

ANNUAL REPORT

2022



**FIRST PRESBYTERIAN
CHURCH**

**MT. PLEASANT, MICHIGAN
ANNUAL MEETING FEBRUARY 12, 2023**

*The Annual Meeting
of
The Congregation and Corporation
of
The First Presbyterian Church
Mt. Pleasant, Michigan
February 12, 2023*

FIRST PRESBYTERIAN CHURCH STAFF 2022

Rev. Andrew Leigh Miller	Pastor
Mary Jo Cox	Director of Worship & Arts
Mark Cox	Handbell Director
Eric Jarman	Administrative Assistant
John Loubert	Sexton
Mackenzie Guenin	Childcare
David Stevens	Church Treasurer
Doug Lapp	Clerk of Session
Peter Loubert & Kim Lapp	Volunteer Bookkeepers

FIRST PRESBYTERIAN CHURCH
2022 ANNUAL REPORT
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Annual Report
Rev. Andrew L. Miller, Pastor
2022

Some of the Highlights from 2022

First Presbyterian Church (FPC) lives into its mission statement, “Opening Doors, Living God’s Word,” by not only looking inward, but outward. FPC continues to grow in faith and discipleship.

- Hosted the Isabella County Restoration House Rotating Homeless Shelter twice (in partnership with the Church of Jesus Christ of Latter-day Saints), in which 30 to 35 guests were served each night
- Paid for a food truck for the Pantry
- Collected famine hygiene products for The CareStore for Christmas
- Collected and made 32 food bags for the ICDC for Christmas
- Opened our doors to an AA group and MMI
- Worshiped on the front lawn three times
- Officiated two funerals
- Officiated one baptism
- Welcomed five new members including one from the Confirmation Class
- I continue to serve on the Board of Community Compassion Network
- I began to serve on the Pardee Cancer Treatment Fund of Mount Pleasant Board
- I continue to serve on the Presbytery Personnel Team as the Moderator and a member of the Council of the Presbytery of Lake Huron
- I continue to discern what the church might be and look like Post-Covid-19
- Continue in-person and virtual worship options
- I along with the church finally had our time of Renewal/Sabbatical after postponing it two times due to Covid-19!

2023 TERMS OF CALL
ANDREW L. MILLER
FIRST PRESBYTERIAN CHURCH MT. PLEASANT MI
LAKE HURON PRESBYTERY
January 1, 2023 to December 31, 2023
January 8, 2023

Compensation:

Salary in the sum of \$ 41,546.23 a year in equal regular payments

Housing Allowance \$ 24,100.00 a year in equal regular payments

SECA \$ 5,021.91 equal to 50% of the SECA liability

Benefits:

Board of Pensions \$ 29,566.97

In addition we will provide:

403B (or similar) \$ 7,610.00

Dental \$ 1,609.08

Life Insurance \$ \$790

Vision Insurance \$ 157.44

Vacation of 28 days (4 Weeks) (including same number of Sundays)
(Time Period)

Study Leave of 14 days (2 Weeks) (including same number of Sundays)
(Time Period)

Retreat Days of 4 Days (No Sundays)
(Time Period)

Required Minimums are four (4) weeks vacation and two (2) weeks study leave.

Reimbursable Expenses

Professional Development \$ 2,700

Church Business Expenses \$ 700

Mileage for Church-related Business Travel \$ 1,200

First Presbyterian Church, Mt. Pleasant, Michigan Minutes

Annual Congregational and Corporate Meeting

Sunday, 13 February 2022

The annual meeting of the congregation and corporation was held both in person and on ZOOM. It followed the worship service. The meeting was opened at 11:30 with prayer. A quorum was declared present.

It was **moved (Mark Cox), seconded (Bob Berryman), and carried** to accept minutes as presented from the 2021 Annual Congregational Meeting of 31 January 2021 and the Special Congregational Meeting of 11 July 2021 to elect the slate of church officers.

It was **moved (Paul Klunzinger), seconded (John Monahan), and carried** to receive the 2021 Annual Report.

It was **moved (Mary Lu Yardley), seconded (Rick Theunissen), and carried** to have David Stevens, treasurer, moderate the discussion regarding the pastor's terms of call. Andrew Miller and his family were excused.

It was **moved (Mary Lu Yardley), seconded (Allan Riggs), and carried** to accept the 2022 terms of call (page 2 of annual report).

2022 Terms of Call for Rev. Andrew L. Miller:

Compensation:

- Salary in the sum of \$38,434.47 a year, in equal regular payments
- Housing allowance of \$24,100.00 a year, in equal regular payments
- SECA allowance equal to 50% of your SECA liability (expected to be approx. \$4979.46)

Benefits:

- Board of Pensions: \$25,972.70
- Family dental insurance through The Board of Pensions of the Presbyterian Church (U.S.A.) (expected to be approximately \$1609.08)
- Life Insurance: \$790

- Vision Insurance: \$157.44
- 403B Contributions of \$5,106 per year, in equal regular payments
- Paid Vacation of 28 days (4 weeks), including 4 Sundays.
- Paid Study Leave of 14 days (2 weeks), including 2 Sundays.
- Retreat Days of 4 days not to include Sundays
- Paid Sick Leave according to the same schedule provided for church employees in the Employee Handbook of the church.

