



Christ Lincoln Church and Schools

Financial Statements
December 31, 2025

Financial Statements

December 31, 2025



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Christ Lincoln Church and Schools
Budget Comparison For Period Ended December 31, 2025

Church									
	Current Month				Fiscal YTD				
	Actual	Budget	+/-	% +/-	Actual	Budget	+/-	% +/-	
Receipts	\$ 643,786	\$ 740,641	\$ (96,855)	-13%	\$ 2,202,950	\$ 2,378,737	\$ (175,787)	-7%	
Expenses	397,031	397,378	(348)	0%	2,180,820	2,281,090	(100,270)	-4%	
Excess or (Deficit)	\$ 246,755	\$ 343,263	\$ (96,507)	-28%	\$ 22,130	\$ 97,647	\$ (75,517)	-77%	

School and Child Care									
Receipts	\$ 419,947	\$ 371,519	\$ 48,428	13%	\$ 2,495,814	\$ 2,419,431	\$ 76,383	3%	
Expenses	354,460	370,028	(15,568)	-4%	2,332,472	2,379,268	(46,796)	-2%	
Excess or (Deficit)	\$ 65,487	\$ 1,491	\$ 63,996	4291%	\$ 163,342	\$ 40,163	\$ 123,179	307%	

Combined Church/School and Child Care									
Receipts	\$ 1,063,733	\$ 1,112,160	\$ (48,427)	-4%	\$ 4,698,764	\$ 4,798,168	\$ (99,404)	-2%	
Expenses	751,491	767,406	(15,916)	-2%	4,513,292	4,660,358	(147,065)	-3%	
Excess or (Deficit)	\$ 312,242	\$ 344,754	\$ (32,511)	-9%	\$ 185,472	\$ 137,810	\$ 47,662	35%	

Designated Fund Activity									
	Current Month	Fiscal YTD							
Receipts	\$ 327,073	\$ 1,522,434							
Expenses	73,198	858,835							
Excess or (Deficit)	\$ 253,875	\$ 663,599							

Christ Lincoln Church
Debt Summary for Period Ended December 31, 2025

	Current Month				Fiscal YTD			
	Principal Paid			Interest Paid	Principal Paid			Interest Paid
	Standard	Supplemental	Total		Standard	Supplemental	Total	
Sumner	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Yankee Hill	13,224	20,304	33,528	14,850	90,931	251,007	341,938	77,513
Total	\$ 13,224	\$ 20,304	\$ 33,528	\$ 14,850	\$ 90,931	\$ 251,007	\$ 341,938	\$ 77,513

Remaining Principal	
as of 12/31/2025	
Sumner	\$ -
Yankee Hill	4,325,646
Total	\$ 4,325,646

If you have any questions, please contact our Treasurer, Kyle Kaldahl, at treasurer@christlincoln.org.

Christ Lincoln Church and Schools
Income Statement
Budget Comparison For Period Ended December 31, 2025

Church

Line	Giving	Current Month				Fiscal YTD				Annual Budget	Notes
		Actual	Budget	+/-	% +/-	Actual	Budget	+/-	% +/-		
1	Envelope & Loose Offerings	\$ 638,833	\$ 733,524	\$ (94,690)	-13%	\$ 2,175,645	\$ 2,336,033	\$ (160,387)	-7%	\$ 4,448,352	A
2	Interest Income	4,952	6,784	(1,832)	-27%	27,305	40,704	(13,399)	-33%	169,900	
3	Other Receipts	-	333	(333)	-100%	-	2,000	(2,000)	-100%	4,000	
4	Total Giving	\$ 643,786	\$ 740,641	\$ (96,855)	-13%	\$ 2,202,950	\$ 2,378,737	\$ (175,787)	-7%	\$ 4,622,252	
	Expenses										
	Worship										
5	211 Sumner Worship	\$ 11,712	\$ 12,461	\$ (749)	-6%	\$ 76,190	\$ 79,470	\$ (3,280)	-4%	\$ 160,191	
6	211 Yankee Hill Worship	23,124	23,811	(687)	-3%	140,203	145,438	(5,235)	-4%	231,476	
7	Sanctuary Worship	11,963	12,226	(263)	-2%	73,871	78,403	(4,532)	-6%	158,535	
8	Worship Arts	38,388	38,285	103	0%	209,415	226,713	(17,298)	-8%	457,411	
9	Total Worship	\$ 85,187	\$ 86,782	\$ (1,595)	-2%	\$ 499,679	\$ 530,024	\$ (30,345)	-6%	\$ 1,007,614	
	Ministry										
10	Missions Ministry	\$ 71,757	\$ 78,846	\$ (7,088)	-9%	\$ 275,032	\$ 290,501	\$ (15,469)	-5%	\$ 606,358	B
11	Director of Ministry	17,530	17,347	183	1%	108,711	123,935	(15,224)	-12%	238,228	
12	Caregiving Ministry	10,433	9,617	816	8%	61,683	62,214	(531)	-1%	124,759	
13	Connections	14,978	21,974	(6,996)	-32%	102,513	139,782	(37,269)	-27%	280,958	C
14	Family Ministry	39,701	38,145	1,556	4%	232,739	238,204	(5,466)	-2%	524,934	
15	Total Ministry	\$ 154,399	\$ 165,928	\$ (11,529)	-7%	\$ 780,677	\$ 854,636	\$ (73,959)	-9%	\$ 1,775,237	
	Other										
16	Middle School Ministry	\$ 168	\$ 100	\$ 68	68%	\$ 1,864	\$ (1,433)	\$ 3,297	-230%	\$ 4,919	
17	Children's Ministry	894	1,800	(906)	-50%	3,350	6,440	(3,090)	-48%	9,050	
18	Adult Education	445	457	(12)	-3%	7,718	8,216	(498)	-6%	12,991	
19	High School Ministry	1,150	721	429	60%	1,610	675	935	138%	5,000	
20	Generosity	55,783	46,862	8,921	19%	326,775	311,355	15,420	5%	623,419	D
21	Facilities	68,814	63,888	4,926	8%	364,701	364,002	700	0%	742,705	E
22	Communications	11,969	10,429	1,540	15%	65,850	72,260	(6,410)	-9%	140,060	
23	Staff Engagement	18,222	20,411	(2,190)	-11%	128,595	134,913	(6,318)	-5%	274,977	
25	Total Other	\$ 157,444	\$ 144,668	\$ 12,776	9%	\$ 900,464	\$ 896,429	\$ 4,034	0%	\$ 1,813,123	
26	Total Expenses	\$ 397,031	\$ 397,378	\$ (348)	0%	\$ 2,180,820	\$ 2,281,090	\$ (100,270)	-4%	\$ 4,595,974	
27	Church Excess or (Deficit)	\$ 246,755	\$ 343,263	\$ (96,507)	-28%	\$ 22,130	\$ 97,647	\$ (75,517)	-77%	\$ 26,278	

