



2024 Annual Report

First Presbyterian Church of San Bernardino

DOCKET

ANNUAL CONGREGATIONAL/CORPORATE MEETING

February 2, 2025

For the Year 2023

1. OPENING PRAYER; CALL TO ORDER; CERTIFICATION OF QUORUM.

2. COMMENTS ON ANNUAL REPORTS.

3. ELECTION OF 2025 NOMINATING COMMITTEE:

A. For Session: **Phyllis Hough**, 2025 Chair;
Jeanne Clark, 2025 Vice Chair, 2026 Chair

B. For Deacons: _____

C. For Congregation
at Large: _____ (two-year term),
_____ (two-year term)

NOTE: We are not electing Phyllis Hough today, as she has previously been elected into the office as part of a multi-year term. Her name is included for information.

4. PRESENTATION OF CORPORATION OFFICERS FOR 2025

President: **Jonathan Horstmann** Vice-President: **Neal Williams**
Treasurer: **John-Paul Fletcher** Secretary: **Amy Smith**

5. OTHER BUSINESS

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

Commissioned Pastor 2024 Annual Report

During this year, I have continued to serve as Pastor and Head of Staff. This includes planning worship services and preaching—including memorial services, leading staff meetings and working with staff on the work of the church, attending all Session committee meetings and working with the committees, leading Youth Group, and creating and publishing the church newsletter, and other items that arise.

1. I saw God in the birds. I really loved working on the Eastertide bird series, and it seemed to resonate for many folks. It also made me more aware of the birds outside my window. I also enjoyed exploring the connections of Advent in Narnia. Using the birds was something of a reach for me, and I learned a lot about birds and nature to make the connections for worship. Narnia was like revisiting an old friend. I was able to take years of reading and thinking and incorporate them into what I was doing.
2. I saw God in all the generations working together. When Laurie asks someone to be a lector, we have begun to ask them if they would like a large print leaders' copy bulletin because people continue to serve in our ministries long after they have retired from other work. Members of the youth group work out their spring schedules so they can be a part of preparing and leading worship on Youth Sunday. In the food program, we have people from Teofila Fletcher to Frank Thomas helping. The bell choir has long been a multi-generational group, and that continues with youth and young adults ringing with their parents and on their own. Former Session member Kyle Smith has joined Deacons for next year while his mom, Katie, has moved from Deacons to Session. Brandon Turner is working on his Eagle Project with Dave Thomas as his church contact and support person. These are just a few examples. We have some—but not a lot—of programs for younger or older people, but we have space for everyone and varied opportunities to be involved in the work to which God has called us.
3. I have seen and heard God in the music. The music within a service is kind of my opportunity to breathe. I continue to learn more and more about music the longer I do this. It is a privilege

to collaborate with William and Curtiss as we plan worship and figure out logistics. I love having the choir on the chancel closer to the congregation, leading the congregational singing face to face, and I understand the times it is better for them to be in the choir loft. I love listening to the bell ringers and am grateful for Amy's leadership. I am always joyful when Susan joins in with the flute on preludes, anthems, and hymns. I enjoy the variety of musical offerings we receive in the weeks when the choir does not sing. I am glad that I don't hear too many grumbles when I introduce new hymns, and really appreciate the way William, Curtiss, and the choir help introduce them. For me, the more I know about how something works, the more I appreciate it, and that has been true for me with our ministry of music and musical offerings.

What else should the congregation know about this ministry this year? The last part of the year was challenging with the deaths of both my mom and my mother-in-law. I still miss bringing my mom to church on Sundays. She was always so glad to be here. I see God in the time we had together in the last few years, the joy she had coming to church and watching me lead, and the thoughtfulness and help of everyone through her death and memorial service.

Wendy Long Lamb, Commissioned Pastor



***Report from the Clerk of Session –
Meetings of the Congregation in 2024***

**Annual Meeting of the Congregation
Sunday, February 4, 2024**

The Annual Meeting of the Congregation was called to order at 11:34 a.m. with prayer and the Reverend Steve Smith moderating. The meeting was conducted in person while also being live-streamed. The meeting followed the closing hymn and preceded the benediction. The purpose of the meeting was to elect the Nominating Committee for 2024. The Clerk of Session-Pro-tem confirmed a quorum. The meeting was announced during worship and in the emailed announcements for the two weeks prior.

Brooke Dvorak recognized and thanked the current Nominating Committee members: Pat Morris, Vice-Chair; Joanna Nord, Deacons; Laurie Stafford and Wanda Skipper, members at large. She then presented the following for election to the 2024 Nominating Committee:

From Session: Phyllis Hough— Vice-Chair 2024, Chair, 2025

From Deacons: Joanna Nord for a one-year term— 2024

From the Congregation: Christa Wallis

The following were elected for a two-year term in 2023

From Session: Pat Morris— Chair for 2024

From the Congregation: Laurie Stafford will serve the second year of a two-year term

Steve asked for any other nominations from the floor. There being none, the slate was approved by acclamation. The meeting was concluded at 11:38 a.m. with the Moment for Reflection, Benediction, and Benediction Response.

**Minutes of Special Called Congregational Meeting
Sunday, April 28, 2024**

The Special Called Meeting of the Congregation was called order at 11:18 a.m. with prayer by Steve Smith, Session Moderator; a quorum was present per Amy Smith, Clerk of Session. The meeting was announced in the bulletin and from the pulpit two weeks prior to the meeting.

Steve Smith, Moderator, announced the Pastor Nominating Committee Nominees: Christa Wallis, Jim Morris, Mary Bolanos, Susan Addington,

Shelby Obershaw, Kendra Lamb, Brian Gano, Neal Williams and John-Paul Fletcher. Steve noted that Session appointed a subcommittee of Pat Morris, Wendy Lamb, Kathy Showman and Amy Smith to discern names – keeping in mind a balance of age, gender and diversity to reflect the congregation. Steve asked for any other nominations from the floor – the slate was M/S/A.

The meeting was closed with benediction by Wendy Lamb at 11:22.

Fall Meeting of the Congregation

Sunday, November 27, 2024

The meeting was opened at 11:24 a.m. with prayer by Steve Smith, Moderator. The clerk verified there was a quorum. The purpose of the meeting was to elect new officers. The meeting was announced in worship and via email on two consecutive Sundays.

Steve spent a few minutes describing the role of Deacons and Elders in the church.

Election of Officers: Pat Morris, Nominating Committee Chair, thanked the rest of the committee for their diligent work: Phyllis Hough, Vice Chair; Joanna Nord for Deacons and Laurie Stafford and Christa Wallis as members at large. He then put into nomination the following for the Board of Deacons:

For the Class of 2026: Joyce Lyons, Rebecca Allen, Kristine French; **For the Class of 2027:** Rick Rodriguez, Christian Usher, Kyle Smith and Jim Siegmund. Steve asked for nominations from the floor – none offered. M/S/A to elect the slate. Pat then introduced the slate for Elders: **For the Class of 2026:** Sue Alexander; **For the Class of 2027:** Katie Smith, Pat Morris, Neal Williams and Susan Skoglund. Steve asked for nominations from the floor – none offered. M/S/A to elect the slate.

The meeting was closed with prayer at 11:48 a.m.

