



Ministry Year

July 1, 2024 – June 30, 2025

Annual Report

Congregational Meeting

May 18, 2025

At 10:30 am / Sanctuary

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Church Leadership

LEAD PASTOR:	The Reverend Joe Skogmo
ASSOCIATE PASTOR:	The Reverend Matthew Engum
DIRECTOR OF OPERATIONS:	Paul Haarstick
MINISTRY & SOCIAL ASSISTANCE COORDINATOR:	Sarah Nelson
YOUTH & FAMILY MINISTRY DIRECTOR:	Olivia Sauer
COMMUNICATIONS DIRECTOR:	Sara Peterson
CUSTODIAN:	Paul Heisler, Patty Walter
MUSIC DIRECTOR:	Karen Bimberg

VISION COUNCIL:		Term Expires
PRESIDENT:	Carla Solem	2025
PRESIDENT-ELECT:	Tom Neuenfeldt	2025
SECRETARY:	Paula Schulz	2025
TREASURER:	Kevin Shipley	2026
MEMBERS AT LARGE:	Erin Erickson	2025
	Catharine Weisenburger	2026
	Jon Freeman	2026
	DeAnne Udby	2026
	Mike Pladson	2027

JUBILATE CHOIR DIRECTOR

Kathy Larson

ORGANISTS/PIANISTS

Karen Bimberg

Holly Heisserer

Paul Heisler

ALLELUIA RINGERS DIRECTOR

Carla Hansen

Annual Meeting Agenda

1. Call to Order by President, Carla Solem
2. Devotion by Pastor Joe Skogmo
3. Approval of Minutes from May 19, 2024 Annual Meeting
4. Reports
 - a. Pastor Joe Skogmo | Pastor Matthew Engum
 - b. President, Carla Solem
 - c. Treasurer, Kevin Shipley (assisted by Paul Haarstick)
5. Elections
 - a. First Lutheran Foundation Board of Directors
Les Perry, Shar Arvig, LeAnn Mouw
 - b. Vision Council
Kari Sattelman, President-Elect
Beth Tinjum, Secretary
Jeff Sliper, Member-at-Large (3yr)
Sue Quam, Member-at-Large (2yr)
6. Approval of the FY26 Mission Budget
 - a. Presented by Paul Haarstick, Director of Operations
7. Unfinished Business – No unfinished business from 2024
8. New Business
 - a. Dream Big
9. Motion to Adjourn
10. Closing Prayer by Pastor Matthew Engum

2024 Annual Meeting Minutes

1. President, Gail Colby called the meeting to order at 9:37 am on Sunday, May 19, 2024.

Having counted 89 members, it was determined a quorum was achieved.

2. Devotion by Pastor Joe Skogmo

3. Approval of the minutes from the May 21, 2023 Special Meeting

Motion by Ted Heisserer to approve the 2023 special meeting minutes, seconded by Barry Fewson. Motion carried unanimously.

4. Approval of minutes from February 25, 2024 Congregational Meeting

Motion by Madalyn Sukke to approve the 2024 congregational meeting minutes, seconded by Gordon Henrikson. Motion carried unanimously.

5. Approval of minutes from May 21, 2023 Annual meeting

Motion by Catharine Weisenburger to approve the 2023 annual meeting minutes, seconded by Henrietta Malchow. Motion carried unanimously.

6. Reports:

- a. Pastor Joe and Matthew Engum
- b. President, Gail Colby
- c. Treasurer, Tom Neuenfelt (assisted by Paul Haarstick)
 - i. Summary of Year-to-Date is \$517,960.47 compared to the budget of \$515,385.00 which is \$33,424.53 under our income budget.
 - ii. Summary of Year-to-Date Expense is \$516,680.32 compared to the budget of \$548,911.00 which is \$32,230.68 under our expense budget.
 - iii. The current General Fund cash position as of March 31, 2024 is \$102,802.46.
 - iv. The current Dedicated Accounts cash position as of March 31, 2024 is \$342,906.83.
 - v. Question: What if any expenses can be adjusted to line better with income?
Asked by Barry Fewson.
 - vi. Response: Personal and operational costs will get the most attention with regard to what impacts the expenses most.

Motion by Brenda Muckenhirn to approve the Treasurer's Report as presented, seconded by Gaylen Weisenburger. Motion carried unanimously.

7. Elections

- a. The slate of candidates for the Foundation Board included: Ryan Manke, Patti Cummins, and Sue Schaffer.

Motion by Barry Fewson to cease nominations and cast a unanimous ballot for the slate of First Lutheran Foundation Board members, seconded by Ted Heisserer. Motion carried unanimously.

- b. The slate of candidates for Vision Council included: Tom Neuenfeldt (President Elect), Kevin Shipley (Treasurer), Jon Freeman (At Large), Mike Pladson (At Large), and Matt Ask (At Large).

Motion by Marlys Douglas to cast a unanimous ballot election of Vision Council positions, seconded by Gordon Henrikson. 85 ballots were counted showing results of: 85 yes and 0 no. Motion carried.

8. FY25 Mission Budget

- a. Paul Haarstick reviewed the FY25 Mission Budget and answered questions.
- b. Discussion regarding current number of giving units (families that give). Paster Joe shared we are at 392 which is where we were prior to covid so we have recovered.

Motion made by Barry Fewson to approve the Fiscal Year 2025 Budget: General Offering \$733,840; Total Revenues \$761,697; Total Expenses and Expenditures \$761,697, seconded by Matt Hedstrom. 73 ballots were counted showing results of: 73 yes and 0 no. Motion carried.

9. Unfinished Business – No unfinished business from 2023.

10. New Business

- a. Adult Faith Formation Team, Terry Kemmer
Presentation of Six Core Commitments and the Adult Faith Formation Team's Ideas for action.

11. Adjournment – Motion by Gordon Henrikson to adjourn the meeting at 10:30 am, seconded by Madalyn Sukke. Motion carried.

12. Closing Prayer by Pastor Matthew Engum.

Lead Pastor's Report

Submitted by Pastor Joe Skogmo



As another fiscal and programmatic year approaches its sunset, there is so much to reflect upon — and so much for which to be grateful. So, I begin with gratitude.

First, thank you. Truly. Being church together takes all of us, and I never want to take a single ounce of your presence and generosity for granted. Thank you for your presence in worship, your care for one another, your prayers, your generosity, your time, your initiative, your flexibility, your patience, your honesty, your creativity, your vulnerability, your excitement, your sharing... your discipleship. We are a large church navigating a wild and volatile time in history, and it has taken all the above — and more — to discern how to stay faithful to God's call to proclaim the love of Jesus and to love our neighbor as

ourselves. These two calls are beautifully basic, yet staying steadfast to them is anything but simple. It is often complicated, and often an adventure. So, thank you — for all that you are and all that you give — for helping us stay as true as we can to that sacred path.

Second, I want to thank our incredible office staff. They work diligently and often behind the scenes to empower the abundance of ministries and community life happening here. Every day, they face an intricate web of challenges and tasks: facilitating social assistance needs, tending to interpersonal relationships, troubleshooting building woes, setting tables literally and figuratively for various groups and ministries, communicating wide-reaching information in accessible ways, managing budgets, caring for the vulnerable, answering phones, organizing calendars, coordinating volunteers — and doing it all while stewarding our community's well-being with love.

It's not always easy working in a large community-setting where, in some ways, it can feel like you have a thousand 'bosses' — yet our staff does so with grace. You, as a congregation, have supported them well, and for that I give thanks.

In an era of convulsing labor markets and uncertainty in so many workplaces, we are deeply blessed to have staff at all — and over and above blessed that our current staff brings such giftedness, dedication, and care to their work.

Finally, I want to thank Pastor Matthew. His vocational discernment, layered with unforeseen and traumatic personal events, has been a heavy dynamic for him to wade through. And yet, he has waded through it with authenticity, integrity, and sincere commitment to this community and his colleagues! So, I give thanks for his authenticity and high character.

Indeed, we grieve his departure from the ministry. We lament that this is how things unfolded. And still, we give thanks — for all that he has offered us, especially amid adversity. We honor the care he gave, even when carrying his own burdens. And we send him forward with our prayers for health, peace, and joy in the next chapters of his life.

Pastor Matthew’s departure and this transition bring yet another monumental change for our community. I could go on — sincerely — about how you all have the muscle for this, about how resilient you are, but I need to name something: you are resilient... and I wonder if we’re tired of being resilient. I know I am.

And still — we have each other, and I know that the state of FLC is strong and healthy. We will weather this next chapter just fine, even as we lament. It is tiring – and we won’t stop being who we are: a people committed to worship, to learning, to service, and to joyful fellowship with one another. Because that’s who God frees us to be — every single day — no matter what we face.

Now, onto reviewing this past year and looking toward what lies ahead. To really get a full picture of the wonderful and faithful community you’ve been this past year, I sincerely implore you to read the annual reports of our teams and ministries in this booklet. We’ve had some incredible people doing incredible things — things that can’t be captured in a single Lead Pastor’s report — and their work deserves your time. I believe that after reading them, you’ll be enormously proud of the community that you are.

Please — from the Beautification team to Building & Grounds, from Personnel Committee to Stewardship to Hospitality to 234 Fellowship to the preliminary work that’s taken place with our Dream Big building endeavors — take a moment to witness the divine and sacred activity happening here. These reports remind us of who we are and who we are becoming, and they give me great pride, gratitude, hope, and joy.

With that, I’ll now point to some statistical data that also helps tell the story of some of this past year; every year we must submit data to denominational agencies for trend tracking, demographic research, etc. Here are some FLC data highlights for calendar year 2024:

Ministry Numbers	Calendar Year 2023	Calendar Year 2024
Baptisms	17	16
Members Transferred In	44	39
Members Who Died	21	16
Members Transferred Out	23	9
Newly Confirmed	16	15 (*23 in '25)
Avg. In-Person Attendance	300	322
Total Membership	1,301	1,331

Once more, a lot for which to be thankful.

On ahead we go, friends, together in Christ Jesus! I look forward to another year of being church together with all of you. I am full of hope.

Associate Pastor's Report

Submitted by Pastor Matthew Engum



Before addressing the specifics of the ministries I have been tasked with in my work at FLC, I would like to address the elephant in the room (or in this report, I suppose). As you all know now, I am leaving pastoral ministry. While there are specifics of my discernment I won't get into, I will say that it has been a wrestling that has been a part of my life for years now and was significantly exacerbated by life circumstances in the past year.

To the congregation, I am deeply grateful for the welcome and hospitality shown to me by FLC. The past year was, while I struggled vocationally, a dream communally. This place is special. Not necessarily in our uniqueness (although we certainly are that), but more so in our capacity to be flexible and Gospel centered. This community has demonstrated to me vocationally and personally, that in Christ there is no fear and anxiety. We've tried some crazy things, all while being together. I cannot express how grateful I am to have been a small part of this place and encourage you all to continue to anchor in the non-anxious, loving presence of Jesus Christ.

To the staff of FLC, I am grateful for their welcome. When you like who you work with, it makes things a heck of a lot more bearable, and this was true for me. Whether it was a normal Tuesday in the office or a staff get together at the Hammerling's, this team was a joy to work with and supported one another day in and day out.

And to Pastor Joe, none of this will be new to his ears, but I will never have a better colleague or, more importantly, a friend. He was there for me in more ways than anyone can know. He demonstrated pastoral excellence in the church and pastoral excellence to me as a friend. Pastor Joe embodied the Gospel of Christ to me more than any person I have encountered in life. The one year I got to be his colleague will stick with me for the rest of my life. And I hope to have years of friendship following our time of working together.

On that note, here is a review of the ways I was blessed to play a role in this fantastic place:

Youth and Family Ministry

High School Ministry

We've had a great year with our high school students. We introduced a free monthly lunch with the Pastors at Pizza Ranch and have had great attendance and conversation throughout the year at those lunches. We also had periodic high school hangouts throughout the year, held both at church and at Voyageur Lanes. Olivia and I made an effort to go and watch every sport where we have high school athletes.

High School Ministry highlight events from the year include:

National Youth Gathering (July)

Turkey Bingo (November)

Pie Auction (April)

Upcoming Rapid City Trip (July)

Confirmation/Middle School Ministry

Confirmation was a success this year, as our focus was on the Bible, working from the beginning through the life and ministry of Jesus. We average 40-50 students in attendance each week and alternated between lessons and small group time. A HUGE thank you to our Small Group volunteer leaders.

Highlight events from the year include:

Turkey Bingo (November)

Luther Crest Retreat (February)

Lock-In (March)

Pie Auction (April)

Children's Ministry

See our YFM Director Olivia's report for in depth information about our children's ministry. Overall, a wonderful year was had. FLC's children learned plenty, played along the way, and participated in service projects that benefited the greater community.

Adult Faith Formation

The Adult Faith Formation team (AFF) continues to pursue and put on educational opportunities for FLC. These opportunities range from the theological to the practical to the charitable. We are thankful for the ways in which these volunteers donate their time and efforts to ensuring our congregation is learning and growing in their faith.

Highlights:

Fix It Forward presentation

Becker County DAC presentation

Pastor-led bible study on the book of Daniel

'Love of Neighbor' presentations

Lenten Devotional booklets

Fellowship

Our fellowship ministries continue to grow slowly. It takes time to bring together multiple ages and demographics across the congregation but the work to do so is fun! More opportunities will

be coming this upcoming year but we are thankful for the ways in which fellowship ministries are already growing!

Fellowship highlights:

Theology on Tap - this group has grown this year, to an average of 15-20 folks each time. We meet the 1st & 3rd Tuesdays of the month, October-April at Bucks Mill Brewery. We had participants from FLC, St. Peter's, FLC in Audubon, Holy Rosary, United Methodist, Christian Fellowship, and some unaffiliated folks. A great year of conversation!

234 Fellowship - Shea Thorwaldsen leads this group and does a great job of creating events for our 20s/30s/40s year olds in the congregation.

Music in the Park (July)

Cornhole Tournament at Bucks Mill (October)

Family Open Gym at Boys & Girls Club (February)

Visitation

Due to the Pastoral Pilot, visitations have shifted away from Pastor Joe and more so to me. In addition, our Parish Nurse Denise retired, so we have had a shift in how we handle visitations. The visitation landscape is also different in today's church than it has been in decades past. Fewer maintain the type of relationship with their church and pastor that would lend themselves to frequent visits. Nevertheless, I work closely with Denise and the Visitation Team to ensure that those that are homebound or hospitalized are receiving visits, especially when requested. We made visits in the past year to folks at Essentia hospital, various nursing homes across town, and to private homes. The Visitation Team is always looking for volunteers, so if interested, please reach out to Denise!

Vision Council President's Report

Submitted by Carla Solem

The word "building" can represent both physical structures and spiritual development. A few verses in the bible explore the importance of a strong foundation, the role of God in construction, and the need to build each other up (Proverbs 24:3, Matthew 7:24-27, and 1 Corinthians 3:9-15).

As we wrap up another church year, I would like to share a few ways that your First Lutheran Vision Council supported our pastors, staff, and committees in building our congregation.

Building Projects: From resurfacing the parking lot to discussing safety and energy-efficient repairs and replacements, the council supported the staff and building committee in creating a safe, functional, and inviting building.

Pastoral & Worship Service Pilots: Alongside our pastors, the council identified, discussed, and planned for two pilots to build upon the strengths of our pastors and respond to worship trends.

Budget: As a necessary foundational aspect of the work of our church, the council reviewed monthly income and expenses, looked at stewardship committee reports and trends, and worked with staff and committees to set and maintain an annual budget.

Dream Big: The Council and Dream Big Committee continued to dream about renovating our physical building to better serve God, our congregation, and our community by . . .

