

2024 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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Table of Contents

Senior Pastor's Report	3
Director of Congregational Care Report	4
Church Officers	5
Church Staff	6
Statistical Report	7
Congregational Nominating Committee Report	8
Children and Youth Ministry Report	9
Preschool Report	10
Deacons Report	10-11
Adult Education/Discipleship Report	12
Human Resources Committee Report	12
Fellowship Activities Report	13
Mission & Outreach Committee Report	14-16
Worship Committee Report	16-18
Connections Committee Report	18-19
Property Committee Report	19-20
Finance Committee Report	20
Resource Management Report	21-22
Endowment Committee Report	23-24
Terms of Call	25
Annual Budget and Year End Financial Statements	26-46

Cover photo by Glenn Kaatz, October 2023

Senior Pastor

Dear All,

This month marks the end of my fourth year as your pastor. In high school and college, after four years one graduates to a new stage. I think after these four years, we're finally graduating from the COVID pandemic. For my first few years, we either navigated restrictions or were recovering from them. In the 2023-'24 fiscal year, we were finding our rhythm again; it's something that I think will continue into 2025.

As a faith family, we felt the rhythm of weekly worship and music rehearsals, as well as regular adult education, children's Sunday school, youth group, preschool classes, fellowship events, and activities. Our annual traditions offered highlights throughout the year—events like the picnic, the Lighted Parade with caroling, Hanging of the Greens, Blue Christmas worship, Christmas Eve pageants and music, Simple Lunches, Curbside Ashes, the Pancake Breakfast, the Egg-stravaganza, Holy Week and Easter, and Vacation Bible School. Our space and congregation offered witness to life milestones like weddings, funerals, baptisms, ordinations, installations, and military commissioning.

We put our faith into action assisting our ongoing ministry partners like Northville Civic Concern and Crossroads, as well as took part in events like CROP Walk and Souper Bowl of Caring. This past year, we started two new traditions: helping plan and execute the city-wide MLK Jr. Day celebration and the Day of Service. Twice, in October and June, we gathered in the sanctuary for prayer, song, and scripture readings, but then were commissioned to worship with our hands and feet. As a whole congregation, we offered praise through service and mission activities gathering again for a shared meal to follow.

This year we continued to serve as good neighbors for groups using our building. We regularly welcome community partners like Alcoholics Anonymous, Al-Anon, Rotary, Scouts, and the Red Cross for blood drives. A team from the Living and Learning Enrichment Center visits weekly to help around the building. And we welcomed the Art House's Young Artist Fair and the Victorian Festival to our space.

Just beyond our walls, we saw the demolition of the Northville Downs and the beginning of the redevelopment construction. As that work continues and we welcome new neighbors and public spaces, we will have new opportunities for growth, evangelism, and public witness.

On a personal note, this year marked my return to school. I started my doctoral studies through Pittsburgh Theological Seminary focusing on creative writing and public theology.

It is a joy and an honor to serve as your pastor—to be a part of your lives and, in some small way, help to facilitate the love of Christ in your life. I may have reached the year-four mark, but I'm not graduating from you all. You all and this place mean too much to me. Thank you for letting me be your pastor.

With much love and care,
Pastor Jackie

The Rev. Jacqueline Spycher, Senior Pastor

Director of Congregational Care

Friends,

This time last year, I was still very new to the congregation, trying to navigate the halls and stairways and figure out who's who and what's what. I still have a long way to go, but I can safely say I no longer get lost in the building; I finally recognize most faces and remember quite a few names. Positive progress overall.

Looking back at this past year I am deeply grateful for the meaningful relationships that have developed with many of you. I'm thankful this congregation has been so welcoming to my family. Both Sarah and Maeve love this church, as do I, and we're so glad to call you all our church family.

Reflecting on a full year alongside the Deacons, I continue to be in awe of how much they do to care for this congregation. Offering rides and meals to those who need them; bringing flowers to celebrate good times and comfort difficult times; assisting with funerals; being a support and contact point when needed, and seeking other ways to creatively care for our congregation. This is a sizable undertaking for any volunteer, but our Deacons take it on with such selflessness.

The Deacons and I are particularly grateful to those few members who have also signed up alongside us to assist in offering meals and rides. A church full of people who care for each other and the world around us is a church centered on God's love.

It was also wonderful to continue being a part of the Simple Lunch educational offerings. In the past year we've covered a broad range of subjects across mental health, end of life planning, and of course we uncovered some truths and untruths about Ireland and St. Patrick. I'm excited to see what broad range of topics we'll engage in next.

Looking at the year ahead, I'm eager to continue the work of caring and connecting. Relationships are the building blocks of any church and in the spirit of a growth mindset I hope and pray our relationships here continue to expand and multiply.

Love and kindness,

Maeve's Dad (Stephen Flavin)

Director of Congregational Care, Youth, & Children

Church Officers by Term

Elders

Moderator: Rev. Jacqueline Spycher

Clerk: Marilyn Thibodeau

2024

Debby DeLaby
Lynda Heaton
Jennie Macy
Cal Strom

2025

Pam Clarkson
Shirley Henry
Tim Mizerowski

2026

Lori Danes
Stephen Flavin
Glenn Kaatz
Jim Ward

Deacons

2024

Coline Coleman
Sarah French
Deb Sopo
Anne Vetter
Joan Sellen

2025

Marcia Booth
Beth Jones
Diane Lahiff
Karen Marold

2026

Art Bakewell
Doris Edwards
Lois Fuller
Kathy Gricius
Tom Haupt
Terry Heaton
Judy Somershoe

2024 CNC

At-large members:

Dawn Eiben
Beth Heberlein
Alan Somershoe

Endowment

Bob Griffith (1-year term)
Barbara Ross (3-year term)

July 2023 - June 2024 Church Staff

Ministry Staff

The Rev. Jacqueline Spycher, Senior Pastor
Stephen Flavin, Director of Congregational Care, Youth & Children
Jenn Zibbell, Children and Youth Director, Mission Coordinator

Music Staff

Dr. Jerry Custer, Vocal Music Director
Nancy Plumley, Te Deum Handbell Director
Dr. Dave Wagner, Organist
Terry Farmer, Section Leader/Soloist
Geoff Kelm, Section Leader/Soloist
Tom Bowman, Section Leader/ Soloist
Alexandria Habra, Section Leader/Soloist

Administrative Staff

Kelly Sartorius, Church Administrator
Kelly Clarke, Accounting Clerk
Natalya Stallworth, Communications Associate
Daryl Bean, Audio Visual Technology Associate
Michael Deachin, Technology Associate

Sextons

Zak Bugosh, Evening Sexton
Paige Poinsett, Morning Sexton

Preschool Staff

Lisa Higley, Director of Preschool/Teacher
Cindy Korpela, Assistant Director of Preschool/Teacher
Preschool Teachers & Teaching Assistants:
Kim Bonsall, Melanie Bugar, Jamie Danielsen, Kristy Jewel, Julie Kimball-Malloure,
Kimberlee Odtohan, Tracy Purty, Christine Walter, and Caryl Wierengo

STATISTICAL REPORT

Clerk's Report

Called to the Church Triumphant July 1, 2023 through December 31, 2023

January 1, 2024 through June 30, 2024

Alexander Krulikowski
Donald Morgan

Membership as of June 30, 2023	386
Increase:	
By letter of transfer	5
By reaffirmation of faith	6
By profession of faith	0
Reinstated to active membership	0
Decrease:	
By letter of transfer	-3
By death	-2
By personal request	-1
By roll review	0
Membership as June 30, 2024	391
Weddings in 2023-2024	1
Funerals in 2023-2024	2
Adult Baptisms in 2023-2024	0
Infant Baptisms in 2023-2024	4

Congregational Nominating Committee

CNC recommends the following people for Deacon, Elder, CNC 2025, Endowment

Deacon:

3-year terms

Karen Cornely

Laurie Doner

Earl Eiben

Louise Fisher

Beth Heberlein/Wendy Richardville

1-year term to fill vacancy

Susan Bartlet

Elder:

Lynn Betker

Tim Blanch

Debby DeLaby

Jennie Macy

2025 CNC at-large members

Jim Clarkson

Adam Danes

Martha Nield

Endowment:

Bill Poulos

2024 CNC members:

Dawn Eiben

Beth Heberlein

Alan Somershoe

Lois Fuller, Deacon representative

Debby DeLaby, Session representative

Thank you for your support, faith, and prayers

Submitted by Debby DeLaby

Children and Youth Committee

In recent years, between COVID and multiple staff transitions, Children and Youth have operated in a state of some uncertainty, not quite settling into finding a long-term direction. Since January, the committee has spent time steadying the ship and evaluating what efforts have worked and what efforts can be improved.

Children's Ministry:

To continue building relationships with our church, preschool, and community families we hosted several outreach events: two well-attended movie showings, an Easter Egg-stravaganza that one mom said was the best she had seen, and a larger VBS than we've had in some time. VBS was attended by almost 100 children with more than 50 incredible volunteers and was extremely well received by all.

Since January, our Sunday School programs have seen a new lease of life thanks in no small part to well over half a dozen new volunteers dedicating their time and energy to make sure our Sunday School and toddler rooms are staffed, engaging, and fun.

As we continue to evaluate the most effective direction forward, we will add opportunities for family engagement to the calendar.

Youth Ministry:

Just in time for the school year we made some upgrades and updates to our youth space and programming. A long overdue coat of paint and some new activities have created a warmer, more inviting space for our youth and their friends.

Much like the Children's Ministry we paused some youth activities, both social and service-oriented, to evaluate the most effective means of successfully engaging and benefiting the group. Over the Summer we stayed local on our Mission Trip to Detroit where the group assisted with a variety of agencies serving those in need throughout the city.

Talks are currently underway with other youth directors in our presbytery to develop a collaborative youth ministry combining youth groups for social and service events throughout the year. We are likely to host the first of these events here at FPCN in November.

Successful, thriving, Children and Youth programs are built on relational ministry. Events, lessons, interactions, and engagement will all be planned with the long-term goal of developing lifelong relationships with each other and God.

For that mission, we are excited.

Youthfully yours,

Stephen Flavin, Director of Congregational Care, Youth, & Children

Preschool

The 2023/24 school year started out with several full classes. Our Parent / Child class was very popular, and all four class offerings were at maximum capacity! We hired two new teachers, one to replace a teacher who went back to the public schools to receive benefits and the other to accommodate our increased enrollment. Our new teachers offered some renewed enthusiasm to our love for teaching! God delivered exactly what we needed.

Psalm 62:8

Trust in him at all times, you people. Pour out your heart before him. God is a refuge for us.

