

# **ANNUAL REPORT**

## **2023**



**FIRST PRESBYTERIAN  
CHURCH  
MT. PLEASANT, MICHIGAN  
FEBRUARY 4, 2024**

***FIRST PRESBYTERIAN CHURCH***  
**2023 ANNUAL REPORT**  
**INDEX**

The Report of the Pastor.....	3.
The Terms of call for Pastor.....	4.
Minutes of 2023 Meetings .....	5.
Report of the Clerk.....	7.
Necrology Report .....	8.
The Report of the Nominating Team .....	9.
Report of the Worship & Music Team .....	10.
Report of the Isabella Child Development Center.....	11.
The Report of Discipleship and Spiritual Formation Team .....	12.
The PW Governing Board Report.....	13.
The Report of the Board of Deacons.....	14.
The Report of the Personnel Team .....	15.
The Report of Outreach, Social Justice & Peacemaking Team.....	16.
The Report of the Stewardship and Finance Team.....	17.
The House & Grounds Report.....	18.
2023 Financial Review.....	20.
2023 Year – End Financial Statements .....	21.
The 2024 Budget.....	27.

Annual Report  
Rev. Andrew L. Miller, Pastor  
2023

**Some of the Highlights from 2023**

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 20 to 25 guests were served each night
- Paid for a food truck for the Pantry
- Collected and made 19 food bags for the ICDC for Christmas
- Opened our doors to an AA group
- Worshiped on the front lawn three times
- Officiated two funerals
- Officiated two weddings
- Welcomed three new members
- I continue to serve on the Board of Community Compassion Network
- I continue 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 attend a Pastor Transition Conference for one week
- I mourned death but celebrated the life of my father and father-in-law

**2024 TERMS OF CALL**  
**ANDREW L. MILLER**  
**FIRST PRESBYTERIAN CHURCH MT. PLEASANT MI**  
**LAKE HURON PRESBYTERY**  
**January 1, 2024 to December 31, 2024**  
**January 7, 2024**

**Compensation:**

Salary in the sum of \$ 43,157.21 a year in equal regular payments

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

SECA \$ 5,145.21 equal to 50% of the SECA liability

**Benefits:**

Board of Pensions \$ 30,453.98

In addition we will provide:

403B (or similar) \$ 7,610.00

Dental \$ 1,609.08

Life Insurance \$ \$1,453.00

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.

\*Effective July 9, 2023, all minister terms of call shall include, at a minimum, "provision for a minimum of twelve weeks paid family medical leave". *Book of Order*, G-2.0804. In addition, the Presbytery of Lake Huron has extended the family medical leave minimum to all non-installed pastoral positions, including Commission Ruling Elders.

**Reimbursable Expenses**

Professional Development \$ 2,700

Church Business Expenses \$ 700

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

\*New for the 2024 Terms of Call

First Presbyterian Church, Mt. Pleasant, Michigan  
Minutes-Annual Congregational and Corporate Meetings  
Sunday, January 8, 2023

The annual meeting of the congregation and corporation were part of the corporate worship service. Worship began at 10:30am in the sanctuary. The Call to Order was at 11:12 am.

It was **moved, seconded and carried** to approve Martha Riggs as Clerk Pro Tem and Doug Lapp to be President of the Board Pro Tem. Martha Riggs declared a quorum was present.

It was **moved, seconded, and carried** to accept two sets of minutes as presented. These included the Annual Congregational and Corporate Meeting of February 13, 2022 and the Special Congregational Meeting of July 10, 2022 to elect the slate of church officers.

It was **moved, seconded, and carried** to have Doug Lapp moderate the discussion regarding the pastor's terms of call. Andrew Miller was excused.

It was **moved, seconded, and carried** to accept the 2023 terms of call.

2023 Terms of Call for Rev. Andrew L. Miller:

Compensation:

- Salary in the sum of \$41,546.23 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. \$5,021.91)

Benefits:

- Board of Pensions: \$29,566.97
- Dental insurance: \$1609.08
- Life Insurance: \$790
- Vision Insurance: \$157.44
- 403B Contributions of \$7,610.00 per year
- Paid Vacation of 28 days (4 weeks), including 4 Sundays
- Paid Study Leave of 14 days (2 weeks), including 4 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.

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

The slate of 2023 Corporate Officers were **moved, seconded, and carried**.

Marge Havens

Doug Lapp

David Stevens

Jeff Ellis  
Barb Grajek  
Tim Fitzgerald  
Lane Demas  
Megan Goodwin  
Dee Kohrman  
Norma Richardson

The meeting was closed with prayer and adjourned at 11:20am.

