

**First Presbyterian Church – Northville, Michigan**

**Agenda – Congregational Meeting**

**September 25, 2022**

**11:15 a.m.**

11:15	Welcome and Introduction	Jackie Spycher
11:17	Opening Prayer	Jackie Spycher
11:19	Declaration of Quorum	Jackie Spycher
11:20	Review of annual report	Jackie Spycher
11:25	Election of Deacons, Elders, Endowment Committee and CNC 2023	Debby DeLaby

CNC Recommends the following for Deacon, Elder, CNC 2023, Endowment

Deacon

Marcia Booth  
Beth Jones  
Diane Lahiff  
Karen Marold

Elder

Pam Clarkson  
Shirley Henry  
Tim Mizerowski

2023 CNC

Debby DeLaby (Elder)  
Dawn Eiben  
Louise Fisher  
Joan Sellen (Deacon)  
Alan Somershoe

Endowment

John Gessert

11:30	Approve Pastor Terms of Call	All
11:35	Motion to adjourn (/)	
11:36	<b>Annual Corporate Meeting</b>	Adam Danes
	Call to order	
	State of the church	
11:44	Motion to adjourn (/)	
11:45	Closing prayer	

(See reverse side for business proper to a Congregational Meeting)

## **Business Proper to Congregational Meetings (G-1.0502 Book of Order)**

Business to be transacted at meetings of the congregation shall be limited to matters related to the following:

- a. Electing ruling elders, deacons, and trustees;
- b. Calling a pastor, co-pastor, or associate pastor;
- c. Changing existing pastoral relationships, by such means as reviewing the adequacy of and approving changes to the terms of call of the pastor or pastors
- d. Buying, mortgaging, or selling real property;
- e. Requesting to presbytery to grant an exemption as permitted in the constitution (G-2.0404)
- f. Approving a plan for the creation of a joint congregational witness or amending or dissolving the joint congregational witness.

The review of terms of call is solely to determine “adequacy.” The individual elements of the terms of call are not debatable per se. Questions and answers regarding *how* and *why* the terms were determined are appropriate. In the event that the terms are deemed to be “inadequate” the motion will be to return the matter to the HR group for additional action.

*(Only the six categories above require a meeting and subsequent vote of the congregation. All other aspects of a congregational meeting are for informational purposes only).*

# 2022 Annual Report



## First Presbyterian — Church of Northville



### Our Emerging Vision

*A thriving, creative, visionary congregation deeply involved in our community, modeling the way of Christ for one another and for all our neighbors.*

### Our Mission

*To gather all people of every generation, help them grow in faith, and equip them to model and share the way of Christ.*

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*Cover photo by Glenn Kaatz, July 2022*

## Senior Pastor

Dear All,

This past year, like the one before it, was greatly influenced by the COVID-19 pandemic. And yet, life as a church family moved onward in adaptive, expansive, and new ways. We continued to share in the special events of our collective life and the individual families' lives with baptisms, weddings, and funerals. We welcomed new members, celebrated confirmations, and commissioned mission work.

We found ways of connecting with children, youth, and young adults creating new events for families or welcoming back some that had been paused because of COVID. We reached out to our preschool families, started a middle school youth group (GAP), and expanded our reach and connection to our college students, near and far.

Our programming for adults adapted with a mix of Zoom, hybrid, and in-person gatherings. We also created new groups to support specific needs—the Caregivers Group and Fourth Fridays at Fox Run. We continue to discern whether groups that were paused during COVID should come back, looking both at the interest of the programs and the leadership to spearhead them.

As a faith community, we saw connections and engagements made with our broader community. We took part in parades, holiday celebrations, and city-wide gatherings. I joined in clergy breakfasts with area churches, and we hosted events open to larger community—concerts, family programming, the CROP Walk. Through the Faith in Action initiative with the presbytery, we drafted a proposal and received a grant to work with the Living and Learning Enrichment Center building gardens and relationships; that project is ongoing and will continue in the year to come.

The Session began steps to help articulate a vision for the church. Through prayer and discernment, we signed on to become a Matthew 25 congregation, selecting congregational vitality as a focus. This distinction provides resources from the presbytery and denomination; we will be utilizing them during this coming Advent and beyond.

The staff saw some changes this year as we said goodbye to our nursery coordinator, senior high youth leader, and vocal musical director. We then welcomed our parish associate to work with our deacons and congregational care, as well as a new vocal music director.

On a personal note, this year I joined the Committee on Ministry (COM), the group within the presbytery that helps to support pastors and congregations, and later joined the committee's leadership. I also engaged in continuing education through programs with Board of Pensions, our synod, and the presbytery.

This was a challenging, but great year! We did all of this while continuing and always worshiping, praising, and serving God.

I want to thank all of you who gave of your time, talents, and resources to help support this church and its call to help build the Kingdom of God.

Thank you, as well, for continuing to welcome me. Coming into a new call during COVID was a challenge. After two years, I am still getting to know some of you, as well as the traditions and

customs of this community. You all have been generous, gracious, and have made my work a deep and meaningful blessing. THANK YOU.

God's peace to you,

- *Pastor Jackie*

Submitted by Rev. Jacqueline Spycher, Senior Pastor

## Parish Associate

Greetings Friends,

Just this week, on a sunny, fall day, the power went out at my home while I was at church in Northville. My heart sank as I realized that the scrumptious crockpot full of chili I had made prior to heading to church, would no longer be simmering all day! I had not only put all the many ingredients in the large crockpot that morning, but I had sacrificed time and energy during the morning to make sure a warm meal was waiting for the family when we arrived home. I felt so disappointed! And then there was more discouragement when I found out that the power outage was only on our side of the street! Well, the wonderful news was that one of our adult children happened to be home that day and managed to get the crockpot to a neighbor's home across the street who still had power. With a bit of resilience, creativity and kindness, the chili continued to simmer its happy way to completion!

If you are wondering why I am sharing my story of "The Traveling Crockpot" with you it is because I see **The First Presbyterian Church of Northville** in this story. As I have been with you for just 10 months what I have witnessed is a community of strong faith! Arriving here as the world was just beginning to emerge out of Covid restrictions I heard and witnessed stories of strength, adaptability, and love. Through the hurdles of the two years prior, we all found ourselves needing to tread water, change our plans and create solutions to what life tossed our way and YOU all did just that.

I know these truths because I arrived to a church community of faith that is alive and seeking God's living action in this world. One of my focus areas is supporting those who are ill or perhaps homebound as well as the team of wonderful Deacons. It has been an honor to hear the stories of others' faith journeys through joys and difficult times. I have so enjoyed hearing members of the church tell their stories of how long they have attended this church and what they have or ARE involved in! It has been a blessing to observe the passion in which your Deacons serve the families in this community and care about the health of each person, both young and old.

I look forward to continuing ministry with you all as you are resilient, creative and kind! I am so grateful for each of you!

Peace,

Pastor Linda Cochran

## **2022 CHURCH OFFICERS BY TERM**

### **Elders**

#### **2022**

Tim Mizerowski

#### **2023**

Adam Danes

Nancy Kaatz

Dianne McCulloch

Wanda Moon

Jim Ward

#### **2024**

Debby DeLaby

Brandon Giroux

Lynda Heaton

Jennie Macy

Cal Strom

Dick Werther

### **Deacons**

#### **2022**

Sue Byun

Tim Doty

Diane Lahiff

#### **2023**

Dave Atkinson

Art Bakewell

Neyssa Gill

Wendy Richardville

#### **2024**

Coline Coleman

Sarah French

Deb Sopo

Anne Vetter

Joan Sellen

# STATISTICAL REPORT

## Clerk's Report

**Called to the Church Triumphant July 1, 2021 through December 31, 2021**

Charles Lapham  
Evelyn Harper

**Called to the Church Triumphant January 1, 2022 through June 30, 2022**

N/A

Membership as of June 30, 2021	375
Increase:	
By letter of transfer	3
By reaffirmation of faith	17
By profession of faith	1
Reinstated to active membership	0
Decrease:	
By letter of transfer	2
By death	4
By personal request	0
By roll review	0
Membership as June 30, 2022	390
Weddings in 2021-2022	5
Funerals in 2021-2022	6
Adult Baptisms in 2021-2022	1
Infant Baptisms in 2021-2022	10



# Music Ministry

## How I Got Here

After what I thought was my retirement from a long career as a church musician, I got an email out of the blue from my good friend Dr Dave Wagner, saying “There’s a job opening at First Presbyterian in Northville, and you should really apply for it so that we can work together again.” (Full disclosure: when Dr Dave was directing the Madonna University Choir, I was serving as Director of Choirs at Schoolcraft College, and our ensembles would periodically present joint concerts, with him playing the keyboards and me conducting. As you might imagine, knowing the two of us, it was a lot of fun!)

What was particularly noteworthy about this whole thing was that I had—quite explicitly—told God that after 16+ years at First Pres Farmington, I was done looking for another job anywhere. “If you want me to be a church musician in the future,” I said to the Almighty, “then you’ll have to have someone call me.” Being a church musician, you see, isn’t just another job for me. I’ve had plenty of jobs, in and out of music. Church music is profoundly different. It’s vocational. It’s a matter of God calling and me responding. Before I applied for the job, I put in a call to someone most of you know and love, my friend Rev. Jim Faile. “Go for it,” he told me emphatically. “They’re wonderful people and you’d be a great fit.”

So I interviewed, and you all extended the call to come lead vocal music ministry among you in Northville. And it turns out that Jim was right. This is the best fit I’ve had in 50 years as a musician serving the church.

## Where We’re Going

As I’ve told any number of my friends, working with our Chancel Choir is like driving a Cadillac after years of owning a Subaru (no disrespect to Subaru owners intended, please). I am the latest in a long line of excellent musicians who preceded me. Julia Bezems did a terrific job getting us through the pandemic musically, and my predecessors all the way back to Dr. Darlene Kuperus established a legacy that is a joy to inherit. I cannot replace any of them, but it is an honor to follow them.

“Since singing is so good a thing,” wrote the Elizabethan composer William Byrd, “I wish that all might learn to sing.” That’s my wish, too. Whether in the large choir called the congregation, or in the small group who share their gifts on Sunday, music does some indispensable things. It says what words cannot say. It draws our hearts and minds heavenward. It builds and reflects community. It sums up our hopes and prayers, doing what St. Paul called “edification,” not performance. Our successful summer choir clearly shows we’re committed to doing precisely that, and it’s my hope we’ll continue to build our program forward in the year to come.

Dr. Jerry Custer  
Vocal Music Director

## Preschool

The 2021 school year opened with children and staff masked. We were able to make it through the school year with minimal class closures and staff absences. By the end of the school year, we were able to ditch the masks and greet our children with smiling faces instead of just smiling eyes.

As the year progressed and parents became more comfortable with separating from their child, we were able to increase our class numbers. Enrollment has been challenging since the pandemic.