Christ Lincoln Church and Schools
Income Statement
Budget Comparison For Period Ended December 31, 2025

Church											
		Current Month				Fiscal YTD				Annual Budget	Notes
		Actual	Budget	+/-	% +/-	Actual	Budget	+/-	% +/-		
School											
Receipts											
28	Christ Lincoln School Support	\$ 44,718	\$ 51,347	\$ (6,628)	-13%	\$ 152,294	\$ 163,522	\$ (11,229)	-7%	\$ 311,385	
29	Day School Tuition & Registration	50,695	36,915	13,781	37%	642,338	553,723	88,616	16%	1,054,710	
30	Third Source Funding	4,873	3,222	1,651	51%	14,626	18,834	(4,207)	-22%	37,667	
31	Other Receipts	1,570	792	778	98%	46,352	36,183	10,169	28%	47,500	
32	Total Receipts	\$ 101,857	\$ 92,275	\$ 9,581	10%	\$ 855,611	\$ 772,262	\$ 83,349	11%	\$ 1,451,262	
Expenses											
33	Elementary	113,620	110,601	3,019	3%	752,666	718,135	34,531	5%	1,420,012	
34	Total Expenses	\$ 113,620	\$ 110,601	\$ 3,019	3%	\$ 752,666	\$ 718,135	\$ 34,531	5%	\$ 1,420,012	
35	School Excess or (Deficit)	\$ (11,763)	\$ (18,325)	\$ 6,562	-36%	\$ 102,945	\$ 54,127	\$ 48,818	90%	\$ 31,249	
Child Care - Sumner											
Receipts											
36	Child Care Fees - Sumner	152,749	140,048	12,701	9%	799,624	840,285	(40,661)	-5%	1,680,571	F
37	Food Program - Sumner	9,217	8,750	467	5%	58,753	52,499	6,254	12%	104,998	
38	Use of Designated Funds	-	-	-	-	-	-	-	-	-	
39	Other Receipts	4,156	11,500	(7,344)	-64%	44,139	40,666	3,472	9%	117,834	
40	Total Receipts	\$ 166,122	\$ 160,297	\$ 5,824	4%	\$ 902,516	\$ 933,451	\$ (30,935)	-3%	\$ 1,903,403	
Expenses											
41	Child Care - Sumner	\$ 124,814	\$ 146,409	\$ (21,595)	-15%	\$ 818,538	\$ 939,689	\$ (121,151)	-13%	\$ 1,891,907	
42	Total Expenses	\$ 124,814	\$ 146,409	\$ (21,595)	-15%	\$ 818,538	\$ 939,689	\$ (121,151)	-13%	\$ 1,891,907	
43	Child Care Excess or (Deficit)	\$ 41,308	\$ 13,889	\$ 27,419	197%	\$ 83,978	\$ (6,238)	\$ 90,216	-1446%	\$ 11,496	

Christ Lincoln Church and Schools
Income Statement
Budget Comparison For Period Ended December 31, 2025

Church											
		Current Month				Fiscal YTD				Annual Budget	Notes
		Actual	Budget	+/-	% +/-	Actual	Budget	+/-	% +/-		
Child Care - Yankee Hill											
Receipts											
44	Child Care Fees - Yankee Hill	146,315	112,653	33,662	30%	683,384	675,919	7,465	1%	1,351,838	G
45	Food Program - Yankee Hill	1,497	1,450	47	3%	10,143	8,700	1,443	17%	17,400	
46	Use of Designated Funds	-	-	-	-	-	-	-	-	70,806	
47	Other Receipts	4,156	4,843	(687)	-14%	44,160	29,100	15,061	52%	-	
48	Total Receipts	\$ 151,969	\$ 118,946	\$ 33,022	28%	\$ 737,687	\$ 713,719	\$ 23,969	3%	\$ 1,440,044	
Expenses											
49	Child Care - Yankee Hill	116,026	113,019	3,008	3%	761,269	721,444	39,824	6%	1,453,090	
50	Total Expenses	\$ 116,026	\$ 113,019	\$ 3,008	3%	\$ 761,269	\$ 721,444	\$ 39,824	6%	\$ 1,453,090	
51	Child Care Excess or (Deficit)	\$ 35,942	\$ 5,928	\$ 30,015	506%	\$ (23,581)	\$ (7,726)	\$ (15,855)	205%	\$ (13,046)	
Combined School and Child Care											
52	Total Receipts	\$ 419,947	\$ 371,519	\$ 48,428	13%	\$ 2,495,814	\$ 2,419,431	\$ 76,383	3%	\$ 4,794,709	
53	Total Expenses	354,460	370,028	(15,568)	-4%	2,332,472	2,379,268	(46,796)	-2%	4,765,010	
54	Combined Excess or (Deficit)	\$ 65,487	\$ 1,491	\$ 63,996	4291%	\$ 163,342	\$ 40,163	\$ 123,179	307%	\$ 29,699	
Combined Church/School and Child Care											
55	Total Receipts	\$ 1,063,733	\$ 1,112,160	\$ (48,427)	-4%	\$ 4,698,764	\$ 4,798,168	\$ (99,404)	-2%	\$ 9,416,960	
56	Total Expenses	751,491	767,406	(15,916)	-2%	4,513,292	4,660,358	(147,065)	-3%	9,360,983	
57	Combined Excess or (Deficit)	\$ 312,242	\$ 344,754	\$ (32,511)	-9%	\$ 185,472	\$ 137,810	\$ 47,662	35%	\$ 55,977	
58	Total Depreciation	-	-	-	-	-	-	-	-	-	
59	Net Position	\$ 312,242	\$ 344,754	\$ (32,511)	-9%	\$ 185,472	\$ 137,810	\$ 47,662	35%	\$ 55,977	

