

**First Presbyterian Church – Bozeman**  
**Presbyterian Investment and Loan Program (PILP)**  
**Loan Application Status Report to Presbytery – January 2026**

First Presbyterian Church of Bozeman expects to apply for a Presbyterian Investment and Loan Program (PILP) loan in February 2026 to help fund replacing the red clay tile roof over the Sanctuary portion of our building and replacing flooring materials in our kitchen and bathrooms.

***What are the Roof Issues?***

Our clay tile roof over our Sanctuary was damaged by hail storms in 2024, which led to leaks that affected a portion of the ceiling and an interior wall. We filed an insurance claim and received a small settlement (\$21,051.08) to pay for replacing broken tiles and doing interior repairs. As we worked with the adjuster and roofers, it became apparent that the roof was at the end of its service life and that replacing some tiles would not be sufficient. When the major interior remodel of the church was done some 20-years ago, the roof was in satisfactory condition and was not part of the work. Two decades have passed, and the roof now needs to be replaced, brickwork needs repair, concrete caps need sealing, and the crosses at the gable ends of the roof are in poor shape.

We do not know the exact age of the clay tiles, but we do know that they have been on the roof at least 60-years. One of our long-time members, Chuck Beck, who is a retired contractor and who spearheaded the interior renovations in the 2000's, says there has been no changes to the roof over that time.

Our church is on The National Register of Historic Places, and the red clay tile roof is specifically mentioned in the building's nomination. Finding a roofing material that is not clay tile, is affordable, and meets historic requirements has been a significant challenge. In early-August 2025, Wegner Roofing presented us with a product from the company, *Brava*, their "Spanish Barrel Tile" in a "Tuscan Clay" color. The *Brava* product is a rubber/plastic composite material that has a 50-year warranty, is at a doable price, and meets historic preservation standards. We have approval for this product from the City of Bozeman Historic Preservation Officer, and that correspondence is included.



*Church roof and detail of east section and sample of the Brava "Spanish Barrel Tile" product*

***What about the Floors?***

The kitchen floor has not held up well since the major interior remodel and is the highest priority for replacement. Some of the other bathroom floors are splitting at the seams. Overall, the flooring material in the kitchen and bathrooms has been almost impossible for our Sexton to keep clean. We have not had a source of funds to do this project, and the Session believes this Capital Campaign and PILP loan is an appropriate time to move forward.

***What is it going to cost?***

The bid to replace the roof is \$192,419.20, which includes \$10,000 for contingencies. The floor replacement bid is \$15,800.80. Both companies have been contacted and their bids remain firm. Copies of the bids included in the attached PILP loan application form and required supporting materials. PILP requires contingency monies be included in the loan application, and in keeping with those guidelines, we have an additional \$42,580 included for those purposes, bringing the total to \$250,000.

The current PILP interest rate is 5.2%. A \$200,000 loan with a 20-year payback will mean a monthly payment of \$1,342.11 through May 2046 (assuming an April loan award).

***This is a big project. How does it fit into the overall plan for the church?***

This is an important decision with long-term effects. One very positive effect is that we will be buying a 50-year roof for our Sanctuary. Another positive effect is that we will fix bathroom and kitchen flooring issues. A third positive effect is that we continue to care for our 116-year-old church building (the Sanctuary portion of the current church was completed in 1910). Over 20-years ago, this church chose to stay in downtown Bozeman and the congregation made significant investments in upgrading our church building (and in part paid for it with the last PILP loan to be applied for in this Presbytery). We then bought the 24 South Willson property across the street from the church to give us some off-street parking (which the church had never had). We have fixed boilers, replaced windows, replaced a sidewalk, repaired doors, re-painted and done a multitude of other projects to take care of our church home.

First Presbyterian Bozeman members and friends are involved with, and the church building serves as an important place for a multitude of community support activities to occur. We are a Family Promise Church and provided temporary housing for homeless families for many years. We have been involved with Love INC almost since the inception of that organization in the Gallatin Valley. We serve as the home to a Boy Scout troop. We provide places for musicians to practice, give lessons, and hold recitals open to the public. Organizations such as Opera Montana rehearse here. Baroque Music Montana, the Second-String Orchestra, and cellists put on workshops and provide public concerts. We have hosted a community-wide Messiah. Community organizations such as HRDC use our building for meetings. We have put a real emphasis on neighborhood, and we host a number of events for those living around us, such as a September Block Party, and we are part of

Bozeman's annual Christmas Stroll, providing a warm place for elementary through high school choirs to perform for the public on a cold December evening. With our downtown location, it is a place that people can come to for a little extra assistance through food and gas cards provided by our Board of Deacons.

### ***How will you pay for it?***

PILP requires a church to provide 20% of the project costs, or \$50,000 in our case. As part of our fall 2025 stewardship campaign, we added a capital campaign, "***Help Raise the Roof (and Cover the Floors)***" to raise the money for the 20% match. Sixty-six roof and floor pledges were made for a total of \$72,257.58. As of mid-January, \$33,251.15 in funds have been provided. We expect to have the rest of the \$50,000 by April; however, if we fall short, we will borrow some of the \$21,000 in insurance money that we are holding and replace it with the pledges as the money comes in over the year (some pledges were one time, others were every week or every month).

The Session voted to apply \$50,000 of the pledges to the required match, and hold the remaining \$22,257.58 to make monthly payments. That money will provide for 16-monthly payments.

We have started to reach out to those who pledged to inquire about their willingness to pledge again in 2027 to help us make the monthly payments. Several people have stepped forward and we have \$13,400 pledged for next year. That gives us another 10-months of payments, which when combined with the \$22,257, will give us 26-months of payments and take us through July 2028 (assuming payments start in May 2026). We expect to continue to ask for this extra support.

Depending on how much of the \$42,580 in contingency money is left, we may be able to continue making many more monthly payments, or consider adding extra payments towards principal.

### ***What about the 24 South Willson loan?***

We owe about \$300,000 on that loan, which is scheduled to be paid off in 2037. However, we have been paying an extra \$500 towards principal since 2021 (and a lesser amount before that). If we are able to keep that up, we expect the loan to be paid off about four years early, in 2033. The monthly payments and other costs are paid by the office rental income, and we have about \$38,000 available annually for church operations. PILP loans can only be used for church-purposes, not for a commercial building, so we cannot refinance 24 South Willson with the PILP loan money.

Our financial-related goals for taking the loan are 1), to minimize the number of months we have to make two loan payments at the same time; that is, 24 South Willson and the Roof and Floor Project; and 2), to minimize the amount of church operating funds needed to make loan payments. We expect to get more loan-related pledges in over the next two or three years, and we can divert the monthly \$500 going to 24 South Willson if we have to. We do have endowment funds (\$595,395 in the general fund and \$74,737 in spendable endowments and contingency); however (except for \$33,937 in contingencies), important restrictions are in place on the use of these funds.

***What is our longer-term outlook?***

In a word, joyful!

For nearly five-years, the church was in a holding pattern. Beginning with the Covid shut down spring 2020 through spring 2021, the retirement of our long-time pastors in late-summer 2021, and three-plus years of an interim pastor, our church was to some extent, on standby. Our interim pastor was excellent, and they helped us prepare to move forward when a new, called pastor arrived, which was in November 2025.

With our new pastor, we are already seeing an uptick in attendance and donations, so we expect that the cash flow into the church will be increasing, which should help us to take on this additional obligation.

The PILP loan application and the required supporting materials follows this status report.



Investment &  
Loan  
Program Inc.









## SECTION G: AUTHORIZATION

### CHURCH/BORROWER

We, the undersigned, hereby certify that all statements made herein, are applicable to the organization for which we are signing and are true and correct to the best of our knowledge and belief. We further certify that this application is submitted with the full knowledge and approval of the official governing board we represent.

We also grant permission to the Presbyterian Church (U.S.A.) Investment and Loan Program, Inc., if the loan is funded in whole or in part by investor funds, to use our name and loan information in the production of the Presbyterian Investment & Loan Program's informational brochures and promotions, including but not limited to, interviews with the press and list sent to the investors or potential investors.

We also agree to periodically place in the congregation (or governing body) newsletters, bulletin inserts and other communication vehicles material promoting the Presbyterian Investment & Loan Program that will include information provided by or preapproved by the Program.

**IT IS REQUIRED THAT A COPY OF THIS LOAN APPLICATION BE FORWARDED TO YOUR  
PRESBYTERY AND SYNOD, WHEN APPLICABLE.**

  
AUTHORIZED SIGNATURE

John A. Sacklin, Elder and President of the Corporation  
TYPED OR PRINTED NAME AND TITLE

12 January 2020  
DATE

  
CLERK OF SESSION OR AUTHORIZED SIGNATURE

Donna R. Beck, Clerk of Session  
TYPED OR PRINTED NAME AND TITLE

1-12-16  
DATE

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### PRESBYTERY

RE: LOAN APPLICATION FOR \_\_\_\_\_

ON \_\_\_\_\_ (DATE) THE PRESBYTERY OF \_\_\_\_\_ IN ACCORDANCE WITH THE  
POLICIES OF THE INVESTMENT & LOAN PROGRAM AND ITS OWN PROCEDURES:

\* REVIEWED AND APPROVED THIS PROJECT AS TO ITS MISSION FOR THE BORROWER AND/OR THE GOVERNING BODY

\* REVIEWED AND APPROVED THE FINANCIAL PLAN AS FISCALLY RESPONSIBLE:

\* AGREED TO MONITOR THE APPLICATION OF THE EQUAL EMPLOYMENT OPPORTUNITY POLICY OF THE GENERAL ASSEMBLY AS APPROPRIATE  
TO THIS PROJECT:

\* HAS/WILL AGREE (D) AT ITS LAST/NEXT SCHEDULED MEETING HELD ON/TO BE HELD ON \_\_\_\_\_ (DATE) TO  
GUARANTEE/CO-SIGN THE LOAN (S) AND TO ASSUME REPAYMENT RESPONSIBILITY IN THE EVENT OF LOAN DEFAULT.

\_\_\_\_\_

\_\_\_\_\_

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### SYNOD - Not required in Synods of Mid-Atlantic, Northeast, South Atlantic, or Trinity

ON \_\_\_\_\_ (DATE) THE SYNOD OF \_\_\_\_\_ ENDORSED THIS APPLICATION  
FOR FUNDING AS REQUESTED (SYNOD ENDORSEMENT IS REQUIRED FOR ALL LOAN APPLICATIONS INCLUDING LOANS TO PRESBYTERIES,  
EXCEPT AS STATED ABOVE).

\_\_\_\_\_

\_\_\_\_\_



**Attachments Addressing PILP Loan Checklist**

**First Presbyterian Church of Bozeman, Montana**

**Roof and Flooring Project**

<b>Topic</b>	<b>Page</b>
<b>Loan Notes:</b> These provide background information to the loan application answers.	2
<b>Balance Sheets and Income and Expense Information:</b> Financials from the 2022, 2023 and 2024 Annual Reports are included.	4
We have no other cash or liquid assets.	N/A
<b>Most Recent Financial Statements:</b> The November 30, 2025 General Fund Budget Performance and Statement of Financial Position are included (it is the most recent we have). We will have 2025 end-of-year financials in mid-February 2026.	20
<b>Current Year Annual Budget:</b> The 2026 Annual Operating Budget was approved by Session on January 12, 2026 and is included.	27
<b>Proposed Budget for 2027:</b> The 2027 budget will be formulated beginning in November 2026.	N/A
<b>Repayment Plan:</b> A Proposed Repayment Plan is included.	33
<b>Brief Description of Project Scope and Objectives:</b> The Project Scope and Objectives is included.	35
<b>Bylaws:</b> The most current Bylaws are included.	37
<b>Articles of Incorporation and Amendments:</b> Our 1905 Articles of Incorporation and Amendments are included.	43
This is not a construction loan.	N/A
<b>Contracts:</b> Copies of Roof and Flooring Bid Documents are included.	55
<b>Congregation and Corporation Resolutions:</b> Certifications of the January 18, 2026 votes will be added.	68
<b>Historic Compliance:</b> Correspondence with Bozeman's Historic Preservation Officer are included.	70

**Notes to Accompany PILP Loan Application**

**First Presbyterian Church of Bozeman, Montana**

**Roof and Flooring Project**

**Section A, Estimated Value of Land and Building:** The \$7,489,000 figure is the February 2025 insurance coverage for the church building (replacement cost). In addition, the church/presbytery owns a commercial office building (24 South Willson; see discussion under Section D, Current Debt) whose estimated value is \$2,900,000 as of February 2025 (one of the tenants is a realtor, and we requested an informal valuation last year). Also, the church/presbytery has owned, for a century, 10-acres of rural property where our Rockhaven Church Camp is located. Value is not estimated.

**Section A, Attorney:** First Presbyterian Church of Bozeman does not have a “standing” attorney.

**Section D, Building Fund Campaign, F:** Our most recent capital campaign was in 2013 to provide the downpayment to purchase the 24 South Willson building, to accomplish Mission and Renewal goals and to pay for Campaign Costs. The goal was \$350,000, and reviews of the financials in the annual reports of 2012, 2013, and 2014 indicate the goal was exceeded.

**Section D, Current Debt:** The loan is for the 24 South Willson building and adjacent parking lot, a commercial building across the street from the church that was purchased in 2013 to provide off-street parking for our downtown church. The loan was refinanced in 2017 and is secured by the 24 South Willson property. The loan is variable and was recalculated with a new interest rate after seven-years (2024) and will be recalculated again in 2031. Rent from the offices in the building are used to make the monthly mortgage payment (currently \$3,386.04) plus an additional \$500/month has been paid towards principal since 2021. In addition, the rental income covers expenses for a professional management company, routine maintenance costs, property taxes, and provides about \$38,000 annually towards church operational costs. The current loan balance is as of December 9, 2025.

As we were compiling information for this application, we noticed the legal description and tax code numbers are correct for the 24 South Willson property in the 2017 loan documents; however, the common address listed in the loan document is incorrect. The common address listed is the church's, 26 West Babcock, not the property itself, 24 South Willson.

