

2023 Annual Report



We are a community striving to welcome all to join us in the journey of growing in our faith, serving with unfailing hope, and sharing the love exemplified in the life of Christ. No matter where you are on this journey of faith, you are welcome here.

First Presbyterian Church

26 Church St. Franklin, NC 28734

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Greetings from FPC Staff

Words from Your Interim Pastor

Rev. Dr. Royce Browder

Dear Friends and Members of FPC,

It has been my pleasure to serve as your interim pastor since August 2023 under a 6-month contract to end January 31, 2024. I had been retired for 11 years when I again felt God's call to try something I hadn't done for a long while, that is provide pastoral leadership to a congregation in transition. This congregation had a vision of God's expectations and has moved with determination to seek and find God's will.

I have been truly blessed to be a small part of this journey. I have had a chance to work with Morrison Presbyterian Church during this time to explore what the two congregations have in common. We did elder training together and are doing a twice a month Bible study together, one month here and one month there.

I appreciate the support and encouragement the congregation has given me.

The best thing I can say is "It's been fun."

Dr. Royce Browder

Words from your Music Director

Frank Armato

2023 has been a good year. Progressing forward as well as productive. Being able to get a new keyboard with just part of the sale from the Hand Bells was a big step forward. Electronics get out of date after years, so it's nice to get a current instrument. Since the keyboard plays through the sanctuary's current speakers, it does show that they need to be updated at some point too. Also, a lot of the lights are out in the sanctuary. Something else for 2024? We all know that this is how things are. Enjoy and be thankful for what you do have at the moment while we're experiencing it. Not everyone has as much, but we should also go on from where we're at. A great thanks for all involved with the two concerts each year. Everyone just giving a lot or a little in different ways, makes it successful. Also, thanks for the interest in, and encouraging comments about the music. It's always welcomed and always noted!

Frank

Words from your Office Coordinator

Kathy Cruz Guzman

From January through March 2023 I had the pleasure of working with Reverend Tempe' Fussell until her retirement on March 6. She left everything in order with templates for our bulletins, lay reader scripts, etc. She was always prepared!

I missed her not sitting in her office each day. On August 1, Dr. Royce Browder became our interim pastor. My duties changed a bit with our interim pastor, but everything went well with the transition.

We continue to have rentals for Tartan Hall, and I am keeping calendars for all activities including our congregational meetings. I have all of the tools I need to keep our office organized and efficient.

As we close out 2023, I look forward to 2024 with a possible new pastor and more positive changes. God is good! Thank you FPC members!

Kathy

Words from your Clerk of the Session and Church Treasurer

Brenda Kraft

The Clerk of Session has the responsibility of recording minutes of regular and called session meetings, congregational meetings, keeping records of membership, baptisms, deaths, and marriages, elections and ordination of elders and pastors, and is elected by session to serve. The Clerk also communicates to the session any correspondence received and sent by the church as well as serving as chairman of the Personnel Committee.

We thank Lew Mesta, Nancy Browder, Sara Wood, Ann Blake for their dedication to serving the needs of our church and community. We appreciate Lael Wilson, Neal Keenum, Sharon Ramsey, and Dennis Dalglish for their willingness to serve on Session.

We welcomed the birth of Conner McCowan to our church family. Patricia Callahan, Pete Joiner and Howard Hickman went to dwell in their heavenly home.

We said goodbye to our Pastor Tempe' Fussell and Music Director Anne Tauber, thanking them for their many years of service to First Presbyterian. We welcome our new Music Director, Frank Armato and our Interim Pastor Royce Browder.

May we continue to grow in faith, serve with hope and share God's love throughout our church and community.

Brenda

Ministry Teams

Congregational Care & Outreach

2023 Members: Gail Barrett, Susan Blaydes, Sandy Geary, Linda Keenum, Kathy Maps, Neal Keenum, Doris Munday, Ruth Tower, Martha Blakeney, Brenda Kraft, Ned Kraft, Ann Dishman, Barbara McInnes (chair), Jim McInnes, Beverly Linton, Judy Comer.

FPC Mission: Share God's Love.

Meetings: Second Thursday of each month at 2:00 p.m.

Submitted by: Barbara McInnes (chair)

The Congregational Care and Outreach team believe that we have a mission to help and support the members and friends of the First Presbyterian Church of Franklin and the community of Franklin North Carolina in various ways. We are grateful that God has blessed us with many members and friends who share their time and talents helping us provide for the physical and Spiritual care of this community.

Some examples of the ways First Presbyterian Church of Franklin care for each other are:

Prayer Partners: Through this Email System we share our joys and concerns and ask our church family to pray with us. The request may or may not include the name of the person being prayed for, and the information the person chooses to share is their choice. We believe that God knows who and what kind of healing is needed. To join this team you need an email platform that will accept large group communications. You can phone a "sign me up" request to Kathy Guzman in the Church office (524-3119) or Email churchofficefpc@frontier.com. Judy Comer is the team member who receives and posts the prayer request. Her Email is comerj1049@gmail.com or text her at 828.421.5127. Join us in providing prayers for those who need them.