Reimbursable Expenses:

- Professional Development (including study leave, professional travel, professional publications or similar expenses for professional development) of \$2700/year.
- Mileage for Church-related travel (including visitation to church members, travel to presbytery meetings or similar expenses for the benefit of the church) of \$1200/year.
- Church Business Expenses (to carry out the mission of the church) of \$700/year.

Andrew Miller returned to the congregational meeting.

Sabbatical Update: Andrew's sabbatical will move forward as planned (March 14, 2022 to June 12, 2022). Andrew asked for help in the church office in his absence with things like bringing in mail from the mailbox and other office-related tasks. A notebook of instructions will be kept in the Church office for needs for pastoral care. Andrew also announced that in his absence, Jeff Ellis has volunteered to be the contact person on issues related to the church building. He also announced that our Seminary Intern, Nathaniel Asperger, along with Mary Jo Cox will make sure all worship related tasks are covered. Andrew then outlined what he will do on his trip.

The 2022 budget was presented by Pastor Andrew. Approval was **moved (John Monahan), seconded (Paul Klunzinger) and carried** to endorse the 2022 budget.

The Annual Meeting of the Congregation was adjourned and the Corporate Meeting called to order by David Stevens.

It was **moved (Amy Madsen), seconded (Marge Havens), and carried** for the corporation to accept minutes as presented from the 2021 Annual Congregational Meeting of 31 January 2021.

The slate of 2022 Corporate Officers was **moved (Allan Riggs), seconded (Paul Klunzinger), and carried.**

Megan Goodwin

Tom Miles

Mary Lu Yardley

John Monahan

Paul Klunzinger

Marge Havens

Doug Lapp

David Stevens

Jeff Ellis

Barb Grajek

Tim Fitzgerald

Lane Demas

Liam Cox

Motion to adjourn was made by Amy Madsen and the meeting was closed with a benediction and adjourned at 11:45am.

Respectfully submitted,

Doug Lapp, Clerk of Session

2022 Annual Statistical Report of the Clerk

Active members as of December 31, 2021	153
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Gains

Affirmation	1
Reaffirmation of Faith	2
Certificate	1
Total Gains	4

Losses

Deaths	3
Total Losses	3

Total Active Members as of December 31, 2022

Female	89
Males	65
Total Members	154

Baptisms	1
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2022 Deaths in our Congregation

Bruce Kent	October 3, 2022
Bob Berryman	November 9, 2022
Margaret Crapo	September 2, 2020 (found out in 2022)

Baptisms

Emerson Louise Myler	October 9, 2022
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THE NECROLOGY REPORT

We are grateful for the devotion and service of members whose earthly tasks have been completed and who have joined the Church Triumphant during the past year.

We recall with love their work and worship, and we cherish our memory of them.

A Prayer in Remembrance

Everlasting God, creator of all living things, in our mortality we are born to this earth and live and breathe with other humankind. When our mortality ceases, we take our place in the Church Triumphant with those who have entered before us.

"With believers in every time and place, we rejoice that nothing in life or in death can separate us from the love of God in Christ Jesus our Lord."

Almighty God, You have joined us together in one communion and fellowship in the mystical body of Your Son, Christ our Lord. In this hour we pause in gratitude as we remember those loved ones in our church family, who by life and deed remained faithful in service to our Lord Jesus Christ. We especially want to remember these named persons who in this past year have entered the Church Triumphant. We give thanks for the lives of these departed saints and the blessings they shared with us.

We offer this prayer through Jesus Christ our Lord, who with You and the Holy Spirit lives and reigns, one God, in glory everlasting. Amen.

From A Brief Statement of Faith - Presbyterian Church (U.S.A.)

2022 Deaths in our Church Membership

Bruce Kent, October 3, 2022

Bob Berryman, November 9, 2022

Margaret Crapo, September 2, 2020 (found out in 2022)

A Moment of Silence

Nominating Team Report
June 2022
2025 Nominations

Elders:

Megan Goodwin
Dee Kohrman
Norma Richardson

Deacons:

Nancy Wilson
Sue Courington
Gayla Seiter

2023 Nominating Team

Emma Wilson
Sheri Loubert
Carolyn Monahan
2 Elders from the Session

2022 Annual Report – Worship and Music Team

Team Members: Allan Riggs, Andrew Miller, Minister, Liam Cox, Mary Jo Cox, Wilson Gyasi, and David Stevens.

Worship and Music oversees our church's music programs and worship services. Included are the bell choir, chancel choir, communion, baptisms, ushers and acolytes, baptisms, weddings, and funerals.

- We were able to have a full chancel choir for the first time since Covid-19
- The bell choir is still has not returned since the beginning of the pandemic
- We worshipped 3 times on the Front Lawn
- In-person attendance continues to fluctuate in this time of post-covid
- We continue to provide a livestream option for worship services
- There were 6 Gil and Elinor Rau Scholars

Respectfully submitted,

Worship and Music Team

Isabella Child Development Center

Annual Report January 2023

We currently have 33 children enrolled in preschool. Eighteen attend our morning 4-year-old program, and 15 attend the afternoon 3-year-old program. All families qualify based on our income guidelines.