We continue to strive for our goal of exceeding the parent's expectations and maintaining our exceptional reputation for delivering a curriculum that is equally balanced in educational and creative activities. We continue to attract families from neighboring communities as well as catering to our Northville families.

We enjoyed meeting with Pastor Jackie for monthly Children's Worship sessions in 2023/24. She brings energy, excitement and passion every time we meet.

The support from the church staff, Connections Committee and Property Committee continue to help the preschool thrive.

Lisa Higley

Preschool Director / Teacher

Deacons

The Deacons have continued to provide Christ-centered service for the congregants of First Presbyterian Church of Northville. The Deacon's ministry has been guided by Stephen Flavin, Director of Congregational Care.

The Deacons meet monthly on the second Tuesday of the month in person or via Zoom. This format has allowed Deacons to be engaged when they are unable to attend the in-person meetings. The July meeting was held at Story Point so that Beth Jones could attend and provided the opportunity for us to share how much Beth has contributed to the church and how much she means to us.

We welcomed seven new Deacons in January who joined the eight current Deacons. Each member or family of the congregation is assigned to a Deacon who reaches out throughout the year by email, phone

calls, and/or visits. Cards are also sent at Christmas and Easter. Beginning in January a Deacon was assigned to Fox Run (Tom Haupt). Deacons keep Stephen apprised of individual needs or concerns and vice versa.

The flower ministry and providing meals and transportation are other ways in which the Deacons provide care and support. The Deacons make individual flower arrangements when there are donated flowers on Sunday. These flower arrangements are delivered when there is a need (illness, hospitalization) or celebration (marriage, new baby, baptism). Meals are also provided as needed.

Deacons assist at funerals by ushering and helping with the cleanup afterward.

A Deacon is present each Sunday at the Deacon's Corner in Boll Hall. This provides an opportunity for the Deacons to answer questions and interact with members of the congregation, as well as visitors to the church.

Extended Communion is scheduled quarterly, and Deacons and Elders provide Extended Communion to congregants who are unable to attend church in person.

Deacons continued to support the educational offerings at the church and helped prepare lunch for those participating in Mission Sunday.

Deacon Sunday occurred again in July and the Deacons were responsible for the entire service—sermon, children's message, and liturgists. Most of the Deacons were able to participate in the service and felt it was successful.

The Board of Deacons looks forward to continuing our outreach to the Congregation and identifying opportunities to serve.

Respectfully submitted:

Karen Marold, Moderator

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

Deacon Class of 2025: Karen Marold, Marcia Booth, Beth Jones

Deacon Class of 2026: Art Bakewell, Doris Edwards, Lois Fuller. Kathy Gricus, Tom Haupt, Terry Heaton, Judy Somershoe

Adult Education/Discipleship

Highlights of the past year:

- Pastor Jackie led us in a study of the Marks of a Vital Congregation
- Simple Meals were followed by speakers on mental health and St Patrick's Day (our own Stephen Flavin!)
- Popcorn Theology "Minari" exploring the Korean-American culture
- Ongoing small groups: Naomi Circle, Women's Book Club, Kerygma co-ed Bible study,
- Agape Women's Bible study, Men's Discussion group, Foxy Friday gatherings at Fox Run. Thanks to all who facilitate these groups!

Our theme for the 2024-25 Adult Discipleship year is "**I LOVE TO TELL THE STORY**". Watch for opportunities to explore the ways we share the stories of the good news of Jesus AND the stories of our own faith journeys with one another.

Wanda Moon and Shirley Henry (Session liaison)

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:

Jenn Zibbell	Resigned as Children and Youth Director and Mission Coordinator, November, 2023
Stephen Flavin	Hired as Children and Youth Director, January, 2024
Natalya Stallworth	Hired as Church Office Communications Associate, September, 2023
Natalya Stallworth	Resigned as Church Office Communications Associate, June, 2023
Daryl Bean	Resigned as Contract AV Tech Associate, December, 2023
Michael Deachin	Hired as Contract AV Tech Associate, December, 2023

- Facilitated staff performance evaluations by getting input from staff and congregation and meeting with employees for formal review.
- Submitted the FY 2024/25 HR budget for Session approval

Faithfully submitted on behalf of the HR committee,
Lori Danes and Gretchen Mizerowski, Co-Moderators

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

Fellowship Activities Committee

The Fellowship Activities Committee continues to plan activities for the congregation that will help build community and involvement within the congregation and for the public.

The committee leads Fellowship Time each week following worship. This includes providing the snacks, recruiting or acting as the hosts, setting up the snacks, and cleaning up the drinks and snacks each week. We get support from the Sextons with the setup of the drinks. We are always looking for volunteers who are willing to act as hosts for Fellowship Time.

The committee leads the Welcome Corps before and during worship each week. This includes recruiting or staffing the Welcome Desk with 2 individuals each Sunday who will greet people as they come in and direct people to various places in the church. Volunteers for the Welcome Desk are needed each Sunday.

With lots of volunteers pitching in, we hosted the Church Picnic on Sunday, September 10, 2023, at Waterford Bend Park. The food and activities are provided by the Fellowship Activities Committee. This annual event is enjoyed by the entire church.

We organized the Opportunity Fair in September to help members of the congregation become more aware of ways they can get involved. All groups within the church are invited to set up a table with a poster to advertise the opportunities for people to get involved in their work or activities.

The Wonders of the Night Sky was a wonderful event where we shared a catered meal and Glen Kaatz shared his amazing photos. This event was well attended and enjoyed by all.

While funding for the Community Children & Youth Activities and Events no longer comes from the Fellowship Activities Committee, members of the committee continue to volunteer at these activities and help with recruiting volunteers. This year, we supported summer camp (July 2023), September Parents Night Out, the October Mario Movie & Parent's Night Out Event, the Christmas Frozen Movie Night, Easter Egg-stravaganza, the Sandlot Family Movie Event in April, and VBS in June.

This year, the Fellowship Activities Committee included the following creative and talented members: Vivienne Ward (Committee Moderator), Debbie Dunbar, Nancy Kaatz, Jennie Macy, Darleen Sweeney, and Stephen Flavin (Director of Children and Youth). We are thankful for all the inspiration and assistance from Pastor Jackie and all FPCN Staff along with the many wonderful people who have generously given their time to help us accomplish all these things. It happens because of you!

Respectfully submitted,

The Fellowship Activities Committee

Mission & Outreach Committee

We have had many opportunities to show others God's love in our community over the past year. Our church has been 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.

This congregation continues to generously support the 5 cents a meal fund every month to support our Food Ministry; this is key to helping food insecure people in our community. This congregation also supports the Mission and Outreach work through budgeted funds that are spent to help those in need. We have been fortunate this year to receive funds from the Ebert Endowment Fund to support our work. This congregation is also very generous when asked for collections of items, gift cards, money for special projects, and donations for special offerings.

With the support of the entire church, we were able to have a Day of Service in October 2023 and in May of 2024. These 2 Days of Service allowed everyone in our congregation an opportunity to be involved! We built and painted a Blessings Box – like a little library for hygiene and food items – to help our neighbors in need and give the community a way to easily help them. We built rockers for the front porch to make the community feel more welcome to come and sit on our porch. We installed a Peace Pole and a Prayer Wall. We packed hygiene kits and sorted food to support those in need. We gardened, we cooked, we organized, we prayed, and so much more!

Throughout the year and on our Days of Service, we work with our Mission Partners to support their work in our community. Our projects and some of our Mission partners and the work we do to support them include:

- Blessings Box
 - Make and distribute Laundry Soap to those in need
 - Provide Hygiene Items and Food to those in need
 - Provide the community an easy way to drop off items
- Northville Civic Concern
 - Regular Food Collection in Grocery Cart
 - Souper Bowl of Caring Food Collection and sorting
 - Christmas Gift Baskets
 - Donations of Fresh Produce
 - Volunteers to work at Northville Civic Concern
 - Gas Cards to support clients
 - Giving through the Meijer Simply Give Program

- Crossroads of Michigan
 - Crossroads Sunday Soup Kitchen – with the Mission Co-op group, provided food and volunteers to prepare and serve Sunday lunch 4 times throughout the year to about 450 people each time. The Mission Co-op group is a group of 4 area Presbyterian churches that work collaboratively on some mission projects.
 - Crossroads Summer Lunches – provided food and volunteers to serve lunch to children during the summer several times
 - Clothing Drives
 - Hygiene Item Collection
 - Holiday Toy & Gift Collection
 - Mitten Tree - provided Gloves, Mittens, Socks, & Underwear for children and adults
 - Food Collections
 - Provided funds for their food insecurity programs
- Bridgepoint/Neinas Elementary School
 - Neinas Christmas Party – provided party food, gift bags, crafts, food bags, & lots of fun to the children at Neinas,
 - Food for summer
 - Mitten Tree – provide Gloves, Mittens, Socks, & Underwear for children
 - Holiday Toy & Gift Collection
- Westminster Presbyterian Church in Detroit
 - Westminster Thanksgiving – provided volunteers, funding for turkeys and other meal items
- Hospitality Ministry at Northville United Methodist Church
 - Served the unhoused at Hospitality Week at Northville United Methodist Church in March by providing food for and serving dinner to about 80 people at the Rotating Shelter; also provided other items that they needed
- Welcome Inn
 - Prepared Meals and delivered extra food from events
 - Delivered hygiene items
- Living & Learning Enrichment Center
 - Clients come to our church to gain work experience regularly
 - Worked in their gardens and on their property to help maintain the property for their clients

- Gleaners
 - Provide funds for their work with food insecurity
- CWS CROP Hunger Walk which raised funds for food insecurity
- Salvation Army Bell Ringing
- Presbyterian Church USA Special Offerings
 - One Great Hour of Sharing, including the Fishy Boxes for the children
 - Christmas Joy offerings
- Humane Society of Huron Valley
 - Made Blankets and Cat Toys at our Days of Service
- Backpacks for Foster Care
 - Purchased items for and packed 50 backpacks for MDHHS to give to children in Foster Care (July 2024)

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 & Outreach Committee

Worship

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

Baptisms

The Worship Committee is charged with reviewing applications for baptisms before forwarding them to the Board of Elders for approval and scheduling. This fiscal year Pastor Jackie performed four baptisms.

