



Meeting of Session

MARCH 21, 2024

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Agenda

Meeting of Session

March 21, 2024

- 8:30a.m. Communion in the Sanctuary. Call to Order, Declaration of a Quorum and Opening Prayer in classroom 5.
- Clerks Report
 - Permission for Visitor to Speak
 - Review the Previous Months Minutes

Committee Reports

- Building & Grounds
- Deacons – None
- Faith and Health Quarterly – March 14
- Faith Formation
- Fellowship – No Meeting
- Finance Quarterly - Next Meeting April 23, 2024
- Foundation – Next Meeting April 22, 2024
- Generosity & Stewardship – No Meeting
- Gifts & Memorials
 - Charter (see attached)
 - Real Property Donations (see attached)
- Membership & Outreach - None
- Mission – March 19, 2024
- Music
- Nominating -None
- Personnel - None
- Planning Commission
- Pastor Craig's Reports
- Parish Nurse-Report
- Worship – March 20, 2024
- Old Business
- New Business
- Next Session meeting April 25, 2024
- Closing Prayer

Clerks Report

March 21, 2024

Communion: Communion was served during worship on March 3, 2024, and also at the Session meeting on February 22, 2024. Extended Communion was served to members at care facilities in the area and to homebound members.

Deaths: Mary Ann Root(A882) on February 24, 2024 in Iowa, Roy Romstad(3641) on February 24, 2024.

Membership Changes:

Request for removal- Larry Root(A881).

Please note: Affiliate members do not have to be removed by Session. They are listed here for information only.

Respectfully submitted,

Maureen Ramsay, Clerk of Session

Session Meeting Minutes

February 22, 2024

- **Call to Order, Opening Prayer and Communion**-the meeting was called to order and opened with a devotion from Romans and prayer at 8:30 am in room 5. Communion was served. Concerns of the church were expressed.
Declaration of a quorum:
 1. **Session Members Present:** Judy Christensen, Jim Luhring, Ed Storey, Steve Ginader, Joan Dakin, Frank Coggins, Ron Darrah, Ellen Entwistle, Sheila Frahm, Jean Hein, Jim Rusk, Ken Taft, and Maureen Ramsay, Session clerk. A quorum was declared.
 2. **Teaching Elder Present:** Rev. Dr. Craig Lindsey.
 3. **Deacon Representative:** none
- **Welcoming Guests:** there are no guests.
- **Consent Agenda:**
 1. **Clerk's Report: Deaths: Rosemary Mathews (3620) on January 23, 2024, Bill Lemman (2706) in 2023, Carol Cikanek(2645) on February 15, 2024.**
Membership changes:
Affiliate additions: Peter and Linda Schrotenboer, Jerry Logan
Additions by transfer of membership: David and Donna Faulkner, Lynn Conroy
Additions by reaffirmation of faith: Roger Conroy, David and Terry Luck, Gary McClellan, Maria Ramirez, Bob Miller, Suzanne Ervin, Kim Moss, Jean Picard, Chuck and Joyce Smerick.
Additions by transfer from affiliate to active membership: Jay and Patti Messerschmidt.
Request for Removal: Genna Lemman(2707), Debbie(3816) and Rick(3817) Myers, David(3766) and Barbara(3765) Brubaker.
 2. **January 28, 2024 Congregational Meeting Minutes**
 3. **Auditors report has been received and will be presented at the April Meeting.**
 4. **Suggested Audit Committee for 2023- Liz Haynes, Steve Larson, and Tommy Calhoun.**
- **The Omnibus motion was made, seconded and passed to approve all membership changes, Audit Committee members and with corrections to the Session minutes of January 25, 2024.**
- **Committee Reports:**
 1. **Building and Grounds**-Maureen Brealey will be taking over operation of the Valley Galley and lead in the kitchen. She also has experience in kitchen design. There was a discussion about kitchen remodeling. The roof adjustor has completed his report. It will be submitted to the insurance company. CDs regarding elevation of the building obtained from the original engineer will be sent to our engineering company for review. It was suggested that each member of the committee be responsible for different areas of concern, such as landscape, electrical, etc. It will be decided at the next meeting.
 2. **Deacons**-There was discussion about taking meeting minutes in the future. Pastor Craig suggested that each deacon submit a report on their area and those reports be reviewed at the

next meeting. He also discussed the surplus funds in Gifts and Memorials and encouraged the deacons to think about possible uses for those funds. Committee reports were received from Communication of Care, Communion, Extended Communion/Prep, Greeters, Ushers and Owl Drivers, Head Ushers, NOC, Prayer Ministries, Stephen Ministry, and Sunday Fellowship. The Liturgist scheduling is now being done by Bud with Pastor Craig's consultation. It was decided that since the by-laws do not require a Vice Moderator, a new Moderator will be elected in the fall and work with the current Moderator until the first of the year. **Recommendation to discontinue requiring Deacons to attend Session meetings and Elders to attend Deacon meetings. Recommendation was approved.** The March meeting is cancelled due to the Patio Sale.

