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First Presbyterian Church of Aberdeen



Annual Report 2021

First Presbyterian Church of Aberdeen

Cultivating a community, centered in Christ, and growing in our love for God, for one another, and for the community around us.



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Agenda
2022 Annual Meeting
January 30, 2022

Opening Prayer	Pastor Dave Emery
Call to Order	
Sharing from PNC	Floyd Plemmons
Annual Financial Reports	Steve Cavin
Election of Officers Elders Deacons	Floyd Plemmons
Nominating Committee Election Three Members from the congregation	Floyd Plemmons
Corporate Officers Election President Vice President Treasurer: Church Treasurer Secretary: Clerk of Session	Pastor Dave Emery
Other Business	Pastor Dave Emery
Adjournment & Closing Prayer	Pastor Dave Emery

Annual Report

January 2022

Transitional Pastor Dave Emery

The Future Reviewed

As I was brought in by the session of the church there were specific things, I was supposed to help the church get done.

1. I was to facilitate all tasks and activities needed to find a new pastor to lead us into our desired and hoped future.
2. I was to get to know the congregation and help us get to know ourselves better.
3. I was to use the experience, familiarity, practice, and insights I had which would help lead us to determine and clarify our direction for the future.
4. I was to assist the church and the Pastor Nominating Committee in doing the things needed to be done to find our new pastor.
5. I was to model being a pastor for our church in the here and now engaging in all aspects of ministry and leadership in the present.
 - a. Plan, lead, and direct weekly worship and special worship services (i.e. memorials, Maundy Thursday, Christmas Eve)
 - b. Be pastorally attentive and caring to those in need in the church.
 - c. Work with the church boards and the church as a whole to examine the present ways we do ministry and determine ways our ministry will need to change to meet our future needs and direction.
 - d. Do general pastoral duties as expected and determined by the church leadership.
 - e. Prepare the church for the arrival of our new pastor and make the transition smooth and successful.

In doing those things that needed to be done for the congregation to move forward in our pastoral search process we did, as was expected, a thorough Mission Study to examine, evaluate, and plan for our future ministry.

We used the following processes and tools to accomplish this:

- Holy Cow Congregational Survey

I was so grateful and happy that there was so much energy resulting in the high number of folks completing the Holy Cow Congregational Assessment Tool which was wonderful. Because of the high number of participants taking the survey we had a very high certainty in the results of our survey.

- Forty Days of Prayer

Likewise, I am so grateful that we are a praying church. And the forty days of prayer intentionally lifting to God the desires, direction, and leadership for the church was phenomenal.

- Signs of a Vital Congregation focus and discussion

Still further, the examining and embracing the 7 key marks of a vital congregation which are: Lifelong Discipleship Formation; Authentic Intentional Evangelism; Incarnational Outreach; Servant Leadership; Inspiring Worship; Caring Relationships; and Healthy Connections, was insightful and inspirational.

Following the formation and compilation of these efforts into our AFPC Mission Study we formed and elected our Pastor Nominating Committee (PNC.)

I was honored to participate in the training of the PNC for their work.

I was happy to offer whatever assistance I could to the PNC as requested.

I continuously prayed for them, the church, and the search process which will lead you to the election of your new pastor.

I want you to know that it has been a joy to be your transitional pastor this last year. I have loved serving the Lord in your midst. I have appreciated and reveled in the way in which the church has engaged and fulfilled the needed activities in transition. Even in this difficult and trying time of Covid-19 I have witnessed the very real work we have done for ministry at AFPC.

Therefore, I am convinced that we are poised on a threshold of a time of great faith and expectations. I am convinced that you are ready to move forward in some amazing ways of ministry, growth, and outreach in the church and community. This is a very exciting time. My prayers, thoughts, and hopes continue to be raised to God for all of you. Thank you all for the privilege of being your transitional pastor!

God Bless You!!!

Pastor Dave

First Presbyterian Church - Aberdeen, Washington

Annual Congregational Meeting

March 28, 2021

Pastor Dave Emery called the meeting to order and opened the meeting with prayer at 11:05 AM in the church sanctuary. The meeting was also streamed online for those who could not meet in person.

A quorum was present.

CAT Study Results: Floyd Plemmons reported on the Congregational Assessment Tool, a survey that was administered by Holy Cow Consulting. The purpose of the survey was to review and refresh the story of our congregation. The results will become part of the Mission Study we must complete before we can begin our search for a new pastor. Eighty people who are active in our congregation were invited to take the survey; there were 47 anonymous responses. After the surveys were completed and the results were compiled, Session members met with a consultant from Holy Cow to discuss the results. Session felt that the results were an accurate representation of our church. An Executive Summary of those results is included in the Annual Report. There were no questions from the congregation.

Sharing from the Presbytery Liaison: Tom Hill, from the Presbytery Committee on Ministry, explained the process we will be following to select a new pastor. Session is developing a Mission Study that the COM will review. When the COM has approved the Mission Study, our congregation will be allowed to elect a Pastor Nominating Committee. The PNC will fill out a Church Information Form and send it to the denomination's Leadership Connection database. Information from our CIF will be matched with that from Pastor Information Forms that have been submitted by pastors looking for a call. It is a clear-cut process with built in flexibility and could take some months. The COM is available to answer questions.