Funding for the preschool comes from the state Great Start Readiness Program grant and ICDC The Thrift Shop. We also receive a great deal of support from First Presbyterian Church. So, thank you! Our families were very appreciative of the food bags given to them at Christmas.

Our curriculum is HighScope Preschool Curriculum. It supports children's development and learning in math, literacy, science, social studies, and the arts as well as social-emotional development. Children participate in a variety of activities in large and small groups and individually. We play outside daily.

Our children this year are particularly interested in music. We have instruments available for them daily. If you are in our hall during a school day, you are likely to hear them playing music. They also enjoy using Legos, blocks and art materials including recycled materials. A favorite activity of both groups is being able to play outside.

Current teaching staff includes Joyce Neyer, lead teacher/director and Kelli Artibee, associate teacher, and Krystal Martin, classroom aide.

Our current ICDC Board Members are Holly Hoffman (Chair), Megan Goodwin (ICDC Treasurer), Mickey Claus (Secretary), Denise Isenbarger (Thrift Shop Treasurer), Pam Hansen, Karen Lee, Megan Moreno, Sandy Warriner, and Nelson Wright (Parent Rep.).

Discipleship and Spiritual Formation Team 2022 Annual Report

Team Members: Doug Lapp, Bob Berryman, Megan Goodwin, Martha Riggs

Children and Worship – Our multi-age program for preschool through 5th grade continued throughout 2022 with a short break during the summer months. Children start in the sanctuary and then move down to the Children's Worship Center to continue their learning. Children and Worship includes a story presented by the Storyteller and then some individual worktime for reflection and extension on the stories being learned. On Communion Sunday (typically, the 1st Sunday of the month) children remain in the sanctuary with their families. Doug Lapp, Lane Demas, Wilson Gyasi, Marth Miller and Megan Goodwin lead the Children and Worship program with one serving as the Storyteller and another serving as a Greeter each week. Families continued to have the option to join worship via the FPC web page and through Facebook.

Confirmation - One youth, Connor Lowe, continued his confirmation work and joined the church in late 2022.

Adult Bible Study – The Adult Bible Study group continued their weekly meeting, on Sundays, in the parlor.

Workshops - Andrew Miller led two workshops for interested participants: The End-of-Life workshop involved about 25 attendees; and Being Presbyterian was a 6-week program with approximately 20 participants.

Family Connections - Devotional and activity calendars (Thanksgiving, Advent, and Lent) were made available to families and other church members several times throughout the year to celebrate the church seasons

Nursery - After a two-year hiatus due to the pandemic we were able to reopen the Nursery on Sunday mornings to provide a safe and caring space for our youngest members (typically infant – 3 years) during worship. Mackenzie Guenin meets children in the Sanctuary and leads children (and parents) to the nursery where she provides care until parents return following worship.

Respectfully submitted,

Megan Goodwin

Presbyterian Women

Annual Report

With a lightening of the restrictions due to the COVID pandemic, PW was able to resume some of our normal activities. However, the Ash Wednesday soup supper was still take-out. The Rummage Sale was held as usual with a nice return being given to local charities. The Birthday Offering in May and the Thank Offering in September were also successful with the proceeds being forwarded to Lake Huron Presbytery. The members also continued with a regular Bible study.

Members of the PW committee are;

Nancy Enders

Linda Rose

Lois Miller

Gayla Seiter

Nancy Miller

Linnet Stevens

Carolyn Monahan

Nancy Wilson

PW of FIRST PRESBYTERIAN CHURCH of MT PLEASANT
Financial Statements

Income Statement

Balance 01/01/2022	\$ 273.71	
Receipts:		
Rummage Sale	\$1,635.10	
Birthday Offering	\$288.10	
Thank Offering	\$450.00	
Least Coin	\$15.23	
Weddings/Funerals	\$400.00	
Circles	\$115.00	
Misc	\$200.00	
Interest on Savings	\$0.03	
Total Receipts:	\$3,103.46	
Expenses/Disbursements:		
Local Mission*	\$ 1,363.10	*Isab Soup Kitchen
PresbyteryPW-Mission Pledge	\$132.00	*RISE
Birthday Offering	\$288.10	
Thank Offering	\$450.00	
Least Coin	\$15.13	
Magazines (These Days)	\$44.00	
Weddings/Funerals	\$273.33	
Total Expenses/Disbursements:	\$ 2,565.66	
Balance 12/31/22	\$ 811.51	

Balance Sheet as of December 31, 2022

Assets:		
Checking	\$811.51	
Total Assets		\$811.51
Liabilities:		
Liabilities-Least Coin	\$0.10	
Total Liabilities		\$0.10
PW Equity:		
Total Equity		\$811.41

FIRST PRESBYTERIAN CHURCH

BOARD OF DEACONS

ANNUAL REPORT 2022

MISSION: It is the duty of deacons, first of all, to minister to those who are in need, to the sick, to the friendless, and to any who may be in distress both within and beyond the community of faith. They shall assume such other duties as may be delegated to them from time to time by the session.