Family Directory: Judy Comer and Brenda Kraft keep us up to date with church family and friend's directory. This includes some of our seasonal friend's addresses both in Franklin and at their other home. Birthdays and anniversaries are listed. Please contact the church office with any changes in your address or phone number so we can keep up to date.

Birthday Cards: Ruth Tower and Doris Munday are the members who mail out those beautiful cards of well wishes to each of us. They are now looking for someone to join them. The CC&O supplies the cards and stamps and address labels. Would you like to spread some joy and show God's Love?

Thinking of you Cards : We have several of our member and friends that are in need of a reminder that we are thinking of them and praying for them. Our craft group, under the direction of Brenda Kraft, makes cards and they are mailed each season of the year plus 1 (5). We also have members who are on the Prayer Partner's team that send out cards.

Home Bound visits: 5 times a year (Valentines, Easter, Summer, Fall,& Christmas) we visit the homebound and those in care facilities of our congregation. The craft group makes gifts, (including an edible treat) to share during a home visit with each of these dear people.

Plates of Love : We are blessed with the talents of good cooks who share God's love by bringing food to those in need of a little help. If you would like help with the care team, please call Barbara McInnes.

Helping hands : Things happen in life where we need the help of others. This team helps fill that need. They drive to and from outpatient or Dr. appointments, pick up light shopping from grocery or pharmacy. If you would like to be a part of this team, call Barbara McInnes

Supporting the bereaved families: Along with the help of the Deborah Circle we assist with the receptions following memorial services and funerals.

Celebrations with food: First Presbyterian of Franklin knows the benefit of sitting across the lunch table and catching up with members and friends. We do it regularly, sometimes for a fundraiser like Souper Bowl, sometimes for fun like the summer picnic. We also use meals as an outreach to the Community of Franklin, sponsoring Easter Breakfast, Kirkin' of the Tartans luncheon and our Community Thanksgiving Dinner.

OutReach via Communication: We connect with the community through various forms of communication. We have a web site maintained by Kathy Guzman and Jim Geary maintains our Facebook page. Our Chamber of Commerce membership enables us to share information about upcoming events on their web site. We place items in the Franklin Press church calendar and Macon Sense newspapers with the help of Judy Comer. We have a one call System at the church office to keep the members and friends up to date with things happening at church. Church bulletins, with a keeping in touch section, and calendar for the week are available online for those who missed church or would like a copy before service.

We would love to have you join us. If meetings are not to your liking and you see a care activity you would like to be a part of, please call Barbara McInnes.

Mission and Service

2023 Members: Gail Lehman, Brenda Kraft, Patsy Clinton, Ray and Debby Heckeler, Cecelia and Griff Morgan, Royce Browder, Neil Keenum, Tempe' Fussell, and Nancy Browder (chair)

Mission: Act Justly, Love Mercy and Walk Humbly

Meetings: 1st Monday of the month at 11: 00 a.m.

Submitted by: Nancy Browder

2023 has been a challenging but busy year. Although Covid is certainly a presence this year, it has not been the distraction this year as the previous years. However, we trust in God's guidance as we strive to Act Justly, Love Mercy and Walk Humbly with God. Our dedicated, talented M&S team members feel deeply their call to mission and service and pledge to be daring as we answer Christ's call. As usual, we do enter each mission with study and prayer. This year we began two new projects to provide assistance to our community. In January and in December, we left coats and warm clothes on the front porch for anyone who might need them. It is called "Need it—Take It" and the congregation has donated many winter clothes for this project. The coats are taken and used almost as soon as we hang them up. Another new project the "Period Pantry" was erected in November in front of the Sanctuary. This pantry has also been used frequently. Thanks to Neal and the team for building and supplying the pantry. Mission and Service also worked with the Worship Committee to provide church T-shirts for the congregation. Frank Armato and his printing business supplied the shirts.

Budgetary Summary:

Our annual budget allows us to service both local, national and international programs. Through our budget, the church regularly supports CareNet, Guatemala Children's Scholarship and the Guatemala Partnership, Black Mountain Home for Children and matching funds for Care Net and Black Mountain concert fund raisers. We also have a line item for emergency funds such as gas cards, transit passes etc. Details of the budget can be seen in the 2023 Operating Budget contained in this report.

The Mission Opportunities portion of the budget allowed us to provide assistance to REACH for flood damage, Habitat for Humanity, REACH of Macon County, World Central Kitchen, Doctors without Borders, special assistance for one homeless person (Butler), support for victims of fires at two local homes, purchase of period products and coats, PDA for Syria and Turkey, and No Wrong Door. We were also able to donate \$500 to Black Mountain Home for the funeral of one of the parents of a resident there.