We were able to secure two grants from the State of Michigan, totaling \$157,886.25. The funds are to be used to better the program, help with Covid expenses- including loss of income due to low enrollment rates and show appreciation to staff with mandatory bonuses. All of the classrooms have received a fresh coat of paint, new flooring, new tables and a mini facelift with fresh rugs and storage. The grant money is also going to be used to install a fence around the southeast corner of the church and build a storage shed. The preschool will use this area for an outdoor play area.

The continued support from the church staff, Property Committee and Holy Handymen has helped the preschool ministry continue to attract new families.

As we look forward to the 2022/23 school year, we know we won't be walking alone.

*Isaiah 41:13 "After all, it is I, the Eternal One your God, who has hold of your right hand, Who whispers in your ear, "Don't be afraid. I will help you."*

Faithfully,

Lisa Higley  
Preschool Director / Teacher

## Deacons

While being slightly fewer in number this year, the Deacons of First Presbyterian Church of Northville have been busily engaged in exploring new ways to serve our church community in these changing times. Led by Pastors Spycher and Cochran we are seeking new ways of staying connected to the church and to each other by bringing relevant service and witness to our congregation.

The congregation is divided into families, which are assigned to the eleven serving Deacons. Each Deacon reaches out to their assigned families several times each year by mail, email, phone calls and visits. Each Deacon keeps the other Deacons apprised of any needs or concerns the individual families have.

Deacons meet on the second Tuesday of each month. We have adopted a hybrid in-person and Zoom format which gives people who are not physically able to attend meetings to stay connected to the other Deacons, and to share concerns and news about their assigned families.

Deacons send cards, deliver beautiful bouquets created from donated Sunday arrangements and help with funerals when requested. Deacons have visited people when COVID restrictions have allowed and will also begin serving in-home Communion if conditions remain safe.

At the May Board of Deacons meeting, we engaged in some visioning, and set an agenda through December 2022 as follows.

June – Our meeting was combined with a potluck dinner and social time at the Lahiff's lovely home

July – No formal meeting was held. The Deacons participated in a Deacon Sunday, where Deacons performed the necessary tasks:

Joan and Bob Sellen worked at the Welcome Desk

Neyssa Gill coordinated the Ushers

Anne Vetter was liturgist

Coline Coleman read the Prayer of Confession

Deb Sopo gave a Moment for Mission

Tim Doty gave the Children's Message

Sue and David Byun sang a beautiful duet

Pastor Linda, who attends Deacon meetings, gave the sermon

August – each Deacon contacted their families to ensure that contact information was up-to-date and to inquire about any needs or concerns.

September – Deacons will send greeting and gift cards for coffee to each of our college students reminding them that their Church family loves, supports, and prays for them.

October and November – In addition to regular meetings, the Deacons will work with other committees to provide programs of interest to the Congregation on topics to be determined.

December – Deacons will have a Christmas celebration, where we will thank the outgoing Deacons of the Class of 2022 for the care and support that they have given their church families. We will also welcome the new Deacon Class of 2025 and thank them for their willingness to serve.

January -- The first meeting of the year will be dedicated to visioning. We will discuss general and specific goals and bring ideas for programs in the new year. If any occur to you members as you read this, please let us know.

Each Sunday when coffee hour is allowed there will be a Deacon stationed at or near a table with the Deacons' banner displayed beside it. Please stop by and let us know of any concerns, or to say "hi". If you don't know who your Deacon is, this is a great time to ask.

Respectfully submitted:

Coline Coleman, Moderator

Wendy Richardville, Secretary

Deacon Class of 2022: Sue Byun, Tim Doty, Diane Lahiff

Deacon Class of 2023: Art Bakewell, Neyssa Gill, Wendy Richardville

Deacon Class of 2024: Coline Coleman, Sarah French, Joan Sellen, Deb Sopo, Anne Vetter

## Congregational Nominating Committee

CNC Recommends the following for Deacon, Elder, CNC 2023, Endowment Committee:

### Deacon

Marcia Booth  
Beth Jones  
Diane Lahiff  
Karen Marold

### 2023 CNC At-large members:

Dawn Eiben  
Louise Fisher  
Alan Somershoe

### Elder

Pam Clarkson  
Shirley Henry  
Tim Mizerowski

Deacon representative: Joan Sellen

Session representative and moderator: Debby DeLaby

Endowment – John Gessert

Thank you for your support, faith and prayers,

Debby DeLaby

CNC 2022 members: Louise Fisher, Mark Hartigan, Mike Vetter, Wendy Richardville, Deacon representative, Debby DeLaby, Session representative

## Education Committee

**The Education Committee of FPCN has recently split into two teams: Adults (Wanda Moon) and Children & Youth (Brandon Giroux):**

**ADULT FORMATION will include Sunday School classes, small group Bible studies, and discussion groups. Whether in person or on Zoom, all groups welcome new participants.**

NAOMI CIRCLE has resumed monthly gatherings (2nd Wed. each month at 10 a.m.) for snacks, Bible study, and mutual support. They also pool their resources to support First Step, Civic Concern and the congregation's Share & Care Fund.

KERYGMA Bible Study meets at 8:45 each Sunday morning for lively discussion - coed!

AGAPE women's group meets Friday mornings at 9:15 for devotions and Bible study. They are studying the book of Hebrews at present.

WOMEN'S BOOK CLUB - 2nd Thursdays, 9:30 a.m. - now in person!

MEN'S SMALL GROUP meets Wednesdays 8:00 a.m. on Zoom.

SEEKERS discussion group (co-ed), focused on Social Justice issues and the teachings of Jesus continues on a monthly Zoom schedule.

THIS FALL we look forward to the return of Monday evening **POPCORN THEOLOGY** movie discussions and to the resumption of **ADULT SUNDAY SCHOOL** following worship, to be led by Pastor Jackie, Pastor Linda, Pastor Emeritus Kent Clise, Deb Sopo and Wanda Moon. Be watching for the schedule and topics, beginning in October with Pastor Clise.

**Our CHILDREN AND YOUTH COMMITTEE oversees all activities for our young folks, from cradle to college, including Sunday School, VBS, Youth Groups, Scholarships, Confirmation, Mission Trips and lots of fun.**

Our thanks to Director Sarah French, nursery assistant Ying Zhang and youth leader Emily Hamilton for transitioning our children and youth from Zoom gatherings back to fully functional, in-person learning, social and service activities in the past year! And kudos to our faithful volunteers for making the transition work.

Sarah and adult volunteers led our Middle and High School students in a week of service this summer in partnership with Forge Flint and First Presbyterian Church of Flint.

KUDOS, too, to Michael Kim and our staff for their work with our college students and young adults. Mike's monthly "Pub Theology" gatherings downtown Northville are picking up steam!

**We welcome our new Children & Youth Director, Jenn Zibbell!** We can't wait to see what is next for our kids! Always room for more people on this team - let us know you care and we will find a spot to match your gifts and passions.

Submitted by Elders Brandon Giroux and Wanda Moon

## **Human Resources Committee**

*Mission Statement: As part of the church's core Supporting Ministry, the purpose of the Human Resources Team is to help ensure optimal staffing of the church, as well as to create and implement systems which encourage growth and enable people, whether paid or volunteer, to lead Christ's mission through the church.*

Facilitated the following employee additions and transitions:

**Pastor Linda Cochran** - Hired as Parish Associate, December, 2021

**Anna Marie Bernhardt** - Retired as Sunday Nursery Teacher

**Dr. Jerry Custer** - Hired as Vocal Music Director, May, 2022

**Julia Bezems** - Graduated from U-M and took a full-time position.

Facilitated staff performance evaluations by getting input from staff and congregation and meeting with employees for formal review. Submitted the FY 2022/23 HR budget for Session approval.

Faithfully submitted on behalf of the HR committee,

Tim Mizerowski and Gretchen Mizerowski, Co-Moderators

### **HR Committee Members:**

Gretchen Mizerowski (Co-Moderator), Pastor Jackie Spycher, Susan Gessert, Tim Mizerowski (Co-Moderator), Lori Danes

## **Fellowship Activities Committee**

This last year, the Fellowship Activities Committee worked closely with the Director of Children & Youth, Sarah French, to spearhead some exciting new events for the congregation that were also open to the public! Starting in October 2021, we held a very successful, first ever FPCN Trunk or Treat Event. In December, we hosted BELIEVE, a fun, family Christmas event with a movie, crafts, and treats. In winter we organized 3 Virtual Bingo Nights with Pastor Jackie as host. In the Spring, we ran a well-attended family Easter Carnival Event. In the summer, we held an Ice Cream Social after worship with outdoor games. Finally, we successfully planned and hosted an All Church Picnic on Sunday, Sept. 11<sup>th</sup>, 2022!

Over the past year, our committee members Debbie Dunbar and Nancy Kaatz have done a stellar job keeping Welcome Corps and Fellowship Time going (respectively)! They have worked faithfully and tirelessly and deserve our thanks! We continue with online sign ups and ecofriendly measures, including reusable name tags, biodegradable/recyclable coffee supplies and Fair-Trade Coffee. Please take a moment to consider serving the church by signing up to be a greeter at the Welcome Desk and/or a host of Fellowship Time.

During the next year, in addition to keeping our new events going, we look forward to bringing back the Opportunity Fair, having treats more often during Fellowship Time, creating visitor welcome packets and focusing on church staff appreciation.

Our committee has been blessed this year with inspiration and assistance from Pastor Jackie, Sarah French, Pastor Linda, Kelly Sartorius and all FPCN Staff. We are also so thankful for all the wonderful people who have generously given their time to help us accomplish all these things. It doesn't happen without you!

This year, the Fellowship Activities Committee included the following amazing members: Debbie Dunbar, Nancy Kaatz, Darleen Sweeney, Sarah French (Director of Children & Youth) and Vivienne Ward (Committee Moderator)!

Respectfully submitted,  
Vivienne Ward

## Mission & Outreach Committee

Even though the pandemic continues to cause challenges in interacting with those in need, our church Mission & Outreach Committee was able to continue ministering to others with your support. We strive to provide assistance to worthwhile organizations where we can see positive results and our congregation can be involved in the work of being the hands and feet of God.