Amy Smith, Clerk of Session

Church Statistical Report for 2024

2024 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	pres.first@gmail.com		
Web Site	www.fpcsb.net		
Membership			
Prior Active Members	162	Adjusted membership	162
Gains		Losses	
Certificate	2	Certificate	1
Youth Professions		Deaths	3
Professions & Reaffirmations		Deleted for any Other Reason	
Total Gains	2	Total Losses	4
Total Ending Active Members	160		
Baptisms			
Presented by Others	0	Average Weekly Worship Attendance	70
At Confirmation	0	Friends of the Congregation	30
All Other	0	Ruling Elders on Session	12
		Do you have Deacons?	Yes
Age Distribution of Active Members		People with Disabilities	
17 & Under	4	Hearing impairment	10
18 - 25	10	Sight impairment	2
26 - 40	15	Mobility impairment	4
41 - 55	19	Other impairment	10
56 - 70	45		
Over 70	67	Gender Distribution	
Total Age Distribution	160	Women	107
		Men	53
		Non-Binary	0
Youth in Congregation			
Age 4 and under	0	Middle School (6th – 8th grade)	4
Elementary School (K-5th grade)	3	High School (9th – 12th grade)	6
		Total Youth	13
Racial Ethnic			
Asian/Pacific Islander/South Asian	6	Native American/Alaska Native/Indigenous	
Black/African American/African	1	White	131
Middle Eastern/North African		Multiracial	
Hispanic/Latino-a	22	Total Racial Ethnic	160
Budgeted Income	521,204		
Budgeted Expense	573,048		
Receipts			
Regular Contributions	401,632	Bequests	0
Capital Building Fund	0	Other Income	65,778
Investment Income	142,868	Subsidy or Aid	12,500
Expenditures			
Local Program	510,285	Investment Expenditures	122,787
Local Mission	22,782	Per Capita Apprt	7,680
Capital Expenditures	45,845	Other Mission	12,021

Wednesday, January 22, 2025

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Stewardship Committee Annual Report 2024

Margaret Doane (Chair), Brooke Dvorak, Jonathan Horstmann, Phyllis Hough, Brent Nord, Mimi Lange (staff), Wendy Lamb (clergy)

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 both responds to those to pledge and offers reminders to pledge to those who may have forgotten to do so.

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

-- In her moving Moment for Stewardship on Reformation Sunday, Mimi Lange noted how impressed she has been with all Stewardship Committees, with the diligence and seriousness with which the committees have worked on the church's financial behalf. This year's committee has been no exception: we have worked with great commitment to do our financial best for the church during uncertain budgetary times and have done so amicably and thoughtfully.

-- We have seen God in the love shown by members and friends who have given generously during these times of transition.

-- We have seen God in the love shown by past and current members to various endowment funds. We have been able to sustain our programs because of these funds and are deeply grateful to these donors.

Leonard Scholarship Annual Report – 2024

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 2024 were:

Student Scholars for Spring 2024—Total amount \$1500.00
Aidan Morris

Students Scholars for Fall 2024—Total amount \$1500.00

Aidan Morris

Committee:

Lynda Savage

Bobbie Terrell

Brent Nord

Christa Wallis

Margaret Doane

Cindi Pringle

First Presbyterian Church of San Bernardino

Approved 2025 Budget

Ordinary Income/Expense			
Income			
40000 · General Income			
	40100 · Current Year Envelopes		
	40100a · Pledged Income		329,892.00
	40100b · Non-pledged Income		36,350.00
	40200 · Prior Year Envelopes		1,500.00
	40300 · Loose Offerings		600.00
	40350 · Initial Offerings		
	40601 · Per Capita Apportionment		2,873.00
	41000 · Interest Income		5,665.00
	41100 · Facilities, Rents, Fees		82,682.00
	41900 · Other income		
	41998 · Endowment Supplement to Budget		42,000.00
Total 40000 · General Income			501,562.00
Total Income			501,562.00
Expense			
50000 · Global & Regional Ministry			
	50100 · General Missions		12,000.00
	50200 · Theological Education Fund		0.00
	50500 · Per Capita Apportionment		7,182.00
	50600 · Clean Water Ministry		0.00
Total 50000 · Global & Regional Ministry			19,182.00
52000 · Worship Committee Oversight			
	52100 · Resources & Appointments		1,450.00

	52200 · Music Equipment Maintenance	1,750.00
	52300 · Music Library	0.00
	52500 · Musicians & Special Events	0.00
	Total 52000 · Worship Committee Oversight	3,200.00
	55000 · Nurture Committee Oversight	
	54100 · Books & Booklets	300.00
	55100 · Children's Ministries	500.00
	55101 · Adult Education	400.00
	55102a · New Member Classes	200.00
	55102 · Adult Bible Study	600.00
	55400 · Youth Ministries	500.00
	55800 · Family Ministries	200.00
	Total 55000 · Nurture Committee Oversight	2,700.00
	56000 · Facilities Management	
	56300 · Landscaping	5,100.00
	56600 · Janitorial & Kitchen Supplies	4,500.00
	56800 · Repair & Replacement	52,500.00
	56900 · Utilities	
	5690a · Electric	35,000.00
	5690b · Gas Co.	10,000.00
	5690c · refuse	8,554.00
	5690d · Water	5,500.00
	Total 56900 · Utilities	59,054.00
	57000 · Security Alarm and Fire	3,500.00
	57200 · Property Taxes	300.00
	57300 · Liability Insurance	23,102.00
	Total 56000 · Facilities Management	148,056.00
	60000 · Pastoral Support	
	60900 · Pulpit Supply	1,800.00
	Total 60000 · Pastoral Support	1,800.00
	62000 · Administrative Support	
	62150 · Financial Review	0.00
	62151 · Payroll Subscription	850.00

62200 · Office Supplies	4,500.00
62250 · Computer Hardware/Software	1,650.00
62300 · Copier Lease and Service	5,000.00
62400 · Telephone and Fax	1,000.00
62500 · Postage	2,500.00
62601 · Intern Program Support	2,250.00
62900 · Stewardship Campaign	0.00
63000 · Bank Charges	1,350.00
63150 · Website and DSL	1,680.00
63200 · Officer Enrichment	500.00
Total 62000 · Administrative Support	21,280.00
64000 · Personnel	
64101 · Pastor's Salary	16,640.00
64102 · Pastor's Housing	16,640.00
64103 · Pastor's Med/Dent	3,500.00
64104 · Pastor's education	1,500.00
64105 · Pastor's Book/Periodicals	500.00
64106 · Pastor's Travel & Prof Exp	5,000.00
64115 · Pastor's S/S Exp reimb	2,351.16
64150 · Board of Pensions	19,323.45
64200 · Office Admin. Salary	44,313.66
64216 · Employee Benefits	360.00
64300 · Secretary	16,202.09
64400 · Director of Music	18,018.60
64410 · Organist	19,102.67
64510 · Property Manager	2,491.40
64511 · Livestream Technician	6,898.97
64600 · Facilities Manager	44,187.55
64601 · Custodian Phone Allowance	300.00
64603 · Interns	48,714.50
64604 · Facility Liaison	1,025.00
64605 · Memorial Service Coordinator	1,379.79
64700 · Nursery Attendant	0.00
64750 · Bookkeeper	10,577.33

	64900 • Commissioned Local Pastor	27,816.02
	64950 • Payroll Taxes	
	79998 • Medicare Allocation	3,494.90
	79999 • Social Security Allocation	14,966.03
	Total 64950 • Payroll Taxes	18,460.93
	64955 • Workers Compensation Insurance	4,000.00
	64965 • Staff Appreciation	500.00
	Total 64000 • Personnel	329,803.12
	Total Expense	526,021.12
	Net Ordinary Income	(24,459.12)



Building and Grounds Committee Annual Report 2024

Pat Morris, Chair, Neal Williams, Secretary Members: Dave Thomas (Cap't), Norm Wallis, Alex Smith, Rick Rodriguez, James Welte, Mimi Lange, Wendy Long

It was a busy year repairing, upgrading, reconfiguring, maintaining and making safe our large and aging church campus.

After extensive upgrading of our educational wing we signed leases for the use of that space with two nonprofits, Oak Tree, LLC and Key Essentials. They have become our partners in delivering quality preschool and special educational services to preschoolers and youth.

We began an extensive renovation of our chapel with repair of the dove art piece on the facade, installation of landscaping (in the glassed in chancel atrium and the Memorial Garden), a new HVAC system, the reconfiguration and painting of the chancel area and a planned removal of wooden pews and the addition of comfortable chair seating.

We continued our quest for a more energy efficient and environmentally sustainable campus by installing LED lights in the sanctuary and sunscreens on the chancel windows, intern-assisted agave removal, weeding and woodchip installation along our D Street frontage, purchase of a battery powered leaf blower and installation of new energy efficient washer and dryer.