Special Teams

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

Service Directors and Ushers - Deb (Sopo) Gammons, chair

Communion - Mary Kirn and Sandy Robison, chairs

Liturgists - Lynn Betker, chair

Decorating the sanctuary for Advent and Lent - Beth Jones, chair

Special Services

July 9, 2023 - Youth Mission Service
July 16, 2023 - Deacon Sunday
July 23, 2023 – Reception of New Members
August 27, 2023 - Blessing of the Backpacks
October 1, 2023 - World Communion Sunday
October 8, 2023 – Day of Service
October 26, 2023 - Christ the King Sunday
November 5, 2023 - All Saints Sunday
November 26, 2023 - Christ the King Sunday
December 17, 2023 – Reception of New Members
January 7, 2024 – Ordination and Installation of Officers
February 11, 2024 – Scout Sunday
March 10, 2024 – Reception of New Members
June 2, 2024 – Baccalaureate Sunday
June 9, 2024 – Day of Service

Christmas Services

Since Christmas Eve fell on a Sunday, the traditional Christmas family service and pageant was held during the 10:00 a.m. service. That evening a traditional candlelight service was held at 7:00 p.m. and an acoustic communion service was held at 11:00 p.m.

Lenten Services

Ash Wednesday - February 14, 2024, 7 p.m.
Palm Sunday- March 24, 2024
Maundy Thursday - March 28, 2024, 7 p.m.
Good Friday - March 29, 2024, 7 p.m.
Easter Sunday - March 31, 2024, sunrise service and 10 a.m.

Vocal Music

Chancel Choir: This past year has seen a consolidation of the previous year's achievements. We have added two section leaders -- Tom Bowman, tenor, and Alexandria Habra, soprano—while developing the vocal gifts of the entire chancel choir. Indicative of that is the broad array of soloists taken from the choir's ranks over the past year: Elaine Atallah, Louise Fisher, Sharon York, Ann Werther, Geoff Kelm, David and Sue Byun, and Tim Doty. Dr. Dave Wagner and Dr. Jerry Custer both premiered new works with our musicians, and Jerry composed a setting of the Sanctus which has become a sung part of our communion service each month. Summer choir was a resounding success, and we held our first-ever music reading class.

Redeemed: Our gospel music trio offered additional prelude and special music in worship approximately once a month. The trio of guitars and vocals is comprised of Tim Doty, Doris Edwards, and Terry Heaton.

Instrumental Music

Handbells: Last summer Nancy Plumley arranged for a complete refurbishing of the bells by Malmark Co. A portion of the expense was underwritten by the Endowment Committee. The Te Deum Handbell Choir offered music once a month during worship.

Piano: In October 2023, the pianos in the Sanctuary and rehearsal room were tuned.

Organ: In October, Renaissance Pipe Organ Company (Ann Arbor) tuned the organ. Additionally, Dave Wagner has been in negotiation with Cassavant Freres, Quebec, Canada, the organ manufacturer, for needed repairs and preventative maintenance for the organ. In February 2024, the Worship Committee petitioned the Endowment Committee to allot memorial funds for initial major organ maintenance by Renaissance Pipe Organ Company.

Brass: Christmas and Easter were made festive by the presence of talented brass performers, and we look forward to more of the same in the coming year.

Respectfully submitted,
Lynda Heaton, Moderator

Connections Committee

Purpose

The Connections Team has the responsibility to initiate and maintain connections within the church family and with the community surrounding us.

Members

Members are Pam Clarkson, moderator, Debby DeLaby, Dawn Eiben. We were pleased to welcome two new members, Mary Ann Gingrich and Kate Walford. Also, Natalya Stallworth then Hannah Johnson, staff, and Pastor Jackie Spycher are on the team.

Picture Directory

Our biggest project this year was to complete a new directory for members. We were able to complete the project in-house with the purchase of a spiral binding machine. Pastor Jackie completed the graphics on the first half of the directory and Kelly Sartorius downloaded all the member information. We will be able to update and print more directories as needed.

Pens and Notebooks for the Welcome Desk

We made use of the spiral binding machine to make customized FPC notepads to give out. We also ordered pens with First Presbyterian Church name on them to distribute.

New Member Development

We facilitated new member classes throughout the year led by Pastor Jackie. New members were received on December 17, 2023, and March 10, 2024.

Letters to Visitors

Letters of welcome in the name of Pastor Jackie were sent to new members throughout the year. Stephen Flavin sent welcoming emails to those who only left their email addresses in the Friendship Pad.

Community Celebrations

We participated in the Fourth of July Parade and the Holiday Light Parade with a big red truck. We also celebrated autumn by placing skeletons on our porch.

Elder/Deacon/Staff Bulletin Board

Nancy and Glenn Kaatz continue to take pictures and update the bulletin board in the narthex.

Advertising

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

Northville Presbyterian Preschool

We supported the preschool by assisting with the Christmas nativities and graduations.

Respectfully submitted,

Pamela Clarkson

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 don't think about this committee, that means it is doing its job: the lights are on, the water runs, the temperature is comfortable, and the facilities look inviting.

The members of the Committee are Bob Buckhave, Jim Clarkson, Adam Danes, Dan DeLaby, Ron Dunbar, Jeff Fidge, Glenn Kaatz, Jim Murtfeldt, Kelly Sartorius (Admin. Rep.) Bob Sellen, Charlie Smith, Alan Somershoe, and Tim Wood.

The following is a list of some of the projects that the Committee has completed in the past 12 months, and a short list of other responsibilities.

1. Steeple Painting: Requested quotes and supervised an outside contractor to paint the steeple and the square housing around it on the roof.
2. Insurance: Committee reviewed the church's coverage and worked with Brotherhood Mutual to strengthen coverage while reducing premium by \$3,116.
3. Welcome Center Doors: Pressure washed and painted them.
4. Blessing Box: Constructed an enclosure to make food available to the needy in the community.
5. Water bill was 25% higher than normal. We investigated all water valves in church's restrooms and replaced four defective valves.

6. Fire in roof-top air handling unit: A motor burned out, causing extensive smoke. City fire department responded. A defective motor was replaced by RLM, our HVAC contractor.
7. Flood in lower-level kitchen near Music Room. Committee discovered a plugged discharge line from dishwasher. We rerouted the drain tube for better flow.
8. For “Day of Service”, we built a new Prayer Wall, Peace Pole, and Blessing Box.
9. Safety and Security: We worked with Stephen Flavin to review security protocols for church and specifically preschool.
10. Audio/Visual Improvement: Purchased a new MEVO Camera and hired a technician to broadcast services via Facebook.

Other Responsibilities:

11. Committee responsible for five budgets: maintenance, insurance, electricity, water, and natural gas. Met with the Resource Management Committee to prepare, recommend and monitor.
12. HVAC: Continue to work with RLM (our new contractor) to fix all heating and air conditioning problems and convert all systems to automatic controls.
13. Painting: Continue a program to paint all interior walls and corridors.
14. Arrange grass cutting and fertilization maintenance for the summer season.
15. “Beautification Award Winner”. Thanks to Jeff Fidge and Kelly Sartorius, the City of Northville recognized the Church with a Landscaping Award for 2024.

Finance Committee

The Finance Committee meets monthly on the Thursday prior to the monthly Session meeting (generally the 2nd Tuesday of month). Our main focus is to review the monthly financial statements and monitor the day-to-day financial operations of the church. A portion of our operating cash has been invested in 12-month CDs with variable maturity dates. The CDs continue to have favorable interest rates and are monitored on a monthly basis.

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. A copy of the fiscal year-end June 2024 financial report follows all the committee reports.

The Finance Committee is always looking for church members to help count and deposit the Sunday morning offerings. If you might be interested in helping, please contact one of the committee members listed below. Each team consists of two members and involves about a half-hour of time once every six weeks or so. A 6-month schedule is issued twice a year, and members can easily switch with one another to fit their individual needs.

We would like to thank everyone within our church family for your support and giving of your financial resources. Please feel free to contact any member of our committee if you have any financial related questions. New members are always welcome to join our committee.

Submitted by the Finance Committee

Dianne McCulloch, Moderator; Coline Coleman, Adam Danes, Kelly Clarke

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

Endowment – John Gessert

Finance - Dianne McCulloch

Stewardship – Pastor Jackie Spycher

Moderator / Corporation President – Tim Mizerowski

Senior Pastor – Pastor Jackie Spycher

Year Highlights:

- FY 2023-2024 budget closed on June 30, 2024, with a loss of \$15,750.00. Importantly, due to many departments being under budget, FPCN year-end loss is very encouraging given that a balanced budget was approved in June 2023, but to balance the budget a portion of an expected Employee Retention Tax Credit (ERT) of \$139,586.62 used to balance the budget has not been received.
- 2024-2025 Budget - The RMC developed a budget for FY2024-2025 which was subsequently approved by Session.

Importantly:

- The RMC was of the opinion that it was not necessary to include an extraordinary income payment (ERT credit) to balance the budget this year. Rather, the budget that was developed and approved provides operating expenses to exceed income by \$66,491.00. Providing a balanced budget has proved challenging over the last several years, however, pledges have increased, and committees have stuck to their very tight budgets which has led to smaller than projected income deficits.
- The RMC approved filing an application to receive an Employee Retention Tax Credit (ERT) from the Federal Government last fiscal year. The calculated credit FPCN may be eligible to receive is \$139,586.62 less a fee already paid to Paychex of \$6,300.00 for the work they performed in preparation and filing of the ERT. To date FPCN has not received the ERT credit and we are uncertain if/when it might be received.

- The budgeted total income is projected to be \$614,100.00 (excluding Preschool tuition) and budgeted total expenses will be \$680,591.00.

Important budget considerations:

- Actual offerings and other receipts for FY 2024 increased to \$622,839.00, a \$62,344.00 increase from FY 2023. Thus, budgeted offerings and other receipts for FY 2025 were increased by approximately \$37,000.
- Included within the increased offerings budget was a projected increase in Per Capita Offerings. The RMC is of the belief that if half of the Congregation paid the Detroit Presbytery's Per Capita apportionment this would significantly offset the amount FPCN is required to pay, thus reducing expenses.
- The budget includes a 2.5% COLA increase for all church employees.
- The approved FY 2025 budget does not rely upon any extraordinary income such as the ERT credit or State of Michigan grants that were received by the preschool, which allowed the preschool to compensate FPCN for certain expenses (rent and utilities) that are typically part of the General Operating Fund.
- The budget contains an aspirational goal of increased offerings by 8% for FY 2025 as compared to FY 2024.
- The Preschool Budget is projected for a profit of \$8,508.00 as enrollment might be reduced due to new preschool offerings by the Northville Public Schools.
- The June 30, 2024, year-end operating cash balance was \$399,812 which continues to provide flexibility to manage adverse financial events.
- The RMC has continued to encourage the use of the yearly 5% authorized spend of Endowment funds to offset committee spending.
- The RMC has encouraged the Property Committee to continue to maintain and upgrade the church building. Potential projects will include upgrading audio/visual equipment for use during Sunday Worship services and in the CLC for such things as Movie Nights and vacation Bible School; replacement of the HVAC system due to its age; restoration of the organ.
- The RMC meets at least twice per year. The next meeting will be scheduled for November 2024 to consider the current offerings and the Stewardship campaign.
- The RMC encourages each family to increase their **contributions to the Church by only 3%**. Thus, if you have pledged to tithe \$25 per week, your increase would be \$.75 cents per week or \$39.00 per year. This will allow Church programming to continue and maintain current staffing.
- The RMC also encourages each family to watch for Per Capita apportionment announcements and please consider contributing your family's Per Capita amount.

