

Calvary Church Council Minutes

Tuesday, May 14th, 2024 at 6:00 p.m.

Friendship Room

In Attendance: MaryJo de Cathelineau, Bridget Pederson, Brian Henrickson, Harley Alfs, John Dean, Lori Holmgren, Bob Dickerson

Staff: Pastor Dwaine, Pastor Wayne, Erica Mathews, Naomi Powers-Baker, Marie Fett (in-part), Paula Leuders (in-part)

Absent: Caleb Hanson, Shane Baker

Opening Prayer / Devotional – Bridget

Shared Meal Time

Agenda items:

Welcome Paula!!

March & April Council Minutes – Motion – Brian, 2nd – Lori. Discussion – none. Motion passes.

Staff Reports –

- Pastor Dwaine – 1 funeral, 1 baptism (off-site), new Office Manager, going to start closing the office at 3 p.m. during the Summer – adjusted Paula's hours to accommodate. Re-evaluate this in the fall. Summer worship times have started. So thankful of Wayne's assistance – doing a fantastic job. Marie has been absolutely wonderful helping in the office.
- Pastor Wayne – Bethesda Week – prayer services are being attended in New London, Olivia, and Willmar. Pastor Dwaine will also be attending these. Bethesda is growing, ground breaking is coming up on Thursday. Doing Hospital visitations. One death – Dean Ellingson – funeral is at Salem Covenant on June 1st with visitation the day before at Harvey Anderson. Donovan Monson is hospitalized.
- Naomi Powers-Baker – looking at the summer schedule, will get some downtime, 4 seasons of creation worship services – special service coming up. August 4th is tentatively the date for an outdoor service with Vinje, Bethel, Paz – there will be a Saturday service for all 4 churches in the Sanctuary the night before.
- Erica Mathews – just wrapped up Sunday School and Confirmation – the Hip Hop Concert was a good turn-out. Looking at Summer and Fall – Sunday School and Confirmation is planned and ready. Registration is open online. Youth Trip zoom meetings happening. Prayer boxes for the seniors are in the Narthex.
- Office Staff – Marie – working on training Paula, been busy since Teri left but it's going good, enjoying my time.

Financial Committee Update – No funds from Saunders office yet on the closing of Carol Carlson's estate - \$320,000 is the approximate total; Finance Committee will talk to a Synod rep and Thrivent about investing funds and is looking at individuals too; they are discussing the Columbarium – still

looking at this and will re-engage with the Cemetery Committee. Finance Committee is in discussion about being point of contact for the council and having authority to spend up to a certain amount of money; working on a process for this. Donations are down from last year, drop in giving during Summer which is a normal trend. We had unbudgeted expenses for vacation payouts.

- Discussion around competitive bids, members vs. non-members.
- Lockman Bid – Brian is tabling this for now – he is not getting the response he would like to see from this company.

Motion to accept financial reports – John; 2nd – Harley; Discussion - none opposed. Accepted financial reports.

- See other financial reports attached to these minutes.

AV Upgrade Status Update – MaryJo met with Mike Schroeder and committee, went over the bids, there will be panels for the sound barriers. Lori Holmgren shared what the decorating committee did to review the proposed panels and overall look including visiting area churches to look at spaces. Lori shared the bid is 1,309 sq. ft. of tiles. The group chose the wheat color to be the most pleasing; teal for the side with the windows and the color compliments the windows.

Call Committee Update – MaryJo – there is a meeting scheduled for 5/15/24.

Strategic Planning Committee – Dione Warne will be chairing this committee; want between 6-8 members, plus 1 council rep, 1 staff rep plus Pastor Dwaine.

By-Laws – Bridget – we’ve been meeting via zoom, next meeting is June 23rd at 10 a.m. Good progress happening, tackling the structure of council and committees. By-Laws committee members may be visiting certain committees to figure out duties and logistics.

Endowment Committee – Bob Dickerson, emails have been sent to revitalize, there are a couple of requests out there and they need to meet. Terms for a committee member are 3 year terms that rotate. Was asked if there was a need for members and Bob shared there is no need for members.

Committee Reports – Social Kindness (emailed), Children & Family Committee (written) – review their notes.

Other Items –

- Council Contact Info – putting our contact info in Bulletin and website was discussed – Bridget will take the lead and figure out what people want on the website and work with Pr. Dwaine, next meeting will be pictures taken of the council.
- Outreach Idea – Lori mentioned we used to have a volunteer crew that brought a meal to the homes of members who welcomed a new baby. Council discussed this and other meal opportunities for congregants – seemed to be a lot of interest in doing this. Tabled the discussion – no action taken.

Next meeting June 11th, 2024, at 6 p.m. in the Friendship Room

Dinner Volunteer – Pastor Dwaine

Devotion / Prayer Volunteer – Harley

Motion to adjourn the meeting – Brian, Bob 2nd. None opposed. Adjourned 7:15 p.m.

CALVARY LUTHERAN CHURCH
FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
FIVE MONTHS ENDED MAY 31, 2024

Calvary Lutheran Church Financial Summary for May 2024

General Fund

- Total General Fund income is \$37,094 under the monthly budgeted income by \$30,294
- At \$35,424 the general offerings is under budget by \$26,659
- Actual monthly budgeted operating expenses were \$51,354 which is under budget by \$15,998
- Net Loss for the month is \$14,260
- Total Net Assets are \$19,056

Capital Fund

- Change in Net Assets for the month was a loss of \$23,492
- Total Net Assets are \$5,436,765

Special Fund

- Change in Net Assets for the month was a loss of \$5,639
- Total Net Assets are \$822,148

Endowment

- Change in Net Assets for the month was a loss of \$16,406
- Total Net Assets are \$698,217

**All Investment Accounts reflect the previous month ending balance due to timing*

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CALVARY LUTHERAN CHURCH
Statement of Assets, Liabilities and Fund Balances –
Modified Cash Basis
May 31, 2024

ASSETS

Current Assets

Checking/Savings

1000 · BREMER 919 - Main	\$ 237,975.47
1020 · BREMER 613 - MONEY MARKET	269,599.58
1030 · HSB 1951 - MONEY MARKET	68,125.73
1040 · CONCORDE 9667 - SAVINGS/CD	49,878.73
1050 · HERITAGE 4551 - SAVINGS	58,157.92
1052 · HERITAGE 4467 - CHECKING	<u>4,008.90</u>

Total Checking/Savings 687,746.33

Other Current Assets

1500 · INVESTMENTS	
1520 · PUTNUM- CONVERTIBLE	<u>262,381.55</u>
Total 1500 · INVESTMENTS	262,381.55

1800 · CAPITAL FUNDS	
1801 · INVESTMENTS	
1803 · THRIVENT- J ANDERSON	<u>3,956,285.61</u>
Total 1801 · INVESTMENTS	<u>3,956,285.61</u>

Total 1800 · CAPITAL FUNDS	<u>3,956,285.61</u>
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Total Other Current Assets 4,218,667.16

Total Current Assets 4,906,413.49

Fixed Assets

1700 · INVESTMENT PROPERTY	<u>1,381,231.90</u>
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Total Fixed Assets 1,381,231.90

Other Assets

1952 · MISSION ENDOWMENT FUND	<u>698,196.08</u>
	698,196.08

Total Other Assets \$ 6,985,841.47

TOTAL ASSETS

LIABILITIES & FUND BALANCES

Liabilities

Current Liabilities

Accounts Payable	\$ 7,526.56
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Other Current Liabilities	
24000 · PAYROLL LIABILITIES	<u>2,127.75</u>

Total Other Current Liabilities 2,127.75

Total Current Liabilities 9,654.31

Total Liabilities 9,654.31

Fund Balances

3000 · GENERAL FUND BALANCE	19,056.20
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3001 · CAPITAL FUND BALANCE	
3001.1 · CAPITAL FUND - RESERVE	2,123.53

3001.2 · J ANDERSON	
3001.2a · J ANDERSON NARTHEX FUND	382,177.16
3001.2b · J ANDERSON CAPITAL FUND	<u>3,668,340.45</u>

Total 3001.2 · J ANDERSON 4,050,517.61

3001.4 · STAINED GLASS FUND	2,892.43
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3001.8 · BETHESDA	<u>1,381,231.90</u>
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Total 3001 · CAPITAL FUND BALANCE 5,436,765.47