Members: **2022:** Barb Lindley (2nd term), Karen Hutslar (2nd term), Nancy Wilson (1st term), Sue Courington (1st term); **2023:** Eric Jarman (2nd term), Sandy Thompson (2nd term), Linnet Stevens (1st term), Landis Anderson (1st term); **2024:** Cyndy Abbott (2nd term), Allan Riggs (2nd term), Sheri Loubert (2nd term)

Our activities related to caring for our congregation with fellowship, hospitality, care and nurture were as follows:

- Worked with ICRH to assist with hosting the rotating homeless shelter for two weeks.
- Called and visited with homebound members every month.
- Resumed coordinating Lemonade on the Lawn in the summer and weekly coffee hours in the fall.
- Hosted a Welcome Home lunch for Andrew Miller when he returned from sabbatical.
- Hosted a Farewell and Thank You party for Nathaniel Asperger, the intern covering for Andrew's sabbatical.
- Assisted the Scheides in hosting the shrimp boil in August.
- Assisted with Rally Day lunch in September.
- Deacons hosted all the coffee hours in December.
- Assisted with the Harvest Dinner.
- Assisted with Christmas Outreach by sorting and distributing donated hats, mittens and gloves to the community.
- Assisted with decorating the church for Christmas.
- Hosted Christmas Caroling event in December.
- Continued to provide Fair Trade coffee for coffee hours and other events.

The Deacons want to express their thanks to all members of the congregation who helped and supported us in our efforts this past year. We extend a special thanks to Carolyn Monahan for writing and sharing service summaries to members throughout the year. I would like to extend my personal thank you to all of the Deacons for their dedication, care, and support this past year.

Respectfully Submitted by,

Sheri Loubert

Deacon Moderator

**FIRST PRESBYTERIAN CHURCH
BOARD OF DEACONS
Fellowship and Other Restricted Funds**

Balances as of December 31, 2022

Deacons Restricted/Reserve Accounts

2153000 - Fellowship Fundraising Balance	\$2,637.42
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2253001 - Food Ministry Balance	\$2,143.65
(Funds reserved specifically for food programs)	

Total Restricted/Reserve Accounts Balance	\$4,781.07
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**First Presbyterian Church
Personnel Team
Annual Report for 2022**

Team Members include Tom Miles, Tim Fitzgerald, Mary Lu Yardley, and Pastor Andrew Miller (ex-officio member).

We said, “goodbye” to Nick Baker our Technology person as he joined the Navy. We welcomed Mackenzie Guenin as our childcare provider.

We had annual reviews with each of the staff members in November.

We are thankful for God’s abiding presence through the employment of the following people at our church:

- ❖ Reverend Andrew Miller - Pastor
- ❖ Dr. Mary Jo Cox - Coordinator of Worship & the Arts/Keyboardist
- ❖ Eric Jarman - Administrative Assistant
- ❖ John Loubert - Sexton
- ❖ Mark Cox – Handbell Director
- ❖ Mackenzie Guenin – Childcare Provider
- ❖ David Stevens – Treasurer
- ❖ Doug Lapp - Clerk
- ❖ Volunteer Bookkeepers- Peter Loubert and Kim Lapp

Respectfully submitted,

Personnel Team

**Outreach, Social Justice and Peacemaking
First Presbyterian Church
Mt. Pleasant, MI
Annual Report 2022**

The Outreach, Social Justice and Peacemaking (OSJP) Team promotes the congregational participation in local, regional and international matters of justice and peace, seeking to speak for and uphold the marginalized.

2022 Activities Included:

The Care Store	Nutrition Club
Food Pantry	Pull Tabs for Ronald McDonald House
Gas Cards	Isabella County Restoration House
Infant Pantry	Strickler Non-Profit Center
Special Offerings	Christmas Outreach
United Way Stuff the Bus	Noisy Offering
Clothing INC.	Souper Bowl of Care

Collect Returnable Cans and Bottles
Lunch and Cards for Vowles Elementary Teachers and Staff
Christmas Food Bags for Isabella Child Development Center

The Team expects to continue these activities plus more in 2023.

Respectfully submitted,
OSJP TEAM

ANNUAL REPORT 2022
COLUMBARIUM AND MEMORIAL GARDEN REPORT
FIRST PRESBYTERIAN CHURCH
MOUNT PLEASANT MI

Committee members: Reverend Andrew Miller, Jim Bidwell, Kim Lapp, Carolyn Monahan, Mary Nichol and Wendy Shugert

Beginning Balance:	2,250.71
Ending Balance:	2,078.25

The Columbarium pamphlets were updated and printed.

Much appreciation to Kim Lapp once again for keeping the memorial gardens beautiful. Thank you to Mary Nichol for decorating the columbarium area for the Christmas season.

