

Financial Condition and Statement of Financial Activity for Atonement Lutheran Church

December 31, 2025

Audit Report

We have audited the Statement of Financial Condition and Statement of Financial Activity for Atonement Lutheran Church as of and for the year ended December 31, 2025. These financial statements are the responsibility of the Atonement Lutheran Council and its Treasurer. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

We believe our audit provides a reasonable basis for our opinion. In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities and net assets of the Atonement Lutheran Church as of December 31, 2025, and revenues and expenses for the year then ended in accordance with accounting policies established for religious organizations.

The Audit Committee

Elizabeth Burt
Laura Kamienski
Doug Niedens

January 18, 2026

Atonement Lutheran Church

Statement of Financial Condition

	As of Dec 31, 2025	As of Dec 31, 2024
ASSETS		
Bank Accounts		
EQUITY BANK CHECKING	\$ 113,557.90	\$ 137,659.60
EQUITY BANK MM- RESERVED FUNDS	355,794.95	272,038.00
Total Bank Accounts	469,352.85	409,697.60
Fixed Assets		
EDUCATION/OFFICE BUILDING	1,302,729.99	1,302,729.99
LAND	250,000.00	250,000.00
LOAN FEE	7,500.00	7,500.00
NEW SANCTUARY	6,043,167.40	6,043,167.40
PERSONAL PROPERTY	1,086,789.66	823,513.23
PIPE ORGAN	608,828.03	608,828.03
ACCUMULATED AMORTIZATION	(7,500.00)	(7,500.00)
ACCUMULATED DEPRECIATION	(6,307,084.22)	(6,089,196.39)
Total Fixed Assets	2,984,430.86	2,939,042.26
TOTAL ASSETS	\$ 3,453,783.71	\$ 3,348,739.86
LIABILITIES AND EQUITY		
Liabilities		
Other Current Liabilities		
PAYROLL LIABILITY		
ANNUITY PAYABLE	0.00	104.18
Total PAYROLL LIABILITY	0.00	104.18
PREPAID ADVANCED GIVING		
ADVANCED GIVING CAMPUS SUSTAINMENT	0.00	8,000.00
ADVANCED GIVING EOY	28,952.00	38,600.00
Total PREPAID ADVANCED GIVING	28,952.00	46,600.00
RESERVED FUNDS		
DEDICATED MEMORIALS		
BUILDING	1,690.00	1,690.00
CARING CONNECTION	3,146.40	4,117.74
MEMORIALS- GENERAL	6,079.86	6,536.62
MEMORIALS- RESTRICTED	6,816.46	13,395.16
WORSHIP	745.00	1,460.00
YFAM/KFAM	3,470.87	3,650.63
Total DEDICATED MEMORIALS	21,948.59	30,850.15
DEDICATED ACCOUNTS		
ATONEMENT FOUNDATION	68,976.64	17,059.52
GOOD SAMARITAN FUND	176.24	630.00
OUTREACH ADVISORY		
MLM	0.00	80.00
MLM CHRISTMAS STORE	5,597.91	445.48
OPPORTUNITY FUND	0.00	2,287.33
OUTREACH MINISTRY	15,616.40	13,049.11
Total OUTREACH ADVISORY	21,214.31	15,861.92

	As of Dec 31, 2025	As of Dec 31, 2024
SMALL GROUP MINISTRY		
ALPHA	0.00	376.64
XYZ	565.46	560.31
Total SMALL GROUP MINISTRY	565.46	936.95
SPECIAL PROJECTS		
CAMPUS SUSTAINMENT	201,033.04	190,086.56
CHAIRS	2,761.74	2,761.74
COMMUNICATIONS	0.00	91.46
NEXT LEVEL GENEROSITY	20,815.00	0.00
PIANO FUND	1,299.01	299.01
Total SPECIAL PROJECTS	225,908.79	193,238.77
STAFF		
PASTOR'S GIFT	80.00	160.00
SABBATICAL ASSOC PASTOR	2,190.00	1,050.00
SABBATICAL SENIOR PASTOR	1,188.17	2,212.90
STAFF CHRISTMAS GIFT	202.07	1,320.00
Total STAFF	3,660.24	4,742.90
WORSHIP		
ALTAR FLOWERS	216.00	0.00
EASTER/CHRISTMAS GARDEN	2,509.18	2,116.86
LIBRARY FUND	0.00	396.45
MUSIC FUND	5,310.00	2,000.00
Total WORSHIP	8,035.18	4,513.31
YOUTH DEDICATED		
CONNIE CONFIRMATION CAMP	2,626.85	2,626.85
KFAM MINISTRY	1,205.70	0.00
LLOYD JENSON CAMP	680.98	1,117.13
NOISY OFFERING	589.97	610.99
YOUTH MISSIONS	206.00	899.51
Total YOUTH DEDICATED	5,309.50	5,254.48
Total DEDICATED ACCOUNTS	333,846.36	242,237.85
Total RESERVED FUNDS	355,794.95	273,088.00
Total Other Current Liabilities	384,746.95	319,792.18
Total Current Liabilities	384,746.95	319,792.18
Total Liabilities	384,746.95	319,792.18
Equity		
ACCUMULATED CAPITAL	2,374,136.72	2,374,136.72
Retained Earnings	654,810.96	709,686.27
Net Income	40,089.08	(54,875.31)
Total Equity	3,069,036.76	3,028,947.68
TOTAL LIABILITIES AND EQUITY	\$ 3,453,783.71	\$ 3,348,739.86

