



# 2023 Annual Report



**DOCKET**  
**ANNUAL CONGREGATIONAL/CORPORATE MEETING**  
**February 4, 2024**  
**For the Year 2023**

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*Thanks to the many generous photographers for the photos throughout the report.*

## ***Commissioned Pastor 2023 Annual Report***

This year was divided in half for me. January through June was about preparing for Sandy to retire. July through December was about continuing and transitioning.

Once Sandy announced her retirement in January, the first half of the year became about saying goodbye well. In the name of good transitions, I began to attend Stewardship meetings along with Nurture and Worship, and I joined the 150th Anniversary Committee. While always having Sandy's retirement in the back of our minds, we continued through the elements of the year.

During Lent, I loved being able to say, this is Good Enough! using materials from Kate Bowler and Marcia McFee, and I have tried to continue with that attitude through the year.

Along with everything else, there were four memorial services in April. I assisted Sandy with the services and helped make sure there was still worship every Sunday.

With John-Paul Fletcher, I had the opportunity to work with our youth for Youth Sunday. They reflected on what worship means and what it means to prepare worship for a day like Mother's Day. They presented a music, prayer, and scripture-filled service with a focus on how, as God's offspring, we are all family.

In June we focused on Sandy's retirement and farewell with a lunch on the 18th and a final communion service on the 25th. This brought to an end a partnership and a way of ministering together we had built over many years.

July 2, Curtiss led us in our Hymn Sing Sunday. It was good to do something familiar that first week.

Personnel and Session agreed we would have a time of transition in which I would preach and lead. Steve Smith had been assigned as Session Moderator by the Healthy Pastors and Congregation Commission of the Presbytery. Session and Personnel have had and continue to have, conversations about when and if we should call an interim pastor, but for now, I am, with Steve's support, continuing to fill the preaching pastor/head of staff role in this transition. I do remain part-time, though I am working more hours than I did previously, and I am still teaching a class at Crafton Hills College.

I have been touched by the way this congregation showed up through the summer. Though being in the Fellowship Hall makes the space

seem fuller, there was not really a summer drop-off this year. I'm also delighted that people said yes to being on the Mission Assessment Team. When there is a question or concern, Presbyterians show up and lean in.

I enjoyed taking us through Acts in July and August, talking about the disciples and the Holy Spirit in the transition after Jesus' resurrection and ascension. Through the fall, we celebrated World Communion—and heard Presbytery Leader Frances Lin—Reformation Sunday, All Saints Day, and Christ the King Sunday.

During Advent I was delighted by the Advent meditations people wrote and used them for my morning prayer as well as my sermon prep. Christmas Eve was wonderful with much music and the talents of some of our young adult members (2 of whom traveled long distances to be with us).

On the very last day of the year, we had a delightful 150th Anniversary Celebration. The service was splendid and speakers Jeanne and Robin, Ryan, John-Paul and Stephanie, and Christa put into words so eloquently what this church means to so many of us. Dotti's skit was a wonderful moment in history with all those men in suits (and Nancy). I look forward to having the dove fly on the chapel and using the handprint cloth on the communion table.

I am grateful to each one of you who has supported me and one another as we have worshiped and worked together through this time of transition.

*Wendy Long Lamb, Commissioned Pastor*



## ***Report from the Clerk of Session – Meetings of the Congregation in 2023***

### **Annual Meeting of the Congregation Sunday, February 5, 2023**

The Annual Meeting of the congregation was called to order at 11:27 a.m. with prayer and the Dr. Rev. Sandra Tice moderating. The meeting was conducted in person while also being livestreamed. The meeting followed the closing hymn and proceeded the benediction. The purpose of the meeting was to review the Annual Report for 2022 and elect the Nominating Committee for 2023. The Clerk of Session confirmed a quorum was present. The meeting was announced during worship and in the emailed announcements for the two weeks prior.

**Annual Report** – Sandy asked for comments on the following three things: Names that appeared in the Annual Report; Actions that appeared in the Annual Report; What feelings did reading the report evoke?

Many shared words and thoughts on these three items and expressed a lot of hope, gratitude, growth and mission in many ways.

**Nominating Committee:** Brooke Dvorak recognized and thanked the current Nominating Committee members: Stephanie Fletcher, Chair; Brooke Dvorak, Vice- Chair; Rebecca Allen, Deacons; Brad Smith and Wanda Skipper, members at large. She then presented the following for election to the 2023 Nominating Committee:

- From Session: Pat Morris – Vice Chair 2023, Chair 2024
- From Deacons: Joanna Nord for a one-year term – 2023
- From the Congregation: Laurie Stafford for a two-year term

**Information:** The following were elected for two-year terms in 2022:

- From Session: Brooke Dvorak – Chair for 2023
- From the Congregation: Wanda Skipper for a 2-year term – she will serve through 2023.

Sandy asked for any other nominations from the floor. There were none and the slate was approved by acclamation.

The meeting was concluded at 11:49 with singing the last verse of the hymn and the benediction.

## **Minutes of Special Called Congregational Meeting**

**Sunday, June 25, 2023**

The Special Called meeting of the Congregation was called to order at 11:29 a.m. with the closing hymn, Joyful, Joyful, We Adore Thee being the opening prayer. Elder Ann Lauder milk, representing the Presbytery of Riverside and Healthy Pastors & Congregations Commission (HPCC) moderated. The meeting was conducted in person while also being livestreamed. The meeting followed the closing hymn and preceded the benediction. This meeting was called by the Session for the purpose of asking the Presbytery to dissolve the call of the Reverend Dr. Sandy Tice with First Presbyterian Church San Bernardino. A quorum was present and two weeks' notice of the meeting was provided to the congregation via email and printed announcements.

Amy Smith, Clerk of Session, presented the following motion to the Congregation:

Move that the congregation of First Presbyterian Church, San Bernardino join with the Reverend Dr. Sandra R. Tice in requesting the Presbytery of Riverside to dissolve the pastoral relationship now existing between them, effective June 30, 2023.

- The motion was M/S/A.
- Susan Skoglund offered a prayer of appreciation for Sandy's ministry.

The meeting was M/S/A to adjourn and was closed with the benediction at 11:35 a.m.

## **Fall Meeting of the Congregation**

**Sunday, November 26, 2023**

The meeting was opened at 11:25 a.m. with prayer by Steve Smith, Moderator. The clerk verified there was a quorum. The meeting was announced in worship and via email on two consecutive Sundays.

**Election of Officers:** Brooke Dvorak, Nominating Committee Chair, thanked the rest of the committee for their diligent work: Pat Morris, Vice Chair, Joanna Nord, Wanda Skipper and Laurie Stafford. She then put into nomination the following for the Board of Deacons:

For the Class of 2026:

- Joanna Nord
- Mindy Rueda

For the Class of 2025:

- Chris Wright-Thomas (to serve a two-year term)

For the Class of 2024

- Joyce Lyons (to serve a one-year term)
- Rebecca Allen (to serve a one-year term)
- Kristine French (to serve a one-year term)

Steve asked for nominations from the floor – none offered. M/S/A to elect the slate.

Brooke then introduced the slate for Elders:

For the Class of 2026:

- Jeanne Clark
- Kathy Showman
- Norm Wallis

For the Class of 2024:

- Sue Alexander

Steve asked for nominations from the floor – none offered. M/S/A to elect the slate.

The meeting was closed with prayer at 11:31 a.m.

*Amy Smith, Clerk of Session*





# Church Statistical Report for 2023

## 2023 Church Statistical Report

Church	First	PIN	713
Presbytery	Riverside		
Address	PO Box 2729, San Bernardino, CA 92406		
Phone	909-882-3308	Fax	909-882-0888
Email	<a href="mailto:pres.first@gmail.com">pres.first@gmail.com</a>		
Web Site	<a href="http://www.fpcsb.net">www.fpcsb.net</a>		
<b>Membership</b>			
Prior Active Members	192	Adjusted membership	192
Gains		Losses	
Certificate		Certificate	
Youth Professions		Deaths	5
Professions & Reaffirmations		Deleted for any Other Reason	25
Total Gains	0	Total Losses	30
Total Ending Active Members	162		
<b>Baptisms</b>			
Presented by Others	0	Average Weekly Worship Attendance	73
At Confirmation	0	Friends of the Congregation	30
All Other	0	Ruling Elders on Session	12
		Do you have Deacons?	Yes
<b>Age Distribution of Active Members</b>			
17 & Under	6	People with Disabilities	
18 - 25	9	Hearing impairment	10
26 - 40	21	Sight impairment	1
41 - 55	17	Mobility impairment	4
56 - 70	44	Other impairment	10
Over 70	65	Gender Distribution	
Total Age Distribution	162	Women	104
		Men	58
		Non-Binary	
<b>Youth in Congregation</b>			
Age 4 and under	1	Middle School (6th – 8th grade)	6
Elementary School (K-5th grade)	7	High School (9th – 12th grade)	6
		Total Youth	20
<b>Racial Ethnic</b>			
Asian/Pacific Islander/South Asian	5	Native American/Alaska Native/Indigenous	0
Black/African American/African	1	White	125
Middle Eastern/North African	0	Multiracial	0
Hispanic/Latino-a	31	Total Racial Ethnic	162
Budgeted Income	490,045		
Budgeted Expense	555,330		
<b>Receipts</b>			
Regular Contributions	508,183	Bequests	0
Capital Building Fund	0	Other Income	58,956
Investment Income	87,289	Subsidy or Aid	20,525
<b>Expenditures</b>			
Local Program	523,460	Investment Expenditures	45,801
Local Mission	28,210	Per Capita Appt	8,520
Capital Expenditures	13,000	Other Mission	37,133

Saturday, January 20, 2024

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## ***Stewardship Committee Annual Report 2023***

Margaret Doane (Moderator), Brooke Dvorak, Jonathan Horstmann, Phyllis Hough, Brent Nord, Mimi Lange, Sandy Tice (January-June), Wendy Lamb

Mission: Stewardship, according to Church documents, "oversees all aspects of the financial health of our congregation, including conducting the annual stewardship campaign as well as presenting an annual yearly budget." The Committee reviews the quarterly budget, works together to recommend changes in financial investments, delivers correspondence for the stewardship campaign, and responds to those who pledge.