Respectfully submitted,  
Martha Riggs, Clerk of Session Pro Tem

### **2023 Annual Statistical Report of the Clerk**

Active members as of December 31, 2023	149
--	-----

#### **Gains**

Certificate of Transfer	3
-------------------------	---

Total Gains	3
-------------	---

#### **Losses**

Deaths	3
--------	---

Other (Removed from roll)	5
---------------------------	---

Total Losses	8
--------------	---

#### **Total Active Members as of December 31, 2022**

Female	85
--------	----

Males	64
-------	----

Total Members	149
---------------	-----

#### **2023 Deaths in our Congregation**

Dorothy Theunissen	August 3, 2023
--------------------	----------------

Michael Papa	August 24, 2023
--------------	-----------------

Heidi Long	September 13, 2023
------------	--------------------

## **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.)*

### ***2023 Deaths in our Church Membership***

Dorothy Theunissen, August 23, 2023

Michael Papa, August 24, 2023

Heidi Long, September 13, 2023

### ***A Moment of Silence***



Nominating Team  
Report  
Nominated in July 2023 for the Class of 2026

Deacons:

Landis Anderson  
Carolyn Monahan  
Nancy Miller

Elders:

Mary Lu Yardley  
Marge Havens  
David Stevens

2024 Nominating Team:

Sheri Loubert  
Emma Gyasi  
Carolyn Monahan  
2 Elders from Session to be name later

## 2023 Annual Report – Worship and Music Team

Team Members: Allan Riggs, Andrew Miller, Minister, 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 worshipped 3 times on the Front Lawn
- We worshipped in the Fellowship Hall on Christmas Eve Morning
- 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 2024**

We currently have 18 children enrolled in preschool. Ten attend our morning 4-year-old program, and 8 attend the afternoon 3-year-old program. We also served 3 additional families whose children attended part of the year. All families qualify based on our income guidelines.

Our morning group of children are having lots of fun making up silly rhymes using each other's names. They are also showing lots of interest in learning to spell and write words. They also enjoy using Legos, blocks and art materials including recycled materials. Our afternoon group of children love the art area and the pretend area. A favorite activity of both groups is being able to play outside.

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.

Current teaching staff includes Joyce Neyer, lead teacher/director and Kelli Artibee, associate teacher, and Margaret Desormes, associate teacher in the afternoon.

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

## **Discipleship and Spiritual Formation Team 2023 Annual Report**

**Team Members:** Doug Lapp, Megan Goodwin, Martha Riggs

**Children and Worship** – Our multi-age program for preschool through 5<sup>th</sup> grade continued throughout 2023 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 followed by individual worktime for reflection and extension on the stories shared. On Communion Sunday (typically, the 1st Sunday of the month) children remain in the sanctuary with their families. Doug Lapp, Lane Demas, Wilson Gyasi, Martha Miller, and Megan Goodwin lead the Children and Worship program with one serving as the Storyteller and another serving as a Greeter each week. When families are unable to attend in-person worship, they continue to have the option to join worship via the FPC web page and through Facebook.

**Adult Bible Study** – The Adult Bible Study group continued their weekly meeting, on Sunday mornings prior to worship, in the parlor.

**Workshops** – Pastor Andrew Miller led a workshop on Forgiveness that involved approximately 20 participants.

**Family Connections** - Devotional calendars and a deck of cards with a different activity each day for Advent were available to families and other church members to celebrate the Advent season.

**Nursery** – A nursery is available on Sunday mornings to provide a safe and caring space for our youngest members (typically infant – 3 years) during worship. Mackenzie Guenin (Spring 2023) and Andi Eitniear (Fall 2023) met children in the Sanctuary and led children (and parents) to the nursery where they provided care until parents returned following worship.

Respectfully submitted,

Megan Goodwin

## **Presbyterian Women**

### **2023 Annual Report**

PW continued with many of its usual activities this year. Those included Ash Wednesday supper, quarterly Coffee Hours, helping with funeral lunches, and the annual rummage sale.

Two regular offerings were made to the Lake Huron Presbytery PW (the Birthday Offering and the Thank Offering) as well as the Least Coin Offering which is collected at circle meetings. Proceeds from the rummage sale were donated to local missions—RISE (women's shelter) and the Isabella Community Soup Kitchen.

Lydia/Rachael Circle meets on the first Wednesday of the month at 11:30 for a sack lunch, fellowship, and Bible study.

Members of the PW committee are;

Nancy Enders

Linda Rose

Lois Miller

Joyce Petro

Nancy Miller

Gayla Seiter

Carolyn Monahan

Nancy Wilson

### **Financial Statement**

Balance: (01/01/2023) \$ 811.51

#### **Receipts:**

Birthday Offering \$ 439.20

Thank Offering 217.00

Least Coin 6.17

Rummage Sale 1,087.95

Funeral Lunches 375.00

Circles 167.00

#### **Expenses:**

Birthday Offering \$ 439.20

Thank Offering 217.00

Least Coin 6.27

Rummage Sale 149.00

Local Mission 1,035.00

Lake Huron PW 110.00

Balance: (12/31/2023) \$1,147.36

## FIRST PRESBYTERIAN CHURCH

### BOARD OF DEACONS

#### ANNUAL REPORT 2023

**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: 2023:** Eric Jarman (2<sup>nd</sup> term), Sandy Thompson (2<sup>nd</sup> term), Linnet Stevens (1<sup>st</sup> term), Landis Anderson (1<sup>st</sup> term); **2024:** Cyndy Abbott (2<sup>nd</sup> term), Allan Riggs (2<sup>nd</sup> term), Sheri Loubert (2<sup>nd</sup> term); **2025:** Nancy Wilson (2<sup>nd</sup> term), Sue Courington (2<sup>nd</sup> term), Gayla Seiter (1<sup>st</sup> 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.
- Sent condolence and get well cards to members.
- Coordinated weekly coffee hours.
- Organized the Loon's baseball game outing.
- Hosted several lunches after church, including Rally Day, Stewardship Sunday lunch, Christmas Decorating Day.
- Deacons hosted all the coffee hours in December, and others throughout the year.
- Assisted the choir in hosting fall coffee hours to raise money for the Gil Rau Scholarship Fund.
- Assisted in organizing and hosting 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.
- Assisted with Christmas Eve morning potluck.
- Purchased new pads for the AED.
- Continued to provide plastic/paper supplies and Fair Trade coffee for coffee hours and other events.

