



Immanuel Lutheran Church

2026 Annual Report



Minutes of Annual Meeting of Congregation

Sunday, February 2, 2025

The annual meeting of the congregation was called to order at 10:25 a.m. by council president Dick Horak.

A special thanks to Tony Rath who leaves the council at this time.

Minutes of Last Meeting

Meeting minutes were read by secretary Dianne Hunt, MSC to approve minutes.

Treasurer's Report

Report of financial status and changes was given by treasurer Mary Tracy, MSC to approve the report.

Pastor's Report

Pastor Baer provided a written report in the Annual Meeting documents for the congregation members.

Continuing Business

There was no continuing business.

New Business

Remodeling of Chancel: Phase 1 to demolish and build a one-step platform, MSC to approve beginning Phase 1.

MSC to approve budget for remodel up to \$17,500.

Names of nominees for Nominating Committee and Church Council were read, MSC for nominations to cease and a unanimous ballot be cast was approved.

Proposed Budget

The proposed budget for 2025 was discussed, MSC to approve the 2025 budget.

Meeting adjourned at 11:05 a.m.

Dianne Hunt

Council Secretary

Immanuel Lutheran Church

Annual Meeting of the Congregation

Sunday, February 1, 2026 - 10:25 a.m.

Call to Order - Opening Prayer

Approval of Minutes of 2025 Congregational Meeting

Treasurer's Report

Pastor's Report

Continuing Business

New Business

Ratification of Amendments to the NALC Constitution
Organ Task Force

Elections

Proposed Budget

Adjournment

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Pastor's Report

In recent years I have used my pastor's report to summarize much of what has happened in our congregation as a way of providing a historical record of our year together. Here are some highlights from 2025:

Building and Property:

Significant changes were made to our property this year. The chancel (the front part of the sanctuary) was remodeled to make it safer. There had been several falls with the previous configuration. This work was authorized by last year's annual meeting. Richard Grismer did the remodeling work for us.



Remodeling the chancel to remove the various levels. The platform under the altar was removed and reused but carpeted separately to allow it to be removed. The additional levels were eliminated.



Removing the platforms

The steps in the chancel were removed and the base of the chancel was raised one inch. The carpet in the sanctuary was also replaced. The platform under the altar was carpeted separately to make it removable. The baseboard radiators in the chancel were removed.

No changes were made to the chancel furnishings as a part of the first phase of this project. There has been discussion of replacing the pulpit with a smaller pulpit similar to the lectern. We thank those who made special gifts toward this project and those who donated labor.

✚ New cushions for pews and Communion rail were installed. We thank those who made special gifts toward this project.

✚ The bell tower was repaired, re-roofed, and painted a different color. Members choose the color through a voting process.

✚ New carpeting was installed in the bedrooms at the parsonage.

✚ The exterior foundation of the parsonage was painted. New siding was installed a year ago and this completed that project.

✚ A Spring Work Day to work on various projects at the church was held in June.

✚ We have discussed painting the fellowship hall and are hoping to be able to complete that this year with volunteer labor.



The flat platform after the additional levels were removed. Notice that the heating radiators had not yet been removed.

✚ New landscaping for the west side of the church building is being considered. In addition to beautifying that area, this will address ongoing concerns of water entering the basement and crawl space. We were unable to get bids for this project last year, but hope to be able to complete it in 2026.

✚ Additional security cameras will be installed to address liability and security risks.

✚ Council has discussed preparing lists of short-term and long-term property improvement needs and desires.



Various configurations of the chancel furnishings were considered with the flat floor during the remodeling.

Worship: The regular worship of God is the central activity of our congregation. The Lutheran Confessions define the Church as “the assembly of all believers among whom the Gospel is preached in its purity and the holy sacraments are administered according to the Gospel.” As we gather for worship we are carrying out our chief mission and are truly the Christian Church. We are blessed by many members who gather regularly to hear God’s Word and to receive Holy Communion.

✝ We have continued our pattern of using seasonal settings for worship following the Church Year. We continued to print the text of the liturgy and hymns in the bulletin each week, a practice started in 2024. Members have found this an easier way to participate in worship.

✝ Wednesday Lenten services in 2025 focused on the Ten Commandments using Luther's Small Catechism. This year they will focus on the Sacraments.



Easter 2025 with newly remodeled chancel and new banners

✝ We thank Lois Rath, Cindy Shetler, and Alona Westberg for beautifying our worship space and fellowship hall through seasonal decorations. We thank all of those who helped them with decorating the church for Christmas and removing the decorations. Bob Grams again obtained a Christmas tree.

✝ Worship services are live streamed for those who cannot join us in person. We are grateful to Linda Beulke for making the internet streaming video possible.

✝ New banners for Easter, Thanksgiving and ordinary time (the green seasons after Epiphany and Pentecost) were purchased from memorial funds.

✝ The council authorized the purchase of a Bluetooth system that would enable people to listen to the church audio through their cell phones and Bluetooth hearing aids. After getting the product, the dealer is unsure that such a system will work for us.



Parsonage in 2025 with the new siding and new steps that were installed in 2024.

Church Organ: We have had problems with our church organ throughout 2025. The problems are intermittent — sometimes going for weeks without a problem and then occurring several times in a short time. The organ seems to short out, make a loud noise, and reset its electronics. We have tried to diagnose the problem. The current Johannus Opus 7 organ was purchased in 2006 from a music store in Rapid City at a cost of \$9,000. We have had difficulties seeking repairs as the

music store in Rapid City is no longer in business and the nearest dealers are a day's drive away (with a service call and mileage cost of about \$1,000). We had a repairman come from the dealer in Grand Forks, North Dakota, but the organ did not show the problem while he was here. We continue to try to diagnose the problem as we think it should be repairable. There has been some talk of looking for a new organ, but a new organ is an expensive solution to what may be a minor problem. One salesman suggested that given the distances involved, the age of the current organ, and the advances in organ technology, purchasing a new organ might be the best option.



