

**Evergreen Lutheran Church**  
**Income & Expense**  
**February 2025 YTD**

Account	Current	YTD Actuals	YTD Actuals	YTD Actuals	YTD Budget	Annual
	Actuals	February	February	February	February	Budget 2025
	February 2025	2025	2024	2025	2025	Budget 2025
<b>General Operating Income</b>						
Contribution Income	39,266.84	64,333.83	65,642.86	59,166.67	355,000.00	
	<b>39,266.84</b>	<b>64,333.83</b>	<b>65,642.86</b>	<b>59,166.67</b>	<b>355,000.00</b>	
<b>General Operating Expense</b>						
Adult Ministry & Small Groups	-	-	21.73	8.33	50.00	
Children, Youth & Family Ministry	-	305.78	376.88	100.00	600.00	
Christian Outreach	-	-	-	-	-	
Mission Support	3,141.00	5,396.00	6,300.00	4,733.33	28,400.00	
Christian Discipleship	18.00	123.03	73.56	200.00	1,200.00	
Lay Ministry	175.00	2,850.00	2,097.54	1,625.00	9,750.00	
Personnel	20,975.28	41,654.75	42,555.01	41,039.67	246,238.00	
Property Management	6,338.18	12,931.12	14,926.88	11,184.33	67,106.00	
Finance	2,380.56	4,271.41	4,537.20	4,216.67	25,300.00	
Worship and Music	999.59	1,262.13	976.55	366.67	2,200.00	
Stewardship	-	-	-	-	-	
Capital Projects	-	-	-	-	-	
	<b>34,027.61</b>	<b>68,794.22</b>	<b>71,865.35</b>	<b>63,474.00</b>	<b>380,844.00</b>	
<b>General Operating Expense Total</b>						
	<b>5,239.23</b>	<b>(4,460.39)</b>	<b>(6,222.49)</b>	<b>(4,307.33)</b>	<b>(25,844.00)</b>	

## Evergreen Lutheran Church Income & Expense February 2025 YTD

### Comments - Year to Date

February contributions made up for the disappointing January. Thru February we have received almost the same % of giving to reach our budgeted giving for the year compared to last years giving thru February.

Budgeted Expenses for year ending February 28, 2025 are 2/12th of the annual budget.

Adult Ministry, Christian Outreach and Stewardship have incurred no costs in February which has resulted in a minor budget savings YTD. Christian Outreach has the approval to use \$3,500 of restricted funds.

Children, Youth & Family Ministry incurred no costs in February, but are slightly over half of there annual budget thru February. As part of the Congregational approved annual buget they also have \$1,900 of restricted funds to use in addition to the operational budget of \$600.

Mission Support this year has been adjusted to 8% of our current revenue. Last year we paid our Mission Support through the end of the year at 10%. This cut in Mission Support was dictated by the revenue shortfall over the last few years.

Christian Discipleship has a budget that was equal to the prior years spending. YTD thru February they are under budget for the year. They do have the ability to use up to \$300 of restricted funds per the Congregational approved budget.

Lay Ministry incurred all of the continuing education budget (2,500) in the month of January. This is a one time expense so Lay Ministry should still be within budget for the year. They have the approval to use up to \$1,450 of restricted funds.

Personnel through February is slightly over budget by \$600, basically right in line with the what we can spend on a monthly basis. We are under last years cost by about \$900 due to the Faith Formation leader was in last year through the middle of the year. We still need to determine what positions are truly needed at Evergreen Lutheran to help support our current staff and congregation financially.

Property Management for January was over budget by \$1,750 but under last year by \$2,000. Snow removal used about 1/3 of the annual budget and Utilities was high, but expected for this time of the year. Property Management is close to there monthly budget once seasonality is factored in. Property has \$5,800 of restricted money use that has been approved, this will have an impact on our operational budget as we use some of these restricted funds.

Finance costs for YTD thru February are less than budget by \$50 and last year by \$265. This is an area that we need to monitor what services we really need and use. Finance has no restricted funds to use during the year. In March we began looking at our overall telephone costs.