The current balance for funds to be used in Fellowship activities is: \$2782.70 (as of Nov. 30, 2023)

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 all of the Deacons for their dedication, care and support this past year, with special thanks to those rotating off: Eric Jarman, Sandy Thompson, and Linnet Stevens.

Respectfully Submitted by,

Sheri Loubert, Deacon Moderator

**First Presbyterian Church  
Personnel Team  
Annual Report for 2023**

Team Members include Tim Fitzgerald, Mary, Barb Grajek, and Pastor Andrew Miller (ex-officio member).

We said, “goodbye” to Mackenzie Guenin our Childcare person as she graduated from CMU.

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
- ❖ 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 2023**

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  
Helped pay for 4 nights of hotel stays

The Team expects to continue these activities plus more in 2024.

Respectfully submitted,  
OSJP TEAM



## **Stewardship and Finance Team**

### **2023 Annual Report**

The Stewardship and Finance Team for 2023 consisted of Treasurer, David Stevens, Chair, Mary Lu Yardley, Kim Lapp, Pete Loubert, Dave Patton, and Pastor, Andrew Miller. Thank you all for your participation.

Pledges for 2024 as of 12/30/23 are \$232,220 this is an increase from the previous year. Non-pledge offerings are anticipated to be \$15,000. Total Income is expected to be \$255,110. Total expenses are budgeted at \$259,389 with a deficit budget total (\$4,279)..

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 2023 was reviewed by John Sherlock in January, 2024. Based on his review it is his 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 31,2023.

It should be noted that 25.8% of total income was from online contributions.

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

## **2023 Annual Report of the House & Grounds Team First Presbyterian Church**

Prepared by: Kevin Love, H & G Team Chair

**Members:** Jeff Ellis, Tim Fitzgerald, John Loubert, Sheri Loubert, Kevin Love, Andrew Miller, John Monahan

### Actions Taken/Projects Completed in 2023

1. Replacement of the shingle roof on all currently shingled roof surfaces (HomePro Roofing, Lansing).
2. Replacement of the flat roof and roof drains over the school addition to the church building (Morrow Roofing (WeatherShield), Grand Rapids) .
3. Gutters cleaned and downspouts repaired (Wendling Seamless Gutters, Saginaw).
4. Parking lot sealcoating and line striping completed (Smith Linestriping & Sealcoating, Birch Run).
5. Brick and concrete on the church sign was repaired and sealed (Roger Fussman, Mt Pleasant).
6. The electrical line to the sign was upgraded, wooden frame repainted, and interior light fixture replaced (In-House).
7. Given a lightening strike to the electrical system the following repairs were made (various vendors):
  - a. The main control module of the elevator was replaced;
  - b. The phone system control panel was repaired; and
  - c. A new computer was purchased.
8. The kitchen sewer line and junction to the sanitary sewer was repaired/replaced and the front lawn graded and seeded, as needed (Pure Plumbing, Farwell).
9. The kitchen sewer line was cleaned out to the street where it meets the City line (Pure Plumbing, Farwell).
10. A quote was received for the replacement of the basement flooring in the main hallway (N & B Flooring, Mt Pleasant).
11. Multiple quotes were received and one approved for painting/repair of the sanctuary ceiling (Massaway Custom Painting, Mt Pleasant).
12. A work order for replacement of two storm windows in the sanctuary was submitted to Mount Pleasant Fence, Sash & Door.
13. A quote was received for replacement of the sanctuary ceiling trim lights ( C & R Electric, Shepherd).
14. C & R Electric and John Loubert are discussing options regarding a reasonably-priced surge protector for the church electrical system.
15. The heat register brackets in the Witherspoon Room were repaired (In-House).
16. Flower bed landscaping was completed, including new mulch (In-House).
17. The boilers and HVAC system were inspected with the boilers certified as required by the ICDC charter (Mt Pleasant Heating & Cooling, Mt Pleasant; Remer Plumbing, Saginaw).
18. Quotes were received from Remer Plumbing regarding the replacement of the boilers.

19. Replacement of the refrigerator in the Witherspoon Room per the Deacons.

Planned Agenda Items, Actions, and Concerns for 2024

1. Sanctuary storm window replacement by Mt Pleasant, Fence, Sash & Door.
2. Surge protector identification, purchase, and installation (C & R Electric, Shepherd).
3. Additional quotes for boiler replacement will be collected (e.g., Trouble Shooters, Mt Pleasant).
4. Basement hallway flooring will be repaired given our current stockpile of tiles (In-House).
5. Sanctuary ceiling painting/repair and sanctuary ceiling light replacement is scheduled for after Easter 2024.
6. The following are planned action items for 2024:
  - a. Identification of interior painting needs and plan development for volunteer painting assistance; and
  - b. Identification of exterior painting needs and gathering of quotes from painting contractors.
7. Development of a proactive plan for boiler replacement, noting that the boilers are 27 years old, with a service life expectancy of 30 years.