- Selecting and meeting with architects to envision and prioritize design phases
- Conducting a feasibility study and identifying a budget for a Dream Big campaign.
- Selecting and working with a firm to plan for a fall capital campaign.

Thank you to all who helped build First Lutheran Church over this past year. Let us continue to build focused on our FLC Mission - with Christ as our cornerstone.

Treasurer's Report

Summary of Income and Expenses (July 1, 2024 – March 31, 2025)

Unaudited

As of March 31, 2025, our year-to-date **total revenue** is **\$540,345.17**, which is **\$28,277.83 below** our budgeted total revenue of \$568,623.00.

Our **total operating expense** for the same period is **\$526,522.30** coming in **\$24,106.70 under** the budgeted amount of \$550,629.00.

Our **Operating Surplus before Depreciation and Interest** for the same period is \$24,507.89, which is **\$236.11 below** our budgeted amount of \$24,744.00

After subtracting our financing expenses (interest paid), our **Operating Surplus after Interest** is **\$15,988.87** and is **\$5,749.13 below** the budgeted expectation for the same period of \$21,735.00.

While our income is slightly behind projections, our spending has also remained below budget, allowing us to maintain stability in our general fund. We continue to steward both general and dedicated funds with care, ensuring we remain financially grounded as we pursue our ministry goals.

General Fund Net Change in Assets

Beginning Balance, July 1, 2024:	\$	140,036.69
Receipts to date:	\$	541,375.17
Less Disbursements to date:		(536,071.32)
Net Transfers		<u>26,903.92</u>
Net Change in Assets:	\$	32,207.77
Ending Balance, March 31, 2025:	\$	<u>172,244.46</u>

All Other Funds Net Change in Assets

Beginning Balance, July 1, 2024:	\$	304,681.23
Receipts to date:	\$	91,963.01
Less Disbursements to date:		(78,329.31)
Net Transfers		<u>(26,903.92)</u>
Net Change in Assets:	\$	(13,270.22)
Ending Balance, March 31, 2025:	\$	<u>291,411.01</u>

See Notes to Interim Financial Statements on page 75.

Fiscal Year 2026 Budget

<u>Revenue</u>	<u>FY26 Budget</u>	<u>FY25 Budget</u>	<u>FY24 Actual</u>	<u>Budget Var.</u>
General Offerings	\$ 739,544	\$ 724,840	\$ 683,220	\$ 14,704
Other Revenue	8,040	7,400	13,706	640
Program Revenue	2,925	9,221	417	(6,296)
Interest Revenue	9,224	11,236	15,816	(2,012)
Total	\$ 759,733	\$ 752,697	\$ 713,158	\$ 7,036
<u>Benevolence</u>				
ELCA Mission Support	\$ 33,000	\$ 32,000	\$ 29,739	\$ 1,000
All Others	3,600	4,100	3,533	(500)
Total	\$ 36,600	\$ 36,100	\$ 33,272	\$ 500
<u>Mission Operations</u>				
Utilities	\$ 48,000	\$ 46,000	\$ 45,143	\$ 2,000
Building Maintenance	29,000	28,000	40,447	1,000
All Others	69,650	64,250	73,007	5,400
Total	\$ 146,650	\$ 138,250	\$ 158,597	\$ 8,400
<u>Member Care & Outreach</u>				
Total	\$ 2,550	\$ 3,150	\$ 2,141	\$ (600)
<u>Spiritual Growth for Adults</u>				
Total	\$ 3,600	\$ 4,100	\$ 2,464	\$ (500)
<u>Spiritual Growth for Families</u>				
Total	\$ 19,500	\$ 25,500	\$ 14,518	\$ (6,000)
<u>Worship Celebration</u>				
Total	\$ 10,040	\$ 9,550	\$ 6,192	\$ 490
<u>Personnel</u>				
Salaries	\$ 417,282	\$ 415,640	\$ 385,409	\$ 1,642
Employer Taxes	19,882	20,323	18,944	(441)
Fringe Benefits, All	68,584	66,837	48,893	1,747
All Others	11,920	14,120	13,028	(2,200)
Total	\$ 517,668	\$ 516,920	\$ 466,274	\$ 748
<u>Total Mission Expense</u>	\$ 736,608	\$ 742,570	\$ 692,786	\$ (5,962)
Less Interest	\$ 12,000	\$ 4,011	\$ 6,589	\$ 7,989
Less Loan Principal	6,825	14,638	0	(7,812)
Transfers In	3,000	0	0	3,000
Less Transfers Out	7,300	900	0	6,400
<u>Net Change in Assets</u>	\$ 0.00	\$ (9,422)	\$ 13,784	\$ 9,422

Fiscal Year 2026 Budget Assumptions

The FY26 Budget that is being recommended was constructed with the following assumptions.

Revenue

- Laker Prep Early Childhood will continue to rent our facility
- Interest revenues will decrease along with declining rates

Business Management

- Corrections due to inflation and actual costs
- For reference, we budget \$1.45/sqft for utilities (\$1.00-\$1.50 is goal); \$0.87/sqft for maintenance and repairs (\$2.25-\$3.50 is typical)

Spiritual Growth for Adults and Families

- Corrections due to inflation and actual costs
- First Lutheran Foundation will support VBS in its entirety
- Children's Ministry Dedicated account will support large curriculum purchases

Worship

- Corrections for increased radio broadcast fees

Personnel

- Increase of salary pool by 4%
- Corrected Portico costs to be more accurate
- Continued adjustment of business expense and travel

Transfer Out

- Approximately 1% of contributions to go into the Building Reserve fund, invested with the First Lutheran Foundation.



Ministry Reports

234 Fellowship

Submitted by Shea Thorwaldsen



234 Families enjoying an afternoon at the Boys & Girls Club Gymnasium in February 2025

The mission of the 234 Group at First Lutheran Church is to cultivate lasting relationships and vibrant community among adults in their 20s, 30s, and 40s. Through fellowship, shared experiences, and mutual support, we aim to foster a welcoming and inclusive environment where individuals can grow spiritually and personally. Our goal is to create meaningful connections that enrich lives and strengthen our collective journey of faith.

Adult Faith Formation

Submitted by Terry Kemmer

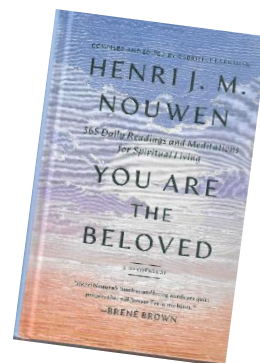
The Adult Faith Formation Team of First Lutheran Church works from the FLC mission statement (opening doors to life in Christ) and the strategic planning goal #3 . . . “grow in authentic relationships and discipleship through education, small group ministries, and fellowship opportunities”.

The team meets monthly and discusses future opportunities that meet this strategic planning goal. Perspectives of all-aged adults are considered when planning events and activities under the umbrella of adult faith formation. The team’s charter, which is used as a governing document, was approved by the FLC Vision Council in June 2024.

As per the team’s charter, July begins the program year for the AFF ministry. The team accepted Holly Heisserer’s decision to end her tenure as a member. Holly was thanked for her rich ideas and consistent support and presence. New members: Krista Pihlaja and Paul Weber were welcomed in July as well. Pastor Matthew joined the AFF team as the pastoral ministry support. Other members include: Phyllis Neuenfeldt, Denise Gaard, Jodi Kuehn, Tanzy and Gary Haisley, Jonna and Gary Goreham, and Sandi and Terry Kemmer.

Other highlights from the current programmatic year (July 1, 2024 – June 30, 2025) include:

- Selection of lead officers . . . Terry Kemmer, Chair; Sandi Kemmer, Recording Secretary
- Creation of an overall theme for the programmatic year . . . “learning to love and serve our neighbor”. This theme has been paramount in the educational sessions that have been scheduled for the FLC faith community.
- July . . . members of the AFF team volunteered to be responsible for all aspects of the fellowship hour between services . . . quite appropriate for the theme of learning to love and “serve” our neighbor(s)
- September . . . Steve Ystebo, Development Director of Fix It Forward Ministry (Moorhead, MN), presented this ministry on Sunday, September 22.
- October . . . As a devotional time for the Wednesday evening population, the daily devotional book by Henri J. Nouwen and Gabrielle Earnshaw, *You Are The Beloved*, was used with facilitation by members



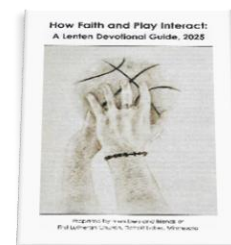
of the AFF team and other congregational leaders.

- October and November . . . Dr. Roy Hammerling led discussion of the *Understanding and Dismantling Racism* book by Joseph Barndt. This

really was the “kickoff” of sessions within the theme “learning to love

and serve our neighbor”. These two sessions were well received by members of the congregation.

- December Advent Wednesdays . . . Gary Goreham led Advent devotional time using the book, *The First Advent in Palestine* by Kelley Nikondeha.
- January and February . . . Pastor Joe and Pastor Matthew led a Bible study on the book of Daniel. This study was delivered during four Thursday afternoons. This was a challenging study but well received by congregation. Hopefully more Bible studies can be offered in the future.
- Lenten season . . . Approximately 35 FLC members and friends contributed devotions that were presented in booklet form and distributed to FLC households for their meditation during the 40 days of Lent. The theme for the devotional booklet was “How Faith and Play Interact”. This was the same theme that the pastors used for their sermons during the Wednesday noon Lenten worship.
- March . . . Sarah Hill from Detroit Lakes DAC (Development Achievement Center) presented an education hour. Sarah shared much information about the services that are provided for their clients and the volunteer opportunities that could be met by FLC members.
- Hopefully FLC family and friends have noticed and enjoyed meeting two FLC households via the “Making Connections” feature in the FLC monthly newsletters. Thank you to team member, Sandi Kemmer, for coordinating this opportunity.





Future sessions planned:

- Adult Vacation Bible School is being planned for two Monday evenings – June 23 and June 30 at 5:30 to 8 p.m. on the newly landscaped GREEN SPACE. Mark your calendars and watch for all the details and remember what the pastors have been telling us to do . . . go play!
- Educational sessions planned for next fall that focus on “learning to love and serve our neighbors”:
 - ✓ Behavioral management for children
 - ✓ LGBTQ +
 - ✓ Indigenous neighbors
 - ✓ Mental health
- FLC members are encouraged to host their own book studies; the Adult Faith Formation team would be happy to assist with any topic ideas and marketing needs. Just contact one of the team members listed above.



For FLC congregational members interested in joining the Adult Faith Formation team, please contact Pastor Matthew or any of the team members listed above.

Also if there are topics that would make valid study and discussion events, just contact either Pastor Matthew or any of the team members. Keep watch for opportunities to learn and grow -

THANK YOU

Building & Grounds

No report was submitted by the publishing deadline, please check with the Church Office or a Building & Grounds team member.

Creation Care

Submitted by Tom Neuenfeldt

FLC Creation Care Team (CCT) met several times in the past year to plan events and work on a series of initiatives as described below:

Continued to develop and submit Creation Care Notes for weekly bulletins

Assisted and coordinated host activities for Detroit Lakes Electric Vehicle Event

Helped wash dishes at Oasis meals to avoid the use of paper and single-use plastic products

Worked to maintain the pollinator plot on First Lutheran Church campus

Picked-up trash along Co. Hwy 22 (FLC's Adopt-A-Highway responsibility)

Set-up a Star Party to highlight the effect of light pollution in Detroit Lakes

Previewed the movie "Common Ground" and discussed making it part of an education opportunity

Members participated as part of NWMN Synod Creation Care Task force

Drained and performed preliminary soil investigations on retention pond area on west end of parking lot and discussed results with Pelican Watershed District personnel, Becker Soil and Water Conservation District personnel, and FLC-Building and Grounds Team. Basic conclusion is that the site just wants to be a wetland.



FLC Pollinator Plot located on the east side of the Education Wing

Plans for 2025/2026 include:

Support/Host another Electric Vehicle Event

Continue publishing Creation Care Notes in worship bulletins

Engage youth to participate in an inter-generational activity (like Adopt-A Highway trash pickup)

Promote more earth-friendly and sustainable actions in all ministries of FLC through information, education, and participation

Encourage every member of the congregation to spend time outdoors appreciating God's Creation

We can make better choices in our lives to be better caretakers of God's creation. Let us learn more about our choices and take action to change our wasteful behaviors. Let us employ the gifts God has given each of us and make thoughtful and meaningful changes to benefit the environment. Let us be the caretakers scripture describes in the book of Genesis.

Dream Big

Submitted by Carla Solem

We are reminded in 1 Corinthians 3:11: "For no one can lay any foundation other than the one already laid, which is Jesus Christ." This verse highlights the centrality of Christ as the foundation of our faith and the building up of the church. The imagery of the foundation draws from the architecture of ancient buildings, where the foundation was crucial for strength and stability.

Dream Big is about imagining how our physical spaces can help us strengthen our foundation and further our vision, mission, strategic goals, and ministry. This year, we laid the groundwork for the transformation of our church building into more accessible, welcoming, and functional spaces. Below are some activities that have occurred to make the dream take shape:

- Selecting and working with a new architectural firm, YHR Partners, in a Master Planning process to transform FLC's dreams and goals into basic visual designs.
- Conducting a feasibility study to determine the readiness of our congregation for the next phase of Dream Big, the capital campaign.
- Prioritizing FLC's dreams and goals to fit a realistic budget.
- Interviewing and holding initial meetings with our selected capital campaign firm, Capital Campaign Services.
- Determining campaign goals and timeline.
- Identifying volunteers to fill lead roles in the capital campaign.

What's Coming! While we've started to see the dream take shape, the next stage is launching our capital campaign and getting congregational feedback on the architectural designs. Thank you to the FLC staff and volunteers, especially the Dream Big Master Planning Committee members, who have shared input and ideas and help further the dreaming by participating on a future Dream Big starting this Summer and save the date for our Capital Campaign Kick-off on September 21st and 24th.

Let us continue to Dream Big, not just about buildings, but about the lives God will change within them.



WHAT IS DREAM BIG?

WHAT IS DREAM BIG?

The Dream Big Project is a way for First Lutheran to plan for the future! We are working with an architect to create a master plan for our building and campus.



EDUCATION WING

Our youth program is GROWING and our current space, the Education Wing, is not suitable any more for our young people. We will be looking at a way to make these spaces work better for our young people.



KITCHEN

Did you know that Oasis serves over 160 people every Wednesday? That's a lot of food! We need to improve our kitchen because it is in need of upgrades.



FELLOWSHIP

Lutherans love their coffee and hotdish! Our Dream Big committee is taking a fresh look at how we have fellowship with each other and if our spaces best support that.

FLC Foundation

Submitted by Ryan Manke

The First Lutheran Foundation of Detroit Lakes is entrusted with furthering the mission of First Lutheran Church and enhancing its presence in the community, apart from the general operation of the congregation. Our board meets quarterly on the 3rd Sunday of January, April, July, and October to discuss and decide on funding requests with preference for funding given to active participants in First Lutheran's broad Mission Statement of: Opening Doors to Life in Christ.

In 2024, the board approved \$57,504 with these directives in mind. This includes \$6,000 towards scholarships for our graduating seniors and other members attending further education and, perhaps more vitally, \$8,504 to Churches United for the Homeless for housing security in our region that was in a difficult financial position last year.

In order to further serve the needs of First Lutheran Church, the Foundation also initiated this year a separate Building and Maintenance fund to help with those escalating costs.

