Annual Report
2025-2026

Updated 7/15/26

2024 - 2025 Annual Meeting Minutes

1. Becky Hulden called the meeting to order

2. Quorum- Becky counted 23 members present and declared a quorum which was 19 and greater

3. Prayer- Pastor Justin Fenger opened the meeting with prayer

4. Appointment of Tellers if needed. Wendy Szczepanski, Carol Nelson and Deb Rhoads volunteered

5. Acceptance of 2024 Annual Meeting Minutes
   Dennis Buchholtz made a motion to accept, Arnie Lagus seconded, motion carried

6. Acceptance of Special Congregational Meeting Minutes from 04/27/2025. Craig Loen moved to accept meeting minutes, Angela seconded, Motion carried

7. Elections

    1. Council Member
        1. Craig Loen has agreed to serve another term
        2. Nominations from the floor-
        3. Angie Linngren nominated Riley Linngren to the council, Wendy Szczepanski seconded
        4. Miriam Flysjo nominated Angela Dahlstrom , Julie Valez seconded
        5. Nominations were closed and the vote was unanimous in favor.
    2. Nominating Committee- Miriam Flysjo is on the committee, no nominations were made from the floor
    3. Auditing Committee-Natalie Landgreen is currently on the committee, Nominations from the floor- Wendy nominated Carol Nelson and Mary Ann Mattson, Miriam Lagus seconded, motion carried
    4. Memorial Committee-Joy Buchholtz is the only member on this committee and made a motion to disband the committee. Miriam Lagus Seconded. After much discussion, it was found that the Memorial Committee is not required by the Constitution and was created as part of the bylaws. The bylaws required 4 members to serve on the memorial committee. Given that there were no volunteers willing to be nominated for the committee. Joy Buchholtz withdrew her motion to disband the memorial committee and resigned from the memorial committee effective immediately. According to the Constitution the duties of the memorial committee is the Council's

8. Reports. President, Pastor, Treasurer, Auditing, Becky Hulden, Pastor Justin and Craig Loen all gave oral reports as well as the written reports, to be included in the final Annual report. Dennis Buchholtz made a motion to accept the reports, both written and oral, Don Hansen seconded, motion carried.

9. Budget Proposal for 2025-2026 Fiscal year. Becky Hulden and Craig Loen summarized the 2025/26 proposed budget. It is less than the previous year due to Pastor Dwight's retirement. Dennis Buchholtz moved to adopt the budget as written and attached in the annual report. Wendy Szczepanski seconded, motion carried

10. Craig Loen made a motion to adjourn, Diane seconded. Meeting was adjourned, ending with the Lord's prayer

Special Congregational Meeting Minutes

Special Congregational Meeting To vote on continuation of the joint ministry with Immanuel Lutheran Church May 17 2026.

Call meeting to Order: Becky Hulden – declared a Quorum of 19 or more was present-35

Purpose of meeting is to vote on continuation (one year) with shared pastorate with Immanuel Lutheran Church , Almelund, MN

Pastor Justin Led the congregation in prayer

Volunteers to count the Votes: Jerry Rhoads and Bri Tompson

Becky Hulden stated that the purpose of the special meeting was to vote yes or no for the continued joint ministry between FELC and ILC.

The motion and second was made by Council to vote on continued pastoral duties joint ministry at a special congregational meeting.

There was no Discussion

Written ballots were distributed to members present

Results of the Vote

Yes: 32

No: 3

Motion and second by the council was approved.

Jerry Rhoads moved to adjourn

Seconded: Bri Tompson

Motion carried

Meeting adjourned

President's Report

I, Rebecca Nelson Hulden will be leaving the Church Council of First Evangelical Lutheran Church after this Annual Meeting. I first joined the council after being elected at the Annual Meeting in 2019. Mary Kay Ashley was our pastor, and we were having some financial difficulties. That summer and fall, we often didn't have enough money in our checkbook to pay our payroll and monthly bills. Pastor Ashley decided to leave us to ease our financial burdens. At that point, Pastor Dwight Rudquist had just been to visit our synod office letting them know that he wanted to come out of retirement, because he felt called to preach in a worshipping community amid national and international turmoil. From that point on, I have witnessed God's spirit moving through our congregation in so many ways.

Pastor Dwight joined us on the first Sunday of Advent 2019. We got through Advent and Christmas together well. But within a few months, the world turned upside down with the Covid-19 pandemic. As a church and worshipping community, we had a lot to learn and we had to learn it fast. Dwight and Angie figured out how to record services. Some of volunteered to help with the service music and suddenly, we had virtual church.

