

ANNUAL REPORT

2018



**FIRST PRESBYTERIAN
CHURCH**

**MT. PLEASANT, MICHIGAN
ANNUAL MEETING JANUARY 27, 2019**

*The Annual Meeting
of
The Congregation and Corporation
of
The First Presbyterian Church
Mt. Pleasant, Michigan
January 27, 2019*

FIRST PRESBYTERIAN CHURCH STAFF 2018

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

FIRST PRESBYTERIAN CHURCH
2018 ANNUAL REPORT
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Annual Report
Rev. Andrew L. Miller, Pastor
2018

Some of the Highlights from 2018

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

- Hosted the Isabella County Restoration House Rotating Homeless Shelter twice (in partnership with the Church of Jesus Christ of Latter-day Saints), in which 30 to 35 guests were served each night
- Paid for a food truck for the Pantry
- 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 six “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 21, the longest night of the year
- Sponsored four “Classics @ the Presby” concerts which were coordinated by Mary Jo and Mark Cox, including a community Messiah Sing A Long
- Officiated two funerals
- Welcomed three new members
- The Presbyterian Women partnered with Community Compassion Network provide sack lunches to 1,500 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, raising \$1,000 for the Fellowship Hall Flooring
- Completed phase two of the organ repairs during the summer months

**2019 TERMS OF CALL
ANDREW L. MILLER
FIRST PRESBYTERIAN CHURCH MT. PLEASANT MI
LAKE HURON PRESBYTERY
January 1, 2019 to December 31, 2019
JANUARY 27, 2019**

Compensation:

Salary in the sum of \$ 33,107.79 a year in equal regular payments

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

SECA \$ 4,573.75 equal to 50% of the SECA liability

Benefits:

Board of Pensions \$ 23,344.64

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 Meeting
Sunday, January 21, 2018

The annual meeting of the congregation and corporation were part of the corporate worship service. Worship began at 10:30am in the sanctuary. At 11:25am, following the offering and the Lord's Prayer, a quorum was declared present.

It was moved, seconded and carried to accept 2 sets of minutes as presented. These included the Annual Congregational Meeting of January 29, 2017 and the Special Congregational Meeting of July 16, 2017 to elect the slate of church officers.

It was moved, seconded and carried to receive the 2017 Annual Report.

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

Discussion included notes regarding the budget surplus, some of which was moved to the general fund. Fundraising for capital improvements and organ renovation include 10% tithing which is moved into the Outreach, Social Justice and Peacemaking ministry team budget. Monies are also set aside for phase 2 of the organ renovation.

The 2018 terms of call include a 2% increase in the effective salary. This also causes increases in other areas of the package such as taxes and insurance. This terms of call are within the mean range of other senior pastors in the Presbytery.

It was **moved, seconded and carried** to accept the 2018 terms of call. (page 2 of 2017 Annual Report)

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

Compensation:

- Salary in the sum of \$33,263.87 a year, in equal regular payments
- Housing allowance of \$22,194 a year, in equal regular payments
- SECA allowance equal to 50% of your SECA liability (expected to be approx. \$4,433.19)

Benefits:

- Board of Pensions: \$22,664.81
- Family dental insurance through The Board of Pensions of the Presbyterian Church (U.S.A.) (expected to be approximately \$1,632.36)

- Life Insurance: \$860
- 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/yr
- 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/yr
- Church Business Expenses (to carry out the mission of the church) of \$700/yr.

Andrew Miller and family returned to the congregational meeting.

The 2018 budget was presented by Dave Patton. It was **moved, seconded and carried** to endorse the 2018 budget.

The Annual Meeting of the Congregation was adjourned at 11:33am in order to call the meeting of the Corporation.

Respectfully submitted,

Sallie Scheide, Clerk of Session

First Presbyterian Church, Mt. Pleasant, Michigan
Minutes - Corporation Meeting
Sunday, January 21, 2018

The meeting of the Corporation was called to order at 11:33am by the Corporation President, Dave Patton.

It was **moved, seconded and carried** to approve the minutes of the Corporation meeting of January 29, 2017.

Dave thanked the outgoing class of Elders. It **was moved, seconded and carried** to approve the ruling elders to be elected to the Corporation Board of Directors for 2018. These elders include:

<u>Class of 2018</u>	<u>Class of 2019</u>	<u>Class of 2020</u>
Megan Goodwin	Marge Havens	Bob Berryman
Wilson Gyasi	Tom Miles	Kim DeWitt
Dave Patton	John Monahan	Amy Madsen
Norma Richardson	Mary Lu Yardley	Martha Riggs

The meeting was adjourned at 11:36am.

Worship concluded with the charge and benediction.

Respectfully submitted,

Sallie Scheide
Secretary of the Corporation

**Special Congregational Meeting
Election of Officers, Class of 2021
First Presbyterian Church
Mt. Pleasant, Michigan
July 22, 2018**

The meeting was called to order by the Moderator, the Rev. Andrew Miller, at 11:24 am during the morning worship service. Prayers during the worship service constituted as an opening prayer for the meeting.