Respectfully submitted,

Wendy Shugert

Stewardship and Finance Team

2022 Annual Report

The Stewardship and Finance Team for 2022 consisted of Treasurer, David Stevens, Chair, Mary Lu Yardley, Kim Lapp, Tom Miles, Pete Loubert, Paul Klunzinger, and Pastor, Andrew Miller. Thank you all for your participation.

Pledges for 2023 as of 12/30/22 are \$218,760, this is a decline from the previous year of (\$3,248). Non-pledge offerings are anticipated to be \$15,000. Total Income is expected to be \$235,260. Total expenses are budgeted at \$254,908.19.

The volunteer bookkeepers were, Pete Loubert and Kim Lapp and we thank them for their work.

An annual review of the financial statements for FPC for the calendar year 2021 was conducted by John Serlock on January 20, 2022.

Viewing of Sunday services, sharing God's word, continues to provide growth of increased on-line contributions from pledges and non-members.

We truly thank the congregation for their continued generous financial support. To those who increased or sustained your pledge we are especially grateful. Please keep us in your prayers so that we may be careful stewards of your money.

Prayerfully yours,

Mary Lu Yardley
Chair, Stewardship and Finance Team

First Presbyterian Church
Sabbatical Team Report
2022 Annual Report

The sabbatical for Andrew Miller was completed as planned in 2022. By all measures, it was a successful endeavor for Pastor Miller and for the congregation.

A final report, will be prepared by the Sabbatical Team for submission to the Lilly Foundation in 2023.

Sabbatical Team Members:

Megan Goodwin, Peter Loubert, Tom Miles, Andrew Miller, Carolyn Monahan, Allan Riggs and
Sallie Scheide

January 30, 2023

First Presbyterian Church
1250 Watson Road
Mt. Pleasant, Michigan 48858

RE: 2022 Year End Financial Statement Review

To the Members of First Presbyterian Church

I have reviewed the financial statements of First Presbyterian Church which comprise of the Balance Sheet as of December 31, 2022 and the Income and Expense statement for the year then ended.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these statements that give a true and fair view of the financial position and performance of First Presbyterian Church in accordance with Accounting Standards.

Auditor's Responsibility

My responsibility is to express an opinion of these financial statements based upon my review. The review included such tests of the evidence in support of the amounts disclosed on the statements, as I felt necessary. In addition to the financial statements, the review included bank records, payroll records, and transition registers for receipts and disbursements. I also corresponded with Peter Loubert, Kim Lapp and David Stevens about matters which needed further clarification or explanation.

Opinion

Based upon my review, it is my opinion that the financial statements of First Presbyterian Church accurately represent the Assets and Liabilities and the Income and Expenses for the year ended December 31, 2022.



John Sherlock
Retired Accountant

First Presbyterian Church

Income/Expense Report

January through December 2022

	Jan - Dec 22	Budget
Ordinary Income/Expense		
Income		
Offerings		
1013210 · Current Year Pledges	222,142.37	222,008.00
1013220 · Prior Year Pledges	300.00	500.00
1013230 · Non-Pledge Contributions	20,620.20	6,000.00
1013240 · Loose Offering	490.20	5,000.00
Total Offerings	243,552.77	233,508.00
Misc. Income		
1013201 · Initial Offering Envelopes	130.00	291.67
1013300 · Misc Income	0.00	
1013301 · Interest Checking	51.92	50.00
1013302 · Interest Gold	165.22	100.00
1013303 · Interest - Online Contributions	19.34	0.00
1013304 · Online Processing Fee Offset	149.33	0.00
1013306 · Per Capita Payment	3,547.16	3,000.00
1013307 · Riverside Energy	1,805.31	350.00
1013309 · Building Rent/Use Fees	424.50	1,000.00
1013311 · Interest PCUSA ILP	618.37	800.00
Total Misc. Income	6,911.15	5,591.67
Total Income	250,463.92	239,099.67
Gross Profit	250,463.92	239,099.67
Expense		
66900 · Reconciliation Discrepancies	0.00	
Minister		
1115005 · SECA Allowance	8,331.58	4,979.46
Effective Salary		
1115001 · Salary	38,434.56	38,434.47
1115003 · Housing Allowance	24,099.96	24,100.00
1115016 · 403 B Contributions	5,106.00	5,106.00
Insurance		
1115014 · Family Dental	1,609.08	1,609.08
1115015 · Life Insurance	792.74	790.00
1115002 · Vision	157.44	157.44
Total Insurance	2,559.26	2,556.52
Total Effective Salary	70,199.78	70,196.99
Professional Expenses		
1115019 · Church-Related Travel	700.19	1,200.00
1115017 · Professional Development	2,700.00	2,700.00
1115018 · Head of Staff Business Expense	318.55	700.00
Total Professional Expenses	3,718.74	4,600.00
PCUSA Board of Pension Benefits		
1115011 · Major Medical	18,953.16	18,953.00
1115012 · Death & Disability	702.00	701.97
1115013 · Retirement Pension	5,966.76	5,966.74
1115020 · Temporary Disability Plan	347.74	350.99
Total PCUSA Board of Pension Benefits	25,969.66	25,972.70
Total Minister	108,219.76	105,749.15