We continue to manage and grow our balance in order to "do good" and thank past and present donors to our Foundation. We welcome new donations and also review an assortment of funding requests. Please indicate if a donation is intended for the separate Building and Maintenance fund or Seminarian fund. Please visit the church website for more information or reach out to a board member on how to submit a donation or funding request.

Coffee Creates Community



You may have noticed that the coffee served during Sunday Fellowship Hour tastes a little richer, a little smoother—just plain better. That's because we're now proudly brewing Peace Coffee, featuring their Birchwood and Decaf French Roast blends. It's a small change that brings big warmth to our time together.

Peace Coffee was founded in Minneapolis in 1996 and just in 2024 has purchased 1.67 million pounds of coffee from 15 smallholder cooperatives across 8 countries. Over \$1 million in premiums is paid directly to producer co-ops and \$45,721 was contributed to the Climate, Carbon, and Coffee Initiative. All coffee sold by Peace Coffee is 100% certified organic and fair trade.

Sip your coffee on Sunday morning a little easier knowing that every cup supports our neighbors around the world.

FLC Library

Submitted by Patti Cummins

The library grew by 195 items this year increasing all categories, bringing the total to 839 books and 28 DVDs. Two new categories were added also:

Youth	Grief, Death, Loss
Juvenile	Illness and Caregiving
Talking to Kids about Difficult Topics	Large Print
About God and Faith	Local Authors
Adult Fiction	Max Lucado
Adult Study	On the Bible
Chicken Soup for the Soul	Personal Experiences
Christian Life	Scholarly
Creation Care *(New)	Social Justice *(New)
Devotional	Spirituality and Prayer
Difficult Issues and Transitions	Various Bible Versions

Buildings and Maintenance constructed a Little Library, to be installed by the garden when ground is fully thawed. Books will fill the Little Library to make them accessible when the church doors are locked. Anyone can take one or add one without the check-out process. Donations are welcome.

Want to learn more about a ministry?

Fill out the form at www.flcdl.org/more-info to be connected with the ministry leader who would love to show you how to be involved.



FLC Quilters

Submitted by Sue Christensen

2024 was another productive year for the First Lutheran Quilters. In June we shipped 60 quilts through Lutheran World Relief, 12 quilts for hurricane relief, 3 quilts to the Becker County Food Pantry, 75 quilts in all.

In December we sent 12 quilts and 8 baby quilts for hurricane relief, 4 quilts to Health Resources, 28 quilts to MAHUBE-OTWA, and 8 quilts to the Becker County Food Pantry for a total of 60 additional quilts.

We meet Tuesday mornings from 8:30 am to 11:30 am. We would love to have you join us to prepare more quilts to send.

Thanks to everyone who donated materials and sewed quilt tops at home. And thank you to those who have purchased quilts. Your support allows us to get batting for the quilts and other materials that we need.



Men's Daybreak Bible Study

Submitted by Tom Neuenfeldt

Every Wednesday morning, four to eight men gather at the Holiday Inn for breakfast, bible study, discussion, and prayer. The Master Builders Bible for Men is used to open and guide discussion. This last year the group read through first and second Corinthians and are currently reading and studying the Gospel of Matthew. This opportunity is open for the men of FLC. This is a great way to start the day...feeding body and soul and develop relationships.

Ministry Operations

Submitted by Paul Haarstick



I have a little confession to make: even though I announce the report deadline nearly a month in advance, I'm almost always the last one to submit mine. There are a few fair critiques one could offer—maybe I need better time management, or maybe I take on too many small projects. But honestly, the reason I'm always late is because I spend the final week in awe and wonder, reflecting on the ministries, volunteers, and faithful members who call this church home.

Overseeing ministry operations may sound—and often is—technical, routine, and even mundane. My goal is for much of that work to go unseen, so that everything else can flourish. It brings me deep joy to watch a Sunday morning or special or holiday service unfold smoothly, quietly supported by hours of planning and preparation. This isn't a humblebrag—it's an acknowledgment that the purpose of ministry operations is to serve and support the life of the church. Paper towels are stocked. The sound system and lighting work so our pastors and musicians can proclaim the Gospel and lift our hearts in song. Facial tissues are there for the grieving and those who stand beside them. Coffee is hot, inviting conversation and connection. The winter parking lot is clear so that all may come and gather safely. These ordinary things are, in their own way, sacred signs of hospitality and care.

A few months after I began working here, I had a moment that stays with me. During our usual Monday routine of processing the Sunday offering—a task that's typically fast and procedural (thanks to the faithful and cheerful work of Dianne Fillmore, Ardys Horner, and Sue Schaffer)—I came across a giving envelope with handwriting that stopped me in my tracks. It reminded me of my grandmother, Arlene, who went to her heavenly home in 2018. Her death was what eventually allowed me to move home—and, through a path I didn't expect, find my way here.

That moment felt like a quiet, holy pause—almost a prayer of gratitude. My grandma taught me what Christ-like love looks like: gentle, steady, generous. And as I held that envelope, I realized that the love she poured into her family and church is the same kind of love I see here every day—in the generosity, the service, the presence of our members. It overwhelms me sometimes, in the best way.

We don't know what the budget percentages will look like next year—just as we don't know many of the details of the future. But one thing is certain: the steadfast love of God for each of us, and the love we share with one another in Christ. That's what sustains us. That's what binds us together. And that is why I am so honored to serve here.

Thank you for being the church with me.

Music Ministries

Alleluia Ringers

Submitted by Carla Hansen, Director



The Alleluia Ringers is composed of 12 members who ring on 4-5 octaves of bells as well as 3 octaves of choir chimes. The members are Beth Tinjum, Ginny Klein, Madalyn Sukke, Catie Herman, Erin Erickson, Judy Maxwell, Holly Heisserer, Susan Schaffer, Dan Berg, Michelle Norby, Wade Dutton and Marlys Douglas. Many of the members have played since the inception of the choir and we are happy to have substitutes who play with us when members are absent.

The group practices on Wednesday nights at 6:15 and plays in worship 2 times per month as well as on festival Sundays.

This past year we welcomed Peggy Hammerling on her flute to play with us again used small groups for ringing when we did not have a full choir. We always enjoy playing for the Advent Mini Concerts and had a special

opportunity to ring a Christmas Overture with the Community Band, directed by Gene Gaffney, at the annual Christmas Concert.

We welcome new members at any time and would love to add more bass bells! We look forward to continuing to ring praises to God with our handbells!



Jubilate Choir

Submitted by Kathryn Larson, Director



The Jubilate Choir (25 to 35 members strong) exists to serve and enhance the worship life of First Lutheran Church. The members of the choir work diligently to integrate diverse, meaningful, appealing, and well-performed music into First Lutheran's worship services. The Jubilate Choir rehearses throughout the school year on Wednesday evenings from 7:15 - 8:15, starting the end of August and ending for a "summer break" typically the second or third week of May. There are, however, occasions when the choir meets in the summer to rehearse and sing for "special" events. The Jubilate Choir sings every other Sunday and for special services such as Ash Wednesday and Good Friday. Each year the Jubilate Choir looks forward to the Christmas Season as we rehearse and prepare a Christmas Cantata to share with the congregation (two services) that joyfully celebrates the birth of our Lord and Savior, Jesus

Christ! Christmas 2024 our Christmas Cantata was entitled - "Sing Christmas!"

When possible, the Jubilate Choir enjoys collaborating with the many other FLC musicians, including the very talented FLC Bell Choir - the Alleluia Ringers, under the direction of Carla Hansen and the very talented flautist, Peggy Hammering. We have also been very fortunate to collaborate with two very talented guest musicians who are children of two of our choir members, Julie Vanderstappen (Violin) daughter of Dorian Olson who sings Bass in the Jubilate Choir and Margaret Hendrickson (French Horn) daughter of Gretchen & Gordy Hendrickson who sing Soprano and Bass in the Jubilate Choir.

We are always looking for new members to join the Jubilate Choir and encourage and invite anyone who enjoys singing to join us! I am very grateful to all of our pastors and staff for their support of the Music Ministry of First Lutheran! I am very grateful to our accompanists, Karen Bimberg and Paul Heisler for sharing their wonderful musical gifts and talents with us! I am also extremely grateful to our Jubilate Choir members for sharing their time, talents and gifts so generously with all of us throughout the singing season!



Worship Band

Submitted by Karen Bimberg, Worship Leader



The Worship Team is currently composed of up to 10 members who sing, play a variety of guitars, play drums, and keyboard. They rehearse each Wednesday at 5:00 pm, play the opening song at the 6:00 pm Wednesday service and lead worship each Sunday at the 10:45 am service or the 10:30 am service during the summer. They have continued to lead worship at the blended 9:30 Sunday service. They also lead worship on Christmas Eve and at the Confirmation service.

Last summer they weren't able to go outside with the 10:30 am worship service due to the south lawn improvements happening. They look forward to being outside with the worship service again this summer.

Thank you to all of the members who faithfully led worship this year. If interested, come join us at rehearsal with your voice or instrument.

Personnel

Submitted by Gail Colby

This year Personnel Committee started reviewing the new updated rough draft of the new Employee Handbook in July and the final version was approved in December. Pastor Joe also updated the Employee review process and how the Personnel committee can use it for merit increases. There was also discussion on continuing education or training opportunities for our staff in areas where they are interested in improvement or growth.

Denis Gaard, our beloved Parish Nurse announced her retirement the end of December, 2024. She was celebrated at a brunch honoring all her service to FLC. Gail Colby and Carla Solem meet with her in January for her exit interview. The Parish Nurse job description was reviewed. The position has been posted and interviews continue.

Matt Sundby was added as a new paid A/V Tech, which was a position the was previously approved.

The Budget proposal was review and a 4% increase in the personnel budget was approved to propose to the Vision Council for the upcoming year.

I would like to thank Dan Alverson, Bridgette Bergman, Jim Hagle and Paula Hines for their dedication to serving our staff this past year by completing these things so we can retain our staff.

Safety

Submitted by Mark Solem

A new Safety Committee was formed this past year to help improve the safety of staff, members, and visitors of First Lutheran Church. The committee met with local fire and law enforcement officials and reviewed existing safety plans as a basis for FLC's plan.

The plan includes:

- **Simplified Action Plans:**
Emergency procedures—including those for fire, active shooter scenarios, evacuation routes, elevator issues, and medical emergencies—are being rewritten to be more user-friendly.
- **One-Page Summaries:**
Each Action Plan will be condensed into a concise, one-page format to ensure critical information is quickly accessible during emergencies.
- **Strategic Placement:**
These laminated one-page summaries will be placed in key areas throughout the church where they are most likely to be needed.

The goal of the plan is to ensure that all safety procedures are straightforward, easily understood, and accessible in high-stress situations. The committee will also work on developing training in partnership with community partners (local health, fire and law enforcement officials) to ensure staff and volunteers are equipped to enact the plans.

If you are in joining the Safety Committee, please reach out to Mark Solem @ 701-306-1968 or 7seven5five9nine@gmail.com.

Social Concern

Submitted by Sarah Nelson

In addition to the ongoing ministries within the church, Ministry Events of a more outreach nature that took place here at First Lutheran Church include the:

Agape Fund

The FLC Agape Fund is a compassionate ministry of our congregation that provides direct, short-term financial assistance to individuals and families in need within our community. Rooted in the Biblical call to love our neighbors, this fund exists to extend compassion and tangible help in times of crisis.

Support from the Agape Fund is offered across several categories:

Minor Billing Assistance

These are typically one-time or low-cost needs that help individuals remain stable and maintain daily life. Examples include:

- Cellphone minutes to stay connected for job searches, family care, or medical appointments
- Medical prescription co-pays
- Minor utility bills to avoid service interruption
- Minor auto repairs necessary for work or essential travel
- Car insurance payments to maintain legal and safe transportation

Major Billing Assistance

These are larger expenses that, if unmet, could lead to housing instability or long-term hardship. Examples include:

- Rental assistance to prevent eviction
- Rental deposit support for establishing new housing
- Major utility bills to restore or maintain essential services
- Major auto repairs that enable employment or caregiving responsibilities

Transportation Assistance

Recognizing the importance of mobility for employment, appointments, and connecting with support networks, we also assist with:

- Jefferson Lines or Greyhound bus tickets
- Amtrak train fare
- Becker County Transit bus tokens

This fund is stewarded with care and guided by staff discretion, ensuring that each request is considered thoughtfully. Major billing assistance also includes discretion from the Lead Pastor, Joe Skogmo.

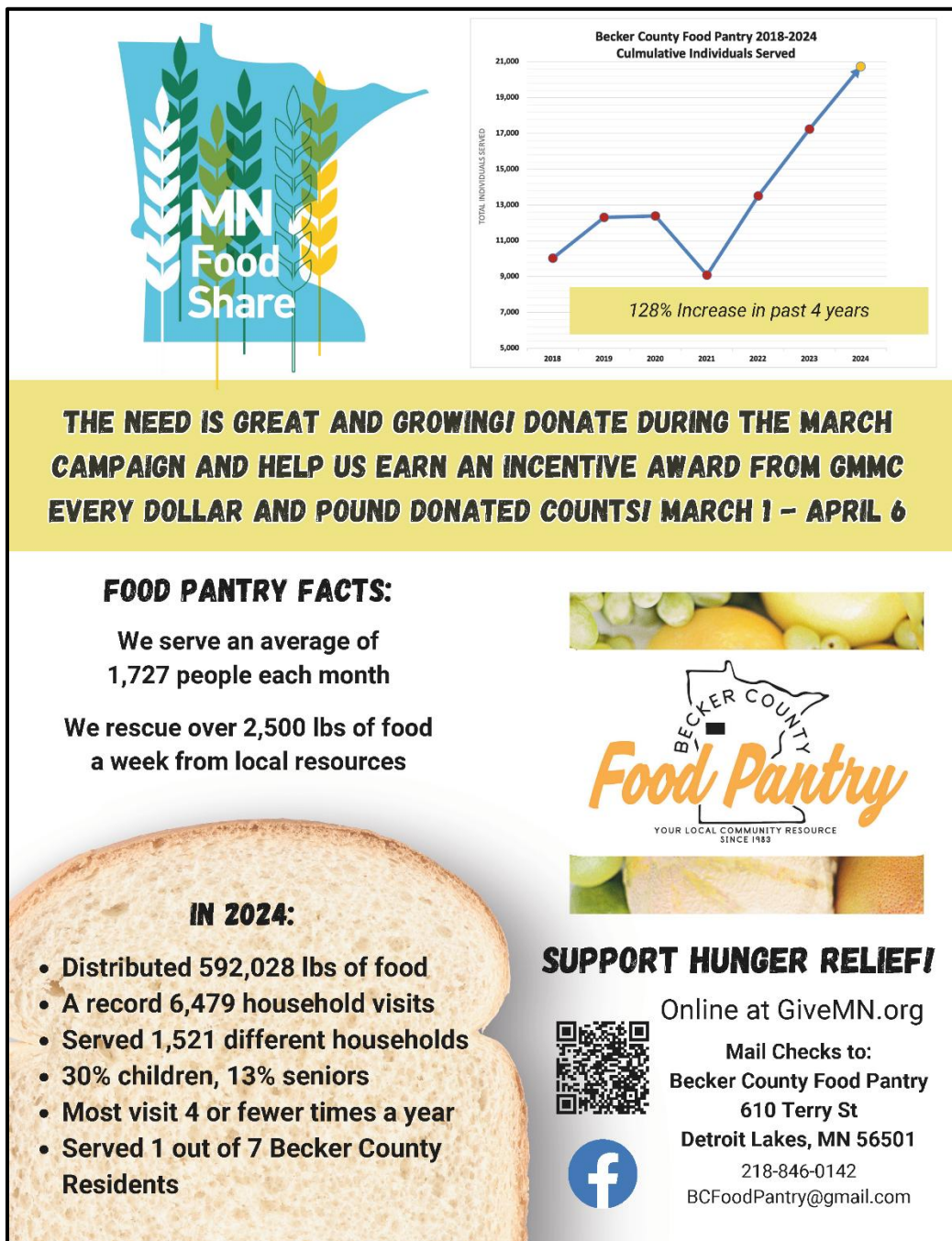
Want to learn more about a ministry?