A quorum was present.

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

Tom Miles, chair of the Nominating Committee, presented the slate of nominees.

Session, class of 2021 (4)	Megan Goodwin	Norma Richardson
	Wilson Gyasi	Kim Lapp
	Anna Clare Miller serving a one-year term	

Deacons, class of 2021 (4)	Cam Ellis	Sheri Loubert
	Cindy Abbott	Allan Riggs

The following names were presented as members-at-large for the Nominating Team for 2019
Emma Gyasi and Audrey Featheringham

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 11:28.

Respectfully submitted,

Martha Riggs, Clerk of Session

2018 ANNUAL STATISTICAL REPORT OF THE CLERK

Active Members as of December 31, 2017 174

Gains:

Profession of Faith	1
Reaffirmation of Faith	1
Other	2

Total Gains 2

[Affiliate Members] 3

Losses:

Certificate of Transfer	1
Deaths	4
To Inactive Roll	8
Other (Removed from roll)	0

Total Losses 13

Total Active Members as of December 31, 2018

Female Members	93
Male Members	70
Total Members	163

Baptisms:

Infant	0
Adult	0

Total Baptisms 0

Average Attendance at Sunday Worship 80

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.)

2018 Deaths in our Church Membership

Veha Chamichian March 12, 2018

Lee Hobson May 19, 2018

Marilyn Hole October 2, 2018

Beverly Ketcham October 26, 2018

A Moment of Silence

Report of the 2018 Nominating Team

The Nominating Committee proposes the following slates of nominees.

Elders for class of 2021: Megan Goodwin, Wilson Gaysi, Norma Richardson (all serving again) Kim Lapp, and Anna Clare Miller.

Deacons for class of 2021: Cam Ellis (returning) Cindy Abbott, Sheri Loubert, and Allan Riggs

At large members of Nominating Committee for 2019: Emma Gyasi and Audrey Featheringham,

Respectfully Submitted,

Mary Lu Yardley

2018 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 continued to include intergenerational services on second Sundays, Worship on the Lawn during summer months and Sermon as a Conversation. A Service of Hope and Healing was held again this year.

We joined with Emmanuel Lutheran and the Nazarene Church for joint worship for the second year. It was again at Island Park and followed by a lunch. The second was Worship as Mission. We gathered together for a short time then split into groups to work at various projects.

We had our second Worship as Mission service last summer. We gathered together, then split to work on various projects.

Classics at the Presby continue to bring the gift of music to our congregation and community. A Sing Along Messiah was also held in December for the community. Many thanks to Mary Jo and Mark Cox.

Phase 2 of the organ repair was completed.

We accepted Sue Carey's resignation as bell choir director. We hired Mark Cox as the new bell choir director and reinstated paying the bell director position.

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 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 2019

We currently have 31 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.

February 2nd will mark the 50th anniversary of ICDC opening its doors to provide a tuition free preschool program to families in Isabella County. The Board of Directors are planning a 50th Anniversary Celebration/Reunion for May 19th. Thank you to the First Presbyterian Church for 50 years of support.

Thank you to Martha Riggs who has spent many hours helping us organized our classroom library books.

ICDC implemented a new curriculum this past fall. We are now using the HighScope Preschool Curriculum. HighScope supports children's development and learning in math, literacy, science, social studies and the arts as well as social-emotional development.

Children enjoy our Tuesday morning visits from Mr. Hal (Crawley). He comes in weekly to read with the children. He also makes books for them to take home. This fall we went on a home visit for a child whose brother attended a couple of years ago. The brother pulled out a box of all the books he had received from Mr. Hal when he attended ICDC.

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, Jennifer Jones(Parent Rep.) and Beth Schafer (Parent Rep.).

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

Discipleship and Spiritual Formation Team 2018 Annual Report

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

As our number of youth has decreased as they graduate high school, we are exploring possibilities for merging youth groups with other churches experiencing similar issues.

Confirmation class began on September 16th with one youth participating. The J-Walkers merged with the confirmation class to give group experiences for the one youth in confirmation.

This year, we have continued “Children and Worship,” a multi-age program, for our youth. Our youth 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. The ages of participation were adjusted to end at 5th grade since the Mount Pleasant Public Schools have adjusted their ages for building ages to have elementary schools end with grade 5.

DFST is pursuing options for creating a space in the sanctuary for children prior to leaving at the blessing for Children & Worship and the Nursery. This space will be more inviting and allow parents to have a space where children can be comfortable in worship and will communicate to parents that all are welcome in God’s house.

The second Sunday of each month is “intergenerational Sunday,” and children/youth take active roles in leading the worship service. In addition, our children participate camp activities, such as Spring Hill. Youth groups participate in conferences as they occur and attendance is possible.

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

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.

We (the congregation, led by DSFT) supported the ICDC this past holiday season, gifting them with needed supplies.

Intergenerational offerings in 2017 and 2018 have been successful, but we are currently seeking a consultant to meet with us and teach us how we might be even more able to involve all of us in meaningful experiences.