January 20, 2024

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

RE: 2023 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, 2023 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 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, 2023.



John Sherlock  
Retired Accountant

**First Presbyterian Church**  
**Income/Expenses Report**  
**December 2023**

	Dec 23	Budget	Jan - Dec ...	YTD Bud...	Annual B...
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Offerings</b>					
1013210 · Current Year Pledges	15,387.10	18,230.00	218,985.93	218,760.00	218,760.00
1013220 · Prior Year Pledges	0.00	0.00	245.00	500.00	500.00
1013230 · Non-Pledge Contributions	1,067.70	1,250.00	15,261.70	15,000.00	15,000.00
1013240 · Loose Offering	155.00	83.33	553.20	1,000.00	1,000.00
<b>Total Offerings</b>	16,609.80	19,563.33	235,045.83	235,260.00	235,260.00
<b>Misc. Income</b>					
1013201 · Initial Offering Envelopes	0.00	0.00	60.00	150.00	150.00
1013300 · Misc Income	0.00		0.00		
1013301 · Interest Checking	1.25	4.17	45.30	50.00	50.00
1013302 · Interest Gold	60.77	8.33	733.55	100.00	100.00
1013303 · Interest - Online Contributions	10.52	1.67	112.77	20.00	20.00
1013330 · MPACF Earnings	0.00	0.00	0.00	1,000.00	1,000.00
1013304 · Online Processing Fee Offset	0.39	12.92	24.28	155.00	155.00
1013306 · Per Capita Payment	0.00	0.00	3,275.36	3,000.00	3,000.00
1013307 · Riverside Energy	0.00	29.17	823.37	350.00	350.00
1013309 · Building Rent/Use Fees					
AA - Alcoholics Anonymous Mtgs	0.00		100.00		
1013309 · Building Rent/Use Fees - Other	100.00	83.33	260.00	1,000.00	1,000.00
<b>Total 1013309 · Building Rent/Use Fees</b>	100.00	83.33	360.00	1,000.00	1,000.00
1013311 · Interest PCUSA ILP	30.21	66.67	666.28	800.00	800.00
<b>Total Misc. Income</b>	203.14	206.26	6,100.91	6,625.00	6,625.00
<b>Total Income</b>	16,812.94	19,769.59	241,146.74	241,885.00	241,885.00
<b>Gross Profit</b>	16,812.94	19,769.59	241,146.74	241,885.00	241,885.00
<b>Expense</b>					
<b>Minister</b>					
1115005 · SECA Allowance	0.00	418.50	5,022.02	5,021.94	5,021.94
<b>Effective Salary</b>					
1115001 · Salary	3,462.18	3,462.19	41,546.16	41,546.23	41,546.23
1115003 · Housing Allowance	2,008.33	2,008.33	24,099.96	24,100.00	24,100.00
1115016 · 403 B Contributions	634.17	634.17	7,610.04	7,610.00	7,610.00
<b>Insurance</b>					
1115014 · Family Dental	134.09	134.09	1,609.08	1,609.08	1,609.08
1115015 · Life Insurance	65.79	65.83	789.48	790.00	790.00
1115002 · Vision	13.12	13.12	157.44	157.44	157.44
<b>Total Insurance</b>	213.00	213.04	2,556.00	2,556.52	2,556.52
<b>Total Effective Salary</b>	6,317.68	6,317.73	75,812.16	75,812.75	75,812.75
<b>Professional Expenses</b>					
1115019 · Church-Related Travel	574.44	100.00	1,259.57	1,200.00	1,200.00
1115017 · Professional Development	0.00	225.00	2,700.00	2,700.00	2,700.00
1115018 · Head of Staff Business Expense	35.07	58.33	233.08	700.00	700.00
<b>Total Professional Expenses</b>	609.51	383.33	4,192.65	4,600.00	4,600.00
<b>PCUSA Board of Pension Benefits</b>					
1115011 · Major Medical	1,832.14	1,832.14	21,985.68	21,985.70	21,985.70
1115012 · Death & Disability	63.18	63.18	758.16	758.13	758.13
1115013 · Retirement Pension	537.01	537.01	6,444.12	6,444.08	6,444.08
1115020 · Temporary Disability Plan	31.59	31.59	379.08	379.06	379.06
<b>Total PCUSA Board of Pension Benefits</b>	2,463.92	2,463.92	29,567.04	29,566.97	29,566.97
<b>Total Minister</b>	9,391.11	9,583.48	114,593.87	115,001.66	115,001.66