The pandemic provided opportunities for growth and more new learning. We were encouraged to accept PPP loans from the federal government and our financial picture improved. We learned how to reach out to our members with phone calls and zoom meetings. In some ways, our interactions had to be more intentional, because we didn't have the luxury of face-to-face connections every week.

Time passed and Dwight let us know that he intended to retire again and that we needed to find pastoral leadership. Pastors Rolf and Justin from the synod helped us start to dream about what kind of leadership would serve us best. Our congregation joined the synod's Year of Renewal. And through much soul searching and prayer, we came up with some ways that we felt we should be growing.

Eventually, we began talking with Immanuel Lutheran in Almelund about having Pastor Justin serve both of our congregations. The idea was a bit slow to get going at Almelund, so we paused and prayed. After another 18 months, the atmosphere seemed to have cleared, and we talked with Almelund again. This time we decided to move forward together and in February 2025, we started our 90-day trial of Shared Ministry, Better Together. In April, both churches voted to continue the arrangement for the next year. Again, in April of this year, both congregations voted to continue the arrangement for another year.

As I leave my position as the President of your church council, I thank you for the opportunity to do God's work with this congregation. I have loved working with our 2 pastors, Dwight and Justin. I have adored getting to know and work with Angie Linngren.

Thanks again and let's continue with our mission to Proclaim the Gospel
and Serve our Neighbors!! God Bless!

Pastor's Report

"When he saw the crowds, he had compassion for them, because they were harassed and helpless, like sheep without a shepherd."— Matthew 9:36

Before Jesus healed anyone, before he preached a single word that morning, Matthew tells us he looked, he saw the crowds, and his heart broke open with compassion. They were harassed and helpless, worn down and wandering, like sheep without a shepherd. Everything that follows, the sending of the disciples, the laborers for the harvest, the whole mission, begins right there. Jesus SAW the crowd.

I want to say I see you! the ones who serve where no one sees, for the worship helpers, the kitchen crews, the reserved faithful, and for a community that has learned how to be the body of Christ to one another. We have not coasted this year. We have shown up. Thank you.

This year also marks our second year on this journey together during our shared ministry with Immanuel Lutheran in Almelund. This journey is not about First disappearing into something else. It is not a loss. It is a partnership: two congregations, each with its own history, its own people, and its own corner of the valley to love, joined under one pastor and dedicated staff, with one mission, in one valley. We share a shepherd so that both flocks can be fed. A staff that can leverage the strengths of both congregations. There will be things to figure out as we go. There always are. But the heart of it is simple and good: two faithful churches deciding that we are better together when we reach toward the Kingdom. I am grateful to serve you both, and I believe God is doing something in this arrangement that neither church could do alone.

Here is what is on my heart for the year ahead. I want us to flex: to stretch, lean in, and make a real, deliberate push for impact in the Kingdom of God. But I want to be honest about what flexing actually means, because we sometimes hear it as "do more of everything," and that is not it. A body that is flexible bends. Some things give so that other things can move. A year of real impact will have a few things we set down, just as surely as it will have things we pick up. That is not retreat. That is stewardship, freeing our hands and our people for what matters most. We are freed from, so that we can be freed for. And what matters most comes down to where we fix our eyes. A valley full of people the world has stopped seeing the isolated and the elderly, the grieving who quietly stopped coming, the family orbiting at a distance, the neighbor everyone assumes is fine. We do not need a program to start seeing them. We need eyes focused on Christ, because only those eyes allow us to see each other the way God sees us. Let us keep showing up for each other, and let us learn, this year, to show up for the ones who go unseen.

So here is the vision: *to be a church whose eyes are on Christ, who already see each other, learning this year to see the ones our community has stopped seeing and willing to set things down so our hands are free to do it.*

Blessings,
Pastor Justin

Ministry Coordinator

I continue to be incredibly blessed to be the Ministry Coordinator at FELC. The grace, support and outpouring love I continue to receive is unmeasurable! Thank you!

I have been working hard on getting all the working parts of my job organized, keeping good communication with Mark at Immanuel and have learned more about our online worship platform along with learning more about the programs that Immanuel uses to better partner with our ministry.

Goals for this upcoming summer and fall:

1. Create a new church directory.
2. Continue to learn Immanuel's programs.
3. Assist Pr. Justin with ILC's youth & family program.
4. Look at ways to expand our mission in the community.
5. Research a program to replace Microsoft Publisher.

I am excited to see what the next year holds for our church as well as Immanuel!

Faithfully Submitted,
Angie Linngren

Maple Syrup Ministry Report

Report is unavailable at this time.