**Section F, Financial Plan:** The roof replacement bid is \$192,419.20, which includes \$10,000 for contingencies. The floor replacement bid is \$15,000.80. Both companies have been contacted, and their bids continue to be firm. Copies of both bids are attached.

**Section F, Resources to Fund Project:** 66 pledges were received during the “Raise the Roof (and Cover the Floors)” capital campaign totaling \$72,257.58. When the Session voted to proceed with the loan application as the capital campaign wrapped up, they voted to only commit the amount necessary to meet the 20% match requirement of the PILP loan (\$50,000) and to use the remainder to make the monthly loan payments in order to minimize the impact on the church’s operating budget.

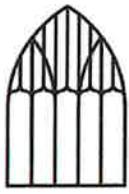
We have received some of the pledged funds already and others have committed to providing their funds in early 2026. As of mid-January 2026, we have received \$33,251.15, and we understand other pledgers will be providing their money this month. However, some pledgers did commit to weekly or monthly giving over the year.

In order to avoid a cash-flow issue, the church may use available insurance reimbursement funds to help cover the up-front money needs. The roofing replacement project was precipitated by hail storms, which damaged many of the clay tiles. An insurance claim was filed; however, we only received enough funds (\$21,052.08) to replace the broken tiles and repair the interior water damage in the Sanctuary. While working with roofers to evaluate the storm damage and replace the broken tiles, it became evident that the clay tile roof was at the end of its service life. We have retained the insurance money for interior repairs once the roof is replaced. In the meantime, those funds could be used to cover a pledge-timing shortfall. We are not committing any of the \$21,052 directly to the roof and floor project in our application; hence, those funds are not included.

Looking beyond 2026, we have begun contacting some pledgers and asking if they are willing to make a 2027 pledge to help cover the monthly payments. That process is ongoing, and we have received \$13,400 in commitments so far.

## **Balance Sheets and Income and Expense Information**

Financials from the 2022, 2023 and 2024 Annual Reports follow.



FIRST  
PRESBYTERIAN  
CHURCH

BOZEMAN



Willson at Babcock | P.O.Box 1150, Bozeman, MT 59771 | (406) 586-9194 | [www.fpcbozeman.org](http://www.fpcbozeman.org)

January 12, 2026

I certify that the budget, expenses, assets and liabilities for First Presbyterian Church of Bozeman contained on the following pages are an accurate description of the end-of-fiscal-year financial conditions for the church in 2022, 2023, 2024, and 2025 (through November).

Debbie Ernst  
Treasurer  
First Presbyterian Church of Bozeman, Montana

**FPC General Fund Budget for 2023 - Approved  
by Session January 5, 2023**

	<b>2022 Actual</b>	<b>2022 Budget</b>	<b>General Fund Budget for 2023</b>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>RECEIPTS</b>			
4000 · Pledges & Offerings			
4001 · Pledged Giving	302,870	307,000	288,931
4002 · Unpledged Giving	45,026	55,000	40,000
Total 4000 · Pledges & Offerings	347,896	362,000	328,931
4010 · Deacons Income			
4011 · Deacons Pledged Giving	13,913	17,582	18,556
4012 · Deacons Unpledged Giving	2,038	3,418	334
Total 4010 · Deacons Income	15,951	21,000	18,890
4020 · Per Capita Income	1,690	2,450	2,450
4030 · Rental Income	5,213	4,340	4,340
4060 · Interest Income	45	-	-
4070 · Dividend Income	1,314	-	-
Total RECEIPTS	372,108	389,790	354,611
Total Income	372,108	389,790	354,611
<b>Expense</b>			
<b>ADMINISTRATION</b>			
5000 · Advertising and Publicity	1,452	2,000	1,200
5010 · Bank Service Charges	3,158	5,000	3,150
5020 · Computer and Internet Expenses	3,161	12,900	3,000
5030 · Copier Rental	3,642	3,500	3,500
5040 · Insurance	13,334	12,100	13,000
5060 · Library/Periodicals	218	300	300
5070 · Office Supplies	2,689	2,600	2,600
5080 · Per Capita Expense	12,712	12,700	13,166
5090 · Postage	1,410	2,000	1,600
5100 · Session Expense	10,915	11,000	1,000
New - Mission Study			2,000
5110 · Telephone	4,780	3,400	5,400
Total ADMINISTRATION	57,472	67,500	49,916
<b>BUILDINGS</b>			
6000 · Equipment Maintenance	22,147	21,000	18,000
6010 · Property Taxes	3,132	3,000	2,900
6020 · Security	708	400	350
6030 · Supplies	4,198	3,000	2,700
6040 · Utilities	31,619	29,000	33,000
Total BUILDINGS	61,804	56,400	56,950
<b>DEACONS</b>			
6100 · Deacons Benevolence	19,343	20,000	17,890
6110 · Kitchen	622	1,000	1,000
Total DEACONS	19,965	21,000	18,890
<b>LEADERSHIP</b>			
6200 · Accounting Fees	8,513	9,300	8,500
6220 · Leadership Expenses	190	1,500	500
Total LEADERSHIP	8,703	10,800	9,000
<b>MISSION AND OUTREACH</b>			
6300 · Local Mission	3,897	4,600	3,800
6320 · Mission Pledge	14,241	14,241	11,000
6330 · LCM Campus Ministry	7,310	8,000	7,000
6350 · Hospitality Committee	370	300	250
Total MISSION AND OUTREACH	25,818	27,141	22,050
<b>SPIRITUAL GROWTH</b>			
New · Adult Sunday School Curriculum/Materials			400
New · Adult Discipleship/Spiritual Growth	165	150	150
Total SPIRITUAL GROWTH	165	150	550

**FPC General Fund Budget for 2023 - Approved  
by Session January 5, 2023**

	<b>2022 Actual</b>	<b>2022 Budget</b>	<b>General Fund Budget for 2023</b>
<b>PERSONNEL EXPENSES</b>			
<b>6400 · Pastors</b>			
6401 · Salary	47,917	50,000	50,000
6402 · Housing	38,333	40,000	44,500
6403 · Retirement Savings	1,150	1,200	1,200
6403.1 · Pension	7,650	7,650	8,505
6404 · Medical Insurance	27,037	25,650	28,350
6406 · Travel Reimb	412	900	900
6408 · Discretionary Fund	396	400	400
6409 · Study Allowance	1,500	1,500	1,500
<b>Total 6400 · Pastors</b>	<b>124,395</b>	<b>127,300</b>	<b>135,355</b>
<b>6410 · Admin Staff</b>			
6411 · Salaries and Wages	54,402	64,200	66,523
<b>Total 6410 · Admin Staff</b>	<b>54,402</b>	<b>64,200</b>	<b>66,523</b>
<b>6420 · Music Staff</b>			
6421 · Salaries and Wages	37,417	39,450	41,411
<b>Total 6420 · Music Staff</b>	<b>37,417</b>	<b>39,450</b>	<b>41,411</b>
<b>6440 · Payroll Taxes</b>	5,467	13,955	8,257
<b>6450 · Health Insurance</b>	9,145	21,052	10,000
<b>6470 · Workers Comp Insurance</b>	1,372	2,127	2,127
<b>Total PERSONNEL EXPENSES</b>	<b>232,364</b>	<b>268,084</b>	<b>263,672</b>
<b>WORSHIP</b>			
<b>6600 · Worship and Communion Supplies</b>	720	1,000	1,000
<b>6610 · Honorarium for Preaching</b>	800	1,000	1,300
<b>6620 · Music</b>			
6621 · Bell Choir	506	350	350
6622 · Choir	119	250	250
6623 · Music Honorarium	1,935	1,350	1,350
6624 · Organ, Piano, Licenses	646	2,200	1,500
<b>Total 6620 · Music</b>	<b>3,206</b>	<b>4,150</b>	<b>3,450</b>
<b>Total WORSHIP</b>	<b>4,726</b>	<b>6,150</b>	<b>5,750</b>
<b>YOUTH AND FAMILY</b>			
<b>6700 · Award Bibles</b>		155	155
<b>6710 · Church School &amp; Supplies</b>	-	400	380
<b>6720 · Church School Curric. &amp; Library</b>	335	400	380
<b>6730 · Community/Special Activities</b>	51	550	520
<b>6740 · Vacation Bible School</b>	-	660	627
<b>6760 · Youth Fellowship</b>	-	500	475
<b>6770 · Youth Missions</b>	-	900	855
New · Christmas Stroll			400
<b>Total YOUTH AND FAMILY</b>	<b>386</b>	<b>3,565</b>	<b>3,792</b>
<b>Total Expense</b>	<b>411,403</b>	<b>460,790</b>	<b>430,570</b>
<b>Net Ordinary Income</b>			
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>OTHER RECEIPTS</b>			
<b>7100 · Realized Gain(Loss)</b>	4,154	-	-
<b>7200 · Unrealized Gain(Loss)</b>	(25,469)	-	-
<b>7300 · Grant Income</b>	-	-	-
<b>7800 · Transfer of Funds IN</b>	50,000	91,000	64,547
<b>7900 · Other Income</b>	747	-	16,412
<b>Total OTHER RECEIPTS</b>	<b>29,432</b>	<b>91,000</b>	<b>80,959</b>
<b>Total Other Income</b>			
<b>Other Expense</b>			
<b>OTHER EXPENSES</b>			
<b>8800 · Transfer of Funds OUT</b>	20,000	20,000	5,000
<b>Total OTHER EXPENSES</b>	<b>20,000</b>	<b>20,000</b>	<b>5,000</b>
<b>Total Other Expense</b>			
<b>Net Other Income</b>			
<b>Net Income</b>	<b>(29,863)</b>	<b>-</b>	<b>-</b>

6:49 AM

02/15/23

Accrual Basis

**First Presbyterian Church**  
**Statement of Financial Position**  
**As of December 31, 2022**

	<b>Dec 31, 22</b>	<b>Dec 31, 21</b>	<b>\$ Change</b>
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
<b>1000 · Checking and Savings</b>			
<b>1005 · Checking 1962</b>	172,442	201,347	-28,904
<b>1010 · Money Market 0697</b>	114,678	64,833	49,845
<b>1020 · 24 S Willson Money Market 8621</b>	35,355	95,233	-59,877
<b>1030 · Rockhaven Checking 8957</b>	699	331	368
<b>1045 · Breeze Pass-Through</b>	1,985	0	1,985
<b>Total 1000 · Checking and Savings</b>	<b>325,160</b>	<b>361,743</b>	<b>-36,584</b>
<b>1050 · Endow Pass Through 3130</b>	205	1,687	-1,482
<b>1100 · New Covenant</b>			
<b>1100.5 · Endowment Accts</b>	459,403	529,443	-70,040
<b>1106 · Contingency Fund 2361</b>	33,206	39,323	-6,117
<b>Total 1100 · New Covenant</b>	<b>492,609</b>	<b>568,766</b>	<b>-76,158</b>
<b>1190 · Pat Donehoo Vanguard Deac Fund</b>	74,672	90,762	-16,090
<b>Total Checking/Savings</b>	<b>892,645</b>	<b>1,022,958</b>	<b>-130,313</b>
<b>Total Current Assets</b>	<b>892,645</b>	<b>1,022,958</b>	<b>-130,313</b>
<b>Fixed Assets</b>	<b>1,065,464</b>	<b>1,065,464</b>	<b>0</b>
<b>TOTAL ASSETS</b>	<b>1,958,109</b>	<b>2,088,422</b>	<b>-130,313</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>2500 · 24 S Willson Loan 1080</b>	41,977	30,994	10,983
<b>Long Term Liabilities</b>			
<b>2500 · 24 S Willson Loan 1080</b>	374,197	398,054	-23,857
<b>Total Long Term Liabilities</b>	<b>374,197</b>	<b>398,054</b>	<b>-23,857</b>
<b>Total Liabilities</b>	<b>416,174</b>	<b>429,048</b>	<b>-12,874</b>
<b>Equity</b>			
<b>3100 · General Funds</b>			
<b>3100.1 · General Funds</b>	733,684	-96,363	830,047
<b>3100.3 · Rockhaven General Funds</b>	86,338	86,338	0
<b>3100.6 · Contingency Fund</b>	33,206	39,323	-6,117
<b>3100.8 · Investment in Fixed Assets</b>	0	552,918	-552,918
<b>Total 3100 · General Funds</b>	<b>853,227</b>	<b>582,216</b>	<b>271,012</b>

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Accrual Basis

**First Presbyterian Church**  
**Statement of Financial Position**  
**As of December 31, 2022**

	<b>Dec 31, 22</b>	<b>Dec 31, 21</b>	<b>\$ Change</b>
<b>3200 · Designated Funds</b>			
3200.01 · 24 S Willson	142,312	142,312	0
3200.02 · Adult Mission Trip	52	52	0
3200.03 · Church School Projects	287	287	0
3200.04 · Congregational Events	388	1,960	-1,572
3200.05 · Deacons Benevolence	1,123	1,207	-85
3200.06 · Fruitfulness Campaign	0	2,446	-2,446
3200.07 · Handbells	334	34	300
3200.08 · Library	661	661	0
3200.09 · Mainly Music	3,607	3,132	475
3200.10 · Memorials	1,592	2,324	-732
3200.11 · Operation Shoebox	-41	-41	0
3200.12 · Organ Maintenance & Tuning	2,543	2,543	0
3200.13 · Organ Scholarship	282	282	0
3200.14 · Pastor Discretionary Fund	2,001	2,001	0
3200.15 · Pastor Study Allowance	1,642	1,780	-139
3200.16 · Pat Donehoo Youth/College Trips	2,504	2,504	0
3200.17 · Peacemaking - Local	992	980	13
3200.18 · Presbyterian Mission to MSU	3,145	7,695	-4,550
3200.19 · Professional Development	987	987	0
3200.20 · Rockhaven Scholarships	7,881	7,881	0
3200.21 · Rockhaven Special Projects	32,518	41,168	-8,651
3200.22 · Special Music Events	213	148	65
3200.23 · Year of Call	0	352	-352
3200.24 · Youth 6-12 Fun	431	431	0
3200.25 · Youth Mission Trip	702	2,482	-1,780
3200.26 · Pat Donehoo Vanguard Deacons	74,672	90,762	-16,090
3200.27 · 24 S Willson Major Repairs	49,800	0	49,800
3200.30 · Endow Church Support-Spenda...	19,920	18,945	975
3200.31 · Endow Mission & Benev-Spend...	11,262	8,291	2,971
3200.32 · Endow Rockhaven Supp-Spend...	7,370	3,559	3,811
<b>Total 3200 · Designated Funds</b>	<b>369,179</b>	<b>347,164</b>	<b>22,015</b>
<b>3300 · Restricted Funds</b>			
3300.1 · Endowment General	409,402	484,689	-75,287
3300.2 · Endowment Mission	11,448	13,959	-2,511
3300.3 · Endowment Pass Through	205	1,687	-1,482
<b>Total 3300 · Restricted Funds</b>	<b>421,055</b>	<b>500,335</b>	<b>-79,279</b>
<b>Net Income</b>	<b>-101,526</b>	<b>229,660</b>	<b>-331,187</b>
<b>Total Equity</b>	<b>1,541,935</b>	<b>1,659,374</b>	<b>-117,439</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,958,109</b>	<b>2,088,422</b>	<b>-130,313</b>