Fill out the form at www.flcdl.org/more-info to be connected with the ministry leader who would love to show you how to be involved.



Becker County Food Pantry

We provided 24 volunteers to stock shelves in November. Thank you for volunteering for this wonderful ministry! The Food Pantry provides emergency food bags for our church to use for crisis walk-ins. Fiscal year-to-date, First Lutheran, through directed donations and internal ministries, donated \$1,608.25 to the Food Pantry.



Christmas Angel Tree

A Christmas tree was placed in the entryway of Fellowship Hall, adorned with paper angels listing gift requests for individuals and families in need. Members of the congregation were invited to take an angel, purchase the requested gift, and return it wrapped—helping to share the love and joy of Christ during the holiday season. With the generosity of individuals in this church buying gifts, we fulfilled all 112 Angels this year! Volunteers Pam and Paul Orth and Sue and Rod Schaffer promptly came forward to help load gifts into Sarah Nelson Ministry and Social Assistance Coordinator's van to be delivered to a central location to be given out anonymously to individuals. Twelve of the angels were fulfilled in partnership of A Place to Belong. A Place to Belong is a nonprofit social club for adults 18 years old and up who are diagnosed with a serious mental illness. These gifts were set aside and given to A Place to Belong's Executive Director Kayla Fagre to distribute to the members during their holiday party.



Volunteers help get 100+ Angel Tree gifts out into the community during Christmas.

Children's Christmas Store

Submitted by Melissa Brodsho



A year of transition. In the fall of 2024, the Children's Christmas Store (CCS) found its new family. The Brodsho family volunteered to take over the ministry and a new friendship was born as Tanzy and Melissa worked together to organize this year's event.

The CCS brings children Christmas joy through the art of giving. Children get to make a list of those people most important to them, walk through the Christmas store and find the perfect gift for each person. Children are accompanied by a shopper helper to help them pick out the perfect gift. Some children pick out their gifts in a matter of minutes, other children take their time, allowing them to chat with their shopper helper and get to know one another.

The Christmas store could not happen without the generosity of the congregation. Despite bring a "Christmas Store" this ministry is a year-round operation. FLC's parishioners donate supplies year-round to make this ministry a success. From wrapping to toys to gifts for adults the store accepts it all. Throughout the year these gifts are cleaned, organized and stored away waiting for their debut on the one day of the CCS.

In the months prior to the event volunteers are recruited, including greeters, wrappers, shopper helpers & a cashier.

Close to 30 volunteers are needed for the morning & afternoon shifts. Two volunteers that play an important role in the planning and execution of the day were Rod & Sue Schaffer. Not only do Rod & Sue give their entire day to the event, they also fill out the paperwork to classify the CCS as a Thrivent Action Team. By doing this the CCS

receives a \$250 gift card to help cover the cost of planning and each volunteer gets a Thrivent t-shirt. Volunteers as young as 7 years old joined the festivities of the day. The children start to

arrive at 9:00 and the last group comes at 2:30. Ten children sign up per hour to go through the store.

On the day of the event, families gather in the Youth Room where each child is met by a shopper helper who will escort



them through the Store. Their first stop is in the Rec Room where all the gifts have been set out and they do their shopping. Next, the shopper helper takes them to the cashier where they pay \$1.00 for each of their items and then on to the Dining Room, which has been set up with all the supplies and personnel to help them wrap all their gifts. As they leave with their bags full of wrapped Christmas gifts, smiles get bigger as they also get to pick out their very own handmade, treat filled, stocking! A big thank you to Jean Benson for taking the time to make 100 stockings for the children.



In 2024 89 children went through the store, purchasing 774 presents. The children spend \$1 per present they pick out, making FLC \$774.00 in profits. Of the \$774 in proceeds, 10% was allocated to the FLC general fund to cover building usage costs. \$50 was given to the FLC Youth Account on behalf of the youth who helped children shop & wrap gifts. The remaining \$646 was divided equally between FLC's Agape fund and the Boys & Girls Club of Detroit Lakes.

In working with Tanzy and Gary to take over this ministry the Brodsho family was blown away by the generosity of the congregation. The number of gifts, supplies & volunteer time donated to make this event a success was very moving. A huge thank you to all of you that made this event a success. We look forward to continuing this ministry for years to come!



Churches United for the Homeless

FLC became the first Detroit Lakes church member in 2019, and Patti Cummins represents FLC. We refer individuals who are seeking shelter to Churches United. Churches United provides shelter, support, and case management services for men, women, and families - up to 85 per night. In the winter, mats on the floor are used when needed, sheltering up to 112 per night.

Detroit Lakes Ministerial Association

We are a partner church for crisis help in the community, and we use Charity Tracker and voucher system for clothing, food, gas and hotel needs. This program allows us to issue a voucher for items like gas, clothing, household items or food. This ministry is funded by donations from area churches like ours that choose to participate monetarily. Gas vouchers have been written out to those who need to travel for doctor appointments and those who need extra help getting to work, getting to interviews or getting their children to school. Thrift store vouchers are issued to those who need help with clothes for themselves or children, bedding, and some various household supplies. Vouchers for food are issued to those who need help with groceries. Participating churches, Lakes Area Vineyard and First Lutheran Church have access to the database which documents who we help. These vouchers are limited as we express to the individual these are for when they are experiencing a crisis.

FLC Sheltering and Resource Room

First Lutheran continues to do intake daily of people who are in need, whether it is financial emergencies or homelessness. Numerous individuals come here to for a hot meal, that are



seeking shelter or other areas of assistance. We help individuals find shelter in the Fargo-Moorhead or other shelters as well as help them navigate and get connected within the community and outside to other resources or help they may need.

Volunteers: I can't say thank you enough to everyone who volunteered in some way. We had numerous individuals donate clothing, shoes, coats, socks, undergarments and many items that were needed for the individuals that come to us in need. Volunteers have organized the resource room, cooked meals, donated gift cards, organized the supplies, did laundry, and donated day passes to the DLCCC so individuals can shower and enjoy the facility.

Fuller Center of Housing

A big thanks to Bob Jernberg who directs fundraising at "Tuesday night Summers in the Park" and FLC provided 10 volunteers to serve burgers and brats on June 4, 2024 and 7 volunteers on July 23rd. Funds from the meal go to support building homes for the Fuller Center. The Detroit Lakes Area Fuller Center assists members of the Detroit Lakes Area (southwest Becker County, Minnesota) build and repair homes at lower overall costs than conventional loans/programs.

Salvation Army

First Lutheran Church supported the Salvation Army’s mission by participating in bell ringing efforts, helping raise funds for local programs that provide food, shelter, and emergency assistance to those in need. Twenty First Lutheran Church members rang the bell at Central Market on November 30, 2024.

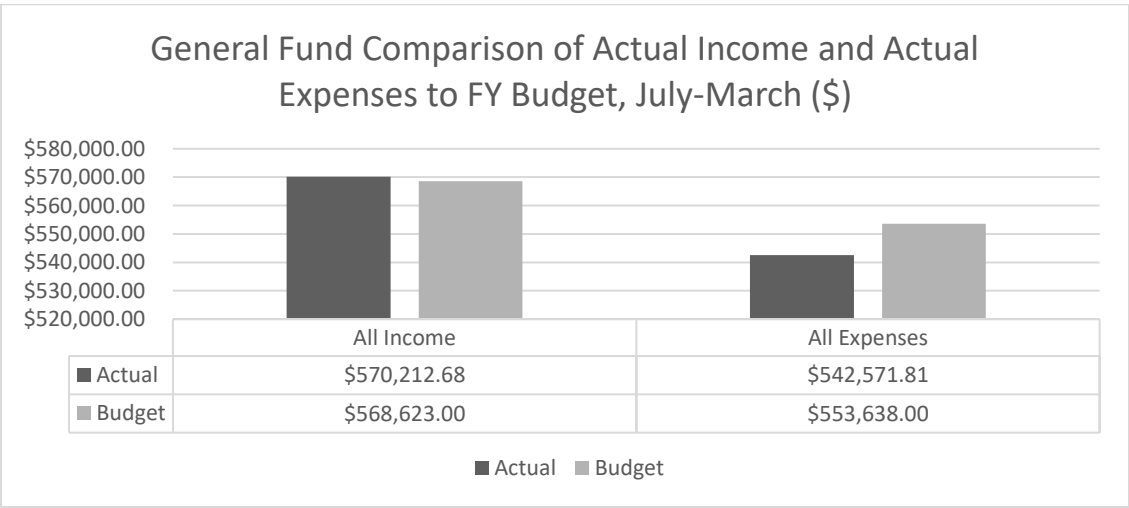
Stewardship

Submitted by Tom Neuenfeldt

We have different gifts, according to the grace given to each of us. If your gift is prophesying, then prophesy in accordance with your faith; if it is serving, then serve; if it is teaching, then teach; if it is to encourage, then give encouragement; if it is giving, then give generously; if it is to lead, do it diligently; if it is to show mercy, do it cheerfully. Romans 12:6-8

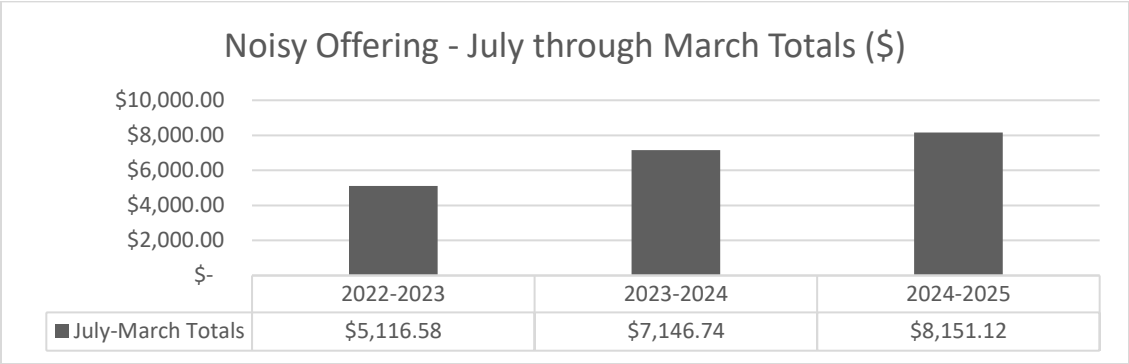
Thank you, thank you, thank you for the many ways you have expressed your generosity this year. Through our actions, words of affirmation, and financial gifts, the Good News has been proclaimed in word and deed. God has blessed the ministry of First Lutheran Church through our gifts. Everything we do with our time, talents, and treasure reflects our walk with Christ. We give as a response to God’s love for us.

Over the last year, the Stewardship team has analyzed our patterns of giving and expenses. The team met quarterly to compare current giving and expenses with previous months, quarters, and years. The data is clear. We are a generous faith community. Giving to the General Fund in July through March was higher than we expected in our budgeted estimates. At the same time, our actual spending is less than we budgeted. Here’s a graphic for you to consider:



Our giving to our Designated Funds also demonstrates generosity. In July through March you have donated over \$86,000 to specific funds in our congregation.

Our generosity is further highlighted by our giving of your spare change through the Noisy Offering in July through March. This giving has grown in the last 3 years as shown by the graphic below.



Through our generosity, we have made an impact for local, national, and global organizations. Beneficiaries of our Noisy Offering in July to March include: Lutheran Disaster Response, CornerStone Community & Youth Center, FLC VBS and Youth and Family Ministries, Churches United for the Homeless, Fuller Center for Housing-DL, FLC Agape Fund, Lutheran Social Service of MN, Global Health Ministries, and the Becker County Food Pantry.

Above all, love each other deeply, because love covers over a multitude of sins. Offer hospitality to one another without grumbling. Each of you should use whatever gift you have received to serve others, as faithful stewards of God's grace in its various forms. 1 Peter 4:8-10

Stewardship Team: Ardys Horner, Kari Melbostad. Alissa Mork, Tom Neuenfeldt, Becky Rudel

Want to learn more about a ministry?

Fill out the form at www.flcdl.org/more-info to be connected with the ministry leader who would love to show you how to be involved.

Support Ministries

Submitted by Sarah Nelson

Support Ministries are “ministries that support our pastors and one another in our faith growth through worship and fellowship.”



Below will be a brief report from different ministries here at First Lutheran Church! If your heart is tugging for you to belong to a ministry, please reach out to the office to see how you can get involved.

Sunday Fellowship Hour

Sunday Fellowship Hour at First Lutheran Church provides a weekly opportunity for members and guests to gather in community following worship—sharing coffee, treats, and meaningful conversation. We continue to work toward our vision of sustaining Sunday Fellowship Hour by actively inviting volunteers to help donate baked goods and cheese and crackers, and most importantly serve or set-up by putting out the baked good, cheese and crackers and refreshments. This cherished time of connection after worship depends on the generosity and participation of our congregation.

Altar Guild

Jean Benson and Sue Berg continue to supervise the Altar Guild, which oversees the altar area, paraments, supplies for Holy Communion, and an annual cleaning each year. Thank you to all those who have signed up to be part of the Altar Guild. Also, a thank you to Denise Gaard, Pam Orth, and Janelle Maday for baking the communion bread. Altar Guild is looking for more people to join. Please call Sue or Jean if you would like to join.

Audiovisual Team

The sound system, slides, & webcasting is provided during church worship services, funerals, weddings and many special events. This team from 2023 consisted of Gary Haisley, Jay Volden, Jim McCormack, Carter Mouw, Jim Bruflo, Tanzy Haisley, Reece Borgmann, Sidney Borgmann, Nathan Olson, Eric & Melissa Christianson, and Paul Haarstick. Sarah Nelson coordinates volunteers and Melissa Christianson continues to produce the content for the slides. This ministry allows many to watch and listen to the service from home when they are not able to attend in person.



Cooks and Crew for Oasis, Lent & Advent



The Wednesday evening Oasis serving team consists of: Cindy Bruflodt, Allissa Mork, Cheri Haderly, and Kari Melbostad, along with volunteers who sign up. Homemade meals, pizza, salads & deserts are served Wednesday evenings. Lent and Advent soup and sandwiches for lunch were put together with the help of Denise Gaard, Paul Haarstick, Ted Heisserer, and our numerous volunteers. Thank you to everyone who helps serve and cook for all your help and hospitality.

Financial Assistants

Two individuals from this team arrive each Monday morning to process the church offerings. Dianne Fillmore, Ardys Horner, and Sue Schaffer are members who are trained in this task. This group acts under the supervision of the Director of Operations.

Flower Committee & Decorating Team



Shan Manke and Belinda Freeman manage a faithful team of ladies who each take a month to arrange the altar flowers. We also have a great FLC team who volunteer to make our outside flower beds and large pots beautiful. We would love to have more members be a part of this team. Our inside decorating team is in charge of providing decorations for Holy Week, Easter and Christmas.

We again would like to thank all of you who volunteer your time to get our church ready

for the holidays. If you have new ideas on how to enhance our holiday decorating, we would love to hear from you. Another thank you for those who donate flowers in honor or in memory of a loved one at the holidays. The proceeds help pay for any new decorations we may need.