Should you have any suggestions, questions or concerns please do not hesitate to contact the RMC at tmizerowski@tmizlaw.com.

Tim Mizerowski
Moderator

Endowment Committee

July 1, 2023 to June 30, 2024

Committee Members (term expires on December 31st):

Dianne McCulloch (Elder/non-voting 2025)

Tim Mizerowski (At Large - 2024)

Bob Griffith (At-Large - 2025)

John Gessert, Chair (At Large - 2024)

Cal Strom (Elder - 2024)

Glenn Kaatz (At Large - 2024)

Rev. Jacqueline Spycher

Barb Ross (At Large – 2025)

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 2023-24 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 \$59,483. 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 \$9,056 from the Educational Endowment Fund were awarded in May 2024.
- 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. Aligned with the Finance Committee recommendation, the balance of designated Memorial Funds are now 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 \$693,045 at the beginning of the fiscal year. Distributions from restricted funds during the year totaled \$59,483. Total investment account balances at the end of the year on June 30, 2024, were \$790,848, which includes all distributions, additional donations, earnings, and market gains/losses for the 12-month period.
- The Memorial Fund balance of \$142,937 in the separate Vanguard investment accounts.
- The Finance and Endowment Committees have begun tracking continuations received via special or Memorial giving designated for organ maintenance and repairs in anticipation of preventative and required maintenance. Depending on the extent of the preventative maintenance or repairs, a separate fund-raising effort may be required to maintain our extraordinary organ.

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 2024 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:

	July – Dec	Jan - June
Salary	\$19,624	\$19,624
Housing allowance	\$19,624	\$19,624
Total effective salary	\$39,248	\$39,248

III Benefits**

7.65% Social Security offset	\$3,003	\$3,003
Business expenses (reimbursement of actual expenses)	\$1,250	\$1,562.50
Medical, pension, and death & disability	\$15,769	\$10,205
Education Allowance (reimbursement of actual expenses)	\$1,375	\$1,375
Medical expenses (reimbursement of actual expenses)	\$550	\$550

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

From June – December, 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. The insurance requirements are changing starting January 1, 2025. The requirement to pay PC (USA) for medical, death and disability insurance and pension has change to 26% of Rev. Spycher’s annual salary. The reimbursement of business expenses has also increased to \$3125 from \$2500.

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 of Northville
Monthly Income Statement

June 2024

Variance: Favorable (Unfavorable)

	Actual	Vs. Budget	Vs. Last Year
Receipts	\$ 65,459	\$ 18,595	\$ 27,300
Expenses	\$ (25,045)	\$ 32,785	\$ 21,116
Preschool	\$ (18,144)	\$ 2,023	\$ (616)
Extraordinary Items	\$ -	\$ -	\$ -
"Bottom Line"	\$ 22,270	\$ 53,403	\$ 47,800

**First Presbyterian Church of Northville
Monthly Income Statement**

June 2024 Year to Date

Variance: Favorable (Unfavorable)

	Actual	Vs. Budget	Vs. Last Year
Receipts	\$ 622,839	\$ 44,903	\$ 62,344
Expenses	\$ (651,076)	\$ 42,708	\$ (25,815)
Preschool	\$ 2,350	\$ (20,212)	\$ (28,842)
Extraordinary	\$ 10,138	\$ (83,150)	\$ 10,138
"Bottom Line"	\$ (15,750)	\$ (15,751)	\$ 17,824

As of End of Month

	Actual	Vs. Last Year
Operating Cash	\$ 399,812	\$ (67,247)
Pledged (Calendar Year)	\$ 412,469	\$ 7,865

**First Presbyterian Church of Northville
Fund Balances**

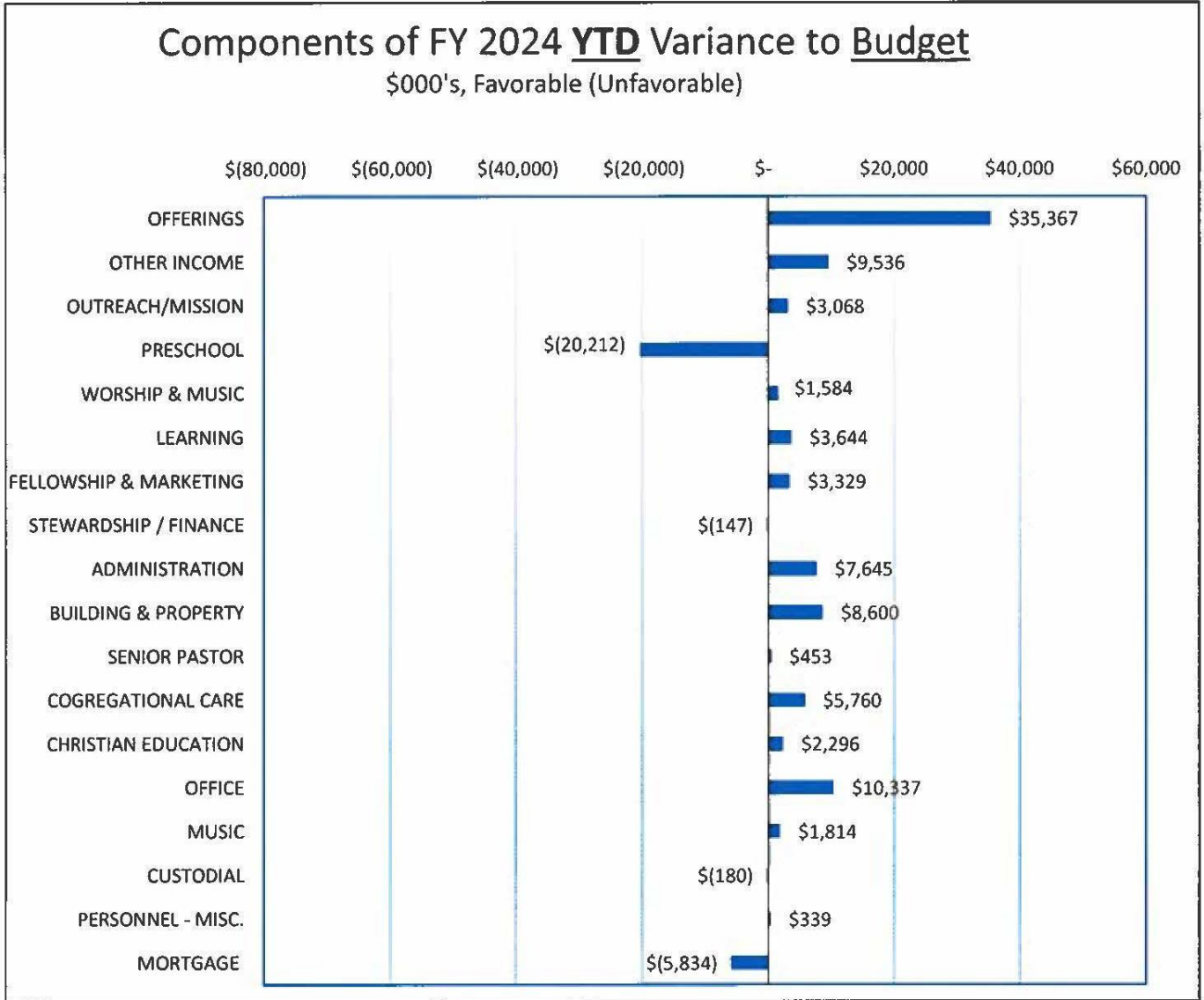
As of June 30, 2024

Operating	Operating	\$ (196,750)
Land/Real Estate Acquisition	Temp. Restricted	\$ 312,044
Educational Endowment	Temp. Restricted	\$ 198,736
Ebert Counseling	Temp. Restricted	\$ 105,578
D&J Edwards Endowment	Perm. Restricted	\$ 96,683
Memorial Savings and Investment Funds	Temp. Restricted	\$ 142,937
Major Maintenance	Session Desig.	\$ 36,261
Music Reserve	Temp. Restricted	\$ 47,604
Manse Equity	Session Desig.	\$ 15,178
Memorial Scholarship	Temp. Restricted	\$ 15,026
Future First	Temp. Restricted	\$ 6,523
Designated Mission	Temp. Restricted	\$ 13,283
Youth Mission	Temp. Restricted	\$ 5,853
Non-Budgeted Special Gift	Temp. Restricted	\$ -
Share & Care	Temp. Restricted	\$ 1,022
		\$ 799,977

Subtotals	Operating	\$ (196,750)
	Perm. Restricted	\$ 96,683
	Temp. Restricted	\$ 848,606
	Session Desig.	\$ 51,438
		\$ 799,977