3002 · SPECIAL FUNDS BALANCE	822,148.07
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3003 · MISSION ENDOWMENT BALANCE	698,217.42
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3900 · RECLASS NET ASSETS	(286,825.92)
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Net Income	<u>286,825.92</u>
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Total Fund Balances \$ 6,976,187.16

TOTAL LIABILITIES & FUND BALANCES \$ 6,985,841.47

CALVARY LUTHERAN CHURCH
Statement of Revenues and Expenses –
Modified Cash Basis
Five Months Ended May 31, 2024

	1 General Fund	2 Capital Fund	3 Special Fund	Endowment	TOTAL
Ordinary Income/Expense					
Income					
3999 · INCOME/CONTRIBUTIONS	\$ 266,942.94	\$ 37,320.47	\$ 232.74	\$ -	\$ 304,496.15
4200 · SPECIAL OFFERINGS - IN/OUT	20,162.20	-	-	-	20,162.20
4300 · SPECIAL FUNDS - DESIGNATED	-	-	264,492.66	-	264,492.66
4500 · ENDOWMENT	-	-	-	45,598.71	45,598.71
4600 · MISC. INCOME	4,500.00	-	-	-	4,500.00
Total Income	<u>291,605.14</u>	<u>37,320.47</u>	<u>264,725.40</u>	<u>45,598.71</u>	<u>639,249.72</u>
Gross Profit	291,605.14	37,320.47	264,725.40	45,598.71	639,249.72
Expense					
5005 · BENEVOLENCE	26,198.89	-	-	-	26,198.89
5200 · PROGRAM MUSIC & WORSHIP	7,587.46	-	-	-	7,587.46
5500 · EVANGELISM OUTREACH	535.25	-	-	-	535.25
5600 · EDUCATION/CHILDREN	2,762.71	-	-	-	2,762.71
5800 · YOUTH	5,444.04	-	-	-	5,444.04
6500 · MAINTENANCE PROPERTY	41,892.46	-	-	-	41,892.46
6700 · ADMIN EXPENSE & SUPPLIES	31,400.95	-	-	-	31,400.95
6600 · SALARIES & BENEFITS	184,724.44	-	-	-	184,724.44
6900 · SPECIAL CONSIDERATIONS	20,162.20	-	23,409.14	-	43,571.34
7457 · INVESTMENT FEES-J ANDERSON	-	8,306.26	-	-	8,306.26
Total Expense	<u>320,708.40</u>	<u>8,306.26</u>	<u>23,409.14</u>	<u>-</u>	<u>352,423.80</u>
Net Ordinary Income	(29,103.26)	29,014.21	241,316.26	45,598.71	286,825.92
Other Income/Expense					
Other Income					
9040 · TFR CAPITAL INC FROM CAP FUND	9,026.83	-	-	-	9,026.83
9030 · TFR TO GENERAL FUND	-	(9,026.83)	-	-	(9,026.83)
Total Other Income	<u>9,026.83</u>	<u>(9,026.83)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Other Income	9,026.83	(9,026.83)	-	-	-
Net Income	<u>\$ (20,076.43)</u>	<u>\$ 19,987.38</u>	<u>\$ 241,316.26</u>	<u>\$ 45,598.71</u>	<u>\$ 286,825.92</u>

Substantially all disclosures ordinarily included in modified cash basis financial statements are omitted, and no assurance is provided on these financial statements or supplementary information.

Supplementary Information

CALVARY LUTHERAN CHURCH
Schedule Of Assets, Liabilities And Fund Balances By Fund
Modified Cash Basis
May 31, 2024

	1 General Fund	2 Capital Fund	3 Special Fund	4 Mission Endowment	TOTAL
ASSETS					
Current Assets					
Checking/Savings					
1000 · BREMER 919 - Main	\$ 28,548.70	\$ 43,174.53	\$ 166,230.90	\$ 21.34	\$ 237,975.47
1020 · BREMER 613 - MONEY MARKET	-	4,011.80	265,587.78	-	269,599.58
1030 · HSB 1951 - MONEY MARKET	-	52,061.63	16,064.10	-	68,125.73
1040 · CONCORDE 9667 - SAVINGS/CD	-	-	49,878.73	-	49,878.73
1050 · HERITAGE 4551 - SAVINGS	-	-	58,157.92	-	58,157.92
1052 · HERITAGE 4467 - CHECKING	-	-	4,008.90	-	4,008.90
Total Checking/Savings	28,548.70	99,247.96	559,928.33	21.34	687,746.33
Other Current Assets					
1500 · INVESTMENTS					
1520 · PUTNUM- CONVERTIBLE	-	-	262,381.55	-	262,381.55
Total 1500 · INVESTMENTS	-	-	262,381.55	-	262,381.55
1800 · CAPITAL FUNDS					
1801 · INVESTMENTS					
1803 · THRIVENT- J ANDERSON	-	3,956,285.61	-	-	3,956,285.61
Total 1801 · INVESTMENTS	-	3,956,285.61	-	-	3,956,285.61
Total 1800 · CAPITAL FUNDS	-	3,956,285.61	-	-	3,956,285.61
Total Other Current Assets	-	3,956,285.61	262,381.55	-	4,218,667.16
Total Current Assets	28,548.70	4,055,533.57	822,309.88	21.34	4,906,413.49
Fixed Assets					
1700 · INVESTMENT PROPERTY	-	1,381,231.90	-	-	1,381,231.90
Total Fixed Assets	-	1,381,231.90	-	-	1,381,231.90
Other Assets					
1952 · MISSION ENDOWMENT FUND	-	-	-	698,196.08	698,196.08
Total Other Assets	-	-	-	698,196.08	698,196.08
TOTAL ASSETS	\$ 28,548.70	\$ 5,436,765.47	\$ 822,309.88	\$ 698,217.42	\$ 6,985,841.47
LIABILITIES & FUND BALANCES					
Liabilities					
Current Liabilities					
Accounts Payable	\$ 7,364.75	\$ -	\$ 161.81	\$ -	\$ 7,526.56
Other Current Liabilities					
24000 · PAYROLL LIABILITIES	2,127.75	-	-	-	2,127.75
Total Other Current Liabilities	2,127.75	-	-	-	2,127.75
Total Current Liabilities	9,492.50	-	161.81	-	9,654.31
Total Liabilities	9,492.50	-	161.81	-	9,654.31
Fund Balances					
3000 · GENERAL FUND BALANCE	19,056.20	-	-	-	19,056.20
3001 · CAPITAL FUND BALANCE					
3001.1 · CAPITAL FUND - RESERVE	-	2,123.53	-	-	2,123.53
3001.2 · J ANDERSON					
3001.2a · J ANDERSON NARTHEX FUND	-	382,177.16	-	-	382,177.16
3001.2b · J ANDERSON CAPITAL FUND	-	3,668,340.45	-	-	3,668,340.45
Total 3001.2 · J ANDERSON	-	4,050,517.61	-	-	4,050,517.61
3001.4 · STAINED GLASS FUND	-	2,892.43	-	-	2,892.43
3001.8 · BETHESDA	-	1,381,231.90	-	-	1,381,231.90
Total 3001 · CAPITAL FUND BALANCE	-	5,436,765.47	-	-	5,436,765.47
3002 · SPECIAL FUNDS BALANCE	-	-	822,148.07	-	822,148.07
3003 · MISSION ENDOWMENT BALANCE	-	-	-	698,217.42	698,217.42
3900 · RECLASS NET ASSETS	20,076.43	(19,987.38)	(241,316.26)	(45,598.71)	(286,825.92)
Net Income	(20,076.43)	19,987.38	241,316.26	45,598.71	286,825.92
Total Fund Balances	19,056.20	5,436,765.47	822,148.07	698,217.42	6,976,187.16
TOTAL LIABILITIES & FUND BALANCES	\$ 28,548.70	\$ 5,436,765.47	\$ 822,309.88	\$ 698,217.42	\$ 6,985,841.47

Substantially all disclosures ordinarily included in modified cash basis financial statements are omitted, and no assurance is provided on these financial statements or supplementary information.