2025 Vacation Bible School

Outreach & Nurture: Kids Club ministry to children is offered on Wednesdays from 4:30 p.m. to 6 p.m. during the school year. Brit Porterfield serves as our Kids Club director. Kids Club features a Bible lesson, music, crafts, and a game each week. About 30 children have been involved in Kids Club each week. It has been exciting to have the involvement of young children in our Kids Club ministry. Volunteers who have been involved in Kids Club



Alona Westberg leads crafts for Kids Club

are Jennifer Porterfield who has been teaching, Alona Westberg who leads crafts, Toby and Lois Rath who lead music, and Joanne Baer, Dianne Kunz, Ardith Petersen, Lois Rath and Sandy Smith who coordinate food. Dianne Kunz also cares for the children who come on the bus from Sturgis and arrive early. There have been concerns that the elimination of Brit's position as principal and STEM teacher at Whitewood Elementary School may impact our Kids Club. Brit has been hired for a position in education and outreach for the Sanford Underground Research Facility in Lead. He hopes to be able to continue his work with our Kids Club.

✝ Vacation Bible School was held July 13-17, 2025. The three churches of Whitewood work together to offer VBS for the children of Whitewood. We had a good turnout of children. VBS is funded through the Churches Care for Whitewood cooperative ministry.

✝ Confirmation classes were moved to Wednesday evenings due to conflicts with school activities on Wednesday afternoons. We now have five students in confirmation class.

✝ Our classes for adults continue to offer opportunities for growth in faith and discipleship. Adult Sunday School finished a video curriculum called “The Truth Project” that teaches a Christian worldview in 2025. They are currently watching and discussing videos from 1517. Our Thursday night study has used a Bible study for older adults and a study on the Lutheran “solus.” Dr. Doug Wessel taught a special three-week class on Thursdays this fall focusing on Exodus that was very well received. Everyone is encouraged to join us for these opportunities to grow in faith.

✝ A men’s group meets weekly on Monday mornings. This group has been a significant group for the men who have been involved. Jon Iverson is coordinating the men’s group.

✝ Our women’s group continues to meet monthly for Bible study. They also do special projects including hosting an annual women’s tea and preparing Christmas goodie baskets.

✝ Our church directory was updated. We thank Linda Beulke for creating our perpetual directory and updating it each year.

✝ Card Ministry continues to send birthday, baptismal anniversary and wedding anniversary cards to our members as well as get-well and sympathy cards. We thank Linda Beulke and Dianne Kunz for their hard work on this project.

✝ We purchased school supplies and headphones for Whitewood Elementary School.

✝ We continue to put together Personal Care Kits and School Kits for Lutheran World Relief each year.

✝ “Whitewood Bucks” gift certificates were given to many of our volunteers to thank them for their service to our congregation.

Church Finances: Our congregation continues to be blessed by faithful giving from our members. A Funds Policy adopted by the congregation guides us in handling the congregation’s savings and investments. The policy and the required annual update are included in the annual report.

✝ Rita Shewmake completed many years of service as our congregation’s financial secretary this year. We are grateful to Rita for her faithful service and to all those who helped Rita count our offerings. Ray Follum was appointed as our new financial secretary. A computer and software were purchased to automate much of the work of the financial secretary.

✝ Genesis Lutheran Church in Piedmont concluded its ministry in November 2024. Immanuel received a designed gift of \$50,000 from Genesis to support NALC mission congregations and related ministries in our area. Immanuel will hold those funds in trust and direct them as appropriate.

Mission Giving: Our congregation has been very faithful in its giving to the work of Christ beyond our congregation through various missions and ministries. We give based on a percentage of our income, following the Biblical pattern of the tithe. The proposed budget includes giving 33 percent of our income to support ministry beyond our congregation. You can learn more about the ministries we support by clicking on the links on our website under the “Mission Outreach” tab at *immanuellutheranwhitewoodsd.com*.

✝ Some changes to our mission giving budget for 2025 include adding Pastor Martin Lalthangliana, an NALC Global Worker in Myanmar (Burma); Lutheran Congregations in Mission for Christ, and the Whitewood Education Fund.

✝ Support for the EECMY Lutheran Seminary in Ethiopia has been redirected to Pastor Martin Lalthangliana, an NALC Global Worker in Myanmar. The EECMY seminary has recovered from the flooding disaster that led to our support, and the seminary receives significant support. It was suggested that our mission dollars could have a greater impact by supporting Pastor Lalthangliana’s work in Myanmar and the developing Church there.

✝ The NALC 20/20 Vision Appeal was a fund-raising appeal that ended in December 2025. The NALC 20/20 Vision Appeal was able to raise its \$5 million goal. That support is now being directed to Lutheran Congregations in Mission for Christ (LCMC), an association of Lutheran congregations. Immanuel has been a member of LCMC since 2012. In October, I attended the annual gathering of LCMC in Lakeville, Minnesota. It was a good opportunity to connect with friends and others in that association. LCMC is a way for us to connect with other Lutherans who have left the ELCA but may not be a part of the NALC. It also allows those who may be looking for an LCMC congregation to find Immanuel. Like Immanuel, many congregations are members of both the NALC and LCMC. You can learn more about LCMC at *lcmc.net*.