We have seen God at work in Stewardship this year in countless ways, but especially in the following ways:

- We have seen God in the ways we have worked together, amicably and thoughtfully, in these times of financial uncertainty. The church lost several pledging members who moved, died, or no longer attend the church; and the Committee has sought to find ways this loss of income can be dealt with so that our bills can be paid and our ministries remain strong.
- We have seen God in the love shown to us by past and current members who have given to various endowment funds. We are able to sustain our programs with the help of these funds and are deeply grateful to these donors.
- We have seen God in the generosity of current members whose pledges enable us to pay staff, maintain buildings and engage in significant outreach programs.

## ***Leonard Scholarship Annual Report – 2023***

In 1986 the Session of this church accepted from Edith Leonard a gift of a \$100,000 Endowment. Its earnings were to be used for scholarships to members of this church who are proven scholars at the college level and have demonstrated their Christian commitment by their involvement in worship and study in our church. The scholars for 2023 are:

Student Scholars for Spring 2023—Total amount \$4500.00

Abby Willis

Dawn Morris

Christian Usher

Students Scholars for Fall 2023—Total amount \$6000.00

Aidan Morris

Abby Willis

Dawn Morris

Christian Usher

Committee:

Lynda Savage

Bobbie Terrell

Brent Nord

Christa Wallis

Margaret Doane

Cindi Pringle

***First Presbyterian Church of San Bernardino***

***Approved 2023 Budget***

First Presbyterian Church of San Bernardino			
		Approved 2024 Budget	
Ordinary Income/Expense			
Income			
40000 · General Income			
	40100 · Current Year Envelopes		
		40100a · Pledged Income	357,218.40
		40100b · Non-pledged Income	29,080.00
	40200 · Prior Year Envelopes		1,440.00
	40300 · Loose Offerings		1,000.00
	40350 · Initial Offerings		
	40601 · Per Capita Apportionment		3,072.00
	41000 · Interest Income		150.00
	41100 · Facilities, Rents, Fees		77,244.00
	41900 · Other income		10,000.00
	41998 · Endowment Supplement to Budget		42,000.00
Total 40000 · General Income			521,204.40
Total Income			521,204.40

<b>Expense</b>		
<b>50000 · Global &amp; Regional Ministry</b>		
	<b>50100 · General Missions</b>	12,000.00
	<b>50200 · Theological Education Fund</b>	500.00
	<b>50500 · Per Capita Apportionment</b>	7,680.00
	<b>50600 · Clean Water Ministry</b>	500.00
<b>Total 50000 · Global &amp; Regional Ministry</b>		<b>20,680.00</b>
<b>52000 · Worship Committee Oversight</b>		
	<b>52100 · Resources &amp; Appointments</b>	1,450.00
	<b>52200 · Music Equipment Maintenance</b>	1,750.00
	<b>52300 · Music Library</b>	0.00
	<b>52500 · Musicians &amp; Special Events</b>	0.00
<b>Total 52000 · Worship Committee Oversight</b>		<b>3,200.00</b>
<b>55000 · Nurture Committee Oversight</b>		
	<b>54100 · Books &amp; Booklets</b>	300.00
	<b>55100 · Children's Ministries (formerly Church School)</b>	1,000.00
	<b>55101 · Adult Education</b>	400.00
	<b>55102a · New Member Classes</b>	200.00
	<b>55102 · Adult Bible Study</b>	600.00
	<b>55400 · Youth Ministries (Youth Activities)</b>	1,500.00
	<b>55800 · Family Ministries</b>	200.00
<b>Total 55000 · Nurture Committee Oversight</b>		<b>4,200.00</b>
<b>56000 · Facilities Management</b>		
	<b>56300 · Landscaping</b>	5,100.00
	<b>56600 · Janitorial &amp; Kitchen Supplies</b>	4,500.00
	<b>56800 · Repair &amp; Replacement</b>	52,500.00
	<b>56900 · Utilities</b>	
	<b>5690a · Electric</b>	32,000.00
	<b>5690b · Gas Co.</b>	10,000.00
	<b>5690c · refuse</b>	7,038.00
	<b>5690d · Water</b>	5,500.00
<b>Total 56900 · Utilities</b>		<b>54,538.00</b>
<b>57000 · Security Alarm and Fire</b>		<b>3,500.00</b>

	<b>57200 · Property Taxes</b>	<b>300.00</b>
	<b>57300 · Liability Insurance</b>	<b>20,500.00</b>
	<b>Total 56000 · Facilities Management</b>	<b>140,938.00</b>
	<b>60000 · Pastoral Support</b>	
	<b>60900 · Pulpit Supply</b>	<b>1,200.00</b>
	<b>Total 60000 · Pastoral Support</b>	<b>1,200.00</b>
	<b>62000 · Administrative Support</b>	
	<b>62150 · Financial Review</b>	<b>0.00</b>
	<b>62151 · Payroll Subscription</b>	<b>850.00</b>
	<b>62200 · Office Supplies</b>	<b>4,500.00</b>
	<b>62250 · Computer Hardware/Software</b>	<b>1,250.00</b>
	<b>62300 · Copier Lease and Service</b>	<b>5,000.00</b>
	<b>62400 · Telephone and Fax</b>	<b>1,000.00</b>
	<b>62500 · Postage</b>	<b>2,000.00</b>
	<b>62601 · Intern Program Support</b>	<b>1,881.00</b>
	<b>62900 · Stewardship Campaign</b>	<b>0.00</b>
	<b>63000 · Bank Charges</b>	<b>875.00</b>
	<b>63150 · Website and DSL</b>	<b>1,500.00</b>
	<b>63200 · Officer Enrichment</b>	<b>500.00</b>
	<b>Total 62000 · Administrative Support</b>	<b>19,356.00</b>
	<b>64000 · Personnel</b>	
	<b>64101 · Pastor's Salary</b>	<b>44,050.05</b>
	<b>64102 · Pastor's Housing</b>	<b>43,226.29</b>
	<b>64103 · Pastor's Med/Dent</b>	<b>3,500.00</b>
	<b>64104 · Pastor's education</b>	<b>0.00</b>
	<b>64105 · Pastor's Book/Periodicals</b>	<b>0.00</b>
	<b>64106 · Pastor's Travel &amp; Prof Exp</b>	<b>0.00</b>
	<b>64115 · Pastor's S/S Exp reimb</b>	<b>6,413.14</b>
	<b>64150 · Board of Pensions</b>	<b>18,782.89</b>
	<b>64200 · Office Admin. Salary</b>	<b>54,041.05</b>
	<b>64216 · Employee Benefits</b>	<b>480.00</b>
	<b>64300 · Secretary</b>	<b>15,806.92</b>
	<b>64400 · Director of Music</b>	<b>17,579.12</b>

	<b>64410 · Organist</b>	18,636.75
	<b>64510 · Property Manager</b>	2,430.64
	<b>64511 · Livestream Technician</b>	6,730.70
	<b>64600 · Facilities Manager</b>	43,109.81
	<b>64601 · Custodian Phone Allowance</b>	300.00
	<b>64603 · Interns</b>	33,384.00
	<b>64604 · Facility Liaison</b>	1,000.00
	<b>64605 · Memorial Service Coordinator</b>	1,346.14
	<b>64700 · Nursery Attendant</b>	2,969.92
	<b>64750 · Bookkeeper</b>	10,319.35
	<b>64900 · Commissioned Local Pastor</b>	36,183.43
	<b>64950 · Payroll Taxes</b>	
	<b>79998 · Medicare Allocation</b>	3,535.65
	<b>79999 · Social Security Allocation</b>	15,147.71
	<b>Total 64950 · Payroll Taxes</b>	18,683.35
	<b>64955 · Workers Compensation Insurance</b>	4,000.00
	<b>64965 · Staff Appreciation</b>	500.00
	<b>Total 64000 · Personnel</b>	<b>383,473.56</b>
	<b>Total Expense</b>	<b>573,047.56</b>
	<b>Net Ordinary Income</b>	<b>(51,843.16)</b>

### ***Building and Grounds Committee Annual Report 2023***

The Buildings and Grounds Committee continued its 2022 momentum into 2023 with continuing projects that have enhanced our Church Campus. The Committee, which consists of Alex Smith (Chair), Tim Usher (Elder), Dave Thomas, Neal Williams, Pat Morris (Elder), and Mimi Lange (Staff) met monthly to discuss the maintenance and improvement of the Campus buildings and all surrounding areas.