First Presbyterian Church

Income/Expense Report

January through December 2022

	Jan - Dec 22	Budget
Administrative Team		
1014201 · Secretary	5,647.50	4,680.00
1014211 · Office Finance Supplies	1,503.57	2,000.00
1014212 · Reference Materials	0.00	300.00
1014216 · Internet Exp	875.76	900.00
1014221 · Annual Report State of MI	20.00	20.00
1014222 · Photocopying	1,563.63	1,350.00
1014224 · Postage	190.36	400.00
1014230 · Telephone	959.76	960.00
1014231 · Session	244.93	200.00
Total Administrative Team	11,005.51	10,810.00
Finance Team		
1014511 · Pledge Envelopes	0.00	100.00
1017000 · Payroll Taxes	4,986.65	5,000.00
1017010 · Database Programming	1,325.88	720.00
Total Finance Team	6,312.53	5,820.00
Stewardship Team		
1014521 · Stewardship & Bank Fee Expenses	0.00	250.00
Total Stewardship Team	0.00	250.00
Worship and Music Team		
1014229 · Co-Ordinator Worship.The Arts	27,998.16	27,998.23
1014319 · Instrument Maintenance	2,073.60	2,000.00
1014308 · Pulpit Supply	150.00	900.00
1014309 · Supply Organist	750.00	600.00
1014311 · New Music	98.07	100.00
1014313 · Handbell Director	0.00	1,000.00
1014323 · Acolytes	0.00	25.00
1014324 · Sanctuary Supplies	259.45	150.00
1014326 · Communion	199.94	280.00
1014709 · Baptism	0.00	75.00
Total Worship and Music Team	31,529.22	33,128.23
House and Grounds Team		
1014429 · Lawn Care	1,125.00	
1014428 · Contract Custodial Services	985.75	
1014401 · Custodian-Regular Salary	18,593.20	28,623.04
1014405 · Mileage	171.23	200.00
1014410 · Supplies	946.87	1,100.00
1014411 · Maintenance & Repairs	15,715.11	5,000.00
1014415 · Utilities		
1014416 · Natural Gas	10,174.69	8,300.00
1014417 · Electric	5,655.93	6,300.00
1014418 · Trash Service	851.50	830.00
1014419 · Water/Sewer	2,390.56	2,000.00
Total 1014415 · Utilities	19,072.68	17,430.00
1014421 · Insurance	10,325.00	9,600.00
1014425 · Snow Removal	1,325.00	2,000.00
Total House and Grounds Team	68,259.84	63,953.04
Outreach/SJP Team		
1014921 · General Assembly-Mission	597.00	597.00
1014923 · Presbytery-Mission	1,463.00	1,463.00
1014924 · Per Capita	4,379.00	4,379.00
Total Outreach/SJP Team	6,439.00	6,439.00

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02/06/23

Cash Basis

First Presbyterian Church

Income/Expense Report

January through December 2022

	Jan - Dec 22	Budget
Technology Team		
1014100 · Youth Tech Team Leader	500.00	1,040.00
1014101 · Maintenance and Supplies	0.00	200.00
1014103 · Computer	0.00	1,000.00
1014104 · Online Communication and Media	220.44	480.00
1014314 · Copyright Blanket	773.10	800.00
Total Technology Team	1,493.54	3,520.00
Spiritual Formation Team		
1014711 · Curriculum	0.00	50.00
1014712 · Supplies	0.00	75.00
1014722 · Promotion	199.09	100.00
1014731 · Spec Prjct Discplshp Building	0.00	500.00
1014739 · Child Care Provider	220.00	810.00
1015037 · MS Confirmation	0.00	75.00
Total Spiritual Formation Team	419.09	1,610.00
Evangelism & Communication Team		
1014822 · Evangelism Activities	0.00	150.00
1014824 · Communication & Advertising	216.00	200.00
Total Evangelism & Communication Team	216.00	350.00
Total Expense	233,894.49	231,629.42
Net Ordinary Income	16,569.43	7,470.25
Net Income	16,569.43	7,470.25

