

Annual Meeting of the Congregation and Corporation  
Second Presbyterian Church, Lexington, Kentucky

April 10, 2022

12:00 p.m.

Presiding Moderator: John P. Leggett, Pastor and Head of Staff  
Nathan Lee, President Board of Trustees

Agenda

Call to Order

Opening Prayer

Appointment of Clerk for Annual Meeting

Lynn Reynolds, Acting Clerk of Session

Approval of Minutes (LIST DATES as you have done in prior years)

Statistical Report

Report of the Congregational Nominating Committee—Melanie Gabbard

Report of Pastor John P. Leggett

Presentation of 2020 and 2021 Financial Reports—Mason McCauley

Act on Changes to the Pastor's Terms of Call—Gail Hoyt

Motion to Approve the 2021 Annual Report

Motion to Adjourn

Closing Prayer

## 2020 Membership Report

**Membership as of 12/31/2019**                      **701**

**Membership Additions in 2020**

Profession of Faith:	2
Reaffirmation of Faith:	3
United by Transfer of Letter:	15
Reinstated:	2

**Total Additions in 2020**                      **22**

**Membership Losses in 2020**

Transferred to Other Churches:	0
Death:	18
Other Losses:	6

**Total Losses in 2020**                      **24**

**Membership as of 12/31/2020**                      **699**

Baptisms    3



**Second Presbyterian Church**  
**Analysis of Revenues & Expenses**  
**Fund: OPERATIONAL FUND**  
**December 2020**

	<u>MTD Actual</u>	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Budget Remaining</u>	<u>% Used</u>
<b>Revenues</b>					
<b>CONTRIBUTIONS</b>					
041110 - Pledges-Current	151,548	1,048,289	1,044,194	4,095	99.61%
041120 - Pledges-Previous Year	-	8,000	15,832	(7,832)	197.90%
041130 - Pledges Next Year	700	45,000	700	44,300	1.56%
041210 - Plate-Identified Gifts	48,339	150,000	134,754	15,246	89.84%
041215 - Plate-Loose Offering	-	12,000	2,063	9,937	17.20%
<b>Total CONTRIBUTIONS</b>	<b>200,587</b>	<b>1,263,289</b>	<b>1,197,543</b>	<b>65,746</b>	<b>94.80%</b>
<b>OTHER REVENUE</b>					
043040 - Interest Income	383	6,000	5,398	602	89.96%
043050 - Misc. Income	-	1,200	300	900	25.00%
043060 - Meals on Wheels	250	3,000	3,000	-	100.00%
<b>043065 - SBA funds</b>	<b>-</b>	<b>-</b>	<b>114,000</b>	<b>(114,000)</b>	<b>0.00%</b>
<b>Total OTHER REVENUE</b>	<b>633</b>	<b>10,200</b>	<b>122,698</b>	<b>(112,498)</b>	<b>1202.92%</b>
<b>Total Revenues</b>	<b>201,220</b>	<b>1,273,489</b>	<b>1,320,241</b>	<b>(46,752)</b>	<b>103.67%</b>
<b>043065 - SBA funds</b>	<b>-</b>	<b>-</b>	<b>(114,000)</b>	<b>114,000</b>	<b>0.00%</b>
<b>Revenue without SBA funds</b>	<b>201,220</b>	<b>1,273,489</b>	<b>1,206,241</b>	<b>67,248</b>	<b>94.72%</b>
<b>Expenses</b>					
<b>PERSONNEL</b>					
<b>Pastoral</b>					
<b>Total PERSONNEL</b>	<b>58,906</b>	<b>693,889</b>	<b>661,854</b>	<b>32,036</b>	<b>95.38%</b>
<b>Total BENEVOLENCES</b>	<b>45,020</b>	<b>200,000</b>	<b>198,331</b>	<b>1,669</b>	<b>99.17%</b>
<b>Total FAMILIES</b>	<b>-</b>	<b>1,500</b>	<b>145</b>	<b>1,355</b>	<b>9.68%</b>
<b>Total DEACONS</b>	<b>388</b>	<b>515</b>	<b>510</b>	<b>4</b>	<b>99.13%</b>
<b>Total OUTREACH &amp; INVOLVEMENT</b>	<b>-</b>	<b>2,300</b>	<b>1,482</b>	<b>818</b>	<b>64.44%</b>
<b>Total FELLOWSHIP</b>	<b>32</b>	<b>16,200</b>	<b>5,718</b>	<b>10,482</b>	<b>35.30%</b>
<b>Total CHILDREN'S MINISTRY</b>	<b>1,466</b>	<b>11,150</b>	<b>8,105</b>	<b>3,045</b>	<b>72.69%</b>
<b>Total ADULT EDUCATION</b>	<b>777</b>	<b>1,250</b>	<b>1,396</b>	<b>(146)</b>	<b>111.66%</b>
<b>Total YOUTH MINISTRY</b>	<b>254</b>	<b>8,300</b>	<b>2,853</b>	<b>5,447</b>	<b>34.37%</b>
<b>Total MUSIC AND WORSHIP</b>	<b>2,054</b>	<b>28,550</b>	<b>21,962</b>	<b>6,588</b>	<b>76.92%</b>
<b>Total ADMINISTRATION</b>	<b>2,630</b>	<b>61,100</b>	<b>54,923</b>	<b>6,177</b>	<b>89.89%</b>
<b>Total BUILDING MAINTENANCE</b>	<b>12,381</b>	<b>284,200</b>	<b>285,422</b>	<b>(1,222)</b>	<b>100.43%</b>
<b>Total Transfers into Trustee Budget</b>	<b>(2,500)</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>-</b>	<b>0.00%</b>
<b>Total Expenses</b>	<b>121,408</b>	<b>1,278,954</b>	<b>1,212,701</b>	<b>66,253</b>	<b>94.82%</b>
<b>Net Operating Total</b>	<b>79,812</b>	<b>(5,465)</b>	<b>(6,460)</b>	<b>995</b>	<b>0.00%</b>