<b>FPC General Fund Budget for 2024</b> <b>Approved at January 25, 2024 Session Meeting</b>		<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2024 Approved Budget</b>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>RECEIPTS</b>				
<b>4000 · Pledges &amp; Offerings</b>				
<b>4001 · Pledged Giving</b>		288,931	294,893	304,066
<b>4002 · Unpledged Giving</b>		40,000	52,665	47,000
<b>Total 4000 · Pledges &amp; Offerings</b>		328,931	347,558	351,066
<b>4010 · Deacons Income</b>				
<b>4011 · Deacons Pledged Giving</b>		18,556	16,098	16,967
<b>4012 · Deacons Unpledged Giving</b>		334	2,005	1,000
<b>Total 4010 · Deacons Income</b>		18,890	18,103	17,967
<b>4020 · Per Capita Income</b>		2,450	2,463	2,400
<b>4030 · Rental Income</b>		4,340	6,110	5,800
<b>4060 · Interest Income</b>		0	877	600
<b>4070 · Dividend Income</b>		0	137	150
<b>Total RECEIPTS</b>		354,611	375,248	377,983
<b>Total Income</b>		354,611	375,248	377,983
<b>Expense</b>				
<b>ADMINISTRATION</b>				
<b>5000 · Advertising and Publicity</b>		1,200	1,075	1,200
<b>5010 · Bank Service Charges</b>		3,150	2,888	3,150
<b>5020 · Computer and Internet Expenses</b>		3,000	5,129	4,500
<b>5030 · Copier Rental</b>		3,500	3,805	3,500
<b>5040 · Insurance</b>		13,000	16,095	19,095
<b>5060 · Library/Periodicals</b>		300	186	300
<b>5065 · Mission Study / Pastor Nominating</b>		2,000	980	10,000
<b>5070 · Office Supplies</b>		2,600	1,050	1,500
<b>5080 · Per Capita Expense</b>		13,166	13,166	13,166
<b>5090 · Postage</b>		1,600	1,291	1,200
<b>5100 · Session Expense</b>		1,000	220	500
<b>5110 · Telephone and Internet</b>		5,400	5,390	5,200
<b>Total ADMINISTRATION</b>		49,916	51,275	63,311
<b>BUILDINGS</b>				
<b>6000 · Equipment Maintenance</b>		18,000	37,050	20,000
<b>6010 · Property Taxes</b>		2,900	0	1,100
<b>6020 · Security</b>		350	716	360
<b>6030 · Supplies</b>		2,700	2,935	2,500
<b>6040 · Utilities</b>		33,000	32,854	35,000
<b>Total BUILDINGS</b>		56,950	73,555	58,960

			2023 Budget	2023 Actual	2024 Approved Budget
<b>DEACONS</b>					
	6100 · Deacons Benevolence		17,890	16,107	16,967
	6110 · Kitchen		1,000	484	1,000
	<b>Total DEACONS</b>		<b>18,890</b>	<b>16591</b>	<b>17,967</b>
<b>LEADERSHIP</b>					
	6200 · Accounting Fees		8,500	9,320	9,600
	6220 · Leadership Expenses		500	491	500
	<b>Total LEADERSHIP</b>		<b>9,000</b>	<b>9,811</b>	<b>10,100</b>
<b>MISSION AND OUTREACH</b>					
	6300 · Local Mission		3,800	99	2,500
	???? · Christmas Stroll (moved from Youth and Family for 2024)			0	400
	6320 · Mission Pledge		11,000	11,000	11,000
	6330 · LCM Campus Ministry		7,000	7,000	10,000
	6350 · Hospitality Committee		250	112	250
	<b>Total MISSION AND OUTREACH</b>		<b>22,050</b>	<b>18,211</b>	<b>24,150</b>
<b>PERSONNEL EXPENSES</b>					
	6400 · Pastors				
	6401 · Salary		50,000	50,000	52,835
	6402 · Housing		44,500	44,500	44,500
	6403 · Retirement Savings		1,200	1,200	1,200
	6403.1 · Pension		8,505	8,033	8,505
	6404 · Medical Insurance		28,350	31,230	29,456
	6406 · Travel Reimb		900	749	900
	6408 · Discretionary Fund		400	346	400
	6409 · Study Allowance		1,500	1500	1,500
	<b>Total 6400 · Pastors</b>		<b>135,355</b>	<b>137,558</b>	<b>139,296</b>
	6410 · Admin Staff				
	6411 · Salaries and Wages		66,523	64,956	68,457
	<b>Total 6410 · Admin Staff</b>		<b>66,523</b>	<b>64,956</b>	<b>68,457</b>
	6420 · Music Staff				
	6421 · Salaries and Wages		41,410	38,868	36,791
	<b>Total 6420 · Music Staff</b>		<b>41,410</b>	<b>38,868</b>	<b>36,791</b>
	6440 · Payroll Taxes		8,257	8,026	8,047
	6450 · Health Insurance		10,000	9,965	10,000
	6470 · Workers Comp Insurance		2,127	2,270	2,127
	<b>Total PERSONNEL EXPENSES</b>		<b>263,672</b>	<b>261,643</b>	<b>264,718</b>
<b>SPIRITUAL GROWTH</b>					
	6550 · Adult Sunday School Materials		400	400	400
	6560 · Adult Spiritual Growth		150	0	150
	<b>Total SPIRITUAL GROWTH</b>		<b>550</b>	<b>400</b>	<b>550</b>

			2023 Budget	2023 Actual	2024 Approved Budget
	<b>WORSHIP</b>				
	6600 · Worship and Communion Supplies		1,000	442	800
	6610 · Honorarium for Preaching		1,300	800	1,500
	6620 · Music				
	6621 · Bell Choir		350	297	350
	6622 · Choir		250	0	250
	6623 · Music Honorarium		1,350	1,225	1,350
	6624 · Organ, Piano, Licenses		1,500	941	1,500
	<b>Total 6620 · Music</b>		<b>3,450</b>	<b>2,463</b>	<b>3,450</b>
	<b>Total WORSHIP</b>		<b>5,750</b>	<b>3,705</b>	<b>5,750</b>
	<b>YOUTH AND FAMILY</b>				
	6700 · Award Bibles		155	0	100
	6705 · Christmas Stroll		400	0	Mission and Outreach in 2024
	6710 · Church School & Supplies		380	220	380
	6720 · Church School Curriculum and Library		380	187	380
	6730 · Community/Special Activities		520	345	500
	6750 Background Checks				100
	6740 · Vacation Bible School		627	250	500
	6760 · Youth Fellowship		475	0	400
	6770 · Youth Missions		855	0	800
	<b>Total YOUTH AND FAMILY</b>		<b>3,792</b>	<b>1,002</b>	<b>3,160</b>
	<b>Total Expense</b>		<b>430,570</b>	<b>436,193</b>	<b>448,666</b>
	<b>Net Ordinary Income</b>		<b>(75,959)</b>	<b>(60,945)</b>	<b>(70,683)</b>
	<b>Other Income/Expense</b>				
	<b>Other Income</b>				
	<b>OTHER RECEIPTS</b>				
	7100 · Realized Gain(Loss)		0	244	
	7200 · Unrealized Gain(Loss)		0	4,341	
	7300 · Grant Income		0	-	
	7800 · Transfer of Funds IN		64,547	58,050	67,000
	7900 · Other Income		16,412	425	3,683
	<b>Total OTHER RECEIPTS</b>		<b>80,959</b>	<b>63,060</b>	<b>70,683</b>
	<b>Total Other Income</b>		<b>80,959</b>		<b>70,683</b>
	<b>Other Expense</b>				
	<b>OTHER EXPENSES</b>				
	8800 · Transfer of Funds OUT		5,000	5000	
	<b>Total OTHER EXPENSES</b>		<b>5,000</b>	<b>5,000</b>	
	<b>Total Other Expense</b>		<b>5,000</b>	<b>5,000</b>	
	<b>Net Other Income</b>		<b>75,959</b>	<b>58,060</b>	<b>70,683</b>
	<b>Net Income</b>		<b>-</b>	<b>(2,885)</b>	<b>-</b>

**First Presbyterian Church**  
**Statement of Financial Position**  
**As of December 31, 2023**

**Accrual Basis**

	<b>Dec 31, 23</b>	<b>Dec 31, 22</b>	<b>\$ Change</b>
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
<b>1000 · Checking and Savings</b>			
<b>1005 · Checking 1962</b>	85,780	172,442	(86,663)
<b>1010 · Money Market 0697</b>	72,211	114,678	(42,467)
<b>1020 · 24 S Willson Money Market 8621</b>	35,491	35,355	135
<b>1030 · Rockhaven Checking 8957</b>	2,949	699	2,250
<b>1045 · Breeze Pass-Through</b>	957	1,985	(1,028)
<b>Total 1000 · Checking and Savings</b>	<b>197,386</b>	<b>325,160</b>	<b>(127,773)</b>
<b>1050 · Endow Pass Through 3130</b>	210	205	5
<b>1100 · New Covenant</b>			
<b>1100.5 · Endowment Accts</b>	527,059	459,403	67,656
<b>1106 · Contingency Fund 2361</b>	29,261	33,206	(3,945)
<b>Total 1100 · New Covenant</b>	<b>556,320</b>	<b>492,609</b>	<b>63,712</b>
<b>1190 · Pat Donehoo Vanguard Deac Fund</b>	87,387	74,672	12,715
<b>Total Checking/Savings</b>	<b>841,303</b>	<b>892,645</b>	<b>(51,341)</b>
<b>Total Current Assets</b>	<b>841,303</b>	<b>892,645</b>	<b>(51,341)</b>
<b>Fixed Assets</b>			
<b>1600 · Fixed Assets</b>	1,065,464	1,065,464	0
<b>Total Fixed Assets</b>	<b>1,065,464</b>	<b>1,065,464</b>	<b>0</b>
<b>TOTAL ASSETS</b>	<b><u>1,906,768</u></b>	<b><u>1,958,109</u></b>	<b><u>(51,341)</u></b>

**First Presbyterian Church**  
**Statement of Financial Position**  
**As of December 31, 2023**

**Accrual Basis**

	<b>Dec 31, 23</b>	<b>Dec 31, 22</b>	<b>\$ Change</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>	53,283	41,977	11,306
<b>Long Term Liabilities</b>			
<b>2500 · 24 S Willson Loan 1080</b>	349,140	374,197	(25,057)
<b>Total Long Term Liabilities</b>	349,140	374,197	(25,057)
<b>Total Liabilities</b>	402,423	416,174	(13,751)
<b>Equity</b>			
<b>3100 · General Funds</b>			
<b>3100.1 · General Funds</b>	542,148	733,684	(191,536)
<b>3100.3 · Rockhaven General Funds</b>	46,338	86,338	(40,000)
<b>3100.6 · Contingency Fund</b>	29,261	33,206	(3,945)
<b>Total 3100 · General Funds</b>	617,747	853,227	(235,481)
<b>3200 · Designated Funds</b>			
<b>3200.01 · 24 S Willson</b>	142,312	142,312	0
<b>3200.02 · Adult Mission Trip</b>	52	52	0
<b>3200.03 · Church School Projects</b>	287	287	0
<b>3200.04 · Congregational Events</b>	238	388	(150)
<b>3200.05 · Deacons Benevolence</b>	3,412	1,123	2,290
<b>3200.07 · Handbells</b>	334	334	0
<b>3200.08 · Library</b>	661	661	0
<b>3200.09 · Mainly Music</b>	2,126	3,607	(1,481)
<b>3200.10 · Memorials</b>	1,792	1,592	200
<b>3200.11 · Operation Shoebox</b>	0	(41)	41
<b>3200.12 · Organ Maintenance &amp; Tuning</b>	2,543	2,543	0
<b>3200.13 · Organ Scholarship</b>	282	282	0
<b>3200.14 · Pastor Discretionary Fund</b>	1,194	2,001	(806)
<b>3200.15 · Pastor Study Allowance</b>	2,308	1,642	666
<b>3200.16 · Pat Donehoo Youth/College Trips</b>	2,504	2,504	0
<b>3200.17 · Peacemaking - Local</b>	237	992	(755)
<b>3200.18 · Presbyterian Mission to MSU</b>	600	3,145	(2,545)
<b>3200.19 · Professional Development</b>	987	987	0
<b>3200.20 · Rockhaven Scholarships</b>	5,885	7,881	(1,996)
<b>3200.21 · Rockhaven Special Projects</b>	20,202	32,518	(12,315)
<b>3200.22 · Special Music Events</b>	0	213	(213)
<b>3200.24 · Youth 6-12 Fun</b>	431	431	0
<b>3200.25 · Youth Mission Trip</b>	902	702	200
<b>3200.26 · Pat Donehoo Vanguard Deacons</b>	87,387	74,672	12,715
<b>3200.27 · 24 S Willson Major Repairs</b>	49,800	49,800	0
<b>3200.30 · Endow Church Support-Spendable</b>	15,594	19,920	(4,326)
<b>3200.31 · Endow Mission &amp; Benev-Spendable</b>	15,158	11,262	3,895
<b>3200.32 · Endow Rockhaven Supp-Spendable</b>	5,195	7,370	(2,176)
<b>Total 3200 · Designated Funds</b>	362,424	369,179	(6,755)
<b>3300 · Restricted Funds</b>			
<b>3300.1 · Endowment General</b>	477,904	409,402	68,502
<b>3300.2 · Endowment Mission</b>	13,208	11,448	1,760
<b>3300.3 · Endowment Pass Through</b>	210	205	5
<b>Total 3300 · Restricted Funds</b>	491,322	421,055	70,267
<b>Net Income</b>	32,852	(101,526)	134,379
<b>Total Equity</b>	1,504,345	1,541,935	(37,591)
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,906,768</b>	<b>1,958,109</b>	<b>(51,341)</b>

