

ANNUAL REPORT

2019



**FIRST PRESBYTERIAN
CHURCH**

**MT. PLEASANT, MICHIGAN
ANNUAL MEETING JANUARY 26, 2020**

*The Annual Meeting
of
The Congregation and Corporation
of
The First Presbyterian Church
Mt. Pleasant, Michigan
January 26, 2020*

FIRST PRESBYTERIAN CHURCH STAFF 2018

Rev. Andrew Leigh Miller	Pastor
Mary Jo Cox	Director of Worship & Arts
Nick Baker	Youth Technology
Mark Cox	Handbell Director
Eric Jarman	Administrative Assistant
Denise Isenbarger	Bookkeeper
John Loubert	Sexton
Dave Patton	Church Treasurer
Martha Riggs	Clerk of Session
Jill Weathers	Childcare Provider

FIRST PRESBYTERIAN CHURCH
2019 ANNUAL REPORT
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Annual Report
Rev. Andrew L. Miller, Pastor
2019

Some of the Highlights from 2019

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 10 of the guest where under the age of 9
- Paid for a food truck for the Pantry
- The Infant Pantry a partnership between Community Compassion Network (CCN), the Brockman Family and FPC continued to reach many in the community as many as 200 babies a month
- Worshiped on the front lawn on three different occasions and had four “Sermons as a Conversation” for more active participation of those present
- Worshipped in the pavilion at Island Park with four other congregations on a Sunday
- Provided service to the community during Worship as Service on one summer Sunday morning
- Held a Day of Remembrance, December 19, the longest night of the year
- Sponsored four “Classics @ the Presby” concerts which were coordinated by Mary Jo and Mark Cox
- Officiated three funerals
- Presided over 2 baptisms
- Officiated a wedding
- Welcomed seven new members
- The Presbyterian Women partnered with Community Compassion Network provide sack lunches to 2,950 children during the summer months
- Hosted 6 College Study Night Meals serving a couple of hundred hungry college students
- The Deacon’s hosted the Deacon’s Delight
- A Sabbatical/Renewal Team began working on a Sabbatical plan for the summer of 2021

**2020 TERMS OF CALL
ANDREW L. MILLER
FIRST PRESBYTERIAN CHURCH MT. PLEASANT MI
LAKE HURON PRESBYTERY
January 1, 2020 to December 31, 2020
JANUARY 26, 2020**

Compensation

Salary in the sum of \$ 34,369.66 a year in equal regular payments

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

SECA \$ 4 equal to 50% of the SECA liability

Benefits:

Board of Pensions \$ 23,811.52

In addition we will provide:

403B (or similar) \$ 3,306

Dental \$ 1,632.36

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 Meetings
Sunday, January 27, 2019

The annual meeting of the congregation and corporation were part of the corporate worship service. Worship began at 10:30am in the sanctuary. At 11:38am, following the offering, the Lord's Prayer and a hymn, a quorum was declared present.

It was **moved, seconded, and carried** to accept two sets of minutes as presented. These included the Annual Congregational Meeting of January 21, 2018 and the Special Congregational Meeting of July 22, 2018 to elect the slate of church officers.

It was **moved, seconded, and carried** to receive the 2018 Annual Report.

It was **moved, seconded, and carried** to have Dave Patton, former treasurer, moderate the discussion regarding the pastor's terms of call. Andrew Miller and his family were excused.

The 2019 terms of call include a 3% increase in the effective salary. Some compensation was adjusted between salary and housing allowance. This terms of call are within the mean range of other senior pastors in the presbytery.

There was a discussion concerning if Rev. Miller wants to take a sabbatical. It was **moved, seconded, and carried** to ask him to submit a proposal for a sabbatical as we will need to know for budget planning.

It was **moved, seconded, and carried** to accept the 2019 terms of call (page 2 of annual report).

2018 Terms of Call for Rev. Andrew L. Miller:

Compensation:

- Salary in the sum of \$33,107.79 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. \$4,573.75)

Benefits:

- Board of Pensions: \$23,344.64
- Family dental insurance through The Board of Pensions of the Presbyterian Church (U.S.A.) (expected to be approximately \$1,632.36)
- Life Insurance: \$790
- Vision Insurance: \$157.44
- 403B Contributions of \$3,306 per year, in equal regular payments
- Paid Vacation of 28 days (4 weeks), to include not more than 4 Sundays.
- Paid Study Leave of 14 days (2 weeks), to include not more than 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 and family returned to the congregational meeting.

The 2019 budget was presented by Dave Patton. It was **moved, seconded and carried** to endorse the 2019 budget.

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

First Presbyterian Church, Mt. Pleasant, Michigan
Minutes – Corporation Meeting
Sunday, January 27, 2019

The slate of 2019 Corporate Officers were **moved, seconded, and carried**.

Megan Goodwin
Norma Richardson
Wilson Gyasi
Kim Lapp
Anna Clare Miller
Tom Miles
Mary Lu Yardley
Marge Havens
John Monahan
Kim DeWitt
Bob Berryman
Amy Madsen
Martha Riggs

The meeting was closed with prayer and adjourned at 11:55am.

Respectfully submitted,

Martha Riggs, Clerk of Session

**Special Congregational Meeting
Election of Officers, Class of 2022
First Presbyterian Church
Mt. Pleasant, Michigan
June 2, 2019**

The meeting was called to order by the Moderator, the Rev. Andrew Miller, at 11:22 am during the morning worship service. Prayers during the worship service constituted as an opening prayer for the meeting.

A quorum was present.

Megan Goodwin was approved to serve as Clerk Pro-Tem in the absence of Martha Riggs, Clerk of Session.

The meeting was called to elect members to the Session, the Board of Deacons, and at-large members to the Nominating Committee.

Carolyn Monahan filling in for Mary Lu Yardley, chair of the Nominating Team, presented the slate of nominees.

Session, class of 2022 (4)	Tom Miles Mary Lu Yardley	John Monahan Paul Klunzinger
Deacons, class of 2022 (4)	Barb Lindley Sue Courington	Karen Hutslar Nancy Wilson

The following names were presented as members-at-large for the Nominating Team for 2020

Emma Gyasi and Carolyn Monahan and Barb Lindley for Deacons.

The floor was opened for nominations. There were none. **Moved, seconded and carried unanimously to elect the above slate for Elders, Deacons and Nominating Team.**

Motion made, seconded and carried to adjourn.

The meeting was closed with the charge and benediction at 11:27.