Finally, safety of our campus being a high priority we upgraded the church alarm and camera systems and retained the services of church member, Mark Freeman, to complete the fencing of the church campus with the installation of a 6' high fence decorative rod iron fence and gates at the church parking lot entrance as well as a new locked gate at the entrance of the educational wing patio.

2024 Nurture Committee Annual Report

Members: Martha Pickney (Session), Kathy Showman (Session), Jeanne Clark (Session), Wendy Lamb (Pastor), Lily Bolanos (Session), Nancy Horstmann(lay), Robin Edwards(lay), Mary Bolanos(lay), Stephanie Fletcher(lay). Committee chair for 2024 was Lily Bolanos, and will continue for 2025.

In 2024 the Nurture committee continued to oversee the spiritual development of the congregation by way of classes, conversations, and connections to one another.

Adult Classes: Still going strong throughout 2024 and primarily led by Martha Pickney. Classes continued in the Fireside Lounge before church on Sunday mornings. The curriculum being used concluded and the adult classes picked up a new curriculum from PCUSA. Early in 2024 the adult classes also had a short study of "Faith and Politics" from Diana Butler Bass which was available to the congregation. Feel free to ask about participating and joining these classes.

Youth Group: Youth Sunday was May 19th along with our Pentecost service. The youth group put on a wonderful worship service and we honored high school graduate Asher Gano. There was no confirmation class in 2024, however we plan on a class this year.

Youth Sunday chancel



Joshua, Rowan, and Sarah Fletcher went to youth summer camp in Big Bear again this year.

KidSpace: Still being run by Nancy Horstmann and Jeanne Clark with occasional help from shepherds. If you would like to volunteer, please reach out.

Events: Quiet Nights in lent with readings from Braiding Sweetgrass with the usual soup suppers, Breakfast church to ring in the new school year in September, and Christmas Caroling on December 8th with help from the youth and choir.

In the coming year we are looking forward to continuing our church school classes as well as putting on more events and fundraisers that the church loves.

Triennium will be this coming summer, please reach out to Wendy if you would like to know more or donate. There will be a Triennium fundraiser soon.

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



Life Skillz Circle Annual Report 2024

Life Skillz Leaders

Stephani Congdon

Bobbi Cummings

Brooke Dvorak

Jim Morris

Pat Morris

Ariana Aceves – Life Skillz Alumni

Marlene Olivas – Life Skillz Alumni

In January 2024, Life Skillz Circle celebrated its 10-year anniversary, and the program continues to thrive. With an average of 25 students each week, it is our largest and most consistent class to date. It has also

tested the limits of our physical space! The students are smart, funny, caring and engaged and demonstrate the core values of Life Skillz, listening with respect and communicating with clarity, each and every week.

Leaders rotate facilitating the discussions on topics that have been identified by the students as areas of interest and concern to them. These include friendship, trust, communication, hope, dealing with stress at school, and creating intentions. While each leader has their own approach, the guiding principals of Respect and Mutual Invitation, assuring that everyone has an opportunity to speak, remain the linchpin of Life Skillz.

It wouldn't be Life Skillz without breakfast, and for the past 10 years, our Presbyterian Women have been providing delicious and varied treats, 27 Monday mornings a year. When they committed to doing this 10 years ago, we had an average of 10-15 students each week. This year, they are feeding 30 students and leaders! When asked why they continue to come to Life Skillz every Monday morning when they could sleep an extra hour, the breakfasts are often the first thing mentioned!

Under the watchful and caring eye of Rick Rodriguez, our intern program continues to give our students an opportunity to earn money, experience a caring, supportive work environment, learn the value of team work, and develop leadership skills. It brings Life Skillz students and members of the congregation together for a common purpose, enriching both. This year, 18 different students worked as interns, 11 for the first time.

Using the Outdoor Adventure Grant that the church received from the Synod via the Presbytery, 15 students enjoyed a day in the desert organized by our Life Skillz alumni Ernie Ocequeda and Lalli Gonzalez and leaders Jim and Pat Morris and Rick Rodriguez. The day included a ride up the Palm Springs tram and a curated visit to the Whitewater preserve.

We continue to pursue opportunities for students to bond with each other and with our leaders outside of our weekly meetings. Leaders have attended sporting events and theater performances and have written letters of recommendation for seniors. Annual holiday and year-end celebrations at Bobbi's home have been a 10-year tradition

and a number of Life Skillz alumni attend. The church's Senior Recognition Service is always a highlight for our Seniors, their families, current Life Skillz students and alumni. In June, we celebrated 3 Life Skillz seniors and recognized several alumni who received their degrees.

On a personal note, I would like to thank the Life Skillz leaders who have really stepped up since Sandy's retirement and have not only allowed the program to continue, but have breathed new life into it. Life Skillz is thriving due to their commitment to the school across the street.

Bobbi Cummings

2024 Mensch Group Annual Report

We are now in our 7th 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 seven 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 and discussing the Great 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 have recently finished the astronomy section and have begun the Life Sciences. 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 divergent career paths and life journeys. The lively group discussion after the video may also include how the scientific discoveries relate to our faith journey, and insights into what makes life meaningful for us.

If one is interested in checking out the Mensch group, please contact me via email (johorstmann68@gmail.com) or Mimi in the church office, and we will place his 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 premeeting preparation is necessary. We hope to see you there!

Jonathan Horstmann (Moderator)

2024 Worship Committee Annual Report

The purpose of the Worship Committee revolves around overseeing and planning the worship services and other spiritual events at FPCSB. We have hearts for preparing a worship space and experience that might help people see, feel, and be open to the presence of God and this past year has given us so many beautiful opportunities to do just that. Some of the highlights of this year of worship include:

In keeping with our Lenten theme of “Repentance, Apology, and Reconciliation”, our dear friend, Nancy Weins, led us in “The Art of Apology.” This retreat was centered around recognizing the pain of and promoting reconciliation with Native Americans while our traditional Quiet Nights were a study of *Braiding Sweetgrass* by Robin Wall Kimmerer. Easter season brought us a traditional Easter Saturday where, as we often do, we worried about having enough flowers to prepare the sanctuary, and as always happens, we received an abundance of greenery and blossoms to make our sanctuary space glorious. This is one of the things that the committee noticed during this year, that, as the Spirit takes over, we find that there is



Easter garden.

always enough and that we are enough—creative enough, energetic enough, caring enough... (Remember our Lenten theme from a couple of years ago?). We rose into exploring the birds of the Bible through “A Bird from the Lord” during Eastertide—culminating in a traditional dove release on Pentecost Sunday. As usual, we appreciated moving to Fellowship Hall for a long summer in an environment that is a little more intimate and then back to the sanctuary in time for the celebration of the Reformation. Finally, we loved helping Wendy create a snowy forest and bring the joy of Christmas to Narnia during Advent and into the final days of the year. In addition, the music choices of our music director Curtiss, organist William, and Bell Choir director Amy have woven seamlessly throughout our worship experiences.

We have appreciated working with Wendy, who combines all of her education, insightfulness, and discernment with a reassuring lack of urgency that makes the committee’s work and planning a true pleasure. The committee also could not function well without the hard work of our ‘ex-officio’ members: Rick and our interns; all of the people in the camera/sound booth who make sure that we can bring worship to those, both near and sometimes very far, who cannot get to the sanctuary; James, Dan, Dave, Brent and others who are available to do a lot of the heavy lifting.



Mary Bolaños, Chair

Wendy Lamb, Curtiss Allen, William Zeitler, Amy Smith, Robin Edwards
(*thanks for writing the minutes*), Sue Alexander, Mimi Lange

2024 Sanctuary Choir Annual Report

The Sanctuary Choir provides a visible and audible addition to the worship experience at First Presbyterian, San Bernardino. They are situated in the front of the church in the Chancel for maximum visibility, proximity to the pastor, and to the congregation.

Where are 3 ways you have seen God at work in this ministry this year? God continues to provide willing and able singers to furnish lovely music for the worship service.