Fund Raisers: This year we were able to have both the Black Mountain Home Concert in August and the Care Net Concert in December. Frank presented a beautiful concert in August and \$6000.00 was sent to Black Mountain Home. \$2205.00 was donated to Care Net from the December concert. In addition, \$1700.00 was raised at Souper Bowl in February for Care Net. Because we collect Daily Change on each fifth Sunday, we sent over \$900 to the Hunger program at Presbytery. This December, the “Care Net Christmas Tree” was placed in the Lobby for our food and supplies for Care Net. We collected 206 pounds this year.

Our Dollars for Mission is a bi-monthly emphasis where we offer monetary donations for two months at a time and often collect corresponding physical donations to benefit that organization. In 2023, this congregational effort benefitted the following agencies:

Care Net, \$650: Reach, \$800: Empower Nicaragua, \$1300: Kids Place. \$650: Night to Shine, \$650:

Two regular Mission offerings by the Presbyterian church are collected: Joy Gift, \$703 and One Great Hour of Sharing, \$726. Also, a total of \$903.17 was donated to Daily Change during the year.

Highlights:

Sharing the Journey: Royce Browder continues our “Sharing the Journey,” a support group for caretakers of their loved ones with dementia. Many previous members have returned, and a few new members have been added to the group. This time together allows the participants to share their own challenges and also to understand they are not alone in their struggles. “Sharing the Journey” is open to anyone who may benefit from these group discussions. In addition, Royce has partnered with Kathy Zoss to start another “Sharing the Journey” group at the senior center serving about four at each meeting.

Highlights: (continued)

Because of Covid, we decided to serve the Community Thanksgiving Meal as we did last year, giving out lunches (turkey, dressing, sweet potatoes, green beans and dessert) under the tent on the street. This meal was supervised by Jim McInnes, our faithful chef and over 60 dedicated volunteer workers. About 550 people were served. Leftover food was given to Men's Challenge of the Smokies. This is an annual event with hard working participants from within the church and volunteers from outside the church.

Looking ahead to 2024:

We will continue to work to serve those in need around the world. Always open to new ideas we continue to search for opportunities to serve. We must remain humble servants, merciful and just in all our endeavors. We pray for God's guidance and wisdom in all circumstances. Always remembering "when you have done it to one of the least of these my brothers, you have done it to Me."

Christian Education

2023 Members: Gail Barrett, Susan Blaydes, Royce Browder, Beverly Linton, Kathy Maps, Melissa McClure, Doris Munday, and Sara Wood, Chair.

Mission: To grow in Faith

Meetings: 9:45 a.m. on the second Thursday of each month in M2 as needed.

Submitted by: Sara Wood

The Christian Education Team meets on the second Thursday of the month at 9:45. Team members include Gail Barrett, Susan Blaydes, Royce Browder, Beverly Linton, Kathy Maps, Melissa McClure, Doris Mundy, and Sara Wood, Chair.

The goal of Christian Education for 2023 was to involve more people and provide additional opportunities in CE. This was accomplished in several ways.

In May, the Sunday School curriculum was changed to The Wired Word, which is a weekly Bible study that relates current events to Biblical teachings. It is designed to help students understand how the Bible is relevant to our daily lives. This change in curriculum has resulted in more participation on Sunday mornings both in attendance and group discussion. Discussion leaders are members of the class who take turns leading. One positive aspect of the Wired Word is that it presents topics for discussion that aren't usually covered in a church setting.

The tiny free library, which was begun in May 2022, had tremendous growth in 2023! The purpose of the library is to provide free wholesome reading for the community. The readers are encouraged to take a book(s) and then pass it on. Books for the library are donated by members of the congregation. These books are screened by our librarian, Beverly, and the library is restocked on a weekly basis.

The Friday Bible Study group was temporarily changed to Thursdays and includes members for Morrison Presbyterian Church. The group meets twice a month and alternates meeting at FPC and Morrison. Royce has been teaching until Melissa is able to resume that responsibility.

The Short Story group was delighted to finally finish the short stories by Ron Rash. The new emphasis is a group of short stories written by American authors. These include familiar classics and some newer selections by not so familiar authors. This group meets on the third Wednesday afternoon at 2:00 p.m. at Sara's home.

Worship and The Arts

2023 Members: Dr. Royce Browder (chair) Frank Armato, Kathy Maps, Dennis Dalglish, Nancy Browder, Tempe' Fussell (chair) till March 2023.

Team Mission: Provide worship with a variety of intensity and focus stressing the elements of Faith, Hope, and Love.

Meeting time: 2nd Thursday of the month at 1:00 p.m. as needed.

Submitted by: Dr. Royce Browder

In 2023 we tried to utilize the chapel and incorporate it in a regular schedule; every 5th Sunday and every First Sunday (which was designated for communion).