3. **Faith and Health**-no meeting
4. **Faith Formation**- The Lenten devotional is now available. The movie, *The Passion of the Christ*, will be shown on Saturday, March 30th. The Creation class, taught by Bud Landry, will be moved to April, subject to Bud's approval. Adult VBS will be July 16-18, with the topic to be determined later. Pastor Craig will do a class on church history possibly for VBS 2025.
5. **Fellowship**- Fat Tuesday Pancake supper was discussed. Upcoming events include a Seder meal for Maundy Thursday, Line Dance party on April 25th.
6. **Finance**-Steve went through the balance sheet and budget vs. actual. He noted that the church already has a \$32,000 credit.
7. **Foundation**- 2023 Year end portfolio statement was presented. The current investment positions were discussed for the new members. It was decided to recognize one extra member-at-large without a change to the By-Laws. A draft of a letter to the Session suggesting reinvestment of the 2024 income was approved. Ken Frahm, John Green, and Jana Honermann volunteered to do a review of the Foundation By-Laws and make a report at the next meeting. Current officers were re-elected.
8. **Generosity and Stewardship**-no meeting
9. **Gifts and Memorials**-There is still one vacancy on the committee. There will be a total of seven members.
10. **Membership and Outreach**-There was discussion about recruiting new committee members. It was suggested that a statement of privacy be added to the fellowship pads. Ways to contact guests were discussed. The next new member class will be in April. New Mover Postcards will be mailed out in March for Easter, followed up with letters.
11. **Mission** -reports were received from all the missions.
12. **Music**-no meeting
13. **Nominating**- no meeting
14. **Personnel**-suggestion of hiring a facilities manager to coordinate outside special events from December through April, possibly a college student. There was clarification from Pastor Craig concerning the amount of time Pastor Diane needs to stay away from the church. A compromise of one year was reached. Pastor Craig will be on vacation the last two weeks of August and the first week of September. He will arrange for pulpit supply then. Chuck Ramsay will be preaching on June 30th when Pastor Craig attends General Assembly. The committee is still working on presenting a Boundary Awareness program. **Recommendation to Session-Bill McKinley and Liz**

Haynes be approved to serve on the Personnel Committee for a three-year term (2024-2026) and would be eligible for a second term. Recommendation was approved. The Church Protection Program policy was reviewed and updated. The final draft will be reviewed at the April meeting and presented to the Session for approval. The committee agreed to change their monthly meetings to the second Thursday at 10:00 am.

- 15. Planning Commission-**report that will be included in the March Valley Voice outlining the work completed and request for information was submitted.
- 16. Pastor's Report-** Pastor Craig reported on his activities for the month.
- 17. Parish Nurse Report-**same report was submitted as the past few months.
- 18. Worship Committee-** Worship changes for Lent-Introit will be left out. Maundy Thursday will be a worship and seder dinner. **MSP to serve wine at the Seder dinner.**

- **Old Business-**It was suggested that the Scholarship committee have a separate line to report their work.
- **New Business-**there was no new business.
- **Presbytery Commissioners-**Parental Leave and Anti-Discrimination Policy was reviewed. Candidates were reviewed. The GA Commissioners, Pastor Craig and Judy Aguayo were commissioned. **MSP to accept the Commissioners Report.**
- **Approval of Committee Reports-**MSP to approve the committee reports.
- **Adjournment-** the meeting was closed with prayer by Pastor Craig at 9:25 am.
- **Next Session meeting, March 28, 2024, at 8:30 am.**

Respectfully Submitted,

Maureen Ramsay, Clerk of Session

CALLED SESSION MEETING

MARCH 17, 2024

ROOM 5

A meeting was called by Moderator, Pastor Craig Lindsey, to bring two items of concern from the Building and Grounds committee:

1. Our insurance company has agreed to pay our claim for roof hail damage in the amount of \$35,200, which is the full cost for hot mopping.
2. Approval of a bid to clean out the sewer lines at the church.

The meeting was opened with prayer by Pastor Craig at 10:45 am.

Members present: Frank Coggins, Ellen Entwistle, Sheila Frahm, Joan Dakin, Ken Taft, Jim Luhring, Jim Rusk, Ron Darrah, Jean Hein, Judy Christensen, Maureen Ramsay, Clerk of Session.

Members absent: Ed Storey, Steve Ginader.

A quorum was declared.

Pastor Craig related the good news about the insurance claim and said that work on the roof would begin Monday, March 18, 2024. He then presented details of the sewer lines at the church becoming clogged and having to be cleaned out multiple times this past week by Roto-Rooter. The sewer lines have become rusted after 45 years of use and bids were solicited from Roto-Rooter Plumbers and Cummings Plumbing, Heating and Cooling to cable, descale and hydro-jet all lines. The bids also included a warranty on drain lines for 90 days and clean out installation for one year. The Roto-Rooter bid was \$8189.11, and the Cummings bid was \$8820.00.

Pastor Craig told the session that Roto-Rooter had been to the church several times during the past week and had not charged for each visit. They stayed after hours to make sure the lines were operational. After discussion of each bid, there was a motion, second and a vote to accept Roto-Rooter's bid with monies coming from the Capital Reserves account. They will begin work on Monday, March 18, 2024.

Pastor Craig thanked the members of the session for being there and closed the meeting with prayer at 10:45 am.

Submitted by,

Maureen Ramsay, Clerk of Session

Buildings and Grounds Report to Session

March 5, 2024

In attendance: Ron Darrah, Don Brooks, John Howell, Jim Luhring, Rick Nau, Ken Tate, Pastor Craig, Joe Snow, Steve Hart, Linda Hester.

Guests: Maureen Brealey, Lois MacFarlane, Anne Morrison

Pastor Craig opened the meeting with prayer.

Ron requested approval of the minutes. Motion carried.

Pastor Craig announced that the Gifts & Memorials committee met and will be asking for RFPs from each of the committees.

NEW BUSINESS:

Ben's Bells: Mary Horn purchased 5 Ben's Bells to be put up around VPC and asked the Buildings and Grounds to determine where they could be placed, and to go ahead and place them. Jim Lurhing and Ron Darrah will hang the bells, and the landscapers will be notified that they are in the trees.