Quilting Report

Three to five women meet every first and third Wednesday mornings, fall through spring. We have made 13 quilts, 2 or 3 will be offered to Luther Point for their quilt auction and the rest will go to Sleep in Heavenly Peace, an organization that provides beds and bedding for children in need. We have made 12 lap robes for residents at the Lodge and Dove Health Care. We have assembled 20 layettes and donated them to St. Croix and Osceola hospitals for the new babies.

Submitted by Kathy Carlsted

Library Report

We have received many donations of books that are being incorporated into our library. The list of books in our library is in the process of being put into electronic form. I encourage everyone to come into our library to view and check out our books.

Submitted by Julie Valez

Sunday School Report

Sunday school is now meeting on the third Sunday of the month. There are usually 5 children in attendance ranging in age from 4-11. Sometimes there are 2-4 additional children. Khrissy Linnerooth and Angela Dahlstrom have continued to help with lessons and crafts. Their support has made the program work so well.

We have been studying various Bible stories:

Lazarus, Mary and Martha, Daniel and the Lion's Den, the Lost sheep, Jesus walking on water and Jesus' birth and entry into Jerusalem. Each session consists of movement activities, the Bible story and a craft project.

We had our Christmas Pageant on the third Sunday of December. The kids portrayed the shepherds, angels and wisemen while the parents of some of the children portrayed Mary and Joseph. Some of the older children read Bible verses. Older siblings and other adult members of the congregation filled in as readers and other characters. It was a great intergenerational event. The students also sang "Away in the Manger".

The Sunday School class sang "This little light of mine" and "Jesus Loves me" during the worship service.

Respectfully submitted by Miriam Flysjo

Joint Choir Report

First Evangelical Lutheran Church of Taylors Falls & Immanuel Lutheran Church of Almelund
2025–2026 Choir Season;
Submitted by: Momoh Freeman, Choir Director

This past choir season marked a special and successful chapter in the music ministries of First Evangelical Lutheran Church of Taylors Falls and Immanuel Lutheran Church of Almelund. For the 2025–2026 season, the two congregations joined together to form one combined choir. What began as an opportunity for collaboration quickly became a blessing for both churches, strengthening worship, fellowship, and musical excellence.

The joint choir consisted of 33 singers, with 27 members from First Evangelical Lutheran Church and 6 members from Immanuel Lutheran Church. Rehearsals began on September 16, 2025, and continued through May 24, 2026. The choir met every Tuesday from 5:00 p.m. to 6:00 p.m., alternating rehearsal locations between the two churches. This arrangement allowed members from both congregations to share fellowship while working together in a unified ministry.

Throughout the season, the Taylors Falls choir sang on the second Sunday of each month at First Evangelical Lutheran Church. The combined choir ministered at both congregations on the fourth Sunday of each month, singing at one church's 9:00 a.m. service and the other's 11:00 a.m. service.

This schedule provided opportunities for both congregations to experience the gifts and talents of the full choir.

Our repertoire reflected a wide variety of musical styles, ranging from classical sacred works to modern gospel selections. We were also blessed throughout the season by several guest soloists who shared their talents and enriched our worship services.

Among the most challenging and rewarding pieces performed this year were *The Hallelujah Chorus* by George Frideric Handel and *Baroque Christmas Festival*, arranged by Audrey Snyder. These works required dedication, preparation, and teamwork, and the choir rose to the challenge with enthusiasm and commitment.

The choir provided special music for many significant services throughout the church year, including:

- **Thanksgiving Service** – *For His Many Gifts* by Kristen Allred
- **Christmas Season** – *Baroque Christmas Festival* arranged by Audrey Snyder
- **Maundy Thursday** – *And Can It Be* by Charles Wesley
- **Palm Sunday** – *The Holy City* by Stephen Adams
- **Easter Sunday** – *Sing an Easter Alleluia* by Mary McDonald

These selections helped lead worship and reflected the meaning and spirit of each season within the Church year. Through music, the choir sought to enhance worship, proclaim the Gospel, and inspire the congregations of both churches.

One of the greatest blessings of this season was witnessing two church choirs come together as one musical family. The partnership between First Evangelical Lutheran Church of Taylors Falls and Immanuel Lutheran Church of Almelund demonstrated the power of cooperation, fellowship, and shared ministry. By combining our voices and talents, we were able to present larger and more challenging works, enrich worship services, and build lasting friendships across both congregations.

The choir season officially concluded with one final rehearsal, followed by a potluck gathering and a closing worship service on June 28, 2026. This celebration provided an opportunity to reflect on a wonderful year of music ministry and to give thanks for the friendships, accomplishments, and memories that were created along the way.

