

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

Account	Current	YTD Actuals		YTD Actuals		YTD Budget	
	Actuals March 2025	March 2025	March 2024	March 2025	March 2025	March 2025	Annual Budget 2025
<b>General Operating Income</b>							
Contribution Income	24,431.94	88,765.77	101,496.24	88,750.00	88,750.00	355,000.00	
<b>General Operating Income Total</b>	<b>24,431.94</b>	<b>88,765.77</b>	<b>101,496.24</b>	<b>88,750.00</b>	<b>88,750.00</b>	<b>355,000.00</b>	
<b>General Operating Expense</b>							
Adult Ministry & Small Groups	-	-	21.73	12.50	12.50	50.00	
Children, Youth & Family Ministry	54.59	360.37	485.76	150.00	150.00	600.00	
Christian Outreach	-	-	-	-	-	-	
Mission Support	1,954.56	7,350.56	9,340.00	7,100.00	7,100.00	28,400.00	
Christian Discipleship	123.82	246.85	187.42	300.00	300.00	1,200.00	
Lay Ministry	1,525.00	4,375.00	3,472.54	2,437.50	2,437.50	9,750.00	
Personnel	17,020.55	58,675.30	63,384.73	61,559.50	61,559.50	246,238.00	
Property Management	6,721.26	19,652.38	21,952.57	16,776.50	16,776.50	67,106.00	
Finance	1,624.70	5,896.11	6,786.17	6,325.00	6,325.00	25,300.00	
Worship and Music	140.54	1,402.67	1,944.10	550.00	550.00	2,200.00	
Stewardship	-	-	-	-	-	-	
Capital Projects	-	-	-	-	-	-	
<b>General Operating Expense Total</b>	<b>29,165.02</b>	<b>97,959.24</b>	<b>107,575.02</b>	<b>95,211.00</b>	<b>95,211.00</b>	<b>380,844.00</b>	
<b>Income less Expense</b>	<b>(4,733.08)</b>	<b>(9,193.47)</b>	<b>(6,078.78)</b>	<b>(6,461.00)</b>	<b>(6,461.00)</b>	<b>(25,844.00)</b>	

# Evergreen Lutheran Church

## Income & Expense

### March 2025 YTD

#### Comments - Year to Date

March contributions were disappointing compared to February. We will wait until after April to make our first projection of what our total contributions will be for 2025. We need approximately \$40,000 in April to support our annual budget of \$355,000.

Budgeted Expenses for year ending March 31, 2025 are 3/12th of the annual budget.

Adult Ministry, Christian Outreach and Stewardship have incurred no costs in March 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 minor costs in March, but are slightly over half of there annual budget thru March. 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 March 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 and 1/2 of the Synod Conference buget in March. Although they are almost \$2,000 over budget, I would expect this to be in line with the budget at the end of the year. They have the approval to use up to \$1,450 of restricted funds for 2025.

Personnel through March is under budget by \$2,880, basically due to benefit correction, but we are now right in line with the what we can spend on a monthly basis going forward. We still need to determine what positions are truly needed at ELC to support our staff.

Property Management through March was over budget by \$2,875 but under last year by \$2,300. 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 March are less than budget by \$430 and last year by \$890. 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 thru March has been choir/bell music along with some supplies. W & M did receive a restricted donation for part of this cost in February, but to date no restricted funds have been used. The new financial statement presentation will help show w 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	24,432	6.88%	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	88,766	25.00%	359,910	100.00%
Total	88,766	25.00%	359,910	100.00%

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

Average Monthly Giving	29,589	29,993
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**Evergreen Lutheran Church**  
**Restricted Fund Activity**  
**March 2025**

Restricted Funds	March 1, 2025		March 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)	-	110	(135)	
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	11,469	-	-	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	3,336	-	-	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	6,772	-	-	6,772	
Seminary Fund	9,263	65	-	9,328	Contributions

<i>Property Management</i>							
Columbarium Fund	16,316	-	-	16,316	Contributions and Expenses		
Helping Hammers Fund	9,822	-	31	9,791	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	-	-	470			
<i>Worship and Music</i>							
Altar Guild Fund	915	-	89	827			
Music Ministry	3,397	-	112	3,285			
Choir Retreat	353	-	-	353			
Flower Fund	-	-	-	-			
<b>Total Restricted Funds</b>	<b>120,747</b>	<b>65</b>	<b>341</b>	<b>120,472</b>			

<b>Summary</b>							
Building Fund	41,777	100	370	41,507	Contributions & WiFi expense and Mower		
Endowment Fund	204,366	-	4,422	199,944	Unrealized gains/losses + Grants		
Unrestricted Fund	223,597	-	4,614	218,983	Monthly income + unrealized investment inc.		
Restricted Funds	120,747	65	341	120,472	See detail above		
<b>Total Cash</b>	<b>590,489</b>	<b>165</b>	<b>9,747</b>	<b>580,906</b>			

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

Restricted Funds	January 1, 2025		March 31, 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)	-	110	(136)	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	325	-	9,328	Contributions

<i>Property Management</i>									
Columbarium Fund	16,316	-	-	-	16,316	Contributions and Expenses			
Helping Hammers Fund	9,797	25	31	31	9,791	Contributions, Expenses & Helping Ham.-Mexico			
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	700	700	700	470				
<i>Worship and Music</i>									
Altar Guild Fund	415	500	88	88	827				
Music Ministry	3,397	-	112	112	3,285				
Choir Retreat	353	-	-	-	353				
Flower Fund	-	-	-	-	-				

Total Restricted Funds 121,431 1,650 2,609 120,472

<b>Summary</b>	<b>1/1/2024</b>				<b>3/31/2025</b>		
Building Fund	42,337	240	1,070	1,070	41,507	Contributions and WiFi expense	
Endowment Fund	205,367	799	6,223	6,223	199,944	Unrealized Gains and Losses and Grants	
Unrestricted Fund	222,504	5,563	9,084	9,084	218,983	YTD Income(loss)	
Restricted Funds	121,431	1,650	2,609	2,609	120,472	See detail above	

Total Cash 591,639 8,252 18,986 580,906