



GRACE COVENANT

PRESBYTERIAN CHURCH

Grace Covenant Presbyterian Church

Annual Report - 2015

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AGENDA FOR 2016 ANNUAL MEETING

February 7, 2015

Following Worship

CONGREGATIONAL MEETING

Opening Prayer and Call to Order Brian Ellison

Affirmation of Mission Brian Ellison

Grace Covenant Presbyterian Church celebrates the presence of the living God as we:
gather all people together in a caring Christian community,
equip people to develop and share a faith that works in real life,
send people to serve Christ in the world.

The mission of Grace Covenant Presbyterian Church is to fulfill our vision by:
capturing the Heart,
freeing the Soul,
transforming members into disciples.

CORPORATION MEETING

Call to Order Jo Randolph

Recognition of the 2016 Officers of the Corporation:

President – Jo Randolph

Secretary – Kevin Mason

Vice-President – Rob Jonas

Treasurer – Matt McBride

Acknowledgement of Trustees:

Sarah Evans, Mac Fechtling, Chris Frye, Amy Grice, Rob Jonas, Joe Lillian, Gay Lee Ludwig-Bonney, Ryan Peck, Jo Randolph, Aaron Rickley, Matt Stromberg, Joy Wilson

Adjournment

CONTINUATION OF CONGREGATIONAL MEETING

Report of Session Sarah Evans

Finance Report (2015 review / 2016 preview) Matt McBride / Bill Brown and Aaron Rickley

Capital Campaign Update Matt Stromberg

Personnel Team Report Linda Bridges

Interim Task Force Report Mac Fechtling

Adjournment and Closing Prayer Brian Ellison

Session

2015 Annual Report

It goes without saying that we've had some challenges this past year. In a difficult year of transition, we've experienced major staff changes—the loss of our Pastor, Associate Pastor, Church Administrator and Administrative Assistant. On top of that, our budget is very tight, and pledges are running behind.

But, surrounding all of these challenges, remain signs of hope. Our interim task force is working tirelessly to identify an Interim Pastor, and in the meantime, the worship team continues to enhance our worship service every week with new and exciting speakers. Our remaining staff members have taken on new responsibilities, while all of our teams and moderators continue to take on challenges and work for solutions. Our capital campaign projects for roof, organ and facilities have been completed, and our youth improvements are moving ahead. Our choirs continue to fill our sanctuary and hearts with song, and the spirit of volunteerism is at a high point.

Our Session remains positive and supportive of Grace Covenant's mission in the community, while all of you—the congregation—are responding to God's call through your continued work, prayers, presence and stewardship. God has a plan for us in this place and at this time; we only need to listen for it.

Team Reports

Children's Team

- Continues to provide outstanding educational experiences for the children of GCPC
- Engaging Sunday School curriculum
- Awakening to Worship program
- Safe and welcoming Nursery

The Children's Team has hosted many successful events including:

- Vacation Bible School
- Communion workshop
- Trunk or Treat event
- Advent Fair
- Shrove Tuesday Pancake Dinner
- Easter Egg Hunt

Communications Team

The purpose of the Communications Team is to promote GCPC as a genuine, vibrant, caring and faith-filled congregation to those who are not members or regular visitors to the church in the most cost-effective means possible.

The team is focused on reaching out to others outside of our congregation while promoting a consistent look and feel that is identifiable as GCPC to the external world. Our message is one of openness and welcome to encourage involvement in the life of our church community.

We are hopeful that our efforts lead to an increase in our online presence (measured using Google Analytics, FB connections and such), new visitors, and ultimately an increase in membership and donations.

The Communications Team meets at least every 4 weeks. All team members are encouraged to submit items for the agenda. Requests for agenda items by other team moderators are also welcome. Decisions are made by open discussion and general consensus. Prior meeting minutes are approved at each meeting. Approved minutes will be provided to the Session via the church office. The Senior Pastor is an active member of this team.

