First Lutheran Church
Profit & Loss Budget vs. Actual
July through August 2026

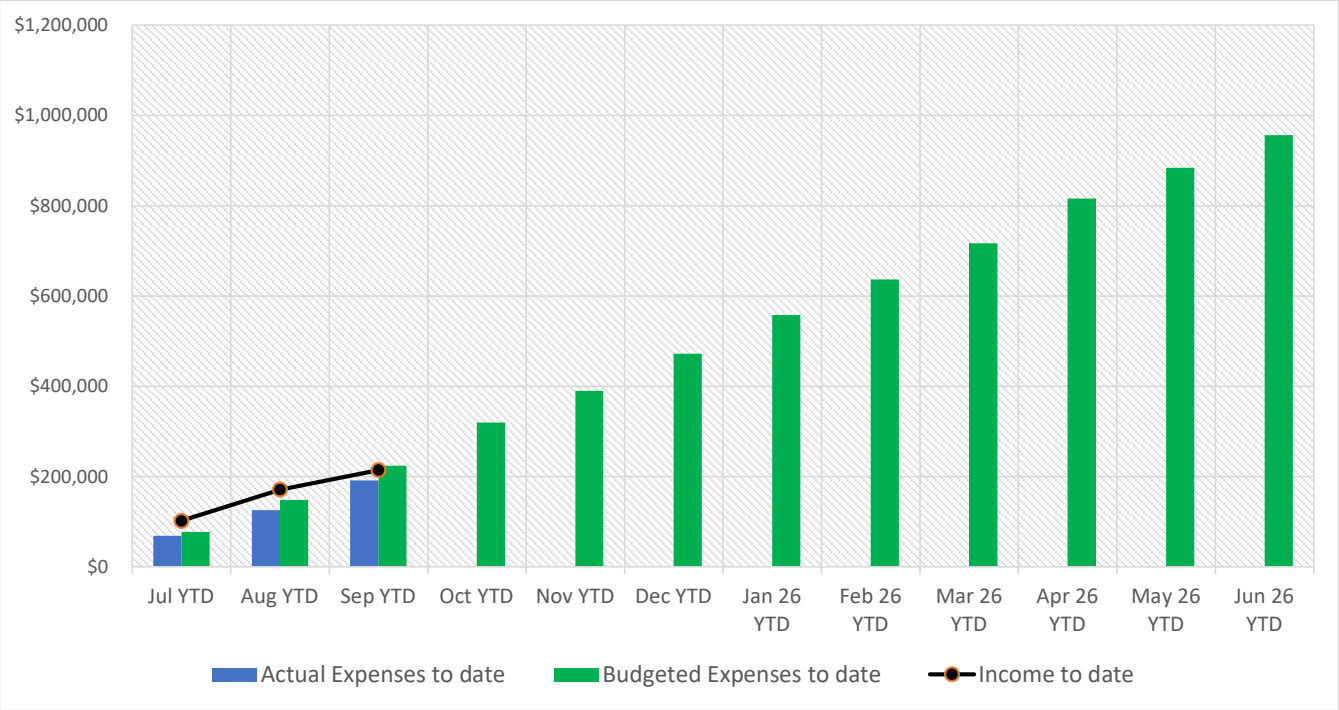
	Jul - Aug 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Income				
4002 · CONTRIBUTIONS	133,847.36	135,420.50	-1,573.14	98.8%
4020 · Lease agreements	566.50	0.00	566.50	100.0%
4030 · Weddings/Funerals	200.00	150.00	50.00	133.3%
4040 · OTHER RECEIPTS	10,618.35	9,421.66	1,196.69	112.7%
4050 · 4-H Fair	25,951.28	28,500.00	-2,548.72	91.1%
Total 4000 · Income	171,183.49	173,492.16	-2,308.67	98.7%
Total Income	171,183.49	173,492.16	-2,308.67	98.7%
Gross Profit	171,183.49	173,492.16	-2,308.67	98.7%
Expense				
700000 · GENERAL FUND-FIRST				
712000 · PERSONNEL	105,156.24	103,039.38	2,116.86	102.1%
713000 · ADMINSTRATION	5,848.18	7,404.36	-1,556.18	79.0%
714000 · BUILDINGS & GROUNDS	10,270.09	27,308.48	-17,038.39	37.6%
715000 · COMMUNICATIONS	39.84	1,080.00	-1,040.16	3.7%
716000 · CHURCH PROGRAMS				
716100 · Discipleship Development	184.10	270.00	-85.90	68.2%
716200 · Inclusion and Integration	0.00	250.00	-250.00	0.0%
716300 · Relationship Building	620.03	810.00	-189.97	76.5%
716400 · Youth and Family Engagement	3,043.10	7,200.00	-4,156.90	42.3%
716500 · Worship services	412.53	975.00	-562.47	42.3%
Total 716000 · CHURCH PROGRAMS	4,259.76	9,505.00	-5,245.24	44.8%
717000 · Community Connections	0.00	50.00	-50.00	0.0%
Total 700000 · GENERAL FUND-FIRST	125,574.11	148,387.22	-22,813.11	84.6%
Total Expense	125,574.11	148,387.22	-22,813.11	84.6%
Net Ordinary Income	45,609.38	25,104.94	20,504.44	181.7%
Net Income	**45,609.38**	**25,104.94**	**20,504.44**	**181.7%**