Worship and Music YTD expenses through February have all been choir and bell music. W & M did receive a restricted donation for part of this in February, but to date no restricted funds have been used. The new financial statement presentation will help show what our total costs are and which types of funds (operational or restricted) are being used to cover the costs.

In total Council approved the use of \$15,400 of restricted funds to help with the operations of the church in addition to the \$380,844.

**Evergreen Lutheran Church**  
**Comparative Statement of Operating Receipts**  
**As of February 28, 2025**

	2025		2024	
January	25,067	7.06%	37,319	10.37%
February	39,267	11.06%	28,324	7.87%
March		0.00%	35,853	9.96%
April		0.00%	32,260	8.96%
May		0.00%	40,776	11.33%
June		0.00%	20,005	5.56%
July		0.00%	22,248	6.18%
August		0.00%	21,317	5.92%
September		0.00%	23,276	6.47%
October		0.00%	28,711	7.98%
November		0.00%	21,286	5.91%
December		0.00%	48,534	13.49%
Subtotal	64,334	18.12%	359,910	100.00%
Total	64,334	18.12%	359,910	100.00%

Projected Receipts - 2025	355,000
Budgeted Receipts - 2025	355,000
Actual Surplus/(Shortfall)	-

Average Monthly Giving	32,167	29,993
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**Evergreen Lutheran Church  
Restricted Fund Activity  
February 2025**

Restricted Funds	February 1, 2025		February 28, 2025		Comments
	Beginning Balance	Deposits	Payments	Ending Balance	
<i>Christian Education/Faith Formation</i>					
Books and Classes Fund	(344)	-	-	(344)	Purchases and reimbursements
Men's Retreat	113	-	-	113	
Women's Retreat	5,933	-	-	5,933	
<i>Children, Youth &amp; Family Ministry</i>					
Campout/Picnic	-	-	-	-	
Children and Youth Scholarship	7,477	-	-	7,477	
Confirmation	(26)	-	-	(26)	
Eagle Scout Fund	28	-	-	28	
High School Fundraising	13,553	-	-	13,553	
Sunday School Fund	1,834	-	-	1,834	
Youth Gatherings	1,437	-	-	1,437	
Youth and Family Ministries	1,993	-	-	1,993	
<i>Christian Outreach</i>					
Alternative Gift Fair	12,219	-	750	11,469	
Backpack Program	1,375	-	-	1,375	
Christ's Body Ministry Fund	225	-	-	225	
College Care Packages	(462)	-	-	(462)	
Evergreen Emergency Shelter	-	-	-	-	
Grove Sale Fund	895	-	-	895	
Military Care Packages	1,905	-	-	1,905	
Outreach Fund	3,446	-	110	3,336	Contributions
Piecemakers Fund	513	-	-	513	
<i>Christian Discipleship</i>					
Discipleship/Fellowship	957	-	-	957	
Fellowship Meals	381	-	-	381	
Seder Meal Fund	-	-	-	-	
<i>Lay Ministry</i>					
Intern Fund	4,247	-	-	4,247	
Pastor's Continuing Education Fund	-	-	-	-	
Pastor's Discretionary	6,781	-	9	6,772	
Seminary Fund	9,263	-	-	9,263	Contributions

<i>Property Management</i>					
Colunbarium Fund	16,316	-	-	16,316	Contributions and Expenses
Helping Hammers Fund	9,797	25	-	9,822	Contributions and Expenses
Property Management Maintenance Fund	4,069	-	-	4,069	
<i>Finance</i>					
Leadership Retreat	700	-	-	700	
Memorials	3,333	-	-	3,333	Contributions
Sabbatical Fund	8,500	-	-	8,500	
Special Offerings	470	700	700	470	
<i>Worship and Music</i>					
Altar Guild Fund	915	-	-	915	
Music Ministry	3,397	-	-	3,397	
Choir Retreat	353	-	-	353	
Flower Fund	-	-	-	-	
<b>Total Restricted Funds</b>	<b>121,591</b>	<b>725</b>	<b>1,568</b>	<b>120,747</b>	