Our Food Ministry is key to helping food insecure people in our community. Through your 5 Cents a Meal donations, we have:

- Worked with the mission co-op to purchase the food to provide a Sunday lunch 3 times throughout the year to about 400 people each time at Crossroads of Michigan and welcomed your volunteering to prepare the meal
- Purchased some turkeys for Westminster at Thanksgiving and welcomed your volunteering
- Purchased the food to provide a dinner in early March for 80 people in the Homeless Hospitality Week Rotating Shelter and welcomed your volunteering to prepare the meal
- Zephia's Community Kitchen
- Made cash donations to both Northville Civic Concern and Gleaners

The Mission Committee has organized other events that required your hands-on participation such as:

- The CROP Hunger Walk
- Salvation Army Bell Ringing at the downtown Kroger
- Rebuilding Together on a spring Saturday to help one Southfield homeowner with outdoor improvements
- The Youth stapled postcards to bags for the National Association of Letter Carriers Food Drive

And then, ALL the activities we requested items and monetary donations from you including:

- Neinas Dual Language Learning Academy School Supply Drive
- Collected Travel size hygiene items and the youth packed 38 care packages for Welcome Inn.
- Trunk or Treat where 138 children attended
- Christmas Stockings for Northville Civic Concern
- Supported a Northville high schooler with Christmas gifts
- Project Angel Tree
- Mitten Tree
- Neinas Christmas Party items
- Presbyterian Mission Christmas Joy Offering
- Sock donations for the Detroit Rescue Mission and Crossroads
- Easter baskets for adult Northville Civic Concern Clients
- Presbyterian Mission One Great Hour of Sharing
- Homeless Care Bag items for our community
- Supported the Foster Closet with Hair Care Products that were delivered by the Youth when they went and volunteered at the Closet
- Men's Belt Collection for Crossroads
- Ongoing donation requests for Northville Civic Concern and Crossroads
- Supported the Eggstravaganza with donations of Easter Candy
- Disaster Relief – International Refugee Programs – Ukraine

We have also been working collaboratively with 3 other presbyterian churches (Mission Co-op) in the area on some of these mission projects.

We appreciate the congregation providing their enthusiasm, time, and donations of items and money to help others less fortunate than us.

Thank you very much!  
The Mission Committee

## **Worship Committee**

The Worship Committee serves the congregation and pastoral staff by helping to plan and facilitate services that encompass all aspects of meaningful worship. Members of our committee are Lynn Betker, Tim Doty, Louise Fisher, Beth Heberlein, Beth Jones, Mary Kirn, Nancy Plumley, Sandy Robison, and Pastor Jackie.

During this fiscal year, we continued to deal with the challenges of the Covid pandemic; coffee hour was discontinued, then resumed, discontinued, and finally, here to stay. Children were welcomed back in the sanctuary for services in March, and the nursery was staffed. The choir returned, with masks, in October. We continue to live stream our services on the Facebook platform.

In November, we welcomed the Reverend Linda Cochran to our church as Parish Associate. She performs a wide range of duties, including outreach, liaison to the Board of Deacons, and assisting Pastor Jackie with services.

During Fall 2021, our committee started a dialogue about our worship start time. After conducting a survey of the congregation, we presented a motion to Session, recommending that our worship service begin at 10:00 a.m. instead of 9:30. The Session embraced the idea and passed the motion. Our new start time began Jan. 2, 2022, a smooth transition that has been widely accepted by church members.

### **Special Services**

August 9, 2021 - Blessing of the Backpacks  
March 13, 2022 - Scout Sunday  
May 22, 2022 - Baccalaureate Sunday  
June 5, 2022 - Confirmation Sunday

During the fiscal year we welcomed The Reverend Bethany Peerbolte and Miss Bonnie Bakewell, church member and divinity student, to our pulpit.

### **Baptisms**

The Worship Committee is charged with reviewing applications for baptism before they are forwarded to the Board of Elders for approval and scheduling. This year Pastor Jackie performed ten infant baptisms.



## **Special Teams**

Our committee has oversight and responsibility for the following aspects of our worship experience:

Service Directors and Ushers, Deb Sopo, chair

Communion, Sandy Robison and Mary Kirn, chairs

Liturgists, Lynn Betker, chair

Decorating the sanctuary for advent and lenten seasons, Beth Jones, chair

Respectfully submitted,  
Lynda Heaton, Moderator

## **Connections Team**

### **Purpose**

The Connections Team's responsibility is to initiate and maintain connections within the church family and with the community surrounding us. Reaching out during this time of pandemic has been a challenge and we look forward to the time when we can reach out more personally.

### **Members:**

Judy Somershoe, moderator, Coline Coleman, Debby DeLaby, Dawn Eiben, Marilyn Thibodeau, Nancy Kaatz, Session representative, Judy Phillips, staff; Pastor Jackie Spycher

### **New Member Development**

We facilitated new member classes throughout the year which were led by Pastor Jackie.

### **Letters to Visitors**

Twenty-four letters of welcome were sent to new visitors. With the help of the Friendship Pad, we continue to monitor new and returning visitors.

### **New Brochures**

An ongoing project – we plan to have a general information brochure and a number of separate brochures focusing on various ministries.

### **Elder/Deacon, Staff Bulletin Board**

Thanks to Nancy and Glenn Kaatz for the excellent bulletin board introducing our staff and church officers to the congregation. Nancy and Glenn will continue to update the board.

### **Advertising**

We advertised in the Northville Chamber of Commerce annual directory and in PrideSource magazine, printed and online, plus a constant presence on Facebook.

### **Website Maintenance**

Currently updating the webpage with excellent assistance from Judy Phillips

### **Bulletin Calendar**

Judy Phillips maintains the calendar of church activities on the back of the worship bulletin.

## **Skeletons**

We joined downtown Northville celebrating autumn by placing skeletons on our porch. Many positive comments were heard.

## **Northville Fourth of July Parade**

Connections Committee sponsored a trio of three red mustangs along with a number of walkers. This fit well with the theme of the parade, Traveling the USA.

## **Northville Presbyterian Preschool**

We meet about three times a year with Lisa Higley and Cindy Korpela to discuss ways for our congregation to connect with the preschool families. Activities include Halloween activities, children's nativities, and a coffee hour to allow parents a chance to get to know each other.

Guided by the Holy Spirit, we endeavor to share the Word of God to those near to us and to those in the larger community.

Respectfully submitted,

Judy Somershoe

## **Property Committee**

The property committee is responsible for keeping the physical plant, building and grounds in good, safe condition in a cost-effective manner. If you do not think about this committee, that means we are doing our job: the lights are on, the water runs, the temperature is comfortable, and the facility looks inviting.

The members are: Bob Buckhave, Adam Danes, Dan DeLaby, Ron Dunbar, Don Friske, Jeff Fidge, Terry Heaton, Ron Housman, Tom Lahiff, Jim Murtfeldt, Kelly Sartorius (admin rep), Charlie Smith, Alan Somershoe, and Tim Wood

The following is a list of some of the projects we have been responsible for during the past 12 months:

1. The biggest decision this year was to switch from two contractors to one for our HVAC concerns. Long's was overseeing the hardware and F&K the software. We contracted with RLM to do both HW and SW to prevent past problems and blaming each other.
2. The gutter on the south side (preschool) was damaged from winter ice. It was repaired by Candler roofing because it was too high for in-house staff and required a man lift.
3. Snow removal: We contracted with a local man, Yanni Tslimingras, who proved reliable. We purchased a used snow thrower while ours was in for major repairs.
4. Installed a new dishwasher in the staff kitchen with in-house staff.
5. Installed a flat screen TV in the high school room with in-house staff.
6. Worked with Lisa Higley on a project to put railing around the play area in the southeast corner of the church. She obtained a grant for the funding.

7. The steeple bell is not working. The motor was rebuilt. A new chain is on site. In-house staff to rebuild the connections and reinstall the bell motor.
8. Benches: Evelyn Harper's family donated two new benches (and a trash can). Two other benches have been refinished and relocated to the front porch.
9. Painted the corridor in the nursery area and rearranged and reinstalled all the confirmation photos. The main administrative office was painted.
10. Rebuilt four outside sanctuary handrail posts and reinstalled them into new concrete.
11. Working with David Wagner, our organist, for the next phase of organ restoration.
12. Assisted as needed with the streaming audio-video project to put Sunday services on Facebook. Daryl Bean is the lead and Noah Dakho is his back up.
13. The wood electric signposts were deteriorating near their base. Replaced the lower sections and braced new wood in new concrete. At the same time, raised the sign so it is easier to see while driving by on Main Street.
14. "Beautification Award Winner" Thanks to Jeff Fidge and Kelly Sartorius, the City of Northville gave the church a sign for the landscaping for 2022.
15. Arranged for grass cutting and fertilization maintenance for the summer season.
16. The six outdoor columns on the north side are scheduled for painting in the fall of 2022.
17. Participated in 'dumpster week' and helped clean up the upstairs attic and the mechanical equipment rooms.
18. Evaluated projects like repainting the steeple and refurbishing the outside gutters and heat tapes. Project scheduling is dependent on funding.
19. Special thanks to the 'holy handy men, Charlie Smith, and Jim Murtfeldt, for their dedication and service all year long on countless minor and major repairs.

## **Finance Committee**

The Finance Committee was reactivated in fiscal year 2022 and holds monthly meetings to more closely monitor the day-to-day financial operations of the church. The chair of this committee is also a member of the Resource Management Committee. Comments on the year-end financials and budget information are covered in their report.

We would like to thank everyone within the church family for your support and helping to use the resources of the church to carry on our mission as best we can. New members are always welcome to join our committee.

Submitted by the Finance Committee of Dick Werther, moderator; Coline Coleman, Adam Danes, Dianne McCulloch.

# Resource Management Committee

The purpose of the Resource Management Committee (“RMC”) is to facilitate cross team communication on important matters regarding church operations and major expenses so as to make certain recommendations to Session as appropriate. Members from the Human Resources, Property, Stewardship, Endowment and Finance Committees, along with the Senior Pastor and the Corporation President make up the RMC. The RMC’s members include:

Human Resources – Tim Mizerowski

Property – Dan DeLaby

Stewardship - TBD

Endowment – John Gessert

Finance - Dick Werther and Dianne McCulloch

Moderator / Corporation President – Tim Mizerowski

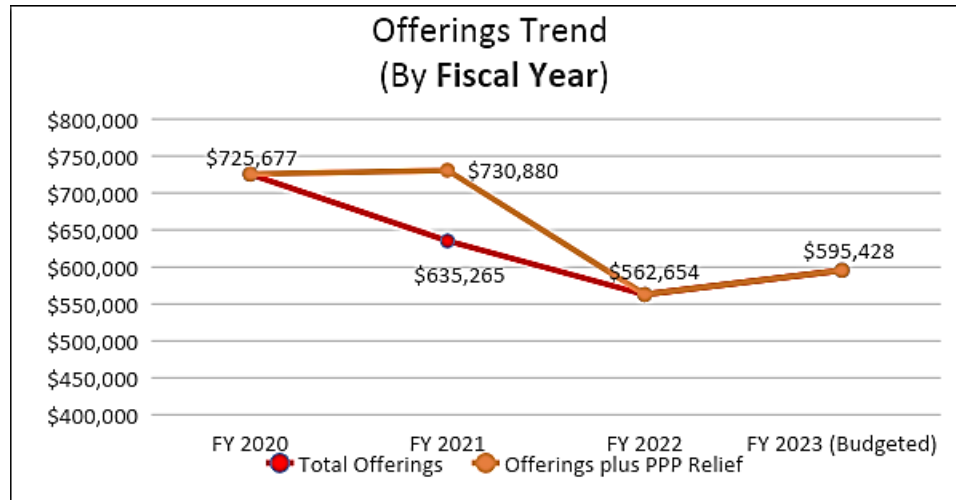
Senior Pastor – Pastor Jackie Spycher

## Year Highlights:

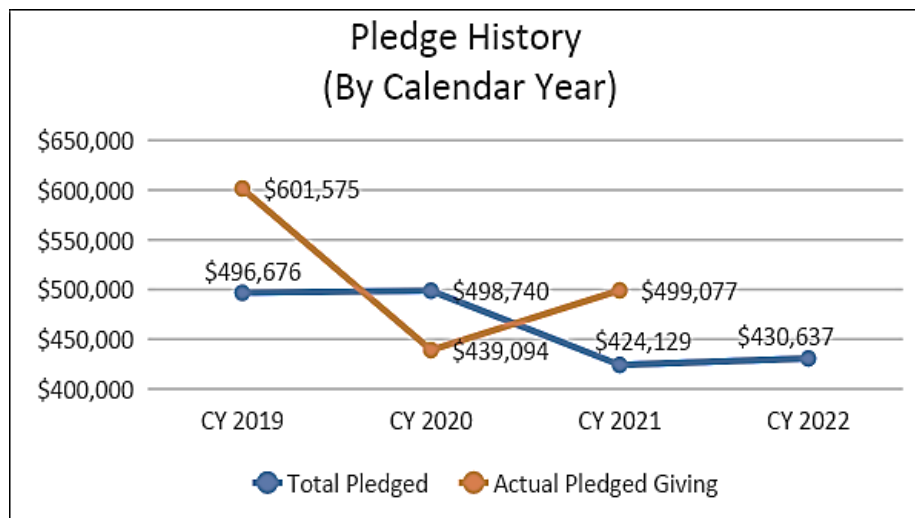
- Loan Modification – The year began with the RMC working with the PILP to modify the mortgage. The Congregation in September 2021 approved the loan modification of our current mortgage reducing the monthly debt service by approximately \$2,100, yearly \$25,200.
- 2022-2023 Budget - The RMC, led by Dick Werther, developed the FY2022-2023 budget proposal which was subsequently approved by Session. Importantly:
- The RMC was of the opinion that a balanced budget was necessary. After the first review of the budget, each Committee was asked to reduce their spending by 10%. While this proved to be a challenge, each Committee worked towards reducing their budget and Endowment reminded each Committee of possible support from the generous Endowments that could be used. **In the end a nearly balanced budget was presented and approved by Session.**
  - Budgeted total income is projected to be \$612,428 (excluding Preschool tuition) and budgeted total expense will be \$614,101.

## Important budget considerations:

- Church employees were not given COLA in an effort to balance the FY 2023 budget.
- The approved FY 2023 budget eliminates the loss which was previously budgeted from FY 2022 (\$86,000 budget deficit in FY 2022 vs \$1,673 budget deficit in FY 2023).
- The preschool is budgeted to contribute \$21,200 of State of Michigan grants it received to reimburse the Church for operating expenses (rent and utilities) for the use of the Church space for the Preschool.
- The biggest financial concern is that offerings have dropped a total of **22%** from FY 2020 to FY 2022:



- Covid has a significant but unquantifiable role in these declines.
  - The FY 2021 PPP (Covid) loan and subsequent relief bought us some time, offsetting offerings declines in FY 2021. No further relief could be applied for.
  - The FY 2023 Budget predicts a slight turnaround in the offering decline, but not enough to re-attain FY 2021 levels.
  - It is too early to assess performance against the FY 2023 Budget
- Pledges themselves, which are done on a calendar year basis, have been highly variable, especially in relation to actual pledged giving:



- After a sharp decline from CY 2020 to CY 2021, pledges recovered slightly in CY 2022. CY 2023 comes in November.
- The Preschool Budget is projected for a profit of \$11,106, but this can fluctuate depending upon enrollment and Covid compliance requirements.
- The August month end operating cash balance is \$485,213 versus a balance of \$401,706 at the same time last fiscal year. This still gives us the flexibility to manage adverse financial events.

- This budget does not include future State of Michigan grants to the Preschool. Grants totaling \$100,000 were received in FY 2022.
- The RMC agreed with the Finance Committee's recommendation that all Church expenditures over \$5,000 must receive prior approval of Session.
- The RMC recommended that there be Session oversight of the Preschool by the Children and Youth Committee.
- The RMC will meet at least twice per year. The next meeting is scheduled for November 2022 to consider the current offerings and whether COLA can be given to the Church employees.
- The RMC encourages each family to increase their **monthly** contributions to the Church by only \$20, yearly \$240 which will allow Church programming to continue and maintain current staffing.

Should you have any suggestions, questions or concerns please do not hesitate to contact the RMC at [tmizerowski@tmizlaw.com](mailto:tmizerowski@tmizlaw.com).

Tim Mizerowski  
Moderator

## Endowment Committee

**July 1, 2021 to June 30, 2022**

Committee Members (term expires on December 31<sup>st</sup>):

Dianne McCulloch (Elder/non-voting 2022)  
Bob Griffith (At-Large - 2023)  
Cal Strom (Elder - 2022)

Tim Mizerowski (At Large - 2022)  
John Gessert, Chair (At Large - 2022)  
Glenn Kaatz (At Large - 2023)

**Purpose:** To help assure the financial security of The First Presbyterian Church of Northville by building and maintaining endowments and other restricted funds for the long-term support of the church and its mission.

Highlights from the 2021-22 fiscal year:

- Following the Endowment Operating Procedures, the committee calculated the 5% of total market value for the various funds and advised Session and committees of the amounts available, which totaled \$33,221. Session and the various committees were also advised of the balances available in the D&J Edwards Endowment Fund, and the Memorial Fund.
- Scholarships of \$6,500 from the Educational Endowment Fund were awarded in May 2022.
- The Endowment met four times during the year virtually. In addition to monitoring the investment accounts held by Vanguard, the committee continued overseeing the various Memorial Fund donations as they are received throughout the year. A portion of the held Memorial Funds were deposited in a separate Vanguard investment account. Session and all the committees are updated regularly as to the amount of designated funds available for use.

- Total for the long-term investment accounts was \$726,760 at the beginning of the fiscal year. Distributions from restricted funds during the year totaled \$24,539. Distributions from the Memorial funds totaled \$3,500. Total investment account balances at the end of the year on June 30, 2022, were \$672,508, which includes all distributions, additional donations, earnings, and market gains/losses for the 12-month period.
- The Memorial Fund balance of \$61,393 (Vanguard & FPCN Checking combined) as of June 30, 2022, is separate from the long-term investment accounts.

Would you like to contribute or know more about the FPCN Legacy Funds? Our committee has created a brochure with more information and can help walk you through the process to make an enduring statement of faith for generations to come at First Presbyterian Church of Northville, as others have for more than two hundred years. Please reach out to any of our members.

Respectfully submitted on behalf of the Endowment Committee,

John Gessert, Moderator

**FY 2023 Terms of Call for Pastoral Services of Reverend Jacqueline Spycher  
And First Presbyterian Church of Northville**

**I Duties and Responsibilities**

Reverend Spycher’s duties shall be those of Pastor, leading the congregation in worship, giving pastoral care to the congregation, administering the day-to-day operations as Head of Staff, moderating the meetings of Session and Congregation, giving such teaching and spiritual programmatic leadership as is appropriate, and representing FPC Northville in community and ecumenical meetings. She will be a faithful member of the Detroit Presbytery, attending regular meetings and serving on such committees as requested.\*

**II Compensation**

As compensation for her services, FPC Northville shall pay annual compensation to Rev. Spycher as follows:

Salary	\$36,468
Housing allowance	\$36,468
Total effective salary	\$72,936

**III Benefits**

7.65% Social Security offset	\$ 5,580
Business expenses (reimbursement of actual expenses)	\$ 2,500
Medical, pension, and death & disability	\$29,220
Education Allowance (reimbursement of actual expenses)	\$ 2,750
Medical expenses (reimbursement of actual expenses)	\$ 1,100

*Note regarding medical, pension and death & disability insurance:*

*FPC Northville is required to pay PC (USA) 39% of Rev. Spycher’s effective salary. In turn, PC (USA) provides health insurance and basic death & disability insurance, and also makes contributions towards Rev. Spycher’s pension.*

**IV Additional Benefits**

Rev. Spycher shall receive four weeks paid vacation (including 4 Sundays) and two weeks of paid study leave (including two Sundays) annually. Study leave and the education allowance may be rolled over for up to three years.

\*Senior Pastor – Head of Staff position description is available in the church office.



**FIRST PRESBYTERIAN CHURCH**

**OPERATING RECEIPTS & DISBURSEMENTS STATEMENT**

June 2022

	This Month Actual	This Month Budget	This Month Last Year	This Month vs. Budget	This Month vs. Last Year
				Favorable (Unfavorable)	Favorable (Unfavorable)
<b>Income:</b>					
Offerings	\$ 35,862	\$ 37,313	\$ 65,130	\$ (1,451)	\$ (29,268)
Other Receipts	\$ 1,663	\$ 1,000	\$ 353	\$ 663	\$ 1,310
<b>Total Operating Receipts</b>	<b>\$ 37,526</b>	<b>\$ 38,313</b>	<b>\$ 65,483</b>	<b>\$ (787)</b>	<b>\$ (27,958)</b>
<b>Expenses:</b>					
Worship/Learning/Fellowship	\$ (5,273)	\$ 1,745	\$ 1,782	\$ 7,018	\$ 7,055
Building & Operations	\$ (10,438)	\$ 16,715	\$ 11,193	\$ 27,153	\$ 21,632
Personnel	\$ 27,366	\$ 32,310	\$ 28,446	\$ 4,943	\$ 1,080
Mortgage	\$ 4,647	\$ 4,782	\$ 6,926	\$ 135	\$ 2,279
Other	\$ (11,718)	\$ 663	\$ (241)	\$ 12,381	\$ 11,477
<b>Total Expenses</b>	<b>\$ 4,584</b>	<b>\$ 56,215</b>	<b>\$ 48,106</b>	<b>\$ 51,631</b>	<b>\$ 43,522</b>
<b>Receipts Over (Under) Expenses</b>	<b>\$ 32,942</b>	<b>\$ (17,902)</b>	<b>\$ 17,377</b>	<b>\$ 50,843</b>	<b>\$ 15,565</b>
 Extraordinary Items	 \$ (3,514)	 \$ -	 \$ 92,615	 \$ (3,514)	 \$ (96,129)
<b>Church Receipts Over (Under) Expense</b>	<b>\$ 29,428</b>	<b>\$ (17,902)</b>	<b>\$ 109,992</b>	<b>\$ 47,329</b>	<b>\$ (80,564)</b>
 <b>Preschool:</b>					
Preschool Revenue	\$ 250	\$ -	\$ 7,259	\$ 250	\$ (7,009)
Preschool Expense	\$ 23,643	\$ 27,253	\$ 29,316	\$ 3,609	\$ 5,672
<b>Preschool Receipts Over (Under) Expense</b>	<b>\$ (23,393)</b>	<b>\$ (27,253)</b>	<b>\$ (22,056)</b>	<b>\$ 3,859</b>	<b>\$ (1,337)</b>
 <b>Total</b>	<b>\$ 6,035</b>	<b>\$ (45,154)</b>	<b>\$ 87,935</b>	<b>\$ 51,189</b>	<b>\$ (81,901)</b>