CALVARY LUTHERAN CHURCH
General Fund Budget Performance Summary
Modified Cash Basis
One Month and Five Months Ended May 31, 2024

	One Month Ended	Budget	\$ Over Budget	Five Months Ended	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income	\$ 35,660.93	\$ 63,304.16	\$ (27,643.23)	\$ 266,942.94	\$ 316,520.88	\$ (49,577.94)	\$ 759,650.00
3999 · INCOME/CONTRIBUTIONS				20,162.20	7,916.62	12,245.58	19,000.00
4200 · SPECIAL OFFERINGS - IN/OUT	-	1,583.34	(1,583.34)	4,500.00			
4600 · MISC. INCOME	35,660.93	64,887.50	(29,226.57)	291,605.14	324,437.50	(32,832.36)	778,650.00
Total Income	35,660.93	64,887.50	(29,226.57)	291,605.14	324,437.50	(32,832.36)	778,650.00
Gross Profit							
Expense	3,542.41	6,208.33	(2,665.92)	26,198.89	31,041.69	(4,842.80)	74,500.00
5005 · BENEVOLENCE	900.60	1,645.82	(745.22)	7,587.46	8,229.26	(641.80)	19,750.00
5200 · PROGRAM MUSIC & WORSHIP	149.00	191.67	(42.67)	535.25	958.31	(423.06)	2,300.00
5500 · EVANGELISM OUTREACH	30.00	1,116.67	(1,086.67)	2,762.71	5,583.31	(2,820.60)	13,400.00
5600 · EDUCATION/CHILDREN	1,428.64	970.81	457.83	5,444.04	4,854.33	589.71	11,650.00
5800 · YOUTH	-	62.50	(62.50)	-	312.50	(312.50)	750.00
6045 · LIBRARY	7,358.96	9,050.08	(1,691.12)	41,892.46	45,250.44	(3,357.98)	108,601.00
6500 · MAINTENANCE PROPERTY	4,611.34	6,068.33	(1,456.99)	31,400.95	30,341.69	1,059.26	72,820.00
6700 · ADMIN EXPENSE & SUPPLIES	33,332.57	40,454.67	(7,122.10)	184,724.44	202,273.29	(17,548.85)	485,455.98
6600 · SALARIES & BENEFITS	-	1,583.33	(1,583.33)	20,162.20	7,916.69	12,245.51	19,000.00
6900 · SPECIAL CONSIDERATIONS	51,353.52	67,352.21	(15,998.69)	320,708.40	336,761.51	(16,053.11)	808,226.98
Total Expense	(15,692.59)	(2,464.71)	(13,227.88)	(29,103.26)	(12,324.01)	(16,779.25)	(29,576.98)
Net Ordinary Income							
Other Income/Expense							
Other Income	1,432.91	2,500.00	(1,067.09)	9,026.83	12,500.00	(3,473.17)	30,000.00
9040 · TFR CAPITAL INC FROM CAP FUND	1,432.91	2,500.00	(1,067.09)	9,026.83	12,500.00	(3,473.17)	30,000.00
Total Other Income	1,432.91	2,500.00	(1,067.09)	9,026.83	12,500.00	(3,473.17)	30,000.00
Net Other Income	\$ (14,259.68)	\$ 35.29	\$ (14,294.97)	\$ (20,076.43)	\$ 175.99	\$ (20,252.42)	\$ 423.02
Net Income							

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CALVARY LUTHERAN CHURCH
General Fund Budget Performance
Modified Cash Basis

One Month and Five Months Ended May 31, 2024

	One Month Ended	Budget	\$ Over/ (Under) Budget	Five Months Ended	YTD Budget	\$ Over/ (Under) Budget	Annual Budget
Ordinary Income/Expense							
Income							
3999 · INCOME/CONTRIBUTIONS							
4000 · GENERAL UNDESIGNATED	\$ 35,424.30	\$ 62,083.33	\$ (26,659.03)	\$ 261,990.66	\$ 310,416.89	\$ (48,426.03)	\$ 745,000.00
4010 · MISCELLANEOUS INCOME	-	-	-	1,000.00	-	-	-
4030 · CHRISTMAS/EASTER/MISSIONS	-	833.33	(833.33)	740.00	4,166.69	(3,426.69)	10,000.00
4035 · THRIVENT CHOICE	93.00	208.33	(115.33)	2,320.00	1,041.69	1,278.31	2,500.00
4060 · INTEREST EARNED	12.88	-	-	89.93	-	-	-
4220 · CHILDRENS SPECIAL EVENTS	-	12.50	(12.50)	125.00	62.50	62.50	150.00
4310 · BULLETIN SPONSORSHIP	-	41.67	(41.67)	250.00	208.31	41.69	500.00
4320 · RADIO BROADCAST SPONSOR	-	41.67	(41.67)	-	208.31	(208.31)	500.00
4366 · SUNDAY COFFEE	130.75	83.33	47.42	427.35	416.69	10.66	1,000.00
Total 3999 · INCOME/CONTRIBUTIONS	35,660.93	63,304.16	(27,643.23)	266,942.94	316,520.88	(49,577.94)	759,650.00
4200 · SPECIAL OFFERINGS - IN/OUT							
4360 · BIBLE CAMP SCHOLARSHIPS	-	416.67	(416.67)	11,095.00	2,083.31	9,011.69	5,000.00
4930 · LENTEN OFFERINGS	-	1,000.00	(1,000.00)	8,642.20	5,000.00	3,642.20	12,000.00
4960 · SPECIAL OFFERINGS							
4011 · FAMILY PROMISE - KANDIYOHI	-	-	-	150.00	-	-	-
4987 · FOOD SHELF	-	166.67	(166.67)	275.00	833.31	(558.31)	2,000.00
Total 4960 · SPECIAL OFFERINGS	-	166.67	(166.67)	425.00	833.31	(408.31)	2,000.00
Total 4200 · SPECIAL OFFERINGS - IN/OUT	-	1,583.34	(1,583.34)	20,162.20	7,916.62	12,245.58	19,000.00
4600 · MISC. INCOME							
4605 · SVEA LUTHERAN AGREEMENT	-	-	-	4,500.00	-	-	-
Total 4600 · MISC. INCOME	-	-	-	4,500.00	-	-	-
Total Income	35,660.93	64,887.50	(29,226.57)	291,605.14	324,437.50	(32,832.36)	778,650.00
Gross Profit	35,660.93	64,887.50	(29,226.57)	291,605.14	324,437.50	(32,832.36)	778,650.00
Expense							
5005 · BENEVOLENCE							
5010 · ELCA SW MN SYNOD	1,346.12	2,359.17	(1,013.05)	9,955.64	11,795.85	(1,840.21)	28,310.04
5020 · PAZ Y ESPERANZA	354.25	620.83	(266.58)	2,619.90	3,104.18	(484.28)	7,449.99
5030 · ELCA MISSIONARY REP S AF	212.53	372.50	(159.97)	1,571.93	1,862.51	(290.58)	4,470.01
5031 · ELCA MISSIONARY-SO AFRICA	212.53	372.50	(159.97)	1,571.93	1,862.51	(290.58)	4,470.01
5032 · ELCA MISSIONARY- TANZANIA	212.55	372.50	(159.95)	1,571.94	1,862.51	(290.57)	4,470.01
5035 · FAMILY PROMISE	212.54	372.50	(159.96)	1,571.93	1,862.51	(290.58)	4,470.01
5050 · WILLMAR AREA FOOD SHELF	106.27	186.25	(79.98)	785.96	931.25	(145.29)	2,235.00
5060 · SALVATION ARMY	70.85	73.69	(2.84)	523.97	368.49	155.48	884.32
5070 · GREEN LAKE CAMP-DUES	247.97	434.58	(186.61)	1,833.92	2,172.95	(339.03)	5,215.01
5080 · MEALS ON WHEELS	106.27	85.30	20.97	785.96	426.54	359.42	1,023.64
5090 · CONF DUES-LAKELAND	17.72	31.04	(13.32)	130.99	155.23	(24.24)	372.51
5192 · HABITAT FOR HUMANITY	106.27	186.25	(79.98)	785.96	931.25	(145.29)	2,235.00
5193 · THE FORTRESS	70.85	124.17	(53.32)	523.97	620.79	(96.82)	1,489.98

Substantially all disclosures ordinarily included in modified cash basis financial statements are omitted, and no assurance is provided on these financial statements or supplementary information.