On behalf of both congregations, I would like to express my heartfelt gratitude to every choir member for their dedication, commitment, and willingness to volunteer their time and voices for God's Kingdom. Your faithfulness, enthusiasm, and love for music made this joint choir venture an overwhelming success. Whether attending rehearsals, singing in worship, or encouraging one another throughout the season, each member played an important role in this ministry.

Thank you for sharing your gifts so generously and for helping lead God's people in worship through music. May God continue to bless each of you as you use your talents to serve Him and His Church.

Respectfully submitted,

Momoh Freeman
Choir Director

Food 4 Kids / Backpack Program

Food 4 Kids continues to pack food for families from Taylor's Falls Elementary each week this year. A total of 23 bags are packed each week with the help of 6-8 residents from The Lodge. The bags include 2 breakfasts, 2 lunches, 1 fruit, 1 veggie, and 2 snacks. Family Pathways provide the food. They appreciate any donations to this worthwhile community service. Taylors Falls Elementary appreciates the support Food4Kids provides our elementary students.

Deb Rhoads

Samaritan Committee

The Samaritan Committee continues to carry out their important mission in our community of faith.

Distributions for the year: $785.00

These funds provide those who are experiencing a difficult time making ends meet. This mission depends solely upon your generous contributions and spiritual support. God will surely bless your contributions in ministering to whatever needs to come to our attention!

For the Samaritan Committee
Don Hansen

Property Committee

I would like to provide a little history and a brief list of the accomplishments, that I am aware of over the last 10 years, as a summary and would also like to share the make-up of the "property committee" members. Before I actively became involved in the property committee, which was around 2015, Gene Andersen, Bruce Carlsted and Pete Lindgren were the "go to guys" when it came to church property projects and maintenance. There were others on the committee, but those three men were the first to receive calls when anything went wrong regarding our church building. They coordinated major projects, met with vendors, obtained bids and most often times did the work themselves. These projects included restorative painting of the 1904 sanctuary, a complete organ update and remodel, pew restoration, securing building and liability insurance, restoration of outside church finials, 3 new boiler replacements for the 1903 sanctuary, front entrance door replacement and repair of stained glass. They coordinated that work including the some of the fund raising. They were indeed a 3-person maintenance crew for the church and could fix anything.

Pete and Gene "retired" from the committee about 2017 and Joe Szczepanski, Joe Landgreen and myself volunteered to fill that role for continued property care of the church. Official Property committee meetings occurred when they were necessary and large projects and funding were always driven and approved by the Church council. Large projects completed within the last 5 years include reroofing of the Sanctuary, education wing and the copper Steeple, the education wing church bathroom was remodeled and updated and asbestos tile removed, water seepage in the basement was mitigated by addition of new concrete side walk on the north side, brick and window sills were tuckpointed , the fellowship hall received new wall coverings paint and folding chairs, new piping and boilers were installed in the education wing, Funds for these projects were from budgeted property maintenance, designated property improvement gifts, maple syrup bucks, and undesignated memorial funds.

2025/26 projects include new security cameras at the back door and education wing hallway, new exterior door locks and installation of scheduled on-off outdoor lights at the church entrance. The installation of a new 'access point" which allows these cameras and remote-controlled lights and vacuum to operate wirelessly in the sanctuary. New sanctuary monitor and computer was installed in the sanctuary for worship. The 2 basement men's and one women's restroom was also remodeled by Bruce this past year. Funds for these projects came from the property maintenance, maple bucks and undesignated memorials. All of the labor was donated for these projects. Bruce Carlsted continues to keep the parking lot clear of snow and Ice and donates this service. Joe and Wendy Szczepanski continue to mow and trim lawn throughout the summer and they donate all costs for this service. I checked on the value of snow removal and lawn care and the value of these services are around $500 to $600 per month

Plans for 2026 and 2027

We will continue to strive to make the Church Building and Grounds more inviting, safe and a pleasant place to be. Outdoor church signage and parking lot resurface, are two projects on the list to consider and I am sure the kitchen is also on the list for consideration. The newly formed property team will have much to consider. The people involved in maintaining and beautifying the Church take great pride in their handy work which makes First Lutheran Church of Taylors Falls a wonderful place to worship and call my church home.

Sincerely,

For the Property Team,

Don Hansen

Treasurer's Report

July 1, 2025 through June 1, 2026

Our congregation is financially strong. As I am writing this report, we still have the month of June income to complete the fiscal year.

The budget for July 1, 2025 to June 30, 2026, income $121,836.49. As of May 31, 2026, we are nearing our income budget, we are short $7,587.93. We are above budget on the expense side by $15,051.69.