Atonement Lutheran Church

Statement of Financial Activity

	For the Year Ended	
	2025	2024
Income		
GENERAL FUND	\$ 1,119,183.05	\$ 1,188,482.18
ADVANCED GENERAL FUND	216,839.50	142,323.72
EASTER OFFERING	0.00	4,275.13
LENTEN	0.00	70.00
LOOSE OFFERING	23,104.31	20,347.00
Total GENERAL FUND	1,359,126.86	1,355,498.03
DEDICATED FUNDS		
CAMPUS SUSTAINMENT FUND	121,643.22	0.00
OTHER DEDICATED FUNDS	7,724.06	8,295.00
Total DEDICATED FUNDS	129,367.28	8,295.00
OTHER INCOME		
INTEREST INCOME	8,382.32	7,517.21
Total OTHER, MISC	11,524.63	12,788.58
USE OF FACILITIES	10,510.00	7,958.00
Total OTHER INCOME	30,416.95	28,263.79
Total Income	\$ 1,518,911.09	\$ 1,392,056.82
Expenses		
BANK FEES		
BANK CHARGES	\$ 1,253.56	\$ 1,225.95
CREDIT CARD FEES	4,973.86	4,949.56
Total BANK FEES	6,227.42	6,175.51
BENEVOLENCE		
CENTRAL STATES SYNOD	59,100.00	69,000.00
OUTREACH ADVISORY		
HILLCREST HOUSING	5,100.00	5,000.00
HOLLIS RENEWAL CENTER	2,100.00	2,100.00
JFS FOOD PANTRY	2,400.00	3,120.00
JOCO IHN	0.00	917.00
M.L.M.	0.00	158.00
M.L.M. JOCO	4,500.00	4,700.00
MLM CHRISTMAS STORE	3,000.00	2,925.00
OP FOOD PANTRY	0.00	237.00
OPPORTUNITY FUND	0.00	4,000.00
OUTREACH	19,870.00	22,540.00
Total OUTREACH ADVISORY	36,970.00	45,697.00
Total BENEVOLENCE	96,070.00	114,697.00

	For the Year Ended	
	2025	2024
CARING MINISTRY		
GRIEF	1,199.74	775.20
SUPPORT	159.46	428.09
VISITATION	264.21	162.79
Total CARING MINISTRY	1,623.41	1,366.08
COMMUNICATIONS		
CONTRACT ARTIST	54.60	0.00
EXTERNAL ADVERTISING & MARKETING	880.19	225.79
SUPPLIES & MATERIALS	2,228.73	2,990.67
Total COMMUNICATIONS	3,163.52	3,216.46
EDUCATION		
ADULT - EDUCATION	1,200.00	1,400.00
SMALL GROUP MINISTRY	6.99	0.00
Total EDUCATION	1,206.99	1,400.00
FOOD SERVICE		
CAFE	4,454.97	4,213.24
FELLOWSHIP	2,092.42	4,122.70
KITCHEN	1,894.96	1,260.27
Total FOOD SERVICE	8,442.35	9,596.21
HUMAN RESOURCES H/R		
BACKGROUND CHECKS	234.00	61.35
CONVENTIONS/SEMINARS	1,523.07	1,900.00
EDUC - CARING MINISTRY	0.00	1,463.49
EDUC - COMMUNICATIONS	0.00	154.00
EDUC - KFAM DIRECTOR	0.00	341.76
EDUC - MUSIC	0.00	565.00
EDUC - NURSERY	0.00	110.00
EDUC - SENIOR PASTOR	0.00	40.00
EDUC - STAFF	0.00	328.80
EDUC - YFAM DIRECTOR	0.00	1,179.49
OTHER PERSONNEL EXPENSES	51.00	329.53
PROF EXPENSE - PJ	871.03	0.00
PROF EXPENSE - PZ	1,504.35	1,666.29
STAFF MILEAGE EXPENSES	0.00	1,963.36
STAFF RELATIONS	1,443.94	2,141.29
Total HUMAN RESOURCES H/R	5,627.39	12,244.36
MISC		
NEW MEMBERS	750.58	270.00
STEWARDSHIP	648.81	921.87
Total MISC	1,399.39	1,191.87