Our organist, William Zeitler, provides exceptional music for the various parts of the service, including preludes, postludes, offertories, anthems, hymns, and special musical offerings.

The bell choir is once again thriving under Amy Gano's leadership.

Rebecca Allen organized a choir Christmas party this year which took place at the Bear Springs Hotel Bistro. It was attended by members of the bell and sanctuary choirs, as well as their spouses. It received rave reviews! The sanctuary choir continues to rehearse monthly on the second Thursday of the month in the Fireside Lounge as well as weekly at 8:45 every Sunday morning. The bell choir rehearses Sundays at 9:30 AM in the Sanctuary. Both ensembles support weekly worship at First Presbyterian, SB as well as occasional memorials and other special services.

Curtiss Allen, Jr., Director



2024 Personnel Committee Annual Report

The Personnel Committee is comprised of Christa Wallis, Susan Skoglund, Brooke Dvorak and Amy Smith. We planned and conducted annual reviews this year. We are blessed to have such wonderful staff who carry on this ministry in our time of transition. We considered and recommended to Session a request from Mimi to reduce her hours by 20% in 2025, which results in the office being closed on Fridays. A Cost of Living Adjustment (COLA) was recommended to Session and

approved for 2.5%, consistent with that of Social Security. We also determined that there is equitable compensation for all staff as required by the Book of Order. Our task in the coming year is to update our personnel policies!

Internship Program 2024 Annual Report

The San Bernardino High School students in the Internship Program gained valuable experience in 2024. We had 18 interns during our 3 terms, 11 of whom were first-time participants. The interns worked hard during 2024 to help keep our church grounds looking nice, to assist the Food Ministry, and to help First Pres in its efforts.

This year, thanks to generous donors, we were able to fund more hours than in previous years. The 2024 budget allocated \$33,384 for intern salaries. Additional specified donations, and a grant from The Rauch Family Foundation (funding intern work specifically for the food program), further supported the program.

Salary Breakdown:

Budgeted Salary Costs: \$31,491

Other donations: \$ 9,202

The Rauch Family Foundation grant: \$15,721

Total Salary Costs in 2024: \$56,414

Since its inception, the Internship Program has had 25 terms with a total of 134 interns.

God is visible:

- In the smiles of interns who see the satisfying results of their hard work.
- In friendships developing between interns who initially thought they had little in common.
- When a 16-year-old intern takes a child under her wing, teaching her how to greet and direct food during distributions. Hearing Teo Fletcher yell "Two in the back seat!" brings joy and a sense of community to all involved.
- When interns pursue higher education, in part because they can see the possibility in one of their supervisors who is a few years ahead of them. Also because they can leverage their experience to land jobs to help fund college.

The Internship Program extends what we at First Pres can do in our community, but, more importantly, it provides lasting benefits to every intern who participates.

Rick Rodriguez

Deacon Moderator's 2024 Annual Report

Your Deacons had another successful year serving as the mission arm of First Pres. This year our work continued via our committees: Congregational Care, Community Outreach and Food Ministry.

Here are just a few of the activities that kept us busy on behalf of the Congregation:

- Visits, calls, and cards to the Congregation, and, most importantly, to our home bound members
- Monthly Communion
- Moments for Mission reports
- The always popular Ice Cream Social
- Assisting with the hot dog fundraiser
- Annual blood Drive
- Donations to Hospitality House
- Serving/Clean-up at Memorials
- Food ministry

Please refer to the individual Deacon Committee reports for specific details and information.

It's been my privilege to serve on the Board of Deacons the past three years. It's a really incredible group!

Katie Smith, 2024 Deacon Moderator

Congregational Care Annual Report 2024

Congregational Care accomplished many tasks this year in serving the members of our First Pres. We regularly sent cards, made phone calls and visited our home bound members. We prepared and dropped off small Easter baskets to our homebound members. In December, Rebecca Allen created original artwork for our Christmas card that was signed by the Deacons and sent to the entire congregation. Joyce Lyons even has her own ministry of sending lovely e-cards!

Congregational Care prepares communion each month and this responsibility is often shared by Deacons not on the committee.

Memorial service receptions are coordinated by the Deacons in conjunction with the family; we set up, serve and clean up, and often provide cookies.



This summer, we coordinated the Fourth of July Ice Cream Social, which is always a wonderful event enjoyed by all, and supported the hot dog bar-b-que fundraiser.

Deacons' Community Outreach 2024 Annual Report

2024 was a good year for the First Presbyterian Board of Deacons. On April 7th, the Community Outreach team hosted a dinner for 70 people at the Central City Lutheran Mission. Dinners donated by outside organizations were discontinued at CCLM while their new building, which will provide 130 new beds, is under construction. The new building will be completed in March or April of 2025. Community Outreach also donated \$250 to CCLM for personal care items.

Lutheran Social Services of Southern California held a volunteer recognition lunch on April 24th.

Four members from our Church attended and received certificates of appreciation for supporting the CCLM. A Blood Drive was held on November 3rd and 20 people signed up to donate blood.

Members of Community Outreach committee have been blessed by God in their work, and by the support of our congregation.

Dan Direen

Deacons Food Ministry Annual Report for 2024

In 2024, we distributed food on 7,931 occasions during our Tuesday/ Thursday Food Giveaways, a 31% increase from 6,069 occasions in 2023. For our Saturday Food Distributions, we handed out 91,829 lbs. of food from Community Action Partnership (CAP), up from 66,395 lbs. in 2023, reflecting a 38% increase. These increases were made possible by additional funding, increased volunteer and staff efforts, and ongoing adjustments to our ministry.



The Food Ministry was blessed with generous donations and grants that enabled us to provide even more assistance to our neighbors. 2024 marks the second year that the Rauch Family Foundation has funded “fresh food.” In 2023, we received \$8,506, and in 2024 we received, \$11,726, totaling \$20,232 spent on fruits, vegetables, meat, bread, and potatoes—most of which were purchased at retail since our food bank partners did not supply them. Additionally, \$2,500 from Stater Bros Charities helped cover Feeding America fees and some of our new transportation costs. In total, grants contributed \$22,732 to our efforts.

The 2024 budget for the Food Ministry was \$18,500, not including the \$700 for “Holiday Food Baskets,” which serves a different group. Our actual costs totaled \$19,382, 4.7% over the budgeted amount.

The total amount spent on specific costs of Food Ministry in 2024, from all grants and offerings, was \$42,114. Your general offerings provided for staff support, space, electricity, and photocopier costs, without which we could not operate. Many of our members and friends donated food, hygiene supplies, bags, and other support. So much generosity!

Recent changes to our operations have helped reduce costs and will also improve efficiency, ensuring participants don’t have to wait in line only to find that we’ve run out of food.

I truly believe God’s presence is evident in the Food Ministry. We see God not only in the families we serve, but also in the members, friends, and high school students who give time or other resources to help those in need. We witness neighbors picking up food for those unable to

come themselves. We see God in the smiles and meaningful conversations between our food distribution workers and participants. We see God in the bright eyes of children who accompany their parents to pick up food. And we see God in the mutual giving and receiving of kindness and support.

Rick Rodriguez, Chair



Presbyterian Women in the Congregation Annual Report 2024

Officers for 2023-2024

Moderator

Vice Moderator

Secretary

Treasurer

Nancy Horstmann

Irene Sandoval-Suverkrup

Bobbi Cummings

Phyllis Hough

Officers for 2024-2025

Moderator

Past Moderator

Secretary

Treasurer

Bobbi Cummings

Nancy Horstmann

Joanne Ballard

Chris Wright



Circle Moderators 2024-2025

Faith

Jeanne Clark

Friendship

Wanda Skipper

Grace & Hope

Irene Sandoval-Suverkrup

Kindness

Bobbi Cummings and Helen Babcock

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 “Let Justice Roll Down: God’s Call to Care for Neighbors and All Creation.” By Patricia Tull.

Our Annual Super Bowl Bake Sale was held on Sunday, February 12th and was once again a big success with delicious treats and game day snacks provided by our Circles, organization by Circle of Kindness and the continued generosity of our congregation. This year, our Life Skillz interns helped to man the table, giving the congregation another opportunity to get to know these amazing young people.