As I have written the Annual Report each of the past 3 years, I always find it easy to think of ways we have seen God at work in our committee. As a Church, part of our mission is to give back to our community and one way that we really deliver on that is through the amazing tenants we have utilizing the Childcare Center classrooms. 2023 saw both Oak Tree Learning Center and Key Essentials get up and running and flourish faster than I thought possible. By the end of 2023,

Key Essentials was operating at full capacity while Oak Tree is expected to be at full capacity by early 2024. The jolt of life coming from those classrooms on a daily basis has been a great start to this new chapter in our Church's story within our community. As 2023 wraps up, the committee is hard at work renegotiating new lease extensions with both tenants. We look forward to the continued success of this partnership and what it provides for the children and families in our community.

Another way that we have seen God at work is in the rebirth of plant life on our campus. One project that stands out is the removal of the four liquid amber trees outside of the Sanctuary. This was a project that was done out of necessity, but it is never easy to remove plant life. All along, the replanting of a new tree was at the forefront of our minds but due to budget constraints, we had to be cautious about what we spent on the new tree. The blessing came in the partnership we formed with a nursery from Yucaipa who hosts tree giveaways. Not only were we able to acquire a beautiful pink dawn (free of charge) that will continue to grow and add nice color to the area, but we were also able to help host a tree giveaway and help others beautify their homes. In all, around 50 trees were given new homes.

Each year I am amazed at what this committee is able to accomplish. With buildings that are only getting older, there is no shortage of tasks to be completed. Additionally, it is not what gets completed, it is how it gets done. The members of Buildings and Grounds are dedicated and thoughtful with each and every project. The items discussed are always handled with the safety and enjoyment of our Church family at the forefront of our minds. As the Chair for the past three years, God has blessed me with some of the best committee members and His work is evident every day.

The committee is excited and ready to tackle all new projects in 2024 and continue enhancing the experience of all who attend FPCSB.

*Alex Smith, Chair*



## **2023 Nurture Committee Annual Report**

Members: Jeanne Clark (Session), Lily Bolaños (Session), Martha Pinckney (Session), Mary Bolaños, Robin Edwards, Nancy Horstmann, Stephanie Fletcher, Wendy Lamb (pastor). We led in different areas but had no committee chair in 2023.

The Nurture Committee continues to oversee all aspects of discipleship and spiritual development of our congregation, specifically overseeing the Christian nurture of our children, youth, and adults.

Ways we have seen God at work in this ministry this year:

### **1. Continuing Ministries/Events**

- a. KidSpace with Nancy Horstmann and Jeanne Clark with occasional help from other shepherds (See one of them to volunteer).
- b. Adult Bible Study at 9:30 Sundays in the Fireside lounge. It is led primarily by Martha Pinckney. (Choir changed Sunday rehearsals to accommodate the class).
- c. Youth Sunday on May 14 was a joyous occasion with the surprise for the congregation of Asher playing the postlude on the organ.
- d. Committee members took turns opening meetings with a reading and reflection.
- e. PW has its own report, but tells us they could use help with LifeSkillz breakfasts.
- f. Coffee/Fellowship Hour has moved mostly into the Fireside Lounge which is more accessible and offers more intimate gathering space. Interns have been serving coffee. Congregation members can sign up to bring donuts (please sign up).
- g. Summer Camp attended by Joshua, Rowan, and Sarah Fletcher.

### **2. Re-visited Ideas**

- a. Lenten Quiet Nights (Readings and then Soup Supper). We did 2, sponsored by Nurture and prepared by Marion Wiens.
- b. Advent Meditation Booklet. Sponsored by Nurture, many of whom wrote for the booklet, written and illustrated by



congregation members, and prepared by Mimi Lange and Wendy Lamb.

### 3. New Ideas!

- a. Needles and Nurture met on May 27 for several hours of needlework and conversation. Bring your own needlework and work together. Tell Stephanie Fletcher if you would be interested in this opportunity.
- b. Breakfast Church! With help from the Deacons, we brought breakfast and ate around tables as we worshiped and kicked off KidSpace on September 10. We were also able to introduce the Mission Assessment Team and have an initial conversation around tables regarding the future of the church.

We are grateful to Linda McCarl and Jeanne Clark for administering and selling Scrip for our youth.

Nurture Committee always needs volunteers to shepherd kids, pick-up donuts, lead Bible Study, make LifeSkillz breakfasts, make soup, etc.

If Mimi has sent you a MinistrySafe module to complete, please do so.

This is a legal requirement of volunteers and leaders in the congregation.

### ***2023 Mensch Group Annual Report***

We are now in our 6th year of the FPSB Mensch Group (M.E.N.S group). Presently, the group is meeting remotely via Zoom from 7-8 PM on first Tuesday of every Month. The Mensch Group was started six years ago by William Zeitler. After one year of enthusiastic leadership, William's schedule became overly busy, and Jon Horstmann took over and remains as moderator.

The format of our meetings consists of viewing a 30 minute "Great Courses" video lecture by the Teaching Company, followed by a 30 minutes of relaxed group discussion. To accommodate busy schedules, we strive to finish the meeting in one hour. Course topics are varied and have ranged from religious to philosophic to scientific and are selected by a vote of the members.

Our group attendance averages 5 or 6 participants at each meeting, although occasionally our ranks may swell to 8 or 10.

The Mensch Group has no budget. The costs of the “Great Courses” videos are minimal and borne by the members.

We are presently viewing the course: *Joy of Science* by Professor Robert M. Hazen, Ph.D.

The “Joy of Science” video course can be enjoyed by both non-scientists and scientists. The course consists of 30-minute lectures on scientific topics, with the information presented at a high school science class level by a talented professor. We are now completing the astronomy section. Many Mensch Group members have found that the science lectures reawaken ideas and concepts about our physical world that they may have once known, but have either forgotten, or not thought about due to their diverging career paths and life journeys. The lively group discussion after the video may include how the scientific discoveries relate to our faith journey, and insights into what makes life meaningful for us.

If anyone is interested in checking out the Mensch group, please contact me or Mimi in the church office, and we will place your name on the Mensch Group Zoom invitation email list. One may begin the Mensch Group at any time during a lecture series; no need to wait until a new lecture series begins. All are welcome and no pre-meeting preparation is necessary.

*Jonathan Horstmann (Moderator)*

### ***2023 Worship Committee Annual Report***

Mary Bolaños (Chair), Sandy Tice (Pastor), Wendy Lamb (Commissioned Pastor), Curtiss Allen (Choir director), William Zeitler (organist), Mimi Lange (Staff), Susan Skoglund (Session), Amy Smith, Robin Edwards

The Worship Committee helps make real the visions of our worship leaders for Sunday services and special services throughout the year. Together with our pastors, the committee prepares the sanctuary—bringing together liturgy, music, and visual elements in hopes of creating a worship space that helps us all feel the presence of the Creator.





We have felt that presence this year on so many occasions, not the least of which was preparing for Pastor Sandy's final six months with us. This preparation (beginning in January) culminated in the June 18th "Family Celebration" and then a joyful/tearful Communion for her last service the following Sunday. Both of these services were bittersweet but weighted on the sweet side as we remembered, laughed, celebrated, and then sent Sandy and Tom on their way to a new chapter in their lives...and ours.

God was present throughout our "Good Enough" Lenten season as we moved from Ash Wednesday through Palm Sunday and Maundy Thursday into a beautiful and bountiful Easter "garden". One of the greatest joys of that season was the number of 'first-time' helpers who came to prepare the space on the Saturdays before both Palm and Easter Sunday.

The sanctuary choir has finished a full year singing from the chancel and the move, for the most part, has been well-received. There are still sound issues which we will continue to address...so we consider the move to be a 'work in progress'. We have all been blessed by the musical contributions of our bell choir and of so many of our members this past year and look forward to more of the same.

God's presence moved with us to Fellowship Hall for our Summer worship season where we worked to help Wendy transition to leading worship full time and the congregation move through the uncertain space of "after Sandy". Our worship experience in Fellowship Hall was made more comfortable for some when a small order of beautiful and more stable chairs arrived in early August. The new chairs were placed

on the chancel for the choir and worship leaders when we moved back into the sanctuary in October.

God walked with us as we moved through the rest of the year: a very FPCSB Reformation Sunday with plaids and pipers and shortbread; a reflective “All Saints” Sunday that ended with the entire congregation and a jazz ensemble recessing to “When the Saints Go Marching In”. We listened to the Angels bring the word of God during Advent and celebrated again the coming of Christ on Christmas Eve. Finally, on the very last day of the year, we celebrated the 150th Anniversary of this amazing congregation with an ‘all-festivals’ processional, a worship of remembrance, and a party afterwards.

This committee continues to remain flexible, joyful, and enthusiastic in the face of frequent change and we are again so grateful for the contributions of Rick and the many LifeSkilz interns who are always ready to climb up and down tall ladders and numerous steps. We are also always grateful for the live-streaming video volunteers whose ever-increasing skills enable us to move worship from place to place and still make a worship experience available to those we love who are unable to join us in person.

God is all around us and ever-present and is surely at work here.

*Mary Bolaños for Worship Committee*

## ***2023 Sanctuary Choir Annual Report***

Sanctuary Choir is an entity that exists to bring joy and a richer experience to the congregation in worship. The group meets on Sunday mornings and currently once a month in the evening to prepare music for worship.



The choir is situated in the chancel of the sanctuary – different from the original 70-year-old design of the building. While this is a viable option which solves some major issues, it continues to be a concern for some. William and I are making weekly adjustments to improve the sound and overall environment.

Ways we have seen God at work in this ministry this year?

- 1) God continues to provide willing and able bodies to support our efforts.
- 2) The bell choir is once again thriving under Amy Gano's leadership!
- 3) As the overall fabric of our community continues to change, the Sanctuary Choir holds steady and provides a tangible place for God to exist among us and show his love for us.