Respectfully submitted,
Megan Goodwin, Clerk Pro-Tem

2019 ANNUAL STATISTICAL REPORT OF THE CLERK

Active Members as of December 31, 2018 163

Gains:

Profession of Faith	1
Reaffirmation of Faith	6
Total Gains	7

Losses:

Deaths	2
To Inactive Roll	4
Other (Removed from roll)	4
Total Losses	10

Total Active Members as of December 31, 2019

Female Members	92
Male Members	68
Total Members	160

Baptisms:

Infant	1
Adult	1
Total Baptisms	2

Average Attendance at Sunday Worship 78

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.)

2019 Deaths in our Church Membership

Jack Weisenburger March 25, 2019

Shirley Cassel July 12, 2019

A Moment of Silence

Report of the 2019 Nominating Team

The Nominating Committee proposes the following slates of nominees.

For the Class of 2022 for the office of Ruling Elder:

Tom Miles
John Monahan
Mary Lu Yardley
Paul Klunzinger

and for the Class of 2022 for the office of Deacon:

Barb Lindley
Karen Hutslar
Sue Courington
Nancy Wilson

Nominating Team also nominates the following Members for 2020 Nominating Team: Barb Lindley for Deacons and at large Emma Gyasi and Carolyn Monahan.

Respectfully Submitted,

Mary Lu Yardley

2019 Annual Report – Worship and Music Team

Team Members: Allan Riggs, Andrew Miller, Minister, Kim DeWitt, Mary Jo Cox, Wilson Gyasi, and Martha Riggs.

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

Worship services continue to include Worship on the Lawn during summer months, Sermon as a Conversation and Worship as Service. The church was open on December 19, The Longest Day, to provide comfort to anyone in need. Intergenerational worship changed from the Second Sunday to including all generations at every service.

We joined with Emmanuel Lutheran and the Nazarene Church for joint worship for the third year. It was again at Island Park and followed by a lunch.

Classics at the Presby continue to bring the gift of music to our congregation and community. Many thanks to Mary Jo and Mark Cox.

Mark Cox is the Handbell Director and the Handbell Choir plays regularly at worship.

Landis Anderson continue to prepare the communion elements each month and we very much appreciate her work as well as others who helped out when she was recovering from a second surgery.

Many members of our congregation help to lead worship throughout the year. We appreciate everyone's contribution and presence.

Respectfully submitted,

Martha Riggs

Isabella Child Development Center

Annual Report January 2020

We currently have 27 children enrolled in preschool. Three additional children attended but have since moved.

Our four year old children come Monday through Thursday mornings, and the three year olds come Monday and Wednesday afternoons. We use the HighScope Preschool Curriculum which 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. In addition, we have family events throughout the year to encourage families to be involved in their children's education.

Funding for the preschool comes from the state Great Start Readiness Program grant and The Thrift Shop. We also receive a great deal of support from First Presbyterian Church. So again, thank you!

Hal Crawley "Mr. Hal" continues to read weekly with our children. They are always excited to see him and enjoy the books he makes for them to take home. Parents also like the books and often comment about how much children read them at home.

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

Current teaching staff includes Joyce Neyer, Lead Teacher/Director; Skyla Ginzel, Associate Teacher; and Kelli Artibee, Classroom Aide.

Discipleship and Spiritual Formation Team 2019 Annual Report

The members of the Discipleship and Spiritual Formation Team are: Bob Berryman, Megan Goodwin, Martha Riggs, Shari Lowe, and Doug Lapp (Chair).

Confirmation Class consist of three youth.

There are 5 youth who attend Youth Group regularly.

This year, we have continued “Children and Worship,” a multi-age program, for our Pre School thru 5th grade. Our children start out in the sanctuary and then go as a group down to the “Children’s Worship Center” to continue their learning. They hear a story presented by the Storyteller and then break up into smaller groups for further extension.

DFST created a PrayGround in the sanctuary for children prior to leaving at the blessing for Children & Worship and the Nursery. This space makes a statement that we are inviting and that all are welcome in God’s house. It allows the parents to have a space where children can be comfortable in worship.

Small groups have been implemented as an education/worship/fellowship source for adults.

The Adult Bible Study Class continues to meet at 9:30AM on Sunday.

We continue to utilize a full-time Nursery Caregiver on Sunday mornings, to facilitate the safety, continuity, and reliability of those who care for our youngest members.

Though our grant has ended, we have continued to be able to provide family activity packets to celebrate the church seasons.

PRESBYTERIAN WOMEN

Governing Board Report 2019

Presbyterian Women is a term applied to all women and young adults in the church. PW, as it is called, works together on various projects and events throughout the year to provide support to the local community and to the church worldwide. PW is overseen by an elected board which meets the first Wednesday of the month. The 2018 board members were:

Moderator- Pam Baker
Treasurer- Linda Rose
Secretary- Martha Riggs
Members-at-Large: Carolyn Monahan
Lois Miller
Sheli Rhodes

Anyone with ideas or suggestions for PW is welcome to attend a meeting. Or come check us out if you are just curious about what we do...

This year PW held our Birthday and Thank Offerings, which go directly back to the Presbytery for Mission projects. We cooked the Ash Wednesday meal and ran the Rummage Sale.

We hosted a Presbytery meeting here in October. We heard a presentation from WAR, had a great luncheon and met new people.

Respectfully submitted,

Pam Baker, Moderator

**PW of FIRST PRESBYTERIAN CHURCH of MT PLEASANT
Financial Statements**

Income Statement

Receipts:

Rummage Sale	\$1,373.23
Birthday Offering	\$219.80
Thank Offering	\$351.00
Least Coin	\$1.14
Weddings/Funerals	\$300.00
Luncheons & Suppers	\$425.00
Total Receipts to Checking:	\$2,670.17

Interest on Savings	\$0.52
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Total Receipts:	\$2,670.69
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Expenses/Disbursements:

PresbyteryPW-Mission Pledge	\$880.00
Birthday Offering	\$219.80
Thank Offering	\$351.00
Least Coin	\$1.14
*Mission: Local	\$943.35
Rummage Sale	\$182.76
Weddings/Funerals	\$264.81
Luncheons & Suppers	\$177.01
Magazines (These Days)	\$37.90
Misc/Supplies/Postage	\$20.91
Total Expenses/Disbursements:	\$3,078.68

*CCN Infant
Pantry
*Goodrow Fund
*RISE(Wm's Aid)
*Soup Kitchen

Balance Sheet as of December 31, 2019

Assets:

Checking Account	\$337.88	
Savings Account	\$981.64	
Total Assets:		\$1,319.52

Liabilities:

Total Liabilities: **\$0.00**

PW

Equity:

Equity \$1,319.52

Total Liabilities & Equity: **\$1,319.52**

FIRST PRESBYTERIAN CHURCH

BOARD OF DEACONS

ANNUAL REPORT 2019

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: 2019: Carolyn Monahan, Joyce McNabb, Barb Lindley, Karen Hutslar; **2020:** Nancy Enders, Scott Brigham, Eric Jarmen, Sandy Thompson; **2021:** Cam Ellis, Cyndy Abbott, Allan Riggs, Sheri Loubert

In carrying out the mission of caring for our congregation with fellowship, hospitality, care and nurture, we have accomplished the following (with other members' help) this year:

- Organized and provided volunteers to serve as greeters, hosts for fellowship on Sundays.
- Provided and/or assisted in the meal planning, prep, serving and clean-up for the following: lunch on the first Sundays of the month, Strawberry Social, Shrimp Boil, Rally Day, fall Presbytery meeting, Harvest Dinner, Stewardship Sunday, Advent decorating and un-decorating, Deacons' Delights, caroling night, and funeral lunches.
- Set up communion the first Sunday of each month.
- Assisted in the Summer Lunch Program for students in need.
- Planned and coordinated a trip for church members to attend a Great Lakes Loons baseball game.
- Worked with Rev. Andrew Miller to call upon church members in their homes, the hospital or assisted living facilities. Other members who were not able to attend church received phone calls and cards each month.
- Sent bulletins, along with a personal note via email or paper mail, to members who missed Sunday service.
- Provided lunch to the Vowles Elementary School teachers on parent and teacher conference day.
- Worked for two weeks with ICRH to assist with hosting the rotating homeless shelter.
- Participated in the summer Church in the Park and donated money for a meal after the service.
- Partnered with the Outreach, Social, Justice and Peacemaking Team to purchase Fair Trade Coffee.
- Assisted with Christmas Outreach by sorting, delivering and distributing donated hats, mittens and gloves to the community.
- Purchased a new refrigerator for the Fellowship Hall kitchen.

Our priority for 2019 was to focus on the care of our members, with continued visitation and contact. We have strived to accomplish that.

The Deacons want to express their thanks to all members of the congregation who helped and supported us in our efforts this past year. I would like to extend my personal thanks to all of the Deacons for their dedication, care, and support this past year.

Respectfully Submitted,

Sheri Loubert

Deacon Moderator

**First Presbyterian Church
Board of Deacons
Deacon Fellowship Fund**

Balance Sheet (Restricted/Reserve Account)

2253000 – Fellowship Fundraising Balance	\$1,876.49
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**First Presbyterian Church
Personnel Team
Annual Report for 2019**

Team Members include John Monahan, Martha Riggs, Dave Patton, Mary Lu Yardley, Megan Goodwin and Pastor Andrew Miller (ex-officio member).

Amy LaPorte resigned as the Administrative Assistant and Eric Jarman was hired.

Ken Baker resigned as the Youth Technology Team Leader and Nick Baker was hired.

The Team also conducted annual reviews of all staff members.

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
- ❖ Denise Isenbarger - Bookkeeper
- ❖ Nick Baker - Youth Technology Team Leader
- ❖ Jill Weathers - Sunday Morning Childcare Provider
- ❖ Mark Cox – Handbell Director
- ❖ Kim Lapp – Treasurer
- ❖ Martha Riggs - Clerk

Respectfully submitted,

Personnel Team

**Outreach, Social Justice and Peacemaking
First Presbyterian Church
Mt. Pleasant, MI
Annual Report 2019**

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

2019 Activities Included:

Christmas Outreach	SERRV Sale
College Study Nights	Rosebush Manor
Food Boxes	Nutrition Club
Food Pantry	Pull Tabs for Ronald McDonald House
Gas Cards	Rotating Homeless Shelter
Infant Pantry	Strickler Non-Profit Center
Special Offerings	Footwear for Folks
Summer Lunch Program	Noisy Offering
Dinner for Vowles Elementary Teachers and Staff	

Distributions were made to....

Infant Pantry	\$2,170.06
Nutrition Club	\$ 278.09
Food Pantry	\$2,500.00
Homeless Shelter	\$ 215.00
Summer Lunch Program	\$4,814.56
Gas Cards	\$ 900.00
College Study Nights	\$1,058.72

The Team expects to continue these activities plus more in 2020.

Respectfully submitted,
OSJP TEAM

COLUMBARIUM & MEMORIAL GARDEN

First Presbyterian Church Mount Pleasant, MI 48858 Annual Report 2019

Committee Members: Reverend Andrew Miller, Jim Bidwell, Kim Lapp, Carolyn Monahan,
Richard & Joyce Nesbit and Wendy Shugert

Beginning Balance: \$1,497.32
Ending Balance: \$2,298.63

We now have a total of 36 niches in our columbarium units. One additional niche was purchased this year leaving nine available.

Appreciation is expressed to Kim Lapp for tending and planting the garden; the area gets more beautiful every year. Thanks to other members for helping to maintain the garden.

Inquires regarding the purchase of niches should be directed to Andrew Miller or Wendy Shugert.

Respectfully submitted,

Wendy Shugert

Stewardship and Finance Team

2019 Annual Report

The Stewardship and Finance Team for 2019 consisted of Treasurer, Kim Lapp, David Patton, Chair, Mary Lu Yardley, Tom Miles, Bookkeeper, Denise Isenbarger, and Pastor, Andrew Miller. Thank you for all their participation.

Pledges for 2020 as of 12/30/19 are \$202,328.00, down close to \$6,000 from the previous year. Non-pledge offerings are anticipated to exceed \$5,000. Total expenses are budgeted at \$222,495.07.

The Personnel team met to discuss budget recommendations for the FPC 2020 budget. It was recommended and adopted by Session that the bookkeeper position will be phased out over the first 4 months of 2020. The paid position will be replaced with a 3 member volunteer team approved at Session. Current volunteers will be Dave Patton, Pete Loubert and Kim Lapp. We will have another balanced budget year.

A review of the financial statements for FPC for the calendar years 2016 and 2017 Budgets was conducted. Based on this review conducted by Pete Loubert, the year-end Balance Sheets provided in the Annual Reports for 2016 & 2017 are an accurate representation of the monetary assets of the church. A list of recommendation for Session to consider for future handling of financial records and information within the church was provided.