Annual Financial Report: Scott Light reported that we currently have \$322,000 in assets.

- The Stewardship Commission has been moving money from savings account CDs, which were making less than 1% in interest, to the New Covenant Mutual Fund. The commission feels that these are responsible investments, but they do follow market trends. Currently, the funds are growing.
- Last year, we had a surplus at the end of the year, mostly because we were not paying a pastor for part of the year. Scott said that we expect to run a deficit this year, but we continue to operate with faithful optimism. We are currently on solid financial ground
- Scott asked for questions from the congregation. There were none. He thanked the members for their faithfulness and their giving.

Nominating Committee Election: Last year, the Nominating Committee did not serve. This year's Nominating Committee will be responsible for electing new Elders and Deacons. It will also be responsible for nominating the Pastor Nominating Committee, which should represent a diverse cross section of the membership. The Nominating Committee should consist of one representative from Session, one representative from the Deacons,

and representatives from the congregation at large. Pastor Dave Emery asked for nominations from the floor for congregation members to serve on the Nominating Committee for 2021.

Scott Light and Dorothy Crow nominated **Elinor Robinson**

Dorothy Crow and Elinor Robinson nominated **Leslie O'Brien**

Floyd Plemmons will serve as the representative from Session and **Gean Ross** will serve as the representative from Deacons.

It was suggested that we ask for a volunteer from the congregation members who were watching the meeting online.

M/S/P (Gean Ross/Karin Beard) to close the nominations.

M/S/P (Barb Caskey/Scott Light) to set aside the by-laws so that we are able to approve a congregation member who may be attending the meeting online who may volunteer to be on the Nominating Committee.

M/S/P (Dorothy Crow/Karin Beard) to accept the slate of nominees, including a future volunteer from online attendees.

Election of Corporate Officers:

The current officers of the corporation are

President – David Anderson

Vice President – Floyd Plemmons

Secretary – Jeannie McNeal

Treasurer – Scott Light

Session members are the trustees of the corporation.

M/S/P (Dorothy Crow/Jo Beard) to re-elect the current Officers of the Corporation for 2021.

Other Business

M/S/P (John O'Brien/Scott Light) to approve the Congregational Meeting minutes from January 26, 2020 and July 12, 2020.

Dorothy Crow thanked Aries Light for all of her work holding the congregation together during the COVID-19 pandemic, including, but not limited to, keeping up the website, the blog, and the Facebook page; publishing bulletins; filming worship services; and streaming those services online.

M/S/P (Jo Beard/Dorothy Crow) to adjourn the meeting at 11:55 AM.

Submitted by Jeannie McNeal, Clerk of Session

First Presbyterian Church - Aberdeen, Washington

Congregational Meeting

June 13, 2022

The purpose of this congregational meeting was to elect Elders, Deacons, and members of the Pastor Nominating committee.

The meeting convened at 11 AM in the church sanctuary. A quorum was present. Pastor Dave Emery opened the meeting with prayer.

Floyd Plemmons thanked the members of the Nominating Committee for their work in developing the slates of nominees for Elders, Deacons, and the Pastor Nominating Committee. He presented the slates of nominees.

Deacons

Margaret Carthum – Class of 2022

Laurie Kolb – Class of 2023

Karin Beard – Class of 2023

Floyd asked for nominations from the floor. There were no nominations from the floor.

M/S/P (Elinor Robinson/Dorothy Crow) to close the nominations from the floor and elect this slate of Deacons.

Elders

Harry Carthum – Class of 2021

Barb Caskey – Class of 2022

Jeannie McNeal – Class of 2023

John O'Brien – Class of 2023

Floyd asked for nominations from the floor. There were no nominations from the floor.

M/S/P (Dorothy Crow/Karin Beard) to close the nominations from the floor and elect this slate of Elders.

Pastor Nominating Committee

Sara Cavin

Margo Hood

Thirza Krohn

Leslie O'Brien

Scott Light

Floyd Plemmons

Steve Cavin

Floyd asked for nominations from the floor. There were no nominations from the floor.

The election was conducted by secret ballot. Karin Beard gathered and collected the paper ballots. There were no write-in ballots. The vote was unanimous to elect this slate of nominees for the Pastor Nominating Committee.

Pastor Dave thanked all nominees for their willingness to serve and closed the meeting with prayer at 11:10 AM.

Submitted by Jeannie McNeal, Clerk of Session

Annual Clerk's Report for 2021

First Presbyterian Church of Aberdeen, Washington

Annual Clerk's Report for 2021

Guest Ministers /Preachers

August 8 – the Rev. Anne Cecile Porter

August 15 – the Rev. Ken Finley

August 29 – Ben Jimenez

Pastor

The one-year contract for transitional pastor, Pastor David Emery, who was hired in October of 2020, was extended while the search for a called pastor continued.