December Income Statement Notes

- A. General Fund giving was significantly under. There is no clear reason why. All large donors gave as usual.
- B. Under due to Elementary 7% being over because of low General Fund giving.
- C. Salary and Wages under due to staff not being scheduled for the full amount of hours budgeted and the Connections Coordinator position being dissolved and transitioned to the Church Management Systems Coordinator under Finance and Generosity along with general underspending.
- D. Salary and Wages under due to open Director of Development and Generosity Coordinator positions, but higher than budgeted due to transition of Church Management Systems Coordinator. Licensing and permit fees will trend over the year due to an unknown price increase to Ministry First Insurance. Financial Education over due to a large FPU kit purchase, which will be covered by offsetting revenue.
- E. Over due to low snow removal and 3 LES bills (1 from November).
- F. Over due to timing of family payments in December (3 vs 2)
- G. Over due to timing of family payments in December (3 vs 2)

Christ Lincoln Church and Schools
Donor Restricted, Designated Funds, & Unrestricted Cash
For Period Ending 12/31/2025

Donor Restricted - Church

Line		7/1/2025	YTD	YTD	Current	December	December	December
		Balance	Receipts	Disbursements	Balance	Receipts	Disbursements	Activity
1	Debt Retirement - Undesignated	\$ 5,462	\$ 70,919	\$ 50,556	\$ 25,825	\$ 25,825	\$ 8,547	\$ 17,278
2	Debt Retirement - Yankee Hill	107	1,828	1,235	700	700	114	586
3	Total Debt Retirement	\$ 5,569	\$ 72,747	\$ 51,791	\$ 26,525	\$ 26,525	\$ 8,661	\$ 17,864
4	Participate 4 Growth	\$ 940,883	\$ -	\$ -	\$ 940,883	\$ -	\$ -	\$ -
5	Build for Christ - Phase 2	464,020	1,440	1,298	464,162	-	-	-
6	Making Room	798,255	1,113,989	183,268	1,728,976	201,558	5,756	195,802
7	Total Campaign - Sumner	\$ 2,203,159	\$ 1,115,429	\$ 184,566	\$ 3,134,022	\$ 201,558	\$ 5,756	\$ 195,802
8	Built for a Purpose	583,651	157,054	126,073	614,631	45,690	21,137	24,553
9	Total Campaign - Yankee Hill	\$ 583,651	\$ 157,054	\$ 126,073	\$ 614,631	\$ 45,690	\$ 21,137	\$ 24,553
10	Care Ministry	\$ 10,471	\$ 2,719	\$ 3,811	\$ 9,379	\$ 1,039	\$ 2,262	\$ (1,223)
11	Comfort Dog Ministry	-	35,364	35,364	-	26,741	26,741	-
12	Special Projects	221,729	79,864	247,951	53,643	18,340	846	17,494
13	LERT Disaster Relief	3,160	-	-	3,160	-	-	-
14	Seminary Fund	38,309	-	-	38,309	-	-	-
15	Specific Ministry Pastor Program	5,344	10,776	4,738	11,382	2,262	2,908	(646)
16	Total Ministry	\$ 279,013	\$ 128,723	\$ 291,864	\$ 115,873	\$ 48,382	\$ 32,757	\$ 15,625
17	Total Church (Line 3 + 7 + 9 + 16)	\$ 3,071,392	\$ 1,473,953	\$ 654,294	\$ 3,891,050	\$ 322,154	\$ 68,311	\$ 253,843

Donor Restricted - School and Child Care

Line		7/1/2025	YTD	YTD	Current	December	December	December
		Balance	Receipts	Disbursements	Balance	Receipts	Disbursements	Activity
18	Parent Council Funds	\$ 1,901	\$ -	\$ 77	\$ 1,824	\$ -	\$ -	\$ -
19	Christ Schools Assistance Program	116,677	24,914	5,190	136,401	1,919	-	1,919
20	Christ Schools	22,643	23,569	25,785	20,426	3,000	69	2,931
21	Child Care Stabilization Grant	102,105	-	36,326	65,779	-	4,818	(4,818)
22	Opportunities Scholarship Nebraska	23,207	-	22,107	1,100	-	-	-
23	Total School and Child Care	\$ 266,533	\$ 48,483	\$ 89,485	\$ 225,530	\$ 4,919	\$ 4,887	\$ 32
24	Total Donor Restricted Funds (Line 17 + 23)	\$ 3,337,925	\$ 1,522,435	\$ 743,780	\$ 4,116,581	\$ 327,073	\$ 73,198	\$ 253,876

Board Designated

25	Contingency Fund	\$ 660,272	\$ -	\$ 115,056	\$ 545,216	\$ -	\$ -	\$ -
26	Total Board Designated	\$ 660,272	\$ -	\$ 115,056	\$ 545,216	\$ -	\$ -	\$ -