Funeral Team

The Ministry and Social Assistance Coordinator, Sarah Nelson, worked with caterers and called on volunteers for setting up, serving and providing hospitality for the family and visitors from the funeral. The Funeral Servers group was still called upon to provide treats and greet the family and guests at the funerals. Thank you to those volunteers who signed up to help with this ministry to help provide a comfort of food and fellowship to families and their guests.

Hospitality Team

The Hospitality Team works to ensure that First Lutheran Church fulfills its mission to open doors to all our neighbors by being a welcoming and comfortable space. Sarah Nelson works with the team to oversee the kitchen and common spaces.



Office Assistants

Each Tuesday morning, the church office staff meets to review, coordinate, and plan ministries here at First Lutheran. During that time, a volunteer covers the front office so the staff is free to focus exclusively on their meeting. Thank you to Sandi Kemmer, Ardys Horner, Patti Cummins, Deb Anderson, Catharine Weisenburger and Krista Pihlaja. Special thank you to Deb Anderson after stepping down at the end of the year after her many years of covering the office during staff meetings.

Worship Assistant Ministry

The Worship Ministry of Worship Assistants is the service of greeters, ushers, communion assistants and lesson readers. Congregants indicate how they prefer to participate and they can sign up via sign-up sheet by the office, using a form that is emailed and/or texted to them or with making a phone call to Sarah Nelson in the office. Thank you to all those who have signed up to be Worship Assistants! Your part of each service is valued tremendously. If any individuals, couples or families have an interest in being added to the emailed reach out list please let Sarah Nelson, Ministry and Social Assistance Coordinator know.

Want to learn more about a ministry?

Fill out the form at www.flcdl.org/more-info to be connected with the ministry leader who would love to show you how to be involved.



Theology on Tap

Submitted by Pastor Matthew Engum

Theology on Tap had another fantastic year and continues to be a ministry event that sparks curiosity, fellowship, and faithful living. For the months of September-April, led by Pr. Matthew at FLC, a group of folks from across local Lutheran churches and beyond gather at Bucks Mill Brewery to talk about a variety of questions about life, God, and everything in between. Each week ranged in attendance, from 5 folks to 20, and conversation was all over the place: from heaven & hell, to why there is suffering in the world, to space and its impact on our faith, you name it, we talk about it.

There is never a requirement to drink beer and never a requirement to talk if someone does not desire one of those things. In addition, a Pastor is always present for this event, whether from FLC or a neighboring Lutheran congregation. We hope this space continues to be a place of fellowship through the darker months and a place that sparks curiosity in folks when engaging with their doubts, questions, and faith.



Thursday Morning Women's Bible Study

Submitted by Phyllis Neuenfeldt

This group meets each Thursday morning from 8:00 am - 9:30 am in the church library. The session begins with confidentially sharing prayer concerns and praying for these as well as for the needs of our congregation, the community, and the world. Our studies are sometimes books of the Bible and other times books that delve into characters in the Bible or faith-related topics with a Bible basis. This group provides not only opportunities to grow in knowledge and faith but also to forge friendships with other Christian women. All women are welcome.

Visitation Team

Submitted by Denise Gaard

The Visitation Team is co-led by Denise Gaard and Kris Bausman. There is no limit to the number of members on this team which currently has 11 members. The team meets 2-3 times per year. The purpose of this team is to provide love and care to congregation members who are no longer able to come to worship and church activities by visiting them. It is very rewarding to form friendships with the members we visit. We would love to have more volunteers on this team! If you have questions about or would like to join this team, please contact one of the leaders.

Prayer Chain

The Prayer Chain is a group of volunteers whose purpose is to pray for those who have requested prayer. The Prayer Chain is meant to keep all prayer requests confidential and to pray consistently for only what is requested. Members of FLC can call the church and request prayers from the prayer chain. Denise Gaard facilitates this group by letting them know of prayer requests. This group does not meet and there is no limit to the number of members in the group. If you would like to join this group, please let Denise know.

Women of FLC

Submitted by Ardys Horner

All women of First are members of FLCW, and we encourage you to take part in any way you feel comfortable. We have two circles which meet on the second Tuesday and Thursday of each month for a Bible study from our GATHER magazine. This magazine is a yearly subscription and includes many well written articles, a devotion and our monthly Bible study which changes from season to season. These studies promote contemplation and personal growth as you study God's word for us today.

There is also a group that meets for book studies and discussion. There is a prayer group that meets every Thursday morning in the church library. Please feel free to start your own group at

any time. There are many interesting books in our church library which lead to great discussions in small groups. Women of ELCA also has programs for study and discussion on a wide range of topics at their website.

You are invited to attend our conference events in the fall and spring. This past year they were hosted by Lake Park Lutheran and





Calvary Lutheran in Perham. Each fall in September a synod wide event is held, last September it was at Christ the King in Moorhead. This event included meals together, workshops, worship and many guest speakers. Five from First attended and Cheri Haderly was awarded the Mary Magdalene award at the banquet for her many years of Oasis service to the youth in the kitchen. This September it will be in Alexandria, MN.

We held a spring brunch which was well attended and had a Christmas Sweet sale in December to raise money for our local ministry projects. This year our annual brunch will be on May 3 with a presentation by Country Gardens.

Our outreach includes assembling kits to be distributed by Lutheran World Relief. They are taken to Polman Transfer in Wadena every May and December. This last year we shipped 74 school kits, 20 newborn baby kits. A thank you goes to all in our church who contributed items for this important ministry. This coming year we are putting together personal care kits. Rolled bandages and hospital supplies crutches and a walker were also delivered to Global Health Ministries in Hopkins, Minnesota.



Our coordinating council meets 4 times a year to plan activities and put together our Circle Book. The members are Gretchen Hendrikson, Jean Benson, Diane Fillmore, Ardys Horner, Glenette Olson, Marilyn Tinjum and Patti Cummins.

Gretchen Hendrikson is currently serving on the Detroit Lakes conference and NWMN Synodical board.



The Ruth Circle is rocking the St. Paddy's Day vibe during their March meeting!

Youth and Family Ministries

Submitted by Olivia Sauer

Mission Statement: “Exploring with children and their families what it means to follow Jesus in our daily lives and grow in our relationships with God and with others.”

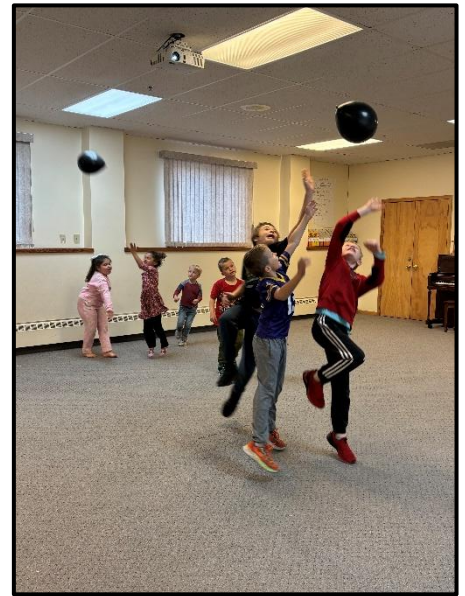


Children's Ministry

Curriculum: For the past few years we have been working our way through “Whirl Classroom” curriculum. This curriculum follows a two-year schedule covering popular Bible stories. Each lesson includes an activity and craft or game that the children do in their classroom with their teachers.

Sunday and Wednesday School: This year our Sunday and Wednesday programs look a bit different. On Sundays, we serve 6-8 kids each week in grades prek-5th. We might be small, but

we are mighty. With the low numbers we have combined into an all-ages program and meet in the rec room. Each week we have a blast learning about the stories in the Bible, playing games, watching videos, making crafts, and fellowship with each other. Starting the year we ran Sunday School for a full hour in between worship services, which came with its own challenges. But with the worship pilot starting mid-year, we also shifted our time together into a 45 min session that takes place after worship. So far, this new model has worked out very well for us.



On Wednesdays we continue to see growth in all areas of ministry. We are currently serving 65 children in grades prek-5th. Our hour classes get divide up into 2 sections. During the first half, the 3rd-5th grade classes come to large group, while the prek-2nd graders have their classroom time. THEN we switch and the older group go to their classrooms with their teachers and the prek-2nd graders join Olivia in the rec room for large group.

During large group, we focus on the theme of the lesson being taught in their classrooms. We explore the themes in many different ways, such as crafts, videos, movie clips, conversations, and games. The goal of large group is for kids to see how Bible stories are connected to our modern lives; through materials and activates they are familiar with.

Vacation Bible School: Last summer we hosted Luther Crest Bible Camp staff here at First Lutheran and they put on our yearly Vacation Bible School. They did a marvelous job and we served about 30 kids. The theme of the week was "Created To Be" which focused on what it meant to be Brave, Free, Authentic, Disruptive and Disciples. In the summer of '25 our theme will be "We Are The Church", to help commemorate Luther Crest's 80 year anniversary.

Christmas Program: We had a very successful and exciting Christmas Program this year! This past winter we tried something new. Our program was held on a Wednesday night! Combining our Sunday and Wednesday kids for this performance was also a hit, and they did an amazing job.

Service Projects: We continued our Service Projects with the children's ministry in the same manner as last year. We were able to have them complete a different project by grade throughout the school year. These projects are creatively run and planned by Alissa Mork. She is the person who contacted our speakers that came in with each project, she collected any supplies that were needed and led the actual event each time. I am extremely grateful for her hard work and dedication to these service projects. We enjoyed this method of service work but are always looking for more help so that we do not burn out any volunteers.



Preschool - We learned that not everyone is able to have an adequate food supply in Detroit Lakes. With the help of Becker County Food Pantry, we were able to create kid friendly and adult Birthday Boxes for those in need.

Kindergarten - Learned from Essentia Health EMS about helping those in crisis and created stuffed animals to be given out in the emergency room.

1st grade - Learned about how we can care for the earth with the help of Becker County Soil and Water District. We also learned how to make paper.

2nd grade - Learned about what it takes to take care of all of God's creatures from the Humane Society of the Lakes. We

also were able to create teats for the animals at the shelter.

3rd grade - Learned about homelessness and poverty in Detroit Lakes with the assistance of Sarah Nelson, FLCs Social Assistance Coordinator. We then created warm heart kits to give to our Social Assistance mission here at church.

4th grade – Learned what it means to care for the elderly. We created tie blankets for our local senior living centers and FLC housebound members.

5th grade – Learned about situations of abuse and how we can help others. Lakes Crisis and Resource Center came in to teach us about their space and resources they have. We were able to create packages of activities for kids at the center shelter.

The Children's Ministry Team is extremely dedicated to this ministry and to the kids and families that are a part of it. They each give so much of their time and their hearts to help create



something beautiful and meaningful. I would like to thank our amazing team that consists of Melissa Brodsho, Katie Carr, Holly Gunster, Joanie Malecka, Alissa Mork, Deb Ormseth, Courtney Schantzen, and DeAnne Udby. They have worked tirelessly this year to bring new and exciting opportunities for our children to grow in their faith. I am blessed to have each of them by my side.

I also wanted to take a moment to lift up the work our Sun/Wed teachers do. This year we are fortunate enough to have two or more teachers in each classroom and over half of them being FLC high schoolers. They all do amazing work and I truly couldn't do Wednesday School without them.

First Lutheran Youth (aka FLY, 6th-12th grade)

6th Grade Intro to Confirmation: We have dedicated the 6th grade year to lessons, life knowledge and fellowship. The 6th grade year gives our youth the opportunity to become more comfortable with each other and their church. Special thank you to Jeff and Justin Sliper for their commitment to leading our 6th graders!

Confirmation (7th and 8th Grade): Our Confirmation program is a 2-year program. Our pastors teach Confirmation class to 7th and 8th graders on Wednesday nights in the sanctuary. The curriculum rotates every year between "Lutheranism" and "The Bible". Once a month, the youth get a chance to meet with their small groups. This is a time to reflect on what was taught in the previous weeks while also asking questions and having discussions with their leaders. Along with curriculum, youth also need to complete



a series of Sermon Notes and Worship Assistant requirements to be confirmed. This year we had 23 youth confirmed.

Middle School Winter Retreat: This winter we took 6 youth to Luther Crest Bible Camp for their winter retreat. We spent our time in worships, playing games, singing songs, Bible dives, meeting new friends, and so much more. Our theme for this weekend was “Love in Action” where we explored different ways to love our neighbor.



Middle School Lock-In: This spring we brought back a whole night of fun though our middle school lock-in. Together Pr. Matthew and Olivia took on 38 youth through lots of games which included Nerf Capture the Flag, Infinity Stone Battle and the classic Sardines. We had amazing pizza ordered in from Wood Fire Pizza, and ended our morning relaxing, watching movies, playing board games, and great conversations.



been incredibly influential in the faith growth and development of our youth. Thank you for being positive role models and providing a safe and loving place for our 7th and 8th graders.

High School Ministry (9th- 12th Grade): This year we were fortunate enough to get a high school program up and running. Each month we have 1-2 opportunities to connect with our high schoolers. Every third Thursday, to those who are able to leave campus, FLC offers a free lunch at Pizza Ranch with Pr. Joe and Pr. Matthew. We often see up to 20 youth during this lunch! We also started having a monthly High School Hangout. Our hangouts are still a work in progress, as we continue to build relationships and find time to meet, but we love to have them. Each hangout we do something different during our time; movie nights, small service projects, bowling, Mario Kart tournaments, you name it, we will try to do it.



Rapid City, SD Trip: In mid-July, Pastor Matthew and I and an adult volunteer, Terry Hamer, will be taking 9 fantastic youth to Rapid City, SD. As we continue to dream and change, Pr. Matthew and I have come up with a trip rotation focus. That rotation focus being ELCA Gathering, Fun and Fellowship, and Outdoor. Our Rapid City trip will cover our Fun and Fellowship year. We are so excited to visit and explore the Black Hills together at places like Custer State Park, Crazy Horse Memorial, mini golf and so much more.

Senior Recognition and Blankets: We had 26 graduating seniors this May. Each of them received a blanket made by someone in the congregation, as well as a devotional from our Youth Program.

Youth Fundraisers

Turkey Bingo: Our 4th Turkey Bingo and Dinner was a massive success! We are very excited to keep this fundraiser going! We had over 210 participants, lots of turkey, and lots of smiles and laughter. Our youth served a delicious pulled turkey dinner and did a phenomenal job leading the games of Bingo! We were able to raise around \$2,700 for Youth Ministry.



Pie Auction: We had another very successful Pie Auction this year! Over 50 pies and baked goods were donated and we raised just over \$3,500! Thank you to all who donated and for your continuous support of your youth.

The Youth Team has helped transform this ministry into something so meaningful and beautiful. I am beyond blessed to have each of them working by my side and continuing to give their efforts, time and hearts to this program. I couldn't do it without these amazing women, Dawn Anderson-Chase, Meg Barker, Kari Borgmann, Cindy Bruflodt, Kim Christianson, and LeAnn Mouw. They truly do it all and I wouldn't be able to do it without them. Thank you so much!

Now that I have finally completed a whole year's cycle of everything YFM, I can truly say, I'm in the right spot. I love the ups and downs that are brought on through K-12 programming. As I begin to put my touch on things and change stuff around, this helps us to not only be productive and strategic, but to focus on the ministry that truly matters, which is creating a loving and welcoming place of worship and community for every single kid that walks through our doors. To make it known that they are loved not only by our awesome God but by their church family. I feel that with the support and help from my teams, teachers, subs, church staff and pastors, we have been able to make this happen and we can continue to make this our mission for this ministry for many years to come. Thank you everyone for your support, love and prayers for our Youth and Family Ministry.



Want to learn more about a ministry?