Baptisms

No baptisms were performed at the church in 2021.

Weddings

No weddings were performed at the church in 2021.

Communion and Worship services

Communion was served the first and third Sundays of each month. Worship services were held in-person and were streamed on-line each Sunday. COVID-19 protocols were still in place in 2021.

Deaths/Funerals

Jerry Schindler died on June 20, 2020. Pastor David Emery officiated at his memorial service at the church on October 1, 2021.

Elsie Evans died on August 26, 2021.

Corliss Gordon died on October 17, 2021. Corliss's life was celebrated with a graveside service at Fern Hill Cemetery on October 23, 2021. A reception at the Fern Hill Funeral Home followed the graveside service.

Memberships

Thirza Krohn, Margaret Carthum, and Harry Carthum were welcomed into membership on May 23, 2021.

Officers of the Corporation for 2021

These officers from 2020 were re-elected for 2021.

President – David Anderson

Vice President – Floyd Plemmons

Secretary – Jeannie McNeal

Treasurer – Scott Light

Elders

Class of 2021

Darby Cavin

Harry Carthum

Class of 2022

Floyd Plemmons

Barb Caskey

Class of 2023

John O'Brien

Jeannie McNeal

Class of 2024

Deacons

Class of 2021

Don Ross
Gean Ross

Class of 2022

Kevin Caskey, Sr.
Margaret Carthum

Class of 2023

Laurie Kolb
Karin Beard

Class of 2024

Pastor Nominating Committee: Sara Cavin, Margo Hood, Thirza Krohn, Leslie O'Brien, Scott Light, Floyd Plemmons, and Steve Cavin

Nominating Committee: Floyd Plemmons (Session Representative), Gean Ross (Deacon Representative), Leslie O'Brien, Scott Light, and Elinor Robinson

Submitted by Jeannie McNeal, Clerk of Session

Deacon's Report

2021 Year in Review

Although 2021 was another unusual year, your Deacons kept meeting and helping others. For a while, in-person worship was not possible for some of our church families. When in-person worship resumed, attendance had decreased. To stay in touch, we have increased phone calls, emails, text messages, and cards. If you have a need, please contact the Deacons.

We always meet the needs in our church family first. Then we look to the community and beyond for ways we can help. This year we donated to the Salvation Army, the Aberdeen Food bank, Family Promise, the Aberdeen Clothing Bank and the Friendship House. We were also able to donate to the Presbyterian Disaster Fund, a national program that helps victims of floods and hurricanes.

We donated cranberry sauce for the Thanksgiving and Christmas food baskets (150 cans total), and 31 pairs of pants and 13 pairs of shoes to McDermoth Elementary School for students in need. As soon as pandemic restrictions allow, the Bible study at Channel Point will resume.

None of this would have been possible without your support. Thank you so very much for donating to the work of the Deacons!

Submitted by Laurie Kolb

Worship Commission

2021 Year in Review

We gather together weekly to worship our great God. Pastor Dave Emery ministers in prayer, preaching, and communion. Aries Light films and livestreams our services on the church website and Facebook page, where the recordings remain viewable. We averaged 24 people meeting in person and 21 online viewing sessions per week in 2021. Despite the challenges of the pandemic, our people give themselves to ministry in service and song each Sunday morning: preparing communion, greeting, handing out bulletins, reading scripture, taking prayer requests and leading prayers, playing instruments, leading singing, running the soundboard, gathering offerings, sanitizing the sanctuary pews, and, while we could, providing coffee and treats. “...the people offered themselves willingly, bless the Lord!” (Judges 5:2)

Our musicians are pianist Ann Kiliz, cellist and violinist John and Leslie O’Brien, and multi-instrumentalist Bob Neisinger. Our song leaders include Judy Light, Bob Neisinger, John O’Brien, Elinor Robinson, Thirza Krohn, Karin and Eric Beard, Kasie Caskey, Floyd Plemmons, and Joyce and Leah Emery. Thanks to Patty Sundstrom, John Emery, and Nick Greeley for providing special music.

Special services were held on Maundy Thursday and Christmas Eve. We were blessed to sing outside in the parking lot before service on Easter Sunday and the three Sundays before Christmas, witnessing to the good news of Christ’s coming and resurrection.

“Oh come, let us sing to the Lord; let us make a joyful noise to the rock of our salvation!” (Psalm 95:1)

Submitted by John O’Brien

Middle School Youth Group

2021 Year in Review

After disbanding for COVID in the Spring of 2020, the middle schoolers finally began meeting again in March 2021. Their events included prayers, fun activities and raising money for their mission project.

March 2021- We went to Friends Landing and walked, talked, laughed played and prayed. We roasted some hotdogs for lunch, ate Ding Dongs, and just enjoyed being back together.

April 2021 -We went to the beach, played capture the flag, and built a bon-fire for marsh-mallow roasting.

May 2021- We went to Aberdeen Lake for Fishing and a BBQ dinner. Pastor Dave and Joyce as well as some parents joined us for this fun outdoor activity. We would like to thank Kevin Caskey Jr. for helping us put this together! He graciously offered to bring fishing gear for the kids.