We have a very generous congregation, supporting FELC, with offerings, talents, donations, hard work and fellowship. You all step up to help when & where there are any needs, leadership opportunities, or situations where you can assist in many ways.

We appreciate all that you do. THANK YOU for "LIVING GENEROUSLY"

We look forward to the next steps in our journey with Pastor Justin & Immanuel Lutheran Church, in our shared ministry journey, sharing staff, and mission work in our communities.
God's blessings and peace to you.

Faithfully submitted 6-1-26.
Craig Loen, FELC Council Treasurer

Auditing Committee

History: At the 2025 Annual Meeting, two members of the audit Committee resigned stating that they could not fulfill their responsibilities due to the current financial procedures. The Church Council reached out an organization called Clergy Financial Resources, who specialize in tax, payroll, bookkeeping and HR exclusively for churches. We presented our situation to them, and they agreed that they would be able to assess and report on our Internal Financial Controls. They sent us a questionnaire of over 130 questions covering the topics: Cash and Collection Process, Fixed assets, Accounts Payable, Emergency and Safety Protocol, Insurance Policies and Coverage Reviews. This questionnaire was completed by Craig Loen – Council Treasurer, Becky Hulden – Council President, and Jerry Rhoads – Financial Secretary.

In January 2026, we received these General Recommendations:

Here is a list of general recommendations to enhance FELC's internal controls, safeguards, and security:

1. Have a person and/or a committee overseeing the internal financial controls.

2. Have a person and/or a committee overseeing the physical security of the church property and church congregants.

3. Utilize technology – cameras inside/out, key code entry system on doors, information technology companies to sure digital records...etc.

4. Utilize third parties with specific expertise – denomination, accountants/CPAs, banks, local fire and police, insurance companies, church security companies...etc.

5. Maintain transparency for all financial and operational areas.

6. Communicate and train volunteers to reduce knowledge gaps.

Fifteen (15) additional Specific Recommendations were included in the report. Some of these recommendations have been addressed by the current council, but some will need to be addressed by the emergency/safety committee, and some will be addressed by the audit committee.

Faithfully submitted,

Rebecca Hulden – Council President 2023-2026

Memorial Accounts

July 1, 2025 – June 30, 2026

Accrual Basis **As of June 30, 2026**

Type	Date	Memo	Amount	Balance
Designated Funds				56,883.59
Memorial Funds				56,883.59
3200-Archives				7,641.10
Total 3200-Archives				7,641.10
3210-Lamb Baptism Fund				350.00
General Journal	07/09/2025	Check written on 07/09/25	-100.00	250.00
General Journal	05/13/2026	For Allen French	-100.00	150.00
Total 3210-Lamb Baptism Fund			-200.00	150.00
3215 Olson Youth				16,579.22
Total 3215 Olson Youth				16,579.22
3220-Organ Maintenance				2,386.05
General Journal	03/04/2026	Pipes of the North	-1,003.60	1,382.45
Total 3220-Organ Maintenance			-1,003.60	1,382.45
3225-Olson/Lindgren Fund				2,142.90
Total 3225-Olson/Lindgren Fund				2,142.90
3235-Undesiganted Memorial				4,412.52
Deposit	07/20/2025	Lee Bokeman	50.00	4,462.52
Deposit	08/31/2025	Lee Boleman	20.00	4,482.52
General Journal	10/29/2025	New Bathroom -Becky Holden	-553.46	3,929.06
Deposit	05/17/2026	Mardelle Rogers	1,000.00	4,929.06
Total 3235-Undesiganted Memorial			516.54	4,929.06
3240-Pass-thru to CD Investment				20.00
Total 3240-Pass-thru to CD Investment				20.00
3245-Nelson Memorial				20,603.33
General Journal	11/12/2025	Womens Retreat Luther Point	-962.00	19,641.33
Total 3245-Nelson Memorial			-962.00	19,641.33
3250-Sellman Memorial				0.00
Deposit	11/20/2025	Deposit	61,693.29	61,693.29
Total 3250-Sellman Memorial			61,693.29	61,693.29
3085-Palmquist Scholarship				2,748.47
Total 3085-Palmquist Scholarship				2,748.47
Total Memorial Funds			60,044.23	116,927.82
Total Designated Funds			60,044.23	116,927.82
TOTAL			**60,044.23**	**116,927.82**