We are always looking to add on to our team. If you would like further information or are interested in joining the team, please contact team moderator, Cheryl Pletcher.

Connections & Care Team

The Connections & Care Team connects people within the church and provides care for our members. Some of our responsibilities include Stephen Ministries, deacons, new member assimilation, small group ministry, member care, hospital/home visits, encouragement of members to share their gifts/talents, and assistance with fellowship events, e.g. Thanksgiving Eve's Chili Supper, Bell Festival reception, Holiday Brunch and more.

According to the 5-Year Strategic Plan, the goals are (1) enhance connections with internal communications, (2) expand parish nurse services as needed, (3) create a plan for transportation assistance, and (4) develop a young adult ministry plan with additional types of groups such as college-age and singles. The first goal has been met. The second and third goals are being addressed informally with volunteer nurse members and a call to the church membership for volunteers to help with transportation needs. The fourth goal is "on the back burner" for now.

The accomplishments for 2015 were the (1) coordination of "30 Years of Grace Dinners", (2) coordination of farewell receptions for both pastors, (3) coordination of traditional fellowship events that were well-attended, and (4) assimilation reunions of new members. *It takes many members to make this team successful, so a major 2015 accomplishment is that the number of team members grew from 13 to 21.* Many of the new members are assisting with pastoral care in the absence of a current pastor on staff.

The team is considering creative ways to maintain connection and unity within our church membership.

Facilities Team

The Facilities Team had a busy year in 2015. Much of the work related to several Capital Campaign projects. As part of the Capital Campaign, the Facilities Team worked with contractors to have: (1) the the HVAC system replaced and automated; (2) the East Education Wing roof resurfaced and Sanctuary roof replaced; and (3) a security system installed (work to be completed in 2016). The costs of these projects have all come in significantly under the budget set in the Capital Campaign. The team has also been busy with several other projects, including replacing light fixtures, repainting the West Wing exterior wall, finishing the Chancel table top, and replacing the drinking fountain in the East Education Wing. We are also happy to report another successful Church workday was held last May to help with several lawn maintenance issues and look forward to seeing more folks this spring.

Finance Team

Highlights of 2015:

1. 2015 Budget was approved with anticipated loss of \$32,077. We ended 2015 with a loss of only \$10,558.
2. 96.5% of pledges were collected in 2015, just \$27,000 short of the budgeted total.
3. \$6,640 in Per Capita payments were collected during 2015.
4. Total Expenses were \$42,400 less than budgeted total of \$910,740.
5. Largest savings: Facilities Team \$12,760 under budget; Personnel Team \$15,500 under budget.
6. Remaining Mortgage Debt down to \$75,000.
7. Cash Reserves at end of year at \$228,000, which is 3 ½ months of expenses.

During 2015, Finance Team worked with Session to develop the Budget Team operating guidelines. We established who is to serve on the team, the guidelines and parameters in which the team operates, and the process of producing GCPC's Annual Budget.

Finance Team also worked with Session to develop a Debt Policy, which sets guidelines and parameters regarding how and when GCPC will incur debt.

During 2016, Finance Team will be busy working on ways to restructure and hopefully pay off the mortgage debt. We will also work closely with Session to monitor expenses and revenues to minimize anticipated losses during the year.

Generosity Team

Generosity team is part of the GCPC congregational nurture ministry unit. Our mission, based on 1 Corinthians 12:4, is grounded in the principles of biblical stewardship to nurture a culture of generosity within the congregation. This past year, through the promotion of a comprehensive strategy encouraging the generosity of our time, talents and finances, we have championed effective stewardship and fundraising within the church including the annual pledge campaign, assisting the session & finance team in developing a budget and along with connections and care, co-sponsored the fall ministry fair and successful 30th anniversary dinners.

Kairos Team

Kairos is the ministry team responsible for GCPC's activities promoting social justice, peacemaking, and environmental stewardship.