October 2021 -We went for a neighborhood walk then watched “Free Burma Rangers” a movie about a Christian missionary family in Burma. We made popcorn, had sodas, and discussed this complex movie after we watched it. That evening we discussed fundraising ideas to continue the Presbyterian Mission we had started in 2020. Their goal is to raise \$5000 to sponsor a Community Farm Bundle. In 2020, the youth group raised ***\$1,042 over a bake sale and auction.***

November 2021 - the youth group met at the church and created a Giving Wall to continue their Presbyterian Mission to raise money for the community farm bundle. The youth group made thank you cards written with a bible verse and painted wooden ornaments (Hope, Love, Peace & Joy). People would pick an envelope with the donation amount, take the ornament, and keep the thank you note. (***Giving Wall Fundraising results: \$1,075***)

December 2021 - Baking Party with Jeannie McNeal was a hit. The youth group spent an afternoon to bake their hearts out and had a bake sale and auction the next day after Sunday Worship. We would like to thank Steve & Sue Cavin for donating their delicious homegrown berries for the bake sale. Everything was gone in 30 min. (***Bake Sale results: \$742***)

In total, the Middle School Youth Group raised \$2,969 towards the \$5000 goal as of January 21, 2022. Thank you all for your generosity and support!

Submitted by Scott and Aries Light

Hospitality Commission

2021 Year in Review

The Covid 19 pandemic of the last 2 years has drastically restricted the utilization of the Church building by outside groups. The Food Bank has relocated to a new permanent location. Raindrops Preschool has unfortunately ceased operations and is in the process of removing all of its equipment. Reduced utilization has not resulted in a reduction of the maintenance and repair of the building. The Hospitality Commission continues to meet weekly to address the needs of the building. Some of the major projects completed during this time are:

- Organized the library book shelves (Thank you Judy Ball and Elinor Robinson)
- Kitchen faucet replacement
- Replaced a broken spring in the Dishwasher
- Cleaned out the kitchen grease trap (Does anyone want to volunteer for this job next year?)
- Refinished Dining Room pew
- Repaired broken pews as needed
- Purchased a carpet cleaner and cleaned carpets though out the church
- Painted the Preschool hall floor
- Repaired and painted the walls on the back stage stairway
- Replaced a broken window in an interior door
- Replaced a broken door latch
- Installed additional shelf space in the storage room behind the stage
- Trimmed and weeded the yard bushes
- Added several loads of dirt to the garden area (Thank you Don Ross)
- Fabricated and installed concrete steps for the Preschool garden
- Replaced a rotten fascia board above the Sunday School addition
- Replaced deteriorated siding above the back porch (more siding work to do) (Thank you John O'Brien & Scott Light)
- Roofing Contractor installed a new membrane on the flat top roof over the Sunday School wing
- Contractor replaced the electric door opener/closer on the Alley entrance door
- Inspected the 17 year old boiler internal tubes and found some significant damage
- Implemented a new boiler water chemical treatment system (Thank you Dave Anderson)
- Heating Contractor replaced the Boiler combustion air fan
- Replaced a leaking 67 year old condensate pipe in the Boiler Room
- Replaced a leaking 67 year old steam heater coil in the downstairs classroom
- Piping Contractor replaced a leaking 67 year old condensate pipe in the Preschool Room

The Church has established a Building Fund Account. This account pays for long term additions and repairs and is not funded by the Operating Budget. The above projects have depleted the Building Fund Account. Contributions can be made directly to the Building Fund if you would like to support future building improvements.

The Hospitality Commission wishes to thank Pat Lanning, Marylyn Sturm and Russ Sturm who are currently not able to participate in the weekly activities. We miss the fellowship time with them.

Hospitality Commission
Steve Cavin, Sue Cavin, Judy Ball and Dave Anderson

Personnel Commission Report

2021 Year in Review

The chair and Pastor Emery met with the Office Coordinator and the Custodian. We reviewed their job descriptions, duties and jointly discussed their performance during the past year.

We have not met with the Accompanist, but plan to do so in the near future. As a result of our review, we made several adjustments to improve the efficiency of our operation, specifically related to communication and follow-through procedures. The Commission believes that we are well-served by the current employees and we recommended salary increases for all three.

The chair and Pastor also discussed the nursery attendants' positions. We have been continuing to pay their salaries during the past year, even though they were not working, due to the pandemic. We determined to discontinue those positions, effective January 1, 2022.

Submitted by Harry Carthum

First Presbyterian Church of Aberdeen

2021 Year End Stewardship Report for 2022 Annual Meeting

2021 Fiscal Review
2022 Budget
Overview of Finances
Preview of Pastor Chuck Guth's Terms of Call

Note: Dollar amounts are rounded to the nearest whole dollar, and some figures are approximated

2021 Fiscal Review

2021 Budgeted income was \$139,541
2021 Actual income was \$128,056
2021 Budgeted expenses were \$158,047
2021 Actual expenses were \$144,205

- This represents a deficit of \$16,149
- Budgeted deficit was \$18,506
- We underspent our budget by nearly \$14K, but also brought in roughly \$11K less than anticipated.
- Though we did have some unanticipated expenses, and some increase costs like an increased insurance premium, we still underspent our budget. Our deficit was primarily a result of decreased income.