We are grateful for the love and dedication of all those who work with the children and all those who are helping us develop further programming for the congregation at all other levels. Anyone who is interested in this ministry is welcome to contact us and come join in the building of our faith and leadership abilities.

Respectfully submitted,

Doug Lapp, Chair

PRESBYTERIAN WOMEN Governing Board Report 2018

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 also set up the sock collection for the homeless, which yielded over 100 pair!

We wish to thank Laurie Patton for her many years as Co-Moderator. She resigned in May, citing too many other projects she was involved with to give PW her full attention.

THANK YOU LAURIE!

Respectfully submitted,

Pam Baker, Moderator

2018 PW of FIRST PRESBYTERIAN CHURCH of MT PLEASANT Financial Statements

Income Statement

Receipts:		
Rummage Sale	\$1,237.07	
Birthday Offering	\$501.70	
Least Coin	\$1.00	
Weddings/Funerals	\$1,100.00	
Luncheons & Suppers	\$146.00	
Circles	\$43.00	
Magazines (These Days)	\$14.00	
Memorials	\$100.00	
Total Receipts to Checking:	\$3,142.77	
Interest on Savings	\$0.43	
Total Receipts:	\$3,143.20	
Expenses/Disbursements:		
PresbyteryPW-Mission Pledge		
Birthday Offering	\$880.00	*AIM
Least Coin	\$501.70	*AlmaCollege
*Mission: Local	\$3.29	*CCN Infant
Rummage Sale	\$1,585.00	*GoodrowFund
Weddings/Funerals	\$155.06	*Habitat-Hum
Luncheons & Suppers	\$170.60	*Soup Kitchen
Magazines (These Days)	\$61.06	*Women's Aid
Misc/Supplies/Postage	\$136.90	
Total Expenses/Disbursements:	\$89.53	
	\$3,583.14	

Balance Sheet as of December 31, 2018

Assets:		
Checking Account	\$746.39	
Savings Account	\$981.12	
Total Assets:		\$1,727.51
Liabilities:		
Total Liabilities:		\$0.00
PW Equity:		
Equity	\$1,727.51	
Total Liabilities & Equity		\$1,727.51

**FIRST PRESBYTERIAN CHURCH
BOARD OF DEACONS
ANNUAL REPORT 2018**

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: Mike Carey, Sue Courington, Cam Ellis, Nancy Enders, Karen Hutslar, Barb Lindley, Joyce McNabb, Carolyn Monahan, Laurie Patton, Scott Brigham, Eric Jarmam, Sandy Thompson, Ellie Smith.

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

- Provided volunteers to serve as greeters and hosts for fellowship hour on Sundays.
- Provided and/or assisted in the meal planning, prep, serving and clean-up for the following: Communion Sunday luncheons, Strawberry Social, Shrimp Boil, Rally Day, Harvest Dinner, Pledge Sunday, Advent decorating and undecorating, Deacons Delights, and the Caroling group.
- Set-up communion the first Sunday of each month.
- Assisted in the new Summer Lunch Program for students in need.
- Planned and coordinated a trip for church members to see a Great Lakes Loons baseball game.
- Provided 4 new first aid kits for use throughout the church.
- Used the proceeds from the Deacon's Delights social to contribute to Presbyterian Disaster Relief for hurricane and fire relief, as well as local mission, the Foster Closet.
- Working with Andrew, deacons called upon church members at their homes, in the hospital or in assisted living. Other deacons sent a note or made a phone call to those unable to attend church.
- Bulletins, along with a personal note, were sent each week to those who missed Sunday service.
- Contributed over \$3200.00 for new flooring in the Witherspoon Room.
- Donated \$1001.00 for new flooring in the Fellowship Hall.
- Worked with ICRH to assist those in the rotating homeless shelter.
- Sent cards to all members of the congregation, as a way to reconnect with members.
- Participated in the second Church in the Park and donated money for the meal.
- Began a fundraising partnership with Texas Roadhouse.
- Started a phone tree for emergency notifications/cancellations.
- Purchased a new Bunn coffeemaker for the Witherspoon Room.
- Assisted with Christmas Outreach by picking up, and delivering cartons of collected hats, mittens and scarves and helped sort and distribute them during the event.

OUR PRIORITY FOR 2018 was to focus on the care of our members, with increased visitation and contact. We have done this and will continue to do so.

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

Respectfully Submitted,

Laurie Patton

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

Balance Sheet (Restricted/Reserve Account)

2253000 – Fellowship Fundraising Balance \$906.95

**First Presbyterian Church
Personnel Team
Annual Report for 2018**

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

Meredith Lee resigned as our Childcare provider on Sunday Mornings, but Jill Weathers was hired.

Mark Cox was hired as the Handbell Director as Sue Carey resigned the position.

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
- ❖ Amy LaPorte - Administrative Assistant
- ❖ John Loubert - Sexton
- ❖ Denise Isenbarger - Bookkeeper
- ❖ Ken Baker - Youth Technology Team Leader
- ❖ Jill Weathers - Sunday Morning Childcare Provider
- ❖ Mark Cox – Handbell Director
- ❖ Dave Patton – Treasurer
- ❖ Martha Riggs - Clerk

Respectfully submitted,

Personnel Team

**Outreach, Social Justice and Peacemaking
First Presbyterian Church
Mt. Pleasant, Mi
Annual Report 2018**

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.