Plumbing: VPC has recently had plumbing issues in one of the bathrooms, the laundry room and kitchen. They put a camera down several times, cleaned out a large portion of the problem, used a power jet to further clean, and then used enzymes to remove the remaining issues at a cost of \$3,200. The committee then discussed additional measures to fix the plumbing all over the church. An estimated bid for the work is \$10,000. They would remove all the toilets, run chains through the cast iron pipes, then power jet to make it clean. The Clay pipes have roots growing in them. The thought is to have approval by Session, then do the work after the Patio Sale. Steve and Joe will obtain one more bid prior to the session meeting on March 21st.

OLD BUSINESS:

Valley Galley: The Valley Galley was originally under Membership & Outreach but fits better in the Buildings and Grounds.

Joe stated that he thoroughly cleaned the Water Tanks in the Valley Galley. He added some parts for drainage, and drained and flushed the tanks. The water pump still needs to be checked for functionality.

There is a need for a generator to operate the Valley Galley offsite. Discussion ensued on size, cost, and noise. Ron Darrah will work with Maureen Brealey to research the best generator for their needs.

Kitchen: A group of kitchen volunteers have undertaken a deep clean of the kitchen after the pest control and Joe Snow mouse-proofed it. The Committee agreed that there is a need to update the kitchen, and asked Lois, Anne, and Maureen for their input. After considerable discussion, the most dire need is for more electrical outlets. Jim Lurhing will lead the electrical research.

Other items include refacing the kitchen cupboard doors, building new drawers, adding or replacing the electrical box, reviewing the dishwasher needs, stainless steel shelving above the sinks, and possibly having ceiling fans. Any food needs to be on stainless shelving.

Roof and Insurance: We contacted the insurance regarding the additional roof damage found. We sent a bid from Lynch Roofing, and the insurance will pay the additional \$35,000. Lynch will start the repair the week after the Patio Sale.

Elevation: We received several CDs from the engineer who did the elevation work during construction at VPC. We have forwarded the CDs to our engineering company as they have the software to open the information.

Patio Sale: It was noted that after this year's patio sale is over, the Patio Sale leads will be discussing the future of the sale. Over \$70k is spent every year on trucking and storage, and we make \$120k overall. One

of the solutions could be creating storage along the side of the parking lot in back, starting at the columbarium and wrapping around the side by the staff parking with a 10' depth, and as long as we want (10', 20', etc.). No decision was made.

Subcommittees: It was suggested that we have subcommittees to work on various issues around the church as needed. After conversation, it was determined that it would be better to have a lead when an issue comes up. Leads who volunteered are as follows:

- Electrical – Jim Luhring
- Solar - Don Brooks
- Plumbing – Joe Snow

It was also suggested that we get a list of equipment and the age of each item and keep it in a file that can be easily accessed. Same with contracts. They would like it done before the end of the year.

Security – Joe has been working with Central Alarm and has requested a visit to review the system we have and new updates that we can take advantage of. They let us know they are quite busy and will get to us when they can.

Resignation – Steve Hart announced his resignation at the end of April this year.

There being no further business, Pastor Craig ended the meeting in prayer.

The next meeting will be held April 2, 2024.

Faith Formation Report to Session

March 19, 2024

- Meeting Date: March 19, 2024
- Present: Linda Freeman, chair; Joan Dakin, Dick Davison, Liz Haynes, Pam Karbowsky, Marcia MacDonald, Anne Morrison
- Pastors: Craig Lindsey
- Feb. 13 minutes: **Approved**

Items for Session Action - None

Dick Davison gave a devotional about comfort.

Adult Education

E-Blast - a number of people have stepped forward to send devotionals and they are much appreciated. FF members should also keep contributing devotions.

Lenten Devotional – Congregation has been responsive to the devotional.

Movie – The Passion of the Christ will be shown on Saturday, March 30th at 1:00.

Class – Chaos in Creation, taught by Bud Landry, will begin the first Tuesday in April, and continue through April. “The Book” class will end soon with two final sessions on Revelation. There was discussion of possible future classes about Bible or specific books of the Bible.

Pastor Craig’s class continues and has about 15 in attendance. He reports that discussions are lively and fruitful.

Movie Ministry – Possible titles: Arranged; Loving; Up; Chariots of Fire; A Man for All Seasons; Brother Sun, Sister Moon. Will start in June.

Purchase of Study Books – Consensus of committee is that books will be provided to participants for free with free-will donations accepted to cover the cost.

Children’s programs – The closet in Classroom 3 has been cleaned and arranged. Additional children’s Bibles have been purchased. Old versions will be donated to Crossroads Mission. No Sunday classes during July. There was discussion about children staying in church during Communion. Sophia will be recognized in a service before she leaves.

Library – Library circulated over 700 items in 2023 and added 88 new items. 228 people attended Valley Readers monthly book discussions. A potluck lunch and book exchange climaxed the year in December. The Little Free Library continues to have regular use. The library continues to be included in the New Member Class sessions and in Stephen Ministry training.

Finance – No report.

Special Events – Adult Bible Camp – July 16-18, 9 am to noon. Possible themes: Earth, Sea, and Sky. Heaven and Earth. Include Native American traditions and beliefs.

Big Event – Oct 26, 27 (Saturday and Sunday) – Rev. Rodger Nishioka.

Next Meeting –Tuesday, April 9th, at 9:30 am.