PWC continues to support the Life Skillz program at San Bernardino High School, providing a delicious breakfast for 30 students and leaders 27 Monday mornings each year. In addition, PWC presented three \$500 scholarships to deserving San Bernardino High School students at the Senior Awards ceremony on May 16th.

We held our Spring Gathering and Birthday Offering Dedication on June 3, 2024. Our new officers were elected and installed. Nancy Horstmann offered to remain on the Coordinating Team as Past Moderator to help with the transition much to the delight of the new Moderator. Our guest speaker was Jennifer Carter, Director of the Oak Tree Learning Center. Circles donated school supplies to Oak Tree in appreciation.

Presbyterian Women in our Congregation continue to support the Presbyterian Women in the Presbytery. Several of our members attended the PWP Spring Gathering on April 13th at Calvary Presbyterian Church and the Fall Gathering on November 2, 2024 at the Redlands Presbyterian Church. At the Fall Gathering, the speaker was Cynthia McGuigan, founder of the Steps 4 Life Program in Redlands which has been providing transitional/supportive housing to homeless women and children since 2001. They now also provide housing for men with families. The original home was recently destroyed by fire, so they are in dire need of donations.

The Coordinating Team was so impressed by Cynthia's work that the Circles decided to donate sheets, towels and kitchen utensils to Steps 4 Life as our annual Christmas gift.

Our Alternative Christmas event was held on Sunday, December 8th and 15th. We once again chose three missions of our church, Food Ministry, Life Skillz Scholarships and the Life Skillz Intern program. Information tables were set up in Fellowship Hall manned by our interns and Rick Rodriguez who answered questions about their experiences with food distribution and the Life Skillz program. Once again, our congregation was extremely generous, donating over \$3500 to the three missions.

Bobbi Cummings

***Presbyterian Women in the Congregation
Financial Report for 2024***

Phyllis Hough Treasurer Jan – June, Christine Wright-Thomas Treasurer
July – Dec

Opening Account Balance		\$12,984.42
Deposits		
Bake Sale	\$ 725.00	
Annual Fund/Mission Pledge	1,165.00	
Birthday Offering	664.47	
Least Coin	99.19	
Thank Offering	796.45	
Alternative Christmas (2024)		
Food Ministry	1,225.00	
Interns	1,105.00	
Life Skillz	1,335.00	
TOTAL DEPOSITS		\$ 7,115.11
Disbursements		
Annual Fund/Mission Pledge	2,000.00	
Birthday Offering	1,205.00	
Life Skillz Scholarships	1,500.00	
Food Ministry (2023)	1,353.04	
Interns (2023)	1,362.00	
PW in the Presbytery (Thank Offering)	761.45	
First Presbyterian Church		
(Alternative Christmas)	3,665.00	
TOTAL DISBURSEMENTS		\$11,846.49
Ending Balance		\$ 8,253.04
Savings Account Balance		\$ 658.83

First Presbyterian Church of San Bernardino
PRELIMINARY Financial Statement
for the period ending **31 December 2024**

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

	December	November	October	September
Cash Balance (Savings, Money Market, and Stifel Brokerage)	403,578.50	393,578.50	393,145.72	392,158.87
Cash-based Restricted Funds	402,450.59	387,789.79	389,288.49	396,436.96
Difference	1,127.91	5,788.71	3,857.23	4,278.09

Notes for 24-12-31 Financial Statement

Cash/Restricted Cash Fund comparison (cover)

As of December 31, we have \$1,127.91 MORE in the Savings, Stifel, and Money Market accounts than we need to cover all the restricted funds. **This is still good, but it is \$4,660.80 LOWER than the end of November.**

We spent **\$12,828.91** from the restricted funds as follows:

- \$3,432.00 from 26228 Nancy Wiens Ministry to support Nancy's mission.
- \$1,900.00 from 26047 Youth Mission and Activities a and b for Stater Bros gift cards to sell for Youth Mission.
- \$3,066.86 from 26031 Campus Maintenance Fund for additional security cameras and to pay Mark Freeman for 2022 labor that he had not billed us for until now.
- \$1,847.25 from 25279a Rauch Foundation-Intern Support Fund to pay interns who help with food program.
- \$2,101.15 for food purchases from 25279b Rauch Foundation Fresh Food Fund.
- \$481.65 for Food Ministry food purchases from 29512a Stater Bros Grant.

We added **\$26,871.46** to the restricted funds, including:

- \$10,000.00 added to 26228 Nancy Wiens Ministry.
- \$15,690.00 in receipts for selling Stater Bros gift cards for 26047 a & b Youth Mission and Youth Activities.
- \$150.00 donated to 26050a Eagle Scout Project.
- \$1,335.00 from PW Alternative Christmas to 26050g Life Skillz.
- \$1,105.00 from PW Alternative Christmas to 26050h SBHS Intern.
- \$833.33 transferred from the budget to the 26031 Campus Maintenance Fund.
- \$100.00 donated to 26031 Campus Maintenance fund to help install microphones up front for when the choir sings from the chancel.
- \$686.00 received for 26077 Christmas Joy Offering.
- \$500.00 donated in memory of Matthew Hough added to 25001 Undesignated Memorial Funds.
- \$460.00 Added to 25256 Special Projects for funding installation of the pipe organ donated by the Krafts.
- \$4,787.13 transferred from the budget to the 25278a New Pastor Expense Fund.
- \$1,225.00 From PW Alternative Christmas to 29512.00 Food Ministry.

General Fund Income and Expense

General Fund Income (p. 5) Pledged Income increased by \$16,899.93 from November, leaving us \$11,227.80 over budget for the month and \$2,301.70 Over budget for the year.) **Non-pledged Income** was \$4,326.67 over budget for December and \$13,031.91 over for the year. **Loose Offerings** exceeded the budget in December, but continue to be very much under budget YTD. **Per Capita Apportionment** ended the year 17% over our expected amount. **Interest Income** continued to exceed our annual budget. **Rental income** continues over budget.

Total General Fund Income is \$27,620.14 over budget for the year to date.

General Fund Expense (pp. 5-7)

Worship Committee Oversight (p. 5)

52000 Worship Committee Oversight ran nearly 59% over budget. This is due to expenses that were planned to be paid for from restricted funds, but were never designated to any restricted fund. Worship Committee may wish to address this or not.

Facilities Management (p. 6) **56000 Facilities Management** – ran over budget in some areas and under budget in others, leaving it \$2,368.84 under budget for the year overall.

60900 Pulpit Supply (p.6) ran far under budget for 2024.

62000 Administrative Support (p.6) was 450.28 over budget overall for 2024, largely due to under-budgeting for **62250 Computer Hardware & Software**.

Personnel (p.7) \$38,444.36 under budget for the year. Partly due to reduction in Pastor Expenses, and due to the amounts refunded to the budget from Rauch Foundation Intern Support, which was \$1, 847.25 in December, as well as donations used to offset Intern salaries all year. **Total spent in December on Intern salaries was \$5,523.00.**

Total General Fund Expense is \$43,040.91 under budget for the year to date.

Deacons' Income and Expense (p. 8)

70110 Food Purchases These invoices are paid monthly, and we did not pay the November invoices until December 3rd, so there are several invoices from November on the December report. The total for November, however, was less than the amount budgeted for the month.

Total Deacon Income is \$810.678 over budget for December, and \$3,594.82 over budget for 2025.

Total Deacon Expense is \$826.74 over budget for December, and \$159.61 over budget for the 2025.