2018 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

Distributions were made to....

Infant Pantry	\$1,671.80
Nutrition Club	\$ 413.47
Food Pantry	\$2,500
Strickler Non-Profit Center	\$5,000
Homeless Shelter	\$ 225
Other	\$9,510.57

The Team expects to continue these activities plus more in 2019.

Respectfully submitted,
OSJP TEAM

COLUMBARIUM & MEMORIAL GARDEN
First Presbyterian Church
Mount Pleasant, MI 48858
Annual Report 2018

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

Beginning Balance	\$4,914.95
Ending Balance	\$1,497.32

All of the 24 niches in the initial columbarium have been purchased. Two additional niches were sold this year allowing the purchase of a 12 niche unit from Armento. The unit was delivered and installed this fall. Once funds are available, another 12 unit columbarium will be purchased.

Appreciation is expressed to Kim Lapp and other committee members for keeping the memorial gardens looking so lovely.

Inquires regarding the purchase of a niche should be directed to Andrew Miller or Wendy Shugert. The price per niche is \$1000.

Respectfully submitted,

Wendy Shugert
Chair

Stewardship and Finance Team 2018 Annual Report

The Stewardship and Finance Team for 2018 consisted of Treasurer, David Patton; Chair, Mary Lu Yardley, Bookkeeper, Denise Isenbarger; Secretary, Tom Miles; Kim Lapp; and Pastor, Andrew Miller. Thank you for all their participation.

Pledges for 2019 as of 12/01/18 are \$205,074.00, down slightly from the previous year. Non-pledge offerings are also anticipated to exceed \$5,000. Total expenses are budgeted at \$221,212.64 and we will have another balanced budget year.

We ended the year with a surplus through thoughtful planning and stewardship of our congregation. Donations for special funds such as flooring downstairs reflect the support of our congregation.

We truly thank the congregation for their continued 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

Annual Report 2018

House and Grounds Team

Major Tasks

This year the H & G Team began with two overriding tasks: 1) to halt the invasion of water into the church building and 2) to refurbish the Fellowship Hall after having stopped its main water leakage last year. Additionally, a summer storm caused an electrical surge that made a number of systems inoperable, mainly: lights and electronics in the Sanctuary, electronics in the elevator, computer and telephone connections in the church office.

Water Leaks from the Outside

A leak from the elevator sump pump through the church wall and a large leak from the northernmost pillar on the Watson Road side into the Fellowship Hall closet, a leak in the roof near the steeple tower, leaks in the yellow classroom and the choir room, a leak in the Parlor kitchen, and on the south wall of the Sanctuary. The leak where the elevator sump pump leak and the leaking pillar were repaired by Tuesday morning men (TMM); The roof leak was repaired in two stages - Straus Masonry found a rotted area in the roof and repaired it and Otterskin replaced a large section of the shingled area to complete the repair. Straus Masonry repaired parlor kitchen leak by tuck pointing (scraping out the old cracked mortar and inserting new) the brick outside the kitchen; The leaks in the yellow classroom and the choir room were repaired by covering the window wells to prevent water invasion; the leak in the sanctuary has not been addressed. The south wall may need tuck pointing to stop the leaking.

A related problem has been the overflow of the gutters above the sanctuary. They have now been emptied along with the downspouts. The drains into which they flow, however, are completely clogged. The current plan is to clean them out in early spring.

Internal Water Leaks

There was a large leak in the first floor women's restroom caused by the breakdown of the wax seal below the commode. The leakage caused flooding in the women's room and a subsequent leak in the ceiling of the yellow classroom. The wax ring seal for the commode in the women's restroom has been replaced. A replacement commode that is less likely to move on its base should be installed this month.

Refurbishing Water Related Damage

Refurbishing jobs currently underway are the Fellowship Hall floor and trim and the balcony ceiling. The fellowship hall floor is now contracted and should be completed in February 2019. The balcony ceiling is a task for TMM. The areas of peeling paint in the sanctuary and in the parlor kitchen have not been addressed

The Surge

Most of the damage caused by the electrical surge has been covered by insurance, including repairs to office equipment, the elevator including the inner door, and a projector in the sanctuary, The only area not yet repaired is the lights in the sanctuary. They are expected to be repaired in January 2019.

Maintenance

The water cooler on the first floor has been replaced and is working well.

Thanks to the generous donors who contributed to the cost of these repairs!

Respectfully submitted,

John Monahan

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.