Respectfully submitted:

Liz Haynes

Finance Report to Session End of Year

See attached

Finance Report to Session February

See attached

Gifts and Memorial Report to Session February 12

February 12, 2024, First Re-Constituted Meeting

The meeting consisted of April Boysen, Steve Ginader, Judy Christensen, Pastor Craig & Ed Storey. The purpose was to work on how best to populate and operate the committee going forward. First, the committee felt our charter was to *Make a difference in the World* & not just to spend money.

We talked about property disposal as it seems we can expect donated property in the future. We have three realtors in the congregation: Jack Carter, Debbie Williams & Linda Mutimer & April will talk to them about the details of disposing of real estate.

There is a *reply to donor* now provided by Suzanne. This acknowledges their gift and provides documentation for tax purposes. In time, the committee might want to take this over.

We felt that a rolling 12-month time for deciding what to do with assets should be sufficient. Otherwise, funds beyond \$20k will be transferred to the foundation. We recognize it might take more than a year to complete the project.

Terms of committee Our goal is to get to 7 members, one of which will be a current Elder. April will serve for 2024 and 2025. April will talk to Tom Macfarlane & Karen Brooks about their future interest in the committee. We have, thanks to Judy, a form for those interested in filling in a couple more openings. We also decided meetings can be via zoom, so non-full-time members are acceptable. Some new members will be for 1 or 2 years to get to a good rotation.

RFP We will be asking church committees for a request for proposal to help plan disposition of funds. Ed will talk to Chris Erickson about ideas to write such requests.

We have more funds than usual at this time but might anticipate about \$50k in a typical year. There was some discussion about providing funds to the foundation, and there were members who will like to see us distribute nearly all of the assets.

Ed Storey

Gifts and Memorial Report to Session March 9

March 9, 2024

The committee members present were April Boysen, Helen Phillips, Trudy O’Leary, Jim Rusk, Judy Christensen, Ed Storey and Ex-Officio member, Pastor Craig Lindsey. Steve Ginader, also an Ex Officio member, was excused.

Charge for 2024: An undesignated gift of approximately \$620k is available to the committee for distribution in 2024. The funding was available late in 2023. Therefore, it needs to be allocated by the end of 2024. G&M may keep up to \$20k carryover each Calendar Year. All unused funds greater than \$20k at the end of the CY are transferred to the Foundation for investment. The interest and dividends of the Foundation funds are used on capital improvements for the Church. Our goal as a committee is to fully allocate all the available undesignated gifts within the 12-month period after they are received.

We reviewed the membership and set up terms for committee members as follows:

April Boysen	2024
Judy Christensen	2025
Ed Storey	2026
Trudy O’Leary	2026
Jim Rusk	2026
Helen Phillips	2025
Bob Campbell	2025

We asked Jim, Trudy, & Helen to determine their preferred terms and let us know so the chart can be completed. We learned today that Tom Macfarlane has resigned from the committee. Judy will work on gaining the final member from those that had previously indicated interest.

We discussed the brass tree in the Spiritual Life Center with donor's names and will decide in the future if it can be used for other donations. We began a discussion on disclosure of donors' names in the future. We can make the value of the donations known but we will not name donors. If money is given "in the name of ..."; we will deal with the issue when it comes up.

Charter: The committee charter was revised: *allocated* was changed to *designated*, and strive to be of benefit to VPC, its members [adding] "*and our Church Community and the World.*" to the charge. It was moved, seconded and favorably voted for adoption of the revised charter. See attached Charter.

Request for Support: Judy & Ed will write a Valley Voice educational article about funds available in 2024 and how to apply for them. Judy will work with Linda Hester to update the request form. Judy & Ed will write a letter to Committee Chairs on how to request funds and email it, along with the guidelines, following approval.

Real Estate: April brought us up to date with the expense and possible complications of Real Estate sales. Costs are generally in excess of 7%. Properties can be in poor condition and might have liens against them. We will request the Executor of the Estate to sell the property and then donate the unencumbered funds to the Church. We are anticipating real estate donations in the future. We need to more fully understand related issues and draft a document defining how we might deal with real estate.

Our next meeting will be March 18th at 9:30 A.M.

Respectfully written,

Ed Storey

Worship Committee

March 20, 2024

Mission's Report to Session

March 19, 2024

Pastor Craig's Report to Session

March 2024

- Feb 24th, I worked with volunteers to reset the Sanctuary after a Concert, while hosting the Tucson Ham Radio Operators in our Parking Lot.
- March 3rd following Communion in worship, I served Communion at La Posada and made visits.
- In and around the annual Patio Sale, I managed to attend 10 Committee meetings/lead weekly Bible Study.
- Friday March 8th Tents and Tables were delivered for Patio Sale.
- Saturday March 9th, I worked setting up for Patio Sale, allowing Custodians to rest before the week.
- Sunday, March 10th following Worship I worked helping to move and unload boxes.
- Monday, March 11th was our Internal Audit, I met with the American Guild of Organists about an event at our Church April 13th and assisted with Patio Sale set-up. Saturday, March 16th, after assisting with the sale, I assisted with tear-down and resetting the church. At this time, learning that the Patio Sale Truck had been in an accident with a fence on one of their deliveries.
- Saturday, March 2, we discovered a blockage of 1 restroom, the washing machine, Floor drains and contracted with Roto Rooter \$3,200 to clean out the blockage. They diagnosed that our Cast-Iron pipes were crusted with Rust and needed to be scraped at a cost of \$8,200. We solicited two additional bids. Wednesday, March 13 we discovered these drains were blocked again and Roto Rooter returned free of charge. Saturday, March 16th the Kitchen, and all except 2 toilets were blocked and Roto Rooter returned on Monday.
- Sunday morning, I called a Special Session meeting for this matter. I also solicited donations to help defray these costs and as of Tuesday had received \$7,030. Monday, March 18th, the Plumbers ascertained that the building does not have sufficient Clean-out drains and contracted for an additional \$6,200 to install these for full clean-out. Total plumbing costs of \$17,600.
- While Roto Rooter worked on the wastepipes, Lynch Roofing began cleaning and hot mopping the flat roofs. Throughout the last several months I had negotiated with our Insurance Company that this was part of the 2022 Hailstorm, and they paid the church the full \$35,200 for re-roofing.
- I revised the Personnel Policy on Sexual Abuses, submitting this to Personnel Committee for recommendation to Session.
- I received the Retirement resignation of Custodian Steve Hart effective April 28, 2024, and contracted with our Employment service for Direct hire of new personnel.
- I also wrote the Maundy Thursday Passover Seder Haggada.