FIRST EVANGELICAL LUTHERAN CHURCH
Balance Sheet
As of June 30, 2026

	Jun 30, 26	
ASSETS		
Current Assets		
Checking/Savings		
1140-FR Primary Checking		3,421.30
1160-FR Checking		244,891.83
1175-FR Samaritan Checking		1,562.10
Total Checking/Savings		249,875.23
Total Current Assets		249,875.23
Fixed Assets		
1400-PROPERTY & EQPT.		
1410-Building	195,000.00	
1411-Land	30,000.00	
1412-Pipe Organ	250,000.00	
1413-Capital Improvements	45,482.95	
1414-Fixtures	95,400.00	
1415-Electronic Eqpt.	2,479.57	
1416-Library/Archives	2,500.00	
1417-Mntnce. Eqpt., etc.	308.06	
Total 1400-PROPERTY & EQPT.		621,170.58
Total Fixed Assets		621,170.58
TOTAL ASSETS		**871,045.81**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2200-ACCTS.PAYABLE		32.53
Total Accounts Payable		32.53
Other Current Liabilities		
2400-Payroll Liabilities		
2435-MN Pd Leave Employee	82.44	
2440-MN Pd Leave Employer	41.19	
Total 2400-Payroll Liabilities		123.63
Total Other Current Liabilities		123.63
Total Current Liabilities		156.16
Total Liabilities		156.16
Equity		
Designated Funds		
3000-Quilting	700.00	
3005-Marketing/Advertsing	665.32	
3015-Synod Grant	326.85	
3035-Maples Syrup	10,413.58	
3036 -Youth (Maple Syrup Funds)	1,357.58	
3038-Youth Gathering 2020	628.00	
3040-Property Projects		
3040-1 Kitchen Remodel Fund	2,418.77	
3040-3 Other Projects	-490.80	
Total 3040-Property Projects	1,927.97	
3050-Choir Funds	421.60	
3065-Sarah/WELCA	463.93	
3080-Interest Sp. Savings	316.31	

FIRST EVANGELICAL LUTHERAN CHURCH
Balance Sheet
As of June 30, 2026

	Jun 30, 26	
Memorial Funds		
3200-Archives	7,641.10	
3210-Lamb Baptism Fund	150.00	
3215 Olson Youth	16,579.22	
3220-Organ Maintenance	1,382.45	
3225-Olson/Lindgren Fund	2,142.90	
3235-Undesiganted Memorial	4,929.06	
3240-Pass-thru to CD Investment	20.00	
3245-Nelson Memorial	19,641.33	
3250-Sellman Memorial	61,693.29	
3085-Palmquist Scholarship	2,748.47	
Total Memorial Funds	116,927.82	
Total Designated Funds		134,148.96
3000-UNRESTR. NET ASSETS		740,513.16
Net Income		-3,772.47
Total Equity		870,889.65
TOTAL LIABILITIES & EQUITY		**871,045.81**

FIRST EVANGELICAL LUTHERAN CHURCH
Profit & Loss Budget vs. Actual
July 2025 through June 2026

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100-TITHES/OFFERINGS				
4110-Pledged Offerings	96,697.88	94,476.49	2,221.39	102.4%
4112-Unpledged Offerings	2,757.14	3,000.00	-242.86	91.9%
4114-Pledged; Direct Deposit	27,278.00	24,360.00	2,918.00	112.0%
Total 4100-TITHES/OFFERINGS	126,733.02	121,836.49	4,896.53	104.0%
Total Income	126,733.02	121,836.49	4,896.53	104.0%
Expense				
5000-Staff Expenses				
5100-SAL./WAGES				
5130-Parish Coordinator	28,654.01	19,687.50	8,966.51	145.5%
5140-Organist	6,152.88	6,877.50	-724.62	89.5%
5155-Choir Accompanist	437.76	1,600.00	-1,162.24	27.4%
5165-Maintenance	7,376.78	8,158.50	-781.72	90.4%
5170-Choir Director	9,900.00	9,000.00	900.00	110.0%
5175-PTO	1,426.29	0.00	1,426.29	100.0%
5180-Video Editor	4,680.00	1,747.20	2,932.80	267.9%
Total 5100-SAL./WAGES	58,627.72	47,070.70	11,557.02	124.6%
5200-Payroll Taxes				
5210-FICA	3,634.92	2,918.29	716.63	124.6%
5212-Medicare	850.10	682.50	167.60	124.6%
Total 5200-Payroll Taxes	4,485.02	3,600.79	884.23	124.6%
5400-Cont. Ed				
5430-Lay leadership	0.00	400.00	-400.00	0.0%
Total 5400-Cont. Ed	0.00	400.00	-400.00	0.0%
Total 5000-Staff Expenses	63,112.74	51,071.49	12,041.25	123.6%
6000-Program Exp.				
6100-Worship				
6110-Supplies	1,827.24	1,000.00	827.24	182.7%
6120-Media & Software	170.00	200.00	-30.00	85.0%
6140-Flowers	649.50	500.00	149.50	129.9%
6145-Pastor 90 Day Contract	27,690.00	25,560.00	2,130.00	108.3%
6150-Guest pastor/speaker	654.00	1,500.00	-846.00	43.6%
Total 6100-Worship	30,990.74	28,760.00	2,230.74	107.8%
6200-Music				
6220-Piano tuning/mntnce	265.00	500.00	-235.00	53.0%
6225-Choir expense	0.00	100.00	-100.00	0.0%
6240-Media & Software	57.49	200.00	-142.51	28.7%
Total 6200-Music	322.49	800.00	-477.51	40.3%
6300-Faith Formtn.				
6310-Confirmation/S.S.	221.68	200.00	21.68	110.8%
6315-Adult Educ.	119.61	300.00	-180.39	39.9%
6340-Library	10.54	500.00	-489.46	2.1%
Total 6300-Faith Formtn.	351.83	1,000.00	-648.17	35.2%
6400-Stew/Outreach				
6420-ELCA Synod Support	4,500.00	4,500.00	0.00	100.0%
6425-Luther Point	1,100.00	1,100.00	0.00	100.0%
6435-Misc.care/outreach	895.00	300.00	595.00	298.3%
Total 6400-Stew/Outreach	6,495.00	5,900.00	595.00	110.1%