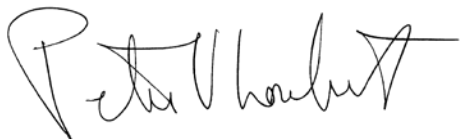
Despite my concerns about how much financial activity is not well represented in the budget oriented financial reports, the handling of finances within the church appears to be in good order, with income being properly accounted for and directed to its intended purposes, and expenses appropriately accounted 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

First Presbyterian Church
Balance Sheet Prev Year Comparison
As of December 31, 2018

	Dec 31, 18	Dec 31, 17
ASSETS		
Current Assets		
Checking/Savings		
1011500 · IB&T Checking Account	38,068.24	117,770.47
1011510 · Petty Cash	50.00	50.00
1011515 · IB&T Savings Account	58,191.87	8,158.09
Total Checking/Savings	96,310.11	125,978.56
Other Current Assets		
1011800 · Presbyterian Investment & Loan	72,204.29	48,204.29
Total Other Current Assets	72,204.29	48,204.29
Total Current Assets	168,514.40	174,182.85
TOTAL ASSETS	168,514.40	174,182.85
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
1012160 · Cash Clearing	1,459.35	1,602.75
1012170 · Pledges Paid in Advance	11,000.00	21,020.00
Total Other Current Liabilities	12,459.35	22,622.75
Total Current Liabilities	12,459.35	22,622.75
Long Term Liabilities		
Restricted/Reserve Accounts		
Columbarium		
2293000 · Columbarium Memorial Garden	1,497.32	4,914.95
Total Columbarium	1,497.32	4,914.95
Evangelism & Communication Team		
2281000 · Apparel	5.00	5.00
Total Evangelism & Communication Team	5.00	5.00
Finance Team		
2133000 · Kroger Cards	928.51	907.89
Total Finance Team	928.51	907.89
Spiritual Formation Team		
2063000 · Youth Special Projects	3,097.27	1,997.27
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	511.23
Total 2069000 · J-Walker	724.59	782.23
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	109.91	109.91
Total 2208003 · Family Ministry Grant	609.91	609.91

First Presbyterian Church
Balance Sheet Prev Year Comparison
As of December 31, 2018

	Dec 31, 18	Dec 31, 17
2211063 · Children In Worship	91.55	91.55
2213000 · Campus Ministries (Presbytery)	71.85	76.43
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	5,794.54	4,756.76
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	1,672.94	0.00
2403000 · Building Renovation	100.00	100.00
2403820 · Waterproofing Project	17,667.42	1,355.50
2404920 · Oven Fund	5,480.90	5,480.90
2405000 · Capital Campaign	1,102.09	4,658.09
2417000 · General Operations	37.34	37.34
House and Grounds Team - Other	900.02	900.02
Total House and Grounds Team	30,655.99	16,227.13
Memorial		
2083000 · Memorial	200.00	1,870.00
Total Memorial	200.00	1,870.00
Outreach & SJP Team		
2033000 · Peacemaking	472.25	436.00
2053000 · Equal Exchange Coffee Fund	551.84	551.84
2125017 · Synod Grant Lunch Program	1,934.56	2,000.00
2134678 · Cap Camp Tithe Local Missions		
2134677 · Surplus Tithe Local Missions	1,952.14	0.00
2134678 · Cap Camp Tithe Local Missions - Other	1,733.75	6,803.73
Total 2134678 · Cap Camp Tithe Local Missions	3,685.89	6,803.73
2143000 · Mobile Food Pantry	615.00	0.00
2143079 · Homeless Shelter	81.34	303.63
2145500 · Missionary Outreach	0.00	1,250.00
2150000 · SERV	63.42	63.42
2345410 · Communion	8.51	8.51
Total Outreach & SJP Team	7,412.81	11,417.13
Worship & Music Team		
2093000 · Organ	2,879.80	25,021.80
2093010 · Flower Fund	422.76	510.76
2113000 · Gil and Elinor Rau Scholarship	4,779.99	2,052.99
2203000 · Music Instr Maintenance	235.00	0.00
2203414 · Classics @ The Presby	1,328.02	618.02
2283000 · Music Dir Special Projects	2,626.59	2,343.18
2323000 · Handbells	270.09	15.58
Total Worship & Music Team	12,542.25	30,562.33
2073000 · Technology Team		
2073001 · Youth Tech Leader-Multimedia	850.00	850.00
2073000 · Technology Team - Other	1,077.46	777.46
Total 2073000 · Technology Team	1,927.46	1,627.46
2193000 · Scholarship Fund	2,995.24	2,995.24
2233000 · Seminary Students	1,686.89	1,686.89

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Cash Basis

First Presbyterian Church
Balance Sheet Prev Year Comparison
As of December 31, 2018

	<u>Dec 31, 18</u>	<u>Dec 31, 17</u>
2253000 · Deacons		
2153000 · Fellowship Fundraising	906.95	1,587.71
Total 2253000 · Deacons	<u>906.95</u>	<u>1,587.71</u>
Total Restricted/Reserve Accounts	<u>66,552.96</u>	<u>78,558.49</u>
Total Long Term Liabilities	<u>66,552.96</u>	<u>78,558.49</u>
Total Liabilities	79,012.31	101,181.24
Equity		
General Fund	70,233.81	45,323.57
Net Income	19,268.28	27,678.04
Total Equity	<u>89,502.09</u>	<u>73,001.61</u>
TOTAL LIABILITIES & EQUITY	<u>168,514.40</u>	<u>174,182.85</u>