We truly thank the congregation for their continued 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

2019 Annual Report

During the congregation's review and approval of Terms of Call for Reverend Andrew Miller at the 2018 Annual Meeting, a motion was approved to invite Reverend Miller to propose a sabbatical leave plan if he so desired. In the Spring of 2019 a Sabbatical Team was formed to assist Reverend Miller in that endeavor.

Since that time the team has met several times to form a plan and begin the work of preparing a proposal. To date the following has been accomplished:

- General plan for the sabbatical has been outlined
- Congregation has been surveyed regarding worship and other activities during the sabbatical
- Work has begun to submit a grant to the Lily Endowment for funding

Additional information will be provided to the congregation on a regular basis, and additional input from the congregation will be likewise sought. The final form of the proposal will be submitted to the Session, and then to the Lake Huron Presbytery for approval prior to submission of the grant to the Lilly Endowment.

Sabbatical Team Members:

Megan Goodwin (Session)
Peter Loubert
Tom Miles (Session)
Andrew Miller (Pastor)
Carolyn Monahan (Presbyterian Women)
Allan Riggs (Deacons)
Sallie Scheide

2016 and 2017 Financial Review

January 12, 2019

First Presbyterian Church
1250 Watson Rd
Mt Pleasant, MI 48858

Re: 2016 and 2017 Financial Statements

To the Membership of First Presbyterian Church:

On December 19th 2018, and with a couple of follow-up visits afterward, I completed a review of the financial statements for First Presbyterian Church for the calendar years 2016 and 2017. My review was conducted under guidance provided in the Book of Order, Section G-10.0401. It included review of financial information from the 2015 through 2017 Annual Reports, the 2016 and 2017 Budgets, bank statements from the entire years 2016 and 2017 and the months preceding and following, the corresponding reconciliation reports for all bank statements, finalized monthly financial statements for the entire year and the months preceding and following the years 2016 and 2017, all journal entries for 2016 and 2017, a sample of weekly money counter sheets and the corresponding bank deposits, yearly contribution summary reports from our CCIS church management software, and relevant minutes of Session. In addition to reviewing these documents I interviewed bookkeeper Denise Isenbarger about procedures and record keeping relevant to church financial matters and directly observed operation of the bookkeeping software used by the church, including the production of financial statements.

Based upon my review, it is my opinion that the year-end Balance Sheets provided in the Annual Reports for 2016 and 2017 are an accurate representation of the monetary assets of the church.

Year-end Income and Expense (I & E) reports are an accurate representation of the budgeted financial activities of the church in their respective years, but do not include non-budget financial activities. Some of the non-budget financial activities are represented in the various other reports in the Annual Reports, but a surprisingly large amount of important financial activity is not represented in those reports. The table below shows income and expenses related to budgeted areas of the church, with actual income and actual expense totals for comparison. The Actual Total Revenue and Actual Total Expenses included in the table are primarily from the Isabella Bank and Trust checking account statements, but the total revenue amount for 2016 is adjusted downward to account for a transfer from savings to checking (\$10,000) and the deposit of money from cashing-in some of the church's investments in the PCUSA Investment and Loan program.

	Income from I & E Reports	Actual Total Revenue	Expenses from I & E Reports	Actual Total Expenses
2016	\$226,380	\$281,028	\$229,551	\$311,817
2017	\$233,713	\$335,678	\$206,035	\$298,125

The table demonstrates that 2016 actual revenue was \$54,648 more than is represented in the I & E report, and \$101,965 more in 2017. Actual expenses are similarly different than what is represented in the I & E reports. The differences are due to income and expenses occurring in non-budget accounts where income is protected from use in the general budget because the revenues and

expenses are earmarked for specific non-budget activities of the church (i.e. restricted funds). The greatest portions of the differences demonstrated in the table are attributable to income and expenses related to repair and upgrading of the heating and cooling systems in the church, repair of flood damage in the fellowship hall, and organ maintenance and repair.

The rest of the differences are primarily related to revenues and expenditures associated with various activities of non-budgeted groups within the church (e.g. Memorial, Outreach and SJP, Spiritual Formation, Worship and Music, Deacons, and Presbyterian Women). Much of the non-budgeted activities of these groups is directly related to outreach and mission of the church. It should be noted that most of the budget is supported by income that comes from pledges. It should also be noted that even though some of the non-budgeted income is from sources such as insurance, the majority of the non-budgeted activities are supported by contributions that are in addition to pledges. This suggests that members are very generous with not only their pledges, but in supporting other needs and activities of the church.

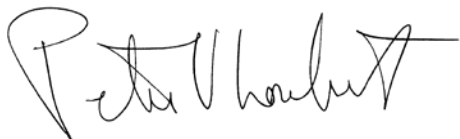
Despite my concerns about how much financial activity is not well represented in the budget oriented financial reports, the handling of finances within the church appears to be in good order, with income being properly accounted for and directed to its intended purposes, and expenses appropriately accounted for. I offer this opinion in good faith, having not been a member of the finance committee, and not having any other relationship to the treasurer, bookkeeper or any other official of the church having authority over financial matters in 2016 and 2017. It is important for the reader to know that though I have knowledge and experience dealing with church financial matters, I am not a certified public accountant.

In addition to this report, I will also be providing a list of recommendations for Session to consider for future handling of financial records and information within the church.

I would like to thank bookkeeper Denise Isenbarger for assembling the records necessary for this review and for her complete cooperation while I worked on it. Denise is prudent in her bookkeeping work for the church and her commitment is much appreciated.

I would also like to thank Dave Patton for his many years of excellent service as Treasurer for our church. The Treasurer's review and weekly verification of transactions, and monthly review of reconciliation reports are essential to maintaining integrity of church finances. Dave's diligent handling of these tasks has made my review much easier, and greatly increased my confidence in the integrity of our finances.

Sincerely,

A handwritten signature in black ink, appearing to read "Peter V. Loubert". The signature is fluid and cursive, with a large initial "P" and a long horizontal stroke at the end.