Our Special Services

Maundy Thursday - We sat in a circle in Tartan Hall with Rev. Jeff Gillette and I. We presented the program, and two ruling elders served the congregants in their seats.

Easter - Easter began with a sunrise service at the Methodist cemetery and a breakfast in Tartan Hall.

Kirkin' O the Tartans - was celebrated at Sunday service in full with pipes and display of flags to celebrate many Scottish roots.

Stewardship Emphasis- was especially important this year as the church is in search of a fulltime installed pastor. The Pulpit Nominating Committee made two presentations about the need for pledges.

In 2023 we celebrated Christmas Eve and Christmas Day on the same day, and we had no service on December 25, Monday. We collected food items for Care-Net as well as the Dollars for Mission.

Congregational Care & Outreach

Presbyterian Women

Officers:

President: Barbara McInnes

Treasurer: Gail Barrett

Historian: Pat Mesta

Meetings: 2:00 p.m. on the second Tuesday of each month.

Submitted by: Barbara McInnes

The Deborah Circle of the Frist Presbyterian Church of Franklin is a part of the Presbyterian Women of the PCUSA. Our purpose states that we are Forgiven and Freed by God in Jesus Christ, and empowered by the Holy Spirit, we commit ourselves to nurture our faith through prayer and Bible study, to support missions of the church worldwide, to work for justice and peace and to build an inclusive, caring community of women that strengthens the Presbyterian Church and witnesses to the promise of God's Kingdom.

We start each of our meetings with fellowship and a time sharing our joys and concerns. We invite God to be a part of our meeting and offer prayers of thanksgiving for all that He has blessed us with, as well as our needs and concerns. We are currently using The Sacred Encounters, Bible study by Olive Mahabir as our study guide.

Deborah Circle has been blessed to participate in many projects this last year. We accomplish these projects with the support of our members time, talents, gifts, and with fundraisers.

Some of our projects this year include :

1. Micro loans to the Women in Guatemala. Donations taken at each meeting from members.
2. We have set aside funds to help those who are taking Mission trips to Guatemala. We have had a member of our Circle among the Mission group the last 3 trips.
3. We have a scheduled workday at the Memorial Gardens for yard cleanup, donating our time and energy to God and honoring those who came before us.

Congregational Care & Outreach

Presbyterian Women

(continued)

4. Providing gifts for 6 elderly and or disabled members in our community via Macon for Progress. Members of our Circle donated gifts and gift cards for Christmas dinners along with some decorations
5. Love gift to a young mother. Donation made via the Blessing box.
6. Gift was made to Between the Cracks. Blessing box donation.
7. Gift was made to the Home Bound Ministry of First Presbyterian Church of Franklin. Blessing box Donation.
8. We have helped CC&O hosting funerals receptions and with Plates of Love when needed. Donations of time and talents of our members
9. We have assisted Property team with the creation of the Room to Crawl—for our young families. Donations from members and the Circle.

The Deborah Circle considers our greatest project is to share God's love with each other by supporting each other with prayer, listening and laughter. Please come join us. We have a chair and a book for you. There are always refreshments both for the body and the soul.

Congregational Care & Outreach

Presbyterian Men

Officers:

President– Ned Kraft Vice-President-Neal Keenum
Secretary-Ray Heckler Treasurer– Russ Rankin

Mission: Raise funds to help homeless veterans and veterans at risk in Macon County and surrounding areas partnering with 828 Vets.

Meetings: The meetings are held on the first Thursday of each month at 10:00 a.m. in M2.

Submitted by: Ned Kraft

We continue to engage in the ministry of Jesus Christ and the mission of the First Presbyterian Church, Franklin, NC as we grow in Faith, serve with Hope, share God's Love.

We meet for lunch weekly at various restaurants at 11:30 a.m. for fellowship and also on the second Saturday of the month we meet for breakfast at 8:00 a.m. at a local restaurant.

828 Vets is an organization based in Franklin and all its members are Vets who help homeless veterans and veterans at risk. They are an all-volunteer charity organization that meets weekly to see who and how to help veterans. They receive no City, State or Federal funds.

To raise funds we have a booth at area festivals. We also got the Town of Franklin to approve a Proclamation that the second week in September is "Help Homeless Veterans Week". We placed 70 collection containers at area businesses and have been very successful in raising over \$2,000.00 in a week. With the support of our church family, our community, local businesses and visitors we were able to make a donation of \$9,500 to 828 Vets for the year 2023.

Support Teams

Property Team

2023 Members: Jerry Blaydes, Susan Blaydes, Jim Geary, Neal Keenum, Ned Kraft, Victor Keller, Lew Mesta, Griff Morgan and Russ Rankin (chair)

Mission: To obtain or furnish any necessary maintenance, repairs, and upgrades to the church properties required to facilitate an environment conducive to the mission of the church.

Meetings: 10:00 a.m. on the second Tuesday of the month.