Supporting social justice, Kairos sponsored monthly sales of Fair Trade goods through the national Presbyterian Coffee Project. We sell on the first Sunday of the month at a table outside Heartland Hall. Every Sunday, we offer information on various causes, movements, and issues at The Advocacy Spot, also outside Heartland Hall.

For peacemaking, we presented an adult Sunday school class in September discussing the importance of investing responsibly, led by Dave Pack. In October, the church's special offering focuses on peacemaking, and the Kairos team determines how a portion of this money will be used to promote peace locally.

Our environmental efforts included coordinating the church's Earth Day celebration in April. We had excellent support from the Communications Team to get the word out about GCPC's Earth Day activities, and we all learned more about the importance of clean water to a thirsty world. Kairos assisted the Facilities Team to ensure our church home uses natural resources conscientiously. We coordinate plastic and cardboard recycling for the church. Additionally, 2015 was the fourth year for Kairos's Grace Garden, an off-site vegetable garden growing organic food for the hungry in our community.

GCPC has been an Earth Care Congregation since 2010. Kairos is responsible for maintaining this important designation year to year.

Kairos is a small, supportive ministry team in GCPC. Yet, we are passionate about doing good for our church, our community, and our world.

Music Team

In 2015 the Music Ministry at Grace Covenant continued to provide quality musical spiritual leadership in and outside of worship. Our gifted and dedicated music staff, comprised of Rebecca Prater, Linda Dover, Denice Trawicki, and Daniel Cole worked with a wide range of volunteer leaders and musicians to create remarkable experiences. In addition, Bob Dover directed Chancel Choir and Celia Nicholas directed Exaltation! and Ex! Ringers while our Director of Music Ministries, Rebecca Prater, was out on a medical leave early in the year. Our music ministry included 6 vocal, 4 handbell, and 4 instrumental ensembles.

The Music Team has made a good deal of progress on our goals laid out in GCPC's strategic plan.

- **Replacement of our aging Rodgers organ was accomplished in 2015.** The new organ was purchased through our Capital Campaign from **Allen Organs of Kansas City**. In late June our organ was delivered and installed. The organ is a Custom **Quantum Series Q370** that contains a lot of custom features as well as resources for the church. The organ features 58 stops and three-manuals (keyboards) to create beautiful music. **On Sunday afternoon, September 20th our organ was dedicated as an instrument for worship and concert with a**

dedicatory recital by world renowned organist, Maestro Hector Olivera. This workshop & recital plus recitals & workshops to come are part of Music Team's Outreach effort.

- We also **met the goal of having all our music, musical instruments & equipment inventoried** because of the gracious and sizeable donation of time by **Christine Caseres**. This collection of data was a mammoth job, but will better allow us to know what we have and also replace items if we should ever have damage to our church facility (e.g., tornado, etc.).
- Members of Chancel Choir, Exaltation!, and our surrounding community will be making a trip to New York City at the end of May 2016 to sing **John Rutter's Requiem at Carnegie Hall on Memorial Day 2016**. The concert will be co-conducted by Rebecca Prater and Richard Williamson of Anderson University in South Carolina. 2015 brought much in the way of administration for this significant trip. **Music Team's goal of a Chancel Choir trip every 4 years was/is being accomplished.**

Other Outreach activities:

- Exaltation! participated in a Youth Choir Festival at Village Presbyterian Church – January 25th
- Hosted a regional Suzuki (Strings) Workshop – February 14th
- Hosted a Stringendo (Strings) Recital – March 7th
- Chancel Choir – director Bob Dover presented Dan Forrest's *Requiem* on Good Friday – April 3rd
- Spirit! – Beth Lillian, director & Celebration! – Sarah Randolph, director presented the musical *Elijah* & from that presentation collected and donated \$533 to water.org – April 19th
- Bell Fest – Theme: Music from Movies; Kathy Bures, Rebecca Prater, Chris Krug, & Celia Nicholas – directors – May 3rd
- Senior High Mission & Music Trip to Atlanta – June 11th-19th + M&M Led GCPC Worship – June 28th
- Hosted former GCPC member, Elaine Fukunaga, concert pianist in recital – July 19th
- Hosted KC Metro Music Chorus in concert as a benefit for Johnson County Christmas Bureau – October 24th
- A Christmas Exclamation! – a day for gifts (silent auction to support the M&M Trip) and an evening for carols presented by our children's & youth choirs and handbell ensembles – December 6th
- Songs of the Season shared in 8:50 Worship by Praise Team & 11:05 Worship by Chancel Choir – December 13th