Peter V. Loubert

2018 Financial Review

November 7, 2019

First Presbyterian Church
1250 Watson Rd
Mt Pleasant, MI 48858

Re: 2018 Financial Statements

To the Membership of First Presbyterian Church:

On July 25th 2019 I completed a review of the financial statements for First Presbyterian Church for the calendar year 2018. My review was conducted under guidance provided in the Book of Order, Section G-10.0401. It included review of financial information from the 2017 and 2018 Annual Reports, the 2018 Budget, bank statements from the entire year 2018 and the months preceding and following, the corresponding reconciliation reports for all bank statements, finalized monthly financial statements for the entire year and the months preceding and following, all journal entries for 2018, a sample of weekly money counter sheets and the corresponding bank deposits, yearly contribution summary reports from our CCIS church management software, and relevant minutes of Session. In addition to reviewing these documents I interviewed bookkeeper Denise Isenbarger about procedures and record keeping relevant to church financial matters and directly observed operation of the bookkeeping software used by the church, including the production of financial statements.

Based upon my review, it is my opinion that the year-end Balance Sheet provided in the Annual Report for 2018 is an accurate representation of the monetary assets of the church.

Year-end Income and Expense (I & E) reports are an accurate representation of the budgeted financial activities of the church, but do not include non-budget financial activities. Some of the non-budget financial activities are represented in the various other reports in the 2018 Annual Report. The table below shows income and expenses related to budgeted areas of the church, with actual income and actual expense totals for comparison. The Actual Total Revenue and Actual Total Expenses included in the table are primarily from the Isabella Bank and Trust checking account statements, but the total revenue for 2018 is adjusted downward to account for a transfer from savings to checking (\$10,000).

Income from I & E Reports	Actual Total Revenue*	Expenses from I & E Reports	Actual Total Expenditures**
\$230,533	\$283,002	\$211,265	\$271,797
*Based on checking account deposits			
**Based on checks written			

The table demonstrates that 2018 actual revenue was \$52,469 more than is represented in the I & E report, and actual expenditures were \$60,532 more. The differences are due to income and expenses occurring in non-budget accounts where income is protected from use in the general budget because the revenues and expenses are earmarked for specific non-budget activities of the church (i.e. restricted funds). The total income contributed to restricted funds was \$54,201. Over 45% of restricted fund activity can be attributed to building and grounds, with the remaining 55%

being directly related to worship, outreach and mission related activities of the church. The bottom line for these numbers is that members are very generous with their pledges, which serve as the basis for the budget, but are also generous in supporting other needs and activities of the church that are not in the budget.

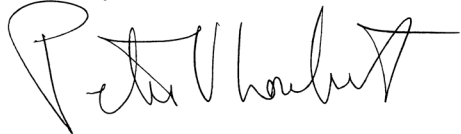
Despite their complexity, the finances of the church appear to be in good order. Income is properly accounted for and directed to its intended purposes, and expenditures are appropriately documented. I offer this opinion in good faith, having not been a member of the finance committee, and not having any other relationship to the treasurer, bookkeeper or any other official of the church having authority over financial matters in 2018. It is important for the reader to know that though I have knowledge and experience dealing with church financial matters, I am not a certified public accountant.

In addition to this report, I will also be providing a list of recommendations for Session to consider for future handling of financial records and information within the church.

I would like to thank bookkeeper Denise Isenbarger for assembling the records necessary for this review and for her cooperation while I worked on it. Denise is prudent in her bookkeeping work for the church and her commitment is much appreciated.

I would also like to thank Dave Patton for his many years of excellent service as Treasurer for our church. The Treasurer's review and weekly verification of transactions, and monthly review of reconciliation reports are essential to maintaining integrity of church finances. Dave's diligent handling of these tasks has made my review much easier, and greatly increased my confidence in the integrity of our finances.

Sincerely,

A handwritten signature in black ink, appearing to read "Peter V. Loubert". The signature is written in a cursive style with a large initial "P" and a long horizontal stroke at the end.

Peter V. Loubert

First Presbyterian Church
Income/Expenses Report
December 2019

	<u>Dec 19</u>	<u>Budget</u>	<u>Jan - Dec...</u>	<u>YTD Bud...</u>	<u>Annual B...</u>
Ordinary Income/Expense					
Income					
Offerings					
1013210 · Current Year Pledges	16,051.00	17,089.50	206,959.50	205,074.00	205,074.00
1013220 · Prior Year Pledges	0.00	16.67	905.00	200.00	200.00
1013230 · Non-Pledge Contributions	1,283.00	416.67	11,674.92	5,000.00	5,000.00
1013240 · Loose Offering	289.00	416.66	1,728.25	5,000.00	5,000.00
Total Offerings	<u>17,623.00</u>	<u>17,939.50</u>	<u>221,267.67</u>	<u>215,274.00</u>	<u>215,274.00</u>
Misc. Income					
1013201 · Initial Offering Envelopes	0.00	24.31	125.00	291.67	291.67
1013300 · Misc Income	-64.00		0.00		
1013301 · Interest Checking	3.39	1.70	22.29	20.38	20.38
1013302 · Interest Gold	22.29	0.76	260.76	9.06	9.06
1013306 · Per Capita Payment	0.00	250.00	2,811.82	3,000.00	3,000.00
1013307 · Dominion/Linn/Riverside	136.00	50.00	903.95	600.00	600.00
1013309 · Building Rent/Use Fees					
Funeral	0.00		150.00		
1013309 · Building Rent/Use Fees - Other	100.00	312.50	1,775.00	3,750.00	3,750.00
Total 1013309 · Building Rent/Use Fees	<u>100.00</u>	<u>312.50</u>	<u>1,925.00</u>	<u>3,750.00</u>	<u>3,750.00</u>
1013311 · Interest PCUSA ILP	177.66	33.33	920.06	400.00	400.00
Total Misc. Income	<u>375.34</u>	<u>672.60</u>	<u>6,968.88</u>	<u>8,071.11</u>	<u>8,071.11</u>
Total Income	<u>17,998.34</u>	<u>18,612.10</u>	<u>228,236.55</u>	<u>223,345.11</u>	<u>223,345.11</u>
Gross Profit	17,998.34	18,612.10	228,236.55	223,345.11	223,345.11
Expense					
Minister					
1115005 · SECA Allowance	0.00	381.15	4,573.76	4,573.75	4,573.75
Effective Salary					
1115001 · Salary	2,758.98	2,758.98	33,107.76	33,107.79	33,107.79
1115003 · Housing Allowance	2,008.33	2,008.33	24,099.96	24,100.00	24,100.00
1115016 · 403 B Contributions	478.95	275.50	3,509.45	3,306.00	3,306.00
Insurance					
1115014 · Family Dental	136.03	136.03	1,632.36	1,632.36	1,632.36
1115015 · Life Insurance	65.79	65.83	789.48	790.00	790.00
1115002 · Vision	22.32	13.12	167.82	157.44	157.44
Total Insurance	<u>224.14</u>	<u>214.98</u>	<u>2,589.66</u>	<u>2,579.80</u>	<u>2,579.80</u>
Total Effective Salary	<u>5,470.40</u>	<u>5,257.79</u>	<u>63,306.83</u>	<u>63,093.59</u>	<u>63,093.59</u>
Professional Expenses					
1115019 · Church-Related Travel	104.98	100.00	950.22	1,200.00	1,200.00
1115017 · Professional Development	0.00	225.00	3,234.99	2,700.00	2,700.00
1115018 · Head of Staff Business Expense	90.81	58.33	683.17	700.00	700.00
Total Professional Expenses	<u>195.79</u>	<u>383.33</u>	<u>4,868.38</u>	<u>4,600.00</u>	<u>4,600.00</u>
PCUSA Board of Pension Benefits					
1115011 · Major Medical	1,267.17	1,314.45	15,305.04	15,773.40	15,773.40
1115012 · Death & Disability	51.05	52.58	612.62	630.94	630.94
1115013 · Retirement Pension	561.32	578.36	6,736.84	6,940.29	6,940.29
Total PCUSA Board of Pension Benefits	<u>1,879.54</u>	<u>1,945.39</u>	<u>22,654.50</u>	<u>23,344.63</u>	<u>23,344.63</u>
Total Minister	<u>7,545.73</u>	<u>7,967.66</u>	<u>95,403.47</u>	<u>95,611.97</u>	<u>95,611.97</u>
Total Expense	7,545.73	7,967.66	95,403.47	95,611.97	95,611.97