**Second Presbyterian Church**  
**Analysis of Revenues & Expenses**  
**Fund: OPERATIONAL FUND**  
**December 2020**

	<u>MTD Actual</u>	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Budget Remaining</u>	<u>% Used</u>
<b>Expenses</b>					
<b>BENEVOLENCES</b>					
<b>DENOMINATION</b>					
051110 - Unified Giving	14,393	57,571	57,571	-	100.00%
051120 - Denom. Per Capita	6,814	27,254	27,254	-	100.00%
<b>Total DENOMINATION</b>	<b>21,206</b>	<b>84,825</b>	<b>84,825</b>	<b>-</b>	<b>100.00%</b>
<b>SECOND CHURCH</b>					
051321 - Benevolence/Emergency Aid	400	1,200	1,064	136	88.67%
051520 - Mission Discretionary	315	500	391	109	78.24%
051522 - Mission Closet	-	250	54	196	21.46%
051523 - Prayer Shawl Ministry	200	200	200	-	100.00%
051611 - Earth Care Ministries	-	800	360	440	45.00%
051665 - MOW & PreSchool bldg support	2,500	30,000	30,000	-	100.00%
051712 - Youth Scholarship Fund	83	1,000	1,000	-	100.00%
<b>Total SECOND CHURCH</b>	<b>3,498</b>	<b>33,950</b>	<b>33,069</b>	<b>881</b>	<b>97.40%</b>
<b>LEXINGTON</b>					
051320 - Meals on Wheels	306	1,225	1,225	-	100.00%
051322 - Canaan House Fellowship	1,430	2,000	1,973	27	98.64%
051510 - Canaan House	2,500	10,000	10,000	-	100.00%
051530 - Hope Center	1,000	4,000	4,000	-	100.00%
051533 - Hope Center-Special Meals	1,694	1,850	1,771	79	95.74%
051534 - Hope Center C & C	522	2,000	2,000	-	100.00%
051570 - Black Church Coalition	938	3,750	3,750	-	100.00%
051571 - Black Church Coalition Meal	-	350	268	82	76.59%
051585 - ROSM	450	1,800	1,800	-	100.00%
051590 - Westminster Village	375	4,500	4,500	-	100.00%
051625 - Habitat for Humanity	417	5,000	5,000	-	100.00%
051637 - BUILD	1,175	4,700	4,700	-	100.00%
051650 - Ronald McDonald House Mnthly Dinner	622	900	900	-	99.96%
051655 - The Well at Lexington	438	1,750	1,750	-	100.00%
051666 - Room in the Inn	-	600	-	600	0.00%
051672 - Interfaith Counseling Center	175	700	700	-	100.00%
051673 - Pre-School	500	2,000	2,000	-	100.00%
051674 - Arbor Youth Services	500	2,000	2,000	-	100.00%
<b>Total LEXINGTON</b>	<b>13,040</b>	<b>49,125</b>	<b>48,337</b>	<b>788</b>	<b>98.40%</b>
<b>KENTUCKY/REGION</b>					
051620 - KY Refugee Ministries	250	1,000	1,000	-	100.00%
051627 - Independent Transp. Network	250	1,000	1,000	-	100.00%
051640 - Central KY Radio Eye (CKRE)	250	1,000	1,000	-	100.00%
051715 - Buckhorn	1,375	5,500	5,500	-	100.00%
051730 - Louisville Theological Seminary	500	2,000	2,000	-	100.00%
057123 - Maxwell Legal Clinic	250	1,000	1,000	-	100.00%
<b>Total KENTUCKY/REGION</b>	<b>2,875</b>	<b>11,500</b>	<b>11,500</b>	<b>-</b>	<b>100.00%</b>
<b>INTERNATIONAL</b>					
051634 - Honduras	375	4,500	4,500	-	100.00%
051930 - James & Jodi McGill	750	3,000	3,000	-	100.00%
051952 - Doug Dicks	750	3,000	3,000	-	100.00%
051970 - Freedom thru Friendship	250	1,000	1,000	-	100.00%
051974 - Forman Christian Scholarship	775	3,100	3,100	-	100.00%
051975 - Dori Hjalmarson	750	3,000	3,000	-	100.00%
051976 - Luta & Jeremy Garbat-Welch	750	3,000	3,000	-	100.00%
<b>Total INTERNATIONAL</b>	<b>4,400</b>	<b>20,600</b>	<b>20,600</b>	<b>-</b>	<b>100.00%</b>
<b>Total BENEVOLENCES</b>	<b>45,020</b>	<b>200,000</b>	<b>198,331</b>	<b>1,669</b>	<b>99.17%</b>