You will note that the funding for LCMC is significantly lower than that for the NALC. That is, in part, because of the different roles the church bodies play. The NALC is more of a traditional denomination with leadership, missionaries, programming, and a seminary. LCMC is an association of congregations with limited denomination-wide programming. LCMC support for 2025 will be split between the association general fund and the LCMC Augustana District. The Augustana District serves congregations by tending to theology, serving the practical needs of congregations, and actively promoting and coordinating mission ventures. Many congregations in South Dakota are a part of the Augustana District.

✝ The Whitewood Education Fund is a fund to support education in Whitewood. It is being set up as an endowment fund to provide ongoing support for education in Whitewood. This fund grew out of the efforts to preserve the fifth grade and local principal positions in Whitewood. We are still waiting for final details from those who are starting the fund. The council will determine 2026 funding based on decisions made about the fund itself.

✝ The 1517 online ministry was moved on our budget from local mission to global mission. It was thought that given the online nature of its ministry, it could be considered a global outreach.

NALC work: I finished my work as editor of the *NALC News*, the newsletter of the North American Lutheran Church, in 2025 after serving in that position since 2010. I found that role to be very meaningful service to the broader Church, but it was time for the NALC to move the editing of the newsletter to its full-time staff. I continue to serve as dean of the Western Dakotas, Montana and Wyoming Mission District of the NALC. I am grateful to the congregation for allowing me time to serve the NALC in these ways. I believe my service in these roles has been and is faithful outreach from our congregation to other Lutherans in our area and throughout North America.

My Call at Immanuel: I turned 62 in October. I have been asked by some of our members about my plans for retirement and the future. I currently have no plans to retire. My plan is to continue to serve as pastor of Immanuel while I am able. There is a shortage of pastors, so pastors are encouraged to work as long as they are able. I try to evaluate regularly whether I am an asset or a liability to Immanuel. It is important that you help me to know when and if the time comes when I need to retire for the sake of our congregation. I have witnessed situations where pastors were forced to resign because members thought they should have retired or were no longer an asset to their congregation. I pray that you will help me discern when that time comes, and I pray that time does not come soon.

Much for which to give thanks: We are grateful for council members and other leaders in our congregation who give of themselves to provide leadership for our congregation. We are grateful for members of our congregation who gather regularly to hear God's Word and to receive the Sacraments. We are grateful for teachers who pass on the faith and share God's Word with children and adults. We are grateful for choir members and musicians who share their God-given musical talents to enrich our worship. We are grateful for members who provide food for funerals. We are grateful for those who encourage each other in faith and are there for each other in difficult times. We are grateful for those who pray for our congregation and its leaders and for Christians and ministries worldwide. We are grateful for those who provide words of encouragement. We are grateful for those who encourage others through their involvement in worship and congregational activities. We are grateful for those who support Immanuel financially and enable the work of our congregation. We are grateful for all those who serve Christ in "the least of these" with your time, talents, treasure, and trust, and serve in many ways that are known only to God.

A Word of Confession: I always conclude my annual report with a confession of sin and request for forgiveness. I may have failed you as your pastor in what I have done or left undone this past year. I ask for your forgiveness. Like you, I rest in the confidence of God's grace and trust that God is at work to bring good in all things — even my mistakes and failures. I also ask for your prayers for me and for our congregation and its work in 2026 and the years ahead.

Pastor David James Baer

2025 Pastoral Acts

Baptism

Rylee Lynn Aldren
Aaron Vaughn Richards

February 2, 2025
September 7, 2025

Confirmation

None

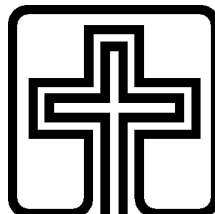
Marriage

None

Funeral

Seth Christian Hampton
Frieda Irene Waterson
Darlene Ida Aker Hoon
Arne John Lund II
Bryan Jeffery Westberg
Doris L. Venekamp
Jack Martin Wanstedt
Amy Lyn Albrecht-Denton
Catherine Repass Thorson
Benson Otto Baker
Carl William Clausen
Janet K. Shultz
Cecilia Agnes Newsam
Scott Merlyn Aker
Paul Lowell Swisher

February 14, 2025
February 15, 2025
February 27, 2025
April 11, 2025
April 28, 2025
May 5, 2025
May 16, 2025
May 23, 2025
August 9, 2025
August 26, 2025
September 11, 2025
September 27, 2025
October 16, 2025
October 25, 2025
December 10, 2025



Treasurer's Report

2025 Income

| | |
|--------------------------|---------------------|
| Regular Offerings | \$253,258.82 |
| Donations for Church Use | \$675.00 |
| Interest | \$52.05 |
| Thrivent Choice Dollars | \$3,481.00 |
| Other Income | \$0.00 |
| Total Income | \$257,466.87 |

General Fund Summary

| | |
|------------------------------------|---------------------|
| Balance - December 31, 2024 | \$177,685.24 |
| Income | \$257,466.87 |
| Expenses | \$250,622.27 |
| Balance - December 31, 2025 | \$184,529.84 |

Designated Funds Summary

| | |
|------------------------------------|---------------------|
| Balance - December 31, 2024 | \$133,185.28 |
| Income | \$30,106.13 |
| Expenses | \$32,164.82 |
| Balance - December 31, 2025 | \$131,126.59 |

Account Balances

| | December 31, 2024 | December 31, 2025 |
|---------------------|---------------------|---------------------|
| Operating Accounts | \$73,378.09 | \$73,559.74 |
| Investment Accounts | \$178,913.21 | \$242,096.69 |
| Total | \$252,291.30 | \$315,656.43 |