FIRST EVANGELICAL LUTHERAN CHURCH
Profit & Loss Budget vs. Actual
July 2025 through June 2026

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
6500-Care/Hospitality				
6515-Kitchen/hospitality	748.84	500.00	248.84	149.8%
6520-Funeral Expense	0.00	500.00	-500.00	0.0%
Total 6500-Care/Hospitality	748.84	1,000.00	-251.16	74.9%
6600-Building				
6610-Building/Mntnce. Supplies	864.31	500.00	364.31	172.9%
6615-Repairs/Mntnce	3,351.76	1,000.00	2,351.76	335.2%
6620-Waste Management	390.36	400.00	-9.64	97.6%
6630-Gas/Elec Exp.	7,849.20	7,000.00	849.20	112.1%
6640-Prop/Liab ins, work comp	10,585.13	10,300.00	285.13	102.8%
6645-Fire Exinguisher Safety	0.00	300.00	-300.00	0.0%
6650-Elevator Inspection	1,131.00	650.00	481.00	174.0%
6655-Telephone/Internet	2,149.94	2,200.00	-50.06	97.7%
6660-Water/Sewer	543.87	500.00	43.87	108.8%
Total 6600-Building	26,865.57	22,850.00	4,015.57	117.6%
6700-Office/Op Exp				
6710-Eqpt. leased	2,313.45	2,700.00	-386.55	85.7%
6718-Software/IT expenses	1,141.20	1,500.00	-358.80	76.1%
6720-Office Supplies	889.27	900.00	-10.73	98.8%
6725-Postage	713.96	800.00	-86.04	89.2%
6730-Advertising/publicity	320.00	200.00	120.00	160.0%
Total 6700-Office/Op Exp	5,377.88	6,100.00	-722.12	88.2%
6750-Finance				
6760-Accounting	4,500.00	4,500.00	0.00	100.0%
6770-Merchant Services	134.66	175.00	-40.34	76.9%
6780-Safe Deposit Box Fee	51.43	30.00	21.43	171.4%
6785-Bank Service Charge	14.25	150.00	-135.75	9.5%
Total 6750-Finance	4,700.34	4,855.00	-154.66	96.8%
Total 6000-Program Exp.	75,852.69	71,265.00	4,587.69	106.4%
Total Expense	138,965.43	122,336.49	16,628.94	113.6%
Net Ordinary Income	-12,232.41	-500.00	-11,732.41	2,446.5%
Net Income	**-12,232.41**	**-500.00**	**-11,732.41**	**2,446.5%**