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Accrual Basis

First Presbyterian Church of San Bernardino
Statement of Assets, Liabilities and Net Assets
As of December 31, 2024

	Dec 31, 24
ASSETS	
Current Assets	
Checking/Savings	
10200 · Checking Acct.	
10218 · Checking Acct. (Cit. Bus. Bank)	50,548.56
Total 10200 · Checking Acct.	50,548.56
10201 · Savings Account	
10219 · Savings Acct. (Cit. Bus. Bank)	88,396.50
Total 10201 · Savings Account	88,396.50
10203 · Stifel Brokerage Account	57,306.93
10204 · PayPal Account	408.71
10205 · US Bank - Money Market	257,875.07
11000 · Investment Accounts	
11100 · Reserves- NCF Endowment Fund II	625,684.08
11200 · Endowment- NCF Endowment Fund I	842,782.94
11230 · NCF Andrews Worship Fund	239,268.62
11231 · NCF Leadership Development Fund	79,078.87
11240 · NCF General Fund Supplement	91,867.07
11250 · NCF Wiens Endowment Fund	121,530.92
11255 · NCF Dodds Spirituality Trust	9,450.48
11300 · Schwab Leonard Schol.	153,054.52
11350 · Vanguard Windsor Leonard Schol.	167,550.39
11360 · Vanguard Int'l Leonard Schol.	21,357.64
11375 · Presb Found Hansen Fund	4,977.14
11376 · Presb Found John/Krause	8,832.74
11384 · Presb Found B. Frederick Fund	19,060.23
Total 11000 · Investment Accounts	2,384,495.64
Total Checking/Savings	2,839,031.41
Total Current Assets	2,839,031.41
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
TOTAL ASSETS	3,082,562.29
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	3,626.34
Total Accounts Payable	3,626.34
Credit Cards	
20100 · Credit Cards	
20121 · Mastercard	181.21
20130 · American Express	312.46
Total 20100 · Credit Cards	493.67
Total Credit Cards	493.67
Other Current Liabilities	
21000 · Payroll Taxes Payable	1,802.20
21700 · Use Tax Payable	43.86

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Accrual Basis

First Presbyterian Church of San Bernardino
Statement of Assets, Liabilities and Net Assets
As of December 31, 2024

	Dec 31, 24
22500 · Prepaid Pledges	
22501 · Prepaid Contributions- Gen Fund	21,080.00
22502 · Prepaid Deacons Contributions	650.00
22503 · Prepaid Per Capita	80.00
22504 · Prepaid special Offerings	140.00
Total 22500 · Prepaid Pledges	21,950.00
Total Other Current Liabilities	23,796.06
Total Current Liabilities	27,916.07
Long Term Liabilities	
24000 · Restricted Funds	
01 · ADULT EDUCATION	
26037 · Wiens Christian Nurture 1	121,530.92
Total 01 · ADULT EDUCATION	121,530.92
02 · CAMP AND CONFERENCE	
24004 · John/Krause Camperships 7/95	8,832.74
24004b · J. Krause Campership cash acct	199.55
26029 · Dodds Trust	8,950.48
26228 · Nancy Wiens Ministry	10,000.00
Total 02 · CAMP AND CONFERENCE	27,982.77
03 · CHURCH SCHOOL	
24005 · B Hansens Ch School	4,977.14
24005b · B Hansens Ch School cash acct	257.52
25252 · Nurture Fund	340.16
Total 03 · CHURCH SCHOOL	5,574.82
05 · YOUTH	
26047a · Youth Mission	16,270.47
26047b · Youth Activities	9,646.17
26050 · Updraft	
26050a · Eagle Scout Project	150.00
26050c · R. Parker Intern Salary	5,000.00
26050f · Outdoor Adventure Grant	17,964.93
26050g · Life Skillz	3,225.04
26050h · SBHS Intern	3,379.48
Total 26050 · Updraft	29,719.45
Total 05 · YOUTH	55,636.09
06 · BUILDINGS AND GROUNDS	
26011 · Solar Fund	50,251.37
26031 · Campus Maintenance Fund	7,189.23
Total 06 · BUILDINGS AND GROUNDS	57,440.60
07 · LEONARD SCHOLARSHIP	
26999 · Leonard Scholarship (Earnings)	221,662.55
27501 · Leonard Scholarship Endowment	120,300.00
Total 07 · LEONARD SCHOLARSHIP	341,962.55
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	1,644.28
26097 · Memorial Worship Fund	1,280.21
Total 08 · MUSIC AND WORSHIP	5,618.98

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Accrual Basis

First Presbyterian Church of San Bernardino
Statement of Assets, Liabilities and Net Assets
As of December 31, 2024

	Dec 31, 24
09 · MISSION*	
26218 · Mission	2,081.90
26221 · Mission Trip	3,574.75
26222 · Homeless Project	20,000.00
Total 09 · MISSION*	25,656.65
10 · SPECIAL OFFERINGS	
26075 · One Great Hour of Sharing	99.85
26076 · Pentecost Offering	35.00
26077 · Christmas Joy Offering	690.00
26079 · Disaster Relief	1.67
Total 10 · SPECIAL OFFERINGS	826.52
11 · MISCELLANEOUS	
25001 · Undesignated Memorial Funds	11,291.30
25251 · Pastoral Care	1,815.37
25256 · Special Projects	4,655.73
25269 · Brenda Frederick Fund	19,060.23
25270 · Session B. Frederick Cash Acct.	904.69
25275 · COVID19 PPE Grant	90.87
25278a · New Pastor Expense	197,060.04
25279 · Rauch Family Foundation	
25279a · Rauch Foundation-Intern Support	627.25
25279b · Rauch Foundation-Fresh Food	774.02
Total 25279 · Rauch Family Foundation	1,401.27
Total 11 · MISCELLANEOUS	236,279.50
Total 24000 · Restricted Funds	878,509.40
29000 · Custody Funds -- Deacons	
29052 · Deacons B. Frederick Cash Acct.	891.15
29512 · Food Ministry (Other Gifts)	
29512a · Stater Bros Grant-2023	2,112.91
29512b · Sally Morris Food Ministry	15,978.00
29512 · Food Ministry (Other Gifts) - Other	10,546.09
Total 29512 · Food Ministry (Other Gifts)	28,637.00
Total 29000 · Custody Funds -- Deacons	29,528.15
Total Long Term Liabilities	908,037.55
Total Liabilities	935,953.62
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, 2024

	Dec 31, 24
33000 · Market Value Adjustments	
33001 · Mkt Val Adj Endow Fund I	676,516.73
33002 · Mkt Val Adj Endow Fund II	590,608.88
33003 · Mkt Val Adj Gift Annuity	43,645.95
33005 · Mkt Val Adj Gen Fund Supplement	(321,436.93)
33006 · Mkt Val Adj Andrews Worship Fnd	21,664.02
33007 · Mkt Val Adj Leadership Develop	19,078.87
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	994,902.44
3900 · Retained Earnings	(11,584.79)
Net Income	22,303.10
Total Equity	2,146,608.67
TOTAL LIABILITIES & EQUITY	3,082,562.29

Division Consolidation

	December	Year to date
General Fund Net Income (Expense)	16,951.22	18,817.89
Deacons Net Income (Expense)	(11.90)	3,485.21
NET OPERATING INCOME (EXPENSE)	16,939.32	22,303.10