Operating Accounts

| | December 31, 2024 | December 31, 2025 |
|---|--------------------|--------------------|
| Black Hills FCU Checking | \$24,220.44 | \$22,601.18 |
| Black Hills FCU Savings | \$25.72 | \$25.72 |
| Black Hills FCU Money Market | \$6,820.24 | \$6,857.90 |
| Black Hills FCU Certificates of Deposit | \$42,311.69 | \$44,074.94 |
| Total | \$73,378.09 | \$73,559.74 |

Investment Accounts

| | December 31, 2024 | December 31, 2025 |
|--|---------------------|---------------------|
| Black Hills FCU Certificates of Deposit | \$0.00 | \$0.00 |
| Series I U.S. Savings Bond | \$10,000.00 | \$10,000.00 |
| Thrivent Limited Money Market Fund | \$156,225.77 | \$162,564.62 |
| Schwab Treasury Money Market Fund | \$12,687.44 | \$18,030.89 |
| Schwab Government Money Fund Designated Fund from Genesis Lutheran Church | \$0.00 | \$51,501.18 |
| Total | \$178,913.21 | \$242,096.69 |

Immanuel Lutheran Church Budget

| | 2025 Budget | 2025 Actual | 2026 Budget |
|--|--------------------------------|--------------------------------|--------------------------------|
| To do the work of Christ beyond our congregation | | | |
| Church Body Support (See Mission Giving Budget for detail) | \$26,000.00 (13% of income) | \$32,403.22 (13% of income) | \$26,000.00 (13% of income) |
| Global Mission (See Mission Giving Budget for detail) | \$18,000.00 (9% of income) | \$22,742.80 (9% of income) | \$20,000.00 (10% of income) |
| Local Mission (See Mission Giving Budget for detail) | \$20,000.00 (10% of income) | \$21,768.40 (10% of income) | \$20,000.00 (10% of income) |
| NALC Convocation | \$5,000.00 | \$3,243.96 | \$5,000.00 |
| Total | \$69,000.00 | \$80,158.38 | \$71,000.00 |
| To provide pastoral leadership for our congregation | | | |
| Salary & Social Security Allow. | \$83,275.00 | \$83,586.03 | \$85,773.00 |
| Housing Equity Allowance | \$1,500.00 | \$1,500.00 | \$1,500.00 |
| Medical Insurance | \$12,000.00 | \$11,880.00 | \$13,000.00 |
| Dental, Disability, Life Insurance | \$5,000.00 | \$4,797.48 | \$5,000.00 |
| NALC Retirement Plan | \$10,520.00 | \$10,518.00 | \$10,836.00 |
| Professional Expense Reimbursement | \$300.00 | \$115.00 | \$300.00 |
| Conferences & Continuing Education | \$1,200.00 | \$0.00 | \$1,200.00 |
| Mileage Reimbursement | \$1,200.00 | \$0.00 | \$1,200.00 |
| Supply Pastors | \$800.00 | \$375.59 | \$800.00 |
| Total | \$115,795.00 | \$112,772.10 | \$119,609.00 |
| To enable the worship of God in our congregation | | | |
| Organist, Pianist & Choir Director | \$5,400.00 | \$5,076.76 | \$8,000.00 |
| Music Supplies | \$600.00 | \$141.71 | \$600.00 |
| Worship Supplies | \$2,000.00 | \$2,066.59 | \$2,000.00 |
| Total | \$8,000.00 | \$7,285.06 | \$10,600.00 |

| | 2025 Budget | 2025 Actual | 2026 Budget |
|---|---------------------|---------------------|---------------------|
| To enable the work of our congregation | | | |
| Office Supplies & Repairs | \$3,000.00 | \$2,718.68 | \$3,000.00 |
| Payroll Taxes | \$2,600.00 | \$3,020.08 | \$3,000.00 |
| Offering Envelopes & ETF fees | \$500.00 | \$188.78 | \$500.00 |
| Miscellaneous | \$400.00 | \$127.05 | \$400.00 |
| Total | \$6,500.00 | \$6,054.59 | \$6,900.00 |
| To share the Gospel in our congregation and community | | | |
| Curriculum & Supplies | \$750.00 | \$1,036.22 | \$750.00 |
| Kids Club | \$3,500.00 | \$2,690.67 | \$3,500.00 |
| Kids Club Director Salary | \$4,400.00 | \$4,045.05 | \$4,512.00 |
| Youth Ministry | \$1,000.00 | \$0.00 | \$1,000.00 |
| Local Evangelism | \$1,000.00 | \$0.00 | \$1,000.00 |
| Total | \$10,650.00 | \$7,771.94 | \$10,762.00 |
| To care for the property entrusted to our congregation | | | |
| Custodian Salary | \$6,500.00 | \$5,992.56 | \$6,684.00 |
| Snow Removal & Lawn Mowing | \$3,500.00 | \$2,400.06 | \$3,500.00 |
| Insurance | \$8,000.00 | \$9,106.00 | \$10,000.00 |
| Church Utilities | \$7,000.00 | \$6,875.31 | \$7,000.00 |
| Church Maintenance & Supplies | \$6,000.00 | \$5,978.68 | \$6,000.00 |
| Parsonage Utilities | \$3,500.00 | \$3,367.34 | \$3,500.00 |
| Parsonage Maintenance | \$5,000.00 | \$2,860.65 | \$5,000.00 |
| Total | \$39,500.00 | \$36,580.60 | \$41,684.00 |
| | | | |
| TOTAL BUDGET | \$249,445.00 | \$250,622.67 | \$260,555.00 |