First Presbyterian Church

Balance Sheet

As of December 31, 2022

	Dec 31, 22
ASSETS	
Current Assets	
Checking/Savings	
1011500 · IB&T Checking Account	75,648.77
1011510 · Petty Cash	50.00
1011515 · IB&T Savings Account	108,827.84
Total Checking/Savings	184,526.61
Other Current Assets	
1011800 · Presbyterian Investment & Loan	97,055.35
Total Other Current Assets	97,055.35
Total Current Assets	281,581.96
TOTAL ASSETS	281,581.96
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
1012120 · FICA Taxes Payable	1,040.20
1012140 · State Taxes Payable	811.23
1012160 · Cash Clearing	1,385.19
1012170 · Pledges Paid in Advance	10,000.00
Total Other Current Liabilities	13,236.62
Total Current Liabilities	13,236.62
Long Term Liabilities	
Prof Dev / Sabbatical Reserve	6,127.41
Restricted/Reserve Accounts	
Lilly Foundation Grant	
Pastoral Expenses	
Travel Expenses	
2263111 · Airfare	1,608.02
2263112 · Automobile	182.97
2263113 · Ground Transportation	646.69
Total Travel Expenses	2,437.68
2263120 · Meals and Lodging	847.91
2263140 · Books	53.00
2263150 · Telephone	-108.00
2263170 · Equipment and Supplies	-261.07
2263180 · Other	935.90
2263200 · Estimated Tax Liability	-2,581.63
Total Pastoral Expenses	1,323.79
Congregational Expenses	
Pulpit Supply / Staff	
2263311 · Honoraria	-2,780.01
2263312 · Travel and Lodging	1,908.49
2263313 · Benefits	2,000.00
Total Pulpit Supply / Staff	1,128.48
2263320 · Congregational Events	734.41
2263330 · Congregational Activities	-49.30
2263340 · Other	-3,766.00
Total Congregational Expenses	-1,952.41
Total Lilly Foundation Grant	-628.62

First Presbyterian Church

Balance Sheet

As of December 31, 2022

	Dec 31, 22
Columbarium	
2293000 · Columbarium Memorial Garden	2,078.25
Total Columbarium	2,078.25
Evangelism & Communication Team	
2281000 · Apparel	5.00
Total Evangelism & Communication Team	5.00
Spiritual Formation Team	
2063000 · Youth Special Projects	2,655.92
2067000 · CE Mission Projects	76.97
2067078 · Children's Offering	32.00
2069000 · J-Walker	
2069001 · SpringHill	271.00
2069002 · J- Walker Activites & Events	453.59
Total 2069000 · J-Walker	724.59
2163000 · Library	105.00
2202000 · Camp Conference	11.00
2208003 · Family Ministry Grant	
2208004 · Seasonal Activities	500.00
2208003 · Family Ministry Grant - Other	79.86
Total 2208003 · Family Ministry Grant	579.86
2211063 · Children In Worship	241.55
2213000 · Campus Ministries (Presbytery)	26.06
2213004 · UKIRK/College Ministry	39.38
2214609 · Children and Youth Scholarships	870.00
2303000 · Church School	65.02
Total Spiritual Formation Team	5,427.35
House and Grounds Team	
2103000 · Church Sign	1,127.44
2403000 · Building Renovation	100.00
2404920 · Oven Fund	5,480.90
2407000 · Roof Maintenance	20,000.00
2406000 · Parking Lot Maintenance	10,600.00
2417000 · General Operations	27.39
House and Grounds Team - Other	440.02
Total House and Grounds Team	37,775.75
Memorial	
2083000 · Memorial	2,269.46
Total Memorial	2,269.46
Outreach & SJP Team	
2142001 · Care Store	520.00
2133050 · Community Garden	427.83
2134677 · Surplus Tithe Local Missions	1,729.22
2013315 · Souper Bowl	544.83
2024000 · Christmas Joy Offering	807.50
2033000 · Peacemaking	848.40
2043518 · Nutrition Club Noisy Offering	122.12
2053000 · Equal Exchange Coffee Fund	290.24
2125017 · Summer Lunch Program	3,275.00
2134678 · Cap Camp Tithe Local Missions	70.00
2143000 · CCN Food Pantry / Food Truck	3,130.00
2143079 · Homeless Shelter	538.25
2134679 · Local Missions	1,107.35
2150000 · SERV	116.42

First Presbyterian Church

Balance Sheet

As of December 31, 2022

	Dec 31, 22
2313000 · Pentecost	563.60
2345410 · Communion	18.51
Total Outreach & SJP Team	14,109.27
Worship & Music Team	
2093000 · Organ	3,999.80
2093010 · Flower Fund	532.61
2113000 · Gil and Elinor Rau Scholarship	1,817.99
2203000 · Music Instr Maintenance	5,021.20
2203414 · Classics @ The Presby	5,527.90
2271219 · Music Memorial	5,160.04
2283000 · Music Dir Special Projects	585.93
2323000 · Handbells	1,480.49
2093021 · Easter Flowers	72.00
2093020 · Christmas Poinsettia	85.00
Total Worship & Music Team	24,282.96
2073000 · Technology Team	
2073001 · Youth Tech Leader-Multimedia	850.00
2073000 · Technology Team - Other	1,318.33
Total 2073000 · Technology Team	2,168.33
2193000 · Scholarship Fund	2,995.24
2233000 · Seminary Students	1,686.89
2253000 · Deacons	
2253001 · 2253001 - Food Ministry	2,143.65
2153000 · Fellowship Fundraising	2,637.42
Total 2253000 · Deacons	4,781.07
Presbyterian Women	
2250000 · PW General Fund	682.84
2251000 · PW - Rummage Sale	2.00
2255000 · PW Funeral Lunches	126.67
Total Presbyterian Women	811.51
Total Restricted/Reserve Accounts	97,762.46
Total Long Term Liabilities	103,889.87
Total Liabilities	117,126.49
Equity	
General Fund	147,886.04
Net Income	16,569.43
Total Equity	164,455.47
TOTAL LIABILITIES & EQUITY	281,581.96