**Second Presbyterian Church  
Analysis of Revenues & Expenses  
Fund: OPERATIONAL FUND  
December 2020**

	<u>MTD Actual</u>	<u>YTD Actual</u>
<b>Other Revenues</b>		
<b>SPECIAL OFFERINGS</b>		
041401 - One Great Hour of Sharing	50	5,445
041403 - Joy Christmas Offering	1,350	1,570
041404 - Peacemaking	25	450
041405 - Habitat for Humanity	-	7,330
041409 - Christmas Baskets-Westmin	3,376	3,556
041412 - Pentecost Offering	-	270
041435 - Buckhorn	1,800	2,663
041447 - God's Pantry	10	290
041450 - Hope Center	4	889
041454 - Meals on Wheels donations	120	3,260
<b>Total SPECIAL OFFERINGS</b>	<b>6,735</b>	<b>25,723</b>
 <b>SPECIAL OFFERINGS PD OUT</b>		
052012 - Pentecost Offering	270	270
052020 - One Great Hour of Sharing	290	5,445
052040 - Joy Christmas Offering	1,570	1,570
052060 - Peacemaking	450	450
052170 - Christmas Baskets-Westmin (moved to #81552)	3,556	3,556
052120 - Buckhorn	2,340	2,663
052160 - Hope Center	29	889
052190 - God's Pantry	290	290
052200 - Habitat for Humanity (moved to restricted)	-	7,330
052257 - Meals on Wheels	120	3,260
<b>Total SPECIAL OFFERINGS distributed</b>	<b>8,915</b>	<b>25,723</b>

**Second Presbyterian Church  
Summary of Restricted Accounts  
December 2020**

	<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expenses</u>	<u>Ending Balance</u>
<b>MISSION</b>				
081330 - Habitat for Humanity	11,693	417	-	12,110
081434 - Ministry Candidate Support	131	-	-	131
081436 - Mission - Special gifts	6,915	500	25	7,890
081448 - INT Mission Trips- Escrow	5,050	-	-	5,050
081462 - Buckhorn - Special Gifts	4,958	77	947	4,088
081504 - Alternative Gifts (Malawi)	-	1,150	-	1,150
<b>Total MISSION</b>	<b>28,747</b>	<b>2,144</b>	<b>972</b>	<b>30,419</b>

<u>IN/OUT Flow through Accounts</u>	<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expenses</u>	<u>Ending Balance</u>
<b>MISSION</b>				
081180 - Buckhorn - Meals	260	-	-	260
081230 - Hope Center Blankets	-	475	454	21
081258 - Honduras Mission Trips	57,357	5,199	2	62,554
081423 - Hope Center Coffee	876	451	541	786
081500 - Peace Offering	-	225	-	225
081541 - Malawi Trip deposits	20	-	-	20
081551 - Equal Exchange Coffee	913	-	464	449
081552 - West.Min. Village Op & Reserve Fund	13,114	4,056	4,681	12,489
081574 - Youth Mission Fund	8,857	83	-	8,940
<b>Total MISSION</b>	<b>81,397</b>	<b>10,489</b>	<b>6,142</b>	<b>85,744</b>