On certain weeks, all the chairs are full in the choir. Sometimes, they're not. What the congregation may not realize is that on occasion, I modify the music selections based on participation. This allows those singers who are present to experience success in smaller numbers. We continue to make every effort to provide wonderful music which brings everyone's worship experience to the next level.

*Curtiss Allen, Jr., Director*

### ***2023 Personnel Committee Annual Report***

Following Sandy's January announcement of her retirement on June 30, 2023, Personnel met in person with Wendy Lamb and Steve Smith separately in March to discuss the transition and to allow them to share concerns and suggestions about their roles. Personnel Committee listened carefully and made recommendations to Session about the continuity of leadership and key programs as Sandy prepared to retire. Personnel also proposed plans for distribution of the workload and supervision of Church employees after she separated from our Church after these conversations.

In May, Personnel Committee received and unanimously approved a request from Pastor Sandy that her last day of work be Sunday, June 25, 2023. Originally, she was to work (in the office) until June 30th, but it makes sense for her last day of work to be on a Sunday following worship. Sandy states that, "To have worship and sacrament and a benediction be our last experiences together seems very fitting."

Personnel recommended this action because Sandy has not been able to take any of her vacation days or study leave during the last six months. We recommend she use five days of unused study leave to

cover the time from June 25-30, 2023. As a result of discussing a way to honor Sandy's retirement, we also proposed we pay her a full year of unused vacation days (6 weeks) instead of the 3 weeks that she would have accrued by the end of June. This will result in a sum of \$9758.00 (less taxes) that she can use to offset the cost of her health insurance for 12 months until she qualifies for Medicare. That cost is estimated to be \$13,200 for the year (\$1100/month). Session approved this action.

In November, we discussed our plans for annual reviews this year. Since we have used the same questions for several years now, Christa updated them to reflect what is going on right now in transition. All members present approved the 2023 self-reflection form for employees and assigned a committee member to two employees with all the committee to meet with Wendy after the first of the year. It is hoped to have all reviews done by December 15th. The committee agreed that a Cost of Living Adjustment (COLA) of 3.2% (in keeping with Social Security's COLA) for all employees is warranted. Brooke will bring recommendation to Stewardship's 11/15/23 meeting. We also determined that there is equitable compensation for all staff as required by the Book of Order.

Respectfully submitted,

*Christa for the Personnel Committee*

Susan Skoglund, Brooke Dvorak

Amy Smith, Christa Wallis

### ***Internship Program 2023 Annual Report***

The Internship Program continues to be a benefit to First Pres and to the participating students from San Bernardino High School. In 2023 we hired 18 interns. 10 of these students had never been part of the Internship Program before. Two members of each 6-person team are leaders, having completed a full term as an intern. With so many of our other interns new to the program, we met one of our goals of the program - to offer the experience to as many different students as possible. To date, we have had 116 interns, in 22 teams, work here at First Pres, some returning for special events and projects.

The cost of the Internship Program in 2023 was at a historic high. While there are several factors, the main cause was the cost of wages for time interns spent working to relieve the unusual load on the Food Ministry. Of \$ 41,821 spent on intern wages in 2023, more than \$12,100 was

spent on extra support for the Food Ministry. This does not include Saturday Food Distribution days when the entire team would have been at the church working anyway. We expect some intern hours to be used for the Food Ministry, but we will not be able to continue at this pace. We can become



somewhat more efficient with intern hours, but mostly, we need to get more volunteers plugged into appropriate roles in the Food Ministry. These are two things that the Food Ministry and the supervisors of the Internship Program will be focusing on in 2024.

Not included in the 2023 budget, was the \$2800 (\$16.50/hr) for second intern supervisor, Marlene Olivas, who guides our interns from the unique position of having been an intern. Marlene has made unique contributions, assumed increasing responsibilities, and offered our interns a model and a mentor as a young former intern now successfully navigating college and career-related employment.

We were assisted with our intern costs by \$10,000 in funding received in August from the Rauch Family Foundation for intern salaries spent on Food Ministry. \$5,851 was spent in 2023, with the remainder available for the first part of 2024. We will continue to look for grants that can help with the cost of this unique and valuable program.

God is visible in this program every term, but in 2023, God was even more obvious in our many new interns:

- In a 15-year old girl using a lawnmower for the first time, and how her eyes lit up when she started letting the mower do the work instead of pushing it.
- In deep friendships forged between interns who openly share that they thought they would never be friends.
- In one intern teaching another how to do something and then just standing back and watching the other gain confidence by doing it.

- In experiences like that of Marlene Olivas, once a shy and quiet intern, who now is a confident and respected intern supervisor.

With the generosity of the First Pres community, the Internship Program will continue to help develop young leaders like Marlene, and the many others who have been interns here at First Pres. *Rick Rodriguez*

## ***Deacon Moderator's Report***

Your Deacons are involved in a vast array of ministries. They are described in the book of Acts as one of compassion, witness, and service, sharing in the redeeming love of Jesus Christ for those in need. Over the last year, your Deacon teams branched out to meet those ideals.



**Our Congregational Care** addresses our congregational needs by visiting homebound members, serving communion, providing staff for memorials, reaching out with cards, serving cookies for gatherings, and stocking sacraments for service.

**Our Community Outreach** handles our charitable deeds such as organizing blood drives, collecting donations for the Salvation Army Hospitality House, or preparing and delivering meals for the Central City Lutheran Mission.

**Our Food Ministry** provides bags of food to those in need for our community at large by organizing, collecting, bagging, and distributing thousands of pounds of goods every month...come rain or shine.

2023 we continued with the rebuilding and remodeling of how we approach our ministry. We hold the value of our work with great importance, no matter what we bring to the table. For every voice, an ear to listen. For every sorrow, a shoulder to lean on. For every setback, a thought toward a solution. Here I am Lord. Is it I Lord? Our Deacons continue to answer the call.

*Respectfully,  
Rebecca Allen  
Moderator 2023*



## ***Congregational Care Annual Report 2023***

In 2023 we had more than 40 visits with our homebound as well as those in hospitals. We made more than 85 phone calls and 386 cards- some were E-cards others were mailed cards. This year we tried something different. As we came out of the pandemic, our Moderator Rebecca Allen, wanted to do something special. So, we decided to mail out 200 Christmas cards to all of our congregation. Deacons got together a couple times to sign, stamp and address all the envelopes. We had several memorials and Congregational Care was there to help set up and serve refreshments after those services. Communion this year went from the individual tiny cups back to using regular bread and juice for Intinction. This meant there was more to do for setting up and Congregational Care members gladly took that on as we got back to "normal." There were small Easter baskets given to our Homebound this year and at Thanksgiving we mailed or handed out Stater Bros gift cards to 20 people. Our Ice Cream Social was a great time even though it was prepackaged bars to stay safe.

*Robin Edwards*



## ***Deacons' Community Outreach 2022 Annual Report***

This past year we maintained our long-standing relationships with LifeStream Blood Bank and Central City Lutheran Mission (CCLM). In March, we provided dinner to 40 men at CCLM. In December, we again provided dinner as well as coordinating two opportunities to provide gifts for this ministry. First, the congregation provided clothing as well as money to purchase new clothing for the men at CCLM. We also helped to coordinate the purchase of three gifts each for 20 children. The children's names and Christmas wishes were generated by the staff at CCLM at their food-support program. Between Deacons, Presbyterian Women and others in the congregation, those wishes were fulfilled! We also hosted two blood drives at church in April and December in partnership with LifeStream.

## ***Deacons Food Ministry Annual Report for 2023***

In 2023, we gave food to 8,676 households, up from 5,310 in 2022, a monthly average of 723, compared to 443 in 2022. This increased demand required more funds, more effort, and some program adjustments.

We thank God for all the people who donated and worked to keep this ministry vital. In addition to member volunteers and staff, we relied heavily on our interns and former interns for periodic day-to-day tasks.

The Food Ministry was blessed with donations and grants to assist in our efforts in 2023. We received a substantial grant from the Rauch Family Foundation designated for both fresh food and for Intern work in the Food Ministry. We also received a substantial designated donation for day-to-day costs of the Food Ministry. The total operating budget for the Food Ministry in 2023 was \$15,600. (Not including the \$600 for “Holiday Food Baskets”, which serves a different group.) The cost to the budget was \$19,376. Grants and donations contributed approximately \$5,000 to our efforts. So, the expenditure on food distributed to the community in 2023 was approximately \$24,376, \$8,776 more than our budget, but at a net impact to First Pres of just \$3776 over budget.

With fresh food as a continuing part of our strategy to provide nutritious and valued food, we upgraded our cold storage, replacing one unit, adding another, and installing dedicated electrical circuits to safely manage the electrical load. These costs were covered by other designated donations.

We made several changes throughout the year to control costs while accommodating the increase in need. We were able to accommodate a 63% increase in total households served with just a 30% increase in the pounds of food acquired from Feeding America.

- Our Tuesday/Thursday participation increased by 78%. Since most of this food comes from Feeding America (FA) at a \$ 0.19 per pound maintenance fee, we adjusted the types of food acquired and set a daily bag limit to manage the work.
- In August we began picking up weekly donations from the Northgate Market at no cost to First Pres.
- For the 3rd Saturday Food Distribution, we get an average of 5533 lbs/mo of food from Community Action Partnership (CAP) at no cost

to us. We give bags of this CAP food to the first 192 households served. At the end of 2023, as 2023 Saturday participation increased by 38% over 2022, we set a limit on total served and shifted to providing supplemental Feeding America food to a maximum of 40 bags for those not receiving CAP food.