# First Presbyterian Church

## Income/Expenses Report

### December 2023

	Dec 23	Budget	Jan - Dec ...	YTD Bud...	Annual B...
<b>Administrative Team</b>					
1014201 · Secretary	510.30	561.60	6,326.10	6,739.20	6,739.20
1014211 · Office Finance Supplies	73.87	125.00	1,287.17	1,500.00	1,500.00
1014212 · Reference Materials	0.00	8.33	0.00	100.00	100.00
1014216 · Internet Exp	89.99	75.00	867.77	900.00	900.00
1014221 · Annual Report State of MI	0.00	20.00	20.00	20.00	20.00
1014222 · Photocopying	121.70	120.83	1,059.21	1,450.00	1,450.00
1014224 · Postage	0.00	33.33	189.00	400.00	400.00
1014230 · Telephone	79.98	80.00	959.76	960.00	960.00
1014231 · Session	0.00	20.83	94.26	250.00	250.00
<b>Total Administrative Team</b>	<b>875.84</b>	<b>1,044.92</b>	<b>10,803.27</b>	<b>12,319.20</b>	<b>12,319.20</b>
<b>Finance Team</b>					
1014511 · Pledge Envelopes	0.00	0.00	0.00	100.00	100.00
1017000 · Payroll Taxes	442.37	432.76	5,519.14	5,193.16	5,193.16
1017010 · Database Programming	97.99	120.00	1,075.22	1,440.00	1,440.00
<b>Total Finance Team</b>	<b>540.36</b>	<b>552.76</b>	<b>6,594.36</b>	<b>6,733.16</b>	<b>6,733.16</b>
<b>Worship and Music Team</b>					
1014229 · Co-Ordinator Worship.The Arts	2,519.00	2,519.01	30,228.00	30,228.09	30,228.09
1014319 · Instrument Maintenance	0.00	208.33	2,521.60	2,500.00	2,500.00
1014308 · Pulpit Supply	150.00	75.00	900.00	900.00	900.00
1014309 · Supply Organist	150.00	50.00	750.00	600.00	600.00
1014311 · New Music	34.61	10.42	149.05	125.00	125.00
1014313 · Handbell Director	0.00	83.33	0.00	1,000.00	1,000.00
1014323 · Acolytes	0.00	2.08	0.00	25.00	25.00
1014324 · Sanctuary Supplies	0.00	25.00	302.55	300.00	300.00
1014326 · Communion	0.00	25.00	559.94	300.00	300.00
1014709 · Baptism	0.00	6.25	0.00	75.00	75.00
<b>Total Worship and Music Team</b>	<b>2,853.61</b>	<b>3,004.42</b>	<b>35,411.14</b>	<b>36,053.09</b>	<b>36,053.09</b>
<b>House and Grounds Team</b>					
1014401 · Custodian-Regular Salary	2,378.24	2,576.43	30,536.23	30,917.12	30,917.12
1014405 · Mileage	0.00	16.67	0.00	200.00	200.00
1014410 · Supplies	0.00	91.67	592.98	1,100.00	1,100.00
1014411 · Maintenance & Repairs	44.55	416.67	26,638.35	5,000.00	5,000.00
1014415 · Utilities					
1014416 · Natural Gas	932.00	1,041.67	13,211.95	12,500.00	12,500.00
1014417 · Electric	525.14	525.00	5,406.41	6,300.00	6,300.00
1014418 · Trash Service	76.68	75.00	915.79	900.00	900.00
1014419 · Water/Sewer	287.82	208.33	2,949.56	2,500.00	2,500.00
<b>Total 1014415 · Utilities</b>	<b>1,821.64</b>	<b>1,850.00</b>	<b>22,483.71</b>	<b>22,200.00</b>	<b>22,200.00</b>
1014421 · Insurance	0.00	875.00	10,607.50	10,500.00	10,500.00
1014425 · Snow Removal	0.00	400.00	1,345.00	2,000.00	2,000.00
<b>Total House and Grounds Team</b>	<b>4,244.43</b>	<b>6,226.44</b>	<b>92,203.77</b>	<b>71,917.12</b>	<b>71,917.12</b>
<b>Outreach/SJP Team</b>					
1014921 · General Assembly-Mission	0.00	0.00	597.00	597.00	597.00
1014923 · Presbytery-Mission	0.00	0.00	1,463.00	1,463.00	1,463.00
1014924 · Per Capita	0.00	0.00	4,823.00	4,822.74	4,822.74
<b>Total Outreach/SJP Team</b>	<b>0.00</b>	<b>0.00</b>	<b>6,883.00</b>	<b>6,882.74</b>	<b>6,882.74</b>
<b>Technology Team</b>					
1014100 · Youth Tech Team Leader	0.00	86.67	0.00	1,040.00	1,040.00
1014101 · Maintenance and Supplies	129.99	16.67	129.99	200.00	200.00
1014103 · Computer	0.00	83.33	0.00	1,000.00	1,000.00
1014104 · Online Communication and Media	7.00	40.00	181.44	480.00	480.00
1014314 · Copyright Blanket	0.00	66.67	815.93	800.00	800.00
<b>Total Technology Team</b>	<b>136.99</b>	<b>293.34</b>	<b>1,127.36</b>	<b>3,520.00</b>	<b>3,520.00</b>