FPC General Fund Budget Approved January 23, 2025		2024 Budget	2024 Actual	2025 Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>RECEIPTS</b>				
<b>4000 · Pledges &amp; Offerings</b>				
<b>4001 · Pledged Giving</b>		\$304,066	\$326,703	\$307,603
<b>4002 · Unpledged Giving</b>		\$47,000	\$36,796	\$40,000
<b>Total 4000 · Pledges &amp; Offerings</b>		\$351,066	\$363,499	\$347,603
<b>4010 · Deacons Income</b>				
<b>4011 · Deacons Pledged Giving</b>		\$16,967	\$14,830	\$15,503
<b>4012 · Deacons Unpledged Giving</b>		\$1,000	\$3,665	\$1,000
<b>Total 4010 · Deacons Income</b>		\$17,967	\$18,496	\$16,503
<b>4020 · Per Capita Income</b>		\$2,400	\$1,630	\$1,600
<b>4030 · Rental Income</b>		\$5,800	\$5,359	\$1,000
<b>4060 · Interest Income</b>		\$600	\$993	\$500
<b>4070 · Dividend Income</b>		\$150		\$150
<b>4200 · In-Kind Donation</b>			\$1,088	\$0
<b>Total RECEIPTS</b>		\$377,983	\$391,065	\$367,356
<b>Total Income</b>		\$377,983	\$391,065	\$367,356
<b>Expense</b>				
<b>ADMINISTRATION</b>				
<b>5000 · Advertising and Publicity</b>		\$1,200	\$0	\$600
<b>5010 · Bank Service Charges</b>		\$3,150	\$3,005	\$2,500
<b>5020 · Computer and Internet Expenses</b>		\$4,500	\$5,107	\$5,000
<b>5030 · Copier Rental</b>		\$3,500	\$7,067	\$6,000
<b>5040 · Insurance</b>		\$19,095	\$19,035	\$24,758
<b>5060 · Library/Periodicals</b>		\$300	\$246	\$300
<b>5065 · Pastor Nominating Committee</b>		\$10,000	\$1,257	\$12,000
<b>5070 · Office Supplies</b>		\$1,500	\$1,220	\$1,500
<b>5080 · Per Capita Expense</b>		\$13,166	\$13,224	\$11,328
<b>5090 · Postage</b>		\$1,200	\$1,769	\$1,600
<b>5100 · Session Expense</b>		\$500	\$719	\$700
<b>5110 · Telephone and Internet</b>		\$5,200	\$5,613	\$5,500
<b>Total ADMINISTRATION</b>		\$63,311	\$58,261	\$71,786
<b>BUILDINGS</b>				
<b>6000 · Equipment Maintenance</b>		\$20,000	\$22,306	\$20,000
<b>6010 · Property Taxes</b>		\$1,100	\$3,567	\$3,600
<b>6020 · Security</b>		\$360	\$775	\$500
<b>6030 · Supplies</b>		\$2,500	\$2,269	\$2,500
<b>6040 · Utilities</b>		\$35,000	\$29,871	\$36,000
<b>Total BUILDINGS</b>		\$58,960	\$58,789	\$62,600

	<b>DEACONS</b>			
	6100 · Deacons Benevolence	\$16,967	\$13,024	\$15,503
	6110 · Kitchen	\$1,000	\$1,648	\$1,000
	<b>Total DEACONS</b>	<b>\$17,967</b>	<b>\$14,672</b>	<b>\$16,503</b>
	<b>LEADERSHIP</b>			
	6200 · Accounting Fees	\$9,600	\$10,145	\$9,600
	6220 · Leadership Expenses	\$500	\$743	\$750
	Staff Appreciation			\$500
	<b>Total LEADERSHIP</b>	<b>\$10,100</b>	<b>\$10,888</b>	<b>\$10,350</b>
	<b>MISSION AND OUTREACH</b>			
	6300 · Local Mission	\$2,500	-\$168	\$2,500
	6305 · Christmas Stroll	\$400	\$202	\$250
	6320 · Mission Pledge	\$11,000	\$9,920	\$11,000
	6330 · LCM Campus Ministry	\$10,000	\$10,000	\$10,000
	6350 · Hospitality Committee	\$250	\$33	\$200
	<b>Total MISSION AND OUTREACH</b>	<b>\$24,150</b>	<b>\$19,986</b>	<b>\$23,950</b>
	<b>PERSONNEL EXPENSES</b>			
	<b>6400 · Pastors</b>			
	6401 · Salary	\$52,835	\$52,835	\$55,755
	6402 · Housing	\$44,500	\$44,500	\$44,500
	6403 · Retirement Savings	\$1,200	\$1,200	\$1,200
	6403.1 · Pension	\$8,505	\$8,276	\$10,026
	6404 · Medical Insurance	\$29,456	\$29,697	\$16,040
	6406 · Travel Reimb	\$900	\$802	\$900
	6408 · Discretionary Fund	\$400	\$396	\$400
	6409 · Study Allowance	\$1,500	\$1,492	\$1,500
	<b>Total 6400 · Pastors</b>	<b>\$139,296</b>	<b>\$139,198</b>	<b>\$130,321</b>
	<b>6410 · Admin Staff</b>			
	6411 · Salaries and Wages	\$68,457	\$68,299	\$71,565
	<b>Total 6410 · Admin Staff</b>	<b>\$68,457</b>	<b>\$68,299</b>	<b>\$71,565</b>
	<b>6420 · Music Staff</b>			
	6421 · Salaries and Wages	\$36,791	\$36,199	\$37,895
	<b>Total 6420 · Music Staff</b>	<b>\$36,791</b>	<b>\$36,199</b>	<b>\$37,895</b>
	6440 · Payroll Taxes	\$8,047	\$8,054	\$8,291
	6450 · Health Insurance	\$10,000	\$10,857	\$11,000
	6470 · Workers Comp Insurance	\$2,127	\$2,697	\$3,000
	<b>Total Benefits</b>	<b>\$20,174</b>	<b>\$21,608</b>	<b>\$22,291</b>
	<b>Total PERSONNEL EXPENSES</b>	<b>\$264,718</b>	<b>\$265,303</b>	<b>\$262,072</b>
	<b>SPIRITUAL GROWTH</b>			
	6550 · Adult Sunday School Materials	\$400	\$474	\$400
	6560 · Adult Spiritual Growth	\$150	\$42	\$150
	<b>Total SPIRITUAL GROWTH</b>	<b>\$550</b>	<b>\$516</b>	<b>\$550</b>

		<b>WORSHIP</b>			
		6600 · Worship and Communion Supplies	\$800	\$293	\$800
		6610 · Honorarium for Preaching	\$1,500	\$1,200	\$1,500
		6620 · Music			
		6621 · Bell Choir	\$350	\$338	\$350
		6622 · Choir	\$250	\$0	\$250
		6623 · Music Honorarium	\$1,350	\$1,400	\$1,350
		6624 · Organ, Piano, Licenses	\$1,500	\$1,401	\$1,500
		<b>Total 6620 · Music</b>	\$3,450	\$3,139	\$3,450
		<b>Total WORSHIP</b>	\$5,750	\$4,632	\$5,750
		<b>YOUTH AND FAMILY</b>			
		6700 · Award Bibles	\$100	\$0	\$100
		6710 · Church School & Supplies	\$380	\$36	\$350
		6720 · Church School Curriculum & Library	\$380	\$151	\$350
		6730 · Community/Special Activities	\$500	\$0	\$500
		6750 Background Checks	\$100	\$0	\$100
		6740 · Vacation Bible School	\$500	\$0	\$500
		6760 · Youth Fellowship	\$400	\$0	\$400
		6770 · Youth Missions	\$800	\$0	\$800
		<b>Total YOUTH AND FAMILY</b>	\$3,160	\$187	\$3,100
		<b>Total Expense</b>	\$448,666	\$433,233	\$456,661
		<b>Net Ordinary Income</b>	-\$70,683	-\$42,168	-\$89,305
		<b>Other Income/Expense</b>			
		<b>Other Income</b>			
		<b>OTHER RECEIPTS</b>			
		7100 · Realized Gain(Loss)		\$1,859	\$200
		7200 · Unrealized Gain(Loss)		\$1,731	\$3,516
		7300 · Grant Income			
		7800 · Transfer of Funds IN	\$67,000	\$25,475	\$60,000
		7900 · Other Income	\$3,683	\$375	\$25,789
		<b>Total OTHER RECEIPTS</b>	\$70,683	\$29,440	\$89,305
		<b>Total Other Income</b>	\$70,683	\$29,440	\$89,305
		<b>Other Expense</b>			
		<b>OTHER EXPENSES</b>			
		8100 · In-Kind Expenses		\$1,088	
		8800 · Transfer of Funds OUT			
		<b>Total OTHER EXPENSES</b>		\$1,088	
		<b>Total Other Expense</b>		\$1,088	
		<b>Net Other Income</b>	\$70,683	\$28,352	\$89,305
		<b>Net Income</b>	\$0	-\$13,817	\$0

**First Presbyterian Church**  
**Statement of Financial Position**  
**As of December 31, 2024**

**Accrual Basis**

	<b>Dec 31, 24</b>	<b>Dec 31, 23</b>	<b>\$ Change</b>
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
<b>1000 · Checking and Savings</b>			
<b>1005 · Checking 1962</b>	44,392	85,030	(40,638)
<b>1010 · Money Market 0697</b>	62,714	72,211	(9,497)
<b>1020 · 24 S Willson Money Market 8621</b>	31,821	35,479	(3,658)
<b>1030 · Rockhaven Checking 8957</b>	3,275	2,949	327
<b>1045 · Breeze Pass-Through</b>	14,225	957	13,269
<b>Total 1000 · Checking and Savings</b>	<u>156,428</u>	<u>196,625</u>	<u>(40,197)</u>
<b>1050 · Endow Pass Through 3130</b>	215	210	5
<b>1100 · New Covenant</b>			
<b>1100.5 · Endowment Accts</b>	602,433	527,059	75,375
<b>1106 · Contingency Fund 2361</b>	33,341	29,261	4,080
<b>Total 1100 · New Covenant</b>	<u>635,774</u>	<u>556,320</u>	<u>79,454</u>
<b>1190 · Pat Donehoo Vanguard Deac Fund</b>	96,355	87,387	8,968
<b>Total Checking/Savings</b>	<u>888,772</u>	<u>840,542</u>	<u>48,230</u>
<b>Total Current Assets</b>	<u>888,772</u>	<u>840,542</u>	<u>48,230</u>
<b>Fixed Assets</b>			
<b>1600 · Fixed Assets</b>	1,065,464	1,065,464	0
<b>Total Fixed Assets</b>	<u>1,065,464</u>	<u>1,065,464</u>	<u>0</u>
<b>TOTAL ASSETS</b>	<b><u>1,954,236</u></b>	<b><u>1,906,006</u></b>	<b><u>48,230</u></b>

**First Presbyterian Church**  
**Statement of Financial Position**  
**As of December 31, 2024**

**Accrual Basis**

	<b>Dec 31, 24</b>	<b>Dec 31, 23</b>	<b>\$ Change</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>	39,569	53,359	(13,790)
<b>Long Term Liabilities</b>			
<b>2500 · 24 S Willson Loan 1080</b>	325,392	349,140	(23,749)
<b>Total Long Term Liabilities</b>	325,392	349,140	(23,749)
<b>Total Liabilities</b>	364,961	402,499	(37,538)
<b>Equity</b>			
<b>3100 · General Funds</b>			
<b>3100.1 · General Funds</b>	482,990	542,148	(59,158)
<b>3100.3 · Rockhaven General Funds</b>	41,258	46,338	(5,079)
<b>3100.6 · Contingency Fund</b>	33,341	29,261	4,080
<b>Total 3100 · General Funds</b>	557,589	617,747	(60,158)
<b>3200 · Designated Funds</b>			
<b>3200.01 · 24 S Willson</b>	117,312	142,312	(25,000)
<b>3200.02 · Adult Mission Trip</b>	52	52	0
<b>3200.03 · Church School Projects</b>	287	287	0
<b>3200.04 · Congregational Events</b>	238	238	0
<b>3200.05 · Deacons Benevolence</b>	158	2,662	(2,505)
<b>3200.07 · Handbells</b>	334	334	0
<b>3200.08 · Library</b>	661	661	0
<b>3200.09 · Music Events</b>	2,624	2,126	498
<b>3200.10 · Memorials</b>	950	1,792	(842)
<b>3200.12 · Organ Maintenance &amp; Tuning</b>	2,543	2,543	0
<b>3200.13 · Organ Scholarship</b>	282	282	0
<b>3200.14 · Pastor Discretionary Fund</b>	1,055	1,194	(140)
<b>3200.15 · Pastor Study Allowance</b>	556	2,308	(1,752)
<b>3200.16 · Pat Donehoo Youth/College T...</b>	2,504	2,504	0
<b>3200.17 · Peacemaking - Local</b>	237	237	0
<b>3200.18 · Presbyterian Mission to MSU</b>	700	600	100
<b>3200.19 · Professional Development</b>	987	987	0
<b>3200.20 · Rockhaven Scholarships</b>	1,285	5,885	(4,600)
<b>3200.21 · Rockhaven Special Projects</b>	30,202	20,202	10,000
<b>3200.24 · Youth 6-12 Fun</b>	431	431	0
<b>3200.25 · Youth Mission Trip</b>	902	902	0
<b>3200.26 · Pat Donehoo Vanguard Deacons</b>	96,355	87,387	8,968
<b>3200.27 · 24 S Willson Major Repairs</b>	49,800	49,800	0
<b>3200.30 · Endow Church Support-Spend...</b>	20,070	15,594	4,476
<b>3200.31 · Endow Mission &amp; Benev-Spen...</b>	19,765	15,158	4,607
<b>3200.32 · Endow Rockhaven Supp-Spen...</b>	8,221	5,195	3,026
<b>Total 3200 · Designated Funds</b>	358,510	361,674	(3,163)
<b>3300 · Restricted Funds</b>			
<b>3300.1 · Endowment General</b>	539,521	477,904	61,617
<b>3300.2 · Endowment Mission</b>	14,857	13,208	1,649
<b>3300.3 · Endowment Pass Through</b>	215	210	5
<b>Total 3300 · Restricted Funds</b>	554,593	491,322	63,271
<b>Net Income</b>	118,583	32,765	85,819
<b>Total Equity</b>	1,589,276	1,503,507	85,768
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,954,236</b>	<b>1,906,006</b>	<b>48,230</b>

## **Most Recent Financial Statements**

The November 30, 2025 General Fund Budget Performance and Statement of Financial Position follow (it is the most recent we have). We will have 2025 end-of-year financials in mid-February 2026.