Outreach Team

New programs/ministries which were initiated this year included the launch of Heartland 180 pilot in KCK, and GCPC's hosting of Allie's Sale in October. Additionally an Accessible Congregations Summit was held at GCPC in April. GCPC also hosted a very successful birthday card writing even for the prison ministry in August.

The team completed and/or made steady progress towards projects identified in the Strategic Plan (PCUSA communication to the congregation is complete, several items identified in APF and Heartland 180 initiatives are complete).

Amgad Megally, who leads the Arab Presbyterian Fellowship, was ordained at GCPC in March. This group is currently meeting at Rolling Hills due to proximity for members and continues to define their future.

Our local community outreach continued with Rosehill School Caring for Kids Program. We hosted two PBIS parties for students as well as providing financial support for Family Night activities, donated art and medical supplies. Several GCPC members continue to volunteer in their pals program. This has quickly become a very worthwhile program for Outreach.

Three Noisy offerings were taken this year. This program has established a stronger footing in 2015 as both the children and the congregation has become more familiar with it.

Though our team had reduced funding this year, as well as the loss of several team members to retirement or inactive membership, we have continued to see strong support from the congregation. The total amount of GCPC pass-thru

monetary donations for communion and special offerings in 2015 was \$34,308! What a generous congregation we have.

GCPC has a strong history of mission and outreach, which will shape much of our present and future. Outreach Team is happy and committed to work toward the best way of making this happen for 2016. If you are interested in joining our team, we would love to have you!

Personnel Team

Team Statement – Personnel Team endeavors to create a positive work environment at Grace Covenant Presbyterian Church by:

- *Creating policies for the hiring, development, evaluation, and termination of staff*
- *Establishing a fair and equitable compensation program;*
- *Facilitating communication and conflict management between staff, Session, Church teams and the congregation (when designated channels fail); and*
- *Encouraging staff toward accomplishing the stated vision and mission of GCPC*

At the risk of sounding like the queen of understatement....there have been a lot of challenges for the Personnel Team this year. We have had changes that we can celebrate and some that we mourn. We have participated in the struggle of knowing how to cope with and manage these changes in the staff at Grace Covenant Presbyterian Church. We will continue to seek the best outcome for the staff, the Session and the Congregation as we move into and through an interim term.

We are committed to being accountable to the Executive Committee and to that end we have added a liaison from EC. Together we have reviewed and revised the charters for both groups to better communicate and coordinate staff needs and issues.

Our team members have committed to meeting with the staff on a weekly basis in lieu of a head of staff. We seek to keep channels of communication open and clear. If we are unable to answer questions we go looking for the answers rather than leaving that to the staff. Their hands are full and we are most grateful for the ways they have stepped up to do tasks that are not a part of their job descriptions to keep the church running.

We are also most grateful for a number of volunteers from the congregation who has stepped up to offer assistance when we needed folks to be in the office to assist guests and users of our facility and to keep the business of the church moving. These folks are in addition to a group of loyal volunteers who have faithfully worked in the office on a weekly basis. We are grateful for their continued support.

We have created and hired for the position of Church Administrator who will be responsible for the day to day operation of the church. The position is currently filled temporarily with the hope of filling it permanently in the near future. Looking forward we are reviewing policies, structures, and procedures in an effort to build an even better team to be ready for a new pastor.