**Second Presbyterian Church  
Analysis of Revenues & Expenses  
Fund: OPERATIONAL FUND  
December 2021**

	<u>MTD Actual</u>	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Budget Remaining</u>	<u>% Used</u>
<b>Revenues</b>					
<b>CONTRIBUTIONS</b>					
041110 - Pledges-Current	130,480	1,044,200	1,101,730	(57,530)	105.51%
041120 - Pledges-Previous Year	-	15,830	9,973	5,857	63.00%
041130 - Pledges Next Year	20,534	700	29,534	(28,834)	4219.21%
041210 - Plate-Identified Gifts	43,280	134,755	152,744	(17,989)	113.35%
041215 - Plate-Loose Offering	515	2,065	2,957	(892)	143.20%
<b>Total CONTRIBUTIONS</b>	<b>194,809</b>	<b>1,197,550</b>	<b>1,296,938</b>	<b>(99,388)</b>	<b>108.30%</b>
<b>OTHER REVENUE</b>					
043040 - Interest Income	292	5,400	2,519	2,881	46.65%
043050 - Misc. Income	-	300	-	300	0.00%
043060 - Meals on Wheels	250	3,000	3,000	-	100.00%
<b>Total OTHER REVENUE</b>	<b>542</b>	<b>8,700</b>	<b>5,519</b>	<b>3,181</b>	<b>63.44%</b>
<b>Total Revenues</b>	<b>195,351</b>	<b>1,206,250</b>	<b>1,302,457</b>	<b>(96,207)</b>	<b>107.98%</b>
<b>Expenses</b>					
<b>Total PERSONNEL</b>	<b>50,129</b>	<b>693,889</b>	<b>613,211</b>	<b>80,678</b>	<b>88.37%</b>
<b>Total BENEVOLENCES</b>	<b>65,922</b>	<b>206,000</b>	<b>206,000</b>	<b>-</b>	<b>100.00%</b>
<b>Total FAMILIES</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>	<b>0.00%</b>
<b>Total DEACONS</b>	<b>-</b>	<b>515</b>	<b>489</b>	<b>26</b>	<b>94.96%</b>
<b>Total OUTREACH &amp; INVOLVEMENT</b>	<b>-</b>	<b>2,300</b>	<b>196</b>	<b>2,104</b>	<b>8.54%</b>
<b>Total FELLOWSHIP</b>	<b>7,798</b>	<b>16,200</b>	<b>9,269</b>	<b>6,931</b>	<b>57.21%</b>
<b>Total CHILDREN'S MINISTRY</b>	<b>620</b>	<b>11,150</b>	<b>7,774</b>	<b>3,376</b>	<b>69.73%</b>
<b>Total ADULT EDUCATION</b>	<b>(5)</b>	<b>1,250</b>	<b>1,122</b>	<b>128</b>	<b>89.76%</b>
<b>Total YOUTH MINISTRY</b>	<b>367</b>	<b>8,300</b>	<b>5,386</b>	<b>2,914</b>	<b>64.90%</b>
<b>Total MUSIC AND WORSHIP</b>	<b>4,381</b>	<b>28,550</b>	<b>28,166</b>	<b>384</b>	<b>98.66%</b>
<b>Total ADMINISTRATION</b>	<b>2,398</b>	<b>61,100</b>	<b>52,921</b>	<b>8,179</b>	<b>86.61%</b>
<b>Total BUILDING MAINTENANCE</b>	<b>34,517</b>	<b>284,200</b>	<b>305,979</b>	<b>(21,779)</b>	<b>107.66%</b>
Mission Transfer- MOW & Ec Pres	(2,500)	(30,000)	(30,000)	-	0.00%
<b>Total Expenses</b>	<b>163,627</b>	<b>1,284,954</b>	<b>1,200,513</b>	<b>84,441</b>	<b>93.43%</b>
<b>Net Total</b>	<b>31,724</b>	<b>(78,704)</b>	<b>101,944</b>	<b>(180,648)</b>	