**FIRST PRESBYTERIAN CHURCH**

**OPERATING RECEIPTS & DISBURSEMENTS STATEMENT**

Year To Date

June 2022

	YTD Actual	YTD Budget	YTD Last Year	This Month vs. Budget	This Year vs. Last Year
				Favorable (Unfavorable)	Favorable (Unfavorable)
<u>Income:</u>					
Offerings	\$ 561,018	\$ 590,767	\$ 634,091	\$ (29,749)	\$ (73,073)
Other Receipts	\$ 19,893	\$ 17,000	\$ 15,007	\$ 2,893	\$ 4,887
<b>Total Operating Receipts</b>	<b>\$ 580,911</b>	<b>\$ 607,767</b>	<b>\$ 649,097</b>	<b>\$ (26,856)</b>	<b>\$ (68,186)</b>
<u>Expenses:</u>					
Worship/Learning/Fellowship	\$ 9,241	\$ 20,874	\$ 10,053	\$ 11,634	\$ 812
Building & Operations	\$ 188,191	\$ 200,481	\$ 185,536	\$ 12,290	\$ (2,655)
Personnel	\$ 352,664	\$ 387,863	\$ 322,498	\$ 35,199	\$ (30,166)
Mortgage	\$ 65,279	\$ 63,810	\$ 83,107	\$ (1,470)	\$ 17,828
Other	\$ (4,372)	\$ 8,000	\$ 15,359	\$ 12,372	\$ 19,731
<b>Total Expenses</b>	<b>\$ 611,002</b>	<b>\$ 681,027</b>	<b>\$ 616,552</b>	<b>\$ 70,025</b>	<b>\$ 5,550</b>
<b>Receipts Over (Under) Expenses</b>	<b>\$ (30,091)</b>	<b>\$ (73,260)</b>	<b>\$ 32,545</b>	<b>\$ 43,169</b>	<b>\$ (62,636)</b>
Extraordinary Items	\$ (3,514)	\$ -	\$ 92,615	\$ (3,514)	\$ (96,129)
<b>Church Receipts Over (Under) Expense</b>	<b>\$ (33,605)</b>	<b>\$ (73,260)</b>	<b>\$ 125,160</b>	<b>\$ 39,656</b>	<b>\$ (158,765)</b>
<u>Preschool:</u>					
Preschool Revenue	\$ 245,392	\$ 250,586	\$ 299,788	\$ (5,193)	\$ (54,395)
Preschool Expense	\$ 248,891	\$ 263,420	\$ 263,725	\$ 14,529	\$ 14,835
<b>Preschool Receipts Over (Under) Expense</b>	<b>\$ (3,498)</b>	<b>\$ (12,834)</b>	<b>\$ 36,063</b>	<b>\$ 9,336</b>	<b>\$ (39,561)</b>
<b>Total</b>	<b>\$ (37,103)</b>	<b>\$ (86,094)</b>	<b>\$ 161,223</b>	<b>\$ 48,991</b>	<b>\$ (198,325)</b>

**FIRST PRESBYTERIAN CHURCH**  
**EXPENSES BY DEPARTMENT**  
June 2022

					Favorable (Unfavorable)	Favorable (Unfavorable)
	This Month Actual	This Month Budget	This Month Last Year	This Month vs. Budget	This Year vs. Last Year	
Outreach/Mission	\$ (12,237)	\$ 163	\$ (599)	\$ 12,400	\$ 11,638	
Worship	\$ (2,817)	\$ 800	\$ 138	\$ 3,617	\$ 2,955	
Learning	\$ (2,752)	\$ 661	\$ 1,268	\$ 3,413	\$ 4,020	
Fellowship & Marketing	\$ 296	\$ 284	\$ 377	\$ (12)	\$ 81	
Stewardship/Finance	\$ 1,191	\$ 1,590	\$ 1,431	\$ 399	\$ 240	
Administration	\$ (2,464)	\$ 5,549	\$ 3,090	\$ 8,013	\$ 5,554	
Building & Property	\$ (9,165)	\$ 9,576	\$ 6,672	\$ 18,741	\$ 15,837	
Senior Pastor	\$ 10,362	\$ 9,448	\$ 9,730	\$ (914)	\$ (632)	
Associate Pastor	\$ 3,333	\$ 2,913	\$ -	\$ (420)	\$ (3,333)	
Christian Education	\$ 2,940	\$ 4,035	\$ 3,684	\$ 1,095	\$ 744	
Office	\$ 7,059	\$ 7,479	\$ 7,221	\$ 420	\$ 162	
Music	\$ 6,220	\$ 3,379	\$ 2,866	\$ (2,841)	\$ (3,355)	
Custodial	\$ 2,889	\$ 3,142	\$ 3,075	\$ 253	\$ 186	
Personnel - Misc.	\$ (4,917)	\$ 2,414	\$ 2,229	\$ 7,330	\$ 7,145	
Mortgage	\$ 4,647	\$ 4,782	\$ 6,926	\$ 135	\$ 2,279	
<b>Total Church Expenses</b>	<b>\$ 4,584</b>	<b>\$ 56,215</b>	<b>\$ 48,106</b>	<b>\$ 51,631</b>	<b>\$ 43,522</b>	
Preschool	\$ 23,643	\$ 21,003	\$ 25,566	\$ (2,641)	\$ 1,922	
<b>Total Expenses Overall</b>	<b>\$ 28,227</b>	<b>\$ 77,217</b>	<b>\$ 73,672</b>	<b>\$ 48,990</b>	<b>\$ 45,445</b>	

**FIRST PRESBYTERIAN CHURCH**
**EXPENSES BY DEPARTMENT**

Year To Date

June 2022

	Year to Date Actual	Year to Date Budget	Year to Date Last Year	Favorable (Unfavorable) Year to Date vs. Budget	Favorable (Unfavorable) This Year vs. Last Year
Outreach/Mission	\$ (10,342)	\$ 2,000	\$ (671)	\$ 12,342	\$ 9,670
Worship	\$ 9,233	\$ 9,600	\$ 5,442	\$ 367	\$ (3,791)
Learning	\$ (2,025)	\$ 7,800	\$ 3,007	\$ 9,825	\$ 5,032
Fellowship & Marketing	\$ 2,032	\$ 3,474	\$ 1,603	\$ 1,442	\$ (430)
Stewardship/Finance	\$ 16,816	\$ 18,981	\$ 20,260	\$ 2,165	\$ 3,443
Administration	\$ 45,356	\$ 66,500	\$ 48,778	\$ 21,144	\$ 3,422
Building & Property	\$ 126,018	\$ 115,000	\$ 116,498	\$ (11,018)	\$ (9,520)
Senior Pastor	\$ 110,784	\$ 113,453	\$ 116,256	\$ 2,669	\$ 5,472
Associate Pastor	\$ 23,333	\$ 35,000	\$ -	\$ 11,667	\$ (23,333)
Christian Education	\$ 39,917	\$ 48,409	\$ 38,113	\$ 8,492	\$ (1,803)
Office	\$ 85,961	\$ 89,704	\$ 82,924	\$ 3,743	\$ (3,037)
Music	\$ 41,358	\$ 40,647	\$ 29,505	\$ (711)	\$ (11,853)
Custodial	\$ 35,290	\$ 37,748	\$ 35,888	\$ 2,458	\$ 597
Personnel - Misc.	\$ 21,990	\$ 28,902	\$ 35,842	\$ 6,912	\$ 13,853
Mortgage	\$ 65,279	\$ 63,810	\$ 83,107	\$ (1,470)	\$ 17,828
<b>Total Church Expenses</b>	<b>\$ 611,002</b>	<b>\$ 681,027</b>	<b>\$ 616,552</b>	<b>\$ 70,025</b>	<b>\$ 5,550</b>
Preschool	\$ 248,891	\$ 257,170	\$ 259,975	\$ 8,279	\$ 11,085
<b>Total Expenses Overall</b>	<b>\$ 859,893</b>	<b>\$ 938,197</b>	<b>\$ 876,527</b>	<b>\$ 78,304</b>	<b>\$ 16,635</b>

**FIRST PRESBYTERIAN CHURCH**  
**COMPARATIVE BALANCE SHEETS**  
June 2022

Page 1

	6/30/2022	6/30/2021	Change
<b><u>Assets:</u></b>			<b>Favorable</b>
<b><u>Operating:</u></b>			<b>(Unfavorable)</b>
Checking Acct-Christian Finan	\$ 545,248	458,086	\$ 87,162
Checking Acct-CFCU	\$ 500	500	\$ -
Savings Acct-CFCU	\$ 5	5	\$ -
Petty Cash	\$ 20	-	\$ 20
<b><u>Session Designated:</u></b>			
Savings Acct MMF-Christian Fin	\$ 41,649	\$ 25,539	\$ 16,110
Invest-Manse Equity Fund	\$ 13,080	\$ 14,933	\$ (1,853)
<b><u>Temporarily Restricted:</u></b>			
Savings-Future First	\$ 10,333	\$ 11,165	\$ (832)
Checking-Share & Care	\$ 1,963	\$ 2,335	\$ (372)
Savings-Memorial Fund	\$ 35,984	\$ 64,177	\$ (28,193)
Invest-Land/RE Acquis Fund	\$ 268,917	\$ 307,008	\$ (38,091)
Invest-Ebert Counseling Fund	\$ 91,773	\$ 99,166	\$ (7,393)
Invest-Memorial Scholarship Fund	\$ 12,097	\$ 13,071	\$ (974)
Invest-Music Reserve Fund	\$ 34,004	\$ 38,836	\$ (4,832)
Invest-Education Endow. Fund	\$ 171,709	\$ 191,538	\$ (19,829)
Invest-Memorial Fund	\$ 25,410	\$ -	\$ 25,410
<b><u>Permanently Restricted:</u></b>			
Invest-D&J Edwards Edw Fund	\$ 81,065	\$ 87,594	\$ (6,530)
<b>TOTAL CASH</b>	<b>\$ 1,333,756</b>	<b>\$ 1,313,953</b>	<b>\$ 19,802</b>
<b><u>OTHER CURRENT ASSETS:</u></b>			
Securities Receivable	\$ -	\$ -	\$ -
Prepaid Expenses	\$ -	\$ -	\$ -
Note Receivable	\$ 15,191	\$ 2,399	\$ 12,792
Due From Other Funds	\$ 123,034	\$ 8,426	\$ 114,608
<b>TOTAL OTHER CURRENT ASSETS:</b>	<b>\$ 138,225</b>	<b>\$ 10,825</b>	<b>\$ 127,400</b>
<b>TOTAL ASSETS</b>	<b>\$ 1,471,981</b>	<b>\$ 1,324,778</b>	<b>\$ 147,202</b>