First Presbyterian Church
Income/Expenses Report
December 2019

	Dec 19	Budget	Jan - Dec...	YTD Bud...	Annual B...
Administrative Team					
1014201 · Secretary	420.00	315.68	5,043.64	3,788.11	3,788.11
1014211 · Office Finance Supplies	112.61	166.67	1,810.09	2,000.00	2,000.00
1014212 · Reference Materials	0.00	25.00	75.00	300.00	300.00
1014216 · Internet Exp	84.99	66.67	736.07	800.00	800.00
1014221 · Annual Report State of MI	0.00	0.00	20.00	20.00	20.00
1014222 · Photocopying	145.56	112.50	1,491.51	1,350.00	1,350.00
1014224 · Postage	0.00	33.33	475.00	400.00	400.00
1014230 · Telephone	146.32	70.83	1,045.45	850.00	850.00
1014231 · Session	0.00	16.67	159.00	200.00	200.00
Total Administrative Team	909.48	807.35	10,855.76	9,708.11	9,708.11
Finance Team					
1014501 · Bookkeeper	881.13	459.16	6,491.37	5,509.97	5,509.97
1014511 · Pledge Envelopes	0.00	8.33	0.00	100.00	100.00
1017000 · Payroll Taxes	539.83	416.67	5,925.91	5,000.00	5,000.00
1017010 · Database Programming	47.99	50.00	575.88	600.00	600.00
Total Finance Team	1,468.95	934.16	12,993.16	11,209.97	11,209.97
Stewardship Team					
1014521 · Stewardship & Bank Fee Expenses	0.00	20.83	132.66	250.00	250.00
Total Stewardship Team	0.00	20.83	132.66	250.00	250.00
Worship and Music Team					
1014319 · Instrument Maintenance	250.20	166.67	1,641.00	2,000.00	2,000.00
1014229 · Co-Ordinator Worship.The Arts	2,097.08	2,097.09	25,164.96	25,165.02	25,165.02
1014308 · Pulpit Supply	0.00	41.67	500.00	500.00	500.00
1014309 · Supply Organist	125.00	41.67	375.00	500.00	500.00
1014311 · New Music	55.36	8.33	81.97	100.00	100.00
1014313 · Handbell Director	120.00	83.33	1,080.00	1,000.00	1,000.00
1014323 · Acolytes	0.00	2.08	0.00	25.00	25.00
1014324 · Sanctuary Supplies	70.18	12.50	171.41	150.00	150.00
1014326 · Communion	0.00	1.25	0.00	15.00	15.00
1014328 · Intergenerational Worship	0.00	6.25	76.67	75.00	75.00
1014329 · Wedding	0.00	0.00	0.00	0.00	0.00
1014709 · Baptism	0.00	6.25	0.00	75.00	75.00
Total Worship and Music Team	2,717.82	2,467.09	29,091.01	29,605.02	29,605.02
House and Grounds Team					
1014401 · Custodian-Regular Salary	2,968.32	2,144.30	26,699.29	25,731.57	25,731.57
1014405 · Mileage	22.04	16.67	22.04	200.00	200.00
1014410 · Supplies	167.37	91.67	1,089.53	1,100.00	1,100.00
1014411 · Maintenance & Repairs	179.80	416.67	6,519.44	5,000.00	5,000.00
1014415 · Utilities					
1014416 · Natural Gas	845.66	666.67	8,013.28	8,000.00	8,000.00
1014417 · Electric	500.65	525.00	5,435.69	6,300.00	6,300.00
1014418 · Trash Service	68.96	66.67	811.68	800.00	800.00
1014419 · Water/Sewer	0.00	125.00	1,892.05	1,500.00	1,500.00
Total 1014415 · Utilities	1,415.27	1,383.34	16,152.70	16,600.00	16,600.00
1014421 · Insurance	2,260.75	875.00	8,801.00	10,500.00	10,500.00
1014425 · Snow Removal	250.00	166.67	1,920.00	2,000.00	2,000.00
Total House and Grounds Team	7,263.55	5,094.32	61,204.00	61,131.57	61,131.57
Outreach/SJP Team					
1014921 · General Assembly-Mission	149.25	49.75	597.00	597.00	597.00
1014923 · Presbytery-Mission	365.75	121.92	1,463.00	1,463.00	1,463.00
1014924 · Per Capita	0.00	417.17	5,006.00	5,006.00	5,006.00
Total Outreach/SJP Team	515.00	588.84	7,066.00	7,066.00	7,066.00