CALVARY LUTHERAN CHURCH
General Fund Budget Performance
Modified Cash Basis
One Month and Five Months Ended May 31, 2024

	One Month Ended	Budget	\$ Over/ (Under) Budget	Five Months Ended	YTD Budget	\$ Over/ (Under) Budget	Annual Budget
5194 · THE WELL	70.85	124.17	(53.32)	523.97	620.79	(96.82)	1,489.98
5195 · SAVE AVENUES	70.85	124.17	(53.32)	523.97	620.79	(96.82)	1,489.98
5196 · LUTHERAN CAMPUS MINISTRY	70.85	124.17	(53.32)	523.97	620.79	(96.82)	1,489.98
5197 · THE LINK	53.14	244.54	(191.40)	392.98	1,222.75	(829.77)	2,934.53
Total 5005 · BENEVOLENCE	3,542.41	6,208.33	(2,665.92)	26,198.89	31,041.69	(4,842.80)	74,500.00
5200 · PROGRAM MUSIC & WORSHIP							
5210 · RADIO BROADCASTS	54.44	333.33	(278.89)	1,044.24	1,666.69	(622.45)	4,000.00
5215 · WORSHIP PUBLICITY	-	416.67	(416.67)	1,643.98	2,083.31	(439.33)	5,000.00
5230 · SUNDAYS & SEASONS	-	83.33	(83.33)	70.87	416.69	(345.82)	1,000.00
5315 · WORSHIP & MUSIC ENHANCEMENT	800.00	333.33	466.67	2,384.22	1,666.69	717.53	4,000.00
5421 · BAPTISM BLANKETS/CANDLES	-	33.33	(33.33)	-	166.69	(166.69)	400.00
5440 · ALTAR GUILD EXPENSE	46.16	125.00	(78.84)	1,540.40	625.00	915.40	1,500.00
5470 · CONGREG WORSHIP LICENSE	-	120.83	(120.83)	709.00	604.19	104.81	1,450.00
5488 · WORSHIP EQUIP/SOUND EXP	-	83.33	(83.33)	44.75	416.69	(371.94)	1,400.00
5489 · PIANO/ORGAN TUNING	-	116.67	(116.67)	150.00	583.31	(433.31)	1,400.00
Total 5200 · PROGRAM MUSIC & WORSHIP	900.60	1,645.82	(745.22)	7,587.46	8,229.26	(641.80)	19,750.00
5500 · EVANGELISM OUTREACH							
5550 · DEVOTIONAL BOOKLETS	149.00	125.00	24.00	535.25	625.00	(89.75)	1,500.00
5561 · SOCIAL CONCERNS	-	25.00	(25.00)	-	125.00	(125.00)	300.00
5596 · BEFRIENDER PROGRAM SUPPLIES	-	41.67	(41.67)	-	208.31	(208.31)	500.00
Total 5500 · EVANGELISM OUTREACH	149.00	191.67	(42.67)	535.25	958.31	(423.06)	2,300.00
5600 · EDUCATION/CHILDREN							
5648 · BIBLES-NEW	-	100.00	(100.00)	470.32	500.00	(29.68)	1,200.00
5640 · SS-3 YRS.-GRADE 5	-	87.50	(87.50)	327.20	437.50	(110.30)	1,050.00
5650 · VBS/Day Camp	-	291.67	(291.67)	600.00	1,458.31	(858.31)	3,500.00
5660 · FAMILY ED/FAITH STEPS	-	41.67	(41.67)	75.80	208.31	(132.51)	500.00
5661 · ADULT EDUCATION	-	20.83	(20.83)	-	104.19	(104.19)	250.00
5665 · EARLY CHILDHOOD SUNDAY SCHOOL	-	83.33	(83.33)	427.75	416.69	11.06	1,000.00
5700 · CHILDREN'S EVENTS	-	20.83	(20.83)	831.64	104.19	727.45	250.00
5710 · BIBLE CAMP SCHOLARSHIPS EXP	30.00	291.67	(261.67)	30.00	1,458.31	(1,428.31)	3,500.00
5733 · CROSS GENERATIONAL ACTIVI	-	166.67	(166.67)	-	833.31	(833.31)	2,000.00
5740 · NURSERY/WORSHIP BAGS	-	12.50	(12.50)	-	62.50	(62.50)	150.00
Total 5600 · EDUCATION/CHILDREN	30.00	1,116.67	(1,086.67)	2,762.71	5,583.31	(2,820.60)	13,400.00
5800 · YOUTH							
5860 · RESOURCES - YOUTH	-	37.50	(37.50)	-	187.50	(187.50)	450.00
5870 · BOY SCOUTS	-	20.83	(20.83)	-	104.19	(104.19)	250.00
5885 · ADULT LEADERS	-	20.83	(20.83)	-	104.19	(104.19)	250.00
5890 · JR HIGH/SR HIGH EVENTS	51.38	83.33	(31.95)	51.38	416.69	(365.31)	1,000.00
5900 · CONFIRMATION	-	183.33	(183.33)	51.43	916.69	(865.26)	2,200.00
5905 · WED-CONF. MEALS	-	83.33	(83.33)	23.97	416.69	(392.72)	1,000.00

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CALVARY LUTHERAN CHURCH
General Fund Budget Performance
Modified Cash Basis
One Month and Five Months Ended May 31, 2024