First Presbyterian Church
Income/Expenses Report
December 2018

	<u>Dec 18</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	16,066.66	18,153.85	213,314.92	217,846.00	217,846.00
1013220 · Prior Year Pledges	0.00	16.65	560.00	200.00	200.00
1013230 · Non-Pledge Contributions	828.00	416.65	3,124.00	5,000.00	5,000.00
1013240 · Loose Offering	545.00	416.65	2,113.04	5,000.00	5,000.00
Total Offerings	<u>17,439.66</u>	<u>19,003.80</u>	<u>219,111.96</u>	<u>228,046.00</u>	<u>228,046.00</u>
Misc. Income					
1013201 · Initial Offering Envelopes	0.00	24.30	135.00	291.67	291.67
1013300 · Misc Income	0.00	42.90	0.00	514.72	514.72
1013301 · Interest Checking	2.26	1.69	89.49	20.38	20.38
1013302 · Interest Gold	19.72	0.76	47.78	9.06	9.06
1013306 · Per Capita Payment	0.00	250.00	2,968.56	3,000.00	3,000.00
1013307 · Dominion/High Mount/Linn Oprtg	76.04	50.00	907.74	600.00	600.00
1013309 · Building Rent/Use Fees	20.00	166.67	6,730.00	2,000.00	2,000.00
1013311 · Interest PCUSA ILP	114.30	30.00	542.70	360.00	360.00
Total Misc. Income	<u>232.32</u>	<u>566.32</u>	<u>11,421.27</u>	<u>6,795.83</u>	<u>6,795.83</u>
Total Income	<u>17,671.98</u>	<u>19,570.12</u>	<u>230,533.23</u>	<u>234,841.83</u>	<u>234,841.83</u>
Gross Profit	17,671.98	19,570.12	230,533.23	234,841.83	234,841.83
Expense					
Minister					
1115005 · SECA Allowance	0.00	369.44	4,169.76	4,433.19	4,433.19
Effective Salary					
1115001 · Salary	2,771.96	2,771.99	33,263.52	33,263.87	33,263.87
1115003 · Housing Allowance	1,849.50	1,849.50	22,194.00	22,194.00	22,194.00
1115016 · 403 B Contributions	275.50	275.50	3,306.00	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	51.42	71.67	617.04	860.00	860.00
Total Insurance	<u>187.45</u>	<u>207.70</u>	<u>2,249.40</u>	<u>2,492.36</u>	<u>2,492.36</u>
Total Effective Salary	<u>5,084.41</u>	<u>5,104.69</u>	<u>61,012.92</u>	<u>61,256.23</u>	<u>61,256.23</u>
Professional Expenses					
1115019 · Church-Related Travel	461.07	100.00	979.92	1,200.00	1,200.00
1115017 · Professional Development	59.42	225.00	1,880.89	2,700.00	2,700.00
1115018 · Head of Staff Business Expense	227.18	58.35	568.79	700.00	700.00
Total Professional Expenses	<u>747.67</u>	<u>383.35</u>	<u>3,429.60</u>	<u>4,600.00</u>	<u>4,600.00</u>
PCUSA Board of Pension Benefits					
1115011 · Major Medical	1,276.17	1,276.18	15,314.04	15,314.06	15,314.06
1115012 · Death & Disability	51.05	51.03	612.60	612.56	612.56
1115013 · Retirement Pension	561.52	561.50	6,738.24	6,738.19	6,738.19
Total PCUSA Board of Pension Benefits	<u>1,888.74</u>	<u>1,888.71</u>	<u>22,664.88</u>	<u>22,664.81</u>	<u>22,664.81</u>
Total Minister	<u>7,720.82</u>	<u>7,746.19</u>	<u>91,277.16</u>	<u>92,954.23</u>	<u>92,954.23</u>
Total Expense	<u>7,720.82</u>	<u>7,746.19</u>	<u>91,277.16</u>	<u>92,954.23</u>	<u>92,954.23</u>