**First Presbyterian Church**  
**Statement of Financial Position**  
**As of November 30, 2025**

**Accrual Basis**

	<b>Nov 30, 25</b>	<b>Oct 31, 25</b>	<b>\$ Change</b>
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
<b>1000 · Checking and Savings</b>			
<b>1005 · Checking 1962</b>	62,600.96	33,462.18	29,138.78
<b>1010 · Money Market 0697</b>	19,038.12	19,031.55	6.57
<b>1020 · 24 S Willson Money Market 8621</b>	36,790.87	31,752.26	5,038.61
<b>1030 · Rockhaven Checking 8957</b>	2,566.04	2,566.04	0.00
<b>1045 · Breeze Pass-Through</b>	749.52	434.88	314.64
<b>Total 1000 · Checking and Savings</b>	121,745.51	87,246.91	34,498.60
<b>1050 · Endow Pass Through 3130</b>	1,220.00	220.00	1,000.00
<b>1100 · New Covenant</b>			
<b>1100.5 · Endowment Accts</b>			
<b>1101 · Endow Fund Gen 3216</b>	582,716.64	582,716.64	0.00
<b>1102 · Endow Mission 6913</b>	15,343.50	15,343.50	0.00
<b>1103 · Endow Church Support 5535</b>	22,842.70	22,842.70	0.00
<b>1104 · Endow Mission &amp; Benev 5846</b>	27,068.93	27,068.93	0.00
<b>1105 · Endow Rockhaven Support 5526</b>	13,283.94	13,283.94	0.00
<b>Total 1100.5 · Endowment Accts</b>	661,255.71	661,255.71	0.00
<b>1106 · Contingency Fund 2361</b>	33,270.40	33,270.40	0.00
<b>Total 1100 · New Covenant</b>	694,526.11	694,526.11	0.00
<b>1190 · Pat Donehoo Vanguard Deac Fund</b>	104,511.61	104,511.61	0.00
<b>Total Checking/Savings</b>	922,003.23	886,504.63	35,498.60
<b>Total Current Assets</b>	922,003.23	886,504.63	35,498.60
<b>Fixed Assets</b>			
<b>1600 · Fixed Assets</b>	1,065,464.46	1,065,464.46	0.00
<b>Total Fixed Assets</b>	1,065,464.46	1,065,464.46	0.00
<b>TOTAL ASSETS</b>	<b>1,987,467.69</b>	<b>1,951,969.09</b>	<b>35,498.60</b>

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**These statements have not been audited, reviewed or compiled**

PILP Loan Attachments, Page 21

**First Presbyterian Church**  
**Statement of Financial Position**  
**As of November 30, 2025**

**Accrual Basis**

	<b>Nov 30, 25</b>	<b>Oct 31, 25</b>	<b>\$ Change</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
<b>2000 · Accounts Payable</b>	6,767.83	4,610.05	2,157.78
<b>Total Accounts Payable</b>	6,767.83	4,610.05	2,157.78
<b>Credit Cards</b>			
<b>2061 · First Security CC 6408</b>	3,335.16	1,496.73	1,838.43
<b>Total Credit Cards</b>	3,335.16	1,496.73	1,838.43
<b>Other Current Liabilities</b>			
<b>2100 · Payroll Liabilities</b>			
<b>2110 · Federal Liabilities</b>	2,956.16	3,110.84	(154.68)
<b>2120 · State Liabilities</b>	323.37	334.02	(10.65)
<b>2150 · Retirement Payable</b>	614.07	1,228.14	(614.07)
<b>2160 · Health Insurance Payable</b>	1,844.21	3,729.44	(1,885.23)
<b>Total 2100 · Payroll Liabilities</b>	5,737.81	8,402.44	(2,664.63)
<b>2200 · Other Current Liabilities</b>			
<b>2200.01 · Christmas Joy</b>	1,024.56	1,024.56	0.00
<b>2200.03 · One Great Hour</b>	2,165.86	2,165.86	0.00
<b>2200.04 · Peacemaking</b>	840.26	840.26	0.00
<b>2200.05 · Pentecost Offering</b>	1,086.27	1,086.27	0.00
<b>2200.09 · Other Donations</b>	222.66	222.66	0.00
<b>Total 2200 · Other Current Liabilities</b>	5,339.61	5,339.61	0.00
<b>2300 · Advance Payment of Pledge</b>	13,950.00	100.00	13,850.00
<b>2310 · Other Advance Payments</b>	6,675.00	0.00	6,675.00
<b>Total Other Current Liabilities</b>	31,702.42	13,842.05	17,860.37
<b>Total Current Liabilities</b>	41,805.41	19,948.83	21,856.58
<b>Long Term Liabilities</b>			
<b>2500 · 24 S Willson Loan 1080</b>	304,242.44	306,134.33	(1,891.89)
<b>Total Long Term Liabilities</b>	304,242.44	306,134.33	(1,891.89)
<b>Total Liabilities</b>	346,047.85	326,083.16	19,964.69
<b>Equity</b>			
<b>3100 · General Funds</b>			
<b>3100.1 · General Funds</b>	527,086.71	527,086.71	0.00
<b>3100.3 · Rockhaven General Funds</b>	41,258.43	41,258.43	0.00
<b>3100.6 · Contingency Fund</b>	33,270.40	33,270.40	0.00
<b>3100.8 · Funds Pending Session Approval</b>	218.85	0.00	218.85
<b>Total 3100 · General Funds</b>	601,834.39	601,615.54	218.85

<2>

These statements have not been audited, reviewed or compiled

PILP Loan Attachments, Page 22

**First Presbyterian Church**  
**Statement of Financial Position**  
**As of November 30, 2025**

**Accrual Basis**

	<b>Nov 30, 25</b>	<b>Oct 31, 25</b>	<b>\$ Change</b>
<b>3200 · Designated Funds</b>			
<b>3200.01 · 24 S Willson</b>	117,312.04	117,312.04	0.00
<b>3200.02 · Adult Mission Trip</b>	51.82	51.82	0.00
<b>3200.03 · Church School Projects</b>	287.45	287.45	0.00
<b>3200.04 · Congregational Events</b>	558.14	268.41	289.73
<b>3200.05 · Deacons Benevolence</b>	3,335.58	4,835.58	(1,500.00)
<b>3200.07 · Handbells</b>	486.73	411.73	75.00
<b>3200.08 · Library</b>	660.95	660.95	0.00
<b>3200.09 · Music Events</b>	2,623.64	2,623.64	0.00
<b>3200.10 · Memorials</b>	1,049.57	1,049.57	0.00
<b>3200.12 · Organ Maintenance &amp; Tuning</b>	2,003.31	2,003.31	0.00
<b>3200.13 · Organ Scholarship</b>	281.50	281.50	0.00
<b>3200.14 · Pastor Discretionary Fund</b>	972.76	972.76	0.00
<b>3200.15 · Pastor Study Allowance</b>	556.08	556.08	0.00
<b>3200.16 · Pat Donehoo Youth/College Trips</b>	2,504.00	2,504.00	0.00
<b>3200.17 · Peacemaking - Local</b>	236.92	236.92	0.00
<b>3200.18 · Presbyterian Mission to MSU</b>	1,300.00	1,300.00	0.00
<b>3200.19 · Professional Development</b>	987.16	987.16	0.00
<b>3200.20 · Rockhaven Scholarships</b>	1,861.82	1,861.82	0.00
<b>3200.21 · Rockhaven Special Projects</b>	30,202.33	30,202.33	0.00
<b>3200.24 · Youth 6-12 Fun</b>	431.05	431.05	0.00
<b>3200.25 · Youth Mission Trip</b>	901.98	901.98	0.00
<b>3200.26 · Pat Donehoo Vanguard Deacons</b>	104,511.61	104,511.61	0.00
<b>3200.27 · 24 S Willson Major Repairs</b>	28,138.00	28,138.00	0.00
<b>3200.28 · Roof Repair</b>	25,374.22	25,282.08	92.14
<b>3200.30 · Endow Church Support-Spendable</b>	22,842.70	22,842.70	0.00
<b>3200.31 · Endow Mission &amp; Benev-Spendable</b>	27,068.93	27,068.93	0.00
<b>3200.32 · Endow Rockhaven Supp-Spendable</b>	13,283.94	13,283.94	0.00
<b>3200.33 · Presbyterian Women</b>	1,600.71	1,537.61	63.10
<b>3200.34 · Willson Mural</b>	6,200.00	0.00	6,200.00
<b>Total 3200 · Designated Funds</b>	<b>397,624.94</b>	<b>392,404.97</b>	<b>5,219.97</b>
<b>3300 · Restricted Funds</b>			
<b>3300.1 · Endowment General</b>	583,716.64	582,716.64	1,000.00
<b>3300.2 · Endowment Mission</b>	15,343.50	15,343.50	0.00
<b>3300.3 · Endowment Pass Through</b>	215.00	215.00	0.00
<b>Total 3300 · Restricted Funds</b>	<b>599,275.14</b>	<b>598,275.14</b>	<b>1,000.00</b>
<b>Net Income</b>	<b>42,685.37</b>	<b>33,590.28</b>	<b>9,095.09</b>
<b>Total Equity</b>	<b>1,641,419.84</b>	<b>1,625,885.93</b>	<b>15,533.91</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,987,467.69</b>	<b>1,951,969.09</b>	<b>35,498.60</b>

<3>

These statements have not been audited, reviewed or compiled

PILP Loan Attachments, Page 23

**First Presbyterian Church**  
**General Fund Budget Performance**  
**November 2025**

**Accrual Basis**

	<b>Nov 25</b>	<b>Jan - Nov 25</b>	<b>Annual Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>RECEIPTS</b>					
<b>4000 · Pledges &amp; Offerings</b>					
<b>4001 · Pledged Giving</b>	34,577.78	282,116.55	307,603.00	(25,486.45)	91.71%
<b>4002 · Unpledged Giving</b>	7,466.06	18,555.60	40,000.00	(21,444.40)	46.39%
<b>Total 4000 · Pledges &amp; Offerings</b>	<b>42,043.84</b>	<b>300,672.15</b>	<b>347,603.00</b>	<b>(46,930.85)</b>	<b>86.5%</b>
<b>4020 · Per Capita Income</b>	0.00	2,150.66	1,600.00	550.66	134.42%
<b>4030 · Rental Income</b>	0.00	1,043.35	1,000.00	43.35	104.34%
<b>4060 · Interest Income</b>	6.57	623.43	500.00	123.43	124.69%
<b>4070 · Dividend Income</b>	0.00	0.00	150.00	(150.00)	0.0%
<b>4200 · In-Kind Donations</b>	0.00	345.44	0.00	345.44	100.0%
<b>Total RECEIPTS</b>	<b>42,050.41</b>	<b>304,835.03</b>	<b>350,853.00</b>	<b>(46,017.97)</b>	<b>86.88%</b>
<b>Total Income</b>	<b>42,050.41</b>	<b>304,835.03</b>	<b>350,853.00</b>	<b>(46,017.97)</b>	<b>86.88%</b>
<b>Gross Profit</b>					
<b>Expense</b>					
<b>ADMINISTRATION</b>					
<b>5000 · Advertising and Publicity</b>	0.00	427.58	600.00	(172.42)	71.26%
<b>5010 · Bank Service Charges</b>	242.28	2,627.43	2,500.00	127.43	105.1%
<b>5020 · Computer and Internet Expenses</b>	371.67	4,651.20	5,000.00	(348.80)	93.02%
<b>5030 · Copier Rental</b>	730.96	7,388.96	6,000.00	1,388.96	123.15%
<b>5040 · Insurance</b>	0.00	24,758.00	24,758.00	0.00	100.0%
<b>5060 · Library/Periodicals</b>	18.60	131.50	300.00	(168.50)	43.83%
<b>5065 · Pastor Nom Com</b>	99.90	1,068.30	12,000.00	(10,931.70)	8.9%
<b>5070 · Office Supplies</b>	0.00	1,589.47	1,500.00	89.47	105.97%
<b>5080 · Per Capita Expense</b>	0.00	11,328.00	11,328.00	0.00	100.0%
<b>5090 · Postage</b>	0.00	699.02	1,600.00	(900.98)	43.69%
<b>5100 · Session Expense</b>	0.00	106.13	700.00	(593.87)	15.16%
<b>5110 · Telephone</b>	170.00	5,256.22	5,500.00	(243.78)	95.57%
<b>Total ADMINISTRATION</b>	<b>1,633.41</b>	<b>60,031.81</b>	<b>71,786.00</b>	<b>(11,754.19)</b>	<b>83.63%</b>
<b>BUILDINGS</b>					
<b>6000 · Equipment Maintenance</b>	0.00	22,493.61	20,000.00	2,493.61	112.47%
<b>6010 · Property Taxes</b>	1,597.34	2,110.66	3,600.00	(1,489.34)	58.63%
<b>6020 · Security</b>	360.00	494.07	500.00	(5.93)	98.81%
<b>6030 · Supplies</b>	513.80	2,268.28	2,500.00	(231.72)	90.73%
<b>6040 · Utilities</b>	1,738.32	25,757.25	36,000.00	(10,242.75)	71.55%
<b>Total BUILDINGS</b>	<b>4,209.46</b>	<b>53,123.87</b>	<b>62,600.00</b>	<b>(9,476.13)</b>	<b>84.86%</b>
<b>LEADERSHIP</b>					
<b>6200 · Accounting Fees</b>	760.00	9,850.00	9,600.00	250.00	102.6%
<b>6220 · Leadership Expenses</b>	144.79	637.49	750.00	(112.51)	85.0%
<b>6230 · Legal Fees</b>	4,035.25	4,035.25	0.00	4,035.25	100.0%
<b>6270 · Vocation Expenses</b>	0.00	88.72	0.00	88.72	100.0%
<b>Total LEADERSHIP</b>	<b>4,940.04</b>	<b>14,611.46</b>	<b>10,350.00</b>	<b>4,261.46</b>	<b>141.17%</b>