**FIRST PRESBYTERIAN CHURCH**  
**COMPARATIVE BALANCE SHEETS**  
June 2022

Page 2

	6/30/2022	6/30/2021	Change
<b>Liabilities and Fund Balances</b>			
<b>CURRENT LIABILITIES:</b>			
Accounts Payable	\$ 8,597	\$ 8,616	\$ (19)
Other Accrued Expenses	\$ -	\$ -	\$ -
Staff Payroll Deductions	\$ 466	\$ (1,080)	\$ 1,546
Prepaid Liability	\$ 32,125	\$ -	\$ 32,125
Preschool Refunds Payable	\$ -	\$ -	\$ -
PPP Loan Liability	\$ -	\$ -	\$ -
Due To Other Funds	\$ 123,034	\$ 8,426	\$ 114,608
Mortgage Balance	\$ 648,075	\$ 686,165	\$ (38,090)
Exchange Account	\$ -	\$ 525	\$ (525)
<b>TOTAL LIABILITIES</b>	<b>\$ 812,297</b>	<b>\$ 702,652</b>	<b>\$ 109,645</b>
<b>FUND BALANCES:</b>			
<b>Operating Funds:</b>			
Operating Fund	\$ (251,196)	\$ (241,525)	\$ (9,671)
Designated Mission Fund	\$ 15,116	\$ 3,231	\$ 11,885
<b>Session Designated Funds:</b>			
Major Maintenance Fund	\$ 41,649	\$ 25,539	\$ 16,110
Manse Equity Fund	\$ 13,080	\$ 14,933	\$ (1,853)
<b>Temporarily Restricted Funds:</b>			
Youth Mission Fund	\$ 5,801	\$ -	\$ 5,801
Preschool Grant 2022 (1)	\$ 21,200	\$ -	\$ 21,200
Preschool Grant 2022 (2)	\$ 75,911	\$ -	\$ 75,911
Land/RE Acquis Fund	\$ 268,917	\$ 307,008	\$ (38,091)
Future First Fund	\$ 10,333	\$ 11,165	\$ (832)
Share & Care Fund	\$ 1,963	\$ 2,335	\$ (372)
Music Reserve Fund	\$ 34,004	\$ 38,836	\$ (4,832)
Memorial Fund	\$ 61,393	\$ 64,177	\$ (2,784)
Memorial Scholarship Fund	\$ 12,097	\$ 13,071	\$ (974)
Education Endowment Fund	\$ 171,709	\$ 191,538	\$ (19,829)
B. Ebert Counseling Fund	\$ 91,636	\$ 99,028	\$ (7,392)
Non-Budgeted Special Gifts Fund	\$ 5,006	\$ 5,196	\$ (190)
<b>Permanently Restricted Funds:</b>			
D&J Edwards Edw Fund	\$ 81,065	\$ 87,594	\$ (6,530)
<b>TOTAL FUND BALANCES</b>	<b>\$ 659,683</b>	<b>\$ 622,126</b>	<b>\$ 37,557</b>
<b>TOTAL LIAB. &amp; FUND BALANCES</b>	<b>\$ 1,471,980</b>	<b>\$ 1,324,778</b>	<b>\$ 147,202</b>



**FIRST PRESBYTERIAN CHURCH**  
**FUND ACTIVITY - Current Month**  
June 2022

		Balance Beg. of Month	Activity	Balance End of Month
<b>Operating Funds:</b>				
101-2500	Operating Fund	\$ (251,233)	\$ 37	\$ (251,196)
301-2500	Designated Mission Fund	\$ 2,878	\$ 12,237	\$ 15,116
		\$ (248,355)	\$ 12,275	\$ (236,080)
<b>Session Designated Funds:</b>				
204-2500	Major Maintenance Fund	\$ 25,548	\$ 16,100	\$ 41,649
250-2500	Manse Equity Fund	\$ 15,735	\$ (2,655)	\$ 13,080
		\$ 41,283	\$ 13,446	\$ 54,729
<b>Temporarily Restricted Funds:</b>				
120-2500	Youth Mission Fund	\$ 2,508	\$ 3,293	\$ 5,801
125-2500	Preschool Grant 2022 (1)	\$ (49,775)	\$ 70,975	\$ 21,200
126-2500	Preschool Grant 2022 (2)	\$ 26,136	\$ 49,775	\$ 75,911
210-2500	Land/RE Acquis Fund	\$ 323,487	\$ (54,570)	\$ 268,917
225-2500	Future First Fund	\$ 10,329	\$ 3	\$ 10,333
303-2500	Share & Care Fund	\$ 2,136	\$ (172)	\$ 1,963
401-2500	Music Reserve Fund	\$ 40,905	\$ (6,901)	\$ 34,004
402-2500	Memorial Fund	\$ 68,221	\$ (6,828)	\$ 61,393
403-2500	Memorial Scholarship Fund	\$ 13,768	\$ (1,671)	\$ 12,097
415-2500	Education Endowment Fund	\$ 195,860	\$ (24,151)	\$ 171,709
420-2500	B. Ebert Counseling Fund	\$ 104,313	\$ (12,677)	\$ 91,636
450-2500	Non-Bud. Special Gifts Fund	\$ 5,006	\$ -	\$ 5,006
		\$ 742,895	\$ 17,076	\$ 759,970
<b>Permanently Restricted Funds:</b>				
207-2500	D&J Edwards Edw Fund	\$ 92,262	\$ (11,198)	\$ 81,065
<b>Total Fund Balances</b>		\$ 628,085	\$ 31,598	\$ 659,683

**FIRST PRESBYTERIAN CHURCH**  
**FUND ACTIVITY -**      Annual      2022  
June YTD

		Balance Beg.		Current
		of Year	Activity	Balance
<b>Operating Funds:</b>				
101-2500	Operating Fund	\$ (241,525)	\$ (9,671)	\$ (251,196)
301-2500	Designated Mission Fund	\$ 3,231	\$ 11,885	\$ 15,116
		\$ (238,294)	\$ 2,214	\$ (236,080)
<b>Session Designated Funds:</b>				
204-2500	Major Maintenance Fund	\$ 25,539	\$ 16,110	\$ 41,649
250-2500	Manse Equity Fund	\$ 14,933	\$ (1,853)	\$ 13,080
		\$ 40,472	\$ 14,257	\$ 54,729
<b>Temporarily Restricted Funds:</b>				
120-2500	Youth Mission Fund	\$ -	\$ 5,801	\$ 5,801
125-2500	Preschool Grant 2022 (1)	\$ -	\$ 21,200	\$ 21,200
126-2500	Preschool Grant 2022 (2)	\$ -	\$ 75,911	\$ 75,911
210-2500	Land/RE Acquis Fund	\$ 307,008	\$ (38,091)	\$ 268,917
225-2500	Future First Fund	\$ 11,165	\$ (832)	\$ 10,333
303-2500	Share & Care Fund	\$ 2,335	\$ (372)	\$ 1,963
401-2500	Music Reserve Fund	\$ 38,836	\$ (4,832)	\$ 34,004
402-2500	Memorial Fund	\$ 64,177	\$ (2,784)	\$ 61,393
403-2500	Memorial Scholarship Fund	\$ 13,071	\$ (974)	\$ 12,097
415-2500	Education Endowment Fund	\$ 191,538	\$ (19,829)	\$ 171,709
420-2500	B. Ebert Counseling Fund	\$ 99,028	\$ (7,392)	\$ 91,636
450-2500	Non-Bud. Special Gifts Fund	\$ 5,195	\$ (189)	\$ 5,006
		\$ 732,353	\$ 27,617	\$ 759,970
<b>Permanently Restricted Funds:</b>				
207-2500	D&J Edwards Edw Fund	\$ 87,594	\$ (6,530)	\$ 81,065
<b>Total Fund Balances</b>		\$ 622,125	\$ 37,558	\$ 659,683



**FIRST PRESBYTERIAN CHURCH****DETAIL OF ACTIVITY BY FUND (Excluding Operating)**

Month and YTD (Page 1)

	June	YTD
<b>SESSION DESIGNATED:</b>		
Major Maintenance Fund Income	-	-
Major Maintenance Fund Transfers	16,097	16,097
Major Maintenance Fund Expense	3	13
Manse Equity Unrealized G/L	64	292
Manse Equity Interest	(1,972)	(1,399)
Manse Equity Expense	(747)	(747)
Subtotal	13,446	14,257
<b>Temporarily Restricted Funds:</b>		
Future First Income	3	43
Future First Debt Reduction	-	-
Future First Mission	-	-
Future First Ministry	-	-
Future First Expense	-	-
Future First Debt Reduction	-	-
Future First Mission	-	(702)
Future First Ministry	-	(173)
Youth Mission Fund Income	3,683	10,753
Youth Mission Fund Expense	(391)	(4,951)
Preschool 2022 Grant (1) Fund Income	70,975	70,975
Preschool 2022 Grant (1) Fund Expense	49,775	49,775
Preschool 2022 Grant (2) Fund Income	86,911	86,911
Preschool 2022 Grant (2) Fund Expense	11,000	11,000
Land/RE Acquisition Income	1,314	6,012
Land/RE Acquisition Unrealized G/L	(40,534)	(28,753)
Land/RE Acquisition Expenditures	(15,350)	(15,350)
Land/RE Acquisition Gifts	-	-

**FIRST PRESBYTERIAN CHURCH****DETAIL OF ACTIVITY BY FUND (Excluding Operating)**

Month and YTD (Page 2)