- Interns picked up much of the work for which there weren't volunteers, and increased intern costs for the food ministry are addressed in detail in the Internship Program Annual Report.

We see God in this ministry in the delighted smiles of little kids (or adults!) who see a box of cereal they like. We hear God in the care food participants show to each other: "Can I pick up for my neighbor today, he's sick", "I can give you a ride, it's cold today", "No, it's not my turn, she was here before me". We experience God in our neighbor as they shake our hands or say "God bless you" as they are leaving. We are blessed by our participants and coworkers in this ministry.

While we struggled with managing increased costs, cold-storage, running out of food early, and overall workload, we distributed in excess of 175,000 lbs. of food to our community in 2023 and we continue to adapt this vital program to serve our neighbors in need.

*Rick Rodriguez, Chair*



## ***Presbyterian Women in the Congregation Annual Report 2023***

Officers for 2022-2024

Moderator

Nancy Horstmann

Vice Moderator

Irene Sandoval-Suverkrup

Secretary

Bobbi Cummings

Treasurer

Phyllis Hough



Presbyterian Women in our Congregation meet monthly in four Circles to “nurture our faith through prayer and Bible study”. This year’s Bible study is Sacred Encounters- The Power and Presence of Jesus Christ in Luke-Acts by Olive Mahabir. On October 7, 2023, several of our PWC members attended the P.W. Synod Gathering at Covenant Presbyterian Church in Los Angeles where Dr. Nahabir was the Keynote Speaker.

Our 2023 P.W. Super Bowl Bake Sale on Feb. 13th was an overwhelming success thanks to the delicious goodies and snacks donated by our Circles, the work of the Circle of Kindness and the generosity of our congregation.

We held our Spring Gathering and Birthday Offering Dedication on June 5, 2023. We welcomed Naomi Kuhlman, Director of the Hospitality House of the Salvation Army in San Bernardino. She spoke about the work the Hospitality House is doing to house homeless women, children and families. We donated over 50 twin sheet sets for the Hospitality House in San Bernardino. Officers and Circle Moderators were re-elected and installed at the Gathering.

On May 25, 2023, our PWC awarded \$500 scholarships to three San Bernardino High School seniors at the Senior Awards Presentation. Our PW Circles continue to provide well received breakfasts to the Life Skillz students on Monday mornings. We also enjoy joining the group for the morning and getting to know the students.

An Alternative Christmas Event was held on December 10th and December 17th following Worship in Fellowship Hall. The information tables were tended by our interns from San Bernardino High School, Life Skillz students, Marilyn Kraft and Rick Rodriquez. We are pleased to report that all donations received will support the Food Ministry program, the Internship program and the Life Skillz program at San Bernardino High School.

During this Christmas season, PWC was delighted to partner with CCLM and our Deacons to provide Christmas gifts for 20 children in need in the San Bernardino area. Our thanks to Amy and Brad Smith for including us in this giving opportunity.

*Nancy Horstmann*

### ***Presbyterian Women in the Congregation Financial Report for 2022***

Opening Account Balance		\$7,268.70
Deposits		
Bake Sale	854.00	
Annual Fund/Mission Pledge	1,151.00	
Birthday Offering	1,273.00	
Least Coin	72.77	
PW Guides	121.00	
Thanks Offering	655.00	
Alternative Christmas		
Food Ministries	1,293.00	
Internship	1,302.00	
Life Skilz	2,420.00	
		9,141.77
Disbursements		
Annual Fund/Mission Pledge	2,000.00	
Birthday Offering	1,206.00	
Speaker-N. Kuhlman B'day Offering	100.00	
Printing - Presbyterian Church	50.00	
Least Coin	220.00	
PW Guides	222.00	
Thanks Offering	1,398.00	
Scholarships (2022 funds)	1,500.00	
Food Minitries (2022 funds)	1,535.00	
Internship (2022 funds)	940.00	
		9,171.00
Ending Balance		7,239.47
Savings Account		\$658.71

First Presbyterian Church of San Bernardino  
**Preliminary Financial Statement**  
for the period ending **31 December 2023**

Statement of Assets, Liabilities, and Net Assets..... Page 1  
Consolidated Activities ..... Page 4  
Statement of Activities General Fund..... Page 5  
Statement of Activities Deacons ..... Page 8

	December	November	October	September
<b>Cash Balance</b> (Savings and Stifel Brokerage)	279,073.55	264,033.37	264,026.09	264,019.04
<b>Cash-based Restricted Funds</b>	304,401.93	292,713.85	289,362.74	279,213.90
<b>Difference</b>	<b>25,328.38</b>	<b>28,680.48</b>	<b>25,336.65</b>	<b>15,194.86</b>



## Notes for Preliminary Year-End Statement Financial Statement

**PLEASE NOTE** that this is a PRELIMINARY report for the end of 2023. The report is as accurate as possible, but as several year-end foundation reports are not available to us until quite late in January, we are unable to complete a FINAL 2023 Financial Statement in time for consideration in January. The FINAL Financial Statement will be submitted next month (including a note of what the differences are from the preliminary report) along with the January Financial Statement.

### Cash/Restricted Cash Fund comparison (cover)

As of Dec 31, we have \$25,328.38 less in the Savings and Stifel accounts than we need to cover all the restricted funds. This deficit decreased by \$3,352.10 from last month.

We spent \$15,595.04 from the restricted funds as follows:

- \$974.20 Fresh Food and Intern support for the Food Ministry from the Rauch Foundation grants
- \$963 for the Peace and Global Witness Offering
- \$3,552.84 for our 150<sup>th</sup> Anniversary Celebration
- \$5,680 for removal of damaged trees and trimming of trees on campus
- \$3,425 Nancy Wiens ministry
- transfer of a \$1,000 restricted gift to the Presbyterian Women's Lifeskillz scholarship fund.

We added \$27,283.12 to the restricted funds, including:

- \$9,266.29 transferred from the budget to the New Pastor Expense Fund
- \$1,133.50 Christmas Joy Offering (to be sent out in January)
- \$833.33 transferred from the budget to the Campus Maintenance Fund
- \$1,050 in scrip sales
- \$5,000 donated to the Parker Intern Salaries Fund
- \$10,000 donated to support Nancy Wiens ministry

### General Fund Income and Expense

**General Fund Income (p. 5)** Pledged Income was 1.9% over the budgeted amount, which was the total of all actual pledges plus 10%. Non-Pledged Income was 65% over the budgeted amount, which was the amount we expected to receive from regular givers who do not pledge. Loose Offering was 53% over the budgeted amount. Rental income was 24% over the budgeted amount. Prior Year pledges and Other Income were less than budgeted by more than 50%. These receipts vary greatly from year to year. Interest Income was 38% less than budgeted, as we decreased our cash savings. Per Capita income was 22% less than budgeted, which would seem to suggest that perhaps we should budget less than half of our Per Capita expense will be paid by members.

**Total Income is \$26,348.64 over budget.**

### General Fund Expense (pp. 5-7)

**Global & Regional Ministry** spent 91.3% of what was budgeted.

**Worship Committee** spent 73.7% of what was budgeted.

**Nurture Committee** spent 22.5% of what was budgeted.

**Facilities Management** spent 92.6% of what was budgeted.

**Pulpit Supply** cost only 12.5% of what was budgeted.

**Administrative Support** spent 80.3% of what was budgeted.

**Personnel** spent 2.5% more than was budgeted.

As the only category that went over budget, some breakdown is required.

Our payment to the Board of Pensions was \$2,002.83 over budget. However some of this was not paid to the Board of Pensions but to the New Pastor Expense account. It is largely due to extra "salary" paid to Sandy.

Payment of Livestream Technician and Custodia Phone Allowance show as being 296.75 over budget. This is exactly one month of each, and was caused when our Facilities Manager/Livestream Tech was inadvertently paid twice in one pay period. The amount paid was reimbursed to the church, but due to the vagaries of QuickBooks Payroll, it was all repaid into the "Facilities Manager" account, instead of being broken down into the three accounts it was paid out of. SBHS Interns were paid \$14,174.23 more than budgeted. A great deal of this was reimbursed from grants, but it was not possible to lower the amount actually paid out in the payroll system. Reimbursements were received as "Other Income".

The Commissioned Local Pastor was \$8,764.63 over budget, as expected when her hours and responsibilities were increased mid-year. This is more than made up for by the Pastor's Salary being \$11,686.46 under budget. Payroll Taxes were 12% (1,916.51) over budget due to extra Intern salaries.