**First Presbyterian Church**  
**General Fund Budget Performance**  
**November 2025**

**Accrual Basis**

	<b>Nov 25</b>	<b>Jan - Nov 25</b>	<b>Annual Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>MISSION AND OUTREACH</b>					
6300 · Local Mission	0.00	83.93	2,500.00	(2,416.07)	3.36%
6320 · Mission Pledge	826.64	9,093.04	11,000.00	(1,906.96)	82.66%
6330 · LCM Campus Ministry	0.00	10,000.00	10,000.00	0.00	100.0%
6350 · Hospitality Committee	0.00	152.23	200.00	(47.77)	76.12%
<b>Total MISSION AND OUTREACH</b>	<b>826.64</b>	<b>19,329.20</b>	<b>23,700.00</b>	<b>(4,370.80)</b>	<b>81.56%</b>
<b>PERSONNEL EXPENSES</b>					
6400 · Pastors					
6401 · Salary	7,649.02	54,111.52	55,755.00	(1,643.48)	97.05%
6402 · Housing	1,854.17	38,937.50	44,500.00	(5,562.50)	87.5%
6403 · Retirement Savings	50.00	1,050.00	1,200.00	(150.00)	87.5%
6403.1 · Pension	710.14	7,719.47	8,276.00	(556.53)	93.28%
6404 · Medical Insurance	1,462.06	15,988.83	17,790.00	(1,801.17)	89.88%
6406 · Travel Reimb	0.00	738.29	900.00	(161.71)	82.03%
6408 · Discretionary Fund	30.18	261.31	400.00	(138.69)	65.33%
6409 · Study Allowance	0.00	1,449.50	1,500.00	(50.50)	96.63%
<b>Total 6400 · Pastors</b>	<b>11,755.57</b>	<b>120,256.42</b>	<b>130,321.00</b>	<b>(10,064.58)</b>	<b>92.28%</b>
6410 · Admin Staff					
6411 · Salaries and Wages	5,633.90	64,882.15	71,565.00	(6,682.85)	90.66%
<b>Total 6410 · Admin Staff</b>	<b>5,633.90</b>	<b>64,882.15</b>	<b>71,565.00</b>	<b>(6,682.85)</b>	<b>90.66%</b>
6420 · Music Staff					
6421 · Salaries and Wages	3,477.86	34,221.92	37,895.00	(3,673.08)	90.31%
<b>Total 6420 · Music Staff</b>	<b>3,477.86</b>	<b>34,221.92</b>	<b>37,895.00</b>	<b>(3,673.08)</b>	<b>90.31%</b>
6440 · Payroll Taxes	704.34	7,660.87	8,291.00	(630.13)	92.4%
6450 · Health Insurance	968.45	11,314.40	11,000.00	314.40	102.86%
6470 · Workers Comp Insurance	0.00	3,995.42	3,000.00	995.42	133.18%
6480 · Staff Appreciation	177.60	305.55	500.00	(194.45)	61.11%
<b>Total PERSONNEL EXPENSES</b>	<b>22,717.72</b>	<b>242,636.73</b>	<b>262,572.00</b>	<b>(19,935.27)</b>	<b>92.41%</b>
<b>ROCKHAVEN</b>					
6530 · Special Events					
6531 · Events Food Service	421.47	421.47			
<b>Total 6530 · Special Events</b>	<b>421.47</b>	<b>421.47</b>			
<b>Total ROCKHAVEN</b>	<b>421.47</b>	<b>421.47</b>			
<b>SPIRITUAL GROWTH</b>					
6550 · Adult Sunday School Materials	0.00	198.03	400.00	(201.97)	49.51%
6560 · Adult Spiritual Growth	0.00	0.00	150.00	(150.00)	0.0%
<b>Total SPIRITUAL GROWTH</b>	<b>0.00</b>	<b>198.03</b>	<b>550.00</b>	<b>(351.97)</b>	<b>36.01%</b>

**First Presbyterian Church**  
**General Fund Budget Performance**  
**November 2025**

**Accrual Basis**

	<b>Nov 25</b>	<b>Jan - Nov 25</b>	<b>Annual Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>WORSHIP</b>					
6600 · Worship and Communion Supplies	0.00	526.43	800.00	(273.57)	65.8%
6610 · Honorarium for Preaching	200.00	800.00	1,500.00	(700.00)	53.33%
6620 · Music					
6621 · Bell Choir	0.00	350.00	350.00	0.00	100.0%
6622 · Choir	0.00	38.35	250.00	(211.65)	15.34%
6623 · Music Honorarium	0.00	820.00	1,350.00	(530.00)	60.74%
6624 · Organ, Piano, Licenses	0.00	541.04	1,500.00	(958.96)	36.07%
<b>Total 6620 · Music</b>	<b>0.00</b>	<b>1,749.39</b>	<b>3,450.00</b>	<b>(1,700.61)</b>	<b>50.71%</b>
<b>Total WORSHIP</b>	<b>200.00</b>	<b>3,075.82</b>	<b>5,750.00</b>	<b>(2,674.18)</b>	<b>53.49%</b>
<b>YOUTH AND FAMILY</b>					
6700 · Award Bibles	0.00	0.00	100.00	(100.00)	0.0%
6705 · Christmas Stroll	96.94	174.38	250.00	(75.62)	69.75%
6710 · Church School & Supplies	0.00	104.03	350.00	(245.97)	29.72%
6720 · Church School Curric. & Library	0.00	44.97	350.00	(305.03)	12.85%
6730 · Community/Special Activities	0.00	75.00	500.00	(425.00)	15.0%
6740 · Vacation Bible School	0.00	0.00	500.00	(500.00)	0.0%
6750 · Volunteer Background Checks	0.00	0.00	100.00	(100.00)	0.0%
6760 · Youth Fellowship	0.00	0.00	400.00	(400.00)	0.0%
6770 · Youth Missions	0.00	0.00	800.00	(800.00)	0.0%
<b>Total YOUTH AND FAMILY</b>	<b>96.94</b>	<b>398.38</b>	<b>3,350.00</b>	<b>(2,951.62)</b>	<b>11.89%</b>
<b>Total Expense</b>	<b>35,045.68</b>	<b>393,826.77</b>	<b>440,658.00</b>	<b>(46,831.23)</b>	<b>89.37%</b>
<b>Net Ordinary Income</b>					
<b>Other Income/Expense</b>					
<b>Other Income</b>					
<b>OTHER RECEIPTS</b>					
7100 · Realized Gain(Loss)	0.00	0.00	200.00	(200.00)	0.0%
7200 · Unrealized Gain(Loss)	0.00	3,077.85	3,816.00	(738.15)	80.66%
7800 · Transfer of Funds IN	0.00	40,000.00	60,000.00	(20,000.00)	66.67%
7900 · Other Income	0.00	196.54	25,789.00	(25,592.46)	0.76%
<b>Total OTHER RECEIPTS</b>	<b>0.00</b>	<b>43,274.39</b>	<b>89,805.00</b>	<b>(46,530.61)</b>	<b>48.19%</b>
<b>Total Other Income</b>	<b>0.00</b>	<b>43,274.39</b>	<b>89,805.00</b>	<b>(46,530.61)</b>	<b>48.19%</b>
<b>Other Expense</b>					
<b>OTHER EXPENSES</b>					
8100 · In-Kind Expenses	0.00	329.91	0.00	329.91	100.0%
8900 · Ask My Accountant	0.00	223.30			
<b>Total OTHER EXPENSES</b>	<b>0.00</b>	<b>553.21</b>	<b>0.00</b>	<b>553.21</b>	<b>100.0%</b>
<b>Total Other Expense</b>	<b>0.00</b>	<b>553.21</b>	<b>0.00</b>	<b>553.21</b>	<b>100.0%</b>
<b>Net Other Income</b>					
<b>Net Income</b>	<b>7,004.73</b>	<b>(46,270.56)</b>	<b>0.00</b>	<b>(46,270.56)</b>	<b>100.0%</b>

## **Current Year Annual Budget**

The 2026 Annual Operating Budget was approved by Session  
on January 12, 2026 and follows.

2026 Budget - Approved  
January 12, 2026

2026 Budget Notes

## Ordinary Income/Expense

## Income

## RECEIPTS

<b>4000 · Pledges &amp; Offerings</b>	
<b>4001 · Pledged Giving</b>	\$297,241 <small>As of January 6, 80 pledges for \$297,241.30</small>
<b>4002 · Unpledged Giving</b>	\$42,207
<b>Total 4000 · Pledges &amp; Offerings</b>	\$339,448
<b>4010 · Deacons Income</b>	
<b>4011 · Deacons Pledged Giving</b>	\$15,006 <small>As of January 6, 30 pledges for \$15,006</small>
<b>4012 · Deacons Unpledged Giving</b>	\$1,000
<b>Total 4010 · Deacons Income</b>	\$16,006
<b>4020 · Per Capita Income</b>	\$2,000
<b>4030 · Rental Income</b>	
<b>4060 · Interest Income</b>	\$1,000
<b>4070 · Dividend Income</b>	\$700
<b>4200 · In-Kind Donation</b>	
<b>Total RECEIPTS</b>	\$3,700
<b>Total Income</b>	\$359,154

2026 Budget - Approved  
January 12, 2026

2026 Budget Notes

**Expense****ADMINISTRATION**

5000 · Advertising and Publicity	\$600
5010 · Bank Service Charges	\$2,500
5020 · Computer and Internet Expenses	\$5,000
5030 · Copier Rental	\$8,000 Closer to actual expenses
5040 · Insurance	\$26,595 Premium for 2026 provided verbally on January 8
5060 · Library/Periodicals	\$300
5065 · Pastor Nominating Committee	\$500 PNC has installation reception for Pastor Nicole
5070 · Office Supplies	\$1,500
5080 · Per Capita Expense	\$11,858 Per capita is \$60.50; we have 196 members
5090 · Postage	\$1,600
5100 · Session Expense	\$700
5110 · Telephone and Internet	\$6,000 Closer to actual expenses
<b>Total ADMINISTRATION</b>	<b>\$65,153</b>

**BUILDINGS**

6000 · Equipment Maintenance	\$20,000
6010 · Property Taxes	\$600 Need to check with Jeff and Debbie
6020 · Security	\$200 No current service; may add WYZE
6030 · Supplies	\$2,500
6040 · Utilities	\$32,000 Closer to actual with some inflation
<b>Total BUILDINGS</b>	<b>\$55,300</b>

**DEACONS**

6100 · Deacons Benevolence	\$15,006
6110 · Kitchen	\$1,000
<b>Total DEACONS</b>	<b>\$16,006</b> Assumes Deacons expenditures equals income, and non-pledged Deacons funds used for Kitchen

**LEADERSHIP**

6200 · Accounting Fees	\$9,600
6220 · Leadership Expenses	\$500 Reduced to 2025 actual
staff appreciation	\$500
6220 · Legal Expenses	
6270 - Vocation Expenses	
<b>Total LEADERSHIP</b>	<b>\$10,100</b>

**MISSION AND OUTREACH**

6300 · Local Mission	\$2,500
6305 · Christmas Stroll	In Youth and Family 6705
6320 · Mission Pledge	\$10,000 Proposing reduction to \$10,000
6330 · Table and Grace Campus Ministry	\$10,000
6350 · Hospitality Committee	\$200
<b>Total MISSION AND OUTREACH</b>	<b>\$22,700</b>

2026 Budget - Approved  
January 12, 2026

2026 Budget Notes

**PERSONNEL EXPENSES**

<b>6400 · Pastor</b>	
<b>6401 · Salary</b>	\$46,000
<b>6402 · Housing</b>	\$46,000
<b>6403 · Retirement Savings</b>	\$0
<b>6403.1 · Pension</b>	\$9,200 10% of effective salary (housing + salary)
<b>6404 · Medical Insurance</b>	\$26,050 17.5% of effective salary plus \$9,950 for child
<b>6406 · Travel Reimb</b>	\$1,000
<b>6408 · Discretionary Fund</b>	\$1,000
<b>6409 · Study Allowance</b>	\$2,000
<b>64?? · SECA Offset</b>	\$7,038
<b>Total 6400 · Pastor</b>	\$138,288
<b>6410 · Admin Staff</b>	
<b>6411 · Salaries and Wages</b>	\$72,880
<b>Total 6410 · Admin Staff</b>	\$72,880 Includes 3% increase recommended by Presbytery
<b>6420 · Music Staff</b>	
<b>6421 · Salaries and Wages</b>	\$39,032
<b>Total 6420 · Music Staff</b>	\$39,032 Includes 3% increase recommended by Presbytery
<b>6440 · Payroll Taxes</b>	\$8,561
<b>6450 · Health Insurance</b>	\$11,000
<b>6470 · Workers Comp Insurance</b>	\$4,000
<b>6480 · Staff Appreciation</b>	Under Leadership
<b>Total Benefits</b>	\$23,561
<b>Total PERSONNEL EXPENSES</b>	\$273,761