First Presbyterian Church
Income/Expenses Report
December 2019

	<u>Dec 19</u>	<u>Budget</u>	<u>Jan - Dec...</u>	<u>YTD Bud...</u>	<u>Annual B...</u>
Technology Team					
1014100 · Youth Tech Team Leader	100.00	60.00	760.00	720.00	720.00
1014101 · Maintenance and Supplies	0.00	41.67	0.00	500.00	500.00
1014314 · Copyright Blanket	0.00	50.00	643.12	600.00	600.00
Total Technology Team	<u>100.00</u>	<u>151.67</u>	<u>1,403.12</u>	<u>1,820.00</u>	<u>1,820.00</u>
Spiritual Formation Team					
1014711 · Curriculum	0.00	16.67	107.78	200.00	200.00
1014712 · Supplies	0.00	10.42	62.71	125.00	125.00
1014722 · Promotion	0.00	8.33	106.48	100.00	100.00
1014729 · Lenten/Advent/Christmas	0.00	20.83	117.47	250.00	250.00
1014731 · Spec Prjct Disclshp Building	0.00	166.67	828.56	2,000.00	2,000.00
1014739 · Child Care Provider	90.00	67.50	727.50	810.00	810.00
1015020 · HS Programming	69.97	8.33	69.97	100.00	100.00
1015025 · Retreats & Conferences	0.00	25.00	0.00	300.00	300.00
1015037 · MS Confirmation	0.00	6.25	0.00	75.00	75.00
1015040 · J-Walkers	0.00	12.50	0.00	150.00	150.00
Total Spiritual Formation Team	<u>159.97</u>	<u>342.50</u>	<u>2,020.47</u>	<u>4,110.00</u>	<u>4,110.00</u>
Evangelism & Communication Team					
1014822 · Evangelism Activities	150.00	25.00	150.00	300.00	300.00
1014824 · Communication & Advertising	0.00	33.33	302.48	400.00	400.00
Total Evangelism & Communication Team	<u>150.00</u>	<u>58.33</u>	<u>452.48</u>	<u>700.00</u>	<u>700.00</u>
Total Expense	<u>20,830.50</u>	<u>18,432.75</u>	<u>220,622.13</u>	<u>221,212.64</u>	<u>221,212.64</u>
Net Ordinary Income	<u>-2,832.16</u>	<u>179.35</u>	<u>7,614.42</u>	<u>2,132.47</u>	<u>2,132.47</u>
Net Income	<u>-2,832.16</u>	<u>179.35</u>	<u>7,614.42</u>	<u>2,132.47</u>	<u>2,132.47</u>

First Presbyterian Church
Balance Sheet Prev Year Comparison
As of December 31, 2019

	<u>Dec 31, 19</u>	<u>Dec 31, 18</u>
ASSETS		
Current Assets		
Checking/Savings		
1011500 · IB&T Checking Account	42,184.20	38,068.24
1011510 · Petty Cash	50.00	50.00
1011515 · IB&T Savings Account	58,457.63	58,191.87
Total Checking/Savings	100,691.83	96,310.11
Other Current Assets		
1011800 · Presbyterian Investment & Loan	72,204.29	72,204.29
Total Other Current Assets	72,204.29	72,204.29
Total Current Assets	172,896.12	168,514.40
TOTAL ASSETS	<u>172,896.12</u>	<u>168,514.40</u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
1012160 · Cash Clearing	1,385.38	1,459.35
1012170 · Pledges Paid in Advance	13,220.00	11,000.00
Total Other Current Liabilities	14,605.38	12,459.35
Total Current Liabilities	14,605.38	12,459.35
Long Term Liabilities		
Restricted/Reserve Accounts		
Columbarium		
2293000 · Columbarium Memorial Garden	2,298.63	1,497.32
Total Columbarium	2,298.63	1,497.32
Evangelism & Communication Team		
2281000 · Apparel	5.00	5.00
Total Evangelism & Communication Team	5.00	5.00
Finance Team		
2133000 · Kroger Cards	960.17	928.51
Total Finance Team	960.17	928.51
Spiritual Formation Team		
2063000 · Youth Special Projects	2,655.92	3,097.27
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
Total 2069000 · J-Walker	724.59	724.59
2163000 · Library	105.00	105.00
2202000 · Camp Conference	11.00	11.00
2208003 · Family Ministry Grant		
2208004 · Seasonal Activities	500.00	500.00
2208003 · Family Ministry Grant - Other	79.86	109.91
Total 2208003 · Family Ministry Grant	579.86	609.91

First Presbyterian Church
Balance Sheet Prev Year Comparison
As of December 31, 2019

	Dec 31, 19	Dec 31, 18
2211063 · Children In Worship	241.55	91.55
2213000 · Campus Ministries (Presbytery)	26.06	71.85
2213004 · UKIRK/College Ministry	39.38	39.38
2214609 · Children and Youth Scholarships	870.00	870.00
2303000 · Church School	65.02	65.02
Total Spiritual Formation Team	5,427.35	5,794.54
House and Grounds Team		
2103000 · Church Sign	1,127.44	1,127.44
2353000 · Classroom Renovation	2,567.84	2,567.84
2393000 · Insurance Claim	0.00	1,672.94
2403000 · Building Renovation	100.00	100.00
2403820 · Waterproofing Project	110.27	17,667.42
2404920 · Oven Fund	5,480.90	5,480.90
2405000 · Capital Campaign	1,105.87	1,102.09
2417000 · General Operations	37.34	37.34
2417100 · Capital Improvements	14,264.50	0.00
House and Grounds Team - Other	440.02	900.02
Total House and Grounds Team	25,234.18	30,655.99
Memorial		
2083000 · Memorial	2,530.00	200.00
Total Memorial	2,530.00	200.00
Outreach & SJP Team		
2033000 · Peacemaking	600.33	472.25
2053000 · Equal Exchange Coffee Fund	336.34	551.84
2125017 · Synod Grant Lunch Program	280.00	1,934.56
2134678 · Cap Camp Tithe Local Missions		
2134677 · Surplus Tithe Local Missions	288.65	1,952.14
2134678 · Cap Camp Tithe Local Missions - Other	0.00	1,733.75
Total 2134678 · Cap Camp Tithe Local Missions	288.65	3,685.89
2143000 · Mobile Food Pantry	1,284.16	615.00
2143079 · Homeless Shelter	486.49	81.34
2134679 · Local Missions	63.35	0.00
2150000 · SERV V	116.42	63.42
2345410 · Communion	8.51	8.51
Total Outreach & SJP Team	3,464.25	7,412.81
Worship & Music Team		
2093000 · Organ	3,419.80	2,879.80
2093010 · Flower Fund	566.76	422.76
2113000 · Gil and Elinor Rau Scholarship	3,465.99	4,779.99
2203000 · Music Instr Maintenance	195.00	235.00
2203414 · Classics @ The Presby	1,894.84	1,328.02
2271219 · Music Memorial	1,825.04	0.00
2283000 · Music Dir Special Projects	2,389.95	2,626.59
2323000 · Handbells	938.02	270.09
Total Worship & Music Team	14,695.40	12,542.25
2073000 · Technology Team		
2073001 · Youth Tech Leader-Multimedia	850.00	850.00
2073000 · Technology Team - Other	1,077.46	1,077.46
Total 2073000 · Technology Team	1,927.46	1,927.46
2193000 · Scholarship Fund	2,995.24	2,995.24
2233000 · Seminary Students	1,686.89	1,686.89