Fill out the form at www.flcdl.org/more-info to be connected with the ministry leader who would love to show you how to be involved.





Parish Acts

Baptisms

Stallman, Brynnlee Mae

Born: August 25th, 2024; Child of Justin Stallman and Chelsy Hofer

Baptized: January 21st, 2024;

Presiding Pastor Roy Hammerling

Sponsors: Ashley Iverson and Jason Stallman

Krieg, Maximus Michael

Born: June 26th, 2023; Child of Joshua and Tiffany Krieg

Baptized: January 28th, 2024;

Presiding Pastor Joe Skogmo

Sponsors: Angela Tate and Brent Piekarski

Pavlacky, Donald Evan

Born: August 25th, 2009; Child of Dustin and Kayla Pavlacky

Baptized: April 7th, 2024;

Presiding Pastor Joe Skogmo

Sponsors: Devin and Chelsey Pavlacky and Drew and Erin Pavlacky

Helbling, Tate Philip

Born: July 27th, 2023; Child of Cole and Kelsey Helbling

Baptized: April 28th, 2024;

Presiding Pastor Joe Skogmo

Sponsors: Brian and Alisha Helgeson

Melbostad, Cadence Grace

Born: September 4th, 2009; Child of Jed and Kari Melbostad

Baptized: April 28th, 2024;

Presiding Pastor Joe Skogmo

Sponsors: N/A

Melbostad, Sarah Ann

Born: July 3rd, 2011; Child of Jed and Kari Melbostad

Baptized: April 28th, 2024;

Presiding Pastor Joe Skogmo

Sponsors: N/A

Melbostad, Odin Jed

Born: September 30th, 2014; Child of Jed and Kari Melbostad

Baptized: April 28th, 2024;

Presiding Pastor Joe Skogmo

Sponsors: N/A

Schmoll, Lili Jane

Born: February 10th, 2015; Child of Justin and Tiffany Schmoll

Baptized: June 30th, 2024;

Presiding Pastor Matthew Engum

Sponsors: Danielle Deering and Derrick Deering

Eklund, Gus Marvin

Born: July 5th, 2022; Child of Anthony and Sarah Eklund

Baptized: June 30th, 2024;

Presiding Pastor Matthew Engum

Sponsors: Mike and Ashley Walker and Andrew Eklund

Swenson, Hael Bjorn

Born: October 27th, 2023; Child of Steven and Emma Swenson

Baptized: July 14th, 2024;

Presiding Pastor Joe Skogmo

Sponsors: Steve and Lauren Zima

Overland, Tate Parker

Born: March 5th, 2024; Child of Grant Overland and Brooke Oelfke

Baptized: September 22nd, 2024;

Presiding Pastor Matthew Engum

Sponsors: Rachel Stendahl and Sarah Kabanuk

Overland, Elliott Brandon

Born: January 27th, 2023; Child of Grant Overland and Brooke Oelfke

Baptized: September 22nd, 2024;

Presiding Pastor Matthew Engum

Sponsors: Cory and Addie Overland and Eric Czanstkowski

Berg, Josie Aida

Born: February 4th, 2024

Baptized: October 13, 2024

Presiding Pastor Joe Skogmo

Sponsors: Ryan and Nicki Berg and Amber and Amanda Griffin

Camrud, Anders Michael

Born: July 4th, 2024; Child of Connor and Kristin Camrud

Baptized: October 27th, 2024

Presiding Pastor Joe Skogmo

Sponsors: N/A

Wood, Ruby Luelle

Born: July 17th, 2024; Child of Joseph and Kacey Wood

Baptized: November 24th, 2024

Presiding Pastor Joe Skogmo

Sponsors: Andrew and Lora Rogness

Wood, Calvin Michael

Born: July 17th, 2024; Child of Joseph and Kacey Wood

Baptized: November 24th, 2024

Presiding Pastor Joe Skogmo

Sponsors: Andrew and Lora Rogness

Affirmation of Baptism (Confirmation)

Confirmation Sunday, May 4, 2024

Burnside, Sophie	Child of Brady and Jen Burnside Baptized April 2, 2017
Christianson, Sophie	Child of Eric and Melissa Christianson Baptized June 30, 2007
Evans, Ernie	Child of Peter and Heidi Evans Baptized September 26, 2010
Fradenburgh, Ava	Child of Ben and Kristi Fradenburgh Baptized July 11, 2010
Holmes, Jeffrey	Child of Gary and Terri Thunstorm Baptized April 14, 2019
Horner, Jaze	Child of Matt and Angie Horner Baptized April 25, 2010
Klotz, Kaiya	Child of Jeana Ketter Baptized August 8, 2010
Malecka, Connor	Child of Chris and Joanie Malecka Baptized April 10, 2010
Marchus, Ava	Child of Damon and Amy Marchus Baptized October 24, 2010
Melbostad, Cadence	Child of Jed and Kari Melbostad Baptized April 28, 2024
Okeson, Max	Child of Joel and Bridget Okeson Baptized November 8, 2009
Pavlacky, Donald (Evan)	Child of Dustin and Kayla Pavlacky Baptized April 7, 2024
Pender, Greta	Child of Mason and Sara Pender Baptized October 18, 2009
Sliper, Justin	Child of Jeff and Michele Sliper Baptized July 25, 2010
Thompson, Alexander	Child of Charlies and Tammy Thompson Baptized March 7, 2009

Members Received

New Member Welcome, May 8 & May 12, 2024

Jeannie Stanley	Jordan Branden
	Jeffrey Branden
Shelley Cervantes	Dani Branden
John Cervantes	Gerdi Branden
Johnny Cervantes	
Macie Cervantes	Karen Lunn
Carley Cervantes	Gerry Lunn
Luann Zaun	Nancy Nelson
Darin Zaun	
Jamison Zaun	David Neisen
Jaden Zaun	Torey Neisen

New Member Welcome, October 9 & October 13, 2024

Connor Camrud	Gene Vos
Kristin Camrud	Abigail Vos
Anders Camrud	
Owen Camrud	Jackie Walker
Tori Ohman	Kacey Wood
Sam Ohman	Joe Wood
Emerson Ohman	Jonathan Wood
	Emery Wood
Stacy Osland	Ruby Wood
Jeff Osland	Calvin Wood
Eli Osland	
Sawyer Osland	David & Linda Rossow

Members Transferred or Released

Michael & Carolyn Ellis	Transferred to St. Philip the Deacon Lutheran Plymouth, MN
Lauryl Ivers	Transferred to Zion Lutheran on Franklin Lake, Pelican Rapids, MN
Paul & Mary Ryquist	Transferred to Calvary Lutheran Church, Grand Forks, ND
Jesse, Joy, Jacob and Jonah Mickels	Transferred to The Lutheran Church of Christ the King, Moorhead, MN

Weddings

	Newlyweds	Presiding Minister
June 8	Peyton Shulz & Nathan Bausman First Lutheran Church, Detroit Lakes, MN	Pr. Joe Skogmo
June 22	Ariana Kopec & Austin Bourassa Witnessed by Melanie Peterson & Lalo Hernandez First Lutheran Church, Detroit Lakes, MN	Pr. Matthew Engum
August 10	Sydney Busker & Adam Lee First Lutheran Church, Detroit Lakes, MN	Pr. Joe Skogmo
August 24	Austin Rusness & Hailee Oswald <i>Non-member hosted at FLC</i>	Pr. Joe Skogmo
September 14	Jaden Zaun & Andy Lee Witnessed by Jack Schramel & Jenna Huwe First Lutheran Church, Detroit Lakes, MN	Pr. Joe Skogmo
September 14	Abigail Schramel & James Huwe Witnessed by Jack Schramel & Jenna Huwe <i>Off site</i>	Pr. Matthew Engum
October 12	Carley Cervantes & Kaiden Quam <i>Off site</i>	Pr. Joe Skogmo
November 23	Julia Kohls & Samuel Satrom Witnessed by Abby Kohls & Sawyer Satrom First Lutheran Church, Detroit Lakes, MN <i>Non-member hosted at FLC</i>	Pr. Matthew Engum

Funerals

Totland, Dennis Leonard; non-member

Born: April 15th, 1953

Died: January 9th, 2024 in Detroit Lakes, MN

Services: January 17th, 2024 at First Lutheran Church, Detroit Lakes, MN

Interment: Oak Grove Cemetery, Detroit Lakes, MN

Presiding Minister: Pastor Joe Skogmo

Seal, Ruth; member

Born: March 7th, 1931

Died: January 27th, 2024 in Maplewood, MN

Services: June 14th, 2024 at First Lutheran Church, Detroit Lakes, MN

Interment: Oak Grove Cemetery, Detroit Lakes, MN

Presiding Minister: Pastor Joe Skogmo

Brown, Fern Bernice; member

Born: November 6th, 1938

Died: February 11th, 2024 in Detroit Lakes, MN

Services: February 23rd, 2024 First Lutheran Church, Detroit Lakes, MN

Interment: Hamar Lutheran Cemetery, Rothsay, MN

Presiding Minister: Pastor Joe Skogmo

Skogen, Beverly; member

Born: November 6th, 1938

Died: February 4th, 2024 in Detroit Lakes, MN

Services: February 27th, 2024 at First Lutheran Church, Detroit Lakes, MN

Interment: Hamar Lutheran Cemetery, Rothsay, MN

Presiding Minister: Pastor Joe Skogmo

Heino, Louise Marie; member

Born: June 19th, 1933

Died: March 2nd, 2024 in Detroit Lakes, MN

Services: March 7th, 2024 First Lutheran Church, Detroit Lakes, MN

Interment: Oak Grove Cemetery, Detroit Lakes, MN

Presiding Minister: Pastor Joe Skogmo

Rolle, Victor J.; member

Born: December 4th, 1940

Died: March 30th, 2024 in Henderson, NV

Services: July 6th, 2024 at Shoreham Memorial Chapel, Detroit Lakes, MN

Interment: Bethlehem Lutheran Cemetery, Ulen, MN

Presiding Minister: N/A

Mathison, Elizabeth Rose; member

Born: June 10th, 1938

Died: April 10th, 2024 in Monticello, MN

Services: April 24th, 2024 at Trinity Lutheran Church, Alberta, MN

Interment: Frog Lake Cemetery, Alberta, MN

Presiding Minister: N/A

Elletson, James (Jim) Keith; member

Born: April 15th, 1932

Died: July 28th, 2024 in Detroit Lakes, MN

Services: August 8th, 2024 at First Lutheran Church, Detroit Lakes, MN

Interment: Oak Grove Cemetery, Detroit Lakes, MN

Presiding Minister: Pastor Joe Skogmo

Waryan, John (Jack); member

Born: August 5th, 1931

Died: October 22nd, 2023 in Prior Lake, MN

Services: August 15th, 2024 at First Lutheran Church, Detroit Lakes, MN

Interment: Fort Snelling Cemetery, Minneapolis, MN

Presiding Minister: Pastor Joe Skogmo

Weiler, Marilyn; member

Born: August 5th, 1931

Died: July 28th, 2024 in Lake Elmo, MN

Services: August 19th, 2024 at First Lutheran Church, Detroit Lakes, MN

Interment: Oak Grove Cemetery, Detroit Lakes, MN

Presiding Minister: Pastor Matthew Engum

Scherzer, Charles Otto; member

Born: June 23rd, 1937

Died: August 23rd, 2024 in Detroit Lakes, MN

Services: August 29th, 2024 at First Lutheran Church, Detroit Lakes, MN

Interment: Riverside Cemetery, Fargo, ND

Presiding Minister: Pastor Matthew Engum

Larson, Kay Naomi; member

Born: January 29th, 1937

Died: August 29th, 2024 in Detroit Lakes, MN

Services: December 28th, 2024 at West Kjos Funeral Home, Detroit Lakes, MN

Interment: N/A

Presiding Minister: Celebrant Becky Jackson

Handegard, Elyda Marie; member

Born: November 22nd, 1933 in Hawley, MN

Died: October 21st, 2024 in Detroit Lakes, MN

Services: October 28th, 2024 at West Kjos Funeral Home, Detroit Lakes, MN

Interment: Oak Grove Cemetery, Detroit Lakes, MN

Presiding Minister: Pastor Joe Skogmo

Frank, Warren; member

Born: Unknown

Died: 2018

Services: N/A

Interment: Oak Grove Cemetery, Detroit Lakes, MN

Presiding Minister: Pastor Joe Skogmo

Bollig, Patricia Estelle; member

Born: January 14, 1936 in Detroit, MI

Died: November 18th, 2024 in Detroit Lakes, MN

Services: November 25th 2024 at West Kjos Funeral Home, Detroit Lakes, MN

Interment: Oak Grove Cemetery, Detroit Lakes, MN

Presiding Minister: Pastor Jim Green

Tyberg, Lorraine Esther; member

Born: April 8, 1931 in Bismarck, ND

Died: November 18th, 2024 in Detroit Lakes, MN

Services: November 25th 2024 at First Lutheran Church, Detroit Lakes, MN

Interment: Oak Grove Cemetery, Detroit Lakes, MN

Presiding Minister: Pastor Joe Skogmo

Hanson, LeAnn Joyce; member

Born: April 27, 1953 in Detroit Lakes, MN

Died: December 12th, 2024 in Detroit Lakes, MN

Services: December 19th 2024 at First Lutheran Church, Detroit Lakes, MN

Interment: Oak Grove Cemetery, Detroit Lakes, MN

Presiding Minister: Pastor Joe Skogmo



Affiliated Ministries Financial Reports

For the year ended December 31, 2024

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them.

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About These Financial Reports

The following financial reports represent the financial activity of ministries affiliated with First Lutheran Church that operate with independent financial records and oversight. These reports were prepared by the leaders of each respective ministry for the year ended December 31, 2024. They are presented here for transparency and congregational awareness but have not been audited or reviewed by an external accountant. Each ministry is responsible for the preparation and accuracy of its own financial information.

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them.

FLC Quilters Treasurer's Report

For the Year Ended December 31, 2024

Beginning Balance, January 1, 2024: \$ 972.96

Receipts:

Quilt Sales	\$ 1,300.00
For Supplies	25.00
Memorials	<u>1,246.00</u>

Total Receipts: \$ 2,571.00

Disbursements:

Oklee Quilting Supply	\$ 793.20
Postage	56.86
Janke's Sew & Vac	74.95
Hurricane relief	150.00
Lutheran World Relief	150.00
First Lutheran Church	250.00
Food Bank	100.00
Laverne Maxwell	70.88
Papa Murphys	60.00
First Lutheran Church, Radio Broadcast	<u>90.00</u>

Total Disbursements: \$ 1,695.89

Net Change in Assets: \$ 875.11

Ending Balance, December 31, 2024: \$ 1,848.07

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them.

FLC Foundation Treasurer's Report

For the Quarter Ended December 31, 2024

Bell Bank Checking

Beginning Balance, September 30, 2024: \$ 2,880.86

Deposits

Donations & Memorials

No Designation \$ 819.00

Building Fund 5,500.00

Transfer in from First Lutheran Church 5,000.00

Transfer in from Fidelity 21,000.00

Total Deposits: \$ 32,319.00

Disbursements:

Churches United for the Homeless \$ 8,504.00

Becker County Food Pantry 5,000.00

First Lutheran Church Beautification Fund 3,000.00

Let's Go Fishing 3,000.00

YMAC of the Northern Sky 2,500.00

Fuller Center for Housing 1,000.00

Transfer to Fidelity, Building Fund 10,000.00

Total Disbursements: \$ 33,004.00

Ending Balance, December 31, 2023: \$ 2,195.86

Total Donations received in 2023: \$ 13,445.00

Fidelity Investment Account

Ending Balance, December 31, 2024: \$ 791,501.31

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them.