Submitted by: Russ Rankin

After last years' (2022) long list of expensive equipment and maintenance replacements, we were blessed with a year (2023) of routine inexpensive maintenance duties which enabled us to remain under our budget. In an effort to build the **Property Reserve Fund** up to a comfortable level to meet unexpected major expenses, we announced a fund drive to be held throughout May & June. This turned out to be very successful due to the generous donations from the church members.

- A. To start the year out the team spent several workdays trimming and cleaning up the landscaping at the Memorial Gardens and the Manse and hauling off all the debris. We then announced a workday to do the same around the church campus and with the help of a large group of volunteers were able to make a noticeable improvement in the appearance of the church property. Thank you all.
- B. In August we had to replace a faulty thermostat on the HVAC unit servicing the Chapel. This expense, \$570, was charged off against equipment maintenance.
- C. The big expense for the year came when we decided to change out the furnace and AC units at the Manse. Fortunately, this expense of \$12,200 was the only one to be charged against the **Property Reserve Fund** this year.

- D. At about the same time, the church was notified by The Town of Franklin that a backflow preventer valve would be required at the Memorial Garden property. After considering the minimum amount of water used at that location, the water & sewer bill that ran \$250/year, the \$2,000 to \$3,000 installation cost of the new valve, plus the \$160 annual inspection fee of the valve, Property Team recommended doing away with water at that location. The Session agreed unanimously.
- E. In September the team decided to sell the bus, the 5 x10 closed trailer, and the bus shelter. This decision was made since use of the bus had become very limited and it was due for some expensive maintenance plus new tires. The Session voted their approval, and the sale was completed with the proceeds being deposited in the **Property Reserve Fund**.
- F. Two high-capacity dehumidifiers were donated by a church member and were installed, one at the Manse and the other in the chapel. These two installations made a much-needed change in the air quality at both locations.
- G. Replacement of a cracked water tank on the toilet in the Tartan Hall men's restroom required purchase of a complete unit to get the new tank. Cost, \$175.
- H. Painting of the walls, doors, and trim throughout the offices, meeting rooms, and hallways has been an ongoing project this summer and fall. A big thank you goes out to all who worked on this project.

We look forward to continuing the work of the Property Team in 2024.

Finance & Stewardship

2023 Members: Neal Keenum, David Dozier, Dr. Royce Browder, Cheryl Keller, Rachel Bishop, Brenda Kraft-Financial Secretary, Susan Fagg, Lew Mesta, and Ann Blake.

MISSION: To manage FPC funds and investments while encouraging stewardship among our church family.

Meetings: The second Monday of the month at 10:00 a.m.

Submitted by: Ann Blake, Team Chair

Our Mission is to manage the funds and investments of the First Presbyterian Church while encouraging stewardship among our church family. Our focus the past year was to find enough funds to hire a new pastor.

Your team is always looking for new ways to bring more revenue into the church budget. While we continue to finance the repairs and alterations for our aging church properties, our main focus has been the ability to hire a new pastor. To this end, we have:

- Continued to search for renters to use our various spaces

- Restructured our investments at Edward Jones to give us more income when we need it. At present, since we are not paying the expenses for a new pastor that income is being reinvested in our stock accounts.

- Sought out the best insurance coverage while still staying within our budget.

- Encouraged the congregation to give as much as they can give.

- Encouraged our Teams to keep their yearly budget as slim as possible. Our teams have done an excellent job in keeping their expenses low and as a result the budget for 2024 is the same as 2023.

- And last, but not least, we have prayed for guidance in our actions so that the work for the Lord at First Presbyterian will go on as He wills.

Anyone that is interested in moving FPC forward financially during the coming year is welcome to join our team.

First Presbyterian Church of Franklin

Budget vs. Actuals: 2023 FPC Budget - FY23 P&L

January - December 2023

	Total	
	Actual	Budget
Revenue		
1-000 INCOME		
1-001 Envelope Offering	136,178.60	158,986.00
1-002 Plate Offering	8,284.73	10,000.00
1-003 Interest		300.00
1-004 Sales Tax Refund	835.34	2,000.00
1-005 Use of Building Income	3,141.00	10,000.00
Total 1-000 INCOME	\$ 148,439.67	\$ 181,286.00
Total Revenue	\$ 148,439.67	\$ 181,286.00
Gross Profit	\$ 148,439.67	\$ 181,286.00
Expenditures		
2-000 CHRISTIAN EDUCATION		
2-001 CE Expenses	-315.80	300.00
Total 2-000 CHRISTIAN EDUCATION	-\$ 315.80	\$ 300.00
3-000 CC & O		
3-001 CONGREGATIONAL CARE		
3-002 Food Purchases	-747.07	100.00
3-003 Homebound Gifts	-112.00	250.00
3-004 Kitchen Supplies	15.88	100.00
3-005 Hospitality Expenses	237.29	300.00
3-006 Misc. Expenses	-1,000.00	50.00
Total 3-001 CONGREGATIONAL CARE	-\$ 1,605.90	\$ 800.00
3-100 OUTREACH		
3-101 Misc Outreach Expense	381.72	500.00
Total 3-100 OUTREACH	\$ 381.72	\$ 500.00
Total 3-000 CC & O	-\$ 1,224.18	\$ 1,300.00