First Presbyterian Church
Balance Sheet Prev Year Comparison
As of December 31, 2019

	<u>Dec 31, 19</u>	<u>Dec 31, 18</u>
2253000 · Deacons		
2153000 · Fellowship Fundraising	1,876.49	906.95
Total 2253000 · Deacons	<u>1,876.49</u>	<u>906.95</u>
Total Restricted/Reserve Accounts	<u>63,101.06</u>	<u>66,552.96</u>
Total Long Term Liabilities	<u>63,101.06</u>	<u>66,552.96</u>
Total Liabilities	77,706.44	79,012.31
Equity		
General Fund	87,575.26	70,233.81
Net Income	7,614.42	19,268.28
Total Equity	<u>95,189.68</u>	<u>89,502.09</u>
TOTAL LIABILITIES & EQUITY	<u>172,896.12</u>	<u>168,514.40</u>

First Presbyterian Church
Budget 2020
 January through December 2020

	Jan - Dec 20
Ordinary Income/Expense	
Income	
Offerings	
1013210 · Current Year Pledges	202,328.00
1013220 · Prior Year Pledges	500.00
1013230 · Non-Pledge Contributions	6,000.00
1013240 · Loose Offering	5,000.00
1013265 · Children's Offering	0.00
Total Offerings	213,828.00
Misc. Income	
1013201 · Initial Offering Envelopes	291.67
1013301 · Interest Checking	20.38
1013302 · Interest Gold	100.00
1013306 · Per Capita Payment	3,000.00
1013307 · Dominion/Linn/Riverside	750.00
1013309 · Building Rent/Use Fees	1,500.00
1013311 · Interest PCUSA ILP	500.00
Total Misc. Income	6,162.05
Total Income	219,990.05
Gross Profit	219,990.05
Expense	
Expense	
Minister	
1115005 · SECA Allowance	4,670.28
Effective Salary	
1115001 · Salary	34,369.66
1115003 · Housing Allowance	24,100.00
1115016 · 403 B Contributions	3,306.00
Insurance	
1115014 · Family Dental	1,632.36
1115015 · Life Insurance	790.00
1115002 · Vision	157.44
Total Insurance	2,579.80
Total Effective Salary	64,355.46
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	16,088.87
1115012 · Death & Disability	643.55
1115013 · Retirement Pension	7,079.10
Total PCUSA Board of Pension Benefits	23,811.52
Total Minister	97,437.26
Total Expense	97,437.26

First Presbyterian Church
Budget 2020
 January through December 2020

	Jan - Dec 20
Administrative Team	
1014201 · Secretary	3,819.00
1014211 · Office Finance Supplies	2,000.00
1014212 · Reference Materials	300.00
1014216 · Internet Exp	1,139.76
1014221 · Annual Report State of MI	20.00
1014222 · Photocopying	1,350.00
1014224 · Postage	400.00
1014230 · Telephone	350.00
1014231 · Session	200.00
Total Administrative Team	9,578.76
Finance Team	
1014501 · Bookkeeper	1,874.66
1014511 · Pledge Envelopes	100.00
1017000 · Payroll Taxes	5,000.00
1017010 · Database Programming	600.00
Total Finance Team	7,574.66
Stewardship Team	
1014521 · Stewardship & Bank Fee Expenses	250.00
Total Stewardship Team	250.00
Worship and Music Team	
1014319 · Instrument Maintenance	1,000.00
1014229 · Co-Ordinator Worship.The Arts	25,668.32
1014308 · Pulpit Supply	500.00
1014309 · Supply Organist	500.00
1014311 · New Music	100.00
1014313 · Handbell Director	1,000.00
1014323 · Acolytes	25.00
1014324 · Sanctuary Supplies	150.00
1014326 · Communion	15.00
1014709 · Baptism	75.00
Total Worship and Music Team	29,033.32
House and Grounds Team	
1014401 · Custodian-Regular Salary	26,241.00
1014405 · Mileage	200.00
1014410 · Supplies	1,100.00
1014411 · Maintenance & Repairs	5,000.00
1014415 · Utilities	
1014416 · Natural Gas	8,000.00
1014417 · Electric	6,300.00
1014418 · Trash Service	800.00
1014419 · Water/Sewer	2,000.00
Total 1014415 · Utilities	17,100.00
1014421 · Insurance	10,500.00
1014425 · Snow Removal	2,000.00
Total House and Grounds Team	62,141.00
Outreach/SJP Team	
1014921 · General Assembly-Mission	597.00
1014923 · Presbytery-Mission	1,463.00
1014924 · Per Capita	4,727.00
Total Outreach/SJP Team	6,787.00

First Presbyterian Church
Budget 2020
January through December 2020

	<u>Jan - Dec 20</u>
Technology Team	
1014100 · Youth Tech Team Leader	720.00
1014314 · Copyright Blanket	650.00
Total Technology Team	<u>1,370.00</u>
Spiritual Formation Team	
1014711 · Curriculum	50.00
1014712 · Supplies	75.00
1014722 · Promotion	100.00
1014731 · Spec Prjct Disclshp Building	500.00
1014739 · Child Care Provider	810.00
1015037 · MS Confirmation	75.00
Total Spiritual Formation Team	<u>1,610.00</u>
Evangelism & Communication Team	
1014822 · Evangelism Activities	150.00
1014824 · Communication & Advertising	200.00
Total Evangelism & Communication Team	<u>350.00</u>
Total Expense	<u>216,132.00</u>
Net Ordinary Income	<u>3,858.05</u>
Net Income	<u><u>3,858.05</u></u>