Undesignated Cash

27	Undesignated Cash	\$ 330,308			\$ (98,269)			
28	Total Donor Restricted Funds (Line 24 + 26 + 27)	\$ 4,328,505	\$ 1,522,435	\$ 858,835	\$ 4,563,528	\$ 327,073	\$ 73,198	\$ 253,876

Christ Lincoln Church & Schools
Balance Sheet
As of December 31, 2025

<u>Line</u>	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
1 Cash and Cash Equivalents	\$ 441,307	\$ 1,974,085	\$ 2,415,392
2 Accounts Receivable	-	-	-
3 Prepaid Expenses	20,342	-	20,342
4 Edward Jones Investments	5,640	2,142,496	2,148,136
5 Property and Equipment, Net	15,331,397	-	15,331,397
6 Total Assets	<u>\$ 15,798,686</u>	<u>\$ 4,116,581</u>	<u>\$ 19,915,267</u>
7 Accounts Payable	\$ 80,076	\$ -	\$ 80,076
8 Deferred Income	47,604	-	47,604
9 Payroll & Cafeteria Withholdings	-	-	-
10 Foundation Payable	-	-	-
11 Debt to be paid before FYE - Yankee Hill	168,444	-	168,444
12 Mortgage Payable - Yankee Hill	4,157,202	-	4,157,202
13 Total Liabilities	<u>\$ 4,453,326</u>	<u>-</u>	<u>\$ 4,453,326</u>
14 Without Donor Restrictions:			
15 General Fund	22,678	-	22,678
16 School Fund	163,472	-	163,472
17 With Donor Restrictions:			
18 General Fund	-	4,116,581	4,116,581
19 Building & Dedicated Funds	<u>11,159,210</u>	<u>-</u>	<u>11,159,210</u>
20 Total Net Assets	<u>11,345,360</u>	<u>4,116,581</u>	<u>15,461,941</u>
21 Total Liabilities and Net Assets	<u>\$ 15,798,686</u>	<u>\$ 4,116,581</u>	<u>\$ 19,915,267</u>

Christ Lincoln Church Schools
Cash Flow Statement
For the Month of December 2025

<u>Line</u>	<u>December</u>
1 Cash Flows from Operating Activities:	
2 Adjustments to Reconcile Change in Net Assets to Net Cash	
3 Provided by (Used In) Operating Activities:	
4 Christ Lincoln Church Net Income	241,803
5 Christ Lincoln Schools Net Income	65,617
6 Increase (Decrease) in Outstanding Checks	(228,614)
7 (Increase) Decrease in Investments	-
8 (Increase) Decrease in A/R & Prepaids	200
9 Increase (Decrease) in Liabilities	7,263
10 Net Cash Provided by Operating Activities	86,269
11 Cash Flows from Fund Activities:	
12 Provided by (Used In) Fund Activities:	
13 Christ Lincoln Church Fund Activity	253,843
14 Christ Lincoln Schools Fund Activity	32
15 Christ Lincoln Board Designated Funds	-
16 Net Cash Flows Provided by (Used In) Fund Activities	253,875
17 Cash Flows from (Used In) Investing Activities:	
18 Sweep Account Interest Income	4,952
19 Net Cash Flows Provided by (Used In) Investing Activities	4,952
20 Cash Flows from Financing Activities:	
21 (Decrease) Increase in Debt	-
22 Net Cash Flows Provided by (Used In) Financing Activities	-
23 Net Increase (Decrease) in Cash and Cash Equivalents	345,096
24 Cash and Cash Equivalents, Beginning of Month	2,070,296
25 Cash and Cash Equivalents, End of Month	\$ 2,415,392

Department	Dec-25			
	Actual FTE	Budgeted FTE	+/-	
211 Sumner Worship	1.00	1.00	-	
211 Yankee Hill Worship	2.00	2.00	-	
Sanctuary Worship	1.00	1.00	-	
Worship Arts	10.00	11.00	(1.00)	FT Worship Arts Coordinator Opening
Director of Ministries	1.00	1.00	-	
Caregiving Ministry	1.00	1.00	-	
Connections	3.00	3.75	(0.75)	Connections Coordinator position restructure
Family Ministry	6.25	6.25	-	
Finance & Generosity	4.75	4.50	0.25	FT Director of Development Openings (Job Share) **Position Change**
Facilities	2.50	2.50	-	(Job Share)
Communication	1.75	1.75	-	
Engagement	1.00	1.00	-	
Total Church	35.25	36.75	(1.50)	
Child Care - Sumner	24.75	26.25	(1.50)	PT + 1 FT School Age Teacher Vacancy (not posted)
Child Care - Yankee Hill	22.75	26.00	(3.25)	PT + 1 FT Toddler Teacher Vacancy
Elementary	17.00	18.00	(1.00)	1 PT Transportation Specialist opening + FT Director of Development Opening (Job Share)
School Administration/Operating	-	-	-	
Total School	64.50	70.25	(5.75)	

Christ Lincoln Church
Internal Supplemental Financial Statement
Expense Category Summary
Budget Comparison For Period Ended December 31, 2025