We appreciate the feedback of the congregation and welcome your comments and concerns your support and good faith.

Welcome Team

Welcome Team Accomplishments:

- Moved Welcome Table to new area to create a more welcoming and accessible environment.
- Created new verbiage for 1st time visitors
- Hosted post –VBS Luau
- Managed and maintain GCPC banners along College Blvd.
- Provided food for inquirers class
- Hosted It's Just Coffee

Worship Team

Worship Team started 2015 with budget cuts that we were mostly able to offset with the elimination of the donkey on Palm Sunday (\$200) and the bagpiper for All Saints Day (\$100). There was quite a bit of unplanned spending, but a generous donation enabled us to make up the difference and get us through the end of the year. The loss of both our pastors was quite a blow, but several former and new members joined with existing Worship Team members and really came together to help plan and implement everything that goes into Worship. Before she left, Associate Pastor Kimby arranged pulpit supply through early December and gave us a substantial list of recommendations for more preachers that she thought were a good fit for us. Since taking over Worship Service planning, we have tried – successfully, I think – to maintain the high standards for meaningful Worship and carrying on of traditions that have come to define what Worship at GCPC means.

Youth Team

The goal of the Youth Ministry at GCPC is to help youth develop a lifetime connection with God. We aim to provide fun and meaningful programs and experiences where our youth can develop their faith, worship and serve others, and grow closer in their relationship with God.

Youth Ministry includes the following:

- Small groups include our Confirmation classes, Sunday School, Youth Band, Peer Ministry, and Senior small group gatherings
- GCPC Youth Program Events in 2015 included the ever popular Bump City lock-in, Youth Car Wash Fundraiser, annual ski retreat to Snow Creek in Weston, MO, Youth Sunday when our youth plan and facilitate the worship service, Progressive Dinner, Hayride and Bonfire and many more
- Trips in 2015 included the Mission and Music trip to Atlanta, Middle School Local Mission Trip and Canoe Trip – In 2016 we plan to add The Presbyterian Youth Triennium, and Massanetta Middle School Conference
- Outreach programs included Souper Bowl of Caring, work at the Hope House, Red Bag, and participation in the Crop Walk

Our youth program owes its success to the encouragement, participation and help from the many Sunday school teachers, Youth Advisors, Confirmation Mentors, Youth Team members, parents and church volunteers. To all of these people we extend our deep thanks and gratitude for all you do!

We strive to *create a community of youth who KNOW and REMEMBER two things:*

GOD loves ME beyond my wildest imagination, right now, just as I am

AND

GOD needs ME to use my gifts to help others .

**CLERK OF SESSION
2015 Annual Report**

TOTAL ACTIVE MEMBERSHIP as of December 31, 2014

592 Members

Gains in 2015	
Reactivated	3
Profession of Faith	10
Reaffirmation of Faith	10
Transfer of Membership	7

TOTAL GAINS 30

Losses for 2015	
Transfer of Membership	(7)
Inactive	(27)
Death	(4)
Transfer Affiliate	(0)

TOTAL LOSSES (38)

TOTAL ACTIVE MEMBERSHIP as of December 31, 2015

584 Members

BAPTISMS

Andrew Bratton
Carter Buci
Jackson Buci
Mallory Laverne Hearn

Jacob Hogan
William Brian Hussey
Brynnley Gracyn Krug
Easton McKnight

Quade Alvin Peck
James Schmidt
John Maxwell Timothy Soule
Grant Philip Stromberg

DECEASED MEMBERS

Tish Biggs
Chuck Eberly
Kay Sawdey
Darrell Weaver

NEW MEMBERS

Gary Armour
Janice Armour
Kimberly Aten
Lindsay Buci
Lucas Buci
Sam Cashman
Corbin Crable
Don Erckert
Margery Erckert
Molly Fain

Amy Fleeman
Joe Garner
Mary Garner
Kendra Holtzman
Sumner Holtzman
Leif Johnson
Lina McCamon
Ellen Mohr
Jan Mohr
Lyn Patterson