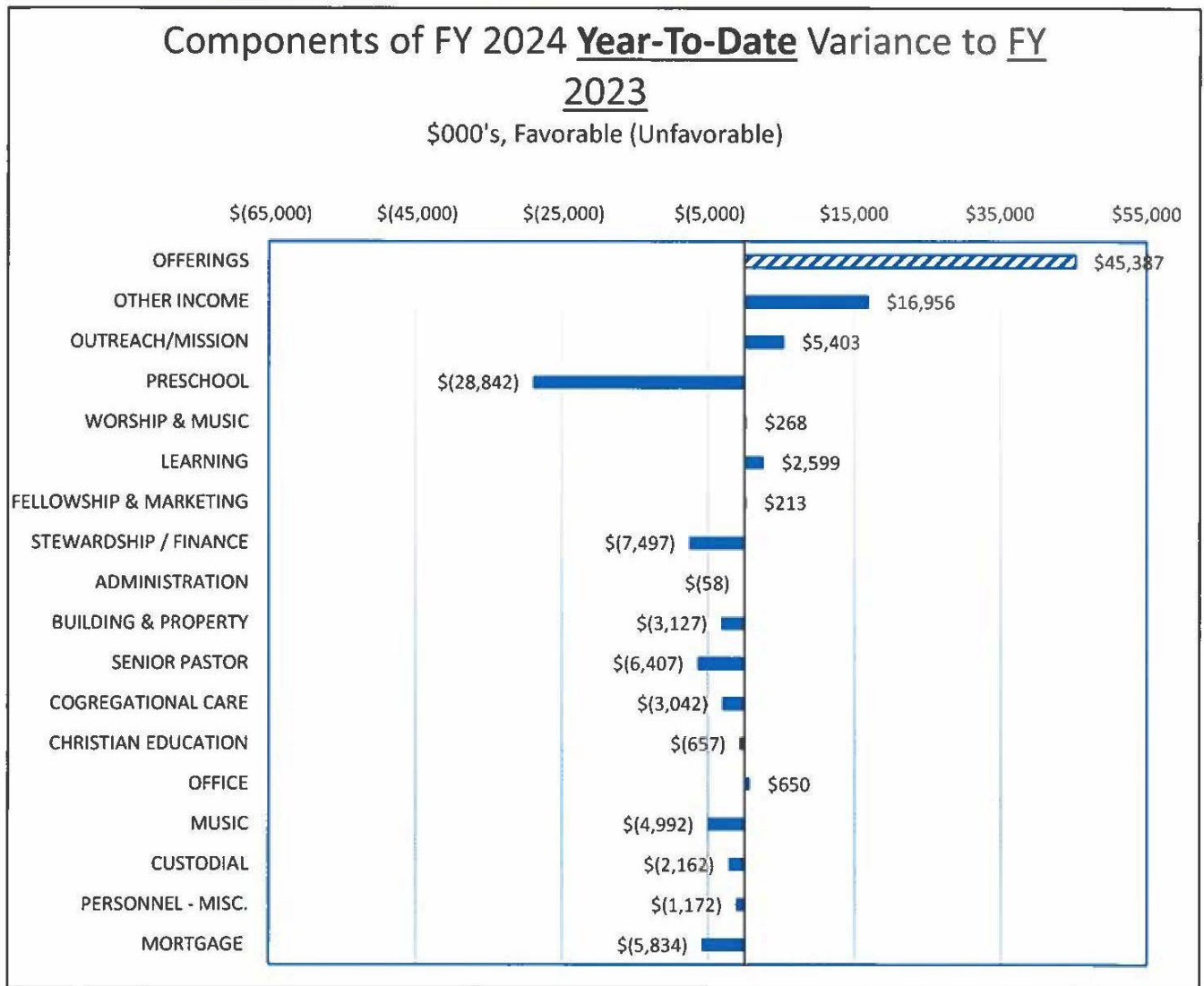
Expense Variances by Department

Year To Date as of: **June 2024**



Total Variance = \$	(15,751)	Receipts	\$ 44,903
		Expenses	\$ 42,708
		Preschool	\$ (20,212)
		Extraordinary Item	\$ (83,150)
			\$ (15,751)

Year To Date as of: **June 2024**



Total Variance = \$	17,824	Receipts	\$ 62,344
		Expenses	\$ (25,815)
		Preschool	\$ (28,842)
		Extraordinary Item	\$ 10,138
			\$ 17,824

FIRST PRESBYTERIAN CHURCH

OPERATING RECEIPTS & DISBURSEMENTS STATEMENT

June 2024

	This Month Actual	This Month Budget	This Month Last Year	This Month vs. Budget Favorable (Unfavorable)	This Month vs. Last Year Favorable (Unfavorable)
Income:					
Offerings	\$ 61,246	\$ 44,949	\$ 36,374	\$ 16,297	\$ 24,872
Other Receipts	\$ 4,213	\$ 1,915	\$ 1,785	\$ 2,298	\$ 2,428
Total Operating Receipts	\$ 65,459	\$ 46,864	\$ 38,159	\$ 18,595	\$ 27,300
Expenses:					
Worship/Learning/Fellowship	\$ 1,347	\$ 1,773	\$ 4,321	\$ 426	\$ 2,974
Building & Operations	\$ (11,249)	\$ 17,783	\$ 9,377	\$ 29,032	\$ 20,626
Personnel	\$ 32,273	\$ 32,877	\$ 31,084	\$ 604	\$ (1,190)
Mortgage	\$ 4,647	\$ 4,647	\$ 4,647	\$ -	\$ -
Other	\$ (1,973)	\$ 750	\$ (3,267)	\$ 2,723	\$ (1,294)
Total Expenses	\$ 25,045	\$ 57,830	\$ 46,161	\$ 32,785	\$ 21,116
Receipts Over (Under) Expenses	\$ 40,414	\$ (10,966)	\$ (8,003)	\$ 51,380	\$ 48,416
Extraordinary Items	\$ -	\$ -	\$ -	\$ -	\$ -
Church Receipts Over (Under) Expense	\$ 40,414	\$ (10,966)	\$ (8,003)	\$ 51,380	\$ 48,416
Preschool:					
Preschool Revenue	\$ 500	\$ -	\$ 1,683	\$ 500	\$ (1,183)
Preschool Expense	\$ 18,644	\$ 20,168	\$ 19,211	\$ 1,523	\$ 567
Preschool Receipts Over (Under) Expense	\$ (18,144)	\$ (20,168)	\$ (17,528)	\$ 2,023	\$ (616)
Total	\$ 22,270	\$ (31,134)	\$ (25,531)	\$ 53,403	\$ 47,800

FIRST PRESBYTERIAN CHURCH

OPERATING RECEIPTS & DISBURSEMENTS STATEMENT

Year To Date June 2024

	YTD Actual	YTD Budget	YTD Last Year	This Year vs. Budget	This Year vs. Last Year
				Favorable (Unfavorable)	Favorable (Unfavorable)
Income:					
Offerings	\$ 585,319	\$ 549,899	\$ 539,837	\$ 35,420	\$ 45,482
Other Receipts	\$ 37,519	\$ 28,036	\$ 20,657	\$ 9,483	\$ 16,862
Total Operating Receipts	\$ 622,839	\$ 577,936	\$ 560,495	\$ 44,903	\$ 62,344
Expenses:					
Worship/Learning/Fellowship	\$ 12,563	\$ 21,120	\$ 15,643	\$ 8,557	\$ 3,080
Building & Operations	\$ 197,265	\$ 213,363	\$ 186,582	\$ 16,099	\$ (10,682)
Personnel	\$ 374,384	\$ 394,543	\$ 355,636	\$ 20,158	\$ (18,749)
Mortgage	\$ 61,592	\$ 55,758	\$ 55,758	\$ (5,834)	\$ (5,834)
Other	\$ 5,272	\$ 9,000	\$ 11,642	\$ 3,728	\$ 6,369
Total Expenses	\$ 651,076	\$ 693,785	\$ 625,261	\$ 42,708	\$ (25,815)
Receipts Over (Under) Expenses	\$ (28,238)	\$ (115,849)	\$ (64,766)	\$ 87,611	\$ 36,528
Extraordinary Items	\$ 10,138	\$ 93,288	\$ -	\$ (83,150)	\$ 10,138
Church Receipts Over (Under) Expense	\$ (18,100)	\$ (22,561)	\$ (64,766)	\$ 4,461	\$ 46,666
Preschool:					
Preschool Revenue	\$ 238,528	\$ 264,764	\$ 243,476	\$ (26,236)	\$ (4,947)
Preschool Expense	\$ 236,179	\$ 242,203	\$ 212,284	\$ 6,024	\$ (23,894)
Preschool Receipts Over (Under) Expense	\$ 2,350	\$ 22,561	\$ 31,191	\$ (20,212)	\$ (28,842)
Total	\$ (15,750)	\$ 0	\$ (33,575)	\$ (15,751)	\$ 17,824

FIRST PRESBYTERIAN CHURCH
EXPENSES BY DEPARTMENT
June 2024

				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	\$ (2,385)	\$ 250	\$ (3,845)	\$ 2,635	\$ (1,460)
Worship	\$ (485)	\$ 786	\$ 41	\$ 1,271	\$ 526
Learning	\$ 1,679	\$ 587	\$ 4,148	\$ (1,092)	\$ 2,469
Fellowship & Marketing	\$ 154	\$ 400	\$ 133	\$ 246	\$ (21)
Stewardship/Finance	\$ 1,203	\$ 1,751	\$ 1,223	\$ 549	\$ 20
Administration	\$ 2,320	\$ 4,445	\$ 3,787	\$ 2,125	\$ 1,467
Building & Property	\$ (14,772)	\$ 11,587	\$ 4,367	\$ 26,359	\$ 19,139
Senior Pastor	\$ 10,702	\$ 9,939	\$ 9,498	\$ (763)	\$ (1,204)
Associate Pastor	\$ 2,600	\$ 3,380	\$ 3,320	\$ 780	\$ 720
Christian Education	\$ 2,600	\$ 3,003	\$ 2,830	\$ 403	\$ 230
Office	\$ 7,138	\$ 7,924	\$ 6,628	\$ 786	\$ (511)
Music	\$ 4,866	\$ 3,899	\$ 4,020	\$ (967)	\$ (846)
Custodial	\$ 3,068	\$ 3,220	\$ 3,481	\$ 152	\$ 413
Personnel - Misc.	\$ 1,711	\$ 2,012	\$ 1,885	\$ 301	\$ 174
Mortgage	\$ 4,647	\$ 4,647	\$ 4,647	\$ -	\$ -
Total Church Expenses	\$ 25,045	\$ 57,830	\$ 46,161	\$ 32,785	\$ 21,116
Preschool	\$ 18,644	\$ 20,168	\$ 19,211	\$ 1,523	\$ 567
Total Expenses Overall	\$ 43,689	\$ 77,998	\$ 65,373	\$ 34,308	\$ 21,683