Church										
	Current Month				Fiscal YTD				Annual Budget	
	Actual	Budget	+/-	% +/-	Actual	Budget	+/-	% +/-		
Expenses										
Accompanist Wages	\$ 220	\$ 368	\$ (148)	-40%	\$ 660	\$ 1,474	\$ (814)	-55%	\$ 3,500	
Administrative Fees	2,284	2,083	201	10%	13,463	12,600	863	7%	25,100	
Adult Classes & Curriculum	745	167	579	347%	775	1,000	(226)	-23%	2,000	
Adult Education	-	-	-	-	-	-	-	-	-	
Adult Mission Trips	-	-	-	-	-	-	-	-	-	
Adult Resources	-	74	(74)	-100%	8,020	7,954	66	1%	10,129	
Adult Small Groups	-	42	(42)	-100%	51	250	(199)	-80%	500	
Africa Mission Trips	-	-	-	-	-	-	-	-	-	
Allowances	1,069	1,013	56	6%	6,106	6,094	12	0%	12,019	
Audit	-	-	-	-	-	7,500	(7,500)	-100%	7,500	
Background Check	760	258	502	194%	4,015	3,050	965	32%	5,100	
Band Equipment	6,949	400	6,549	1637%	8,636	2,300	6,336	275%	5,000	
Bandleaders/Soundboard Wages	5,625	5,760	(135)	-2%	31,623	34,560	(2,937)	-8%	69,120	
Benefits (Concordia Plan)	39,362	42,138	(2,776)	-7%	232,191	252,372	(20,180)	-8%	529,398	
Bonuses	-	-	-	-	-	-	-	-	-	
Bookstore	-	-	-	-	-	-	-	-	-	
Building Better Moms	-	-	-	-	-	-	-	-	-	
Café Purchases	2,439	2,583	(145)	-6%	14,780	15,500	(720)	-5%	31,000	
Cafe Sales	(1,947)	(2,133)	186	-9%	(13,644)	(12,800)	(844)	7%	(25,600)	
Cancer Care	1,408	395	1,013	256%	2,974	2,373	601	25%	4,745	
Care Ministry Supplies	-	50	(50)	-100%	296	300	(4)	-1%	600	
CD Ministry	-	-	-	-	-	-	-	-	-	
Celebration Singers	-	83	(83)	-100%	341	500	(159)	-32%	1,000	
Cell Phone	700	900	(200)	-22%	4,260	5,400	(1,140)	-21%	10,560	
Chamber Choir	-	30	(30)	-100%	-	180	(180)	-100%	360	
Child Care	1,641	1,042	600	58%	5,915	6,250	(335)	-5%	12,500	
Choir Director Wages	300	667	(367)	-55%	1,400	2,667	(1,267)	-48%	6,000	
Christ Lutheran Foundation Expense	-	-	-	-	170	-	170	-	-	
Christ Schools Support	44,718	51,347	(6,628)	-13%	152,294	163,522	(11,229)	-7%	311,385	
Church and Professional Conferences	14	-	14	-	125	350	(225)	-64%	700	
Church Décor	-	370	(370)	-100%	-	2,219	(2,219)	-100%	4,438	
Church Library	-	25	(25)	-100%	94	150	(56)	-37%	300	
Church Maintenance/Supplies	661	1,000	(339)	-34%	3,369	6,000	(2,631)	-44%	12,000	
Church Staff Tuition Assistance	4,894	4,238	656	15%	26,722	25,426	1,296	5%	50,852	
Circuit/District/Synod Assessment	-	-	-	-	-	6,100	(6,100)	-100%	6,100	
College Aged Ministry	-	250	(250)	-100%	-	1,500	(1,500)	-100%	3,000	
College Scholarships	2,975	-	2,975	-	5,600	3,000	2,600	87%	6,000	

Christ Lincoln Church
Internal Supplemental Financial Statement
Expense Category Summary
Budget Comparison For Period Ended December 31, 2025

Church	Current Month				Fiscal YTD				Annual Budget
	Actual	Budget	+/-	% +/-	Actual	Budget	+/-	% +/-	
	Expenses								
Communications	48	67	(19)	-28%	887	900	(13)	-1%	1,300
Community Engagement	52	-	52	-	102	-	102	-	2,700
Computer Equipment	182	1,000	(818)	-82%	10,222	10,800	(578)	-5%	16,800
Computer Support	1,620	1,620	-	0%	9,720	9,720	-	0%	19,440
Concordia Fee	-	-	-	-	-	3,300	(3,300)	-100%	3,300
Conferences	-	62	(62)	-100%	900	2,250	(1,350)	-60%	3,600
Confirmation	148	-	148	-	6,163	5,150	1,013	20%	8,900
Confirmation Revenue	(24)	-	(24)	-	(5,554)	(5,675)	121	-2%	(6,475)
Connecting Events	535	1,000	(465)	-47%	51,175	56,000	(4,825)	-9%	62,000
Continuing Education	-	-	-	-	-	-	-	-	-
Copier	110	74	37	50%	192	663	(470)	-71%	1,325
Counseling	200	417	(217)	-52%	1,530	2,500	(970)	-39%	5,000
Curriculum	271	1,200	(929)	-77%	2,319	4,740	(2,421)	-51%	5,000
Custodial Services	8,447	8,667	(219)	-3%	50,984	52,000	(1,016)	-2%	104,000
Custodial Supplies	4,383	2,708	1,674	62%	16,243	16,250	(7)	0%	32,500
Education Curriculum	-	42	(42)	-100%	73	250	(177)	-71%	500
Education Supplies	45	208	(163)	-78%	1,847	1,350	497	37%	2,764
Equipment	170	2,504	(2,334)	-93%	24,244	16,600	7,644	46%	31,625
Equipment Leases/Rental	2,915	2,408	507	21%	13,195	14,450	(1,255)	-9%	28,900
Equipment Maintenance	412	1,333	(922)	-69%	9,570	8,000	1,570	20%	16,000
Events	-	875	(875)	-100%	1,025	4,025	(3,000)	-75%	8,850
Events Revenue	(105)	(50)	(55)	110%	(893)	(350)	(543)	155%	(6,500)
Facilities Rental Income	(927)	(100)	(827)	827%	(6,279)	(8,500)	2,221	-26%	(11,000)
Facilities Reserve	-	-	-	-	-	-	-	-	10,000
Facilities Service Agreements	1,658	2,125	(467)	-22%	21,046	12,750	8,296	65%	25,500
Family Education	-	-	-	-	-	-	-	-	-
Family Events	-	-	-	-	-	-	-	-	-
Family Ministries Food & Snacks	(1,227)	(500)	(727)	145%	(10,398)	(5,000)	(5,398)	108%	(11,000)
Financial Education	1,499	25	1,474	5897%	1,765	150	1,615	1076%	300
Food & Snacks	1,564	1,000	564	56%	10,515	5,500	5,015	91%	12,000
Foundation Grant	(846)	(917)	71	-8%	(5,500)	(5,500)	(0)	0%	(11,000)
Foundation House	-	-	-	-	-	-	-	-	-
Funeral Donations	-	(42)	42	-100%	(350)	(458)	108	-24%	(708)
Funeral Expenses	-	42	(42)	-100%	1,888	250	1,638	655%	500
General Maintenance	2,356	3,333	(977)	-29%	17,009	20,000	(2,991)	-15%	40,000
Gift Planning	-	-	-	-	-	-	-	-	-
Grace Place	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-