**Second Presbyterian Church**  
**Analysis of Revenues & Expenses**  
**Fund: OPERATIONAL FUND**  
**December 2021**

<u>Expenses</u>	<u>MTD</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>	<u>YTD Actual</u>	<u>Budget</u> <u>Remaining</u>	<u>% Used</u>
<b>BENEVOLENCES</b>					
<b>DENOMINATION</b>					
051110 - Unified Giving	14,393	57,571	57,571	-	100.00%
051120 - Denom. Per Capita	6,742	26,967	26,967	-	100.00%
<b>Total DENOMINATION</b>	<b>21,134</b>	<b>84,538</b>	<b>84,538</b>	<b>-</b>	<b>100.00%</b>
<b>SECOND CHURCH</b>					
051321 - Benevolence/Emergency Aid	2,022	2,147	2,147	-	100.00%
051520 - Mission Discretionary	1,082	1,500	1,500	-	100.00%
051521 - Mission Contingency	20,600	20,600	20,600	-	100.00%
051522 - Mission Closet	103	250	250	-	100.00%
051523 - Prayer Shawl Ministry	200	200	200	-	100.00%
051611 - Earth Care Ministries	285	800	800	-	100.00%
051665 - MOW & PreSchool bldg support	2,500	30,000	30,000	-	100.00%
<b>Total SECOND CHURCH</b>	<b>26,792</b>	<b>55,497</b>	<b>55,497</b>	<b>-</b>	<b>100.00%</b>
<b>LEXINGTON</b>					
051320 - Meals on Wheels	306	1,225	1,225	-	100.00%
051322 - Canaan House Fellowship	965	2,000	2,000	-	100.00%
051510 - Canaan House	2,500	10,000	10,000	-	100.00%
051533 - Hope Center-Special Meals	1,794	1,850	1,850	-	99.98%
051534 - Hope Center C & C	1,009	2,000	2,000	-	100.00%
051565 - The Nest	125	500	500	-	100.00%
051570 - Black Church Coalition	938	3,750	3,750	-	100.00%
051585 - ROSM	450	1,800	1,800	-	100.00%
051590 - Westminster Village	375	4,500	4,500	-	100.00%
051637 - BUILD	1,175	4,700	4,700	-	100.00%
051655 - The Well at Lexington	438	1,750	1,750	-	100.00%
051670 - Step by Step	125	500	500	-	100.00%
051672 - Interfaith Counseling Center	175	700	700	-	100.00%
051673 - Pre-School	500	2,000	2,000	-	100.00%
051674 - Arbor Youth Services	248	990	990	-	100.00%
<b>Total LEXINGTON</b>	<b>11,121</b>	<b>38,265</b>	<b>38,265</b>	<b>-</b>	<b>100.00%</b>
<b>KENTUCKY/REGION</b>					
051627 - Independent Transp. Network	250	1,000	1,000	-	100.00%
051640 - Central KY Radio Eye (CKRE)	250	1,000	1,000	-	100.00%
051715 - Buckhorn	1,375	5,500	5,500	-	100.00%
051730 - Louisville Theological Seminary	500	2,000	2,000	-	100.00%
057123 - Maxwell Legal Clinic	250	1,000	1,000	-	100.00%
<b>Total KENTUCKY/REGION</b>	<b>2,625</b>	<b>10,500</b>	<b>10,500</b>	<b>-</b>	<b>100.00%</b>
<b>INTERNATIONAL</b>					
051634 - Honduras	-	200	200	-	100.00%
051930 - James & Jodi McGill	800	3,200	3,200	-	100.00%
051952 - Doug Dicks	800	3,200	3,200	-	100.00%
051970 - Freedom thru Friendship	250	1,000	1,000	-	100.00%
051974 - Forman Christian Scholarship	800	3,200	3,200	-	100.00%
051975 - Dori Hjalmarson	800	3,200	3,200	-	100.00%
051976 - Luta & Jeremy Garbat-Welch	800	3,200	3,200	-	100.00%
<b>Total INTERNATIONAL</b>	<b>4,250</b>	<b>17,200</b>	<b>17,200</b>	<b>-</b>	<b>100.00%</b>
<b>Total BENEVOLENCES</b>	<b>65,922</b>	<b>206,000</b>	<b>206,000</b>	<b>-</b>	<b>100.00%</b>

**Second Presbyterian Church  
Summary of Restricted Accounts  
December 2021**

	<u>Beg Bal</u>	<u>Revenue</u>	<u>Expenses</u>	<u>End Bal</u>
<b>IN/OUT Flow through Accounts</b>				
<b>CHRISTIAN EDUCATION</b>				
081087 - Advent Devotional	580	-	-	580
081485 - Pace-Warren Lecture Serie	402	-	-	402
<b>Total CHRISTIAN EDUCATION</b>	<b>982</b>	<b>-</b>	<b>-</b>	<b>982</b>
<b>MISSION</b>				
081180 - Buckhorn - Meals	260	-	-	260
081230 - Hope Center Blankets	-	328	258	70
081258 - Honduras Mission Trips	65,256	2,000	-	67,256
081275 - Disaster Relief	-	2,901	-	2,901
081360 - Joy Offering	-	2,099	-	2,099
081423 - Hope Center Coffee	966	60	96	931
081551 - Equal Exchange Coffee	627	206	238	595
081552 - West.Min. Village Op & Reserve Fund	17,034	3,555	6,486	14,103
081574 - Youth Mission Fund	10,231	-	-	10,231
<b>Total MISSION</b>	<b>94,373</b>	<b>11,148</b>	<b>7,077</b>	<b>98,444</b>
<b>DEACONS</b>				
081486 - Poinsettias/Blankets	20	410	400	30
<b>PRESBYTERIAN WOMEN</b>				
081170 - Birthday Offering	-	25	-	25
081511 - CANDLELIGHT CIRCLE	204	-	-	204
081514 - Beth Wachs Monday Cir.	424	6	125	304
081538 - Least Coin	4	1	-	5
081539 - Thank Offering	160	25	185	-
<b>Total PRESBYTERIAN WOMEN</b>	<b>791</b>	<b>57</b>	<b>310</b>	<b>538</b>
<b>SPECIAL FUNDS</b>				
081310 - Flower Fund	300	-	-	300
081586 - Parents Morning Out Program	21,223	1,865	1,923	21,165
<b>Total SPECIAL FUNDS</b>	<b>21,523</b>	<b>1,865</b>	<b>1,923</b>	<b>21,465</b>
<b>Worship and Music</b>				
081315 - Weddings	500	1,000	400	1,100
<b>Fellowship &amp; Outreach</b>				
081487 - Outreach Activities/Golf outing	33	-	33	-
<b>Total IN/OUT Flow through Accounts</b>	<b>118,222</b>	<b>14,480</b>	<b>10,143</b>	<b>122,559</b>