<b>Summary</b>					
Building Fund	42,077	50	350	41,777	Contributions & WiFi expense and Mower
Endowment Fund	206,167	-	1,800	204,366	Unrealized gains/losses + Grants
Unrestricted Fund	218,034	5,563	-	223,597	Monthly income + unrealized investment inc.
Restricted Funds	121,591	725	1,568	120,747	See detail above
<b>Total Cash</b>	<b>587,869</b>	<b>6,338</b>	<b>3,719</b>	<b>590,489</b>	

**Evergreen Lutheran Church**  
**Restricted Fund Activity**  
**YTD - February 2025**

Restricted Funds	January 1, 2025		February 28, 2025		Comments
	Beginning Balance	Deposits	Payments	Ending Balance	
<i>Christian Education/Faith Formation</i>					
Books and Classes Fund	(344)	-	-	(344)	Collections and Purchases
Men's Retreat	113	-	-	113	
Women's Retreat	5,933	-	-	5,933	
<i>Children, Youth &amp; Family Ministry</i>					
Campout/Picnic	-	-	-	-	
Children and Youth Scholarship	7,477	-	-	7,477	Contributions
Confirmation	(26)	-	-	(26)	Contributions and Meals
Eagle Scout Fund	28	-	-	28	
High School Fundraising	13,553	-	-	13,553	Fund raising event
Sunday School Fund	1,834	-	-	1,834	
Youth Gatherings	1,437	-	-	1,437	Expenses
Youth and Family Ministries	1,993	-	-	1,993	Grocery Store contributions
<i>Christian Outreach</i>					
Alternative Gift Fair	12,219	-	750	11,469	AGF Activity
Backpack Program	1,375	-	-	1,375	
Christ's Body Ministry Fund	225	-	-	225	
College Care Packages	(462)	-	-	(462)	Expenses
Evergreen Emergency Shelter	-	-	-	-	
Grove Sale Fund	895	-	-	895	Distributions
Military Care Packages	1,905	-	-	1,905	
Outreach Fund	3,446	-	110	3,336	Contributions and LFS Donation
Piecemakers Fund	513	-	-	513	
<i>Christian Discipleship</i>					
Discipleship/Fellowship	957	-	-	957	Contributions
Fellowship Meals	381	-	-	381	Contributions
Seder Meal Fund	-	-	-	-	
<i>Lay Ministry</i>					
Intern Fund	4,247	-	-	4,247	
Pastor's Continuing Education Fund	-	-	-	-	
Pastor's Discretionary	7,481	-	709	6,772	
Seminary Fund	9,003	260	-	9,263	Contributions

<b>Property Management</b>					
Columbarium Fund	16,316	-	-	16,316	Contributions and Expenses
Helping Hammers Fund	9,797	25	-	9,822	Contributions, Expenses & Helping Ham.-Mexico
Property Management Maintenance Fund	4,069	-	-	4,069	
<b>Finance</b>					
Leadership Retreat	700	-	-	700	
Memorials	3,233	100	-	3,333	Contributions
Sabbatical Fund	8,500	-	-	8,500	
Special Offerings	470	700	700	470	
<b>Worship and Music</b>					
Alter Guild Fund	415	500	-	915	
Music Ministry	3,397	-	-	3,397	
Choir Retreat	353	-	-	353	
Flower Fund	-	-	-	-	
<b>Total Restricted Funds</b>	<b>121,431</b>	<b>1,585</b>	<b>2,268</b>	<b>120,748</b>	
<b>Summary</b>					
Building Fund	42,337	140	700	41,777	Contributions and WiFi expense
Endowment Fund	205,367	799	1,800	204,366	Unrealized Gains and Losses and Grants
Unrestricted Fund	222,504	5,563	4,470	223,597	YTD Income(loss)
Restricted Funds	121,431	1,585	2,268	120,748	See detail above
<b>Total Cash</b>	<b>591,639</b>	<b>8,087</b>	<b>9,239</b>	<b>590,488</b>	