Christ Lincoln Church
Internal Supplemental Financial Statement
Expense Category Summary
Budget Comparison For Period Ended December 31, 2025

Church	Current Month				Fiscal YTD				Annual Budget
	Actual	Budget	+/-	% +/-	Actual	Budget	+/-	% +/-	
Griefshare	-	-	-	-	109	500	(391)	-78%	500
Grounds Maintenance	1,000	-	1,000	-	23,067	20,000	3,067	15%	40,000
Group Fellowship	897	1,000	(103)	-10%	3,565	5,125	(1,560)	-30%	14,000
Guest Speaker/Honorarium	-	83	(83)	-100%	1,000	500	500	100%	1,000
Handbells	-	25	(25)	-100%	146	150	(4)	-3%	300
High School Ministry Events	1,095	250	845	338%	2,122	1,500	622	41%	3,000
High School Ministry Small Groups Revenue	-	-	-	-	(3,573)	(3,750)	177	-5%	(3,750)
High School Mission Trip Revenue	-	-	-	-	(182,468)	(223,500)	41,032	-18%	(223,500)
High School Mission Trips	-	-	-	-	183,145	223,500	(40,355)	-18%	223,500
High School small Groups	43	429	(386)	-90%	1,918	2,575	(657)	-25%	5,150
Insurance	216	225	(9)	-4%	1,309	1,350	(41)	-3%	2,700
Interest Expense	18,730	18,730	(0)	0%	112,380	112,382	(2)	0%	224,764
Leadership Pathway	-	-	-	-	-	-	-	-	-
Legal	-	250	(250)	-100%	2,300	1,500	800	53%	3,000
Licensing & Permit Fees	10,192	7,174	3,019	42%	66,685	53,004	13,681	26%	102,212
Lincoln Lutheran Association Fee	-	-	-	-	10,000	10,000	-	0%	10,000
Local Missions	-	-	-	-	-	-	-	-	-
Lutheran Hour Ministry	-	-	-	-	-	-	-	-	-
Marketing/Advertising	218	280	(62)	-22%	1,378	6,050	(4,672)	-77%	12,100
Meal Ministry	-	25	(25)	-100%	57	150	(93)	-62%	300
Membership	(92)	500	(592)	-118%	446	3,000	(2,554)	-85%	6,000
Men's Chorus	-	-	-	-	122	-	122	-	-
Middle School Events	62	100	(38)	-38%	212	300	(88)	-29%	1,100
Middle School Mission Trip Revenue	-	-	-	-	-	-	-	-	(18,750)
Middle School Mission Trips	-	-	-	-	80	-	80	-	18,750
Middle School Small Groups	-	-	-	-	1,530	2,188	(657)	-30%	4,375
Middle School Small Groups Revenue	-	-	-	-	(4,274)	(4,075)	(199)	5%	(4,075)
Mileage Reimbursement	52	208	(155)	-75%	729	1,246	(517)	-41%	2,492
Misc Income - 211 Sumner	-	-	-	-	-	-	-	-	-
Misc Income - Administration	-	-	-	-	-	-	-	-	-
Misc Income - Adult Education	(300)	(100)	(200)	200%	(1,221)	(2,638)	1,417	-54%	(2,938)
Misc Income - Biblical Generosity	(5,667)	(8,997)	3,330	-37%	(17,000)	(53,982)	36,981	-69%	(107,963)
Misc Income - Caregiving	-	(292)	292	-100%	(140)	(1,616)	1,476	-91%	(3,366)
Misc Income - Director of Ministry	-	-	-	-	(500)	-	(500)	-	-
Misc Income - Facilities	-	(1,250)	1,250	-100%	(9,275)	(7,500)	(1,775)	24%	(15,000)
Misc Income - Family Ministries	-	(50)	50	-100%	(274)	(50)	(224)	448%	(100)
Misc Income - Missions	(760)	(909)	149	-16%	(2,790)	(5,454)	2,664	-49%	(10,908)
Misc Income - Sanctuary	-	-	-	-	-	-	-	-	-

Christ Lincoln Church
Internal Supplemental Financial Statement
Expense Category Summary
Budget Comparison For Period Ended December 31, 2025