4-000 FINANCE		
4-100 INSURANCE		
4-101 Auto Insurance	387.39	525.00
4-102 Multi-Peril Insurance	10,312.25	11,555.00
Total 4-100 INSURANCE	\$ 10,699.64	\$ 12,080.00
4-200 OFFICE		
4-201 Copier Contract	1,678.57	1,750.00
4-202 Ink & Toner	128.98	200.00
4-203 Misc. Expenses	0.00	50.00
4-204 Office Supplies	309.07	275.00
4-205 Paper	260.91	250.00
4-206 Postage	637.22	650.00
4-207a Sales Tax Macon County 6.75%	955.90	
4-207b Sales Tax - Macon Cty Food - 2%	5.21	
Total 4-200 OFFICE	\$ 3,975.86	\$ 3,175.00
4-300 TECHNOLOGY		
4-301 Software & Support	2,608.85	1,950.00
Total 4-300 TECHNOLOGY	\$ 2,608.85	\$ 1,950.00
4-400 TELEPHONE EXPENSES		
4-402 Phone Service	1,927.57	1,800.00
4-403 Phone Tree	451.79	425.00
Total 4-400 TELEPHONE EXPENSES	\$ 2,379.36	\$ 2,225.00
4-500 PRESBYTERY OPERATIONS		
4-501 Unified Giving	900.00	950.00
Total 4-500 PRESBYTERY OPERATIONS	\$ 900.00	\$ 950.00
4-600 PERSONNEL		
4-600A CONTRACT LABOR		
4-602 Financial Services	5,500.08	5,500.00
Total 4-600A CONTRACT LABOR	\$ 5,500.08	\$ 5,500.00

4-600B PASTOR		
4-603 BOP Dues - TF	4,553.29	15,071.00
4-604 Auto Allowance	2,242.66	3,675.00
4-605 Continuing Ed - TF	337.50	1,350.00
4-606 SECA- TF	1,340.00	2,988.00
4-607 Pastor Salary	17,373.40	30,044.00
Total 4-600B PASTOR	\$ 25,846.85	\$ 53,128.00
4-600C STAFF		
4-608 Music Director	22,141.34	20,000.00
4-609 Office Coordinator	29,195.01	27,628.00
Total 4-600C STAFF	\$ 51,336.35	\$ 47,628.00
4-600D PAYROLL EXPENSES		
4-610 Employer Payroll Taxes		3,650.00
4-612 Workers Comp Ins.	595.25	650.00
Medicare Taxes	3,927.25	
Total 4-600D PAYROLL EXPENSES	\$ 4,522.50	\$ 4,300.00
Total 4-600 PERSONNEL	\$ 87,205.78	\$ 110,556.00
Total 4-000 FINANCE	\$ 107,769.49	\$ 130,936.00
5-000 MISSION & SERVICE		
5-001 CareNet	1,600.00	1,600.00
5-002 Emergency Relief Fund	1,150.00	1,150.00
5-003 Guatemala Childrens Scholarship	2,000.00	2,000.00
5-004 Guatemala Partnership	300.00	300.00
5-005 Matching Funds	2,000.00	2,000.00
5-506 Supplies	150.00	150.00
5-507 Mission Opportunities	5,093.15	5,050.00
5-508 Presb. Home for Children	1,300.00	1,300.00
Total 5-000 MISSION & SERVICE	\$ 13,593.15	\$ 13,550.00
6-000 PROPERTY		
6-100 BUS OPERATIONS		
6-101 Bus Expense	61.77	125.00
Total 6-100 BUS OPERATIONS	\$ 61.77	\$ 125.00