FIRST PRESBYTERIAN CHURCH
EXPENSES BY DEPARTMENT
Year To Date

	June 2024			Favorable (Unfavorable)	Favorable (Unfavorable)
	Year to Date Actual	Year to Date Budget	Year to Date Last Year	Year to Date vs. Budget	This Year vs. Last Year
Outreach/Mission	\$ (68)	\$ 3,000	\$ 5,335	\$ 3,068	\$ 5,403
Worship	\$ 7,716	\$ 9,300	\$ 7,984	\$ 1,584	\$ 268
Learning	\$ 3,356	\$ 7,000	\$ 5,955	\$ 3,644	\$ 2,599
Fellowship & Marketing	\$ 1,491	\$ 4,820	\$ 1,704	\$ 3,329	\$ 213
Stewardship/Finance	\$ 21,060	\$ 20,913	\$ 13,563	\$ (147)	\$ (7,497)
Administration	\$ 45,805	\$ 53,450	\$ 45,746	\$ 7,645	\$ (58)
Building & Property	\$ 130,400	\$ 139,000	\$ 127,273	\$ 8,600	\$ (3,127)
Senior Pastor	\$ 118,705	\$ 119,158	\$ 112,299	\$ 453	\$ (6,407)
Associate Pastor	\$ 34,800	\$ 40,560	\$ 31,758	\$ 5,760	\$ (3,042)
Christian Education	\$ 33,740	\$ 36,036	\$ 33,082	\$ 2,296	\$ (657)
Office	\$ 84,762	\$ 95,099	\$ 85,412	\$ 10,337	\$ 650
Music	\$ 44,986	\$ 46,799	\$ 39,993	\$ 1,814	\$ (4,992)
Custodial	\$ 38,860	\$ 38,680	\$ 36,698	\$ (180)	\$ (2,162)
Personnel - Misc.	\$ 23,872	\$ 24,210	\$ 22,700	\$ 339	\$ (1,172)
Mortgage	\$ 61,592	\$ 55,758	\$ 55,758	\$ (5,834)	\$ (5,834)
Total Church Expenses	\$ 651,076	\$ 693,785	\$ 625,261	\$ 42,708	\$ (25,815)
Preschool	\$ 236,179	\$ 242,203	\$ 212,284	\$ 6,024	\$ (23,894)
Total Expenses Overall	\$ 887,255	\$ 935,987	\$ 837,545	\$ 48,732	\$ (49,710)

FIRST PRESBYTERIAN CHURCH
COMPARATIVE BALANCE SHEETS
June 2024

Page 1

	<u>6/30/2024</u>	<u>7/1/2023</u>	<u>Change</u>
<u>Assets:</u>			Favorable
<u>Operating:</u>			(Unfavorable)
Checking Acct-Christian Finan	\$ 28,497	216,274	\$ (187,776)
Checking Acct-CFCU	\$ 500	500	\$ -
Savings Acct-CFCU	\$ 5	5	\$ -
Charles Schwab Money Market	\$ 130,739	50,210	\$ 80,529
Charles Schwab CD	\$ 240,000	200,000	\$ 40,000
Petty Cash	\$ 70	70	\$ -
<u>Session Designated:</u>			
Savings Acct MMF-Christian Fin	\$ 36,261	\$ 48,191	\$ (11,930)
Invest-Manse Equity Fund	\$ 15,178	\$ 13,819	\$ 1,359
<u>Temporarily Restricted:</u>			
Savings-Future First	\$ 6,523	\$ 7,800	\$ (1,277)
Checking-Share & Care	\$ 1,022	\$ 1,372	\$ (351)
Savings-Memorial Fund	\$ -	\$ 41,220	\$ (41,220)
Invest-Land/RE Acquis Fund	\$ 312,044	\$ 284,108	\$ 27,936
Invest-Ebert Counseling Fund	\$ 105,578	\$ 96,907	\$ 8,671
Invest-Memorial Scholarship Fund	\$ 15,026	\$ 12,760	\$ 2,265
Invest-Music Reserve Fund	\$ 47,604	\$ 37,507	\$ 10,097
Invest-Education Endow. Fund	\$ 198,736	\$ 181,123	\$ 17,613
Invest-Memorial Fund	\$ 142,937	\$ 28,126	\$ 114,811
<u>Permanently Restricted:</u>			
Invest-D&J Edwards Edw Fund	\$ 96,683	\$ 68,520	\$ 28,163
TOTAL CASH	\$ 1,377,403	\$ 1,288,514	\$ 88,890
<u>OTHER CURRENT ASSETS:</u>			
Securities Receivable	\$ 12,598	\$ 1,173	\$ 11,425
Prepaid Expenses	\$ -	\$ -	\$ -
Note Receivable	\$ -	\$ -	\$ -
Due From Other Funds	\$ 19,136	\$ 72,974	\$ (53,838)
TOTAL OTHER CURRENT ASSETS:	\$ 31,735	\$ 74,148	\$ (42,413)
TOTAL ASSETS	\$ 1,409,138	\$ 1,362,662	\$ 46,476

FIRST PRESBYTERIAN CHURCH
COMPARATIVE BALANCE SHEETS
 June 2024

	6/30/2024	7/1/2023	Change
Liabilities and Fund Balances			
CURRENT LIABILITIES:			
Accounts Payable	\$ 9,941	\$ 6,442	\$ 3,499
Other Accrued Expenses	\$ -	\$ -	\$ -
Staff Payroll Deductions	\$ 566	\$ 523	\$ 43
Prepaid Liability	\$ -	\$ (6,300)	\$ 6,300
Preschool Refunds Payable	\$ -	\$ -	\$ -
PPP Loan Liability	\$ -	\$ -	\$ -
Due To Other Funds	\$ 19,136	\$ 72,974	\$ (53,838)
Mortgage Balance	\$ 579,518	\$ 617,364	\$ (37,846)
Exchange Account	\$ -	\$ (317)	\$ 317
TOTAL LIABILITIES	\$ 609,161	\$ 690,686	\$ (81,526)
FUND BALANCES:			
Operating Funds:			
Operating Fund	\$ (196,750)	\$ (222,317)	\$ 25,566
Session Designated Funds:			
Major Maintenance Fund	\$ 36,261	\$ 48,191	\$ (11,930)
Manse Equity Fund	\$ 15,178	\$ 13,819	\$ 1,359
Temporarily Restricted Funds:			
Youth Mission Fund	\$ 5,853	\$ 5,061	\$ 791
Preschool Grant 2022 (1)	\$ -	\$ -	\$ -
Preschool Grant 2022 (2)	\$ -	\$ -	\$ -
Preschool Grant 2022 (3)	\$ -	\$ 31,881	\$ (31,881)
Land/RE Acquis Fund	\$ 312,044	\$ 284,108	\$ 27,936
Future First Fund	\$ 6,523	\$ 7,800	\$ (1,277)
Designated Mission Fund	\$ 13,283	\$ 10,415	\$ 2,869
Share & Care Fund	\$ 1,022	\$ 1,372	\$ (351)
Music Reserve Fund	\$ 47,604	\$ 37,507	\$ 10,097
Memorial Fund	\$ 142,937	\$ 69,346	\$ 73,591
Memorial Scholarship Fund	\$ 15,026	\$ 12,760	\$ 2,265
Education Endowment Fund	\$ 198,736	\$ 181,123	\$ 17,613
B. Ebert Counseling Fund	\$ 105,578	\$ 96,769	\$ 8,809
Non-Budgeted Special Gifts Fund	\$ -	\$ 4,579	\$ (4,579)
Permanently Restricted Funds:			
D&J Edwards Edw Fund	\$ 96,683	\$ 89,558	\$ 7,125
TOTAL FUND BALANCES	\$ 799,977	\$ 671,975	\$ 128,002
TOTAL LIAB. & FUND BALANCES	\$ 1,409,138	\$ 1,362,662	\$ 46,476

FIRST PRESBYTERIAN CHURCH
FUND ACTIVITY - Current Month
June 2024

	Balance Beg. of Month	Activity	Balance End of Month
Operating Funds:			
101-2500 Operating Fund	\$ (216,883)	\$ 20,133	\$ (196,750)
	\$ (216,883)	\$ 20,133	\$ (196,750)
Session Designated Funds:			
204-2500 Major Maintenance Fund	\$ 38,458	\$ (2,197)	\$ 36,261
250-2500 Manse Equity Fund	\$ 15,550	\$ (372)	\$ 15,178
	\$ 54,008	\$ (2,569)	\$ 51,438
Temporarily Restricted Funds:			
120-2500 Youth Mission Fund	\$ 6,565	\$ (712)	\$ 5,853
125-2500 Preschool Grant 2022 (1)	\$ -	\$ -	\$ -
126-2500 Preschool Grant 2022 (2)	\$ -	\$ -	\$ -
127-2500 Preschool Grant 2022 (3)	\$ -	\$ -	\$ -
210-2500 Land/RE Acquis Fund	\$ 319,700	\$ (7,655)	\$ 312,044
225-2500 Future First Fund	\$ 6,515	\$ 8	\$ 6,523
301-2500 Designated Mission Fund	\$ 8,698	\$ 4,586	\$ 13,283
303-2500 Share & Care Fund	\$ 121	\$ 900	\$ 1,022
401-2500 Music Reserve Fund	\$ 48,403	\$ (799)	\$ 47,604
402-2500 Memorial Fund	\$ 118,532	\$ 24,406	\$ 142,937
403-2500 Memorial Scholarship Fund	\$ 14,725	\$ 301	\$ 15,026
415-2500 Education Endowment Fund	\$ 194,757	\$ 3,978	\$ 198,736
420-2500 B. Ebert Counseling Fund	\$ 108,206	\$ (2,628)	\$ 105,578
450-2500 Non-Bud. Special Gifts Fund	\$ -	\$ -	\$ -
	\$ 826,222	\$ 22,384	\$ 848,606
Permanently Restricted Funds:			
207-2500 D&J Edwards Edw Fund	\$ 94,754	\$ 1,929	\$ 96,683
Total Fund Balances	\$ 758,101	\$ 41,876	\$ 799,977

FIRST PRESBYTERIAN CHURCH
FUND ACTIVITY - Annual 2024
 June YTD

	Balance Beg. of Year	Activity	Current Balance
Operating Funds:			
101-2500 Operating Fund	\$ (222,317)	\$ 25,566	\$ (196,750)
	\$ (211,902)	\$ 25,566	\$ (196,750)
Session Designated Funds:			
204-2500 Major Maintenance Fund	\$ 48,191	\$ (11,930)	\$ 36,261
250-2500 Manse Equity Fund	\$ 13,819	\$ 1,359	\$ 15,178
	\$ 62,010	\$ (10,572)	\$ 51,438
Temporarily Restricted Funds:			
120-2500 Youth Mission Fund	\$ 5,061	\$ 791	\$ 5,853
125-2500 Preschool Grant 2022 (1)	\$ -	\$ -	\$ -
126-2500 Preschool Grant 2022 (2)	\$ -	\$ -	\$ -
127-2500 Preschool Grant 2022 (3)	\$ 31,881	\$ (31,881)	\$ -
210-2500 Land/RE Acquis Fund	\$ 284,108	\$ 27,936	\$ 312,044
225-2500 Future First Fund	\$ 7,800	\$ (1,277)	\$ 6,523
301-2500 Designated Mission Fund	\$ 10,415	\$ 2,869	\$ 13,283
303-2500 Share & Care Fund	\$ 1,372	\$ (351)	\$ 1,022
401-2500 Music Reserve Fund	\$ 37,507	\$ 10,097	\$ 47,604
402-2500 Memorial Fund	\$ 69,346	\$ 73,591	\$ 142,937
403-2500 Memorial Scholarship Fund	\$ 12,760	\$ 2,265	\$ 15,026
415-2500 Education Endowment Fund	\$ 181,123	\$ 17,613	\$ 198,736
420-2500 B. Ebert Counseling Fund	\$ 96,769	\$ 8,809	\$ 105,578
450-2500 Non-Bud. Special Gifts Fund	\$ 4,579	\$ (4,579)	\$ -
	\$ 742,724	\$ 105,883	\$ 848,606
Permanently Restricted Funds:			
207-2500 D&J Edwards Edw Fund	\$ 89,558	\$ 7,125	\$ 96,683
Total Fund Balances	\$ 671,975	\$ 128,002	\$ 799,977