Church	Current Month				Fiscal YTD				Annual Budget
Expenses	Actual	Budget	+/-	% +/-	Actual	Budget	+/-	% +/-	Annual Budget
Misc Income - Staff Engagement	(2,500)	-	(2,500)	-	(2,500)	-	(2,500)	-	-
Misc Income - Worship Arts	(750)	(800)	50	-6%	(1,420)	(1,000)	(420)	42%	(1,800)
Misc Income - Yankee Hill	-	-	-	-	-	-	-	-	-
Mission Groups	-	-	-	-	-	-	-	-	-
Mission of the Month	-	1,250	(1,250)	-100%	10,632	7,500	3,132	42%	15,000
Mission Trips	-	-	-	-	-	-	-	-	-
MSM Youth Gathering	(40)	-	(40)	-	3,918	680	3,238	476%	680
NICU	-	42	(42)	-100%	-	250	(250)	-100%	500
Office Supplies	231	660	(428)	-65%	4,475	5,432	(957)	-18%	9,323
Onboarding	-	208	(208)	-100%	30	1,250	(1,220)	-98%	2,500
Organ Music	-	-	-	-	-	-	-	-	200
Organ/Piano Maintenance	-	313	(313)	-100%	1,410	1,875	(465)	-25%	3,750
Other Labor	1,075	992	83	8%	5,040	7,010	(1,970)	-28%	15,785
Other Labor & Services	-	-	-	-	-	-	-	-	-
Outreach	-	-	-	-	-	-	-	-	-
Parking Lot Maintenance	-	-	-	-	-	-	-	-	-
Participate 4 Growth Expenses	-	-	-	-	-	-	-	-	-
Pastoral Care	1,043	950	93	10%	2,656	5,850	(3,195)	-55%	11,650
Pastoral Leadership Institute	-	-	-	-	5,000	2,500	2,500	100%	5,000
Payment Processing Fees	3,463	2,509	955	38%	20,564	15,053	5,511	37%	30,105
Phone Reimbursement	100	120	(20)	-17%	600	720	(120)	-17%	1,440
Postage	501	158	343	217%	1,032	948	84	9%	3,005
Production Services	9,138	8,650	488	6%	54,796	51,900	2,896	6%	103,800
Professional and Church Conferences	-	-	-	-	414	700	(286)	-41%	1,400
Professional Certifications	-	-	-	-	-	-	-	-	175
Professional Development	2,462	402	2,060	513%	5,480	5,945	(465)	-8%	22,700
Quilters/Prayer Shawl	-	17	(17)	-100%	-	100	(100)	-100%	200
Recruitment	-	83	(83)	-100%	429	500	(71)	-14%	1,000
Reimburse Connecting Event Fees	(505)	(875)	370	-42%	(51,726)	(55,250)	3,524	-6%	(60,500)
Sabbatical Fund	-	-	-	-	-	-	-	-	7,000
Salary & Wages	147,128	156,174	(9,046)	-6%	930,199	1,008,355	(78,156)	-8%	1,994,800
Sanctuary Worship Supplies	-	-	-	-	-	-	-	-	-
Search/Moving Expense	285	-	285	-	7,550	12,500	(4,950)	-40%	17,500
Security	30	679	(649)	-96%	5,649	4,075	1,574	39%	8,150
Small Groups	-	-	-	-	-	-	-	-	-
Small Groups Revenue	(14)	-	(14)	-	(1,047)	(1,200)	153	-13%	(1,200)
Snow Removal	16,301	11,000	5,301	48%	20,610	22,000	(1,390)	-6%	45,000
Special Music	5,103	2,500	2,603	104%	7,746	4,122	3,623	88%	8,672

Christ Lincoln Church
Internal Supplemental Financial Statement
Expense Category Summary
Budget Comparison For Period Ended December 31, 2025

Church	Current Month				Fiscal YTD				Annual Budget
	Actual	Budget	+/-	% +/-	Actual	Budget	+/-	% +/-	
Expenses									
Staff Appreciation	-	-	-	-	-	-	-	-	-
Staff Benevolence Fund	-	-	-	-	-	-	-	-	-
Stephen Ministry	-	200	(200)	-100%	335	1,800	(1,465)	-81%	3,000
Stewardship	677	571	106	19%	1,295	1,750	(455)	-26%	3,500
Strategic and Leadership Development	-	542	(542)	-100%	421	3,250	(2,829)	-87%	6,500
Supplies and Materials	230	150	80	53%	1,228	1,600	(372)	-23%	2,500
Synod Support	-	-	-	-	2,000	2,000	-	0%	2,000
Taxes	4,328	5,175	(846)	-16%	26,544	33,635	(7,091)	-21%	67,269
Team/Staff Expense	110	140	(29)	-21%	479	462	17	4%	875
Technology Fees	741	863	(122)	-14%	9,719	10,680	(961)	-9%	15,860
Telephone	-	-	-	-	-	-	-	-	-
Training	2,944	1,433	1,511	105%	4,333	2,650	1,683	64%	5,000
Tuition Assistance 6-12	24,824	27,158	(2,334)	-9%	99,296	108,632	(9,336)	-9%	271,581
Utilities	11,916	9,167	2,749	30%	47,253	55,000	(7,747)	-14%	110,000
Vacation Bible School	195	-	195	-	342	-	342	-	10,000
Van	-	250	(250)	-100%	456	1,500	(1,044)	-70%	3,000
VBS Event Fees	-	-	-	-	-	-	-	-	(7,500)
Volunteer Education	-	-	-	-	-	-	-	-	-
Volunteer Supplies	66	125	(59)	-47%	342	750	(408)	-54%	1,500
Volunteer Training/Appreciation	465	1,188	(722)	-61%	2,791	7,125	(4,334)	-61%	14,250
Wedding Coordinator Wages	600	-	600	-	5,888	-	5,888	-	-
Welcome Group	-	-	-	-	-	-	-	-	-
Women's Chorus	-	-	-	-	-	-	-	-	-
Worker's Compensation Expense	2,121	2,080	41	2%	12,728	12,482	246	2%	24,964
Worship Resources	745	3,375	(2,630)	-78%	9,136	13,600	(4,464)	-33%	29,270
Youth Curriculum	23	-	23	-	37	-	37	-	250
Youth Events	-	-	-	-	-	-	-	-	-
Total Expenses	\$ 397,031	\$ 397,378	\$ (348)	0%	\$ 2,180,820	\$ 2,281,090	\$ (100,270)	-4%	\$ 4,595,974

Christ Lincoln Schools
Internal Supplemental Financial Statement
Expense Category Summary
Budget Comparison For Period Ended December 31, 2025