	For the Year Ended	
	2025	2024
OFFICE/ ADMIN		
COPIER PAPER	4,897.88	6,130.54
IT HARDWARE	8,376.59	4,746.16
IT SOFTWARE	8,828.05	7,059.47
IT SUPPORT	6,649.09	4,767.31
LEASED EQUIPMENT	11,207.14	10,749.26
OFFICE SUPPLIES & MISC.	1,878.60	3,358.37
POSTAGE	2,844.03	2,700.57
PRINTING	1,205.79	941.03
PUBLICATIONS	2,095.89	2,286.10
Total OFFICE/ ADMIN	47,983.06	42,738.81
PAYROLL		
FICA - EMPLOYER	28,112.61	26,817.29
HOUSING - INTERN	21,000.00	21,000.00
HOUSING - SENIOR PASTOR	40,000.08	39,750.08
PAYROLL SERVICES	9,407.19	6,033.79
SALARIES	483,508.16	474,086.92
BENEFITS	154,699.21	145,635.90
SABBATICAL ASSOC PASTOR	1,140.00	1,050.00
SABBATICAL SENIOR PASTOR	1,060.00	0.00
Total SALARIES	640,407.37	620,772.82
WORKERS COMPENSATION	4,487.00	2,448.00
Total PAYROLL	743,414.25	716,821.98
PROPERTY MGMT		
BUILDING SUPPLIES	7,045.15	4,214.08
CUSTODIAN SERVICES	37,890.00	37,800.00
CUSTODIAN SUPPLIES	3,456.72	1,668.43
HVAC	21,507.99	0.00
INSPECTIONS & CONTRACTS	24,531.14	25,229.86
INSURANCE	35,252.25	32,745.50
LANDSCAPING	8,767.97	14,423.80
REAL ESTATE TAXES	2,583.00	2,520.00
REPAIRS	16,238.06	28,081.75
SNOW REMOVAL	16,138.50	8,251.00
TRASH COLLECTION	8,485.06	6,230.67
Total PROPERTY MGMT	181,895.84	161,165.09
THRIVENT FINANCIAL INTEREST	0.00	399.30
TRANSFER TO CAMPUS SUSTAINMENT	150,000.00	150,000.00
TRANSFER TO DEDICATED	129,367.28	8,295.00

	For the Year Ended	
	2025	2024
UTILITIES		
INTERNET	1,468.80	1,442.75
KANSAS GAS SERVICE	11,011.12	6,381.22
KCP&L	44,366.12	38,954.18
PHONE	4,229.96	4,612.10
WATER DISTRICT #1	9,659.64	4,884.07
Total UTILITIES	70,735.64	56,274.32
WORSHIP		
ALTAR GUILD	1,954.85	1,887.96
CONTRACT MUSICIANS	39,300.00	47,150.00
SUPPLY PREACHER	250.00	1,150.00
WORSHIP LIFE	11,251.82	10,823.59
Total WORSHIP	52,756.67	61,011.55
YOUTH		
KFAM		
4TH FRIDAYS	0.00	361.15
FAITHFUL FAMILIES	3,955.65	1,487.03
MILESTONES	472.13	571.48
MUSICAL	1,140.11	803.70
NURSERY	562.37	719.59
RELATIONAL MINISTRY	101.61	297.51
SUNDAY SCHOOL	5,464.48	7,551.12
VBS	0.00	5,794.00
Total KFAM	11,696.35	17,585.58
YFAM		
ACTIVITIES & EVENTS	2,884.77	4,066.19
CONFIRMATION	0.00	1,535.47
CURRICULUM	291.30	731.00
MILESTONES	447.88	1,545.10
RELATIONAL MINISTRY	886.37	947.37
RETREATS	1,899.14	2,220.76
SUMMER TRIPS	6,191.59	4,008.74
Total YFAM	12,601.05	15,054.63
Total YOUTH	24,297.40	32,640.21

	For the Year Ended	
	2025	2024
Total Expenses	1,524,210.61	1,379,233.75
Net Operating Income	(5,299.52)	12,823.07
Other Income		
FIXED ASSET CONTRIBUTIONS	263,276.44	113,924.00
Total Other Income	263,276.44	113,924.00
Other Expenses		
FIXED ASSETS EXPENSE		
AMORTIZATION EXPENSE	0.00	156.25
DEPRECIATION EXPENSE	217,887.84	181,466.13
Total FIXED ASSETS EXPENSE	217,887.84	181,622.38
Total Other Expenses	217,887.84	181,622.38
Net Other Income	45,388.60	(67,698.38)
Net Income	\$ 40,089.08	\$ (54,875.31)