**Total Expenses are \$12,479.48 under budget.**

**Deacons' Income and Expense (p. 8)**

**Deacons Income is \$15,644.89 more than budgeted.** \$12,477.02 of this was extra donations to the Food Closet.

**Deacons Expense is \$3495.54 more than budgeted.** Food Ministry was \$3,901.24 over budget.

**Deacons Net Income was \$12,449.35 over budget.**



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Accrual Basis

**First Presbyterian Church of San Bernardino**  
**Statement of Assets, Liabilities and Net Assets**  
**As of December 31, 2023**

	Dec 31, 23
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10200 · Checking Acct.	
10218 · Checking Acct. (Cit. Bus. Bank)	38,194.31
Total 10200 · Checking Acct.	38,194.31
10201 · Savings Account	
10219 · Savings Acct. (Cit. Bus. Bank)	221,837.94
Total 10201 · Savings Account	221,837.94
10203 · Stifel Brokerage Account	57,235.61
10204 · PayPal Account	1,561.14
11000 · Investment Accounts	
11100 · Reserves- NCF Endowment Fund II	582,072.77
11200 · Endowment- NCF Endowment Fund I	737,418.70
11230 · NCF Andrews Worship Fund	247,006.38
11231 · NCF Leadership Development Fund	69,403.14
11240 · NCF General Fund Supplement	94,298.11
11250 · NCF Wiens Endowment Fund	100,787.78
11255 · NCF Dodds Spirituality Trust	10,129.01
11300 · Schwab Leonard Schol.	157,899.42
11350 · Vanguard Windsor Leonard Schol.	149,794.08
11360 · Vanguard Int'l Leonard Schol.	18,800.62
11375 · Presb Found Hansen Fund	4,350.80
11376 · Presb Found John/Krause	7,688.46
11384 · Presb Found B. Frederick Fund	16,661.50
Total 11000 · Investment Accounts	2,196,310.77
Total Checking/Savings	2,515,139.77
Total Current Assets	2,515,139.77
Fixed Assets	
12100 · Land	150,000.00
13100 · Buildings and Improvements	849,067.49
13110 · A/D - Buildings & Improvements	(756,147.51)
14100 · Furniture, Fixtures & Equipment	370,464.34
14110 · A/D - Furniture & Fixtures	(369,853.44)
Total Fixed Assets	243,530.88
<b>TOTAL ASSETS</b>	<b>2,758,670.65</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	2,030.10
Total Accounts Payable	2,030.10
Credit Cards	
20100 · Credit Cards	
20130 · American Express	639.40
Total 20100 · Credit Cards	639.40
Total Credit Cards	639.40
Other Current Liabilities	
21000 · Payroll Taxes Payable	1,802.20
21700 · Use Tax Payable	89.14

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Accrual Basis

**First Presbyterian Church of San Bernardino**  
**Statement of Assets, Liabilities and Net Assets**  
**As of December 31, 2023**

	Dec 31, 23
22500 · Prepaid Pledges	
22501 · Prepaid Contributions- Gen Fund	8,000.00
Total 22500 · Prepaid Pledges	8,000.00
Total Other Current Liabilities	9,891.34
Total Current Liabilities	12,560.84
Long Term Liabilities	
24000 · Restricted Funds	
01 · ADULT EDUCATION	
26035 · Wiens Christian Nurture	(163.60)
26037 · Wiens Christian Nurture 1	100,787.78
Total 01 · ADULT EDUCATION	100,624.18
02 · CAMP AND CONFERENCE	
24004 · John/Krause Camperships 7/95	7,688.46
24004b · J. Krause Campership cash acct	308.47
26029 · Dodds Trust	9,879.01
26228 · Nancy Wiens Ministry	10,000.00
Total 02 · CAMP AND CONFERENCE	27,875.94
03 · CHURCH SCHOOL	
24005 · B Hansens Ch School	4,350.80
24005b · B Hansens Ch School cash acct	279.43
25252 · Nurture Fund	340.16
Total 03 · CHURCH SCHOOL	4,970.39
05 · YOUTH	
26047a · Youth Mission	15,682.97
26047b · Youth Activities	9,433.67
26050 · Updraft	
26050c · R. Parker Intern Salary	5,000.00
26050f · Outdoor Adventure Grant	20,525.00
26050 · Updraft - Other	1,988.17
Total 26050 · Updraft	27,513.17
Total 05 · YOUTH	52,629.81
06 · BUILDINGS AND GROUNDS	
26011 · Solar Fund	50,251.37
26031 · Campus Maintenance Fund	3,134.91
Total 06 · BUILDINGS AND GROUNDS	53,386.28
07 · LEONARD SCHOLARSHIP	
26999 · Leonard Scholarship (Earnings)	206,194.12
27501 · Leonard Scholarship Endowment	120,300.00
Total 07 · LEONARD SCHOLARSHIP	326,494.12
08 · MUSIC AND WORSHIP	
24209 · Crafts/Banners/Costumes	1,030.85
26001 · Memorial Music Fund	1,494.80
26017 · Bell Choir	168.84
26042 · Bagpipers	1,753.28
26097 · Memorial Worship Fund	1,280.21
26198 · 150 Anniversary Celebration	2,611.29
Total 08 · MUSIC AND WORSHIP	8,339.27

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Accrual Basis

**First Presbyterian Church of San Bernardino**  
**Statement of Assets, Liabilities and Net Assets**  
**As of December 31, 2023**

	Dec 31, 23
09 · MISSION*	
26218 · Mission	2,081.90
26221 · Mission Trip	3,574.75
Total 09 · MISSION*	5,656.65
10 · SPECIAL OFFERINGS	
26076 · Pentecost Offering	300.00
26077 · Christmas Joy Offering	1,133.50
Total 10 · SPECIAL OFFERINGS	1,433.50
11 · MISCELLANEOUS	
25001 · Undesignated Memorial Funds	10,459.28
25251 · Pastoral Care	1,894.83
25256 · Special Projects	4,196.61
25269 · Brenda Frederick Fund	16,661.50
25270 · Session B. Frederick Cash Acct.	563.68
25273 · Lilly Grant Sabbatical	
25273a · Lilly Grant - Pastor	1,618.73
25273b · Lilly Grant - Congregation	2,407.87
Total 25273 · Lilly Grant Sabbatical	4,026.60
25275 · COVID19 PPE Grant	90.87
25278a · New Pastor Expense	110,891.77
25279 · Rauch Family Foundation	
25279a · Rauch Foundation-Intern Support	3,849.00
25279b · Rauch Foundation-Fresh Food	8,506.32
Total 25279 · Rauch Family Foundation	12,355.32
Total 11 · MISCELLANEOUS	161,140.46
Total 24000 · Restricted Funds	742,550.60
29000 · Custody Funds -- Deacons	
29052 · Deacons B. Frederick Cash Acct.	1,982.11
29512 · Food Ministry (Other Gifts)	
29512b · Sally Morris Food Ministry	15,978.00
29512 · Food Ministry (Other Gifts) - Other	9,752.89
Total 29512 · Food Ministry (Other Gifts)	25,730.89
Total 29000 · Custody Funds -- Deacons	27,713.00
Total Long Term Liabilities	770,263.60
Total Liabilities	782,824.44
Equity	
3000 · Opening Bal Equity	(323,895.86)
30000 · Equity	388,408.60
31000 · Prior Year Equity.	
31001 · Prior Year General Fund Equity	829,497.24
31002 · Prior Year Deacon's Equity	65,672.96
31003 · Prior Year FPCCC Equity	(151,620.06)
Total 31000 · Prior Year Equity.	743,550.14
32000 · Capital Improvements	332,925.04

**First Presbyterian Church of San Bernardino**  
**Statement of Assets, Liabilities and Net Assets**  
 As of December 31, 2023

	Dec 31, 23
33000 · Market Value Adjustments	
33001 · Mkt Val Adj Endow Fund I	571,152.49
33002 · Mkt Val Adj Endow Fund II	509,497.57
33003 · Mkt Val Adj Gift Annuity	43,645.95
33005 · Mkt Val Adj Gen Fund Supplement	(281,505.89)
33006 · Mkt Val Adj Andrews Worship Fnd	29,401.78
33007 · Mkt Val Adj Leadership Develop	9,403.14
33300 · Mkt Val Adj CCC Endow Fund 1	(2,184.75)
34050 · Mkt Val Adj Hansen Fund	183.74
34051 · Adj John/Krause Fund	(4,087.57)
34078 · Mkt Val Adj Marion Sischo	(86.50)
33000 · Market Value Adjustments - Other	(29,000.00)
Total 33000 · Market Value Adjustments	846,419.96
3900 · Retained Earnings	3,893.03
Net Income	(15,454.70)
Total Equity	1,975,846.21
TOTAL LIABILITIES & EQUITY	2,758,670.65

**Division Consolidation**

	December	Year to date
General Fund Net Income (Expense)	13,546.15	(26,427.26)
Deacons Net Income (Expense)	1,416.72	12,449.35
NET OPERATING INCOME (EXPENSE)	14,962.87	(13,977.91)

- + **Endowment Fund** generates interest which is disbursed by the Endowment Committee. Spend rate is set each year by Session.
  - + **Reserves** are long-term savings, which can be spent as Session deems necessary.
  - + **Restricted Funds** were given for particular purposes, or in honor of particular people- and are kept in savings account. Session can disburse. Descriptions of each are in the office.
  - + **Foundation Funds** (Frederick, John/Krause, Hansen) are endowments given to the Presbyterian Foundation in our name. We receive interest income on these which we can spend. (ex: "Hansen Cash Account")
  - + **Invested Funds** (Wiens Spirituality, Leonard Scholarship, Andrews Worship, Dodds Spirituality, General Fund Supplement) have particular protocols, available in the office.
  - + **Stifel Brokerage Account** allows us to receive gifts of stock or securities.
- Further details about our policies, funds and protocols are located in our Manual of Operations section V and Session Minutes from Sept. 2022.*



First Presbyterian Church of San Bernardino  
GENERAL FUND STATEMENT OF ACTIVITIES  
December 2023