**First Presbyterian Church**  
**Income/Expenses Report**  
**December 2023**

	<u>Dec 23</u>	<u>Budget</u>	<u>Jan - Dec ...</u>	<u>YTD Bud...</u>	<u>Annual B...</u>
<b>Spiritual Formation Team</b>					
1014711 · Curriculum	0.00	4.17	0.00	50.00	50.00
1014712 · Supplies	0.00	6.25	0.00	75.00	75.00
1014722 · Promotion	0.00	16.67	0.00	200.00	200.00
1014731 · Spec Prjct Discplshp Building	115.57	41.67	115.57	500.00	500.00
1014739 · Child Care Provider	0.00	86.67	620.00	1,040.00	1,040.00
1015037 · MS Confirmation	0.00	6.25	0.00	75.00	75.00
<b>Total Spiritual Formation Team</b>	<u>115.57</u>	<u>161.68</u>	<u>735.57</u>	<u>1,940.00</u>	<u>1,940.00</u>
<b>Evangelism &amp; Communication Team</b>					
1014822 · Evangelism Activities	0.00	12.50	0.00	150.00	150.00
1014824 · Communication & Advertising	0.00	16.67	0.00	200.00	200.00
<b>Total Evangelism &amp; Communication Team</b>	<u>0.00</u>	<u>29.17</u>	<u>0.00</u>	<u>350.00</u>	<u>350.00</u>
<b>Total Expense</b>	<u>18,157.91</u>	<u>20,896.21</u>	<u>268,352.34</u>	<u>254,716.97</u>	<u>254,716.97</u>
<b>Net Ordinary Income</b>	<u>-1,344.97</u>	<u>-1,126.62</u>	<u>-27,205.60</u>	<u>-12,831.97</u>	<u>-12,831.97</u>
<b>Net Income</b>	<u><b>-1,344.97</b></u>	<u><b>-1,126.62</b></u>	<u><b>-27,205.60</b></u>	<u><b>-12,831.97</b></u>	<u><b>-12,831.97</b></u>

# First Presbyterian Church Balance Sheet

As of December 31, 2023

	Dec 31, 23	Nov 30, 23
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
1011500 · IB&T Checking Account	29,573.48	13,112.47
1011510 · Petty Cash	50.00	50.00
1011515 · IB&T Savings Account	79,561.39	79,500.62
Total Checking/Savings	109,184.87	92,663.09
Other Current Assets		
1011815 · IB&T Investments	21,643.07	21,643.07
1011800 · Presbyterian Investment & Loan	97,055.35	97,055.35
Total Other Current Assets	118,698.42	118,698.42
Total Current Assets	227,883.29	211,361.51
<b>TOTAL ASSETS</b>	<b>227,883.29</b>	<b>211,361.51</b>
<b>LIABILITIES &amp; EQUITY</b>		
Liabilities		
Current Liabilities		
Other Current Liabilities		
1012120 · FICA Taxes Payable	1,077.74	1,081.48
1012140 · State Taxes Payable	1,393.43	1,047.70
1012160 · Cash Clearing	1,385.17	966.67
1012170 · Pledges Paid in Advance	19,000.00	9,000.00
Total Other Current Liabilities	22,856.34	12,095.85
Total Current Liabilities	22,856.34	12,095.85
Long Term Liabilities		
Restricted/Reserve Accounts		
Prof Dev / Sabbatical Reserve	1,097.61	1,097.61
Lilly Foundation Grant		
Pastoral Expenses		
Travel Expenses		
2263111 · Airfare	0.00	1,608.02
2263112 · Automobile	0.00	182.97
2263113 · Ground Transportation	0.00	646.69
Total Travel Expenses	0.00	2,437.68
2263120 · Meals and Lodging	0.00	847.91
2263140 · Books	0.00	53.00
2263150 · Telephone	0.00	-108.00
2263170 · Equipment and Supplies	0.00	-261.07
2263180 · Other	0.00	935.90
2263200 · Estimated Tax Liability	0.00	-1,953.01
Total Pastoral Expenses	0.00	1,952.41
Congregational Expenses		
Pulpit Supply / Staff		
2263311 · Honoraria	0.00	-2,780.01
2263312 · Travel and Lodging	0.00	1,908.49
2263313 · Benefits	0.00	2,000.00
Total Pulpit Supply / Staff	0.00	1,128.48
2263320 · Congregational Events	0.00	734.41
2263330 · Congregational Activities	0.00	-49.30
2263340 · Other	0.00	-3,766.00
Total Congregational Expenses	0.00	-1,952.41
Total Lilly Foundation Grant	0.00	0.00