	One Month Ended	Budget	\$ Over/ (Under) Budget	Five Months Ended	YTD Budget	\$ Over/ (Under) Budget	Annual Budget
5907 · CONFIRMATION CAMP & RETREAT	1,377.26	208.33	1,168.93	1,317.26	1,041.69	275.57	2,500.00
5950 · YOUTH TRIPS	-	333.33	(333.33)	4,000.00	1,666.69	2,333.31	4,000.00
Total 5800 · YOUTH	1,428.64	970.81	457.83	5,444.04	4,854.33	589.71	11,650.00
6045 · LIBRARY	-	62.50	(62.50)	-	312.50	(312.50)	750.00
6050 · LIBRARY	-	62.50	(62.50)	-	312.50	(312.50)	750.00
Total 6045 · LIBRARY	-	62.50	(62.50)	-	312.50	(312.50)	750.00
6500 · MAINTENANCE PROPERTY	466.97	1,500.00	(1,033.03)	7,023.42	7,500.00	(476.58)	18,000.00
6510 · CHURCH UTILITIES-GAS	2,286.49	2,166.67	119.82	11,378.31	10,833.31	545.00	26,000.00
6515 · CHURCH UTILITIES-ELECTRIC	17.40	208.33	(190.93)	1,290.05	1,041.69	248.36	2,500.00
6520 · JANITOR SUPPLIES	87.50	1,250.00	(1,162.50)	1,510.40	6,250.00	(4,739.60)	15,000.00
6530 · REPAIRS/BUILDING	-	-	-	922.50	-	-	-
6535 · BLDG EQUIPMENT REPLACEMENT	1,379.61	1,416.67	(37.06)	6,909.01	7,083.31	(174.30)	17,000.00
6540 · CHURCH INSURANCE	-	833.33	(833.33)	3,274.50	4,166.69	(892.19)	10,000.00
6560 · SNOW REMOVAL-CHURCH	-	166.67	(166.67)	329.40	833.31	(503.91)	2,000.00
6570 · CHURCH DECORATIONS	1,872.99	625.00	1,247.99	4,856.16	3,125.00	1,731.16	7,500.00
6580 · REPAIRS/EQUIPMENT	-	83.33	(83.33)	-	416.69	(416.69)	1,000.00
6590 · SPRINKLER SYSTEM-ANNUAL F	-	-	-	165.00	-	-	-
6591 · CEMETERY MAINTENANCE	1,072.50	416.67	655.83	2,653.08	2,083.31	569.77	5,000.00
6592 · LAWN MOWING-CHURCH	-	333.33	(333.33)	1,239.84	1,666.69	(426.85)	4,000.00
6593 · LAWN MOWING-CEMETERY	175.50	29.25	146.25	175.50	146.25	29.25	351.00
6610 · STREET ASSESSMENTS	-	20.83	(20.83)	165.29	104.19	61.10	250.00
6615 · KITCHEN SUPPLIES	7,358.96	9,050.08	(1,691.12)	41,892.46	45,250.44	(3,357.98)	108,601.00
Total 6500 · MAINTENANCE PROPERTY	1,860.00	1,860.00	-	9,300.00	9,300.00	-	22,320.00
6700 · ADMIN EXPENSE & SUPPLIES	370.00	250.00	120.00	1,444.22	1,250.00	194.22	3,000.00
6708 · ACCOUNTING SERVICES	572.83	583.33	(10.50)	2,850.76	2,916.69	(65.93)	7,000.00
6709 · PAYROLL PROCESSING	154.19	200.00	(45.81)	819.35	1,000.00	(180.65)	2,400.00
6710 · TELEPHONE	-	300.00	(300.00)	955.65	1,500.00	(544.35)	3,600.00
6711 · BANK/VANCO FEES	95.70	416.67	(320.97)	3,859.26	2,083.31	1,775.95	5,000.00
6720 · POSTAGE	732.37	625.00	107.37	4,973.21	3,125.00	1,848.21	7,500.00
6730 · OFFICE SUPP & EXPENSE	-	83.33	(83.33)	721.06	416.69	304.37	1,000.00
6731 · OFFICE EQUIPMENT REPAIR/LEASES	-	166.67	(166.67)	1,030.80	833.31	197.49	2,000.00
6750 · CONFERENCE/ASSEMBLIES	-	83.33	(83.33)	197.65	416.69	(219.04)	1,000.00
6753 · SECURITY SYSTEM FEE	-	291.67	(291.67)	22.00	1,458.31	(1,436.31)	3,500.00
6760 · AUTO EXPENSE	585.25	708.33	(123.08)	3,665.75	3,541.69	124.06	8,500.00
6780 · EDUCATION -PROF/SUPPORT	191.00	250.00	(59.00)	1,030.00	1,250.00	(220.00)	3,000.00
6873 · I.T./COMMUNICATIONS	50.00	250.00	(200.00)	531.24	1,250.00	(718.76)	3,000.00
6878 · WORKERS COMPENSATION INS	4,611.34	6,068.33	(1,456.99)	31,400.95	30,341.69	1,059.26	72,820.00
6880 · MISC ADMIN EXP & SUPPLIES	-	-	-	-	-	-	-
Total 6700 · ADMIN EXPENSE & SUPPLIES	6600 · SALARIES & BENEFITS						

Substantially all disclosures ordinarily included in modified cash basis financial statements are omitted, and no assurance is provided on these financial statements or supplementary information.

CALVARY LUTHERAN CHURCH
General Fund Budget Performance
Modified Cash Basis
One Month and Five Months Ended May 31, 2024

	One Month Ended	Budget	\$ Over/ (Under) Budget	Five Months Ended	YTD Budget	\$ Over/ (Under) Budget	Annual Budget
6605 · SALARIES	11,472.10	12,891.67	(1,419.57)	66,599.45	64,458.31	2,141.14	154,700.00
6606 · PASTORAL STAFF	5,137.12	9,303.79	(4,166.67)	25,653.53	46,518.97	(20,865.44)	111,645.50
6607 · PROGRAM STAFF	12,782.62	9,713.49	3,069.13	64,531.82	48,567.42	15,964.40	116,561.85
6608 · SUPPORT STAFF	29,391.84	31,908.95	(2,517.11)	156,784.80	159,544.70	(2,759.90)	382,907.35
Total 6605 · SALARIES							
6620 · INSURANCE BENEFIT	-	868.89	(868.89)	220.41	4,344.44	(4,124.03)	10,426.67
6622 · PASTORAL STAFF INSURANCE	1,493.21	1,910.72	(417.51)	7,382.91	9,553.64	(2,170.73)	22,928.68
6624 · PROGRAM STAFF INSURANCE	-	934.18	(934.18)	3,075.66	4,670.87	(1,595.21)	11,210.13
6626 · SUPPORT STAFF INSURANCE	73.47			73.47			
6620 · INSURANCE BENEFIT - Other							
Total 6620 · INSURANCE BENEFIT	1,566.68	3,713.79	(2,147.11)	10,752.45	18,568.95	(7,816.50)	44,565.48
6630 · PENSION BENEFIT	734.71	1,029.17	(294.46)	2,938.84	5,145.81	(2,206.97)	12,350.00
6632 · PASTORAL STAFF PENSION	930.39	930.38	0.01	4,557.86	4,651.89	(94.03)	11,164.55
6634 · PROGRAM STAFF PENSION	-	431.35	(431.35)	1,294.05	2,156.74	(862.69)	5,176.19
6636 · SUPPORT STAFF PENSION	-			734.71			
6630 · PENSION BENEFIT - Other	1,665.10	2,390.90	(725.80)	9,525.46	11,954.44	(2,428.98)	28,690.74
Total 6630 · PENSION BENEFIT	708.95	2,441.03	(1,732.08)	7,620.73	12,205.20	(4,584.47)	29,292.41
6650 · PAYROLL TAX	-			41.00			
6652 · PROFESSIONAL EXPENSE	33,332.57	40,454.67	(7,122.10)	184,724.44	202,273.29	(17,548.85)	485,455.98
Total 6600 · SALARIES & BENEFITS							
6900 · SPECIAL CONSIDERATIONS	-			11,095.00			
6960 · SPECIAL OFFERINGS EXP	-	1,583.33	(1,583.33)	8,642.20	7,916.69	725.51	19,000.00
6967 · BIBLE CAMP SCHOLARSHIPS	-			150.00			
6930 · LENTEN OFFERINGS EXP	-			275.00			
6964 · SPECIAL OFFERINGS TO BE PAID	-						
6960 · SPECIAL OFFERINGS EXP - Other	-	1,583.33	(1,583.33)	20,162.20	7,916.69	12,245.51	19,000.00
Total 6960 · SPECIAL OFFERINGS EXP	-	1,583.33	(1,583.33)	20,162.20	7,916.69	12,245.51	19,000.00
6900 · SPECIAL CONSIDERATIONS	51,353.52	67,352.21	(15,998.69)	320,708.40	336,761.51	(16,053.11)	808,226.98
Total Expense	(15,692.59)	(2,464.71)	(13,227.88)	(29,103.26)	(12,324.01)	(16,779.25)	(29,576.98)
Net Ordinary Income	1,432.91	2,500.00	(1,067.09)	9,026.83	12,500.00	(3,473.17)	30,000.00
Other Income/Expense	1,432.91	2,500.00	(1,067.09)	9,026.83	12,500.00	(3,473.17)	30,000.00
Other Income	1,432.91	2,500.00	(1,067.09)	9,026.83	12,500.00	(3,473.17)	30,000.00
9040 · TFR CAPITAL INC FROM CAP FUND							
Total Other Income	\$ (14,259.68)	\$ 35.29	\$ (14,294.97)	\$ (20,076.43)	\$ 175.99	\$ (20,252.42)	\$ 423.02
Net Other Income							
Net Income							

Substantially all disclosures ordinarily included in modified cash basis financial statements are omitted, and no assurance is provided on these financial statements or supplementary information.