Mission Giving Budget - As Amended

| | 2025 Percentage | 2025 Actual | 2026 Percentage | 2026 Estimate |
|---|--------------------|--------------------|--------------------|--------------------|
| CHURCH BODY SUPPORT | | | | |
| North American Lutheran Church | 7.0% | \$17,447.90 | 7.0% | \$14,000.00 |
| NALC Theological Education Fund | 2.0% | \$4,985.13 | 2.0% | \$4,000.00 |
| NALC Disaster Response Fund | 1.0% | \$2,492.55 | 1.0% | \$2,000.00 |
| NALC District Seminary Scholarship | 1.0% | \$2,492.55 | 1.0% | \$2,000.00 |
| NALC 20/20 Vision Appeal | 1.0% | \$2,492.55 | 0.0% | \$0.00 |
| NALC Great Commission Fund | 0.5% | \$1,246.27 | 0.5% | \$1,000.00 |
| NALC Mission District | 0.5% | \$1,246.27 | 0.5% | \$1,000.00 |
| LCMC Augustana District | 0.0% | \$0.00 | 0.5% | \$1,000.00 |
| LCMC General Fund | 0.0% | \$0.00 | 0.5% | \$1,000.00 |
| Total Church Body Support | 13.0% | \$32,403.22 | 13.0% | \$26,000.00 |
| GLOBAL MISSION | | | | |
| 1517 (<i>moved from Local Mission</i>) | 0.0% | \$0.00 | 1.0% | \$2,000.00 |
| China Service Ventures | 1.0% | \$2,526.98 | 1.0% | \$2,000.00 |
| Lutheran Seminary in Ethiopia | 1.0% | \$2,526.98 | 0.0% | \$0.00 |
| Friends of Madagascar Mission | 1.0% | \$2,526.98 | 1.0% | \$2,000.00 |
| Global Health Ministries | 1.0% | \$2,526.98 | 1.0% | \$2,000.00 |
| Lutheran World Relief | 1.0% | \$2,526.98 | 1.0% | \$2,000.00 |
| Pastor Valery Hryhoryk NALC Global Worker in Belarus | 1.0% | \$2,526.98 | 1.0% | \$2,000.00 |
| Pastor Martin Lalthangliana NALC Global Worker in Myanmar | 0.0% | \$0.00 | 1.0% | \$2,000.00 |
| Pastor Thomas Thorstad NALC Global Worker in Laos | 1.0% | \$2,526.98 | 1.0% | \$2,000.00 |
| Water Mission | 1.0% | \$2,526.97 | 1.0% | \$2,000.00 |
| Pastor Charles and Anita Jackson World Mission Prayer League | 1.0% | \$2,526.97 | 1.0% | \$2,000.00 |
| Total Global Mission | 9.0% | \$22,742.80 | 10.0% | \$20,000.00 |

| LOCAL MISSION | 2025 Percentage | 2025 Actual | 2026 Percentage | 2026 Estimate |
|---|----------------------------|------------------------|----------------------------|--------------------------|
| 1517 (<i>moved to Global Mission</i>) | 1.0% | \$2,176.84 | 0.0% | \$0.00 |
| Bella Pregnancy Resource Center | 1.0% | \$2,176.84 | 1.0% | \$2,000.00 |
| Churches Care for Whitewood | 1.0% | \$2,176.84 | 1.0% | \$2,000.00 |
| Dakota Boys and Girls Ranch | 1.0% | \$2,176.84 | 1.0% | \$2,000.00 |
| Love INC (Sturgis) | 1.0% | \$2,176.84 | 1.0% | \$2,000.00 |
| St. Dysmas Prison Ministry | 1.0% | \$2,176.84 | 1.0% | \$2,000.00 |
| St. Vincent De Paul (Northern Hills) | 1.0% | \$2,176.84 | 1.0% | \$2,000.00 |
| Special Local Mission Fund | 1.0% | \$2,176.84 | 2.0% | \$4,000.00 |
| Sturgis Food Pantry | 1.0% | \$2,176.84 | 1.0% | \$2,000.00 |
| Treasured Lives (Sex trafficking ministry) | 1.0% | \$2,176.84 | 1.0% | \$2,000.00 |
| Whitewood Education Fund | 0.0% | \$0.00 | 0.0% | \$0.00 |
| Total Local Mission | 10.0% | \$21,768.40 | 10.0% | \$20,000.00 |
| TOTAL MISSION | 32.0% | \$76,914.42 | 33.0% | \$66,000.00 |

We give a percentage of our regular (undesignated) offerings to the work of Christ beyond our congregation. We give based on a percentage of our income, following the Biblical pattern of the tithe. Budgeted mission giving for 2026 is a percentage amount. An estimated dollar amount of our mission giving is reported as the estimated total amount for 2026 in the congregation's budget. The estimated total is based on total undesignated offerings of \$200,000.

You can learn more about the ministries we support by clicking on the links on our website under the "Mission Outreach" tab at immanuellutheranwhitewoodsd.com.

The NALC 20/20 Vision Appeal was a fund-raising appeal that ended in December 2025. That support is now being directed to Lutheran Congregations in Mission for Christ (LCMC), an association of Lutheran congregations.

The support for the Ethiopian Evangelical Church Mekane Yesus (EECMY) Seminary was redirected to Pastor Martin Lalthangliana, an NALC Global Worker in Myanmar (Burma). The EECMY seminary has recovered from the flooding disaster that led to our support, and the seminary receives significant support. It was suggested that our mission dollars could have a greater impact by supporting Pastor Lalthangliana's work in Myanmar and the developing Church there.