2021 Income Breakdown

Identifiable income (i.e., giving) was budgeted at (or estimated to be) \$126,222
Identifiable income actual was \$118,374
Building use was budgeted for \$10,100
Building use actual was \$8,940

- *We did see some final income from both Raindrop Preschool (via the YMCA), and the Aberdeen Foodbank this year as they closed operations at Aberdeen First Pres.*

Historical context for income

2014 - \$168,864
2015 - \$170,198
2016 - \$158,585
2017 - \$144,751
2018 - \$132,874
2019 - \$168,058
2020 - \$144,472
2021 - \$128,056

- Income would appear to be on a steady downward trend for the last 8 years, but 2019 and 2020 really belie that
- *I.E., if we had 2020 income in 2021 we would have seen a balanced budget at year's end.*

2022 Budget

2022 Budgeted operating income of \$138,273

2022 Budgeted operating expenses of \$185,867

This anticipates a budget deficit of \$47,594

2022 increased spending

- \$1,223 increase in hospitality (facility) expenses like insurance, water, fuel, sewer etc.
 - * (insurance was a \$3K increase, but on balance total hospitality increase is \$1,223)
- \$27,387 in increased personnel costs
- \$16,553 due to increased costs for the permanent pastor and an overlap month between the transitional and permanent pastors
- \$14,548 in increased staff salaries
 - * Raise for secretary/bookkeeper in hourly rate and increased to 30 hours
 - * Cost of living increases for other staff
- A total \$27,820 in increased budgeted expenses
 - * *We are anticipating an approximate \$1K decrease in church administration costs*
- Couple that with the deficit we were already working with, and you get the \$47K figure

Overview of Church Finances

As of December 31st, 2021, a total of \$324,786 in church assets

- \$164,884 in unrestricted funds
- \$116,032 in permanently restricted funds
- Endowment (\$108K) and Tony Forest funds (\$8K)
- \$43,869 in restricted funds
- Building funds, copier, kitchen, organ/music etc. (See below).
- December 31st, 2020, total assets were \$317,281

Our church currently has funds spread across multiple accounts

- Bank accounts
- Unrestricted checking and savings accounts
- Restricted checking and savings accounts
- Endowment checking account

Investments in the form of New Covenant Funds (NCF) mutual funds

- NCF Weatherwax \$125,858 (unrestricted)
- NCF Restricted \$28,556
- NCF Endowment \$104,769
- NCF Tony Forest \$7,745

A total of \$266,928 invested in New Covenant Mutual funds (These funds are not insured, and are subject to market volatility.)

Restricted Funds

- Includes building fund, copier fund, deacon fund, kitchen fund, memorial fund, mission project meal fund, organ/music fund, pastor assistance fund, Ross memorial fund, Sunday School Offering, Women's association, Pinckney youth fund, and youth mission project fund.
- \$25,000 of restricted funds were moved into New Covenant Funds. \$25K represents the basis or principal for this NCF.
- Currently this investment has \$28K
- Since the New Covenant Restricted fund includes many of the church's restricted funds, Session approved using the realized gains to bolster the building fund which has no routine means of income.
- Building fund currently shows a \$1,687 deficit. It will likely remain at deficit which will likely grow until we actually liquidate some of our assets.

Endowment funds

- Principal to be kept intact
- Interest or Gains are to be spent with a 2/3rd to 1/3rd split using 2/3rd for internal church use, and 1/3rd to be used for external or mission type uses.
- Current principal (or basis) is \$85,000
- Currently about \$23K in unrealized gains that can be used
- Planning to use \$5K for pastor recruitment and \$5K for pastoral relocation

Terms of Call **for Pastor Charles “Chuck” Guth**

Cash salary	\$30,000
Housing allowance	\$30,000
Social Security Reimbursement	\$ 4,590
Medical & Pension	\$22,200
Dental & Vision	\$ 1,118
Car Allowance	\$ 510
Continuing Education	<u>\$ 1,530</u>
Total	\$89,948
One time moving allowance (non-budgeted)	\$ 5,000
Vacation	4 weeks
Study Leave	2 weeks