+ **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 2024

	Dec 24	Budget	\$ Over Bud...	% of Budget	Jan - Dec 24	YTD Budget	\$ Over Bud...	% of Budget	Annual Bu...
Ordinary Income/Expense									
Income									
40000 · General Income									
40100a · Pledged Income	40,996.00	29,768.20	11,227.80	137.7%	359,520.10	357,218.40	2,301.70	100.6%	357,218.40
40100b · Non-Pledged Income	6,750.00	2,423.33	4,326.67	278.5%	42,111.91	29,080.00	13,031.91	144.8%	29,080.00
40200 · Prior Year Pledges	0.00	0.00	0.00	0.0%	4,000.00	1,440.00	2,560.00	277.8%	1,440.00
40300 · Loose Offerings	84.30	83.33	0.97	101.2%	425.30	1,000.00	(574.70)	42.5%	1,000.00
40350 · Initial Offerings	0.00				190.00				
40601 · Per Capita Apportionment	200.00	0.00	200.00	100.0%	3,607.12	3,072.00	535.12	117.4%	3,072.00
41000 · Interest Income	0.00	12.50	(12.50)	0.0%	5,667.85	150.00	5,517.85	3,778.6%	150.00
41100 · Facilities, Rents, Fees	7,852.10	6,437.00	1,415.10	122.0%	90,535.26	77,244.00	13,291.26	117.2%	77,244.00
41200 · Bookstore Income	15.00				93.00				
41800 · Special Gifts	100.00				250.00				
41900 · Other income	73.00	833.33	(760.33)	8.8%	894.00	10,000.00	(9,106.00)	8.9%	10,000.00
41998 · Endowment Supplement to Budget	3,500.00	3,500.00	0.00	100.0%	41,530.00	42,000.00	(470.00)	98.9%	42,000.00
Total 40000 · General Income	59,570.40	43,057.69	16,512.71	138.4%	548,824.54	521,204.40	27,620.14	105.3%	521,204.40
Total Income	59,570.40	43,057.69	16,512.71	138.4%	548,824.54	521,204.40	27,620.14	105.3%	521,204.40
Gross Profit	59,570.40	43,057.69	16,512.71	138.4%	548,824.54	521,204.40	27,620.14	105.3%	521,204.40
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
50200 · Theological Education Fund	0.00	0.00	0.00	0.0%	0.00	500.00	(500.00)	0.0%	500.00
50500 · Per Capita Apportionment	0.00	0.00	0.00	0.0%	7,680.00	7,680.00	0.00	100.0%	7,680.00
50600 · Clean Water Ministry	0.00	41.67	(41.67)	0.0%	20.98	500.00	(479.02)	4.2%	500.00
Total 50000 · Global & Regional Ministry	1,000.00	1,041.67	(41.67)	96.0%	19,700.98	20,680.00	(979.02)	95.3%	20,680.00
52000 · Worship Committee Oversight									
52100 · Resources & Appointments	29.00	120.83	(91.83)	24.0%	856.74	1,450.00	(593.26)	59.1%	1,450.00
52200 · Music Equipment Maintenance	0.00	145.83	(145.83)	0.0%	2,939.70	1,750.00	1,189.70	168.0%	1,750.00
52300 · Music Library	0.00				283.91				
52500 · Musicians & Special Events	450.00				1,000.00				
Total 52000 · Worship Committee Oversight	479.00	266.66	212.34	179.6%	5,080.35	3,200.00	1,880.35	158.8%	3,200.00
55000 · Nurture Committee Oversight									
54100 · Books & Booklets	0.00	25.00	(25.00)	0.0%	281.45	300.00	(18.55)	93.8%	300.00
55100 · Children's Ministries	0.00	83.33	(83.33)	0.0%	34.99	1,000.00	(965.01)	3.5%	1,000.00
55101 · Adult Education	0.00	33.33	(33.33)	0.0%	300.00	400.00	(100.00)	75.0%	400.00
55102 · Adult Bible Study	0.00	50.00	(50.00)	0.0%	593.90	600.00	(6.10)	99.0%	600.00
55102a · New Member Class	0.00	16.67	(16.67)	0.0%	0.00	200.00	(200.00)	0.0%	200.00
55400 · Youth Ministries	0.00	125.00	(125.00)	0.0%	240.24	1,500.00	(1,259.76)	16.0%	1,500.00
55800 · Family Ministries	0.00	16.67	(16.67)	0.0%	0.00	200.00	(200.00)	0.0%	200.00
Total 55000 · Nurture Committee Oversight	0.00	350.00	(350.00)	0.0%	1,450.58	4,200.00	(2,749.42)	34.5%	4,200.00

First Presbyterian Church of San Bernardino
GENERAL FUND STATEMENT OF ACTIVITIES
December 2024

	Dec 24	Budget	\$ Over Bud...	% of Budget	Jan - Dec 24	YTD Budget	\$ Over Bud...	% of Budget	Annual Bu...
56000 · Facilities Management									
56300 · Landscaping	1,493.22	425.00	1,068.22	351.3%	5,661.44	5,100.00	561.44	111.0%	5,100.00
56600 · Janitorial & Kitchen Supplies	996.53	375.00	621.53	265.7%	4,864.54	4,500.00	364.54	108.1%	4,500.00
56800 · Repair & Replacement	4,827.01	4,375.00	452.01	110.3%	49,429.60	52,500.00	(3,070.40)	94.2%	52,500.00
56900 · Utilities									
5690a · Electric	1,532.60	2,666.67	(1,134.07)	57.5%	35,196.20	32,000.00	3,196.20	110.0%	32,000.00
5690b · Gas Co.	697.28	833.33	(136.05)	83.7%	6,026.47	10,000.00	(3,973.53)	60.3%	10,000.00
5690c · refuse	613.52	586.50	27.02	104.6%	7,314.80	7,038.00	276.80	103.9%	7,038.00
5690d · Water	514.78	458.33	56.45	112.3%	5,573.47	5,500.00	73.47	101.3%	5,500.00
Total 56900 · Utilities	3,358.18	4,544.83	(1,186.65)	73.9%	54,110.94	54,538.00	(427.06)	99.2%	54,538.00
57000 · Security Alarm and Fire	132.00	291.67	(159.67)	45.3%	2,480.96	3,500.00	(1,019.04)	70.9%	3,500.00
57200 · Property Taxes	0.00	25.00	(25.00)	0.0%	187.27	300.00	(112.73)	62.4%	300.00
57300 · Liability Insurance	1,909.09	1,708.33	200.76	111.8%	21,834.41	20,500.00	1,334.41	106.5%	20,500.00
Total 56000 · Facilities Management	12,716.03	11,744.83	971.20	108.3%	138,569.16	140,938.00	(2,368.84)	98.3%	140,938.00
60000 · Pastoral Support									
60900 · Pulpit Supply	0.00	100.00	(100.00)	0.0%	370.10	1,200.00	(829.90)	30.8%	1,200.00
Total 60000 · Pastoral Support	0.00	100.00	(100.00)	0.0%	370.10	1,200.00	(829.90)	30.8%	1,200.00
62000 · Administrative Support									
62151 · Payroll Subscription	0.00	70.83	(70.83)	0.0%	850.00	850.00	0.00	100.0%	850.00
62200 · Office Supplies	245.21	375.00	(129.79)	65.4%	4,467.04	4,500.00	(32.96)	99.3%	4,500.00
62250 · Computer Hard/Software	12.00	104.17	(92.17)	11.5%	1,834.56	1,250.00	584.56	146.8%	1,250.00
62300 · Copier Lease and Service	352.35	416.67	(64.32)	84.6%	5,627.77	5,000.00	627.77	112.6%	5,000.00
62400 · Telephone and Fax	89.97	83.33	6.64	108.0%	1,019.64	1,000.00	19.64	102.0%	1,000.00
62500 · Postage	0.00	166.67	(166.67)	0.0%	1,274.82	2,000.00	(725.18)	63.7%	2,000.00
62601 · Intern Program Support	72.21	156.75	(84.54)	46.1%	1,547.74	1,881.00	(333.26)	82.3%	1,881.00
63000 · Bank Charges									
63001 · PayPal Fees	0.00				92.48				
63000 · Bank Charges - Other	122.00	72.92	49.08	167.3%	1,259.00	875.00	384.00	143.9%	875.00
Total 63000 · Bank Charges	122.00	72.92	49.08	167.3%	1,351.48	875.00	476.48	154.5%	875.00
63150 · Website and Internet	133.24	125.00	8.24	106.6%	1,702.71	1,500.00	202.71	113.5%	1,500.00
63200 · Officer Enrichment	67.52	41.67	25.85	162.0%	130.52	500.00	(369.48)	26.1%	500.00
Total 62000 · Administrative Support	1,094.50	1,613.01	(518.51)	67.9%	19,806.28	19,356.00	450.28	102.3%	19,356.00

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Accrual Basis

First Presbyterian Church of San Bernardino
GENERAL FUND STATEMENT OF ACTIVITIES
December 2024