# First Presbyterian Church Bozeman: 2026 Approved Budget

January 12, 2026

2026 Budget - Approved  
January 12, 2026

2026 Budget Notes

## SPIRITUAL GROWTH

6550 · Adult Sunday School Materials	\$400
6560 · Adult Spiritual Growth	\$150
<b>Total SPIRITUAL GROWTH</b>	<b>\$550</b>

## WORSHIP

6600 · Worship and Communion Supplies	\$800
6610 · Honorarium for Preaching	\$1,500

### 6620 · Music

6621 · Bell Choir	\$350
6622 · Choir	\$250
6623 · Music Honorarium	\$1,350
6624 · Organ, Piano, Licenses	\$1,500
<b>Total 6620 · Music</b>	<b>\$3,450</b>

**Total WORSHIP** \$5,750

## YOUTH AND FAMILY

6700 · Award Bibles	\$100
6705 · Christmas Stroll	\$250
6710 · Church School & Supplies	\$350
6720 · Church School Curric. & Library	\$350
6730 · Community/Special Activities	\$500
6750 · Background Checks	\$100
6740 · Vacation Bible School	\$500
6760 · Youth Fellowship	\$400
6770 · Youth Missions	\$800
<b>Total YOUTH AND FAMILY</b>	<b>\$3,350</b>
<b>Total Expense</b>	<b>\$452,670</b>
<b>Net Ordinary Income</b>	<b>-\$93,516</b>

2026 Budget - Approved  
January 12, 2026

2026 Budget Notes

**Other Income/Expense****Other Income****OTHER RECEIPTS**

<b>7100 - Realized Gain(Loss)</b>	\$200
<b>7200 - Unrealized Gain(Loss)</b>	\$3,516
<b>7300 - Grant Income</b>	
<b>7800 - Transfer of Funds IN</b>	\$60,000 As of November 30, the 24 South Willson account has \$36,791. Normal annual income available to the church is \$38,000.

<b>7900 - Other Income</b>	\$30,000 Assumes \$30,000 from spendable endowments funds and contingency
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**Total OTHER RECEIPTS**

\$93,516

**Total Other Income**

\$93,516

**Other Expense****OTHER EXPENSES**

<b>8100 - In-Kind Expenses</b>	
<b>8800 - Transfer of Funds OUT</b>	4 pledges for Rockhaven for \$6,200

**Ask my Accountant**

Roof Repair: 66 Pledges for \$72,257.58

**Total OTHER EXPENSES**

\$0

**Total Other Expense**

\$0

**Net Other Income**

\$93,516

**Net Income****\$0**

## **Repayment Plan**

A Proposed Repayment Plan follows.

## **Proposed Repayment Plan**

### **First Presbyterian Church of Bozeman, Montana**

#### **Roof and Flooring Project**

When the Session approved moving forward with the PILP loan application, it recognized that the church was committing itself to 20-years of monthly loan payments.

Using an assumed \$200,000 loan total, a 5.2% interest rate and a 20-year payback, we calculated the monthly loan payment to be \$1,342.11/month. After the \$50,000 match, the church should have \$22,257.58 available for loan payments. We should be able to make 16-months of loan payments with those funds, taking us into August 2027 (assuming our first payment is due in May 2026).

We have started to reach out to roof and floor pledgers to inquire of their willingness to pledge in 2027, and \$8,400 has been pledged so far. When combined with 2026 pledge money, we would have enough for 22-months of loan payments, which would take us to February 2028 (again assuming the first payment is due in May 2026). Although we fully expect that more pledgers will step forward for 2027 and continue to do so in 2028 and beyond, we also expect those will be diminishing amounts and that in 2029 or possibly 2030, the church's operational budget will need to include the monthly payment.

For nearly five-years, the church was in a holding pattern. Beginning with the Covid shut down spring 2020 through spring 2021, the retirement of our long-time pastors in late-summer 2021, and three-plus years of an interim pastor, our church was to some extent, on standby. Our interim pastor was excellent, and they helped us prepare to move forward when a new, called pastor arrived, which was in November 2025.

With our new pastor, we are already seeing an uptick in attendance and donations, so we expect that the cash flow into the church will be increasing, which should help us to take on this additional obligation. In addition, we have been paying an extra \$500/month towards principal on the 24 South Willson building loan for many years, and the loan should be paid off at least four-years early, in early 2033, shortening the overlap between the two loans. That will free up funds to make the PILP loan payment.

## **Brief Description of Project Scope and Objectives**

The Project Scope and Objectives follow.

## Project Scope and Objectives

### First Presbyterian Church of Bozeman, Montana

#### Roof and Flooring Project

Our project is to replace the roof over our Sanctuary and replace the flooring in the church's bathrooms and kitchen.

#### ***What are the Roof Issues?***

Our clay tile roof over our Sanctuary was damaged by hail storms in 2024, which led to leaks that affected a portion of the ceiling and an interior wall. We filed an insurance claim and received a small settlement (\$21,000) to pay for replacing broken tiles and doing interior repairs. As we worked with the adjuster and roofers, it became apparent that the roof was at the end of its service life and that replacing some tiles would not be sufficient. When the major interior remodel of the church was done some 20-years ago, the roof was in satisfactory condition and was not part of the work. Two decades have passed, and the roof now needs to be replaced, brickwork needs repair, concrete caps need sealing, and the crosses at the gable ends of the roof are in poor shape.

Our church is on The National Register of Historic Places, and the red clay tile roof is specifically mentioned in the building's nomination. Finding a roofing material that is not clay tile, is affordable, and meets historic requirements has been a significant challenge. In early-August 2025, Wegner Roofing presented us with a product from the company, *Brava*, their "Spanish Barrel Tile" in a "Tuscan Clay" color. The *Brava* product is a rubber/plastic composite material that has a 50-year warranty, is at a doable price, and meets historic preservation standards (we have approval from the City of Bozeman Historic Preservation Officer).



*Church roof and detail of east section and sample of the Brava "Spanish Barrel Tile" product*

#### ***What about the Floors?***

The kitchen floor has not held up well since the major interior remodel and is the highest priority for replacement. Some of the other bathroom floors are splitting at the seams. Overall, the flooring material in the kitchen and bathrooms has been almost impossible for our Sexton to keep clean. We have not had a source of funds to do this project, and the Session believes this Capital Campaign and PILP loan is an appropriate time to move forward.

## **Bylaws**

The most current Bylaws follow.

Clerk of Session By-Laws Certification letter to be added

**BY-LAWS OF FIRST PRESBYTERIAN CHURCH  
OF  
BOZEMAN, MONTANA**

**EFFECTIVE DATE – FEBRUARY 4, 2002**

The First Presbyterian Church of Bozeman, Montana, is a church and congregation of the Presbytery of Yellowstone, Synod of the Rocky Mountains, the Presbyterian Church (U.S.A.), located at Bozeman, Montana.

The First Presbyterian Church of Bozeman, Montana, is a non-profit corporation originally chartered by the State of Montana.

1. The term "Church", as used herein to refer to the First Presbyterian Church of Bozeman, Montana, shall be understood to include the terms "congregation" and "corporation" unless otherwise specified herein. For the purpose of these by-laws, the terms "Board Members", "Trustees", "Ruling Elders", and "session" are synonymous. The term "Board of Trustees" shall likewise be synonymous with the term "Board of Directors".

**2. MEMBERS**

A. The members of the church shall be communicant members in good standing as defined by the usages and rules of the Presbyterian Church (U.S.A.), regardless of age.

B. As required by the laws of the State of Montana, only the members who are adults under the laws of the State shall be eligible to vote on questions dealing with property and matters that are strictly the business of the corporation. Otherwise, all members of the church are eligible to vote at all stated and special meetings of the Church.

**3. MEETINGS**

A. Annual meeting. There shall be a stated meeting of the church annually on the first Sunday in February for the transaction of any business properly coming before such a meeting. The hour and place of this meeting shall be set by the Session. The date of the annual meeting may be temporarily changed by the Session when necessary, provided that the required public notice is given. The Annual Report shall be available to the congregation the Sunday before the meeting.

B. Special meetings of the church may be called by the Session or the Presbytery. The purpose of all special meetings shall be clearly stated in the call of such meetings and no other matter save that specified in the call be considered.

C. Public notice of time, place and purpose of all meetings of the church shall be announced at a regular service from the pulpit and/or the church bulletin on at least two Sundays immediately preceding the day of the meeting.

D. A quorum for the transaction of business at a meeting of the church shall consist of the moderator and one tenth of the members.

E. Conduct of meetings. All meetings of the church shall be opened and closed with prayer. Meetings shall be conducted in accordance with the Constitution of the Presbyterian Church (U.S.A.).

F. All voting shall be in person. Proxies shall not be recognized.

G. Presiding officer. Ordinarily, the moderator of the Session shall preside over all meetings of the church. In case the duly installed pastor is ill or otherwise unable to be present, or if the pastor and elders agree that the subjects to be discussed require it, or in case the office of pastor is vacant, a minister of the Presbytery of Yellowstone shall be invited by Session, with approval of the Presbytery's Committee on Ministry, to preside.

H. Secretary. The Clerk of Session shall be the secretary of all meetings of the church and/or corporation, and shall have all the powers and duties of the secretary of a non-profit corporation under the laws of the State of Montana. In the event of his/her inability to serve, the Session shall designate a temporary secretary in his/her stead.

#### **4. CHURCH OFFICERS**

A. Church officers (Elders, Deacons) will be elected at a special meeting of the congregation to be held on the first Sunday following Easter. Following necessary training and examination as prescribed in the Book of Order, they will be ordained and installed on the first Sunday of June.

B. Filling vacancies. Vacancies occurring between annual meetings will be filled in accordance with procedures described in the Book of Order.

#### **5. NOMINATING COMMITTEE**

A. Nominations of candidates for vacancies on the Session, the Board of Deacons, and Rockhaven Commission shall be made by a nominating committee composed of seven communicant members of the church.

B. The Church Nominating Committee shall be constituted in accord with the Presbyterian Form of Government 14.0201. Two members shall be designated by and from Session, one of whom will serve as moderator. One member shall be designated by and from the Board of Deacons. Four members, from the congregation at large, none of whom may be currently serving on Session or the Board of Deacons, shall be elected at a special meeting of the congregation to be held on the first Sunday following Easter.

#### **6. THE SESSION**

A. Composition

The Session shall consist of the elders duly elected to a term of active service on the Session, and a moderator who shall be the installed pastor.

**B. Election**

Up to seventeen (17) elders, at least sixteen (16) of whom are to serve in 2002, up to fifteen (15) elders, at least fourteen (14) of whom are to serve in 2003, up to thirteen (13) elders, at least twelve (12) of whom are to serve in 2004 and subsequent years are to be elected from the active membership of the congregation at large, and (1) additional member who may be elected from those members of the congregation who are under the age of 25 at the time of the election.

The "at large" members of the Session are to be divided into three nearly equal classes. One class of not less than four (4) (elected for a term of three years) shall be elected each year at a special meeting of the congregation to be held on the first Sunday after Easter.

The "additional" member of the Session shall be elected for a term of one year, and may be elected at a special meeting of the congregation to be held on the first Sunday after Easter.

**C. Duties and Powers**

The Session shall have the duties and powers as set forth in the Constitution of the Presbyterian Church (U.S.A.) and these by-laws. The full administrative responsibility of the church, both spiritual and corporate, shall reside in the Session. The Session may set up commissions and committees to which it may add communicant members.

**7. BOARD OF DIRECTORS OF CORPORATION**

A. All persons of legal age under the laws of the State of Montana elected to serve as elders, and members of the Session, shall also serve during their term as the members of the Board of Directors of the First Presbyterian Church of Bozeman, a Montana corporation. The Board members shall have the power and duties under the laws of Montana to manage the affairs of the corporation.

B. A quorum for the transaction of the business of the Directors shall be the same as that of the Session, namely one third.

C. All meetings of the Directors shall be presided over by a chairperson who shall be elected annually from its membership.

D. Meetings of the Board of Directors may be held concurrently with meetings of the Session.

**8. DEACONS**

**A. Composition**

There shall be eighteen (18) Deacons, divided into three classes of six each. One class (elected for a term of three years) shall be elected each year at a special meeting of the church to be held on the first Sunday after Easter. A deacon having served a total of six years shall be ineligible for re-election for a period of at least one year.

B. Organization

The Board of Deacons shall elect a moderator and a secretary from among its members. The secretary shall keep a record of the board's proceedings.

C. Duties and Powers

The Board of Deacons shall have the duties and powers as set forth in the constitution of the Presbyterian Church (U.S.A.) and these by-laws.

D. The Deacons shall hold stated meetings. One-third of the deacons shall constitute a quorum for any duly called meeting of the Board of Deacons.

**11. AMENDMENTS**

These by-laws may be amended by the Congregation, subject to the charter of the corporation, the laws of the State of Montana, and the Constitution of the Presbyterian Church (U.S.A.), at any regular or special meeting called for the purpose, by a two-thirds vote of the members of the congregation present and voting, and provided that a full reading of the proposed changes (or a printed or duplicated distribution of the same) shall have been made in connection with the call of the meeting.

**10. REPEAL**

Any previously adopted or amended by-laws of the First Presbyterian Church of Bozeman, Montana are hereby repealed.