First Presbyterian Church Mt Pleasant

Annual Budget for 2023

	Jan - Dec 23
Ordinary Income/Expense	
Income	
Offerings	
1013210 · Current Year Pledges	218,760.00
1013220 · Prior Year Pledges	500.00
1013230 · Non-Pledge Contributions	15,000.00
1013240 · Loose Offering	1,000.00
Total Offerings	235,260.00
Misc. Income	
1013201 · Initial Offering Envelopes	150.00
1013301 · Interest Checking	50.00
1013302 · Interest Gold	100.00
1013303 · Interest - Online Contributions	20.00
1013330 · MPACF Earnings	1,000.00
1013304 · Online Processing Fee Offset	155.00
1013306 · Per Capita Payment	3,000.00
1013307 · Riverside Energy	350.00
1013309 · Building Rent/Use Fees	1,000.00
1013311 · Interest PCUSA ILP	800.00
Total Misc. Income	6,625.00
Total Income	241,885.00
Gross Profit	241,885.00
Expense	
Minister	
1115005 · SECA Allowance	5,021.94
Effective Salary	
1115001 · Salary	41,546.23
1115003 · Housing Allowance	24,100.00
1115016 · 403 B Contributions	7,610.00
Insurance	
1115014 · Family Dental	1,609.08
1115015 · Life Insurance	790.00
1115002 · Vision	157.44
Total Insurance	2,556.52
Total Effective Salary	75,812.75
Professional Expenses	
1115019 · Church-Related Travel	1,200.00
1115017 · Professional Development	2,700.00
1115018 · Head of Staff Business Expense	700.00
Total Professional Expenses	4,600.00
PCUSA Board of Pension Benefits	
1115011 · Major Medical	21,985.70
1115012 · Death & Disability	758.13
1115013 · Retirement Pension	6,444.08
1115020 · Temporary Disability Plan	379.06
Total PCUSA Board of Pension Benefits	29,566.97
Total Minister	115,001.66

First Presbyterian Church Mt Pleasant

Annual Budget for 2023

	Jan - Dec 23
Administrative Team	
1014201 · Secretary	6,739.20
1014211 · Office Finance Supplies	1,500.00
1014212 · Reference Materials	100.00
1014216 · Internet Exp	900.00
1014221 · Annual Report State of MI	20.00
1014222 · Photocopying	1,450.00
1014224 · Postage	400.00
1014230 · Telephone	960.00
1014231 · Session	250.00
Total Administrative Team	12,319.20
Finance Team	
1014511 · Pledge Envelopes	100.00
1017000 · Payroll Taxes	5,193.16
1017010 · Database Programming	1,440.00
Total Finance Team	6,733.16
Worship and Music Team	
1014229 · Co-Ordinator Worship.The Arts	30,228.09
1014319 · Instrument Maintenance	2,500.00
1014308 · Pulpit Supply	900.00
1014309 · Supply Organist	600.00
1014311 · New Music	125.00
1014313 · Handbell Director	1,000.00
1014323 · Acolytes	25.00
1014324 · Sanctuary Supplies	300.00
1014326 · Communion	300.00
1014709 · Baptism	75.00
Total Worship and Music Team	36,053.09
House and Grounds Team	
1014401 · Custodian-Regular Salary	30,917.12
1014405 · Mileage	200.00
1014410 · Supplies	1,100.00
1014411 · Maintenance & Repairs	5,000.00
1014415 · Utilities	
1014416 · Natural Gas	12,500.00
1014417 · Electric	6,300.00
1014418 · Trash Service	900.00
1014419 · Water/Sewer	2,500.00
Total 1014415 · Utilities	22,200.00
1014421 · Insurance	10,500.00
1014425 · Snow Removal	2,000.00
Total House and Grounds Team	71,917.12
Outreach/SJP Team	
1014921 · General Assembly-Mission	597.00
1014923 · Presbytery-Mission	1,463.00
1014924 · Per Capita	4,822.74
Total Outreach/SJP Team	6,882.74
Technology Team	
1014100 · Youth Tech Team Leader	1,040.00
1014101 · Maintenance and Supplies	200.00
1014103 · Computer	1,000.00
1014104 · Online Communication and Media	480.00
1014314 · Copyright Blanket	800.00
Total Technology Team	3,520.00

First Presbyterian Church Mt Pleasant
Annual Budget for 2023

	Jan - Dec 23
Spiritual Formation Team	
1014711 · Curriculum	50.00
1014712 · Supplies	75.00
1014722 · Promotion	200.00
1014731 · Spec Prjct Discplshp Building	500.00
1014739 · Child Care Provider	1,040.00
1015037 · MS Confirmation	75.00
Total Spiritual Formation Team	1,940.00
Evangelism & Communication Team	
1014822 · Evangelism Activities	150.00
1014824 · Communication & Advertising	200.00
Total Evangelism & Communication Team	350.00
Total Expense	254,716.97
Net Ordinary Income	-12,831.97
Net Income	-12,831.97