Lisa Pilkenton
Michele Rader
David Russell
Emily Sawyer
Hugh Sawyer
Jan Spencer
Sam Stowe Eskilson
Caroline Wang
Eric Winger
Harmonie Zdanek

Grace Covenant Presbyterian Church
Summary Statement of Financial Position
12/31/2015

Assets

Current Assets		
Cash and Investments	\$ 723,906.46	
Prepaid Expenses	-	
Total Current Assets		\$ 723,906.46
Fixed Assets		3,876,388.70
Total Assets		\$ 4,600,295.16

Liabilities & Net Assets

Current Liabilities		
Prepaid Pledges	\$ 21,470.00	
Misc Current Liabilities	4,280.48	
Total Current Liabilities		\$ 25,750.48
Long Term Liabilities		
Commerce Bank Loan 2743700	75,455.95	
Total Long Term Liabilities		75,455.95
Total Liabilities		101,206.43
Net Assets		
Permanently Restricted		175,642.06
Temporarily Restricted		284,213.72
Unrestricted		
Session Designated	10,319.99	
Net Investment in Fixed Assets	3,800,932.75	
Unrestricted - Prior Years	238,538.57	
Unrestricted - Current Year	(10,014.56)	
Unrealized G/L on Investments - Current Year	(543.80)	
Total Unrestricted		4,039,232.95
Total Net Assets		4,499,088.73
Total Liabilities & Net Assets		\$ 4,600,295.16

Cash Available for General Operations	
Total Cash and Cash Equivalents	\$ 723,906.46
Less:	
Current Liabilities	25,750.48
Permanently Restricted Funds	175,642.06
Temporarily Restricted Funds	284,213.72
Session Designated Funds	10,319.99
Total Unavailable	495,926.25
Total Cash Available for General Operations	\$ 227,980.21



Grace Covenant Presbyterian Church
Capital Campaign
12/31/2015

Capital Campaign Funds			
2478	Capital Campaign Receipts	\$ 554,755.69	
	Total Capital Campaign Funds		\$ 554,755.69
Capital Campaign Expenses			
2480	Feasibility Study/Expenses	(8,755.50)	
2482	Consulting Expenses	(45,849.96)	
2483	Promotions	(4,004.66)	
2484	LOC Interest & Bank Charges	(380.13)	
2486	Lighting	(2,006.02)	
2490	HVAC	(88,136.06)	
2491	Organ	(135,510.00)	
2493	Roof Repair	(54,772.00)	
	Total Capital Campaign Expenses		(339,414.33)
Net Capital Campaign Funds Available			<u><u>\$ 215,341.36</u></u>



Grace Covenant Presbyterian Church
Statement of Activities - Executive Summary
For the Period Ended 12/31/2015