School	Current Month				Fiscal YTD				Annual Budget
Expenses	Actual	Budget	+/-	% +/-	Actual	Budget	+/-	% +/-	Annual Budget
Administrative Fees	\$ -	\$ 33	\$ (33)	-100%	\$ 8,721	\$ 6,600	\$ 2,121	32%	\$ 6,800
Advertising	55	416	(362)	-87%	1,592	2,498	(906)	-36%	5,000
Application Fees	30	67	(37)	-55%	121	400	(279)	-70%	800
Benefits (Concordia Plan)	57,478	62,291	(4,812)	-8%	321,475	382,215	(60,740)	-16%	795,871
Birthday Book Club Expense	37	167	(130)	-78%	92	500	(408)	-82%	1,000
Chapel Offering Expense	1,355	250	1,105	442%	1,446	1,500	(54)	-4%	3,000
Child Care Supplies	738	808	(70)	-9%	4,615	4,850	(235)	-5%	9,700
Computer Equipment	1,000	1,000	-	0%	6,640	6,000	640	11%	12,000
Computer Support	1,620	1,625	(5)	0%	9,720	9,751	(31)	0%	19,500
Continuing Education	-	-	-	-	15	-	15	-	-
Copier	209	158	51	32%	209	950	(741)	-78%	1,900
Curriculum	-	250	(250)	-100%	22,668	21,502	1,166	5%	23,000
Custodial Services	5,632	5,629	3	0%	34,509	33,789	720	2%	67,579
Education Supplies	406	805	(399)	-50%	13,704	14,127	(423)	-3%	18,250
Equipment	69	375	(306)	-82%	1,784	2,250	(466)	-21%	4,500
Equipment Leases/Rental	2,431	1,747	684	39%	10,403	10,484	(82)	-1%	20,965
Equipment Maintenance	-	275	(275)	-100%	1,555	2,451	(896)	-37%	4,100
Field Trips	70	275	(205)	-75%	4,764	5,900	(1,136)	-19%	8,700
Food Program Supplies	8,935	12,500	(3,565)	-29%	76,787	75,000	1,787	2%	150,000
Fund Raising Expenses	-	-	-	-	-	-	-	-	-
Fundraising Expenses	49	933	(884)	-95%	26,806	17,498	9,308	53%	30,000
Instrumental Music	-	375	(375)	-100%	1,494	2,250	(756)	-34%	4,500
Insurance	-	-	-	-	-	-	-	-	-
Licensing & Permit Fees	519	458	61	13%	1,153	2,400	(1,247)	-52%	3,700
Maintenance Supplies	-	84	(84)	-100%	367	502	(135)	-27%	1,000
Mileage Reimbursement	-	69	(69)	-100%	71	385	(314)	-82%	800
Misc Income - Childcare Yankee Hill	130	129	1	1%	638	775	(137)	-18%	1,550
Moving Expense	-	-	-	-	-	-	-	-	-
Office Supplies	145	625	(481)	-77%	3,418	3,750	(332)	-9%	7,500
Operating Fees	12	63	(50)	-80%	12	375	(363)	-97%	750
Other Labor & Services	-	-	-	-	-	-	-	-	-
Payment Processing Fees	2,007	1,033	974	94%	8,936	6,202	2,734	44%	12,400

Christ Lincoln Schools
Internal Supplemental Financial Statement
Expense Category Summary
Budget Comparison For Period Ended December 31, 2025

School	Current Month				Fiscal YTD				Annual Budget
Expenses	Actual	Budget	+/-	% +/-	Actual	Budget	+/-	% +/-	Annual Budget
Phone Reimbursement	-	-	-	-	-	-	-	-	-
Phone Reimbursment	80	80	-	0%	480	480	-	0%	960
Playground	-	133	(133)	-100%	-	798	(798)	-100%	1,600
Postage	8	63	(54)	-87%	155	325	(170)	-52%	650
Professional and Church Conferences	-	-	-	-	255	1,600	(1,345)	-84%	3,800
Professional Certifications	130	229	(99)	-43%	1,038	1,625	(587)	-36%	3,250
Professional Development	448	1,083	(635)	-59%	2,198	1,500	698	47%	4,500
Salary & Wages	224,720	238,475	(13,755)	-6%	1,479,001	1,515,289	(36,287)	-2%	3,051,394
Scholarships	6,599	6,250	349	6%	61,938	37,500	24,438	65%	75,000
School Activities	524	208	316	152%	810	1,250	(440)	-35%	2,500
School/CC Staff Tuition Expense	13,113	7,136	5,977	84%	75,957	48,098	27,859	58%	96,195
Staff Appreciation	-	-	-	-	-	-	-	-	-
Staff Tuition Expense	-	-	-	-	-	-	-	-	-
Substitute Teacher Wages	1,765	1,292	473	37%	5,946	7,750	(1,804)	-23%	15,500
Summer Program	-	-	-	-	831	1,000	(169)	-17%	5,000
Taxes	13,217	14,441	(1,224)	-8%	87,429	93,885	(6,456)	-7%	187,770
Team/Staff Expense	121	269	(148)	-55%	1,094	1,613	(519)	-32%	3,225
Testing	-	-	-	-	3,819	4,000	(181)	-5%	4,000
Utilities	10,525	7,533	2,992	40%	46,624	45,100	1,524	3%	90,000
Vehicle	181	253	(72)	-29%	1,055	2,275	(1,220)	-54%	4,350
Volunteer Appreciation	-	-	-	-	-	-	-	-	-
Volunteer Training/Appreciation	102	142	(40)	-28%	129	277	(148)	-53%	450
Volunteer Appreciation	-	-	-	-	-	-	-	-	-
Total Expenses	\$ 354,460	\$ 370,028	\$ (15,568)	-4%	\$ 2,332,472	\$ 2,379,268	\$ (46,796)	-2%	\$ 4,765,010