September 30, 2026

Weekly need	$18,573	**Budgeted Income:**	$69,174	**Budgeted Expense:** $75,765
Weekly average YTD	$16,487	**Actual Income:**	$43,220	**Actual Expense:** $66,589

		Received to date	Difference	% Difference
YTD income needed	$224,152	$214,326	($9,825)	96%
12 month income needed	$956,320	$214,326	($741,994)	22%

YTD income and expenses



Year to Date Financials

August 2026

	Memorials	YTD Actual	YTD Budget	$ Over/(Under) Budget
Revenue				
Contributions		$133,847.36	$135,420.50	($1,573.14)
Rentals		$566.50	$0.00	$566.50
Weddings/Funerals		$200.00	$150.00	$50.00
Other Receipts		$10,618.35	$9,421.66	$1,196.69
4-H Fair		$25,951.28	$28,500.00	($2,548.72)
Memorials and Gifts	$32,445.65			
Total Revenue	$32,445.65	$171,183.49	$173,492.16	($2,308.67)
Mission Spending				
Benevolence	$0.00	$0.00	$0.00	$0.00
Personnel	$5,126.96	$105,156.24	$103,039.38	$2,116.86
Administration	$19.98	$5,848.18	$7,404.36	($1,556.18)
Buildings and Grounds	$80,052.66	$10,270.09	$27,308.48	($17,038.39)
Communication	$172.67	$39.84	$1,080.00	($1,040.16)
Church Programs	$200.00	$4,259.76	$9,505.00	($5,245.24)
Community Connections	$0.00	$0.00	$50.00	($50.00)
Memorial Miscellaneous	$1,352.00			
Total Mission Spending	$86,924.27	$125,574.11	$148,387.22	($22,813.11)
Total Net Income (loss)	($54,478.62)	$45,609.38	$25,104.94	$20,504.44

First Lutheran Church
Balance Sheet
As of August 31, 2026

	Aug 31, 26	
ASSETS		
Current Assets		
Checking/Savings		
1100 · General Fund		
1100200 · Checking General 1215	248,885.97	
1100210 · BHCCU Savings	49.07	
1100220 · BHCCU CD60	32,988.22	
1100230 · BHCCU CD61	32,951.35	
Total 1100 · General Fund		314,874.61
1200 · Memorials and Gifts		499,745.62
Total Checking/Savings		814,620.23
Total Current Assets		814,620.23
Fixed Assets		
1130000 · Land, Building and Equipment		7,032,318.82
Total Fixed Assets		7,032,318.82
TOTAL ASSETS		**7,846,939.05**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		54,409.35
Credit Cards		1,386.44
Other Current Liabilities		
2100000 · Payroll Liabilities		5.36
2200000 · Funds Held for Others		1,880.25
Total Other Current Liabilities		1,885.61
Total Current Liabilities		57,681.40
Total Liabilities		57,681.40
Equity		
30000 · Opening Balance Equity		-5.00
310000 · Church Fund Balance		7,353,987.96
3200000 · Memorial & Gifts Fund		444,143.93
Net Income		-8,869.24
Total Equity		7,789,257.65
TOTAL LIABILITIES & EQUITY		**7,846,939.05**