Pastor Craig Lindsey

Parish Nurse-Chris Erickson

March 2024

VALLEY PRESBYTERIAN CHURCH

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GIFTS AND MEMORIALS COMMITTEE CHARTER

Committee Structure: 7 members
3-year term of office, may repeat one time. Total of 6 years

Ex-Officio Members: Senior Pastor/ Head of Staff
Church Treasurer

Committee Responsibilities:

- Receiving and acknowledging all undesignated gifts and memorials given to VPC
- Depositing monetary gifts in a church bank account
- Sending appropriate cards to the donor or family in whose name they are given.
- Gifts are recorded in the Memorial Book in the Church Narthex
- All funds expended by the committee shall be consistent with benefit to VPC, our Church Community and the World, and be of lasting value.

Funding considerations may include, but not be limited to the following:

- As recommendations for funding of projects, equipment, furnishing and replacement needs are made available to the Committee,
- The Committee shall establish the priority for funding through meetings with the various committees involved.
- Considering significant gifts to the Church, the Committee shall strive to glorify God and “Make a difference in the World”, and not just spend money.
- Requests for funding projects must come from a VPC Committee and not from an individual or sub-committee. However, subcommittees may be established, as needed.

Expenditure Authority:

- The Gifts and Memorials Committee may approve expenditures not to exceed \$3,000.
- Session must authorize all expenditures over \$3,000
- The criteria for all expenditures is that they meet the following criteria:
 - Be of benefit to VPC, our Church Community, its members and the World.
 - Is of long lasting benefit.
- Any monies received in excess of \$20,000 shall be allocated within a rolling 12-month period.
 - Other gifts in the account in excess of \$20,000 at calendar-year end will be forwarded for investment to the Valley Presbyterian Church Foundation.

Valley Presbyterian Church

Gifts and Memorials

Real Property

The committee should review the gift of real property, or an interest in real property, and taking in to consideration any liabilities which may include, but not be limited to, environmental issues, lien issues, property tax issues or other matters which might or could create liability for the Church. The final decision on accepting real property should be a Session decision.

It would be preferable that the Executor of the Estate sell the property and give Valley Presbyterian Church the proceeds.

Valley Presbyterian Church
Balance Sheet
December 31, 2023

	A	B	C	D	E	F	G	H
1	ASSETS							
2	Current Assets							
3	Checking/Savings							
4				Petty Cash	\$ 15.00			
5				BMO Checking (329)	87,997.32			
6				Commerce Bank	192,622.43			
8				BMO Harris Advantage Money Market	20,363.50			
10				Total Checking/Savings			\$ 300,998.25	
15				Prepaid Expenses			37,682.94	
17				Total Current Assets			338,681.19	
18	Other Assets							
19				Investments at Ameriprise	105,182.92			
20				Investments at Raymond James	950,704.11			
21				Pike Endowment Account @ Market Value	227,661.02			
22				PCUSA Foundation	4,901.66			
23				Total Other Assets			1,288,449.71	
24				TOTAL ASSETS			\$ 1,627,130.90	
25								
26	LIABILITIES & EQUITY							
27	Liabilities							
28	Current Liabilities							
31				Total Accounts Payable			\$ 9,481.67	
34				Total Credit Cards			3,007.29	
35	Other Current Liabilities							
36				Payroll Liabilities	\$ 20,272.24			
38				Prepaid Pledges	32,712.83			
39				Restricted Custodial Accounts	41,177.63			
40				Total Other Current Liabilities			94,162.70	
41				Total Liabilities			106,651.66	
42	Equity							
43				Capital Reserve	62,578.49			
44				Columbarium	15,620.74			
46				Music Fund	64,963.90			
47				Pike Endowment Fund for AP	227,661.02			
48				DeLong Scholarship Fund	28,040.94			
49				Gifts & Memorials	620,999.43			
50				Valley Galley	4,545.33			
51				Parish Nurse Designated Fund	6,488.34			
52				Temporarily Restricted Fund Bal-Patio Sale	121,723.86			
53				Permanently Restricted Fund Bal	4,901.66			
54				Operating Fund Reserve	292,931.81			
55				Net Income	70,023.72			
56				Total Equity			1,520,479.24	Page 2
57				TOTAL LIABILITIES & EQUITY			\$ 1,627,130.90	

Valley Presbyterian Church
Profit & Loss by Fund and Fund Balance Reconciliation
 January 1 through December 31, 2023