	Year-to-Date				Annual Budget
	Actual	Budget	Variance	% Variance	
Revenues					
Current & Prior Y & Prior Year Pledge	\$ 745,799.69	\$ 772,664.00	\$ (26,864.31)	-3.48%	\$ 772,664.00
Non-Pledged	33,593.40	24,000.00	9,593.40	39.97%	24,000.00
Loose Offering	8,780.33	16,000.00	(7,219.67)	-45.12%	16,000.00
Interest & Dividends	246.40	-	246.40	0.00%	-
Interest-KDO Money Market	2.10	-	2.10	0.00%	-
CDC Stewardship Acct	376.43	-	376.43	0.00%	-
KDO Donations	26,845.00	32,500.00	(5,655.00)	-17.40%	32,500.00
Pioneer Pre-school Donat	25,276.00	26,000.00	(724.00)	-2.78%	26,000.00
Misc Facilities	10,760.50	7,500.00	3,260.50	43.47%	7,500.00
Per Capita	6,640.64	-	6,640.64	0.00%	-
Other Income	-	-	-	0.00%	-
Total Revenues	858,320.49	878,664.00	(20,343.51)	-2.32%	878,664.00
Expenses					
Education Ministry Unit					
Total Children's Ministry Team	3,540.91	5,000.00	(1,459.09)	-29.18%	5,000.00
Total Youth Ministry Team	4,449.87	8,475.00	(4,025.13)	-47.49%	8,475.00
Total Adult Ministry Team	1,976.18	2,835.00	(858.82)	-30.29%	2,835.00
Total Education Ministry	9,966.96	16,310.00	(6,343.04)	-38.89%	16,310.00
Reachout Ministry Unit					
Total Outreach Team	22,187.25	28,000.00	(5,812.75)	-20.76%	28,000.00
Total Welcoming Team	591.67	1,610.00	(1,018.33)	-63.25%	1,610.00
Total Kairos Team	-	545.00	(545.00)	-100.00%	545.00
Total Communications Team	4,092.01	6,000.00	(1,907.99)	-31.80%	6,000.00
Total Reachout Ministry Unit	26,870.93	36,155.00	(9,284.07)	-25.68%	36,155.00
Congregational Nurture Unit					
Total Music Team	5,991.45	7,840.00	(1,848.55)	-23.58%	7,840.00
Total Worship Team	2,168.75	1,960.00	208.75	10.65%	1,960.00
Total Generosity Team	735.14	1,120.00	(384.86)	-34.36%	1,120.00
Total Connection and Care Team	193.75	2,450.00	(2,256.25)	-92.09%	2,450.00
Total Congregational Nurture Unit	9,089.09	13,370.00	(4,280.91)	-32.02%	13,370.00
Support Ministry Unit					
Total Office Expense	44,679.72	46,800.00	(2,120.28)	-4.53%	46,800.00
Total Facilities Team	100,637.18	113,400.00	(12,762.82)	-11.25%	113,400.00
Total Finance Team	75,751.36	69,335.00	6,416.36	9.25%	69,335.00
Total Personnel Team	558,102.38	573,582.00	(15,479.62)	-2.70%	573,582.00
Total Administrative Expenses	41,687.74	39,789.00	1,898.74	4.77%	39,789.00
Total Support Ministry Unit	820,858.38	842,906.00	(22,047.62)	-2.62%	842,906.00
Total KDO Expenses	1,549.69	2,000.00	(450.31)	-22.52%	2,000.00
Total Expenses	868,335.05	910,741.00	(42,405.95)	-4.66%	910,741.00
Net Balance - Operations	(10,014.56)	(32,077.00)	22,062.44	0.00%	(32,077.00)
Transfer from Restricted Funds	-	-	-	0.00%	-
Unrealized G/L on Investments	(543.80)	-	(543.80)	0.00%	-
AFP	0.00	-	0.00	0.00%	-
Net Balance	\$ (10,558.36)	\$ (32,077.00)	\$ 21,518.64	0.00%	\$ (32,077.00)



PLEDGE HISTORY**2010 to 2015**

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Pledged Giving Units	229	213	222	218	235	223
Average Pledge	3,413	3,794	3,776	3,737	3,433	3,462
Amount Pledged	781,566	808,205	838,370	814,711	806,658	772,083
Amount Budgeted	755,031	800,000	795,000	795,000	795,000	772,664
Amount Received	757,403	783,472	839,856	798,153	792,162	745,800
% of Pledges Actually Rec'd	96.9	96.9	100.2	98.0	98.2	96.6
Non-Pledge Budgeted	32,000	32,000	32,000	32,000	52,000	24,000
Non-Pledge Received	50,125	53,220	57,322	50,454	23,378	33,593