6-200 CAMPUS		
6-201 Building Maintenance	460.55	3,000.00
6-202 Electrical - Campus	4,440.72	2,700.00
6-203 Garbage - Campus	168.00	175.00
6-204 Landscaping	1,100.00	800.00
6-205 Maintenance Equipment	1,519.09	800.00
6-206 Maintenance Supplies	1,159.03	1,400.00
6-207 Natural Gas	1,869.72	2,300.00
6-208 Water & Sewer	1,807.88	1,500.00
6-209 Custodial Services	7,817.70	14,000.00
Total 6-200 CAMPUS	\$ 20,342.69	\$ 26,675.00
6-300 MANSE		
6-301 Electrical - Manse	717.36	950.00
6-302 Maintenance - Manse	462.54	2,060.00
6-303 Natural Gas - Manse	1,170.28	390.00
6-304 Water & Sewer - Manse	465.63	450.00
Total 6-300 MANSE	\$ 2,815.81	\$ 3,850.00
6-400 MEMORIAL GARDENS		
6-401 Maintenance - Mem. Gardens		250.00
6-402 Water & Sewer - Mem. Gardens		250.00
Total 6-400 MEMORIAL GARDENS	\$ 0.00	\$ 500.00
Total 6-000 PROPERTY	\$ 23,220.27	\$ 31,150.00
7-000 WORSHIP & THE ARTS		
7-001 Flowers	83.25	100.00
7-002 Guest Minister	2,391.90	1,000.00
7-003 Guest Musician	200.00	600.00
7-004 Instrument Repair & Tuning	380.00	500.00
7-005 Sheet Music		350.00
7-006 Worship Supplies	345.05	250.00
7-007 Continuing Ed/Seminars	2,500.00	1,250.00
Total 7-000 WORSHIP & THE ARTS	\$ 5,900.20	\$ 4,050.00
Total Expenditures	\$ 148,943.13	\$ 181,286.00
Net Operating Revenue	-\$ 503.46	\$ 0.00
Net Revenue	-\$ 503.46	\$ 0.00

First Presbyterian Church of Franklin

2023 Balance Sheet

As of December 31, 2023

	Total
ASSETS	
Current Assets	
Bank Accounts	
A-101 First Citizens Checking	48,201.16
A-103 Petty Cash	50.00
Total Bank Accounts	\$ 48,251.16
Accounts Receivable	
Accounts Receivable (A/R)	129.85
Total Accounts Receivable	\$ 129.85
Other Current Assets	
A-105 Edward Jones	192,440.62
A-106 Edward Jones Money Market	28,092.03
Total Other Current Assets	\$ 220,532.65
Total Current Assets	\$ 268,913.66
TOTAL ASSETS	\$ 268,913.66
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
L-101 Accounts Payable (A/P)	727.27
Total Accounts Payable	\$ 727.27
Credit Cards	
L-102 United Community Bank CC	0.00
Total Credit Cards	\$ 0.00
Other Current Liabilities	
L-103 Building Security Deposits	700.00
L-105 Memorial Garden Plaques	0.00
L-106 Federal Withholding Payable	835.29
L-108 NC Withholding Taxes	433.00
L-110 Payroll Liabilities	0.00
Group-Term Life	551.08
NC Unemployment Tax	0.00
Total L-110 Payroll Liabilities	\$ 551.08
North Carolina Department of Revenue Payable	0.00
Out Of Scope Agency Payable	0.00
Total Other Current Liabilities	\$ 2,519.37
Total Current Liabilities	\$ 3,246.64
Total Liabilities	\$ 3,246.64

Equity	
A-104 Designated Funds	
A-104A DF - Annual Contributions	12,975.04
A-104B DF-Dollars for Missions	918.00
A-104B1 Elementary School Dollars	672.00
A-104B2 Guatemala	868.00
Total A-104B DF-Dollars for Missions	\$ 2,458.00
A-104C In and Out	0.00
A-104D DF - Liturgical Arts	994.66
A-104E DF - Memorial Gardens	0.00
A-104E1 DF Perpetual Care Funds	6,536.00
A-104E2 DF Property Maintenance	7,635.70
Total A-104E DF - Memorial Gardens	\$ 14,171.70
A-104F DF - Music	6,195.62
A-104G DF - Pastor's Discretionary	1,794.99
A-104H DF - Property Reserve	39,903.06
A-104I DF - Special Offering	1,650.00
A-104J DF - Thanksgiving	14,075.31
Total A-104 Designated Funds	\$ 94,218.38
Opening Balance Equity	142,650.92
Retained Earnings	34,174.15
Unrealized Gains Losses	-4,872.97
Net Revenue	-503.46
Total Equity	\$ 265,667.02
TOTAL LIABILITIES AND EQUITY	\$ 268,913.66

First Presbyterian Church of Franklin
2024 Budget

FPC 2024 BUDGET	
	2024 Budget
1-000 INCOME	
1-001 Envelope Offering	\$ 186,790.00
1-002 Plate Offering	\$ 11,000.00
1-003 Interest	\$ 10,000.00
1-004 Sales Tax Refund	\$ 1,500.00
1-005 Use of Building Income	\$ 7,500.00
Total 1-000 INCOME	\$ 216,790.00
2-000 CHRISTIAN EDUCATION	
2-001 CE Expenses	\$ 300.00
Total 2-000 CHRISTIAN EDUCATION	\$ 300.00
3-000 CC & O	
3-001 CONGREGATIONAL CARE	
3-002 Food Purchases	\$ 1,000.00
3-003 Homebound Gifts	\$ 250.00
3-004 Kitchen Supplies	\$ 100.00
3-005 Hospitality Expenses	\$ 300.00
3-006 Misc. Expenses	\$ 50.00
Total 3-001 CONGREGATIONAL CARE	\$ 1,700.00
3-100 OUTREACH	
3-101 Misc Outreach Expense	\$ 500.00
Total 3-100 OUTREACH	\$ 500.00
Total 3-000 CC & O	\$ 2,200.00
4-000 FINANCE	
4-100 INSURANCE	
4-101 Auto Insurance	\$ -
4-102 Multi-Peril Insurance	\$ 9,900.00
Total 4-100 INSURANCE	\$ 9,900.00