First Presbyterian Church of Aberdeen

Balance Sheet

Cash Basis

As of December 31, 2021

	Dec 31, 21
ASSETS	
Current Assets	
Checking/Savings	
PERMANENTLY RESTRICTED FUND	
Endowment Checking 5004	3,518.03
NCF Endow Fund 0796-\$85000	104,768.57
NCF T Forest 1152-\$6000	7,745.33
Total PERMANENTLY RESTRICTED FUND	116,031.93
RESTRICTED FUNDS	
NCF Restricted 1149-\$25000	28,555.97
Restricted Checking 4678	
Building Funds	-1,686.77
Copier Funds	1,606.59
Deacon Fund	1,619.54
Kitchen Fund	2,358.57
Memorial Funds	7,078.14
Missions Project	
Meal Fund	6.03
Total Missions Project	6.03
Organ/Music Fund	10,032.97
Pastor Assistance Fund	803.35
Ross Memorial Funds	1,088.30
Sunday School Offering	284.42
Women's Association	1,389.16
Youth Funds	
Pinckney Youth Fund	12,207.70
Youth Mission Projects	
Presbyterian Mission	2,869.00
Total Youth Mission Projects	2,869.00
Youth Funds - Other	521.14
Total Youth Funds	15,597.84
Restricted Checking 4678 - Other	-35,000.00
Total Restricted Checking 4678	5,178.14
Restricted Savings 1497	
Restricted Saving Interest 1497	135.36
Restricted Savings 1497 - Other	10,000.00
Total Restricted Savings 1497	10,135.36
Total RESTRICTED FUNDS	43,869.47
UNRESTRICTED FUNDS	
1500 · General Reserve Savings 9504	19,802.69
1550 · Online Donations 3850	500.00
1800 · Unrestricted Checking 6604	18,723.51
1900 · NCF Weatherwax 0621-\$110,981.86	125,858.09
Total UNRESTRICTED FUNDS	164,884.29
Total Checking/Savings	324,785.69
Total Current Assets	324,785.69
TOTAL ASSETS	324,785.69

First Presbyterian Church of Aberdeen
Balance Sheet

Cash Basis

As of December 31, 2021

	<u>Dec 31, 21</u>
LIABILITIES & EQUITY	
Equity	
3000 · Opening Bal Equity	197,796.60
3900 · Retained Earnings	119,485.14
Net Income	<u>7,503.95</u>
Total Equity	<u>324,785.69</u>
TOTAL LIABILITIES & EQUITY	<u><u>324,785.69</u></u>

First Presbyterian Church of Aberdeen
Budget Report 2022
Comparison with 2021 YTD and Budget

	Transitional Pastor 4 Months + New Pastor 9 months		Budget		Transitional Pastor 4 Months		New Pastor 9 months		Transitional Pastor Extra Month Salaries	
	Budget 2022	Budget 2021	Difference	YTD 12/31/21	Budget 2022	Budget 2022	Budget 2022	Budget 2022	Budget 2022	Budget 2022
Ordinary Income/Expense										
10000 · BUDGETED OPERATING INCOME										
11000 · Interest Income										
11200 · Bank Interest, General	1.00	1.00	-	0.83						
11500 · Bank Interest, Reserve	12.00	18.00	(6.00)	11.84						
11600 · Weatherwax Investment Income	3,000.00	3,000.00	-	-						
Total 11000 · Interest Income	3,013.00	3,019.00	(6.00)	12.67						
12000 · Building Use										
12110 · Raindrop Preschool	-	1,800.00	(1,800.00)	-						
12160 · Other Receipts	-	-	-	840.00						
12170 · The Korean Church	7,500.00	8,000.00	(500.00)	7,500.00						
12190 · Aberdeen Food Bank	-	300.00	(300.00)	600.00						
Total 12000 · Building Use	7,500.00	10,100.00	(2,600.00)	8,940.00						
12200 · Identifiable Income										
12220 · Identifiable	126,650.00	124,222.00	2,428.00	110,174.00						
12230 · Loose Offering	360.00	2,000.00	(1,640.00)	379.90						
12270 · Online Giving	-	-	-	7,820.00						
Total 12200 · Identifiable Income	127,010.00	126,222.00	788.00	118,373.90						
13000 · Per Capita Receipts	750.00	200.00	550.00	729.50						
Total 10000 · BUDGETED OPERATING INCOME	138,273.00	139,541.00	(1,268.00)	128,066.07						
50000 · BUDGETED EXPENSES										
51000 · CHURCH ADMINISTRATION										
51010 · Telephone										
51020 · Advertisement	3,300.00	3,300.00	-	3,169.26						
51021 · Newspaper										
51022 · Yellow Pages	150.00	350.00	(200.00)	-						
51023 · Misc. Advertisement	168.00	168.00	-	168.00						
51124 · Web Site	-	-	-	21.81						
Total 51020 · Advertisement	370.00	190.00	180.00	369.11						
51100 · Office Supplies	688.00	708.00	(20.00)	558.92						
51110 · Postage	300.00	320.00	(20.00)	168.00						
51120 · Stationary	50.00	50.00	-	-						
51130 · Check supply	250.00	500.00	(250.00)	229.08						
51140 · Copy paper	100.00	180.00	(80.00)	38.17						
Total 51100 · Office Supplies	700.00	1,050.00	(350.00)	435.25						
51200 · Office Equipment	400.00	600.00	(200.00)	285.07						
51210 · Copier										
51220 · Computer										
51222 · computer supplies	-	200.00	(200.00)	-						
51223 · computer software	150.00	350.00	(200.00)	202.20						
51225 · Quickbook Software & Payroll	750.00	1,000.00	(250.00)	1,418.03						
Total 51220 · Computer	900.00	1,550.00	(650.00)	1,620.23						
Total 51200 · Office Equipment	1,300.00	2,150.00	(850.00)	1,905.30						