CALVARY LUTHERAN CHURCH
Schedule of Revenues and Expenses-General Fund
Modified Cash Basis
Five Months Ended May 31, 2024 and 2023

	2024	2023	\$ Change	% Change
Ordinary Income/Expense				
Income				
3999 · INCOME/CONTRIBUTIONS	\$ 266,942.94	\$ 303,489.78	\$ (36,546.84)	-12.04%
4200 · SPECIAL OFFERINGS - IN/OUT	20,162.20	26,689.30	(6,527.10)	-24.46%
4600 · MISC. INCOME	4,500.00	7,500.00	(3,000.00)	-40.0%
Total Income	<u>291,605.14</u>	<u>337,679.08</u>	<u>(46,073.94)</u>	<u>-13.64%</u>
Gross Profit	291,605.14	337,679.08	(46,073.94)	-13.64%
Expense				
5005 · BENEVOLENCE	26,198.89	28,544.91	(2,346.02)	-8.22%
5200 · PROGRAM MUSIC & WORSHIP	7,587.46	6,576.93	1,010.53	15.37%
5500 · EVANGELISM OUTREACH	535.25	492.45	42.80	8.69%
5600 · EDUCATION/CHILDREN	2,762.71	1,033.52	1,729.19	167.31%
5800 · YOUTH	5,444.04	8,086.35	(2,642.31)	-32.68%
6500 · MAINTENANCE PROPERTY	41,892.46	54,368.22	(12,475.76)	-22.95%
6700 · ADMIN EXPENSE & SUPPLIES	31,400.95	32,991.19	(1,590.24)	-4.82%
6600 · SALARIES & BENEFITS	184,724.44	174,944.50	9,779.94	5.59%
6900 · SPECIAL CONSIDERATIONS	20,162.20	26,689.30	(6,527.10)	-24.46%
Total Expense	<u>320,708.40</u>	<u>333,727.37</u>	<u>(13,018.97)</u>	<u>-3.9%</u>
Net Ordinary Income	(29,103.26)	3,951.71	(33,054.97)	-836.47%
Other Income/Expense				
Other Income				
9040 · TFR CAPITAL INC FROM CAP FUND	9,026.83	12,137.75	(3,110.92)	-25.63%
Total Other Income	<u>9,026.83</u>	<u>12,137.75</u>	<u>(3,110.92)</u>	<u>-25.63%</u>
Net Other Income	9,026.83	12,137.75	(3,110.92)	-25.63%
Net Income	<u>\$ (20,076.43)</u>	<u>\$ 16,089.46</u>	<u>\$ (36,165.89)</u>	<u>-224.78%</u>

Substantially all disclosures ordinarily included in modified cash basis financial statements are omitted, and no assurance is provided on these financial statements or supplementary information.

CALVARY LUTHERAN CHURCH
Schedule of Revenues and Expenses-Capital Fund
Modified Cash Basis
One and Five Months Ended May 31, 2024

	One Month Ended	Five Months Ended
Ordinary Income/Expense		
Income		
3999 · INCOME/CONTRIBUTIONS		
4020 · CAPITAL FUND INCOME	\$ 1,432.91	\$ 9,026.83
4060 · INTEREST EARNED	471.64	1,957.57
4064 · CHANGE IN MARKET VALUE-J ANDERS	(21,872.70)	26,336.07
Total 3999 · INCOME/CONTRIBUTIONS	<u>(19,968.15)</u>	<u>37,320.47</u>
Total Income	<u>(19,968.15)</u>	<u>37,320.47</u>
Gross Profit	(19,968.15)	37,320.47
Expense		
7457 · INVESTMENT FEES-J ANDERSON	2,090.94	8,306.26
Total Expense	<u>2,090.94</u>	<u>8,306.26</u>
Net Ordinary Income	(22,059.09)	29,014.21
Other Income/Expense		
Other Income		
9030 · TFR TO GENERAL FUND	(1,432.91)	(9,026.83)
Total Other Income	<u>(1,432.91)</u>	<u>(9,026.83)</u>
Net Other Income	(1,432.91)	(9,026.83)
Net Income	<u>\$ (23,492.00)</u>	<u>\$ 19,987.38</u>

Substantially all disclosures ordinarily included in modified cash basis financial statements are omitted, and no assurance is provided on these financial statements or supplementary information.

CALVARY LUTHERAN CHURCH
Schedule of Revenues and Expenses-Endowment Fund
Modified Cash Basis
One and Five Months Ended May 31, 2024

	One Month Ended	Five Months Ended
Ordinary Income/Expense		
Income		
4500 · ENDOWMENT		
4501 · INTEREST / DIVIDENDS	\$ -	\$ 13,349.80
4502 · CHANGE IN MARKET VALUE	(16,405.73)	32,248.91
Total 4500 · ENDOWMENT	(16,405.73)	45,598.71
Total Income	(16,405.73)	45,598.71
Gross Profit	(16,405.73)	45,598.71
Net Ordinary Income	(16,405.73)	45,598.71
Net Income	\$ (16,405.73)	\$ 45,598.71

Substantially all disclosures ordinarily included in modified cash basis financial statements are omitted, and no assurance is provided on these financial statements or supplementary information.

CALVARY LUTHERAN CHURCH
SCHEDULE OF SPECIAL FUND BALANCES
MODIFIED CASH BASIS
5/31/2024

DESCRIPTION	Balance	One Month Ending Revenue	One Month Ending Expense	YTD Revenue	YTD Expense	Balance
Altar Guild Fund (Banners)	\$ 1,891.89			\$ 547.50	\$ -	\$ 2,439.39
Anniv/Bell/Lighting	(137.80)					(137.80)
Baptism Faith Chests	2,166.90	150.00	34.04	575.00	655.35	2,086.55
Baptismal Quilt	75.00					75.00
Befriender Fund	91.35					91.35
Bell Choir	1,093.56				118.44	975.12
Bethany Hall	1,000.00					1,000.00
Bethany Hall	1,000.00				170.00	1,191.33
Bible Camp Scholarships	1,361.33					1,191.33
Boy Scouts	5,200.00			1,000.00		6,200.00
Building Fund	800.00					800.00
Candle Holder for Christmas Service				1,000.00		1,000.00
Carlson Estate				240,587.78		240,587.78
Cemetery Fund	26,104.27			555.00	420.00	26,239.27
Cemetery Fund - J Anderson	34,292.54					34,292.54
Change in Market Value-Edward Jones G Kellevig Music Fund	1,501.30					1,501.30
Change in Market Value-Edward Jones Putnum	182,111.80	(6,815.59)		5,888.23		188,000.03
Chapel Enhancement	325.00					325.00
Choir Account	97.90					97.90
Community Meal	33.90					33.90
Creation Care	1,884.58			1,226.00	100.00	3,010.58
Deaconist Account	(21.10)		57.50	323.75	309.50	(6.85)
Designated Gift-No Designation Listed	61.00					61.00
Discretionary Fund	1,535.64					1,535.64
Easter Egg Hunt	40.00				40.00	(0.00)
ELCA World Hunger	175.00				6,132.02	5,446.41
Family Promise - Calvary	11,578.43					2,451.98
Grief Care Support	1,976.98			475.00		2,451.98
Humility Circle	25.00					25.00
Interest Earned	1,396.65	47.43		232.74		1,629.39
Jamaican Mission Fund	3,977.66					3,977.66
Lawn Mower	4.00					4.00
Library Fund	3,219.39					3,219.39
Lutheran Education Aid Fund	72,733.87					72,733.87
Lutheran World Relief-Mozambique	25.00					25.00
Memorial-D Jones	10,000.00					10,000.00
Missions - Other (ELCA)	1,897.79				(665.00)	2,562.79
Music - Piano Fund	6,056.74	210.00		210.00		6,266.74
Nelson Estate - Missions	1,229.32					1,229.32
Noisy Offering	1,143.57			(122.80)	665.00	355.77
NTY	459.25	147.28	161.81	252.28	161.81	549.72
Parment Fund	1,948.77					1,948.77
Pastoral Care Fund	700.00					700.00
Paul Asche Scholarship Fund-Principal Restricted \$33,425.73	43,074.50					43,074.50
Prayer Ministry	4,608.14					4,608.14
Rally Sunday-Mini Donuts	(0.26)					(0.26)
Rice - Memorial	5,714.00					5,714.00
Richard & Helen Olson Memorial	1,015.67					1,015.67
Seminary Fund	2,087.20					2,087.20
Social Concerns Fund	7,187.14			200.00	375.13	7,012.01
Stanford Memorial Fund-Principal Restricted \$10,000	10,000.00					10,000.00
Sunday School Account	3,493.21			16.00		3,509.21
Technology	74,345.39			1,913.00	2,795.00	73,463.39
Trunk or Treat	(21.15)					(21.15)
Undesignated Memorials	2,210.00	135.00		155.00	1,705.00	660.00
WELCA Account	1,063.05	215.00		1,108.75	1,119.07	1,052.73
WELCA Account - Doing Days	838.62				119.06	719.56
Youth Account	30,389.79	525.00		8,582.17	9,188.76	29,783.20
Youth Event Assistance Fund	14,770.03					14,770.03
	\$ 580,831.81	\$ (5,385.88)	\$ 253.35	\$ 264,725.40	\$ 23,409.14	\$ 822,148.07