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Accrual Basis

	Dec 23	Budget	\$ Over Bud...	% of Budget	Jan - Dec 23	YTD Budget	\$ Over Bud...	% of Budget	Annual Bud...
Ordinary Income/Expense									
Income									
40000 · General Income									
40100a · Pledged Income	37,557.34	29,803.67	7,753.67	126.0%	364,330.71	357,644.00	6,686.71	101.9%	357,644.00
40100b · Non-Pledged Income	11,426.00	2,544.50	8,881.50	449.0%	50,538.58	30,534.00	20,004.58	165.5%	30,534.00
40200 · Prior Year Pledges	0.00	0.00	0.00	0.0%	1,210.00	2,500.00	(1,290.00)	48.4%	2,500.00
40300 · Loose Offerings	387.00	66.67	320.33	580.5%	1,226.35	800.00	426.35	153.3%	800.00
40350 · Initial Offerings	0.00				179.00				
40601 · Per Capita Apportionment	40.00	0.00	40.00	100.0%	3,341.31	4,260.00	(918.69)	78.4%	4,260.00
41000 · Interest Income	33.13	22.08	11.05	150.0%	163.74	265.00	(101.26)	61.8%	265.00
41100 · Facilities, Rents, Fees	2,563.00	3,556.83	(993.83)	72.1%	52,920.40	42,681.92	10,238.48	124.0%	42,681.92
41200 · Bookstore Income	11.00				88.00				
41900 · Other income	0.00	1,250.00	(1,250.00)	0.0%	6,035.47	15,000.00	(8,964.53)	40.2%	15,000.00
41998 · Endowment Supplement to Bu...	3,030.00	3,030.00	0.00	100.0%	36,360.00	36,360.00	0.00	100.0%	36,360.00
Total 40000 · General Income	55,047.47	40,273.75	14,773.72	136.7%	516,393.56	490,044.92	26,348.64	105.4%	490,044.92
Total Income	55,047.47	40,273.75	14,773.72	136.7%	516,393.56	490,044.92	26,348.64	105.4%	490,044.92
Gross Profit	55,047.47	40,273.75	14,773.72	136.7%	516,393.56	490,044.92	26,348.64	105.4%	490,044.92
Expense									
50000 · Global & Regional Ministry									
50100 · General Missions	1,000.00	1,000.00	0.00	100.0%	12,000.00	12,000.00	0.00	100.0%	12,000.00
50101 · Riverside Presbytery request	0.00				0.00				
50200 · Theological Education Fund	0.00	0.00	0.00	0.0%	500.00	500.00	0.00	100.0%	500.00
50500 · Per Capita Apportionment	0.00	0.00	0.00	0.0%	8,520.00	8,520.00	0.00	100.0%	8,520.00
50600 · Clean Water Ministry	0.00	166.67	(166.67)	0.0%	0.00	2,000.00	(2,000.00)	0.0%	2,000.00
Total 50000 · Global & Regional Ministry	1,000.00	1,166.67	(166.67)	85.7%	21,020.00	23,020.00	(2,000.00)	91.3%	23,020.00
52000 · Worship Committee Oversight									
52100 · Resources & Appointments	167.17	120.83	46.34	138.4%	1,706.88	1,450.00	256.88	117.7%	1,450.00
52200 · Music Equipment Maintenance	0.00	145.83	(145.83)	0.0%	350.00	1,750.00	(1,400.00)	20.0%	1,750.00
52300 · Music Library	0.00				0.00				
52500 · Musicians & Special Events	0.00				300.00				
Total 52000 · Worship Committee Oversi...	167.17	266.66	(99.49)	62.7%	2,356.88	3,200.00	(843.12)	73.7%	3,200.00
55000 · Nurture Committee Oversight									
54100 · Books & Booklets	0.00	25.00	(25.00)	0.0%	156.17	300.00	(143.83)	52.1%	300.00
55100 · Children's Ministries	0.00	83.33	(83.33)	0.0%	20.00	1,000.00	(980.00)	2.0%	1,000.00
55101 · Adult Education	0.00	50.00	(50.00)	0.0%	126.69	600.00	(473.31)	21.1%	600.00
55102 · Adult Bible Study	0.00	25.00	(25.00)	0.0%	451.86	300.00	151.86	150.6%	300.00
55102a · New Member Class	0.00	25.00	(25.00)	0.0%	0.00	300.00	(300.00)	0.0%	300.00
55400 · Youth Ministries	0.00	125.00	(125.00)	0.0%	179.76	1,500.00	(1,320.24)	12.0%	1,500.00
55800 · Family Ministries	0.00	16.67	(16.67)	0.0%	9.99	200.00	(190.01)	5.0%	200.00
Total 55000 · Nurture Committee Oversi...	0.00	350.00	(350.00)	0.0%	944.47	4,200.00	(3,255.53)	22.5%	4,200.00

First Presbyterian Church of San Bernardino  
GENERAL FUND STATEMENT OF ACTIVITIES  
December 2023

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Accrual Basis

	Dec 23	Budget	\$ Over Bud...	% of Budget	Jan - Dec 23	YTD Budget	\$ Over Bud...	% of Budget	Annual Bud...
56000 - Facilities Management									
56300 - Landscaping	1,189.08	416.67	772.41	285.4%	5,020.39	5,000.00	20.39	100.4%	5,000.00
56600 - Janitorial & Kitchen Supplies	483.76	333.33	150.43	145.1%	5,314.19	4,000.00	1,314.19	132.9%	4,000.00
56800 - Repair & Replacement	1,267.69	4,166.67	(2,898.98)	30.4%	42,854.12	50,000.00	(7,145.88)	85.7%	50,000.00
56900 - Utilities									
5690a - Electric	1,466.11	1,126.00	340.11	130.2%	28,809.15	35,000.00	(6,190.85)	82.3%	35,000.00
5690b - Gas Co.	927.92	875.00	52.92	106.0%	9,893.98	5,200.00	4,693.98	190.3%	5,200.00
5690c - refuse	572.39	575.00	(2.61)	99.5%	6,868.68	6,900.00	(31.32)	99.5%	6,900.00
5690d - Water	807.56	450.00	357.56	179.5%	5,603.02	5,500.00	103.02	101.9%	5,500.00
Total 56900 - Utilities	3,773.98	3,026.00	747.98	124.7%	51,174.83	52,600.00	(1,425.17)	97.3%	52,600.00
57000 - Security Alarm and Fire	293.00	291.67	1.33	100.5%	3,467.80	3,500.00	(32.20)	99.1%	3,500.00
57200 - Property Taxes	0.00	150.00	(150.00)	0.0%	182.11	1,800.00	(1,617.89)	10.1%	1,800.00
57300 - Liability Insurance	1,659.93	1,750.00	(90.07)	94.9%	19,684.43	21,000.00	(1,315.57)	93.6%	21,000.00
Total 56000 - Facilities Management	8,667.44	10,134.34	(1,466.90)	85.5%	127,677.87	137,900.00	(10,222.13)	92.6%	137,900.00
60000 - Pastoral Support	0.00	100.00	(100.00)	0.0%	150.00	1,200.00	(1,050.00)	12.5%	1,200.00
60900 - Pulpit Supply									
Total 60000 - Pastoral Support	0.00	100.00	(100.00)	0.0%	150.00	1,200.00	(1,050.00)	12.5%	1,200.00
62000 - Administrative Support									
62150 - Financial Review	0.00	4.17	(4.17)	0.0%	0.00	50.00	(50.00)	0.0%	50.00
62151 - Payroll Subscription	0.00	57.08	(57.08)	0.0%	650.00	685.00	(35.00)	94.9%	685.00
62200 - Office Supplies	385.99	375.00	10.99	102.9%	2,809.39	4,500.00	(1,690.61)	62.4%	4,500.00
62201 - Offering Envelopes	0.00				287.67				
62250 - Computer Hard/Software	(5.39)	83.33	(88.72)	(6.5)%	1,373.12	1,000.00	373.12	137.3%	1,000.00
62300 - Copier Lease and Service	352.35	416.67	(64.32)	84.6%	5,426.70	5,000.00	426.70	108.5%	5,000.00
62400 - Telephone and Fax	59.97	221.67	(161.70)	27.1%	719.64	2,660.00	(1,940.36)	27.1%	2,660.00
62500 - Postage	330.00	166.67	163.33	198.0%	1,360.50	2,000.00	(639.50)	68.0%	2,000.00
62601 - Intern Program Support	51.76	191.17	(139.41)	27.1%	1,352.01	2,294.00	(941.99)	58.9%	2,294.00
63000 - Bank Charges									
63001 - PayPal Fees	20.19				120.13				
63000 - Bank Charges - Other	53.25	72.92	(19.67)	73.0%	730.00	875.00	(145.00)	83.4%	875.00
Total 63000 - Bank Charges	73.44	72.92	0.52	100.7%	850.13	875.00	(24.87)	97.2%	875.00
63150 - Website and Internet	121.99	125.00	(3.01)	97.6%	1,336.46	1,500.00	(163.54)	89.1%	1,500.00
63200 - Officer Enrichment	0.00	41.67	(41.67)	0.0%	748.68	500.00	248.68	149.7%	500.00
Total 62000 - Administrative Support	1,370.11	1,755.35	(385.24)	78.1%	16,914.30	21,064.00	(4,149.70)	80.3%	21,064.00



First Presbyterian Church of San Bernardino  
GENERAL FUND STATEMENT OF ACTIVITIES  
December 2023