Designated Funds

| | Building Fund | Memorial Fund | Local Mission |
|---------------------------|----------------------|----------------------|----------------------|
| Balance (12/31/24) | \$11,858.27 | \$32,465.95 | \$7,144.05 |
| Income | \$9,000.00 | \$3,610.00 | \$15,814.95 |
| Expenses | \$20,858.27 | \$4,671.57 | \$6,528.07 |
| Balance (12/31/25) | \$0.00 | \$31,404.38 | \$16,430.93 |

| | Contingency | Endowment | Flowers |
|---------------------------|--------------------|-------------------|-------------------|
| Balance (12/31/24) | \$20,804.86 | \$7,652.05 | \$988.72 |
| Income | \$0.00 | \$0.00 | \$180.00 |
| Expenses | \$0.00 | \$0.00 | \$106.91 |
| Balance (12/31/25) | \$20,804.86 | \$7,652.05 | \$1,061.81 |

| | Stained Glass | Other | Genesis Mission |
|---------------------------|----------------------|-----------------|------------------------|
| Balance (12/31/24) | \$1,300.00 | \$971.38 | \$50,000.00 |
| Income | \$0.00 | \$0.00 | \$1,501.18 |
| Expenses | \$0.00 | \$0.00 | \$0.00 |
| Balance (12/31/25) | \$1,300.00 | \$971.38 | \$51,501.18 |



Financial Secretary's Report

Our members were very generous in their support of our congregation in 2025.

The table below illustrates the financial giving by members of Immanuel in 2025. Giving is recorded by giving unit. Normally, each household is considered a giving unit. This table includes only those who gave a gift of record in 2025. (A gift of record is a gift where the donor is known.) We are grateful for your faithful financial stewardship through our congregation.

Tax-free distributions from Individual Retirement Accounts (IRAs) are available for those who are age 70½ or older for direct gifts to churches and other non-profit organizations. These are called “Qualified Charitable Distributions” (QCD). This is a significant tax benefit. Many of our members have chosen to give to Immanuel through their retirement accounts. Talk to your tax advisor, IRA custodian, or Pastor David for more information.

Anyone (regardless of age) may make direct gifts of appreciated stocks and mutual funds which result in no capital-gains tax. Talk to your tax advisor or Pastor David for more information.

You may make online gifts to our congregation through our website. Thrivent Charitable Impact & Investing facilitates the online giving and covers the processing fees.

You may use your bank’s “online bill pay” program to schedule regular gifts to Immanuel. Some of our members have found this a helpful way to schedule regular giving.

You are able to give to Immanuel through Electronic Funds Transfer (EFT). Your gift is automatically transferred from your checking or savings account to Immanuel’s account monthly or weekly according to your instructions. Talk to Pastor David or Ray Follum if you would like to give to Immanuel using EFT.

| Total 2025 Giving | Equivalent Weekly Amount | Number of Giving Units | Percentage of Members |
|------------------------------|-------------------------------------|-----------------------------------|----------------------------------|
| \$7,500 - more | \$140 - more | 7 | 8% |
| \$5,000 - \$7,499 | \$100 - \$140 | 12 | 14% |
| \$3,000 - \$4,999 | \$55 - \$99 | 17 | 20% |
| \$1,000 - \$2,999 | \$20 - \$55 | 21 | 24% |
| \$500 - \$999 | \$10 - \$20 | 7 | 8% |
| \$250 - \$499 | \$5 - \$10 | 11 | 13% |
| \$0 - \$249 | \$0 - \$5 | 12 | 14% |
| Totals | | 87 | 100% |

Funds Policy

Operating Fund

Our goal is to keep roughly 17 percent of our annual budget (2 months of expenses) *(about \$40,000)* in immediately available funds at a local bank or credit union. These funds are the general fund operating accounts used for regular income and expenses.

Contingency Reserve Fund

Our goal is to keep roughly 25 percent of our annual budget (3 months of expenses) *(about \$60,000)* in cash investments that can be accessed in case of emergencies or shortfalls in income. These funds will be held in bank or credit union certificates of deposit and brokerage money market accounts.

Memorial Fund

These are designated memorial gifts to Immanuel. They are kept separate in our accounting system. These funds will be held in brokerage money market accounts or at a local bank or credit union until spent.

Building Fund

These are designated funds for building improvements or expenses. This fund includes building fund gifts to Immanuel and funds designated as building fund by the Church Council or congregation. They are kept separate in our accounting system. These funds will be held in brokerage money market accounts or at a local bank or credit union until spent.

Special Local Mission Fund

These are designated funds for special local mission projects and expenditures as determined by the Church Council or congregation. This fund includes designated gifts to Immanuel and funds designated for the Special Local Mission Fund by the Church Council or congregation. They are kept separate in our accounting system. These funds will be held in brokerage money market accounts or at a local bank or credit union until spent.

Other Designated Funds

These are other designated gifts to Immanuel or funds designated by the Church Council or congregation. They are kept separate in our accounting system. These funds will be held in brokerage money market accounts or at a local bank or credit union until spent.

Investment Funds - Endowment

These are designated funds for Immanuel's Endowment Fund. They are long-term investment funds and should be invested in order to produce regular income over the long-term. Gifts may be given to this fund with the intent that the principle of the funds be maintained and only income from the funds be used as designated or may be given with the intent that the principle and interest may be spent. The intent of the donor will be honored. These funds will be invested in certificates of deposit or very diversified conservative mutual funds with the intent of producing regular income from dividends while preserving the original investment. The council will report the congregation's current investments and bring a plan for the coming year to each annual meeting of the congregation for approval. These funds will be held in brokerage accounts or at a local bank or credit union.

Investment Funds - Other

These funds are funds designated as longer term investments by the Church Council or congregation. They may be invested as determined by the Church Council or congregation. The council will determine the specific investments for long-term investment funds. These funds will be invested in certificates of deposit or very diversified conservative mutual funds with the intent of producing regular income from dividends, preserving the original investment and/or increasing the value of principle. The council will report the congregation's current investments and bring a plan for the coming year to each annual meeting of the congregation for approval. These funds will be held in brokerage accounts or at a local bank or credit union.