**Second Presbyterian Church  
Summary of Restricted Accounts  
December 2021**

	<u>Beq Bal</u>	<u>Revenue</u>	<u>Expenses</u>	<u>End Bal</u>
<b>MISSION</b>				
081323 - Hunger Grant Hope Center	1,750	-	1,750	-
081330 - Habitat for Humanity	7,910	-	-	7,910
081434 - Ministry Candidate Support	131	-	-	131
081436 - Mission - Special gifts	7,915	-	-	7,915
081448 - INT Mission Trips- Escrow	5,050	-	-	5,050
081462 - Buckhorn - Special Gifts	3,737	-	-	3,737
081504 - Tambu Memorial Scholarship Fund	6,896	1,100	3,975	4,021
081530 - Refugee Resettlement	-	6,164	-	6,164
<b>Total MISSION</b>	<b>33,389</b>	<b>7,264</b>	<b>5,725</b>	<b>34,928</b>

	<u>Beq Bal</u>	<u>Revenue</u>	<u>Expenses</u>	<u>End Bal</u>
<b>IN/OUT Flow through Accounts</b>				
<b>MISSION</b>				
081180 - Buckhorn - Meals	260	-	-	260
081230 - Hope Center Blankets	-	328	258	70
081258 - Honduras Mission Trips	65,256	2,000	-	67,256
081275 - Disaster Relief	-	2,901	-	2,901
<b>081360 - Joy Offering</b>	<b>-</b>	<b>2,099</b>	<b>-</b>	<b>2,099</b> **
081423 - Hope Center Coffee	966	60	96	931
081551 - Equal Exchange Coffee	627	206	238	595
081552 - West.Min. Village Op & Reserve Fund	17,034	3,555	6,486	14,103
081574 - Youth Mission Fund	10,231	-	-	10,231
<b>Total MISSION</b>	<b>94,373</b>	<b>11,148</b>	<b>7,077</b>	<b>98,444</b>

	<u>MTD Actual</u>	<u>YTD Actual</u>
<b>SPECIAL OFFERINGS</b>		
041455 - The Nest	-	320
041458 - Disaster Relief	550	945
041465 - Refugee Resettlement	3,000	6,925
041400 - Special Offerings	-	25
041401 - One Great Hour of Sharing	-	2,823
041403 - Joy Christmas Offering	2,099	2,099
041404 - Peace Offering	-	2,370
041405 - Habitat for Humanity	-	800
041409 - Christmas Baskets-Westmin	2,080	3,330
041412 - Pentecost Offering	-	1,170
041435 - Buckhorn	150	1,022
041447 - God's Pantry	5	60
041450 - Hope Center	5	60
041454 - Meals on Wheels donations	-	290
<b>Total SPECIAL OFFERINGS</b>	<b>7,889</b>	<b>22,239</b>

	<u>MTD Actual</u>	<u>YTD Actual</u>
<b>SPECIAL OFFERINGS PD OUT</b>		
052012 - Pentecost Offering	-	1,170
052020 - One Great Hour of Sharing	-	2,823
<b>052040 - Joy Christmas Offering</b>	<b>2,099</b>	<b>2,099</b> **
052050 - Special Offerings	-	25
052060 - Peace Offering Desg	-	2,370
052170 - Christmas Baskets-Westmin	3,080	3,330
052120 - Buckhorn Desg	1,022	1,022
052160 - Hope Center Desg	60	60
052190 - God's PantryDesg	60	60
052200 - Habitat for Humanity Desg	-	800
052208 - The Nest Desg	100	320
052210 - Disaster Relief Fund	550	945
052257 - Meals on WheelsDesg	-	290
<b>052301 - Refugee Resettlement Desg</b>	<b>6,925</b>	<b>6,925</b> *
<b>Total SPECIAL OFFERINGS PD OUT</b>	<b>13,896</b>	<b>22,239</b>