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	Transitional Pastor 4 Months + New Pastor 9 months		Budget		YTD 12/31/21	Transitional Pastor 4 Months		New Pastor 9 months		Transitional Pastor Extra Month Salaries	
	Budget 2022	Budget 2021	Difference	Budget 2022		Budget 2022	Budget 2022	Budget 2022	Budget 2022	Budget 2022	Budget 2022
51300 · Miscellaneous Admin.	200.00	-	200.00		180.13						
51310 · Paypal Fee/Bank Fee	15.00	10.00	5.00		12.90						
51330 · State & Government Fees	215.00	10.00	205.00		193.03						
Total 51300 · Miscellaneous Admin.	6,203.00	7,218.00	(1,015.00)		6,261.76						
Total 51000 · CHURCH ADMINISTRATION											
52000 · HOSPITALITY COMMISSION											
52100 · Fixed Facility Expense	3,525.00	3,800.00	(275.00)		3,014.90						
52110 · Electricity (PUD)	1,875.00	1,700.00	175.00		1,857.58						
52120 · Water/Sewer	1,278.00	1,260.00	18.00		1,277.28						
52130 · Garbage	5,600.00	4,800.00	800.00		4,150.13						
52140 · Fuel (Furnace)	17,314.00	14,309.00	3,005.00		14,309.00						
52150 · Insurance	29,592.00	25,869.00	3,723.00		24,608.89						
Total 52100 · Fixed Facility Expense	50.00	50.00	-		-						
52200 · Supplies & Replacements	150.00	400.00	(250.00)		113.71						
52210 · Yard/Garden Supplies	50.00	50.00	-		41.44						
52220 · Janitorial Supplies	250.00	500.00	(250.00)		155.15						
52230 · Miscellaneous Supplies	1,000.00	2,500.00	(1,500.00)		2,001.64						
Total 52200 · Supplies & Replacements	500.00	800.00	(300.00)		-						
52300 · Church Small Repairs	200.00	200.00	-		-						
52310 · Furnace	1,000.00	1,000.00	-		258.02						
52320 · Plumbing	2,700.00	4,500.00	(1,800.00)		2,259.66						
52330 · Electrical	1,000.00	2,500.00	(1,500.00)		2,001.64						
52340 · Small Repairs	500.00	800.00	(300.00)		-						
Total 52300 · Church Small Repairs	1,000.00	1,000.00	-		258.02						
52400 · Major Equip. Repair/Purchases	2,700.00	4,500.00	(1,800.00)		2,259.66						
52410 · Mntnce Organ/Piano/Bells	250.00	500.00	(250.00)		235.00						
52420 · Major Equip. Repair/Purchases	250.00	500.00	(250.00)		235.00						
52600 · Fellowship	300.00	500.00	(200.00)		54.88						
52610 · Kitchen Supplies	300.00	500.00	(200.00)		54.88						
Total 52600 · Fellowship	300.00	500.00	(200.00)		54.88						
Total 52000 · HOSPITALITY COMMISSION	33,092.00	31,869.00	1,223.00		27,313.58						
53000 · WORSHIP COMMISSION											
53130 · CCLI Licence	310.00	300.00	10.00		304.00						
53200 · Pew Curriculum	250.00	100.00	150.00		215.95						
53213 · Misc. Worship Supplies	250.00	100.00	150.00		215.95						
Total 53200 · Pew Curriculum	200.00	200.00	-		75.00						
53400 · Honorariums	1,200.00	1,200.00	-		519.26						
53410 · Guest Musicians	1,400.00	1,400.00	-		594.26						
53420 · Guest Speaker	1,960.00	1,800.00	160.00		1,114.21						
Total 53400 · Honorariums	1,960.00	1,800.00	160.00		1,114.21						
Total 53000 · WORSHIP COMMISSION											