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

Month and YTD (Page 1)

	June	YTD
SESSION DESIGNATED:		
Major Maintenance Fund Income	4	21
Major Maintenance Fund Transfers	14,896	14,896
Major Maintenance Fund Expense	(17,097)	(26,847)
Manse Equity Unrealized G/L	83	319
Manse Equity Interest	235	1,731
Manse Equity Expense	(691)	(691)
Subtotal	(2,569)	(10,572)
Temporarily Restricted Funds:		
Future First Income	-	44
Future First Debt Reduction	-	-
Future First Mission	-	-
Future First Ministry	8	61
Future First Expense	-	-
Future First Debt Reduction	-	(584)
Future First Mission	-	-
Future First Ministry	-	(798)
Youth Mission Fund Income	258	2,065
Youth Mission Fund Expense	(970)	(1,274)
Preschool 2022 Grant (1) Fund Income	-	-
Preschool 2022 Grant (1) Fund Expense	-	-
Preschool 2022 Grant (2) Fund Income	-	-
Preschool 2022 Grant (2) Fund Expense	-	-
Preschool 2022 Grant (3) Fund Income	-	-
Preschool 2022 Grant (3) Fund Expense	-	(31,881)
Land/RE Acquisition Income	1,712	6,556
Land/RE Acquisition Unrealized G/L	4,837	35,585
Land/RE Acquisition Expenditures	(14,205)	(14,205)
Land/RE Acquisition Gifts	-	-
Designated Mission Income	5,722	15,427
Designated Mission Expense	(1,136)	(12,558)

FIRST PRESBYTERIAN CHURCH

DETAIL OF ACTIVITY BY FUND (Excluding Operating)

Month and YTD (Page 2)

	June	YTD
Share & Care Interest	0	9
Share & Care Receipts	900	1,138
Share & Care Disbursements	-	(1,497)
Memorial Fund Income & Gifts	21,769	68,599
Memorial Fund Unrealized G/L	2,637	8,488
Memorial Fund Expenses	(0)	(3,495)
Memorial Scholarship	82	1,300
Memorial Scholarship Unrealized G/L	218	1,603
Memorial Scholarship	-	(638)
Music Reserve Income	261	8,701
Music Reserve Unrealized G/L	729	4,886
Music Reserve Expense	(1,790)	(3,490)
Educational Endowment	1,090	4,178
Educational Endowment Unrealized G/L	2,888	22,490
Ed. Endowment Scholarship	-	(9,056)
Ebert Counseling Fund	579	2,315
Ebert Counseling Fund Unrealized G/L	1,638	12,072
B Ebert Endowment Exp.	(4,845)	(5,578)
Non-Budgeted Special Gifts receipts	-	2,370
Non-Budgeted Special Gift disburse	-	(6,949)
Subtotal	22,384	105,883
Permanently Restricted Funds:		
D&J Edwards Edwmnt Income	530	1,884
D&J Edwards Unrealized G/L	1,398	11,434
D&J Edwards Edwmnt Expense	-	(6,193)
Subtotal	1,929	7,125
Overall Total	21,744	102,436

FIRST PRESBYTERIAN CHURCH

OPERATING RECEIPTS & DISBURSEMENTS STATEMENT - DETAILED VIEW

June 2024

Favorable = Over budget for Receipts, under for expenses

Unfavorable = Under budget for Receipts, over for expense

	Current Month		Year To Date		Full Year (FY 2024)	
	Actual	Vs. Budget Favorable Unfavorable	Actual	Vs. Budget Favorable Unfavorable	Total Budget	To Reach FY 2023 Budget
OFFERINGS:						
3010 Recorded Offerings-Pledged	\$ 34,625	\$ (3,748)	\$ 497,328	\$ 63,111	\$ 434,217	\$ (63,111)
3011 Recorded Offerings-Non-Pledged	26,008	20,113	80,016	(27,545)	107,561	27,545
3015 Alternative Worship Offerings	-	-	-	-	-	-
3020 Loose Offerings	430	(53)	5,213	(582)	5,795	582
3025 Other Offerings	-	(4)	-	(52)	(93)	52
3040 Sunday School Offerings	-	(0)	-	(1)	(1)	1
3045 Per Capita Offerings	183	(11)	2,762	436	1,042	(436)
3110 Debt Retirement Offerings	-	-	-	-	-	-
Total	\$ 61,246	\$ 16,297	\$ 585,319	\$ 35,367	\$ 45,387	\$ (35,367)
OTHER INCOME:						
3144 Rental Income-Building	837	484	4,716	481	90	(481)
3150 Miscellaneous Income	0	(216)	11,725	4,133	4,058	(4,133)
3655 Music Income	1,790	1,607	3,790	1,590	1,590	(1,590)
3680 Operating Fund Interest Income	1,586	423	17,288	3,332	11,219	(3,332)
3950 Interfund Transfer	-	-	-	-	-	-
3952 Future First - Ministry trsfns	-	-	-	-	-	-
Total	\$ 4,213	\$ 2,298	\$ 37,519	\$ 9,536	\$ 16,956	\$ (9,536)
TOTAL OPERATING RECEIPTS	\$ 65,459	\$ 18,595	\$ 622,839	\$ 44,903	\$ 62,344	\$ (44,903)

Receipts

FIRST PRESBYTERIAN CHURCH

OPERATING RECEIPTS & DISBURSEMENTS STATEMENT - DETAILED VIEW

June 2024

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

Mission/Outreach	Current Month		Year To Date		Full Year (FY 2024)	
	Actual	Vs. Budget	Actual	Vs. Budget	Total Budget	To Reach
MISSION/OUTREACH						
3510 One Great Hour receipts	-	-	1,723	1,723	738	-
5510 One Great Hour disburse	-	-	(1,723)	(1,723)	(738)	-
3520 Christmas Joy receipts	-	-	1,438	1,438	278	-
5520 Christmas Joy disburse	-	-	(1,438)	(1,438)	(278)	-
3530 Peacemaking receipts	-	-	-	-	-	-
5530 Peacemaking disburse	-	-	-	-	-	-
3550 Special Mission receipts	5,722	5,722	15,427	15,427	2,629	-
5550 Special Mission disburse	(1,136)	(1,136)	(12,558)	(12,558)	4,941	-
5440 General Mission disburse	(2,201)	(1,951)	(2,801)	199	(2,166)	(199)
Total \$	2,385	\$ 2,635	\$ (1,460)	\$ 3,068	\$ 5,403	\$ (3,068)
WORSHIP & MUSIC:						
3106 Flower Donation receipts	-	-	1,575	1,575	(5)	-
4145 Flower Donation disburse	-	-	(1,080)	(1,080)	779	-
4100 Guest Ministers/Speakers	-	63	(200)	600	250	(800)
4110 Sacraments/Other Worship	-	-	(43)	(43)	(43)	43
4130 Guest Musicians	500	712	(5,125)	(2,625)	(797)	(2,500)
4140 Music Supplies	-	87	(418)	582	(339)	(1,000)
4141 Instrument Maintenance & Repair	-	250	(708)	2,292	63	(3,000)
4150 Worship Supplies	(15)	72	(1,686)	(686)	(195)	(1,000)
4151 Worship Technology	-	87	(31)	969	554	(1,000)
4152 Workshops and Development	-	-	-	-	-	-
Total \$	485	\$ 1,271	\$ 526	\$ (7,716)	\$ 1,584	\$ (9,300)
LEARNING:						
4240 Confirmation disburse	(25)	50	(285)	615	190	(900)
3157 Vacation Bible School receipts	600	600	2,198	2,198	(2,140)	-
4290 Vacation Bible School disburse	(1,248)	(1,210)	(2,772)	(2,272)	981	(500)
3156 Youth Mission receipts	258	258	2,065	2,065	(1,352)	-
4260 Youth Mission disburse	(970)	(970)	(1,274)	(1,274)	2,884	-
3160 Youth Fellowship receipts	-	-	882	882	592	-
4230 Youth Fellowship disburse	(202)	10	(2,797)	(297)	326	(2,500)
3162 CCF Mid-Week Program receipts	-	-	-	-	-	-
4235 CCF Mid-Week Program disburse	-	-	-	-	-	-
3163 CE Curriculum receipts	-	-	-	-	-	-
4210 CE Supplies disburse	(72)	28	(1,124)	76	360	(1,200)
4212 CE Curriculum disburse	(60)	15	(301)	599	602	(900)
3164 Adult Education receipts	40	40	255	255	95	-
4340 Adult Education disburse	-	87	(202)	798	62	(1,000)
Total \$	(1,679)	\$ (1,092)	\$ 2,469	\$ 3,644	\$ 2,599	\$ (3,644)

FIRST PRESBYTERIAN CHURCH

OPERATING RECEIPTS & DISBURSEMENTS STATEMENT - DETAILED VIEW

June 2024

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

	Current Month		Year To Date		Full Year (FY 2024)	
	Actual	Vs. Budget	Actual	Vs. Budget	Total Budget	To Reach
FELLOWSHIP & MARKETING						
3220 Fellowship Event Receipts	-	-	2,495	2,495	1,111	(2,495)
4370 Fellowship Activities Events	(56)	144	(2,437)	(37)	(1,051)	(2,400)
4450 Membership Development	-	25	(37)	263	78	(300)
4440 Marketing & Advertising	(98)	56	(1,135)	735	415	(1,870)
3165 Deacon Ministry receipts	-	-	273	273	273	(273)
4870 Deacon Ministry disburse	-	21	(651)	(401)	(614)	401
Total \$	(154)	246	(1,491)	3,329	213	(4,820)

STEWARDSHIP / FINANCE:

4620 Finance Committee	-	590	(6,769)	301	(6,536)	(7,069)	(301)
4630 Endowment Committee	-	-	-	-	-	-	-
4750 Communication/Printing	-	-	-	-	-	-	-
4780 Fundraising	(51)	(36)	(532)	(385)	(275)	(147)	385
5570 Per Capita Expense	(1,152)	(6)	(13,759)	(62)	(686)	(13,697)	62
Total \$	(1,203)	549	(21,060)	(147)	(7,497)	(20,913)	147