\* moved to restricted #81530, to be used as needed

\*\* moved to restricted, will send to Presbytery in January

**Second Presbyterian Church  
Summary of Restricted Accounts  
December 2021**

	<u>Beg Bal</u>	<u>Revenue</u>	<u>Expenses</u>	<u>End Bal</u>
<b>CHRISTIAN EDUCATION</b>				
081300 - Forum Fund	505	-	-	505
081400 - Library	392	-	-	392
081432 - Adult Bible Study Memorial Fund	4,022	-	-	4,022
<b>Total CHRISTIAN EDUCATION</b>	<b>4,920</b>	<b>-</b>	<b>-</b>	<b>4,920</b>
<b>FELLOWSHIP</b>				
081610 - Equipment - Fellowship	-	2,392	-	2,392
<b>MISSION</b>				
081323 - Hunger Grant Hope Center	1,750	-	1,750	-
081330 - Habitat for Humanity	7,910	-	-	7,910
081434 - Ministry Candidate Support	131	-	-	131
081436 - Mission - Special gifts	7,915	-	-	7,915
081448 - INT Mission Trips- Escrow	5,050	-	-	5,050
081462 - Buckhorn - Special Gifts	3,737	-	-	3,737
081504 - Tambu Memorial Scholarship Fund	6,896	1,100	3,975	4,021
081530 - Refugee Resettlement	-	6,164	-	6,164
<b>Total MISSION</b>	<b>33,389</b>	<b>7,264</b>	<b>5,725</b>	<b>34,928</b>
<b>TRUSTEES</b>				
081130 - Archives Committee	3,852	-	-	3,852
081284 - Equip. Replacement Escrow	9,402	5,208	-	14,610
081285 - Emergency Maintena Escrow	7,161	-	-	7,161
081286 - Paint Escrow	2,848	-	-	2,848
081296 - Emergency Utility Acct.	5,268	-	-	5,268
081389 - BF Escrow - Organ	20,593	83	-	20,676
081392 - Tuckpointing - Escrow	(334)	333	-	(1)
081398 - Special Gift -Misc/Bequests	6,000	4,500	-	10,500
081399 - Bld Use Account	15,695	50	-	15,745
081433 - Custodial Equipment	1,178	-	-	1,178
081441 - Bus Acquisition Fund	24,225	167	-	24,391
081590 - AV Sanct Team Escrow Fund	464	-	-	464
<b>Total TRUSTEES</b>	<b>96,354</b>	<b>10,342</b>	<b>-</b>	<b>106,695</b>
<b>MUSIC/WORSHIP</b>				
081125 - Hymnal's	-	-	-	-
081301 - Chancel Choir Benev. Fund	380	-	-	380
081317 - Worship Equipment/Supplies	848	-	-	848
081438 - Memorial Gift - Music	1,477	-	-	1,477
081453 - Handbells	-	938	-	938
081600 - Special Music Programs	19,383	250	750	18,883
081601 - Montreat	1,000	-	-	1,000
<b>Total MUSIC/WORSHIP</b>	<b>23,089</b>	<b>1,188</b>	<b>750</b>	<b>23,527</b>
<b>PASTORS/SESSION</b>				
081224 - Children & Youth Dir. Cont Ed	1,800	1,500	-	3,300
081225 - Sr. Pastor Cont'g Ed.	7,414	-	701	6,714
081239 - Music Director Cont Ed	600	600	-	1,200
081242 - Parish Nurse Cont'g Ed.	162	100	-	262
081243 - Director of Finance - Cont'g Ed	2,703	273	-	2,976
081244 - Parish Nurse Discretionary Fund	3,478	1,000	-	4,478
081246 - Outreach Director Cont Ed	1,574	310	-	1,884
081260 - Session Discretionary Fund	18,538	-	7	18,532
081280 - Pastor Discretionary	1,951	-	-	1,951
081281 - Staff Training	3,107	-	-	3,107
081426 - Special Gifts or Grants	17,574	-	-	17,574
081428 - Office Equipment Escrow	39	-	-	39
081534 - Session Discretionary Surplus	27,430	-	7,480	19,950
<b>Total PASTORS/SESSION</b>	<b>86,370</b>	<b>3,784</b>	<b>8,187</b>	<b>81,966</b>
<b>SPECIAL FUNDS</b>				
081440 - Memorials Income	22,672	1,050	-	23,722
<b>Total Restricted</b>	<b>266,794</b>	<b>26,020</b>	<b>14,662</b>	<b>278,150</b>