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	Budget 2022	Budget 2021	Difference	YTD 12/31/21	Budget 2022	Budget 2022	Budget 2022	Budget 2022	Budget 2022	Budget 2022	Budget 2022	Budget 2022
55000 · SPIRITUAL FORMATION												
55100 · Instructional Literature	275.00	275.00	-	267.75								
55110 · Christian Periodicals	275.00	275.00	-	267.75								
Total 55100 · Instructional Literature												
55200 · Church School Curriculum	50.00	50.00	-	-								
55210 · Church School Program books	150.00	150.00	-	-								
55220 · Church School Supplies	200.00	200.00	-	-								
Total 55200 · Church School Curriculum												
55300 · Vacation Bible School	100.00	100.00	-	-								
55310 · Supplies	100.00	100.00	-	-								
Total 55300 · Vacation Bible School												
55500 · Church Leader Training	-	50.00	(50.00)	-								
56000 · Youth Fellowship	50.00	50.00	-	47.14								
56100 · Youth Supplies	500.00	500.00	-	-								
56200 · Youth Events Local	550.00	550.00	-	47.14								
Total 56000 · Youth Fellowship												
Total 55000 · SPIRITUAL FORMATION	1,125.00	1,175.00	(50.00)	314.89								
60000 · PERSONNEL COMMISSION												
61000 · Minister's Comp Total												
61100 · Salary	31,770.00	27,000.00	4,770.00	27,135.00	9,270.00	22,500.00	30,000.00	2,317.50				
61200 · Housing	31,770.00	27,000.00	4,770.00	27,135.00	9,270.00	22,500.00	30,000.00	2,317.50				
61300 · Social Security Reimbursement 7.65%	3,442.50	-	3,442.50	-	-	3,442.50	4,590.00	-				
61400 · Car Allowance	510.00	500.00	10.00	-	125.00	382.50	510.00	-				
61500 · Continuing Education	765.00	750.00	15.00	-	187.50	573.75	765.00	-				
61510 · Continuing Ed. Books	765.00	750.00	15.00	-	187.50	573.75	765.00	-				
61520 · Seminar/Travel	765.00	750.00	15.00	100.00	187.50	573.75	765.00	-				
Total 61500 · Continuing Education	1,530.00	1,500.00	30.00	100.00	375.00	1,147.50	1,530.00	-				
61700 · Board of Pensions												
61701 · Medical 27%	17,155.80	14,580.00	2,575.80	14,652.90	5,005.80	12,150.00	16,200.00	1,251.45				
61702 · Pension Benefits 8.5%	5,400.92	4,590.00	810.92	4,612.96	1,575.92	3,825.00	5,100.00	393.98				
61703 · Death & Disability Benefits 1%	635.40	540.00	95.40	542.70	185.40	450.00	600.00	46.35				
61704 · Temporary Disability 0.5%	317.72	270.00	47.72	271.36	92.72	225.00	300.00	23.18				
61705 · Dental	956.76	1,025.28	(68.52)	1,025.28	187.80	768.96	1,025.28	46.95				
61706 · Vision Eyewear	69.21	-	69.21	-	-	69.21	92.28	-				
Total 61700 · Board of Pensions	24,535.81	21,005.28	3,530.53	21,105.20	7,047.64	17,488.17	23,317.56	1,761.91				
Total 61000 · Minister's Comp Total	93,558.31	77,005.28	16,553.03	75,475.20	26,087.64	67,460.67	89,947.56	6,396.91				
63000 · Staff Salaries												
63100 · Secretary/Bookkeeper												
63110 · Secretary Salary	31,200.00	17,506.15	13,693.85	17,506.08								
Total 63100 · Secretary/Bookkeeper	31,200.00	17,506.15	13,693.85	17,506.08								
63500 · Custodian	4,370.65	3,973.37	397.28	3,973.32								
63600 · Worship & Music Personnel												

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	Budget 2022	Budget 2021	Difference	YTD 12/31/21	Budget 2022	Budget 2022	Budget 2022	Budget 2022
63640 · Accompanist	4,285.25	3,895.62	389.63	3,895.68				
Total 63600 · Worship & Music Personnel	4,285.25	3,895.62	389.63	3,895.68				
63700 · Nursery Attendant	758.68	737.88	20.80	737.88				
63720 · Nursery Assistant #2	758.68	711.88	46.80	711.88				
Total 63700 · Nursery Attendant	1,517.36	1,449.76	67.60	1,449.76				
Total 63000 · Staff Salaries	41,373.26	26,824.90	14,548.36	26,824.84				
64000 · Employer Taxes								
64100 · Medicare 1.45%	599.91	389.00	210.91	388.96				
64200 · Social Security 6.2%	2,565.14	1,663.13	902.01	1,663.15				
64500 · L & I (Employer Contribution)	879.18	706.75	172.43	706.64				
64600 · Payroll Expenses	-	-	-	0.02				
Total 64000 · Employer Taxes	4,044.23	2,758.88	1,285.35	2,758.77				
66000 · Pastor Search Expenses	-	5,000.00	(5,000.00)	796.60				
Total 60000 · PERSONNEL COMMISSION	138,975.80	111,589.06	27,386.74	105,855.41				
70000 · MISSION & OUTREACH COMMISSION								
73000 · Local Missions								
75000 · Pastor Discretionary Fund	200.00	200.00	-	200.00				
73000 · Local Missions - Other	500.00	500.00	-	-				
Total 73000 · Local Missions	700.00	700.00	-	200.00				
74000 · Evangelism and Outreach								
74100 · Evangelism	500.00	500.00	-	-				
Total 74000 · Evangelism and Outreach	500.00	500.00	-	-				
76000 · Per Capita	3,311.00	3,195.50	115.50	3,195.50				
Total 70000 · MISSION & OUTREACH COMMISSION	4,511.00	4,395.50	115.50	3,395.50				
Total 50000 · BUDGETED EXPENSES	185,866.80	158,046.56	27,820.24	144,255.35				
NET INCOME/LOSS	(47,593.80)	(18,505.56)	(29,088.24)	(16,199.28)				



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