Adopted February 4, 2024

2026 Report to Congregation

Immanuel Lutheran Church is in compliance with its Funds Policy. Our Operating Fund is at Black Hills Federal Credit Union. Contingency Fund and Investment Funds are in certificates of deposit at Black Hills Federal Credit Union, brokerage money market accounts at Schwab and Thrivent, and a U.S. Savings Bond. We plan no changes to our investments in 2026.



Immanuel Lutheran Church Women

The Immanuel Lutheran Church Women meet monthly for Bible study and a meeting. We are currently studying the book of Acts in our Bible study.

We hosted Lydia's Tea in April. Thirty-eight women attended the tea centered around the story of Eve.

In December we packed Goodie boxes that were given as a special remembrance at Christmas to 12 people.



2025 Spring Women's Tea hosted by the Immanuel Lutheran Church Women.

Church Women Treasurer's Report

| | | |
|------------------------------------|---------------|--------------------------|
| Balance - December 31, 2024 | | \$4,991.28 |
| Income: | | |
| Coffee Donations | \$1,075.00 | |
| Cards, Napkin and Cookbook Sales | 124.00 | |
| Funerals | 2,000.00 | |
| Lefsa | 90.00 | |
| Other Donations | <u>170.00</u> | |
| Total Income | | <u>\$3,459.00</u> |
| | | \$8,450.28 |
| Expenses: | | |
| Decorations | \$305.86 | |
| Supplies for Tea | 193.64 | |
| Donation to school | 35.05 | |
| Funerals | <u>807.75</u> | |
| | | <u>\$1,342.30</u> |
| Balance - December 31, 2025 | | \$7,107.98 |

Statistical Report

| | Baptized | Confirmed |
|-------------------------------------|------------|------------|
| Membership December 31, 2024 | 187 | 168 |
| Members received: | | |
| By Baptism | 2 | |
| By Transfer | 8 | 8 |
| Baptized Members Confirmed | | |
| Members removed: | | |
| By Death | 4 | 4 |
| By Transfer | 0 | 0 |
| Inactivity / Statistical Adjustment | 1 | 0 |
| Membership December 31, 2025 | 192 | 172 |

| | |
|--|-----------|
| Average Sunday Worship Attendance | 82 |
|--|-----------|

| | |
|---------------------------------------|-----------|
| Average Number of Communicants | 73 |
|---------------------------------------|-----------|

Members Received by Transfer or Affirmation

Justin Denton
Michael & Mary Koch
Jair Larson
Lester & Kristin Nies
Gary & Sandra Smith

Members Removed by Transfer

None

Members of Immanuel Lutheran Church

December 31, 2025

This listing of the current members of Immanuel is printed to provide an ongoing historical record of church members and to provide an opportunity for review. If you note any errors in the membership list, please report them to Pastor David.

* Indicates baptized children who have not been confirmed.

| | | |
|---|---|--|
| Aldren, Jon Heidi | Baumann, Mark Agnes Jessica | Follum, Ray Lynelle |
| Aldren, Ryan Jennifer Levi* Maysa* Tulsi* Rylee* | Besler, Derek Beulke, Arnold Linda Burleson, Bill Chris | Grams, Robert Linda Haiwick, Cody Haiwick, Marlyn Judy |
| Andersen, Sharon | Burleson, Bo | Haiwick, Robert Gina |
| Arehart, David Janelle | Burleson, Chance | Halverson, Corey Meta |
| Arehart, Dylan | Christensen, Claudia | Hemeyer, Gail Midge |
| Arehart, Madalyn | Denton, Justin | Horak, Richard Linda |
| Bader, Orin | Dubbe, Donald | Hunt, Dianne |
| Baer, David James Joanne | Eckhart, Linsey (Sandidge) | Hunt, Ted Dena |
| Baer, David Jeremiah | Ertman, Helen | Iversen, Audri (Swisher) |
| Balo, Guy | Flagstad, Bruce Kathie | Iverson, Elijah |
| Balo, Mona | Flagstad, Kirsten | Iverson, Grace |
| Barker, Randee | Follette, Charles | |
| Bates, Marilyn | Stores, Sharon | |

| | | |
|---|--|--|
| Iverson, Jon Shelley | Nies, Lester Kristin | Rath, Anthony Brenda |
| Johnson, Will John Kylee Weslyn* Jordy* Wriggs* Winnie Jo* | O'Dea, Dale O'Grady, Roger Ellen Olson, Camden* | Rath, Eric Rath, Jason Rath, Tim Rath, Toby Lois |
| Johnson Anderson, Heidi | Olson, Chris | |
| Jorgenson, John Dianna | Olson, Cullen | Reed, Rodney |
| Karas, Kathi | Olson, Kaden | Richards, Grace (Smith) Aaron* |
| Kleven, Douglas Teresa | Olson, Kelton | Ripley, Cyrus Claire Maxine |
| Knutson, Mitchell | Olson, Tammy | |
| Knutson, Todd Carla Amelia Karl | Petersen, David Ardith | Ross, Jim Connie |
| Koch, Michael Mary | Poor, Joan (Knutson) | Rost, Kaylene |
| | Porterfield, Brittan Jennifer Brighton* Thea* | Rost, Kathy |
| Kunz, Dianne | | Rudd, Alvin (Butch) Lois |
| Lange, Donna | Pulling, Alex | Sandidge, Lance Ava* Lillian* Dean* |
| Larson, Jair | Pulling, Chad Jaime | |
| Loll, Brandon Alyssa Holden* Parker* | Pulling, Desirae | Sandidge, Leon Shanna |
| | Pulling, Paul | |
| | Pulling, Peter | Sandidge, LeRoy Linda |
| Miller, Cleo | Pulscher, Darrell Dorothy | Shetler, Cindy |
| Mollman, Julie Mason* Russell* | Quail, Duane Harriet | Shewmake, Rita |
| | | Sleep, Richard Karen |