One Month Ending Profit/(Loss) \$ (5,639.23)
YTD Profit/(Loss) \$ 241,316.26

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CALVARY LUTHERAN CHURCH
ACCOUNTS PAYABLE VERIFICATION REPORT
 Modified Cash Basis
 May, 2024

	Type	Date	Num	Memo	Account	Paid	Debit	Credit
1517 MEDIA	Bill	05/16/2024	99230867	Christ in our home	5550 · DEVOTIONAL BOOKLETS	Paid	114.00	
	Bill	05/16/2024	99234728	Christ in our home	5550 · DEVOTIONAL BOOKLETS	Paid	35.00	
ANFINSON THOMPSON & CO.	Bill	05/31/2024	May 24		6708 · ACCOUNTING SERVICES	Unpaid	1,860.00	
BRAD SCHUELLER	Bill	05/28/2024	2024-05-28	Boiler Check	6515 · CHURCH UTILITIES-ELECTRIC	Paid	200.00	
Capital One-Walmart	Bill	05/19/2024	Stmt. 5/19/24		5890 · JR HIGH/SR HIGH EVENTS	Paid	51.38	
CENTER POINT ENERGY -60577616	Bill	05/24/2024	ACH 5/24/24	Autopay	6510 · CHURCH UTILITIES-GAS	Paid	466.97	
CENTURY LINK	Bill	05/01/2024	ACH 5/1/24	Auto Pay	5210 · RADIO BROADCASTS	Paid	54.44	
CHAPPELL CENTRAL INC	Bill	05/06/2024	SVC-116703	Maintenance on Heating Equipment	6580 · REPAIRS/EQUIPMENT	Paid	1,622.00	
CONWAY DEUTH & SCHMIESING	Bill	05/01/2024	0337850050824 4/30/2	Payroll Processing	6709 · PAYROLL PROCESSING	Paid	370.00	
Coordinated Business Systems	Bill	05/06/2024	CWT1119843		6710 · TELEPHONE	Paid	357.86	
David Scherer	Bill	05/01/2024	Check #35140	Just Move Concert	5907 · CONFIRMATION CAMP & RETREAT	Paid	1,377.26	
Donna Jo Kopitzke	Bill	05/20/2024	Voucher 5/20/24	Musician - 5/18	5315 · WORSHIP & MUSIC ENHANCEMENT	Paid	100.00	
FAMILY PROMISE KANDIYOHI	Bill	05/29/2024	Stmt. 5/31/24	Benevolence	5035 · FAMILY PROMISE	Unpaid	212.54	
GreatAmerica Financial Svcs.	Bill	05/16/2024	36580781	Printer Lease	6731 · OFFICE EQUIPMENT REPAIR/LEASES	Paid	732.37	
GREEN LAKE LUTHERAN MINISTRIES	Bill	05/13/2024	Bible Camp Scholarsh	Bible Camp	5710 · BIBLE CAMP SCHOLARSHIPS EXP	Paid	30.00	
	Bill	05/29/2024	Stmt. 5/31/24	Dec Benev.	5070 · GREEN LAKE CAMP-DUES	Unpaid	247.97	
HABITAT FOR HUMANITY	Bill	05/29/2024	Stmt. 5/31/24	Benevolence	5192 · HABITAT FOR HUMANITY	Unpaid	106.27	
HAUG IMPLEMENT CO.	Bill	05/21/2024	488493		6580 · REPAIRS/EQUIPMENT	Paid	250.99	
HEGLUND CATERING	Bill	05/31/2024	15752	Casserole and Salad	6990 · NTY	Unpaid	161.81	
HILLYARD/HUTCHINSON	Bill	05/01/2024	3000936242		6520 · JANITOR SUPPLIES	Paid	17.40	
IRS	Check	05/01/2024	ACH		2020 · FEDERAL TAX PAYABLE	Unpaid	849.00	
	Check	05/01/2024	ACH		2010 · FICA TAX PAYABLE	Unpaid	1,290.16	
	Check	05/01/2024	ACH		2000 · MEDICARE TAX PAYABLE	Unpaid	301.74	
	Check	05/16/2024	EFT		2020 · FEDERAL TAX PAYABLE	Unpaid	547.00	
	Check	05/16/2024	EFT		2000 · MEDICARE TAX PAYABLE	Unpaid	218.96	
	Check	05/16/2024	EFT		2010 · FICA TAX PAYABLE	Unpaid	936.40	
JAY SKRUKRUD								

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CALVARY LUTHERAN CHURCH
ACCOUNTS PAYABLE VERIFICATION REPORT
 Modified Cash Basis
 May, 2024

Type	Date	Num	Memo	Account	Paid	Debit	Credit
Bill	05/01/2024	Voucher Jan-April	Worship Musician Jan-April	5315 · WORSHIP & MUSIC ENHANCEMENT	Paid	600.00	
Bill	05/06/2024	ACH 5/6/24		6515 · CHURCH UTILITIES-ELECTRIC	Paid	51.60	
Bill	05/01/2024	ACH May 2024	Property Tax	6610 · STREET ASSESSMENTS	Paid	175.50	
Bill	05/29/2024	Stmt. 5/31/24	Benevolence	5050 · WILLMAR AREA FOOD SHELF	Unpaid	106.27	
Bill	05/28/2024	05/28/24		6592 · LAWN MOWING-CHURCH	Paid	1,072.50	
Bill	05/29/2024	Stmt. 5/31/24	Benevolence	5090 · CONF DUES-LAKELAND	Unpaid	17.72	
Bill	05/01/2024	Stmt 4/30/24		6975 · DEACONIST ACCOUNT	Paid	57.50	
Bill	05/28/2024	Voucher 5/28/24	Lock Up Church	6880 · MISC ADMIN EXP & SUPPLIES	Paid	50.00	
Bill	05/29/2024	Stmt. 5/31/24	Benevolence	5080 · MEALS ON WHEELS	Unpaid	106.27	
Bill	05/31/2024	Stmt. 5/31/24	Benevolence	5196 · LUTHERAN CAMPUS MINISTRY	Unpaid	70.85	
Bill	05/01/2024	INV-3049	IT monthly support	6873 · I.T./COMMUNICATIONS	Paid	585.25	
Check	05/01/2024	ACH		2030 · STATE TAX PAYABLE	Unpaid	509.00	
Check	05/16/2024	EFT		2030 · STATE TAX PAYABLE	Unpaid	363.00	
Bill	05/01/2024	2024-05-01	First Payment 266.00 (11 Remaining for 1:6878 · WORKERS COMPENSATION INS		Paid	191.00	
Bill	05/01/2024	2024-05-01	1st payment 1033.70 (11 remaining for 1:6540 · CHURCH INSURANCE		Paid	1,019.78	
Bill	05/01/2024	2024-05-01	Umbrella (11 Remaining at 250 per mnth) 6540 · CHURCH INSURANCE		Paid	250.00	
Bill	05/01/2024	2024-05-01	1st payment 106.87 (109.83 remaining 11 6540 · CHURCH INSURANCE		Paid	109.83	
Bill	05/01/2024	Inv 5/1/24		6730 · OFFICE SUPP & EXPENSE	Paid	43.20	
Bill	05/01/2024	Reimb 4/29 & 5/5	4/29 & 5/5	6606 · PASTORAL STAFF	Paid	1,000.00	
Bill	05/06/2024	Reimb. 5/6-5/12	5/6 -5/12	6606 · PASTORAL STAFF	Paid	1,000.00	
Bill	05/19/2024	5/13-5/19	5/13-5/19	6606 · PASTORAL STAFF	Paid	1,000.00	
Bill	05/26/2024	5/20-5/26	5/20-5/26	6606 · PASTORAL STAFF	Paid	1,000.00	
Bill	05/31/2024	Stmt. 5/31/24	Benevolence	5020 · PAZ Y ESPERANZA	Unpaid	354.25	
Bill	05/15/2024	Stmt. 5/15/24	Naomi P Baker-Pens	6634 · PROGRAM STAFF PENSION	Paid	513.72	
Bill	05/15/2024	Stmt. 5/15/24	Naomi P Baker-Insurance	6624 · PROGRAM STAFF INSURANCE	Paid	1,125.04	
Bill	05/15/2024	Stmt. 5/15/24	Naomi P Baker-Vision	2036 · MISC PAYROLL DEDUCT-	Paid	8.26	
Bill	05/15/2024	Stmt. 5/15/24	Naomi P Baker-403 B W/H	2040 · PAY W/H FOR PENSION	Paid	102.74	
Bill	05/15/2024	Stmt. 5/15/24	Gerald-Pension	6632 · PASTORAL STAFF PENSION	Paid	734.71	
Bill	05/15/2024	Stmt. 5/15/24	Gerald-Insurance	6620 · INSURANCE BENEFIT	Paid	73.47	
Bill	05/15/2024	Stmt. 5/15/24	Gerald 403 B Election	2040 · PAY W/H FOR PENSION	Paid	146.94	