ADMINISTRATION:

4920 Office Supplies	(106)	231	(2,781)	1,219	(31)	(4,000)	(1,219)
4921 Building Supplies	(340)	323	(5,968)	2,032	(693)	(8,000)	(2,032)
4922 Service Contracts	-	700	(6,361)	2,039	778	(8,400)	(2,039)
4940 Postage	-	100	(1,072)	128	52	(1,200)	(128)
4950 Telephone	(794)	(6)	(9,533)	(33)	(1,158)	(9,500)	33
4960 Equipment Lease/Service	(1,010)	78	(13,758)	(658)	1,206	(13,100)	658
4961 Software & Support	(71)	229	(3,933)	(333)	(434)	(3,600)	333
4962 IT Services	-	163	(350)	1,650	1,570	(2,000)	(1,650)
4965 Office Equipment	-	212	(1,692)	808	(1,236)	(2,500)	(808)
4980 Leadership Training	-	63	(356)	444	(114)	(800)	(444)
4985 Conferences & Seminars	-	31	-	350	-	(350)	(350)
Total \$	(2,320)	2,125	(45,805)	7,645	(58)	(53,450)	(7,645)

BUILDING & PROPERTY:

5040 Utilities-Heating Fuel	4,273	6,773	(12,315)	17,685	8,495	(30,000)	(17,685)
5050 Utilities-Electric	(3,638)	(138)	(45,709)	(3,709)	(8,248)	(42,000)	3,709
5055 Utilities - Water	-	413	(3,665)	1,335	(69)	(5,000)	(1,335)
5060 Maintenance & Repairs	14,136	17,473	(45,364)	(5,364)	(1,046)	(40,000)	5,364
5080 Property Insurance	-	1,837	(23,347)	(1,347)	(2,258)	(22,000)	1,347
Total \$	14,772	26,359	(130,400)	8,600	(3,127)	(139,000)	(8,600)

Building and Operations

FIRST PRESBYTERIAN CHURCH

OPERATING RECEIPTS & DISBURSEMENTS STATEMENT - DETAILED VIEW

June 2024

Favorable = Over budget for Receipts, under for expenses

Unfavorable = Under budget for Receipts, over for expenses

	Current Month		Year To Date		Full Year (FY 2024)	
	Actual	Vs. Budget	Actual	Vs. Budget	Total Budget	To Reach
SENIOR PASTOR:						
5602 Senior Pastor Salary	(3,191)	(1)	(38,291)	(0)	(1,823)	(38,291)
5603 Senior Pastor Housing	(3,191)	(1)	(38,291)	(0)	(1,823)	(38,291)
5604 Senior Pastor Other	(488)	3	(5,859)	(0)	(280)	(5,859)
5605 Senior Pastor Exp. Reimburse	(421)	(209)	(2,557)	(57)	(199)	(2,500)
5606 Senior Pastor Medical	(1,918)	(20)	(23,019)	(210)	(775)	(22,809)
5607 Senior Pastor Pension	(646)	(6)	(7,751)	(93)	-	(7,658)
5608 Senior Pastor Continuing Ed	(846)	(615)	(1,837)	913	(1,507)	(2,750)
5609 Senior Pastor Med. Reimburse	-	87	(1,100)	(100)	-	(1,000)
Total	\$ (10,702)	\$ (763)	\$ (118,705)	\$ 453	\$ (6,407)	\$ (119,158)
CONGREGATIONAL CARE:						
5650 Director of Congregational Care	(2,600)	-	(31,200)	-	(18,727)	(31,200)
5660 Parish Associate Housing	-	-	-	-	17,500	-
5670 Mission Coordinator	-	780	(3,600)	5,760	(1,815)	(9,360)
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	\$ (2,600)	\$ 780	\$ (34,800)	\$ 5,760	\$ (3,042)	\$ (40,560)
CHRISTIAN EDUCATION:						
5790 Director of Children & Youth	(2,600)	403	(33,740)	2,296	(2,000)	(36,036)
5794 Childcare Provider	-	-	-	-	1,342	-
Total	\$ (2,600)	\$ 403	\$ (33,740)	\$ 2,296	\$ (657)	\$ (36,036)

FIRST PRESBYTERIAN CHURCH

OPERATING RECEIPTS & DISBURSEMENTS STATEMENT - DETAILED VIEW

June 2024

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

	Current Month		Year To Date		Full Year (FY 2024)			
	Actual	Vs. Budget	Actual	Vs. Budget	Total Budget	To Reach		
OFFICE:								
5810 Church Administrator	(3,568)	72	(170)	(42,968)	712	(2,039)	(43,680)	(712)
5820 Church Office Assistant	(1,764)	59	(461)	(18,531)	3,367	1,939	(21,898)	(3,367)
5821 Technology Associate	(360)	299	15	(3,744)	4,132	932	(7,875)	(4,132)
5822 Accounting Clerk	(1,446)	356	105	(19,520)	2,126	(181)	(21,646)	(2,126)
Total \$	(7,138)	\$ 786	(511)	(84,762)	\$ 10,337	\$ 650	(95,099)	(10,337)
MUSIC:								
5830 Organist/Accompanist	(2,115)	(750)	(1,015)	(17,348)	(968)	(2,148)	(16,380)	968
5831 Choir section leaders	(1,050)	(213)	250	(8,000)	2,000	(2,650)	(10,000)	(2,000)
5835 Vocal Music Director	(1,313)	53	(63)	(15,750)	630	(750)	(16,380)	(630)
5840 Children/Youth	-	-	-	-	-	-	-	-
5841 Bell Choir Director	(389)	(56)	(19)	(3,888)	151	555	(4,039)	(151)
5842 Other Music Personnel	-	-	-	-	-	-	-	-
Total \$	(4,866)	(967)	(846)	(44,986)	\$ 1,814	(4,992)	(46,799)	(1,814)
CUSTODIAL:								
5850 Daytime Custodian	(1,368)	10	(72)	(15,948)	632	(204)	(16,580)	(632)
5868 Sunday Custodian	-	-	-	-	-	-	-	-
5870 Evening Custodian	(1,700)	142	485	(22,912)	(812)	(1,958)	(22,100)	812
5875 Other Custodial	-	-	-	-	-	-	-	-
Total \$	(3,068)	\$ 152	413	(38,860)	(180)	(2,162)	(38,680)	180
PERSONNEL - MISCELLANEOUS:								
5890 Payroll Taxes	(1,299)	(37)	8	(16,099)	(889)	(2,391)	(15,210)	889
5895 Year End Staff Recognition	-	38	-	(273)	227	412	(500)	(227)
5900 Workers Compensation	-	212	-	(2,160)	340	(159)	(2,500)	(340)
5920 Personnel Comm. Expense	(412)	88	166	(5,340)	660	966	(6,000)	(660)
Total \$	(1,711)	\$ 301	174	(23,872)	\$ 339	(1,172)	(24,210)	(339)
MORTGAGE:								
6385 Mortgage Interest	(1,917)	28	124	(23,746)	170	1,301	(23,916)	(170)
2260 Mortgage Principal	(2,730)	(28)	(124)	(37,846)	(6,004)	(7,135)	(31,842)	6,004
Total \$	(4,647)	\$ -	0	(61,592)	(5,834)	(5,834)	(55,758)	5,834
TOTAL CHURCH OPERATING DISBURSE.	\$ (27,430)	\$ 30,150	\$ 22,576	(651,144)	\$ 39,640	(31,219)	(690,785)	(39,640)
CHURCH OPER. RCPTS OVER / (UNDER) DISB.	\$ 40,414	\$ 51,380	\$ 48,416	(28,238)	\$ 87,611	\$ 36,528	(115,849)	(87,611)

FIRST PRESBYTERIAN CHURCH

OPERATING RECEIPTS & DISBURSEMENTS STATEMENT - DETAILED VIEW

June 2024

Favorable = Over budget for Receipts, under for expenses

Unfavorable = Under budget for Receipts, over for expenses

	Current Month		Year To Date		Full Year (FY 2024)	
	Actual	Vs. Budget	Actual	Vs. Budget	Total Budget	To Reach
EXTRAORDINARY ITEM(S):						
PPP Loan Forgiveness	-	-	-	-	-	-
3955 Extraordinary Income	-	-	10,138	10,138	93,288	83,150
7002 Transfers from Restricted Funds	-	-	-	-	-	-
3960 Loan Proceeds/Bequest Income	-	-	-	-	-	-
Total \$	\$ -	\$ -	\$ 10,138	\$ (83,150)	\$ 93,288	\$ 83,150

CHURCH OPERATING TOTALS

Total \$	\$ 40,414	\$ 51,380	\$ 48,416	\$ (18,100)	\$ 4,461	\$ 46,666	\$ (22,561)	\$ (4,461)
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PRESCHOOL:

3170 Preschool Tuition	-	-	(183)	225,169	(29,795)	(3,577)	254,964	29,795
3171 Preschool Other Receipts	500	500	(1,000)	13,359	3,559	(1,370)	9,800	(3,559)
4295 Preschool Supplies	(593)	611	(542)	(16,116)	(1,635)	(13,512)	(14,481)	1,635
4300 Preschool Tuition Discounts	-	-	-	-	-	-	-	-
5798 Preschool Director	(3,703)	(254)	-	(44,439)	(3,018)	-	(41,421)	3,018
5799 Preschool Asst Director	(730)	(14)	-	(8,760)	(113)	-	(8,647)	113
5800 Preschool Staff	(12,335)	1,120	997	(151,244)	10,227	(10,944)	(161,471)	(10,227)
5801 Other Preschool Comp	-	-	-	-	-	-	-	-
5892 Preschool Payroll Taxes	(1,283)	61	112	(15,620)	563	562	(16,183)	(563)
Total \$	\$ (18,144)	\$ 2,023	\$ (616)	\$ 2,350	\$ (20,212)	\$ (28,842)	\$ 22,561	\$ 20,212

Church + Preschool

Total Receipts/Revenue	65,959	19,095	26,117	861,367	18,667	57,396	842,700	(18,667)
Total Disbursements	(43,689)	34,308	21,683	(887,255)	48,732	(49,710)	(935,987)	(48,732)
Operating Gain (Loss)	\$ 22,270	\$ 53,403	\$ 47,800	\$ (25,888)	\$ 67,400	\$ 7,687	\$ (93,288)	\$ (67,400)
Extraordinary Items	-	-	-	10,138	(83,150)	10,138	93,288	83,150
Net Gain (Loss)	\$ 22,270	\$ 53,403	\$ 47,800	\$ (15,750)	\$ (15,751)	\$ 17,824	\$ 0	\$ 15,751