	Dec 31, 23	Nov 30, 23
<b>Columbarium</b>		
2293000 · Columbarium Memorial Garden	2,038.90	2,038.90
Columbarium - Other	2,000.00	2,000.00
<b>Total Columbarium</b>	<b>4,038.90</b>	<b>4,038.90</b>
<b>Evangelism &amp; Communication Team</b>		
2281000 · Apparel	5.00	5.00
<b>Total Evangelism &amp; Communication Team</b>	<b>5.00</b>	<b>5.00</b>
<b>Spiritual Formation Team</b>		
2063000 · Youth Special Projects	2,655.92	2,655.92
2067000 · CE Mission Projects	76.97	76.97
2067078 · Children's Offering	32.00	32.00
2069000 · J-Walker		
2069001 · SpringHill	271.00	271.00
2069002 · J- Walker Activites & Events	453.59	453.59
<b>Total 2069000 · J-Walker</b>	<b>724.59</b>	<b>724.59</b>
2163000 · Library	105.00	105.00
2202000 · Camp Conference	11.00	11.00
2208003 · Family Ministry Grant		
2208004 · Seasonal Activities	465.00	465.00
2208003 · Family Ministry Grant - Other	79.86	79.86
<b>Total 2208003 · Family Ministry Grant</b>	<b>544.86</b>	<b>544.86</b>
2211063 · Children In Worship	241.55	241.55
2213000 · Campus Ministries (Presbytery)	26.06	26.06
2213004 · UKIRK/College Ministry	39.38	39.38
2214609 · Children and Youth Scholarships	870.00	870.00
2303000 · Church School	65.02	65.02
<b>Total Spiritual Formation Team</b>	<b>5,392.35</b>	<b>5,392.35</b>
<b>House and Grounds Team</b>		
2405100 · Sanctuary Ceiling Painting	8,307.00	2,450.00
2403000 · Building Renovation	100.00	100.00
2404920 · Oven Fund	5,480.90	5,480.90
2407000 · Roof Maintenance	0.00	-34,655.38
2417000 · General Operations	247.41	247.41
<b>Total House and Grounds Team</b>	<b>14,135.31</b>	<b>-26,377.07</b>
<b>Memorial</b>		
2083000 · Memorial	1,298.90	1,298.90
<b>Total Memorial</b>	<b>1,298.90</b>	<b>1,298.90</b>
<b>Outreach &amp; SJP Team</b>		
2142001 · Care Store	100.00	0.00
2133050 · Community Garden	477.83	477.83
2134677 · Surplus Tithe Local Missions	290.81	290.81
2013315 · Souper Bowl	852.57	852.57
2024000 · Christmas Joy Offering	771.25	0.00
2033000 · Peacemaking	999.76	999.76
2034600 · Infant Pantry	521.00	21.00
2043518 · Nutrition Club Noisy Offering	190.20	118.99
2053000 · Equal Exchange Coffee Fund	64.65	64.65
2125017 · Summer Lunch Program	3,275.00	3,275.00
2134678 · Cap Camp Tithe Local Missions	3,613.30	2,690.30
2143000 · CCN Food Pantry / Food Truck	728.00	728.00
2143079 · Homeless Shelter	639.64	489.64
2134679 · Local Missions	832.35	1,107.35
2150000 · SERVV	116.42	116.42
2313000 · Pentecost	904.10	904.10
2345410 · Communion	18.51	18.51
<b>Total Outreach &amp; SJP Team</b>	<b>14,395.39</b>	<b>12,154.93</b>

	Dec 31, 23	Nov 30, 23
<b>Worship &amp; Music Team</b>		
2093000 · Organ	3,999.80	3,999.80
2093010 · Flower Fund	532.61	532.61
2113000 · Gil and Elinor Rau Scholarship	6,671.99	6,371.99
2203000 · Music Instr Maintenance	1,454.00	2,241.20
2203414 · Classics @ The Presby	6,990.42	7,275.42
2271219 · Music Memorial	5,060.04	5,160.04
2283000 · Music Dir Special Projects	10.93	10.93
2323000 · Handbells	1,480.49	1,480.49
2093021 · Easter Flowers	92.00	92.00
2093020 · Christmas Poinsettia	80.00	360.00
<b>Total Worship &amp; Music Team</b>	<b>26,372.28</b>	<b>27,524.48</b>
<b>2073000 · Technology Team</b>		
2073001 · Youth Tech Leader-Multimedia	850.00	850.00
2073000 · Technology Team - Other	1,318.33	1,318.33
<b>Total 2073000 · Technology Team</b>	<b>2,168.33</b>	<b>2,168.33</b>
<b>2193000 · Scholarship Fund</b>	<b>2,995.24</b>	<b>2,995.24</b>
<b>2233000 · Seminary Students</b>	<b>1,686.89</b>	<b>1,686.89</b>
<b>2253000 · Deacons</b>		
2253001 · 2253001 - Food Ministry	1,616.95	1,616.95
2153000 · Fellowship Fundraising	2,743.70	2,782.70
<b>Total 2253000 · Deacons</b>	<b>4,360.65</b>	<b>4,399.65</b>
<b>Presbyterian Women</b>		
2250000 · PW General Fund	1,147.36	947.36
<b>Total Presbyterian Women</b>	<b>1,147.36</b>	<b>947.36</b>
<b>Total Restricted/Reserve Accounts</b>	<b>79,094.21</b>	<b>37,332.57</b>
<b>Total Long Term Liabilities</b>	<b>79,094.21</b>	<b>37,332.57</b>
<b>Total Liabilities</b>	<b>101,950.55</b>	<b>49,428.42</b>
<b>Equity</b>		
General Fund	153,138.34	187,793.72
Net Income	-27,205.60	-25,860.63
<b>Total Equity</b>	<b>125,932.74</b>	<b>161,933.09</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>227,883.29</b>	<b>211,361.51</b>