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CALVARY LUTHERAN CHURCH
ACCOUNTS PAYABLE VERIFICATION REPORT
 Modified Cash Basis
 May, 2024

Type	Date	Num	Memo	Account	Paid	Debit	Credit
Bill	05/15/2024	Stmt. 5/15/24	Gerard Life Ins Election	2036 · MISC PAYROLL DEDUCT-	Paid	136.06	
Bill	05/15/2024	Stmt. 5/15/24	Erica Pension	6634 · PROGRAM STAFF PENSION	Paid	416.67	
Bill	05/15/2024	Stmt. 5/15/24	Erica-Insurance Employer Portion	6624 · PROGRAM STAFF INSURANCE	Paid	326.50	
Bill	05/15/2024	Stmt. 5/15/24	Erica Employee portion of Health Ins	2070 · FLEX-MATTHEWS	Paid	1,142.50	
Bill	05/15/2024	Stmt. 5/15/24	Erica Disability-Employer	6624 · PROGRAM STAFF INSURANCE	Paid	25.00	
Bill	05/15/2024	Stmt. 5/15/24	Erica-Basic Life Employer	6624 · PROGRAM STAFF INSURANCE	Paid	16.67	
Bill	05/15/2024	Stmt. 5/15/24	Erica Vision Election	2036 · MISC PAYROLL DEDUCT-	Paid	20.00	
Bill	05/15/2024	Stmt. 5/15/24	Erica Life Insurance Election	2036 · MISC PAYROLL DEDUCT-	Paid	17.56	
Bill	05/15/2024	Stmt. 5/15/24	Erica Retirement Contribution Election	2040 · PAY W/H FOR PENSION	Paid	83.34	
Bill	05/31/2024	Stmt. 5/31/24	Benevolence	5195 · SAVE AVENUES	Unpaid	70.85	
Bill	05/01/2024	Stmt. 5/1/24	Drycleaning	5440 · ALTAR GUILD EXPENSE	Paid	38.09	
Bill	05/20/2024	Vouchers 5/20	Chapel Musician 5/11	5315 · WORSHIP & MUSIC ENHANCEMENT	Paid	100.00	
Bill	05/01/2024	Stmt. 4/30/24	Baptism Faith Chests	6970 · DESIGNATED GIFTS EXP	Paid	34.04	
Bill	05/31/2024	Benevolence May 24	Monthly Benevolence	5010 · ELCA SW MN SYNOD	Unpaid	1,346.12	
Bill	05/31/2024	Benevolence May 24	Monthly Benevolence	5030 · ELCA MISSIONARY REP S AF	Unpaid	212.53	
Bill	05/31/2024	Benevolence May 24	Monthly Benevolence	5031 · ELCA MISSIONARY-SO AFRICA	Unpaid	212.53	
Bill	05/31/2024	Benevolence May 24	Monthly Benevolence	5032 · ELCA MISSIONARY- TANZANIA	Unpaid	212.55	
Bill	05/08/2024	Stmt. 5/8/24	Spectrum Business Internet and Voice	6710 · TELEPHONE	Paid	214.97	
Bill	05/10/2024	Voucher 5/10/24	Benevolence	5440 · ALTAR GUILD EXPENSE	Paid	8.07	
Bill	05/29/2024	Stmt. 5/31/24	Benevolence	5193 · THE FORTRESS	Unpaid	70.85	
Credit	05/01/2024	Void April Ck	Void payment issued to Foster Stitches	6930 · LENTEN OFFERINGS EXP	Unpaid		709.60
Bill	05/09/2024	Foster Stitches	Replace check issued to Foster Stitches	6930 · LENTEN OFFERINGS EXP	Paid	709.60	
Bill	05/31/2024	Stmt. 5/31/24	Benevolence	5197 · THE LINK	Unpaid	53.14	
Bill	05/29/2024	Stmt. 5/31/24	Benevolence	5060 · SALVATION ARMY	Unpaid	70.85	
Bill	05/31/2024	Stmt. 5/31/24	Benevolence	5194 · THE WELL	Unpaid	70.85	
Bill	05/02/2024	24-0240	Calvary Lutheran	6530 · REPAIRS/BUILDING	Paid	87.50	
Check	05/15/2024	ACH	Garbage	6711 · BANKVANCO FEES	Unpaid	87.32	
Bill	05/01/2024	ACH 4/30/24	Name Plates	6515 · CHURCH UTILITIES-ELECTRIC	Paid	118.91	
Bill	05/20/2024	9340	Electric, Water and Wastewater charges	6730 · OFFICE SUPP & EXPENSE	Paid	52.50	
Bill	05/20/2024	ACH 5/20/24	Electric, Water and Wastewater charges	6515 · CHURCH UTILITIES-ELECTRIC	Paid	1,915.98	

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CALVARY LUTHERAN CHURCH
ATTENDANCE AND OFFERING STATISTICS

Attendance	Wed/Lent	Sat	8:00 AM	10:15 AM	You Tube-Sun.	Total	Offering	#Sun	Total	Average/Week	Simply Giving	% SG
1/7/2024		50	63	113	149	375						
1/14/2024		18	33	66	194	311	January	4	54,780	13,695	12,377	23%
1/21/2024		43	65	149	134	391	February	4	66,827	16,707	11,982	18%
1/28/2024		47	507	-	119	673	March	5	56,581	11,316	11,998	21%
2/4/2024		44	71	214	116	445	April	4	48,378	12,095	12,800	26%
2/11/2024	132	48	66	143	164	553	May	4	35,424	8,856	11,621	33%
2/18/2024	197	35	77	146	212	667	Total	17	261,990	15,411	60,778	23%
2/25/2024	137	45	73	115	162	532						
3/3/2024	133	44	71	251	142	641						
3/10/2024	115	75	48	92	172	502						
3/17/2024	116	41	76	158	203	594						
3/24/2024	219	77	63	217	210	786						
*3/31/2024	-	-	151	330	236	717						
4/7/2024		45	85	181	133	444						
4/14/2024		25	87	125	131	368						
4/21/2024		47	77	161	100	385						
4/28/2024		38	73	119	115	345						
5/5/2024		44	85	118	124	371						
5/12/2024		24	59	111	110	304						
5/19/2024		38	77	133	126	374						
5/24/2024		35	139		101	275						
Total	1,049	863	2,046	2,942	3,153	10,053						
							Average Offering per Attendee				561	
							Average Offering per Attendee per Week				33	
Average Attendance						479						
Average Attendance (Easter/Thanks giving/Christmas not included)						467						

* includes Holiday offering