Funds Available to Award in 2025

Calendar 2024 Estimated Investment Cash Income (as of 12/31/23)	\$	76,672.00
Per Guidelines, 75% Available for Disbursement in 2024	\$	57,504.00

Previously awarded for 2024

Essentia Health - St Mary's Foundation	\$	4,000.00
First Lutheran Church – VBS		5,000.00
Let's Go Fishing		5,000.00
FLC Agape Fund		6,000.00
Teach Haiti		7,500.00
MN Flyers Gymnastics		3,000.00
2024 Scholarships		6,000.00
Pathways Lutheran Outdoor Ministries		1,000.00
Becker County Food Pantry		5,000.00
Fuller Center for Housing		1,000.00
First Lutheran Church - Hospitality/Beautification		3,000.00
Churches United for the Homeless		8,504.00
YMCA of the Northern Sky		<u>2,500.00</u>
Total Awarded for 2022	\$	57,504.00

Remaining Balance \$ 0.00

Funds Available to Award in 2023

Calendar 2025 Estimated Investment Cash Income (as of 12/31/24)	\$	68,012.00
Per Guidelines, 75% Available for Disbursement in 2025	\$	51,009.00

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them.

WFLC Treasurer's Report

For the Year Ended December 31, 2024

Beginning Balance, January 1, 2024: \$ 1,898.89

Receipts

Circle Offerings	\$	707.75
Recycling/Ruth Circle		30.25
Thankoffering		600.00
Memorials		180.00
Sweets Bake Sale		636.00
Thankoffering 2025		20.00
Ruth Circle Pass thru		125.00
Brunch		530.00
Donations		50.00
Baby Kits/Diapers		281.00
Total	\$	3,160.00

Disbursements

Benevolences		
Lutheran Campus Ministries/Moorhead	\$	100.00
REACH/Backpacks		100.00
LWR Ministries/Shipping		100.00
Christmas Gift to Missionary		100.00
Radio Ministry		75.00
FLC Youth Program		100.00
Baby Kit Reimbursement to Norma		269.58
Haiti Medical Ministry		50.00
Total	\$	894.58

Women of the ELCA

Thankoffering to Churchwide	\$	600.00
NW MN ½ Circle Offerings		353.88
NW MN Convention Offering		100.00
Convention Registration for Delegate		125.00
NW MN Scholarship Fund		50.00
WELCA Triennial Offering		100.00
Conference Convention Offering		75.00
Total	\$	1,378.88

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them.

WFLC Treasurer's Report, continued

Disbursements (continued)

Local Unit Expenses		
FLC Office Expenses	\$	125.00
Circle Pass thru to Food Pantry		150.00
Brunch Food Expense		475.00
Brunch Decorations Expense		100.00
Gift card for office		<u>50.00</u>
Total	\$	900.00
 Total Disbursements	\$	3,173.46
Less Ruth Circle recycling money		32.66
Less Thankoffering for 2025		<u>20.00</u>
 Ending Balance, December 31, 2024		<u>\$ 1,827.52</u>

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them.



Fiscal Year 2025 Interim Financial Statements

For the period ended March 31, 2025

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them.

First Lutheran Church of Detroit Lakes
Statement of Financial Position
 March 31, 2025

Assets

Bank

Midwest Bank	12,435.95	
Mission Investment Fund	8,364.89	
Petty Cash	100.00	
Midwest MMDA xx4151	73,386.88	
Midwest CD xx5728	<u>225,000.00</u>	
Total Bank		319,287.72

Accounts Receivable

Accounts Receivable	<u>66.00</u>	
Total Accounts Receivable		66.00

Other Current Assets

Interfund Receivable	17,735.82	
Major Project Deposits	12,600.00	
Patriot Payroll Prefund Deposit	17,000.00	
Prepaid Expenses	<u>19.83</u>	
Total Other Current Assets		47,355.65

Fixed Assets

Group 0 - Construction in Progress	97.50	
Group 2 - Land Improvements	158,008.42	
Group 4 - Building Improvements	93,294.38	
Group 5 - Furniture Fixtures & Equipment	92,098.70	
Accumulated Depreciation All	<u>-19,078.22</u>	
Total Fixed Assets		324,420.78

Other Long-Term Assets

FL Foundation Investments	<u>10,132.68</u>	
Total Other Long-Term Assets		<u>10,132.68</u>

Total Assets

701,262.83
 =====

Liabilities

Current Liabilities

Accounts Payable	29,086.64	
Credit Card Payable	<u>4,730.05</u>	
Total Current Liabilities		33,816.69

Other Current Liabilities

Interfund Payable	17,735.82	
401k Match Payable	1,693.14	
ELCA Benefit Withholding	-1.73	
ICHRA Benefits Payable	0.05	
Facility Deposits	200.00	
Pass Through	-52.10	
Becker County Food Pantry	350.00	

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FLC Foundation	500.00		
FLC Quilters	5.00		
Lutheran Disaster Response	150.00		
Lutheran World Relief	25.00		
Noisy Offering	2,671.88		
Northwestern MN Synod	<u>100.00</u>		
Total Pass Through		3,749.78	
Trip Deposits		<u>100.00</u>	
Total Other Current Liabilities			23,477.06
Long Term Liabilities			
MMCDC Loan 1050002107		<u>180,313.61</u>	
Total Long Term Liabilities			<u>180,313.61</u>
Total Liabilities			237,607.36
			=====
<u>Net Assets</u>			
Net Assets with Donor Restrictions		258,102.15	
Net Assets with Vision Council Designations		28,429.23	
Net Assets without Donor Restrictions		4,879.63	
General Fund		<u>172,244.46</u>	
Total Net Assets			463,655.47
			=====
Total Liabilities + Net Assets			701,262.83
			=====

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them.

First Lutheran Church of Detroit Lakes

Statement of Activities

For the General Fund

July 1, 2024—March 31, 2025

Revenues

Contribution Revenues

Memorial Offering	405.34	
Non-ELCA Offering	6,600.00	
Offering	<u>522,068.87</u>	
Total Contribution Revenues		529,074.21

Major Revenues

Grant Revenue	197.00	
Merch Store	1,115.93	
Sponsorship Revenue	<u>1,235.18</u>	
Total Major Revenues		2,548.11

Service Revenues

Program Revenue	<u>222.46</u>	
Total Service Revenues		222.46

Miscellaneous Revenues

Miscellaneous Revenue	50.00	
Rental Revenue	<u>7,085.00</u>	
Total Miscellaneous Revenues		<u>7,135.00</u>

Total Revenues		538,979.78
		=====

Cost of Sales

Cost of Product Sales

Branded FLC Merchandise	<u>1,030.00</u>	
Total Cost of Product Sales		<u>1,030.00</u>

Total Cost of Sales		1,030.00
		=====

Expenditures

Operating Expenses

Benevolence

DL Ministerial	550.00	
ELCA Mission Support	23,233.32	
Lutheran Social Services	600.00	
Luther Crest	350.00	
Miscellaneous Ministry Support	<u>987.24</u>	
Total Benevolence		25,720.56

Hospitality (See Notes to Interim Financial Statements, Note 2)

Disposables	27.99	
Kitchen Equipment	9.99	
Tableware	<u>8.50</u>	

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Total Hospitality	46.48
-------------------	-------

Member Care & Outreach

Communications	1,679.78	
Evangelism & Marketing	109.00	
New Member	80.00	
Parish Health	<u>25.83</u>	
Total Member Care & Outreach		1,894.61

Ministry Operations

Accounting Professional Services	969.75	
Assessments	885.00	
Building Maintenance		
Building Supplies	367.00	
Improvements	2,897.39	
Maint Svcs & Contr	15,023.36	
Other	162.60	
Repairs	3,781.30	
Tools & Equip	<u>957.12</u>	
Total Building Maintenance	23,188.77	
Copier	3,631.79	
Custodial Supplies	4,744.01	
Groundskeeping	10,640.82	
Information Technology	4,576.03	
Insurance	8,812.31	
Office Supplies	4,956.01	
Postage	3,756.44	
Software & Services	2,432.12	
Synod Assembly	600.00	
Utilities		
Natural Gas	6,847.54	
Telecom	3,418.94	
Water & Electric	<u>31,390.53</u>	
Total Utilities	41,657.01	
Total Ministry Operations		110,850.06

Personnel

Business Exp - Assoc Pr	129.53	
Business Exp - Lead Pr	125.54	
Cell Phone Reimbursement	1,440.00	
Continuing Ed - Assoc Pr	734.32	
Continuing Ed - Lead Pr	708.90	
Continuing Ed - Staff	1,181.14	
ELCA Fringe Benefits	39,836.36	
Employment Taxes	13,590.03	
Misc Personnel	179.85	
Payroll - Contractors	1,256.25	
Payroll - Employees	293,592.51	
Staff Fringe Benefits	5,667.58	
Travel - Pastor	1,272.20	
Travel - Staff	<u>1,551.09</u>	
Total Personnel		361,265.30

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them.

Social Assistance (See Notes to Interim Financial Statements, Note 2)

Emergency Shelter	<u>109.78</u>	
Total Social Assistance		109.78

Spiritual Growth - Adults

Devotional Books	1,500.66	
Fellowship	<u>482.35</u>	
Total Spiritual Growth - Adults		1,983.01

Spiritual Growth - Families

Bible Camp Scholarships	75.00	
Confirmation	706.01	
High School Ministry	922.61	
Service Projects	139.74	
Sunday School	4,041.43	
YFM Admin	277.65	
Youth Ministry	<u>6.35</u>	
Total Spiritual Growth - Families		6,168.79

Worship Celebration

Altar Supplies	1,059.83	
Beautification	91.77	
Broadcasting	3,643.99	
Copyrights & Licenses	691.00	
Instrument Maintenance	211.40	
Music Equipment	974.81	
Music Supplies	<u>289.69</u>	
Total Worship Celebration		<u>6,962.49</u>
Total Operating Expenses		515,001.08

Other Operating Expenses

Depreciation	<u>10,685.02</u>	
Total Other Operating Expenses		<u>10,685.02</u>

Total Expenditures		525,686.10
		=====

Other Revenues

Interest Revenue	<u>2,395.39</u>	
Total Other Revenues		2,395.39
		=====

Other Expenditures

Interest Expense	8,519.02	
Bank Service Charges	<u>836.20</u>	
Total Other Expenditures		9,355.22
		=====

Transfers**Transfers In**

Released from Restrictions	31,655.28	
Total Transfers In	<u>31,655.28</u>	

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them.

Transfers Out		
To Building & Grounds	-4,751.36	
Total Transfers Out	<u>-4,751.36</u>	
Total Transfers		26,903.92
		=====
Total Change in Net Assets for the General Fund		32,207.77
		=====

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them.

First Lutheran Church of Detroit Lakes
Schedule of Net Assets by Fund

July 1, 2024—March 31, 2025

	<u>Starting Balance</u>	<u>Amount Changed</u>	<u>Ending Balance</u>
Funds (See Notes to Interim Financial Statements, Note 4)			
Funds with Donor Restrictions			
00 Building & Grounds	3,382.69	5,234.61	8,617.30
05 Flowers & Beautification	174.77	358.81	533.58
09 Music Fund	5,566.66	-1,238.60	4,328.06
16 Altar Guild & Paraments	4,073.44	-96.94	3,976.50
17 VBS	2,524.59	1,473.18	3,997.77
20 YFM Activities (f/k/a Youth)	15,099.26	1,741.63	16,840.89
21 National Youth Gathering	5,814.31	-7,240.51	-1,426.20
23 Adult Faith Formation	80.77	50.00	130.77
24 Agape	9,802.94	-678.99	9,123.95
32 Missionary Support	12,062.87	1,837.56	13,900.43
35 Library	67.26	0.00	67.26
36 Women of FLC	2,496.69	-410.30	2,086.39
37 Creation Care	853.86	0.00	853.86
49 YFM Programming (f/k/a Children's Ministry)	8,928.21	-5,333.99	3,594.22
51 Phase 1	21,537.00	-21,537.00	0.00
52 Dream Big	0.00	3,254.00	3,254.00
57 Angel Tree	40.24	2.74	42.98
59 Christmas Store	2,872.48	46.95	2,919.43
61 Sound & Technology	1,438.46	1,603.95	3,042.41
67 Hospitality	3,248.82	-3,251.64	-2.82
72 Parish Nurse	3,288.75	1,250.00	4,538.75
76 Kitchen Updates	179,432.98	-1,750.36	177,682.62
Total Funds with Donor Restrictions	282,787.05	-24,684.90	258,102.15
	=====	=====	=====
Funds with Vision Council Designations			
01 Building Reserve	0.00	9,884.04	9,884.04
22 Sabbatical Fund – Lead Pastor	6,496.14	0.00	6,496.14
25 Sabbatical Fund – Associate Pastor	8,799.05	0.00	8,799.05
64 Sabbatical Pulpit Supply	3,250.00	0.00	3,250.00
Total Funds with Vision Council Designations	18,545.19	9,884.04	28,429.23
	=====	=====	=====
Funds without Donor Restrictions			
38 Memorials	3,348.99	1,530.64	4,879.63
General Fund	140,036.69	32,207.77	172,244.46
Total Funds without Donor Restrictions	161,930.87	43,622.45	205,553.32
	=====	=====	=====
Total Net Assets	444,717.92	18,937.55	463,655.47
	=====	=====	=====

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them.

Notes to Interim Financial Statements

Note 1: Key Terms in Treasurer's Report

The following definitions explain terms used in the Treasurer's Report on page 13:

- **Operating Revenue** – Total of Contributions, Major Gifts, Service, and Miscellaneous revenues, **less** Cost of Sales.
- **Total Revenue** – Operating Revenue **plus** Interest Revenue.
- **Total Operating Expense** – Total Expenditures **plus** Bank Service Charges.
- **Operating Surplus Before Depreciation and Interest** – Total Revenue **minus** Total Operating Expense (excluding Depreciation).
- **Net Interest Expense** – Interest Expense **minus** Interest Revenue.
- **Operating Surplus After Interest** – Total Revenue **minus** (Total Operating Expense minus Depreciation plus Net Interest Expense).

Note 2: Expense Reclassifications

Some expenses were initially recorded in the General Fund under the Social Assistance and Hospitality categories. These expenses should have been recorded in their respective restricted funds—24 Agape Fund and 67 Hospitality Fund. To correct this, a “Released from Restrictions” transfer was recorded to offset the expenses in the General Fund.

Note 3: Transfers In

Transfers into the General Fund during Fiscal Year 2025 include amounts from the 67 Hospitality Fund, 24 Agape Fund, and 51 Phase 1 Fund. The transfers from the 51 Phase 1 Fund were used to reduce the principal balance of the loan held with MMCDC.

Note 4: Transition to Fund Accounting

Beginning in Fiscal Year 2025, the Church transitioned to a new, FASB-compliant accounting software that uses fund accounting. As part of this transition, the ending balances of the previously used “Dedicated Accounts” from Fiscal Year 2024 were carried forward as the opening balances of the new funds in Fiscal Year 2025. Moving forward, the term “Dedicated Accounts” will be replaced with the term “Fund” to reflect this change in accounting structure.

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them.



Fiscal Year 2024 Financial Statements

For the years ended June 30, 2024 and June 30, 2023.

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them.

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About These Financial Statements

The following pages include a summary of our church’s financial activity for Fiscal Year 2024. These statements were prepared by our staff to help give a clear picture of our income, expenses, and overall financial position for the year. They have not been audited, reviewed, or compiled by a Certified Public Accountant, and no outside assurance has been provided. They’re meant to be an internal snapshot for informational purposes and to support transparency with our congregation.