**GRACE COVENANT PRESBYTERIAN CHURCH
2016 APPROVED BUDGET**

	2016	2015	2015
	Budget	Actuals	Budget
Pledged Income	586,159	745,800	772,664
All non-pledged Income	106,000	112,521	106,000
Cash Reserves	78,904		
02 Accounts	21,121		
TOTAL	792,184	858,320	878,664
Education Ministry Unit			
Children's Ministry Team	5,000	3,541	5,000
Youth Ministry Team	8,475	4,450	8,475
Adult Ministry Team	2,835	1,976	2,835
Total Education Unit	16,310	9,967	16,310
Reachout Ministry Unit			
Outreach Team	28,000	22,187	28,000
Welcoming Team	1,610	592	1,610
Communications Team	6,000	4,092	6,000
Kairos Team	545	0	545
Total Reachout Unit	36,155	26,871	36,155
Congregational Nurture Unit			
Music Team	7,840	5,991	7,840
Worship Team	1,960	2,169	1,960
Generosity Team	1,120	735	1,120
Connection & Care Team	2,450	194	2,450
Moderator/Pulpit Supply	3,000		
Total Congregational Nurture	16,370	9,089	13,370
Support Ministry Unit			
Office Expenses	46,800	44,680	46,800
Facilities Team	113,400	100,637	113,400
Finance Team	13,115	75,751	69,335
Personnel Team	508,245	558,102	573,582
Administrative Expenses	39,789	41,688	39,789
Total Support Unit	721,349	820,858	842,906
KDO Expenses	2,000	1,550	2,000
TOTAL	792,184	868,335	910,741
NET	0	-10,015	-32,077



To: Grace Covenant Presbyterian Church

From: Jennifer Ross, Operations Manager, Miller Management Systems, LLC

Re: Financial Accountability

Date: December, 2015

Please allow this letter to serve as official certification that MMS, LLC, a public accounting and professional services company located in Kansas City, Missouri, specializing in church and nonprofit accounting, performs a variety of monthly accounting services for GCPC for the purpose providing a high level of industry expertise, added efficiency, and separation of duties.

Weekly Services:

Incoming funds: GCPC staff sends deposit totals to MMS for entry into the general ledger. Because MMS does not currently process the contribution statements, we assume that internal staff or volunteers are balancing the contribution database to the general ledger each month to insure complete accountability.

Accounts payable: Each week, appropriate Grace Covenant staff prepares accounts payable vouchers for MMS to process. AP vouchers along with weekly deposit documentation and any other journal entries are picked up by MMS for processing. Starting in 2013, there has been a significant increase in auto payment directly from bank to vendor. While this practice was likely deployed to save time and money, it should require additional internal oversight to insure that proper backup documentation and approvals are in place that at a minimum, match the current regular a/p process.

Payroll: When payroll is scheduled, a GCPC staff totals timesheets and prepares and submits the MMS payroll transmittal for MMS to process payroll checks/direct deposits.

All information is picked up by an insured, MMS employee on Wednesday morning, and

all checks and documents are delivered back on Thursday afternoon, ready for signature and distribution.

Monthly Services:

Each month, MMS receives the bank statements from the bank and journal entries and other information from GCPC staff to reconcile and prepare financial statements.

MMS also prepares and files all appropriate payroll taxes at the local, state and federal level.

Monthly statements are then sent in electronic form for appropriate distribution. Hard copies are available if needed.

Financial Controls:

MMS uses three staff members on each Level II accounting client to insure separation of duties. Accounts payable and payroll are performed by two different MMS staff members, then the bank reconciliation and financial statements are prepared by another highly qualified "Account Manager".

GCPC also has 24/7 remote access to all accounting information in a view only mode. This allows assigned representatives at GCPC to have unparalleled access to accounting data and reports, and it also provides an additional layer of accountability.

MMS, LLC is a member of the National Association of Church Business Administrators, American Payroll Association, American Accounts Payable Association and the Association of Certified Fraud Examiners.

Our professional level staff is comprised of a host of degreed accountants and several CPAs who have chosen to dedicate themselves to church accounting.

If there are further questions regarding the care of GCPC's accounting, please feel free to contract me at 816-382-3050.



Jennifer Ross
Operations Manager, MMS, LLC