First Presbyterian Church
Income/Expenses Report
December 2018

	Dec 18	Budget	Jan - Dec...	YTD Bud...	Annual B...
Administrative Team					
1014201 · Secretary	276.49	557.23	3,388.61	6,686.86	6,686.86
1014211 · Office Finance Supplies	195.36	145.85	2,176.43	1,750.00	1,750.00
1014212 · Reference Materials	0.00	25.00	75.00	300.00	300.00
1014215 · Equipment Maintenance	0.00	10.40	0.00	125.00	125.00
1014216 · Internet Exp	71.18	75.00	791.06	900.00	900.00
1014221 · Annual Report State of MI	0.00	1.67	20.00	20.00	20.00
1014222 · Photocopying	177.26	125.00	1,262.14	1,500.00	1,500.00
1014224 · Postage	0.00	33.35	448.00	400.00	400.00
1014230 · Telephone	74.42	83.35	823.98	1,000.00	1,000.00
1014231 · Session	0.00	16.65	95.99	200.00	200.00
Total Administrative Team	794.71	1,073.50	9,081.21	12,881.86	12,881.86
Finance Team					
1014501 · Bookkeeper	578.70	557.23	5,343.33	6,686.86	6,686.86
1014511 · Pledge Envelopes	212.90	8.34	212.90	100.00	100.00
1017000 · Payroll Taxes	414.18	416.66	4,986.92	5,000.00	5,000.00
1017010 · Database Programming	47.99	50.00	575.88	600.00	600.00
Total Finance Team	1,253.77	1,032.23	11,119.03	12,386.86	12,386.86
Stewardship Team					
1014521 · Stewardship & Bank Fee Expenses	0.00	41.66	99.95	500.00	500.00
Total Stewardship Team	0.00	41.66	99.95	500.00	500.00
Worship and Music Team					
1014319 · Instrument Maintenance	0.00	125.00	1,661.20	1,500.00	1,500.00
1014229 · Co-Ordinator Worship.The Arts	2,035.98	2,035.99	24,431.76	24,432.06	24,432.06
1014308 · Pulpit Supply	0.00	41.67	125.00	500.00	500.00
1014309 · Supply Organist	125.00	41.67	500.00	500.00	500.00
1014311 · New Music	0.00	8.33	116.28	100.00	100.00
1014313 · Handbell Director	94.42	41.67	400.00	500.04	500.04
1014323 · Acolytes	0.00	2.08	25.00	25.00	25.00
1014324 · Sanctuary Supplies	0.00	12.50	251.87	150.00	150.00
1014325 · Worship Planning	0.00	8.33	0.00	100.00	100.00
1014326 · Communion	0.00	1.25	0.00	15.00	15.00
1014328 · Intergenerational Worship	0.00	10.40	0.00	125.00	125.00
1014709 · Baptism	0.00	6.25	0.00	75.00	75.00
Total Worship and Music Team	2,255.40	2,335.14	29,161.11	28,022.10	28,022.10
House and Grounds Team					
1014401 · Custodian-Regular Salary	1,921.28	2,081.85	25,276.84	24,982.10	24,982.10
1014405 · Mileage	27.25	16.67	105.19	200.00	200.00
1014410 · Supplies	0.00	91.67	1,294.49	1,100.00	1,100.00
1014411 · Maintenance & Repairs	-801.63	416.67	5,973.25	5,000.00	5,000.00
1014415 · Utilities					
1014416 · Natural Gas	672.00	666.67	8,424.15	8,000.00	8,000.00
1014417 · Electric	515.31	525.00	5,926.14	6,300.00	6,300.00
1014418 · Trash Service	65.00	66.67	780.00	800.00	800.00
1014419 · Water/Sewer	249.67	125.00	1,759.98	1,500.00	1,500.00
Total 1014415 · Utilities	1,501.98	1,383.34	16,890.27	16,600.00	16,600.00
1014421 · Insurance	2,233.25	875.00	8,688.00	10,500.00	10,500.00
1014425 · Snow Removal	0.00	191.67	960.00	2,300.00	2,300.00
Total House and Grounds Team	4,882.13	5,056.87	59,188.04	60,682.10	60,682.10
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	359.82	4,283.46	4,318.05	4,318.05
Total Outreach/SJP Team	515.00	531.49	6,343.46	6,378.05	6,378.05

First Presbyterian Church
Income/Expenses Report
December 2018

	<u>Dec 18</u>	<u>Budget</u>	<u>Jan - Dec...</u>	<u>YTD Bud...</u>	<u>Annual B...</u>
Technology Team					
1014100 · Youth Tech Team Leader	80.00	60.00	760.00	720.00	720.00
1014101 · Maintenance and Supplies	0.00	41.67	1,994.73	500.00	500.00
1014314 · Copyright Blanket	0.00	50.00	613.00	600.00	600.00
Total Technology Team	<u>80.00</u>	<u>151.67</u>	<u>3,367.73</u>	<u>1,820.00</u>	<u>1,820.00</u>
Spiritual Formation Team					
1014711 · Curriculum	0.00	16.67	36.33	200.00	200.00
1014712 · Supplies	0.00	10.42	0.00	125.00	125.00
1014721 · Vacation Bible School	0.00	83.33	437.22	1,000.00	1,000.00
1014722 · Promotion	0.00	8.35	37.09	100.00	100.00
1014729 · Lenten/Advent/Christmas	0.00	20.83	53.15	250.00	250.00
1014731 · Spec Prjct Discplshp Building	0.00	208.35	0.00	2,500.00	2,500.00
1014739 · Child Care Provider	67.50	67.50	472.50	810.00	810.00
1015020 · HS Programming	0.00	8.33	74.97	100.00	100.00
1015025 · Retreats & Conferences	0.00	25.00	0.00	300.00	300.00
1015037 · MS Confirmation	0.00	6.25	75.00	75.00	75.00
1015040 · J-Walkers	0.00	12.50	0.00	150.00	150.00
Total Spiritual Formation Team	<u>67.50</u>	<u>467.53</u>	<u>1,186.26</u>	<u>5,610.00</u>	<u>5,610.00</u>
Evangelism & Communication Team					
1014822 · Evangelism Activities	0.00	25.00	225.00	300.00	300.00
1014824 · Communication & Advertising	0.00	33.33	216.00	400.00	400.00
Total Evangelism & Communication Team	<u>0.00</u>	<u>58.33</u>	<u>441.00</u>	<u>700.00</u>	<u>700.00</u>
Total Expense	<u>17,569.33</u>	<u>18,494.61</u>	<u>211,264.95</u>	<u>221,935.20</u>	<u>221,935.20</u>
Net Ordinary Income	<u>102.65</u>	<u>1,075.51</u>	<u>19,268.28</u>	<u>12,906.63</u>	<u>12,906.63</u>
Net Income	<u>102.65</u>	<u>1,075.51</u>	<u>19,268.28</u>	<u>12,906.63</u>	<u>12,906.63</u>