4-200 OFFICE	
4-201 Copier Contract	\$ 1,775.00
4-202 Ink & Toner	\$ 200.00
4-203 Misc. Expenses	\$ 50.00
4-204 Office Supplies	\$ 275.00
4-205 Paper	\$ 250.00
4-206 Postage	\$ 700.00
4-207a Sales Tax Macon County 6.75%	
4-207b Sales Tax - Macon Food - 2%	
Total 4-200 OFFICE	\$ 3,250.00
4-300 TECHNOLOGY	
4-301 Software & Support	\$ 2,200.00
Total 4-300 TECHNOLOGY	\$ 2,200.00
4-400 TELEPHONE EXPENSES	
4-402 Phone Service	\$ 2,000.00
4-403 Phone Tree	\$ 455.00
Total 4-400 TELEPHONE EXPENSES	\$ 2,455.00
4-500 PRESBYTERY OPERATIONS	
4-501 Unified Giving	\$ 900.00
Total 4-500 PRESBYTERY OPERATIONS	\$ 900.00
4-600 PERSONNEL	
4-600A CONTRACT LABOR	
4-602 Financial Services	\$ 5,500.00
Total 4-600A CONTRACT LABOR	\$ 5,500.00
4-600B PASTOR	
4-603 BOP Dues - TF	\$ 26,455.00
4-604 Auto Allowance	\$ 3,580.00
4-605 Continuing Ed - TF	\$ 1,250.00
4-606 SECA-TF	\$ 5,470.00
4-607 Pastor Salary	\$ 55,000.00
Total 4-600B PASTOR	\$ 91,755.00
4-600C STAFF	\$ -
4-608 Music Director	\$ 23,000.00
4-609 Office Coordinator	\$ 29,120.00
Total 4-600C STAFF	\$ 52,120.00

4-600D PAYROLL EXPENSES	
4-610 Employer Payroll Taxes	\$ 4,025.00
4-612 Workers Comp Ins.	\$ 650.00
Medicare Taxes	
Total 4-600D PAYROLL EXPENSES	\$ 4,675.00
Total 4-600 PERSONNEL	\$ 154,050.00
Total 4-000 FINANCE	\$ 172,755.00
5-000 MISSION & SERVICE	
5-001 CareNet	\$ 1,600.00
5-002 Emergency Relief Fund	\$ 1,150.00
5-003 Guatemala Childrens Scholarship	\$ 2,000.00
5-004 Guatemala Partnership	\$ 300.00
5-005 Matching Funds	\$ 2,000.00
5-506 Supplies	\$ 150.00
5-507 Mission Opportunities	\$ 5,050.00
5-508 Presb. Home for Children	\$ 1,300.00
Total 5-000 MISSION & SERVICE	\$ 13,550.00
6-000 PROPERTY	
6-200 CAMPUS	
6-201 Building Maintenance	\$ 2,000.00
6-202 Electrical - Campus	\$ 4,400.00
6-203 Garbage - Campus	\$ 185.00
6-204 Landscaping	\$ 1,000.00
6-205 Maintenance Equipment	\$ 1,200.00
6-206 Maintenance Supplies	\$ 1,200.00
6-207 Natural Gas	\$ 1,800.00
6-208 Water & Sewer	\$ 1,500.00
6-209 Custodial Services	\$ 8,450.00
Total 6-200 CAMPUS	\$ 21,735.00

6-300 MANSE	
6-301 Electrical - Manse	\$ 1,100.00
6-302 Maintenance - Manse	\$ 1,500.00
6-303 Natural Gas - Manse	\$ 1,000.00
6-304 Water & Sewer - Manse	\$ 500.00
Total 6-300 MANSE	\$ 4,100.00
Total 6-000 PROPERTY	\$ 25,835.00
7-000 WORSHIP & THE ARTS	
7-001 Flowers	\$ 200.00
7-002 Guest Minister	\$ 1,000.00
7-003 Guest Musician	\$ 200.00
7-004 Instrument Repair & Tuning	\$ 400.00
7-005 Sheet Music	\$ 100.00
7-006 Worship Supplies	\$ 250.00
7-007 Continuing Ed/Seminars	\$ -
Total 7-000 WORSHIP & THE ARTS	\$ 2,150.00
TOTAL EXPENDITURES	\$216,790.00