Smith, Gary
Sandra

Smith, Gavin

Smith, Jordan

Smith, Vaughn
Ginger
Stella*

Sneesby, Jean

Sturgeon, Guyla

Swisher, Mimi

Thompson, Gene
Kyla

Tinklenberg, Ariel (Smith)

Tracy, Mark
Mary

Vasknetz, Steven
Carletta

Vercoe, Carol

Wagner, Kip
Kristi

Wanhannen, David

Wessel, Doug
Ardean

Westberg, Abigail

Westberg, Jamie

Westberg, Jeff
Julie

Westberg, Jody

Westberg, Nathaniel

Westberg, Rylan

Westberg, Tony
Alona

Westberg, William

Westberg, Zach
Krissy

Yuill, Alyssa

Yuill, LaVon

Yuill, Russell

Zambon, Jean

Zwingelberg, Audrey

ASSOCIATE MEMBERS:

Aker, Alan
Heidi

Burgeson, Everett
Marilyn

Olstad, Jeff
Diane

Petik, Kathy

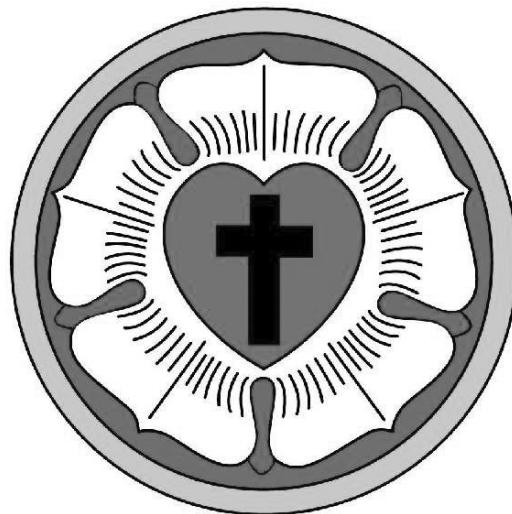
Associate members are persons holding membership in other congregations who wish to retain such membership but desire to participate in the life and mission of this congregation.

| | |
|-----------------------|------------|
| Total Baptized | 192 |
|-----------------------|------------|

| | |
|------------------------|------------|
| Total Confirmed | 172 |
|------------------------|------------|

INACTIVE MEMBERS:

Immanuel also has a list of inactive members for whom we have a continuing pastoral concern.



2026 Nominating Committee Report

2026 Nominating Committee

| | |
|----------------|----------------|
| Marlyn Haiwick | Meta Halverson |
| Gail Hemeyer | Richard Horak |
| Vaughn Smith | Kristi Wagner |

Church Council Members

| | | |
|----------------|-------------------------|----------------|
| Meta Halverson | (First term ends 2026) | |
| Richard Horak | (First term ends 2026) | President |
| Dianne Hunt | (First term ends 2027) | Secretary |
| Mark Tracy | (First term ends 2027) | Vice President |
| Ryan Aldren | (First term ends 2028) | |
| Bob Haiwick | (Second term ends 2028) | |

Treasurer

| | |
|------------|------------------------|
| Mary Tracy | (First term ends 2026) |
|------------|------------------------|

Financial Secretary (appointed by the council)

Ray Follum

Nominee for Treasurer (3-year term)

| | |
|------------|---------------|
| Mary Tracy | (Second term) |
|------------|---------------|

Nominees for Church Council (2 positions - 3-year terms)

| | |
|----------------|---------------|
| Meta Halverson | (Second term) |
| Richard Horak | (Second term) |

Nominee for 2026 NALC Online Convocation (1 voting delegate)

Jair Larson

Nominees for 2027 Nominating Committee (6 positions)

| | |
|-------------|----------------------------------|
| Dianne Hunt | (Outgoing Church Council Member) |
| Mark Tracy | (Outgoing Church Council Member) |
| Bob Haiwick | |
| Jon Iverson | |
| Eric Rath | |

Note: Nominating Committee members cannot be reelected.

Ratification of Amendments to the NALC Constitution

The 2025 NALC Mission Convocation approved three sets of amendments to the Constitution of the North American Lutheran Church. Our congregation will be voting on whether to ratify these amendments at our annual meeting.

One of the principles that has been important to the North American Lutheran Church for its entire history is that congregations have the right to vote on any amendments to the NALC Constitution and any teaching statements of the NALC.

This process is a part of the commitment that the NALC has made to its congregations and that NALC congregations make to the other congregations in the NALC — that they will be involved in any significant decisions made by our church. Your role in this process is essential to our life together as a church body both in this approval process and in highlighting that all congregations have a say in the governing of the NALC.

There are three groups of amendments that will be considered by our congregation. The complete text of the amendments is available at www.thenalc.org or on the table in the library social room.

Pastor David was on the task force that drafted the amendments and recommends that Immanuel vote to ratify them.

Amendment Group 1 – Bylaws and Clarifications

This set of amendments moves some language from the Constitution to Bylaws. These amendments also clarify some things in the constitution and correct some errors.

Amendment Group 2 – North American Lutheran Seminary

This set of amendments adds a new Article on the North American Lutheran Seminary to the constitution.

Amendment Group 3 – Legal and Financial Matters

This set of amendments changes the name of the current Article 16 to “Legal and Financial Matters.” It also adds constitution text and bylaws related to financial and legal matters.