	Dec 24	Budget	\$ Over Bud...	% of Budget	Jan - Dec 24	YTD Budget	\$ Over Bud...	% of Budget	Annual Bu...
64000 · Personnel									
64101 · Pastor's Salary	1,835.42	3,670.84	(1,835.42)	50.0%	33,037.53	44,050.05	(11,012.52)	75.0%	44,050.05
64102 · Pastor's Housing	1,801.10	3,602.19	(1,801.09)	50.0%	32,419.75	43,226.29	(10,806.54)	75.0%	43,226.29
64103 · Pastor's Med/Dent	145.83	291.67	(145.84)	50.0%	2,625.04	3,500.00	(874.96)	75.0%	3,500.00
64115 · Pastor S/S reimb.	267.22	534.43	(267.21)	50.0%	4,809.88	6,413.14	(1,603.26)	75.0%	6,413.14
64150 · Board of Pensions	827.62	1,565.24	(737.62)	52.9%	14,356.79	18,782.89	(4,426.10)	76.4%	18,782.89
64200 · Office Admin.	4,503.42	4,503.42	0.00	100.0%	54,041.04	54,041.05	(0.01)	100.0%	54,041.05
64216 · Lay Employee Benefits	30.00	40.00	(10.00)	75.0%	360.00	480.00	(120.00)	75.0%	480.00
64300 · Secretary	1,054.50	1,317.24	(262.74)	80.1%	15,946.80	15,806.92	139.88	100.9%	15,806.92
64400 · Director of Music	1,463.94	1,464.93	(0.99)	99.9%	17,567.28	17,579.12	(11.84)	99.9%	17,579.12
64410 · Organist	1,553.06	1,553.06	0.00	100.0%	18,636.72	18,636.75	(0.03)	100.0%	18,636.75
64510 · Property Manager	202.56	202.55	0.01	100.0%	2,430.72	2,430.64	0.08	100.0%	2,430.64
64511 · Livestream Technician	560.90	560.89	0.01	100.0%	6,730.80	6,730.70	0.10	100.0%	6,730.70
64600 · Facilities Manager	3,248.71	3,592.48	(343.77)	90.4%	38,915.41	43,109.81	(4,194.40)	90.3%	43,109.81
64601 · Custodian Phone Allowance	25.00	25.00	0.00	100.0%	300.00	300.00	0.00	100.0%	300.00
64603 · SBHS Intern	3,675.75	2,782.00	893.75	132.1%	31,491.00	33,384.00	(1,893.00)	94.3%	33,384.00
64603a · SBHS Food Ministry Support	0.00				1,032.25				
64604 · Facility Liaison	74.20	83.33	(9.13)	89.0%	945.47	1,000.00	(54.53)	94.5%	1,000.00
64605 · Memorial Service Coordinator	0.00	112.18	(112.18)	0.0%	274.18	1,346.14	(1,071.96)	20.4%	1,346.14
64606 · Social Media Intern	165.00				255.00				
64700 · Nursery Attendant	0.00	247.49	(247.49)	0.0%	50.25	2,969.92	(2,919.67)	1.7%	2,969.92
64750 · Bookkeeper	833.06	859.95	(26.89)	96.9%	9,451.07	10,319.35	(868.28)	91.6%	10,319.35
64900 · Commissioned Local Pastor	3,015.28	3,015.29	(0.01)	100.0%	36,183.36	36,183.43	(0.07)	100.0%	36,183.43
64950 · Payroll Taxes									
79998 · Medicare Allocation	321.87	294.64	27.23	109.2%	3,762.42	3,535.65	226.77	106.4%	3,535.65
79999 · Social Security Allocation	1,376.25	1,262.31	113.94	109.0%	16,087.49	15,147.71	939.78	106.2%	15,147.71
Total 64950 · Payroll Taxes	1,698.12	1,556.95	141.17	109.1%	19,849.91	18,683.36	1,166.55	106.2%	18,683.36
64955 · Workers Compensation Insurance	323.96	333.33	(9.37)	97.2%	3,261.95	4,000.00	(738.05)	81.5%	4,000.00
64965 · Staff Appreciation	25.00	41.67	(16.67)	60.0%	57.00	500.00	(443.00)	11.4%	500.00
Total 64000 · Personnel	27,329.65	31,956.13	(4,626.48)	85.5%	345,029.20	383,473.56	(38,444.36)	90.0%	383,473.56
Total Expense	42,619.18	47,072.30	(4,453.12)	90.5%	530,006.65	573,047.56	(43,040.91)	92.5%	573,047.56
Net Ordinary Income	16,951.22	(4,014.61)	20,965.83	(422.2)%	18,817.89	(51,843.16)	70,661.05	(36.3)%	(51,843.16)
Net Income	16,951.22	(4,014.61)	20,965.83	(422.2)%	18,817.89	(51,843.16)	70,661.05	(36.3)%	(51,843.16)

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Accrual Basis

First Presbyterian Church of San Bernardino

Deacon's Fund Activities (Income and Expenses)

December 2024

	Dec 24	Budget	\$ Over Bud...	Jan - Dec 24	YTD Budget	\$ Over Bud...	Annual Bud...
Other Income/Expense							
Other Income							
11000i · Current Year Income							
42000 · Deacons Income							
42100 · Deacons Offerings	2,569.00	1,500.00	1,069.00	22,321.78	18,000.00	4,321.78	18,000.00
42200 · Deacons Special Gifts	0.00	83.33	(83.33)	0.00	1,000.00	(1,000.00)	1,000.00
42300 · Deacons Food Closet	75.00	125.00	(50.00)	3,273.04	1,500.00	1,773.04	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	2,644.00	1,833.33	810.67	25,594.82	22,000.00	3,594.82	22,000.00
Total 11000i · Current Year Income	2,644.00	1,833.33	810.67	25,594.82	22,000.00	3,594.82	22,000.00
Total Other Income	2,644.00	1,833.33	810.67	25,594.82	22,000.00	3,594.82	22,000.00
Other Expense							
70100 · Food Ministry							
70110 · Food Purchases	989.52	916.67	72.85	11,684.52	11,000.00	684.52	11,000.00
70120 · Distribution Bags	610.19	208.33	401.86	2,555.81	2,500.00	55.81	2,500.00
70121 · Truck Rental	700.00	375.00	325.00	4,050.27	4,500.00	(449.73)	4,500.00
70130 · Food Ministry Support	106.19	41.67	64.52	1,091.26	500.00	591.26	500.00
70140 · Holiday Food Baskets	250.00	58.33	191.67	950.00	700.00	250.00	700.00
Total 70100 · Food Ministry	2,655.90	1,600.00	1,055.90	20,331.86	19,200.00	1,131.86	19,200.00
70200 · Congregational Care							
70210 · Hospitality	0.00	41.67	(41.67)	80.76	500.00	(419.24)	500.00
70220 · Communion Elements	0.00	25.00	(25.00)	82.48	300.00	(217.52)	300.00
70230 · Homebound Remembrances	0.00	25.00	(25.00)	107.60	300.00	(192.40)	300.00
Total 70200 · Congregational Care	0.00	91.67	(91.67)	270.84	1,100.00	(829.16)	1,100.00
70300 · Community Ministry							
70330 · Mission Support	0.00	70.83	(70.83)	494.36	850.00	(355.64)	850.00
Total 70300 · Community Ministry	0.00	70.83	(70.83)	494.36	850.00	(355.64)	850.00
70400 · Deacon Operations							
70410 · Administration Supplies	0.00	8.33	(8.33)	412.55	100.00	312.55	100.00
70420 · Member Funeral Organist	0.00	50.00	(50.00)	600.00	600.00	0.00	600.00
70440 · Emerging Needs	0.00	8.33	(8.33)	0.00	100.00	(100.00)	100.00
Total 70400 · Deacon Operations	0.00	66.66	(66.66)	1,012.55	800.00	212.55	800.00
Total Other Expense	2,655.90	1,829.16	826.74	22,109.61	21,950.00	159.61	21,950.00
Net Other Income	(11.90)	4.17	(16.07)	3,485.21	50.00	3,435.21	50.00
Net Income	(11.90)	4.17	(16.07)	3,485.21	50.00	3,435.21	50.00