

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

Account	Current Actuals January 2025	YTD Actuals January 2025	YTD Actuals January 2024	YTD Budget January 2025	Annual Budget 2025
<b>General Operating Income</b>					
Contribution Income	25,066.99	25,066.99	37,319.38	29,583.33	355,000.00
<b>General Operating Income Total</b>	<b>25,066.99</b>	<b>25,066.99</b>	<b>37,319.38</b>	<b>29,583.33</b>	<b>355,000.00</b>
<b>General Operating Expense</b>					
Adult Ministry & Small Groups	-	-	-	4.17	50.00
Children, Youth & Family Ministry	305.78	305.78	9.38	50.00	600.00
Christian Outreach	-	-	-	-	-
Mission Support	2,255.00	2,255.00	3,580.00	2,366.67	28,400.00
Christian Discipleship	105.03	105.03	-	100.00	1,200.00
Lay Ministry	2,675.00	2,675.00	1,922.54	812.50	9,750.00
Personnel	20,679.47	20,679.47	23,164.02	20,519.83	246,238.00
Property Management	6,592.94	6,592.94	6,465.63	5,592.17	67,106.00
Finance	1,890.85	1,890.85	3,456.33	2,108.33	25,300.00
Worship and Music	262.54	262.54	372.69	183.33	2,200.00
Stewardship	-	-	-	-	-
Capital Projects	-	-	-	-	-
<b>General Operating Expense Total</b>	<b>34,766.61</b>	<b>34,766.61</b>	<b>38,970.59</b>	<b>31,737.00</b>	<b>380,844.00</b>
<b>Income less Expense</b>	<b>(9,699.62)</b>	<b>(9,699.62)</b>	<b>(1,651.21)</b>	<b>(2,153.67)</b>	<b>(25,844.00)</b>

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Comments - Year to Date

January contributions were a little disappointing, we had no giving units make their annual contribution in January where last year we had one unit make their annual donation. The unit that gave their annual gift is an active member currently.

Budgeted Expenses for year ending January 31, 2025 are 1/12th of the annual budget.

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

Children, Youth & Family Ministry incurred costs of slightly over half of their annual budget in January, but as part of the congregational approved annual budget they also have \$1,900 of restricted funds to use. They have about \$2,200 to spend for the remaining 11 months.

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. For January they are right on budget. We did give them the ability to use up to \$300 of restricted funds.

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 for the month of January is over budget by \$160, basically right in line with the what we can spend on a monthly basis. We are under last years cost by about \$2,500 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 \$1,000 and over last year by \$130. 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 their monthly budget once seasonality is factored in. Property has \$5,800 of restricted money use that has been approved.

Finance costs for January are less than budget by \$200 and last year by \$1,565. 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.

Worship and Music January expense was all choir and bell music that came through from December credit card. W & M operating budget total is \$2,200 and has been approved to use \$2,450 of restricted funds.

In total Council approved the use of \$15,100 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 January 31, 2025**

	2025		2024	
January	25,067	7.06%	37,319	10.37%
February		0.00%	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	25,067	7.06%	359,910	100.00%
Total	25,067	7.06%	359,910	100.00%

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

Average Monthly Giving                      25,067                      29,993

**Evergreen Lutheran Church  
Restricted Fund Activity  
January 2025**

Restricted Funds	January 1, 2025		January 31, 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	-	-	12,219	
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	-	-	3,446	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	7,481	-	700	6,781	
Seminary Fund	9,003	260	-	9,263	Contributions

<i>Property Management</i>					
Columbarium Fund	16,316	-	-	16,316	Contributions and Expenses
Helping Hammers Fund	9,797	-	-	9,797	Contributions and Expenses
Property Management Maintenance Fund	4,069	-	-	4,069	
<i>Finance</i>					
Leadership Retreat	700	-	-	700	
Memorials	3,233	100	-	3,333	Contributions
Sabbatical Fund	8,500	-	-	8,500	
Special Offerings	470	-	-	470	
<i>Worship and Music</i>					
Alter Guild Fund	415	500	-	915	
Music Ministry	3,397	-	-	3,397	
Choir Retreat	353	-	-	353	
Flower Fund	-	-	-	-	

Total Restricted Funds	121,431	860	700	121,591
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**Summary**

Building Fund	42,337	90	350	42,077	Contributions & WiFi expense and Mower
Endowment Fund	205,367	799	-	206,167	Unrealized gains/losses + Grants
Unrestricted Fund	222,504	-	4,470	218,034	Monthly income + unrealized investment inc.
Restricted Funds	121,431	860	700	121,591	See detail above

**Total Cash**

	591,639	1,749	5,520	587,869
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