A	B	C	D	E	F	G	H	I	J	K	L	M	N
		Total General Operations	Capital Projects	Columbarium	Mission Gifts	Music Fund	Pike Endowment	Dalrymple College Scholarship Fund	Gifts & Memorials	Valley Gallery	Nurse	Patio Sale	TOTAL
1	Income												
2	Church Support	\$ 768,992.78	\$ 14,383.64	\$ -	\$ 83,179.90	\$ 2,495.97	\$ 3,100.00	\$ 850.00	\$ 627,220.73	\$ -	\$ -	\$ 1,897.71	\$ 1,502,020.73
3	Per Capita Collected	8,971.29	-	-	-	-	-	-	-	-	-	-	8,971.29
4	Other Income	26,409.80	62,296.79	5,420.63	-	6,599.00	-	-	-	4,162.32	-	137,196.99	242,085.53
5	Investment Income	11,455.31	-	-	-	-	3,523.14	-	-	-	-	-	14,978.45
6	Restricted Funds Used	6,497.97	4,250.00	-	-	-	-	-	-	-	-	-	10,747.97
7	Contribution from Foundation	-	41,503.00	-	-	-	-	-	(7,236.00)	-	-	(67,000.00)	41,503.00
8	Other Funding Sources	57,000.00	7,236.00	-	-	-	-	-	-	-	-	-	-
9	Total Income	879,227.15	129,666.43	5,420.63	83,179.90	9,094.97	6,623.14	850.00	619,984.73	4,162.32	-	82,094.70	1,820,306.97
10	Expense												
11	Personnel Expenses	485,645.38	-	-	-	613.61	-	-	-	-	-	2,548.04	488,805.03
12	Per Capita Assessment	17,554.56	-	-	-	-	-	-	-	-	-	-	17,554.56
13	Administrative Expenses	63,155.46	-	-	-	-	1,883.41	-	-	660.00	-	-	65,698.87
14	Buildings & Grounds	77,345.31	200,129.28	-	-	-	-	-	-	757.80	-	-	278,232.39
15	Committee Expenses	1,128.46	-	-	-	-	-	2,400.00	608.22	-	-	-	3,528.46
16	Deacons	1,403.97	-	-	-	-	-	-	-	-	-	-	2,011.89
17	Faith Formation	4,336.41	-	-	-	-	-	-	-	-	-	-	4,336.41
18	Fellowship	1,292.08	-	-	-	-	-	-	-	-	-	-	2,151.84
19	Membership	1,028.44	-	-	-	-	-	-	-	859.76	-	-	1,128.44
20	Mission Expenses	118,481.00	-	-	83,179.90	-	-	-	-	100.00	-	-	201,834.08
21	Music Expenses	5,545.61	-	-	-	5,700.00	-	-	-	173.18	-	-	11,245.61
22	Outreach	12,666.71	-	-	-	-	-	-	-	1,682.35	-	-	14,369.06
23	Parish Nurse Programs	1,113.88	-	-	-	-	-	-	-	-	-	-	1,113.88
24	Stephen Ministry	2,535.67	-	-	-	-	-	-	-	-	-	-	2,535.67
25	Stewardship	217.29	-	-	-	-	-	-	-	-	-	-	217.29
26	Worship	5,506.78	-	-	-	-	-	-	-	-	-	-	5,506.78
27	Columbarium Expenses	-	-	8,204.03	-	-	-	-	-	-	-	-	8,204.03
28	Patio Sale Expenses	-	-	-	-	-	-	-	-	10.66	-	52,363.66	52,374.54
29	Fees paid out for Wed/Mem/Event	9,866.94	-	-	-	-	-	-	-	-	-	-	9,866.94
30	Total Expense	808,961.55	200,129.28	8,204.03	83,179.90	6,313.61	1,883.41	2,400.00	608.22	4,243.95	-	54,911.72	1,170,835.67
31	Net Ordinary Income	70,265.60	(70,658.85)	(2,783.40)	-	2,781.36	4,739.73	(1,550.00)	619,376.51	(61.63)	-	27,182.98	649,471.30
32	Beginning Fund Balances 1/1/19	169,949.28	81,762.99	11,505.93	-	49,386.18	176,534.25	34,685.50	34,717.54	7,932.70	7,285.34	56,503.86	632,243.59
33	12/31/19 Audit Prior Period Adjustment	(5,786.00)	-	-	-	-	-	-	-	-	-	-	(5,786.00)
34	Adjusted Beginning Fund Balance	292,831.81	133,039.34	18,404.14	-	62,182.54	204,308.88	29,590.94	1,622.92	4,625.96	6,488.34	94,540.88	847,735.75
35	Other Changes in Fund Balances:												
36	Unrealized Market Gain(Loss)	(43,006)	-	-	(198.80)	-	18,612.41	-	-	-	-	-	18,612.41
37	Prior Year Adjustment	\$ 363,154.33	\$ 62,578.49	\$ 15,620.74	\$ (198.80)	\$ 64,863.90	\$ 227,661.02	\$ 28,040.94	\$ 620,999.43	\$ 4,545.33	\$ 6,488.34	\$ 121,723.86	\$ 1,515,577.58
38	Ending Fund Balances												
39													
40													
41													
42													
43													
44													
45													
46													
47													

Valley Presbyterian Church
 Budget vs. Actual
 General Operations
 January 1 through December 31, 2023