First Presbyterian Church
Budget 19
 January through December 2019

	Jan - Dec 19
Ordinary Income/Expense	
Income	
Offerings	
1013210 · Current Year Pledges	5,000.00
1013220 · Prior Year Pledges	200.00
1013230 · Non-Pledge Contributions	5,000.00
Offerings - Other	205,074.00
Total Offerings	215,274.00
Misc. Income	
1013201 · Initial Offering Envelopes	291.67
1013301 · Interest Checking	20.38
1013302 · Interest Gold	9.06
1013306 · Per Capita Payment	3,000.00
1013307 · Dominion/High Mount/Linn Oprtg	600.00
1013309 · Building Rent/Use Fees	3,750.00
1013311 · Interest PCUSA ILP	400.00
Total Misc. Income	8,071.11
Total Income	223,345.11
Gross Profit	223,345.11
Expense	
Expense	
Minister	
1115005 · SECA Allowance	4,573.75
Effective Salary	
1115001 · Salary	33,107.79
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	63,093.59
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	15,773.40
1115012 · Death & Disability	630.94
1115013 · Retirement Pension	6,940.29
Total PCUSA Board of Pension Benefits	23,344.63
Total Minister	95,611.97
Total Expense	95,611.97

First Presbyterian Church
Budget 19
 January through December 2019

	Jan - Dec 19
Administrative Team	
1014201 · Secretary	3,788.11
1014211 · Office Finance Supplies	2,000.00
1014212 · Reference Materials	300.00
1014216 · Internet Exp	800.00
1014221 · Annual Report State of MI	20.00
1014222 · Photocopying	1,350.00
1014224 · Postage	400.00
1014230 · Telephone	850.00
1014231 · Session	200.00
	9,708.11
Total Administrative Team	
Finance Team	
1014501 · Bookkeeper	5,509.97
1014511 · Pledge Envelopes	100.00
1017000 · Payroll Taxes	5,000.00
1017010 · Database Programming	600.00
	11,209.97
Total Finance Team	
Stewardship Team	
1014521 · Stewardship & Bank Fee Expenses	250.00
	250.00
Total Stewardship Team	
Worship and Music Team	
1014319 · Instrument Maintenance	2,000.00
1014229 · Co-Ordinator Worship.The Arts	25,165.02
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
1014328 · Intergenerational Worship	75.00
1014329 · Wedding	0.00
1014709 · Baptism	75.00
	29,605.02
Total Worship and Music Team	
House and Grounds Team	
1014401 · Custodian-Regular Salary	25,731.57
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	1,500.00
	16,600.00
Total 1014415 · Utilities	
1014421 · Insurance	10,500.00
1014425 · Snow Removal	2,000.00
	61,131.57
Total House and Grounds Team	
Outreach/SJP Team	
1014921 · General Assembly-Mission	597.00
1014923 · Presbytery-Mission	1,463.00
1014924 · Per Capita	5,006.00
	7,066.00
Total Outreach/SJP Team	

First Presbyterian Church
Budget 19
January through December 2019

	<u>Jan - Dec 19</u>
Technology Team	
1014100 · Youth Tech Team Leader	720.00
1014101 · Maintenance and Supplies	500.00
1014314 · Copyright Blanket	600.00
	<hr/>
Total Technology Team	1,820.00
Spiritual Formation Team	
1014711 · Curriculum	200.00
1014712 · Supplies	125.00
1014722 · Promotion	100.00
1014729 · Lenten/Advent/Christmas	250.00
1014731 · Spec Prjct Discplshp Building	2,000.00
1014739 · Child Care Provider	810.00
1015020 · HS Programming	100.00
1015025 · Retreats & Conferences	300.00
1015037 · MS Confirmation	75.00
1015040 · J-Walkers	150.00
	<hr/>
Total Spiritual Formation Team	4,110.00
Evangelism & Communication Team	
1014822 · Evangelism Activities	300.00
1014824 · Communication & Advertising	400.00
	<hr/>
Total Evangelism & Communication Team	700.00
Total Expense	<hr/> 221,212.64
Net Ordinary Income	<hr/> 2,132.47
Net Income	<hr/> <hr/> 2,132.47