**Second Presbyterian Church  
Revenues & Expenses  
Fund: Meals on Wheels  
December 2021**

	<u>Dec 2021</u>	<u>YTD 2021</u>	<u>Dec 2020</u>	<u>YTD 2020</u>	<u>YTD 2019</u>
<b>Revenues</b>					
092100 - Client Meals	12,671	100,547	9,033	103,660	67,022
092110 - Donations - In Memory/Honor	-	4,650	325	5,751	1,175
092115 - Donations	500	950	1,220	1,535	1,700
092120 - Donations - Second Pres Church	-	1,225	400	1,694	1,475
092125 - Donations from Clients	-	-	-	66	150
092130 - Donations from MOW Central Office	2,000	2,681	-	5,786	6,000
092135 - Mother's Day Donations	-	4,340	-	4,065	2,114
092140 - Interest - Traditional Checking	19	260	25	218	161
092145 - Interest - Traditional Savings	7	40	12	49	53
<b>Total Revenues</b>	<b>15,197</b>	<b>114,694</b>	<b>11,015</b>	<b>122,824</b>	<b>79,850</b>
<b>Expenses</b>					
092510 - Bank Fees	-	36	4	38	4
092515 - Computer Expenses	-	350	-	-	-
092520 - Copier Usage Fee	-	1	-	0	5
092530 - Equipment	-	888	-	286	424
092535 - Food	5,129	41,155	5,138	43,707	43,072
092536 - Food - Fuel Charges/Freight	7	85	-	14	169
092540 - Food Supplies	1,468	10,855	150	8,670	5,996
092541 - Food Supplies - Fuel Charge/Freight	17	99	-	83	92
092545 - Health Dept - Food Mgr Registry	-	-	-	40	190
092550 - Miscellaneous	80	886	-	281	539
092555 - Office Supplies	97	513	64	466	157
092560 - Payroll Processing Fees	9	172	17	226	250
092565 - Payroll Taxes	182	1,904	159	2,073	2,106
092570 - Phone	64	775	62	651	838
092575 - Repairs & Maintenance	-	400	-	3,273	294
092580 - Salaries	2,309	21,648	1,801	23,786	24,208
092581 - Salaries - Substitute Cook	435	4,255	100	600	-
092585 - Salaries - Financial	276	3,315	276	3,315	3,315
092590 - Facility Use	250	3,000	250	3,016	3,000
<b>Total Expenses</b>	<b>10,321</b>	<b>90,339</b>	<b>8,021</b>	<b>90,525</b>	<b>84,659</b>
<b>Net Total</b>	<b>4,875</b>	<b>24,355</b>	<b>2,994</b>	<b>32,299</b>	<b>(4,809)</b>

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**Balance Sheet  
Fund: Meals on Wheels  
December 2021**

**CURRENT ASSETS**

010040 - TB Meals on Wheels Checking	89,732
010045 - TB Meals On Wheels Savings	<u>10,764</u>
<b>Total CURRENT ASSETS</b>	<b>100,496</b>

	<b>Proposed 2022 Annual Budget</b>	
<b>Revenues</b>		
<b>CONTRIBUTIONS</b>		
041110 - Pledges-Current	1,101,730	
041120 - Pledges-Previous Year	9,970	
041130 - Pledges-Next Year	29,530	
041210 - Plate-Identified Gifts	152,745	
041215 - Plate-Loose Offering	2,955	
<b>Total CONTRIBUTIONS</b>	<b>1,296,930</b>	<i>based on 2021 actuals</i>
<b>OTHER REVENUE</b>		
043040 - Interest Income	2,520	
043050 - Miscellaneous Income		
043060 - Meals on Wheels	3,000	
<b>Total OTHER REVENUE</b>	<b>5,520</b>	
<b>Total Revenues</b>	<b>1,302,450</b>	<i>based on 2021 actual</i>
<b>Expenses</b>		
<b>Total PERSONNEL</b>	695,500	
<b>Total BENEVOLENCES</b>	219,530	
<b>Total DEACONS</b>	515	
<b>Total COMMUNITY LIFE</b>	20,000	
<b>Total CHILDREN'S &amp; YOUTH MINISTRY</b>	20,150	
<b>Total FAITH FORMATION</b>	1,250	
<b>Total MUSIC &amp; WORSHIP</b>	34,900	
<b>Total ADMINISTRATION</b>	77,900	
<b>Total BUILDING MAINTENANCE</b>	292,000	
Transfer from missions- MOW & Preschool	(30,000)	
<b>Total Expenses</b>	<b>1,331,745</b>	
<b>Net Total</b>	<b>(29,295)</b>	

## **Changes in the Pastor's Terms of Call**

While the Session is responsible to approve the congregation's annual budget, it is the congregation's responsibility to approve any changes in the terms of call for installed pastors. (Although David Holden is an ordained minister, his position with us is a non-called position which is hired by Session, rather than called by the congregation.) On behalf of the Session, the Personnel Committee offers the following recommendation:

### Recommendations:

1. That the congregation approve a 3% increase for Pastor John P. Leggett January 1, 2022—December 31, 2022.
  - a. Pastor John P. Leggett's total will be \$97,706.