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
				YTD Actual	YTD Budget	\$ Over (Under) Budget	% of YTD Budget Used		Approved Annual Budget	Adjust for Mission Giving Actions	Transfers from Temp & Restricted	Total Adjusted Annual Budget	Remaining Annual Budget	% of Annual Budget Remaining
1														
2														
3														
4				\$ 768,892.78	\$ 778,337.57	\$ (9,444.79)	98.79%		\$ 771,405.00	\$ 6,768.00	\$ 166.57	\$ 778,337.57	\$ 9,444.79	1.2%
5				8,971.29	7,500.00	1,471.29	118.62%		7,500.00			7,500.00	(1,471.29)	(18.9%)
6				26,409.80	15,000.00	11,409.80	178.07%		15,000.00			15,000.00	(11,409.80)	(76.1%)
7				11,455.31	1,000.00	10,455.31	1,145.5%		1,000.00			1,000.00	(10,455.31)	(1,045.5%)
8				6,487.97	6,256.28	241.69	103.86%		1,500.00	1,613.00	3,143.28	6,256.28	(241.69)	(3.9%)
9				57,000.00	57,000.00	-	100.0%		57,000.00			57,000.00	-	0.0%
11				879,227.15	865,093.85	14,133.30	101.63%		853,403.00	8,381.00	3,309.85	865,093.85	(14,133.30)	(1.6%)
12														
13				17,554.56	17,555.00	(0.44)	100.0%		17,555.00			17,555.00	0.44	0.0%
14				485,643.38	523,813.00	(38,169.62)	92.7%		523,813.00			523,813.00	38,169.62	7.3%
15				63,155.46	69,475.00	(6,319.54)	90.9%		69,475.00			69,475.00	6,319.54	9.1%
16				77,345.31	80,000.00	(2,654.69)	96.7%		80,000.00			80,000.00	2,654.69	3.3%
17				1,128.46	1,035.86	92.60	108.9%		-		1,035.86	1,035.86	(1,128.46)	(108.9%)
18				1,403.67	7,214.07	(5,810.40)	19.5%		11,875.00		(4,660.93)	7,214.07	10,471.33	145.2%
19				4,336.41	8,500.00	(4,163.59)	51.0%		8,500.00			8,500.00	4,163.59	49.0%
20				1,292.08	3,000.00	(1,707.92)	43.1%		3,000.00			3,000.00	1,707.92	58.9%
21				1,028.44	575.00	453.44	178.9%		575.00			575.00	(453.44)	(78.9%)
22				118,481.00	118,481.00	-	100.0%		110,100.00	8,381.00		118,481.00	-	0.0%
23				5,545.61	6,050.00	(504.39)	91.7%		6,050.00			6,050.00	504.39	8.3%
24				12,686.71	16,190.00	(3,503.29)	78.4%		16,190.00			16,190.00	3,503.29	21.6%
25				1,113.88	3,575.00	(2,461.12)	31.2%		-		3,575.00	3,575.00	(1,113.88)	(31.2%)
26				2,536.67	3,359.92	(824.25)	75.5%		-		3,359.92	3,359.92	(2,536.67)	(75.5%)
27				217.29	600.00	(382.71)	36.2%		600.00			600.00	382.71	63.8%
28				5,506.78	5,670.00	(163.22)	97.1%		5,670.00			5,670.00	163.22	2.9%
29				9,886.84	-	9,886.84	100.0%		-			-	(9,886.84)	0.0%
30				808,961.55	865,093.85	(56,132.30)	93.5%		853,403.00	8,381.00	3,309.85	865,093.85	52,822.45	6.1%
31				70,265.60	-	70,265.60	100.0%		-			-	(70,265.60)	100.0%
32														
33														
34														
35														
36				43.08	-	43.08	100.0%		-			-	(43.08)	0.0%
38				43.08	-	43.08	100.0%		-			-	(43.08)	0.0%
39				(43.08)	-	(43.08)	100.0%		-			-	0.00	0.0%
40				\$ 70,222.52	\$ -	\$ 70,222.52	100.0%		\$ 853,403.00	\$ -	\$ -	\$ -	\$ (70,265.60)	
41														

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Valley Presbyterian Church
Profit & Loss YTD Comparison
 January 1 through December 31, 2022 and 2023

3/11/202

	A	B	C	D	E	F	G	H	I
1			YTD 2023		YTD 2022		\$ Change		% Change
2		Income							
3		Church Support	\$ 768,892.78		\$ 714,523.94		\$ 54,368.84		7.6%
4		Per Capita	8,971.29		7,910.53		1,060.76		13.4%
5		Other Income	26,409.80		19,420.66		6,989.14		36.0%
6		Investment Income	11,455.31		(760.49)		12,215.80		1,606.3%
7		Restricted Fund Used	6,497.97		10,400.00		(3,902.03)		(37.5%)
8		Other Funding Sources	57,000.00		55,000.00		2,000.00		3.6%
9		Total Income	879,227.15		806,494.64		72,732.51		9.0%
10		Expense							
11		Per Capita Assessment	17,554.56		17,388.52		166.04		1.0%
12		Personnel Expenses	485,643.38		462,648.47		22,994.91		5.0%
13		Administrative Expenses	63,155.46		59,164.29		3,991.17		6.7%
14		Buildings & Grounds	77,345.31		75,803.01		1,542.30		2.0%
15		Committee Expense	1,128.46		1,109.41		19.05		1.7%
16		Deacons	1,403.67		1,248.05		155.62		12.5%
17		Faith Formation	4,336.41		4,338.68		(2.27)		(0.1%)
18		Fellowship	1,292.08		934.36		357.72		38.3%
19		Membership	1,028.44		1,516.75		(488.31)		(32.2%)
20		Mission Expenses	118,481.00		116,397.18		2,083.82		1.8%
21		Music Expenses	5,545.61		5,960.02		(414.41)		(7.0%)
22		Outreach	12,686.71		13,996.20		(1,309.49)		(9.4%)
24		Parish Nurse Programs	1,113.88		830.50		283.38		34.1%
25		Stephen Ministry	2,535.67		914.68		1,620.99		177.2%
26		Stewardship	217.29		8.01		209.28		2,612.7%
27		Worship	5,506.78		2,750.69		2,756.09		100.2%
28		Fees paid out for Wed/Mem/Event	9,986.84		5,580.88		4,405.96		78.9%
29		Total Expense	808,961.55		770,589.70		38,371.85		5.0%
30		Net Ordinary Income	\$ 70,265.60		\$ 35,904.94		\$ 34,360.66		95.7%
31									
32		Other Expense							
33		Prior Year Adjustment	(43.08)						
34									
35		Non-Operating Expense	0.00		0.00		0.00		0.0%
36			0.00		0.00		0.00		0.0%
37		Total Other Expense	(43.08)		0.00		(43.08)		(100.0%)
38		Net Income	\$ 70,222.52		\$ 35,904.94		\$ 34,317.58		95.6%