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them.

First Lutheran Church of Detroit Lakes
Statement of Financial Position
 June 30, 2024 & June 30, 2023

	June 30,	
	2024	2023
Assets		
Cash & Cash Equivalents	\$ 176,097	\$ 439,619
Investments	\$ 225,000	325,000
Other Current Assets	17,000	17,000
Fixed Assets, Net	245,901	28,039
Total Assets	\$ 663,997	\$ 809,657
Liabilities		
Current Liabilities	\$ 11,022	\$ 9,631
Long Term Liabilities	217,451	1,245
Total Liabilities	\$ 228,473	\$ 10,876
Net Assets		
Without Donor Restrictions	\$ 135,034	\$ 117,588
With Donor Restrictions	309,684	356,194
Total Net Assets	\$ 444,718	\$ 473,782
Total Liabilities & Net Assets:	\$ 673,191	\$ 484,657

See Notes to Financial Statements on page 83.

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them.

First Lutheran Church of Detroit Lakes

Statement of Activities

For the Year Ended June 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Support			
Contributed Support			
General Offering	\$ 683,220	\$ 116,623	\$ 799,842
Special Offering	-	-	-
Miscellaneous	5,452	25,000	30,452
Total Contributed Support	\$ 688,672	\$ 141,623	830,294
Other Revenue			
Rental Revenue	\$ 8,254	\$ -	\$ 8,254
Program Revenue	417	-	417
Interest Revenue	15,816	-	15,816
Total Other Revenue	\$ 24,486	\$ -	24,486
Total Revenue and Support	\$ 713,158	\$ 141,623	\$ 854,781
Expenses			
Benevolence	\$ 33,272	\$ 53,180	\$ 86,452
Personnel	463,086	-	463,086
Business Management	158,382	82,514	240,896
Member Care/Outreach	2,141	19,373	21,514
Spiritual Growth for Adults	2,464	2,919	5,383
Spiritual Growth for Children	8,738	2,116	10,855
Spiritual Growth for Youth	3,779	12,722	16,501
Worship Celebration	3,301	8,068	11,369
Miscellaneous	12,988	14,801	27,789
Total Expenses	\$ 688,151	\$ 195,693	\$ 883,845
Revenue in Excess of Expenses	\$ 25,007	\$ (54,070)	\$ (29,064)
Other Financial Uses			
Transfers In	\$ 25,000	\$ 13,872	\$ 38,872
Transfers out	(9,327)	(29,545)	(38,872)
Total Other Financial Uses	\$ 15,673	\$ (15,673)	\$ -
Change in Net Assets	\$ 40,680	\$ (69,744)	\$ (29,064)
Net Assets, July 1	\$ 99,357	\$ 374,425	\$ 473,782
Net Assets, Jun 30	\$ 140,037	\$ 304,681	\$ 444,718

See Notes to Financial Statements on page 83.

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them.

First Lutheran Church of Detroit Lakes
Statement of Cash Flows
For the Year Ended June 30, 2024

	June 30,	
	2024	2023
Cash flows from Operating Activities		
Change in Net Assets	\$ (29,064)	\$ (4,266)
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	7,559	834
Changes in Assets and Liabilities		
Payroll Escrow Account	-	(17,000)
Other Current Assets	(9,194)	
Accounts Payable	1,391	3,962
Net cash provided by operating activities	\$ (29,307)	\$ (16,469)
Cash flows from Investing Activities		
Purchase of Investments	\$ (225,000)	\$ (325,000)
Sales of Investments	325,000	
Purchase of Fixed Assets	(69,021)	(28,873)
Net cash provided by investing activities	\$ 30,979	\$ (353,873)
Cash flows from financing activities		
Proceeds from long-term debt	\$ 67,355	\$ -
Payment of long-term debt	(7,549)	-
Net cash provided by financing activities	\$ 59,806	\$ -
Net change in Cash, Cash Equivalents, and Restricted Cash	\$ 61,478	\$ (370,342)
Cash, Cash Equivalents, and Restricted Cash, July 1	\$ 114,619	\$ 484,961
Cash, Cash Equivalents, and Restricted Cash, June 30	\$ 176,097	\$ 114,619

See Notes to Financial Statements on page 83.

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them.

First Lutheran Church of Detroit Lakes
Schedule of Dedicated Accounts
For the Year Ended June 30, 2024

Dedicated Account	FY24 Revenues	FY24 Expenses	FY24 Transfers	FY24 Balance
Adult Faith Formation	\$ 215	\$ 134	\$ -	\$ 81
Altar Guild/Paraments	940	183	-	4,073
Angel Tree	305	265	-	40
Broadcast Ministry	2,573	5,246	2,857	-
Building and Grounds	7,296	49,626	-	3,383
Children's Ministry	891	1,672	-	8,928
Christmas Store	1,223	406	-	2,872
Creation Care	1,137	1,928	-	854
Family Needs/Agape	28,669	45,080	4,545	9,803
Flower Fund	2,312	2,475	-	175
Hospitality	14,028	19,373	-	3,249
In/Out*	-	-	1,031	-
Kitchen Remodel/Updates	1,975	27,899	-	179,433
Library	-	-	-	67
Memorials Unspecified*	3,040	3,847	-	3,349
Missionary Support	3,263	-	-	12,063
Music Fund	853	2,640	-	5,567
National Youth Gathering	1,319	7,123	2,000	5,814
Noisy Offering	8,479	8,479	-	-
Parish Nurse	1,675	501	-	3,289
Phase 1	18,537	-	-	21,537
Sabbatical Fund - Assoc Pr*	-	-	1,744	8,799
Sabbatical Fund - Lead Pr*	-	-	1,444	6,496
Sabbatical Pulpit Supply Fund*	-	-	250	3,250
Shelter Task Force	303	5,000	(4,545)	-
Sound and Technology	5,957	4,988	-	1,438
VBS	-	444	-	2,525
Women of First Lutheran	2,970	2,919	-	2,497
Youth/Youth Fundraising	8,665	5,464	-	15,099
Total without Restrictions*	\$ 3,040	\$ 3,847	\$ 4,470	\$ 21,894
Total with Restrictions	\$ 113,583	\$ 191,846	\$ 4,857	\$ 282,787
Total Dedicated Accounts	\$ 116,623	\$ 195,693	\$ 9,327	\$ 304,681

See Notes to Financial Statements on page 83.

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them.

First Lutheran Church of Detroit Lakes
Budget Variance Report
For the Year Ended June 30, 2024

	FY24 Actual	FY24 Budget	Variance Favor/(Unfavor)
Revenue and Support			
Contributed Support			
General Offering	\$ 683,220	\$ 713,935	\$ (30,715)
Special Offering	-		-
Miscellaneous	5,452	6,200	(748)
Total Contributed Support	\$ 688,672	\$ 720,135	(31,463)
Other Revenue			
Rental Revenue	\$ 8,254	\$ 5,500	\$ 2,754
Program Revenue	417	5,000	(4,583)
Interest Revenue	15,816	4,900	10,916
Total Other Revenue	\$ 24,486	\$ 15,400	9,086
Total Revenue and Support	\$ 713,158	\$ 735,535	\$ (22,377)
Expenses			
Benevolence	\$ 33,272	\$ 33,600	\$ 328
Personnel	463,086	507,015	43,929
Business Management	158,382	133,020	(25,362)
Member Care/Outreach	2,141	3,650	1,509
Spiritual Growth for Adults	2,464	2,500	36
Spiritual Growth for Children	8,738	21,050	12,312
Spiritual Growth for Youth	3,779	5,750	1,971
Worship Celebration	3,301	3,700	399
Miscellaneous	12,988	18,600	5,612
Total Expenses	\$ 688,151	\$ 728,885	\$ 40,734
Revenue in Excess of Expenses	\$ 25,007	\$ 6,650	\$ 31,657
Other Financial Uses			
Transfers In	\$ 25,000		\$ 25,000
Transfers out	(9,327)	(6,250)	(15,577)
Total Other Financial Uses	\$ 15,673	\$ (6,250)	\$ 9,423
Change in Net Assets	\$ 40,680	\$ 400	\$ 41,080

See Notes to Financial Statements on page 83.

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies

Nature of Operations

First Lutheran Church of Detroit Lakes, MN, ("Church") is a 1300-member congregation of the Evangelical Lutheran Church in America located in Detroit Lakes, MN. It is governed by a constitution and bylaws approved by the congregation. The individual responsible for the financial work of the congregation is the Director of Operations who is directly supervised by the Lead Pastor. Both the Lead Pastor and Director of Operations routinely report to the Vision Council, which is the governing board of the Church.

Basis of Accounting

The financial statements of the Church have been prepared on a modified-cash basis. The significant accounting policies by the Church are described below to enhance the usefulness of the financial statements to the reader. The Church is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Revenue Recognition

Revenues are recognized when constructively received. Weekly offering and any revenue received from the week prior is recognized on Sundays. Limited exceptions include recognition of revenue when a facility deposit, which is treated as a liability when received, is forfeited and then recognized as revenue.

Expense Recognition

Expenses, with limited exception, are recognized when paid. Expenses recognized when incurred include: mission support to the Northwestern Minnesota Synod, payroll expenses related to the previous fiscal year, and prepaid expenses.

Cash, Cash Equivalents, and Restricted Cash

Cash and cash equivalents include cash on hand and all highly liquid investments with original maturities of three months or less.

Restricted cash is considered to be all funds held by the Church that are restricted by the donor for a specific purpose.

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them.

Concentration of Credit Risk

The Church maintains cash balances with the Mission Investment Fund of the ELCA. Accounts at this institution are not insured by the FDIC.

Donor Pass Through Payables

The Due to Other Organizations account represents contributions collected and held at the end of the year for other organizations and missions. The Church's policy is to recognize the contributions received and deposited as a liability until paid to the beneficiary. Donor pass through payables are remitted to their respective organizations at least semi-annually.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Estimates are based on management's current understanding and are subject to periodic review. Accordingly, actual results could differ from those estimates.

Property and Equipment

Property and equipment are recorded at cost or, if donated, at their estimated fair value as of the donation date. The Church capitalizes items costing \$2,500 or more or which are donated at a fair value of \$2,500 or more (if acquired after April 1, 2023). Such assets are depreciated using the straight-line method over their estimated useful lives, ranging from 3 to 50 years. Routine maintenance and repair expenditures are expensed as incurred, whereas major improvements and betterments are capitalized. Donations are recorded as support at their estimated fair value and reported as unrestricted support unless donor-specified restrictions apply. When assets are placed in service in accordance with donor restrictions, the Church reclassifies them from donor-restricted to unrestricted net assets.

Income Taxes

The Church is a not-for-profit organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as a religious organization.

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Note 2: Designated Net Assets

The following net assets are recorded by the Church as designated as of June 30:

Dedicated Account	2024	2023
In/Out*	-	(1,031)
Memorials Unspecified*	3,349	4,156
Sabbatical Fund - Assoc Pr*	8,799	7,055
Sabbatical Fund - Lead Pr*	6,496	5,052
Sabbatical Pulpit Supply Fund*	3,250	3,000
Total without Restrictions*	\$ 21,894	\$ 18,231
Total Dedicated Accounts	\$ 304,681	\$ 374,425

Note 3: Net Assets with Donor Restrictions

The following net assets are recorded as donor restricted as of June 30:

Dedicated Account	2024	2023
Adult Faith Formation	\$ 81	\$ -
Altar Guild/Paraments	4,073	3,316
Angel Tree	40	-
Broadcast Ministry	-	(184)
Building and Grounds	3,383	45,713
Children's Ministry	8,928	9,709
Christmas Store	2,872	2,055
Creation Care	854	1,645
Family Needs/Agape	9,803	21,669
Flower Fund	175	338
Hospitality	3,249	8,594
Kitchen Remodel/Updates	179,433	205,357
Library	67	67
Missionary Support	12,063	8,800
Music Fund	5,567	7,353
National Youth Gathering	5,814	9,619
Noisy Offering	-	-
Parish Nurse	3,289	2,115
Phase 1	21,537	3,000
Shelter Task Force	-	9,242
Sound and Technology	1,438	470
VBS	2,525	2,969
Women of First Lutheran	2,497	2,446
Youth/Youth Fundraising	15,099	11,899
Total with Restrictions	\$ 282,787	\$ 356,194
Total Dedicated Accounts	\$ 304,681	\$ 374,425

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them.

Note 4: Property and Equipment

Property and equipment consist of the following:

	June 30,	
	2024	2023
Fixed Assets		
Projects in Progress	\$ 41,098	\$ 8,850
Group 1 - Land	-	-
Group 2 - Land Improvements	108,438	-
Group 3 - Building	-	-
Group 4 - Building Improvements	84,735	-
Group 5 - Furniture, Fixtures, Equipment	20,023	20,023
Accumulated Depreciation, all	(8,393)	(834)
Total Fixed Assets	\$ 245,901	\$ 28,039

Note 5: Long-Term Debt

The Church's Long-Term Debt consists of a 10-year note, amortized for 20 years, at an interest rate of 5%. The Church may draw up to \$225,000 on the note to finance construction projects related to improving the Church's parking lot, brickwork on the south-side of the building, improvements to the south lawn, and any other improvements to the property. The Church has provided a certificate of deposit with a balance of \$225,000 as collateral. Interest expense for this loan totaled \$6,589.00 for the year ended June 30, 2024.

Note 6: Pension and Benefit Plan

The Church participates in a pension and benefit plan through Portico. This is a defined contribution plan which covers all rostered clergy employed by the Church. Contributions are 10% of the defined compensation for rostered clergy. The Church's share of retirement benefits totaled \$11,936.03 and \$13,565.16 for the years ended June 30, 2024 and 2023 respectively.

In August 2023, it was discovered that the Fiscal Year 2023 change in compensation was not reported to Portico. A "catch up" payment for the difference in the Church's share was paid on August 8, 2023, for \$1,043.50.

Starting in April 2024, the Church has established a 401(k) plan for full-time non-rostered employees who have at least one year of service. Employer contributions are 3% of an eligible employee's wages. As of June 30, 2024, the Church's share of retirement benefits was \$903.19.

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Note 7: Miscellaneous Expenses

Miscellaneous expenses without donor restrictions include:

	June 30,	
	2024	2023
Miscellaneous Expenses		
Loan Origination Fee	\$ -	\$ 1,245
Depreciation Expense	7,559	834
Interest Expense	6,589	
Adjusting Entry to balance credit card for conversion in accounting software	(1,160)	
Adjusting Entry to close payroll liabilities		(1,440)
Total Fixed Assets	\$ 12,988	\$ 639

Depreciation expense includes accumulated depreciation across all groups of fixed assets put into service.

Interest Expense is the financing cost of the loan with MMCDC.

An adjusting entry was made at the close of the year to balance credit card liabilities and facilitate the conversion of our previous accounting software.

Note 8: Transfers

Transfers from net assets without donor restrictions to Church-designated net assets are as follows:

	June 30,	
	2024	2023
Transfers from General Fund		
To Building & Grounds	\$ -	\$ 6,000
To Broadcast Ministry (close)	2,857	-
In In/Out (close)	1,031	-
To National Youth Gathering	2,000	2,000
To Sabbatical Pulpit Supply	250	1,500
To Sabbatical Funds	3,189	1,220
Total Transfers	\$ 9,327	\$ 10,720

A Transfer in of \$25,000 was made from the Beautification Fund. This transfer was a release of restrictions from the First Lutheran Foundation for the purchase and installations of the digital outdoor sign.

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First Lutheran Church of Detroit Lakes

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