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Accrual Basis

	Dec 23	Budget	\$ Over Bud...	% of Budget	Jan - Dec 23	YTD Budget	\$ Over Bud...	% of Budget	Annual Bud...
<b>64000 · Personnel</b>									
64101 · Pastor's Salary	361.03	3,557.01	(3,195.98)	10.1%	30,997.70	42,684.16	(11,686.46)	72.6%	42,684.16
64102 · Pastor's Housing	3,222.77	3,490.50	(267.73)	92.3%	41,885.96	41,885.94	0.02	100.0%	41,885.94
64103 · Pastor's Med/Dent	515.30	291.67	223.63	176.7%	3,500.01	3,500.00	0.01	100.0%	3,500.00
64104 · Pastor's education	300.00	125.00	175.00	240.0%	1,500.00	1,500.00	0.00	100.0%	1,500.00
64105 · Pastor's Book/Periodicals	67.77	41.67	26.10	162.6%	500.01	500.00	0.01	100.0%	500.00
64106 · Pastor's Travel & Prof Exp	767.21	416.67	350.54	184.1%	5,000.00	5,000.00	0.00	100.0%	5,000.00
64115 · Pastor S/S reimb.	597.46	497.89	99.57	120.0%	5,974.70	5,974.69	0.01	100.0%	5,974.69
64150 · Board of Pensions	3,562.03	2,892.28	669.75	123.2%	36,710.19	34,707.36	2,002.83	105.8%	34,707.36
64200 · Office Admin.	4,363.78	4,363.78	0.00	100.0%	52,365.36	52,365.36	0.00	100.0%	52,365.36
64216 · Lay Employee Benefits	0.00				0.00				
64300 · Secretary	1,144.64	1,276.40	(131.76)	89.7%	14,400.74	15,316.78	(916.04)	94.0%	15,316.78
64400 · Director of Music	1,418.54	1,419.50	(0.96)	99.9%	17,022.48	17,034.03	(11.55)	99.9%	17,034.03
64410 · Organist	1,504.90	1,504.91	(0.01)	100.0%	18,058.80	18,058.87	(0.07)	100.0%	18,058.87
64510 · Property Manager	171.52	196.27	(24.75)	87.4%	2,144.00	2,355.27	(211.27)	91.0%	2,355.27
64511 · Livesteam Technician	543.50	543.50	0.00	100.0%	6,793.75	6,522.00	271.75	104.2%	6,522.00
64600 · Facilities Manager	2,440.39	3,481.09	(1,040.70)	70.1%	39,637.86	41,773.07	(2,135.21)	94.9%	41,773.07
64601 · Custodian Phone Allowance	25.00	25.00	0.00	100.0%	325.00	300.00	25.00	108.3%	300.00
64603 · SBHS Intern	3,637.75	1,816.38	1,821.37	200.3%	35,970.75	21,796.52	14,174.23	165.0%	21,796.52
64603a · SBHS Food Ministry Support	0.00				0.00				
64604 · Facility Liaison	71.88	83.33	(11.45)	86.3%	939.84	1,000.00	(60.16)	94.0%	1,000.00
64605 · Memorial Service Coordinator	0.00	108.70	(108.70)	0.0%	393.47	1,304.40	(910.93)	30.2%	1,304.40
64700 · Nursery Attendant	0.00	239.82	(239.82)	0.0%	1,541.00	2,877.83	(1,336.83)	53.5%	2,877.83
64750 · Bookkeeper	766.28	833.28	(77.00)	90.8%	9,582.01	9,999.37	(417.36)	95.8%	9,999.37
64900 · Commissioned Local Pastor	2,921.66	1,460.89	1,460.77	200.0%	26,295.36	17,530.73	8,764.63	150.0%	17,530.73
64950 · Payroll Taxes									
79998 · Medicare Allocation	287.68	251.62	36.06	114.3%	3,382.68	3,019.40	363.28	112.0%	3,019.40
79999 · Social Security Allocation	1,229.95	1,075.88	154.07	114.3%	14,463.75	12,910.52	1,553.23	112.0%	12,910.52
<b>Total 64950 · Payroll Taxes</b>	<b>1,517.63</b>	<b>1,327.50</b>	<b>190.13</b>	<b>114.3%</b>	<b>17,846.43</b>	<b>15,929.92</b>	<b>1,916.51</b>	<b>112.0%</b>	<b>15,929.92</b>
<b>64955 · Workers Compensation Insura...</b>	<b>385.56</b>	<b>358.33</b>	<b>27.23</b>	<b>107.6%</b>	<b>4,216.88</b>	<b>4,300.00</b>	<b>(83.12)</b>	<b>98.1%</b>	<b>4,300.00</b>
<b>64965 · Staff Appreciation</b>	<b>0.00</b>	<b>41.67</b>	<b>(41.67)</b>	<b>0.0%</b>	<b>155.00</b>	<b>500.00</b>	<b>(345.00)</b>	<b>31.0%</b>	<b>500.00</b>
<b>Total 64000 · Personnel</b>	<b>30,296.60</b>	<b>30,393.04</b>	<b>(96.44)</b>	<b>99.7%</b>	<b>373,757.30</b>	<b>364,716.30</b>	<b>9,041.00</b>	<b>102.5%</b>	<b>364,716.30</b>
<b>Total Expense</b>	<b>41,501.32</b>	<b>44,166.06</b>	<b>(2,664.74)</b>	<b>94.0%</b>	<b>542,820.82</b>	<b>555,300.30</b>	<b>(12,479.48)</b>	<b>97.8%</b>	<b>555,300.30</b>
<b>Net Ordinary Income</b>	<b>13,546.15</b>	<b>(3,892.31)</b>	<b>17,438.46</b>	<b>(348.0)%</b>	<b>(26,427.26)</b>	<b>(65,255.38)</b>	<b>38,828.12</b>	<b>40.5%</b>	<b>(65,255.38)</b>
<b>Net Income</b>	<b>13,546.15</b>	<b>(3,892.31)</b>	<b>17,438.46</b>	<b>(348.0)%</b>	<b>(26,427.26)</b>	<b>(65,255.38)</b>	<b>38,828.12</b>	<b>40.5%</b>	<b>(65,255.38)</b>

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Accrual Basis

# First Presbyterian Church of San Bernardino Deacon's Fund Activities (Income and Expenses)

December 2023

	Dec 23	Budget	\$ Over Bud...	Jan - Dec 23	YTD Budget	\$ Over Bud...	Annual Bud...
Other Income/Expense							
Other Income							
11000i - Current Year Income							
42000 - Deacons Income							
42100 - Deacons Offerings	1,552.26	1,333.33	218.93	20,567.87	16,000.00	4,567.87	16,000.00
42200 - Deacons Special Gifts	0.00			100.00			
42300 - Deacons Food Closet	150.00	125.00	25.00	13,977.02	1,500.00	12,477.02	1,500.00
42400 - Other Deacons Income	0.00	125.00	(125.00)	0.00	1,500.00	(1,500.00)	1,500.00
Total 42000 - Deacons Income	1,702.26	1,583.33	118.93	34,644.89	19,000.00	15,644.89	19,000.00
Total 11000i - Current Year Income	1,702.26	1,583.33	118.93	34,644.89	19,000.00	15,644.89	19,000.00
Total Other Income	1,702.26	1,583.33	118.93	34,644.89	19,000.00	15,644.89	19,000.00
Other Expense							
70100 - Food Ministry							
70110 - Food Purchases	0.00	833.33	(833.33)	13,219.11	10,000.00	3,219.11	10,000.00
70120 - Distribution Bags	0.00	166.67	(166.67)	1,801.48	2,000.00	(198.52)	2,000.00
70121 - Truck Rental	209.81	250.00	(40.19)	4,061.53	3,000.00	1,061.53	3,000.00
70130 - Food Ministry Support	0.00	41.67	(41.67)	294.12	500.00	(205.88)	500.00
70140 - Holiday Food Baskets	0.00	50.00	(50.00)	625.00	600.00	25.00	600.00
Total 70100 - Food Ministry	209.81	1,341.67	(1,131.86)	20,001.24	16,100.00	3,901.24	16,100.00
70200 - Congregational Care							
70210 - Hospitality	0.00	41.67	(41.67)	241.81	500.00	(258.19)	500.00
70220 - Communion Elements	75.73	25.00	50.73	128.20	300.00	(171.80)	300.00
70230 - Homebound Remembrances	0.00	8.33	(8.33)	299.44	100.00	199.44	100.00
Total 70200 - Congregational Care	75.73	75.00	0.73	669.45	900.00	(230.55)	900.00
70300 - Community Ministry							
70330 - Mission Support	0.00	70.83	(70.83)	564.65	850.00	(285.35)	850.00
Total 70300 - Community Ministry	0.00	70.83	(70.83)	564.65	850.00	(285.35)	850.00
70400 - Deacon Operations							
70410 - Administration Supplies	0.00	8.33	(8.33)	60.20	100.00	(39.80)	100.00
70420 - Member Funeral Organist	0.00	37.50	(37.50)	900.00	450.00	450.00	450.00
70430 - Pastor Discretionary	0.00	16.67	(16.67)	0.00	200.00	(200.00)	200.00
70440 - Emerging Needs	0.00	8.33	(8.33)	0.00	100.00	(100.00)	100.00
Total 70400 - Deacon Operations	0.00	70.83	(70.83)	960.20	850.00	110.20	850.00
Total Other Expense	285.54	1,558.33	(1,272.79)	22,195.54	18,700.00	3,495.54	18,700.00
Net Other Income	1,416.72	25.00	1,391.72	12,449.35	300.00	12,149.35	300.00
Net Income	1,416.72	25.00	1,391.72	12,449.35	300.00	12,149.35	300.00