Valley Presbyterian Church Month by Month and Year by Year Comparisons

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1														
2														
3	Church Support	23-Jan	23-Feb	23-Mar	23-Apr	23-May	23-Jun	23-Jul	23-Aug	23-Sep	31-Oct	30-Nov	31-Dec	2023 TOTAL
4	Loose Offering	87,330	56,913	62,604	75,421	67,106	63,490	59,858	46,322	52,501	45,410	47,709	75,191	739,855
5	Per Capita	3,272	2,924	3,093	4,625	1,308	1,068	1,648	1,219	1,006	2,035	1,779	5,062	29,039
6	Other Income	5,683	1,496	461	83	-	83	42	208	-	-	376	540	8,970
7	Investment Income	1,230	1,531	4,160	1,835	971	1,500	2,575	2,555	-	1,595	6,675	1,783	26,410
8	Restricted Funds Used	116	75	209	390	2,027	569	663	(511)	3,284	62	825	3,747	11,455
9	Transferred from Patio Sale	-	2,010	543	-	-	21	-	54	-	99	-	3,771	6,498
10	Total Income	-	14,250	-	-	14,250	-	-	14,250	-	-	14,250	-	57,000
11	Total Expense	97,631	79,198	71,070	82,354	85,663	66,731	64,785	64,096	56,791	49,201	71,613	90,094	879,226
12	Net Income	66,937	81,897	61,278	56,070	80,066	57,941	49,556	90,974	53,749	56,505	86,680	67,308	808,961
13	YTD	30,694	(2,699)	9,792	26,284	5,597	8,790	15,229	(26,877)	3,042	(7,304)	(15,067)	22,786	70,265
14		30,694	27,996	37,788	64,072	69,668	78,458	93,687	66,809	69,851	62,547	47,480	70,265	
15														
23	Total Income	98,924	72,103	68,915	76,203	75,822	49,899	46,393	67,106	56,708	66,399	65,585	63,847	807,703
24	Total Expense	73,155	55,402	78,449	54,701	76,193	53,219	49,327	85,268	53,448	56,510	78,068	56,850	770,589
25	Net Income	25,769	16,701	(9,534)	21,501	(371)	(3,519)	(2,934)	(18,162)	3,260	9,889	(12,484)	6,997	37,114
26	YTD	25,769	42,470	32,936	54,438	54,066	50,547	47,613	29,450	32,710	42,600	30,116	37,114	
27														
28														
36	Total Income	77,137	60,918	61,475	62,798	76,640	47,086	48,110	66,179	54,441	63,248	75,906	69,416	765,352
37	Total Expense	70,059	69,324	56,475	46,810	65,867	48,969	44,995	68,054	57,652	56,452	72,109	56,504	713,269
38	Net Income	7,078	(8,406)	5,000	15,988	10,774	(1,883)	3,115	125	(3,212)	6,796	3,797	12,912	52,083
39	YTD	7,078	(1,328)	3,671	19,659	30,433	28,550	31,665	31,790	28,578	35,373	39,171	52,083	
40														
41														
42	Total Income	80,461	74,472	69,374	55,353	87,005	52,475	44,970	63,963	49,809	43,586	71,282	62,992	755,743
43	Total Expense	77,905	79,759	53,753	45,918	77,181	45,634	49,190	69,332	50,817	48,667	67,889	49,614	715,460
44	Net Income	2,556	(5,287)	15,621	9,435	9,824	6,841	(4,220)	(5,369)	(1,008)	(5,082)	3,593	13,378	40,284
45	YTD	2,556	(2,791)	12,891	22,326	32,150	38,991	34,771	29,402	28,394	23,312	26,905	40,263	
46														
47														
48	Total Income	83,150	83,489	83,554	72,661	78,078	48,139	39,154	52,800	56,969	50,397	67,105	77,838	793,333
49	Total Expense	82,009	72,426	57,694	52,314	64,969	51,540	51,732	67,711	42,243	66,521	82,282	59,463	750,904
50	Net Income	1,141	11,063	25,860	20,346	13,109	(3,401)	(12,578)	(14,911)	14,726	(16,124)	(15,177)	18,375	42,429
51	YTD	1,141	12,204	38,064	58,410	71,519	68,118	55,540	40,629	55,355	39,231	24,054	42,429	
52														
53														
54	Total Income	76,428	81,428	68,346	78,021	66,863	50,531	52,505	59,010	49,321	49,357	74,122	81,194	787,125
55	Total Expense	85,659	88,837	66,277	63,087	87,167	68,039	62,376	78,669	60,430	70,513	84,401	69,765	885,220
56	Net Income	(9,231)	(7,409)	2,069	14,934	(20,304)	(17,508)	(9,871)	(19,659)	(11,109)	(21,156)	(10,279)	11,429	(98,095)