# First Presbyterian Church Mt Pleasant

## Annual Budget for 2024

	Jan - Dec 24
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>Offerings</b>	
1013210 · Current Year Pledges	232,220.00
1013220 · Prior Year Pledges	500.00
1013230 · Non-Pledge Contributions	15,000.00
1013240 · Loose Offering	1,000.00
<b>Total Offerings</b>	<b>248,720.00</b>
<b>Misc. Income</b>	
1013201 · Initial Offering Envelopes	100.00
1013300 · Misc Income	0.00
1013301 · Interest Checking	50.00
1013302 · Interest Gold	720.00
1013303 · Interest - Online Contributions	80.00
1013304 · Online Processing Fee Offset	40.00
1013306 · Per Capita Payment	3,300.00
1013307 · Riverside Energy	1,000.00
1013309 · Building Rent/Use Fees	300.00
1013311 · Interest PCUSA ILP	800.00
<b>Total Misc. Income</b>	<b>6,390.00</b>
<b>Total Income</b>	<b>255,110.00</b>
<b>Gross Profit</b>	<b>255,110.00</b>
<b>Expense</b>	
66900 · Reconciliation Discrepancies	0.00
<b>Minister</b>	
1115005 · SECA Allowance	5,145.21
<b>Effective Salary</b>	
1115001 · Salary	43,157.61
1115003 · Housing Allowance	24,100.00
1115016 · 403 B Contributions	7,610.00
<b>Insurance</b>	
1115014 · Family Dental	1,609.08
1115015 · Life Insurance	1,453.00
1115002 · Vision	157.44
<b>Total Insurance</b>	<b>3,219.52</b>
<b>Total Effective Salary</b>	<b>78,087.13</b>
<b>Professional Expenses</b>	
1115019 · Church-Related Travel	1,200.00
1115017 · Professional Development	2,700.00
1115018 · Head of Staff Business Expense	700.00
<b>Total Professional Expenses</b>	<b>4,600.00</b>
<b>PCUSA Board of Pension Benefits</b>	
1115011 · Major Medical	22,645.27
1115012 · Death & Disability	780.87
1115013 · Retirement Pension	6,637.41
1115020 · Temporary Disability Plan	390.44
<b>Total PCUSA Board of Pension Benefits</b>	<b>30,453.99</b>
<b>Total Minister</b>	<b>118,286.33</b>

# First Presbyterian Church Mt Pleasant

## Annual Budget for 2024

	Jan - Dec 24
<b>Administrative Team</b>	
1014201 · Secretary	6,943.04
1014211 · Office Finance Supplies	1,500.00
1014212 · Reference Materials	1.00
1014216 · Internet Exp	900.00
1014221 · Annual Report State of MI	20.00
1014222 · Photocopying	1,100.00
1014224 · Postage	300.00
1014230 · Telephone	960.00
1014231 · Session	200.00
<b>Total Administrative Team</b>	<b>11,924.04</b>
<b>Finance Team</b>	
1014511 · Pledge Envelopes	1.00
1017000 · Payroll Taxes	5,349.41
1017010 · Database Programming	1,200.00
<b>Total Finance Team</b>	<b>6,550.41</b>
<b>Stewardship Team</b>	
1014521 · Stewardship & Bank Fee Expenses	1.00
<b>Total Stewardship Team</b>	<b>1.00</b>
<b>Worship and Music Team</b>	
1014316 · Extra Instrumentalist/Vocalist	1.00
1014229 · Co-Ordinator Worship.The Arts	31,134.93
1014319 · Instrument Maintenance	2,500.00
1014308 · Pulpit Supply	900.00
1014309 · Supply Organist	600.00
1014311 · New Music	125.00
1014313 · Handbell Director	1.00
1014323 · Acolytes	1.00
1014324 · Sanctuary Supplies	300.00
1014326 · Communion	300.00
1014709 · Baptism	25.00
<b>Total Worship and Music Team</b>	<b>35,887.93</b>
<b>House and Grounds Team</b>	
1014429 · Lawn Care	0.00
1014428 · Contract Custodial Services	0.00
1014401 · Custodian-Regular Salary	31,848.96
1014405 · Mileage	200.00
1014410 · Supplies	1,100.00
1014411 · Maintenance & Repairs	7,000.00
1014415 · Utilities	
1014416 · Natural Gas	14,000.00
1014417 · Electric	5,800.00
1014418 · Trash Service	900.00
1014419 · Water/Sewer	2,800.00
<b>Total 1014415 · Utilities</b>	<b>23,500.00</b>
1014421 · Insurance	11,340.00
1014425 · Snow Removal	1,500.00
<b>Total House and Grounds Team</b>	<b>76,488.96</b>
<b>Outreach/SJP Team</b>	
1014927 · Community Assistance	1.00
1014921 · General Assembly-Mission	597.00
1014923 · Presbytery-Mission	1,463.00
1014924 · Per Capita	4,543.00
<b>Total Outreach/SJP Team</b>	<b>6,604.00</b>

# First Presbyterian Church Mt Pleasant

## Annual Budget for 2024

	Jan - Dec 24
<b>Technology Team</b>	
1014100 · Youth Tech Team Leader	1,040.00
1014101 · Maintenance and Supplies	1.00
1014103 · Computer	1.00
1014104 · Online Communication and Media	250.00
1014314 · Copyright Blanket	800.00
<b>Total Technology Team</b>	<b>2,092.00</b>
<b>Spiritual Formation Team</b>	
1014711 · Curriculum	1.00
1014712 · Supplies	1.00
1014722 · Promotion	1.00
1014731 · Spec Prjct Discplshp Building	1.00
1014739 · Child Care Provider	1,250.00
1015037 · MS Confirmation	1.00
<b>Total Spiritual Formation Team</b>	<b>1,255.00</b>
<b>Evangelism &amp; Communication Team</b>	
1014822 · Evangelism Activities	1.00
1014824 · Communication & Advertising	300.00
<b>Total Evangelism &amp; Communication Team</b>	<b>301.00</b>
<b>Total Expense</b>	<b>259,390.67</b>
<b>Net Ordinary Income</b>	<b>-4,280.67</b>
<b>Net Income</b>	<b>-4,280.67</b>