	June	YTD
Share & Care Interest	1	9
Share & Care Receipts	-	460
Share & Care Disbursements	(173)	(841)
Memorial Fund Income & Gifts	119	7,760
Memorial Fund Unrealized G/L	(3,627)	(4,924)
Memorial Fund Expenses	(3,320)	(5,620)
Memorial Scholarship	56	256
Memorial Scholarship Unrealized G/L	(1,727)	(1,230)
Memorial Scholarship	-	-
Music Reserve Income	166	760
Music Reserve Unrealized G/L	(5,126)	(3,650)
Music Reserve Expense	(1,942)	(1,942)
Educational Endowment	794	4,231
Educational Endowment Unrealized G/L	(24,945)	(17,560)
Ed. Endowment Scholarship	-	(6,500)
Ebert Counseling Fund	424	1,941
Ebert Counseling Fund Unrealized G/L	(13,101)	(9,334)
B Ebert Endowment Exp.	-	-
Non-Budgeted Special Gifts receipts	-	355
Non-Budgeted Special Gift disburse	-	(544)
Subtotal	114,987	149,168
<b>Permanently Restricted Funds:</b>		
D&J Edwards Edwmnt Income	675	2,015
D&J Edwards Unrealized G/L	(11,873)	(8,544)
D&J Edwards Edwmnt Expense	-	-
Subtotal	(11,198)	(6,530)
<b>Overall Total</b>	<b>117,235</b>	<b>156,895</b>

FIRST PRESBYTERIAN CHURCH

OPERATING RECEIPTS & DISBURSEMENTS STATEMENT - DETAILED VIEW

June 2022

Favorable = Over Budget for Receipts, under for expenses  
Unfavorable = Under Budget for Receipts, over for expenses

	Current Month		Year To Date		Full Year (FY 2022)	
	Actual	Vs. FY 2021	Actual	Vs. Budget	Total Budget	To Reach
		Favorable (Unfavorable)		Favorable (Unfavorable)	FY 2022 Budget	
<b>OFFERINGS:</b>						
3010 Recorded Offerings-Pledged	\$ 28,273	\$ (2,838)	\$ (8,541)	\$ 475,353	\$ (33,714)	\$ 466,214
3011 Recorded Offerings-Non-Pledged	7,055	1,520	(21,040)	77,446	(39,107)	116,553
3015 Alternative Worship Offerings	-	-	-	-	-	-
3020 Loose Offerings	471	54	250	6,374	1,374	5,000
3025 Other Offerings	-	-	-	127	127	-
3040 Sunday School Offerings	-	-	-	9	9	-
3045 Per Capita Offerings	63	(187)	63	1,845	(1,155)	3,000
3110 Debt Retirement Offerings	-	-	-	1,500	1,500	-
<b>Total</b>	<b>\$ 35,862</b>	<b>\$ (1,451)</b>	<b>\$ (29,268)</b>	<b>\$ 562,654</b>	<b>\$ (28,113)</b>	<b>\$ 590,767</b>
<b>OTHER INCOME:</b>						
3144 Rental Income-Building	355	(20)	250	3,805	(695)	2,234
3150 Miscellaneous Income	(900)	(1,025)	(900)	7,539	1,039	(1,950)
3655 Music Income	1,942	1,942	1,942	3,971	3,971	-
3680 Operating Fund Interest Income	266	(234)	18	2,941	(3,069)	209
3950 Interfund Transfer	-	-	-	-	-	-
3952 Future First - Ministry trsfns	-	-	-	-	-	-
<b>Total</b>	<b>\$ 1,663</b>	<b>\$ 663</b>	<b>\$ 1,310</b>	<b>\$ 18,257</b>	<b>\$ 1,257</b>	<b>\$ 4,424</b>
<b>TOTAL OPERATING RECEIPTS</b>	<b>\$ 37,526</b>	<b>\$ (787)</b>	<b>\$ (27,958)</b>	<b>\$ 580,911</b>	<b>\$ (26,856)</b>	<b>\$ (68,186)</b>
						<b>\$ 607,767</b>
						<b>\$ 26,856</b>

FIRST PRESBYTERIAN CHURCH

OPERATING RECEIPTS & DISBURSEMENTS STATEMENT - DETAILED VIEW

June 2022

Favorable = Over budget for Receipts, under for expenses

Unfavorable = Under budget for Receipts, over for expenses

	Current Month		Year To Date		Full Year (FY 2022)	
	Actual	Vs. Budget	Actual	Vs. Budget	Total Budget	To Reach
<b>MISSION/OUTREACH</b>						
3510 One Great Hour receipts	-	(88)	-	710	(1,080)	390
5510 One Great Hour disburse	-	88	-	(710)	1,080	(390)
3520 Christmas Joy receipts	-	(100)	-	1,695	1,200	(495)
5520 Christmas Joy disburse	-	100	-	(1,695)	(1,540)	495
3530 Peacemaking receipts	-	(13)	-	(200)	-	200
5530 Peacemaking disburse	-	13	-	200	(200)	(200)
3550 Special Mission receipts	16,298	16,298	15,699	22,218	18,238	(22,218)
5550 Special Mission disburse	(4,060)	(4,060)	(4,060)	(10,333)	(7,025)	10,333
5440 General Mission disburse	-	163	-	(1,543)	(1,543)	(457)
<b>Total</b>	<b>\$ 12,237</b>	<b>\$ 12,400</b>	<b>\$ 11,638</b>	<b>\$ 10,342</b>	<b>\$ 9,670</b>	<b>\$ (2,000)</b>
<b>WORSHIP &amp; MUSIC:</b>						
3106 Flower Donation receipts	-	-	-	1,335	945	-
4145 Flower Donation disburse	-	-	-	(905)	(755)	905
4100 Guest Ministers/Speakers	-	112	-	(200)	150	(1,300)
4110 Sacraments/Other Worship	-	-	-	(10)	195	10
4130 Guest Musicians	3,300	3,588	3,300	(3,031)	(1,504)	(3,500)
4140 Music Supplies	(449)	(324)	(449)	(1,060)	(1,056)	(469)
4141 Instrument Maintenance & Repair	(8)	142	(8)	(1,114)	(699)	(1,800)
4150 Worship Supplies	(26)	99	112	(1,049)	451	(451)
4151 Worship Technology	-	-	-	(3,199)	(3,199)	3,199
4152 Workshops and Development	-	-	-	-	-	-
<b>Total</b>	<b>\$ 2,817</b>	<b>\$ 3,617</b>	<b>\$ 2,955</b>	<b>\$ (9,233)</b>	<b>\$ 367</b>	<b>\$ (9,600)</b>
<b>LEARNING:</b>						
4240 Confirmation disburse	(142)	(30)	(81)	(658)	(234)	(1,300)
3157 Vacation Bible School receipts	(80)	(167)	(80)	-	-	1,000
4290 Vacation Bible School disburse	(4)	83	415	(79)	340	(1,000)
3156 Youth Mission receipts	3,683	3,596	3,658	10,753	9,328	1,000
4260 Youth Mission disburse	(391)	(304)	206	(4,951)	(3,995)	(1,000)
3160 Youth Fellowship receipts	-	(163)	-	(2,000)	-	2,000
4230 Youth Fellowship disburse	(231)	269	(17)	(2,151)	(705)	(3,849)
3162 CCF Mid-Week Program receipts	-	-	-	-	-	-
4235 CCF Mid-Week Program disburse	-	(250)	-	1,060	(1,940)	-
3163 CE Curriculum receipts	(83)	42	(83)	(1,017)	(487)	(1,500)
4210 CE Supplies disburse	-	250	-	(970)	(63)	(3,000)
4212 CE Curriculum disburse	-	-	-	234	(146)	-
3164 Adult Education receipts	-	87	-	(194)	806	282
4340 Adult Education disburse	-	-	-	-	-	(806)
<b>Total</b>	<b>\$ 2,752</b>	<b>\$ 3,413</b>	<b>\$ 4,020</b>	<b>\$ 2,025</b>	<b>\$ 5,032</b>	<b>\$ (7,800)</b>

FIRST PRESBYTERIAN CHURCH

OPERATING RECEIPTS & DISBURSEMENTS STATEMENT - DETAILED VIEW

June 2022

Favorable = Over budget for Receipts, under for expenses  
Unfavorable = Under budget for Receipts, over for expenses

	Current Month		Year To Date		Full Year (FY 2022)	
	Actual	Vs. Budget	Actual	Vs. Budget	Total Budget	To Reach
<b>FELLOWSHIP &amp; MARKETING</b>						
3220 Fellowship Event Receipts	30	30	844	844	-	(844)
4370 Fellowship Activities Events	-	125	(1,437)	63	(1,500)	(63)
4450 Membership Development	(40)	(15)	(189)	111	(300)	(111)
4440 Marketing & Advertising	(286)	(152)	(1,251)	423	(1,674)	(423)
3165 Deacon Ministry receipts	-	-	-	-	-	-
4870 Deacon Ministry disburse	-	-	-	-	-	-
<b>Total \$</b>	<b>(296)</b>	<b>(12)</b>	<b>81</b>	<b>(2,032)</b>	<b>(430)</b>	<b>(3,474)</b>

STEWARDSHIP / FINANCE:

4620 Finance Committee	(139)	273	(95)	(1,879)	3,054	(486)	(4,933)	(3,054)
4630 Endowment Committee	-	-	-	-	-	-	-	-
4750 Communication/Printing	-	-	-	-	-	-	-	-
4780 Fundraising	(14)	198	41	(724)	1,776	88	(2,500)	(1,776)
5570 Per Capita Expense	(1,037)	(72)	294	(14,214)	(2,666)	3,841	(11,548)	2,666
<b>Total \$</b>	<b>(1,191)</b>	<b>399</b>	<b>240</b>	<b>(16,816)</b>	<b>2,165</b>	<b>3,443</b>	<b>(18,981)</b>	<b>(2,165)</b>

ADMINISTRATION:

4920 Office Supplies	(277)	60	(277)	(2,630)	1,370	(621)	(4,000)	(1,370)
4921 Building Supplies	(305)	502	(37)	(3,732)	6,018	776	(9,750)	(6,018)
4922 Service Contracts	-	663	-	(5,841)	2,159	296	(8,000)	(2,159)
4940 Postage	(11)	114	99	(1,245)	255	248	(1,500)	(255)
4950 Telephone	(568)	19	(5)	(6,767)	233	(299)	(7,000)	(233)
4960 Equipment Lease/Service	3,682	5,607	5,690	(17,988)	5,112	3,607	(23,100)	(5,112)
4961 Software & Support	(57)	218	44	(3,350)	(50)	(488)	(3,300)	50
4962 IT Services	-	212	-	(920)	1,580	1,933	(2,500)	(1,580)
4965 Office Equipment	-	250	-	(1,862)	1,138	(1,216)	(3,000)	(1,138)
4980 Leadership Training	-	337	40	(1,021)	2,979	(813)	(4,000)	(2,979)
4985 Conferences & Seminars	-	31	-	-	350	-	(350)	(350)
<b>Total \$</b>	<b>2,464</b>	<b>8,013</b>	<b>5,554</b>	<b>(45,356)</b>	<b>21,144</b>	<b>3,422</b>	<b>(66,500)</b>	<b>(21,144)</b>

BUILDING & PROPERTY:

5040 Utilities-Heating Fuel	(1,650)	13	(416)	(16,064)	3,936	(426)	(20,000)	(3,936)
5050 Utilities-Electric	(3,031)	306	787	(38,012)	1,988	(70)	(40,000)	(1,988)
5055 Utilities - Water	(525)	(112)	436	(4,035)	965	156	(5,000)	(965)
5060 Maintenance & Repairs	14,371	16,871	15,031	(48,203)	(18,203)	(8,001)	(30,000)	18,203
5080 Property Insurance	-	1,663	-	(19,704)	296	(1,179)	(20,000)	(296)
<b>Total \$</b>	<b>9,165</b>	<b>18,741</b>	<b>15,837</b>	<b>(126,018)</b>	<b>(11,018)</b>	<b>(9,520)</b>	<b>(115,000)</b>	<b>11,018</b>



FIRST PRESBYTERIAN CHURCH

OPERATING RECEIPTS & DISBURSEMENTS STATEMENT - DETAILED VIEW

June 2022

Favorable = Over budget for Receipts, under for expenses  
Unfavorable = Under budget for Receipts, over for expenses

	Current Month		Year To Date		Full Year (FY 2022)	
	Actual	Vs. Budget	Actual	Vs. Budget	Total Budget	To Reach
<b>SENIOR PASTOR:</b>						
5602 Senior Pastor Salary	(3,039)	-	(39)	(36,467)	1	3,533 (36,468) (1)
5603 Senior Pastor Housing	(3,039)	-	(39)	(36,467)	1	1,033 (36,468) (1)
5604 Senior Pastor Other	(465)	0	(6)	(5,581)	(1)	347 (5,580) 1
5605 Senior Pastor Exp. Reimburse	(361)	(149)	225	(2,026)	474	(507) (2,500) (474)
5606 Senior Pastor Medical	(1,789)	(97)	-	(21,469)	243	(1,176) (20,293) 1,176
5607 Senior Pastor Pension	(646)	(40)	-	(7,751)	(457)	1,345 (7,294) 457
5608 Senior Pastor Continuing Ed	-	307	250	-	3,750	500 (3,750) (3,750)
5609 Senior Pastor Med. Reimburse	(1,022)	(934)	(1,022)	(1,022)	78	(1,022) (1,100) (78)
<b>Total</b>	<b>\$ (10,362)</b>	<b>\$ (914)</b>	<b>\$ (632)</b>	<b>\$ (110,784)</b>	<b>\$ 2,669</b>	<b>\$ 5,472 \$ (113,453) \$ (2,669)</b>
<b>PARISH ASSOCIATE:</b>						
5650 Parish Associate Salary	(833)	2,080	(833)	(7,500)	27,500	(7,500) (35,000) (27,500)
5660 Parish Associate Housing	(2,500)	(2,500)	(2,500)	(15,833)	(15,833)	- 15,833
5670 Parish Associate Other	-	-	-	-	-	- -
5680 Parish Associate Exp. Reimburse	-	-	-	-	-	- -
5682 Parish Associate Medical	-	-	-	-	-	- -
5683 Parish Associate Pension	-	-	-	-	-	- -
5684 Parish Associate Continuing Ed	-	-	-	-	-	- -
5685 Parish Associate Med. Reimburse	-	-	-	-	-	- -
<b>Total</b>	<b>\$ (3,333)</b>	<b>\$ (470)</b>	<b>\$ (3,333)</b>	<b>\$ (23,333)</b>	<b>\$ 11,667</b>	<b>\$ (23,333) \$ (35,000) \$ (11,667)</b>
<b>CHRISTIAN EDUCATION:</b>						
5790 Children and Youth Program	(2,812)	440	240	(37,473)	1,562	(7,578) (39,035) (1,562)
5794 Childcare Provider	(128)	655	504	(2,443)	6,931	5,775 (9,374) (6,931)
<b>Total</b>	<b>\$ (2,940)</b>	<b>\$ 1,095</b>	<b>\$ 744</b>	<b>\$ (39,917)</b>	<b>\$ 8,492</b>	<b>\$ (1,803) \$ (48,409) \$ (8,492)</b>

Building and Operations

FIRST PRESBYTERIAN CHURCH

OPERATING RECEIPTS & DISBURSEMENTS STATEMENT - DETAILED VIEW

June 2022

Favorable = Over budget for receipts, under for expenses  
Unfavorable = Under budget for receipts, over for expenses

	Current Month		Year To Date		Full Year (FY 2022)			
	Actual	Vs. Budget	Vs. FY 2021	Actual	Vs. Budget	Total Budget	To Reach	
<b>OFFICE:</b>								
5810 Church Administrator	(3,398)	87	(44)	(41,225)	584	(670)	(41,809)	(584)
5820 Church Office Assistant	(1,805)	15	(14)	(20,825)	1,015	72	(21,840)	(1,015)
5821 Technology Associate	(325)	300	225	(5,250)	2,250	(2,375)	(7,500)	(2,250)
5822 Accounting Clerk	(1,531)	18	(5)	(18,661)	(1,061)	(64)	(18,555)	106
Total	\$ (7,059)	\$ 420	\$ 162	\$ (85,961)	\$ 3,743	\$ (3,037)	\$ (89,704)	\$ (3,743)
<b>MUSIC:</b>								
5830 Organist/Accompanist	(1,100)	400	(100)	(16,450)	1,550	(3,450)	(18,000)	(1,550)
5831 Choir section leaders	-	413	-	-	5,000	-	(5,000)	(5,000)
5835 Vocal Music Director	(1,250)	(513)	(450)	(12,475)	(3,675)	(2,875)	(8,800)	3,675
5840 Children/Youth	-	-	-	-	-	-	-	-
5841 Te Deum Bell Director	(370)	(54)	(5)	(4,443)	(596)	(788)	(3,847)	596
5842 Other Music Personnel	(3,500)	(3,087)	(2,800)	(7,990)	(2,990)	(4,740)	(5,000)	2,990
Total	\$ (6,220)	\$ (2,841)	\$ (3,355)	\$ (41,358)	\$ (711)	\$ (11,853)	\$ (40,647)	\$ 711
<b>CUSTODIAL:</b>								
5850 Daytime Custodian	(1,260)	118	60	(15,591)	989	188	(16,580)	(989)
5868 Sunday Custodian	-	-	-	-	-	-	-	-
5870 Evening Custodian	(1,629)	135	126	(19,699)	1,469	379	(21,168)	(1,469)
5875 Other Custodial	-	-	-	-	-	30	-	-
Total	\$ (2,889)	\$ 253	\$ 186	\$ (35,290)	\$ 2,458	\$ 597	\$ (37,748)	\$ (2,458)
<b>PERSONNEL - MISCELLANEOUS:</b>								
5890 Payroll Taxes	5,436	6,926	6,773	(11,736)	6,166	4,062	(17,902)	(6,166)
5895 Year End Staff Recognition	-	212	-	(2,728)	(228)	(659)	(2,500)	228
5900 Workers Compensation	-	212	535	(1,556)	944	389	(2,500)	(944)
5920 Personnel Comm. Expense	(520)	(20)	(167)	(5,970)	30	10,060	(6,000)	(30)
Total	\$ 4,917	\$ 7,330	\$ 7,145	\$ (21,990)	\$ 6,912	\$ 13,853	\$ (28,902)	\$ (6,912)
<b>MORTGAGE:</b>								
6385 Mortgage Interest	(2,141)	207	591	(27,189)	2,394	6,680	(29,583)	(2,394)
2260 Mortgage Principal	(2,505)	(71)	1,688	(38,090)	(3,863)	11,148	(34,227)	3,863
Total	\$ (4,647)	\$ 135	\$ 2,279	\$ (65,279)	\$ (1,470)	\$ 17,828	\$ (63,810)	\$ 1,470
<b>TOTAL CHURCH OPERATING DISBURSE.</b>								
								\$ (57,683)
<b>CHURCH OPER. RCPTS OVER / (UNDER) DISB.</b>								
								\$ (43,169)

FIRST PRESBYTERIAN CHURCH

OPERATING RECEIPTS & DISBURSEMENTS STATEMENT - DETAILED VIEW

June 2022

Favorable = Over budget for Receipts, under for expenses

Unfavorable = Under budget for Receipts, over for expenses

	Current Month		Year To Date		Full Year (FY 2022)	
	Actual	Vs. Budget	Actual	Vs. Budget	Total Budget	To Reach
<b>EXTRAORDINARY ITEM(S):</b>						
7002 Expenditures from Existing Funds	(3,514)	(3,514)	(3,514)	(3,514)	(3,514)	3,514
7003 New Bequest Gift	-	-	-	-	-	-
<b>Total</b>	<b>\$ (3,514)</b>	<b>\$ (3,514)</b>	<b>\$ (3,514)</b>	<b>\$ (3,514)</b>	<b>\$ (96,129)</b>	<b>\$ -</b>
<b>CHURCH OPERATING TOTALS</b>	<b>\$ 29,428</b>	<b>\$ 47,329</b>	<b>\$ (80,564)</b>	<b>\$ (33,605)</b>	<b>\$ 39,656</b>	<b>\$ (158,765)</b>
<b>PRESCHOOL:</b>						
3170 Preschool Tuition	-	-	231,153	(4,602)	(8,217)	235,755
3171 Preschool Other Receipts	250	250	14,240	(591)	(46,178)	14,831
4295 Preschool Supplies	(5,417)	(3,510)	(803)	15,047	1,438	(28,007)
4300 Preschool Tuition Discounts	-	-	-	-	-	-
5798 Preschool Director	(3,703)	183	(48)	2,194	(570)	(46,633)
5799 Preschool Asst Director	(730)	57	(19)	740	(177)	(9,477)
5800 Preschool Staff	(12,498)	566	2,331	(166,197)	(9,429)	9,368
5801 Other Preschool Comp	-	6,250	3,750	6,250	3,750	(6,250)
5892 Preschool Payroll Taxes	(1,295)	63	460	(16,558)	(273)	(16,285)
<b>Total Preschool</b>	<b>\$ (23,393)</b>	<b>\$ 3,859</b>	<b>\$ (1,337)</b>	<b>\$ (3,498)</b>	<b>\$ (39,561)</b>	<b>\$ (12,834)</b>
<b>Church + Preschool</b>	<b>\$ 37,776</b>	<b>\$ (537)</b>	<b>\$ 826,304</b>	<b>\$ (32,049)</b>	<b>\$ (122,581)</b>	<b>\$ 858,353</b>
Total Receipts/Revenue	(28,227)	55,240	(859,893)	84,554	20,385	(944,447)
Total Disbursements	\$ 9,548	\$ 54,703	\$ 14,228	\$ (33,589)	\$ 52,505	\$ (102,196)
Operating Gain (Loss)	(3,514)	(3,514)	(96,129)	(3,514)	(96,129)	-
Extraordinary Items	-	-	-	-	-	3,514
Net Gain (Loss)	\$ 6,035	\$ 51,189	\$ (81,901)	\$ (37,103)	\$ 48,991	\$ (86,094)