FIRST EVANGELICAL LUTHERAN CHURCH
Proposed Budget July 1, 2026 - June 30, 2027

	Jul 1, '25-Jun '26	Jul 1, '25-May 26	Proposed	Change
Ordinary Income/Expense	ACTUAL	BUDGET	2026-2027 BUDGET	Dollars
Income 4100-TITHES/OFFERINGS				
4110-Pledged Offerings	96,697.88	94,476.49	111,719.00	17,242.51
4112-Unpledged Offerings	2,757.14	3,000.00	3,000.89	0.89
4114-Pledged; Direct Depos	27,278.00	24,360.00	27,523.00	3163
Total 4100-TITHES/OFFERINGS	126,733.02	121836.49	142,242.89	20,406.40
Total Income	126,733.02	121,836.49	142,242.89	20,406.40
Expense				
5000-Staff Expenses				
5100-SAL./WAGES				
5130-Parish Coordinat	16,549.10	19,687.50	44,000.00	24312.5
5140-Organist	5,098.08	6,877.50	$ 7,800.00	922.5
5155-Choir Accompais	437.76	1600	$ -	-1600
5165-Maintenance	7,083.57	8,158.50	8,400.00	241.5
5170-Choir Director	9,900.00	9,000.00	0.00	-9000
5180-Video Editor	4,680.00	1747.20	4,992.00	3,244.80
Total 5100-SAL./WAGES	29,168.51	47,070.70	65,192.00	18,121.30
5200-Payroll Taxes				
5210-FICA	1,918.74	2918.29	4,987.19	2,068.90
5212-Medicare	448.74	682.50	945.28	262.78
5214 MN Paid Leave	0.00	0.00	143.42	143.42
Total 5200-Payroll Taxes	2,367.48	3,600.79	6,075.89	2,505.10
5400-Cont. Ed				
5410-Pastoral	0.00	0.00	800	800
5430-Lay leadership	180.00	400.00	800	400
Total 5400-Cont. Ed	180.00	400.00	1600	1200
Total 5000-Staff Expenses	31,715.99	48071.49	72,867.89	21,826.40
6000-Program Exp.				
6100-Worship				
6110-Supplies	825.76	1,000.00	1,000	0
6120-Media & Softwar	165.00	200.00	400	200
6140-Flowers	476.29	500.00	500	0
6145-Shared Ministry	9,030.00	25,560.00	24,175	-1385
6150-Guest pastor/spe	1,765.52	1,500.00	800	-700
Total 6100-Worship	12,262.57	28,760.00	26,875	-1,885
6200-Music				
6220-Piano tuning/mnt	225.00	500.00	300	-200
6225-Choir Expenses		100.00	0	-100
6240-Media & Softwar	601.29	200.00	600	400
Total 6200-Music	826.29	800.00	900	100

6300-Faith Formtn.				
6310-Confirmation/S.S	15.81	200.00	200	0
6315-Adult Educ.	247.05	300.00	500	200
6320-Library Expenses	10.54	500.00	100	-400
Total 6300-Faith Formtn.	262.86	1,000.00	800	-200
6400-Stew/Outreach				
6420-ELCA Synod Sup	4,200.00	4,500.00	4,500	0
6425-Luther Point	1,002.00	1,100.00	1,200	100
6435-Misc.care/outrea	895.00	300.00	300	0
Total 6400-Stew/Outreach	6,097.00	5,900.00	6,000	100
6500-Care/Hospitality				
6515-Kitchen/hospitali	500.00	500.00	500	0
6520-Funeral Expense	0.00	500.00	0	-500
Total 6500-Care/Hospitality	500.00	1,000	500	-500
6600-Building				
6610-Building/Mntnce.	387.14	500.00	500	0
6615-Repairs/Mntnce	11,323.78	1,000.00	1,000	0
6620-Chisago Lakes S	319.28	400.00	400	0
6630-Gas/Elec Exp.	5,643.24	7,000.00	7,500	500
6640-Prop/Liab ins, wc	10,287.62	10,300.00	10,700	400
6645-Fire Extinguisher Safety		300.00	300	0
6650-Elevator Inspecti	606.00	650.00	1,200	550
6655-Telephone/Intern	1,947.82	2,200.00	2,200	0
6660-Water/Sewer	464.37	500.00	600	100
Total 6600-Building	30,979.25	22,850.00	24,400.00	1550
6700-Office/Op Exp				
6710-Eqpt. leased	2,297.25	2,700.000	2,400.00	-300.00
6718-Software/IT expe	868.16	1,500.00	1,200.00	-300.00
6720-Office Supplies	664.11	900.00	900.00	0.00
6725-Postage	682.00	800.00	800.00	0.00
6730-Advertising/publi	195.00	200.00	350.00	150.00
Total 6700-Office/Op Exp	4,706.52	6,100.00	5,650.00	-450.00
6750-Finance				
6760-Accounting	3,375.00	4500.00	4,470	-30.00
6770-Merchant Service	122.53	175.00	150.00	-25.00
6780-Safe Deposit Box	30.00	30.00	50.00	20.00
6785-Bank Service Ch	149.50	150	50.00	-100.00
Total 6750-Finance	3,677.03	4855.00	4,720	-135.00
Total 6000-Program Exp.	75,852.69	71,265.00	69,375.00	-1,420.00
Total Expense	107,130.92	121,836.49	142,242.89	20,406.40