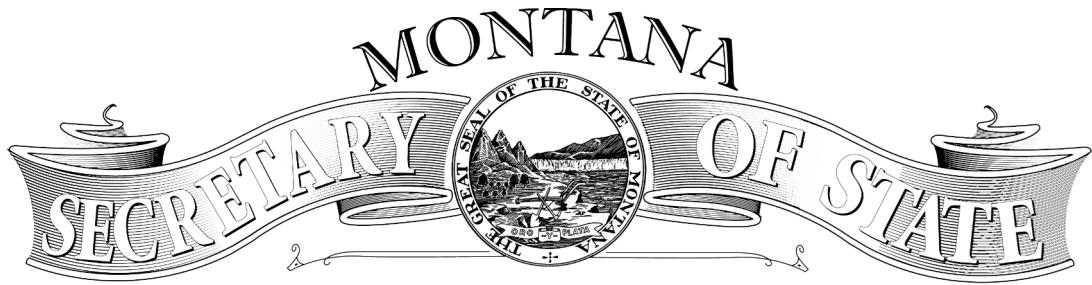
**1. EFFECTIVE DATE**

These by-laws were adopted by the congregation on the 3rd of February, 2002, and became effective immediately.

## **Articles of Incorporation and Amendments**

Our 1905 Articles of Incorporation and Amendments follow.

Clerk of Session Articles of Incorporation  
and Amendments Certification Letter to be added.



## CERTIFICATION OF COPIES

I, **CHRISTI JACOBSEN**, Secretary of State for the State of Montana, certify that the copies being provided for 047222,062983,112444,119760,144484,147650,168005,307227,310441,330375, 349300,702982, are a true and correct copy of the document(s) filed with this office for

FIRST PRESBYTERIAN CHURCH OF BOZEMAN, MONTANA.

The Secretary of State's office does not certify the legal sufficiency of the substance of the certified copies provided and disclaims any and all or liability arising from or as a result of the substantive information provided in each copy.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State of Montana, at Helena, the Capital, this 20th day of January, 2026



**Christi Jacobson**  
Montana Secretary of State  
Certificate Number: 84171931



ARTICLES OF INCORPORATION.

3  
1 THIS IS TO CERTIFY:

2 THAT, WHEREAS, at a special meeting of the congre-  
3 gation of the FIRST PRESBYTERIAN CHURCH OF BOZEMAN, MONTANA, held  
4 in the Chapel of the Church at 9:P. M. on the 15th day of May A.D.  
5 1905, pursuant to call duly published by the Pastor of the Church  
6 from the pulpit on the 14th day of May, 1905, the following pro-  
7 ceedings were had and done, to-wit:

8 R. J. Wylie was elected Chairman of said Congregational  
9 meeting and E. M. Gardner was elected Secretary thereof. Upon  
10 motion of George H. Willson duly made and seconded, the following  
11 named persons were unanimously elected as trustees to serve for  
12 the terms of three, two and one year respectively, from the first  
13 Monday in April, 1905, to-wit:- E. M. Gardner; Charles B. Anderson  
14 and John M. Robinson.

15 Said E. M. Gardner then read the following Resolution and  
16 moved its adoption:

17 "RESOLVED: That the Trustees of this Church, to-wit, E. M.  
18 Gardner, C. B. Anderson, and J. M. Robinson be and are hereby au-  
19 thorized to incorporate this Church and for that purpose to file  
20 with the proper officers Articles of Incorporation, as required by  
21 "law."

22 The motion was duly seconded, and carried by unanimous vote of the  
23 twenty-six members of the Congregation then present.

24 NOW THEREFORE, the undersigned in pursuance of the authority  
25 contained in said Resolution, and in accordance with the laws of  
26 the State of Montana in such cases made and provided, hereby con-  
27 stitute and associate themselves into a corporation, and they  
28 hereby declare:

29 First, The name of the corporation is "FIRST PRESBYTERIAN  
30 CHURCH OF BOZEMAN, MONTANA".

31 Second, The purposes for which said corporation is organized  
32 are, "to carry on, conduct and maintain a religious organization

1  
2 under the aforesaid name and title; to promote and advance the  
3 tenets and creed of the Presbyterian Church; to acquire by gift,  
4 purchase or otherwise, all real estate and personal property nec-  
5 cessary for the proper maintenance of said Church; and to execute  
6 all contracts, deeds of conveyance or trust, mortgages or other  
7 papers necessary to aid in the promotion of the purposes of said  
8 Corporation; and to take and receive donations and other things of  
9 value intended to aid in the promotion of the purposes of said  
10 Corporation, as aforesaid; and to do any and all other things es-  
11 sential to be done in maintaining the property rights and interests  
12 of said Corporation, and in advancing its purposes as hereinbefore  
13 set forth.

14 Third, The number of Trustees for the first year of the cor-  
15 porate existence of said corporation shall be three (3), and their  
16 names are hereby declared to be E. M. Gardner, residing at Bozeman,  
17 Montana; C. B. Anderson, residing at Bozeman, Montana and J. M.  
18 Robinson, residing at Bozeman, Montana.

19 IN WITNESS WHEREOF, the parties hereto have hereunto set  
20 their hands and seals this 31st day of May A. D., 1905.

21 E. M. Gardner (SEAL)

22 John M. Robinson (SEAL)

23 Chas. B. Anderson (SEAL)

24 State of Montana, )  
25 )  
26 County of Gallatin. )  
27 )  
28 )  
29 )

30 On this 31st day of May, 1905, before me W. L. Palmer,  
31 a Notary Public in and for said County and State  
32 personally appeared E. M. Gardner, Chas. B. Anderson and John M.  
33 Robinson, known to me to be the persons described in and who ex-  
ecuted the foregoing instrument and acknowledged to me that they  
executed the same.

34 IN WITNESS WHEREOF I have hereunto set my hand and affixed  
35 my notarial seal the day and year in this certificate first above  
36 written.

37 W. L. Palmer  
38 Notary Public in and for the County of  
39 Gallatin, State of Montana.

124484

Amendment to Articles  
of Incorporation of  
FIRST PRESBYTERIAN CHURCH  
OF BOZEMAN, MONTANA  
providing for perpetual  
existence from May 31,  
1928

STATE OF MONTANA  
DEPARTMENT OF SECRETARY OF STATE  
FILED FOR RECORD  
DEC 20 1968 19

AT 7 38 O'CLOCK A M. AND  
RECORDED IN MF ROLL

FRANK MURRAY  
Secretary of State  
By Edmund Larson Deputy  
#10 00

BE IT KNOWN THAT

**FIRST PRESBYTERIAN CHURCH OF BOZEMAN, MONTANA**

In accordance with the provisions of the laws of the State of Montana, on the **17th day of December A.D. 1968**, caused its Certificate of Amendment of Articles of Incorporation to be filed in the office of the County Clerk of **Gallatin** County, State of Montana, in which County the original Articles of Incorporation were filed.

NOW, THEREFORE, I, FRANK MURRAY, Secretary of State of the State of Montana, do hereby certify that a copy of the said Certificate of Amendment, **providing for perpetual existence from May 31, 1928**

certified by the County Clerk of the aforesaid County, and containing the statement of facts prescribed by law has been filed in this office, and that the amendment is effective as of the date of this certificate.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State of Montana, at Helena, the Capital, this **20th** day of **December** **A. D. 1968**.

(SEAL)

*Frank Murray*  
FRANK MURRAY  
Secretary of State

*Gail M. DeWalt*  
GAIL M. DEWALT  
Chief Deputy

By:

BE IT KNOWN THAT  
**FIRST PRESBYTERIAN CHURCH  
OF BOZEMAN, MONTANA**

In accordance with the provisions of the laws of the State of Montana, on the **seventh** day of **June** A.D. 19**62**, caused its Certificate of Amendment of Articles of Incorporation to be filed in the office of the County Clerk of **Galatin** County, State of Montana, in which County the original Articles of Incorporation were filed.

NOW, THEREFORE, I, FRANK MURRAY, Secretary of State of the State of Montana, do hereby certify that a copy of the said Certificate of Amendment, **changing purposes and fixing number of directors at six,**

certified by the County Clerk of the aforesaid County, and containing the statement of facts prescribed by law has been filed in this office, and that the amendment is effective as of the date of this certificate.

WITNESS my official Signature  
hereunto subscribed and the Great  
Seal of the State of Montana, here-  
unto affixed, this **eighth** day of  
**August** in the year one thousand  
nine hundred and **sixty-two.**

By:

*Frank Murray*  
FRANK MURRAY  
Secretary of State  
*Gail M. DeWalt*  
GAIL M. DeWALT

Chief Deputy

- (f) To convey, exchange, lease, mortgage, encumber, transfer upon trust or otherwise dispose of all property, real or personal;
- (g) To borrow money, contract debts, and issue bonds, notes and debentures, and secure the same;
- (h) To do all other acts necessary or expedient for the administration of the affairs and attainment of the purposes of the corporation;
- (i) To have and use a corporate seal;

Third, The number of trustees shall be six (6).

That 637 of the members voted for the Resolution; there were none voting against said Resolution.

This Certificate is made to comply with the laws of the State of Montana relating to Amendment of Articles of Incorporation.

*1st* PAUL A. SCHOFIELD  
Chairman

1st *Edward Howard*  
Secretary

AFFIDAVIT

STATE OF MONTANA      }  
                            } ss.  
County of Gallatin      }

PAUL SCHOFIELD, being first duly sworn upon oath, deposes and says:

That he was the duly elected Chairman of the meeting of the members of the First Presbyterian Church held at Bozeman, Montana, on the 9th day of April, 1961, and he has read the foregoing Certificate of Proceedings had at said meeting, that he knows the contents thereof, and the same are true of his own knowledge.

*1st* PAUL A. SCHOFIELD

Subscribed and sworn to before me this 27<sup>th</sup> day of April, 1961

(NOTARIAL  
SEAL)

*ROBERT E. HEATH*  
Notary Public for the State of  
Montana. Residing at Bozeman,  
Montana. My commission expires  
May 28, 1964.

47855

5-28-3

St. John's Co.

County of St. John's  
June 7, 1955  
at

1055 P.M.

By  
John Thompson

1055 P.M.

Original Article  
56-37



**CERTIFICATE OF AMENDMENT  
TO CERTIFICATE OF INCORPORATION**

I, FRANK MURRAY, Secretary of State of the State of Montana, do hereby certify that duplicate originals of Articles of Amendment to the Articles of Incorporation of

**FIRST PRESBYTERIAN CHURCH OF BOZEMAN, MONTANA**

duly executed pursuant to the provisions of Section 15-2335 of the Revised Codes of Montana, 1947, have been received in my office and found to conform to law.

NOW, THEREFORE, I, FRANK MURRAY, as such Secretary of State, by virtue of the authority vested in me by law, hereby issue this Certificate of Amendment to the Certificate of Incorporation of

**FIRST PRESBYTERIAN CHURCH OF BOZEMAN, MONTANA**

and attach hereto a duplicate original of the Articles of Amendment to the Articles of Incorporation.

(GREAT SEAL)

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State of Montana, at Helena, the Capital, this 16<sup>th</sup> day of February A.D. 19 71.

FRANK MURRAY  
Secretary of State

By GAIL M. DeWALT  
Chief Deputy

168005

STATE OF MONTANA  
FILED  
FEB 16 1971  
FRANK MURRAY  
SECRETARY OF STATE

ARTICLES OF AMENDMENT TO THE  
ARTICLES OF INCORPORATION OF THE  
FIRST PRESBYTERIAN CHURCH OF BOZEMAN, MONTANA

Pursuant to the provisions of Chapter 23 of Title XV of the Montana Codes of Civil Procedure known as the Montana Non-Profit Corporation Act, the undersigned corporation adopts the following Articles of Amendment to the Articles of Incorporation:

First: The name of the corporation is the First Presbyterian Church of Bozeman, Montana.

Second: The following amendment of the Articles of Incorporation was adopted by the members of the corporation on January 18, 1971, in the manner prescribed by the Montana Non-Profit Corporation Act:

"ARTICLE THIRD of the Articles of Incorporation of the First Presbyterian Church of Bozeman, Montana, be amended by deleting said ARTICLE THIRD which reads:

'The number of Trustees shall be six (6).'"

Third: That on January 18, 1971, at the annual meeting of said corporation a quorum was present and that the above mentioned amendment received unanimous vote of all members present at such meeting.

DATED this 19th day of January, 1971.

FIRST PRESBYTERIAN CHURCH OF  
BOZEMAN, MONTANA

By Edwin H. Ward  
President

By G. T. W. Dunn  
Secretary

## **Contracts**

Copies of Roof and Flooring Bid Documents follow.



# WEGNER ROOFING & SOLAR

Wegner Roofing & Solar Corp.  
2913 Millennium Circle  
Billings, MT 59102  
Ph: 406.850.9842  
Fax: None

Customer	Company Representative
Church, First Presbyterian 26 West Babcock Street Bozeman, MT 59715  clbeck1944@gmail.com	Daine Muller (406) 696-2817 daine.muller@wegnerroofing.com daine.muller@wegnerroofing.com

This agreement is made and entered into by and between Church, First Presbyterian (hereinafter referred to as "Owner"); and Wegner Roofing & Solar Corp. (hereinafter referred to as "WRS"). In consideration of the promises made herein, the Contractor agrees to do the following work:

Description	Quantity	Price
<b>ROOFING</b>		
Brava Spanish Tile This includes removal of 1 layer of underlayment, 1 layer of tiles, installation of new synthetic underlayment, 2 rows of ice and water on the eaves and 1 row in the valleys(if present), venting to match existing, Brava Spanish tiles. All haul away and permits included. Project will be to manufacturer's specs, building code, and existing roof conditions.		
Final payment due at substantial completion. Warranty work will be completed after work is paid in full.	86.00 EA	\$127,764.00
Labor Charge   12/12 Pitch Steep Charge	71.50 SQ	\$6,077.50
Equipment Rental, Mobilization and Disposal	1.00 EA	\$7,455.00
Sheathing   7/16" OSB (Per Piece) To replace the sheathing as per the building code , and building inspector.	268.00 EA	\$30,820.00
Coping on Concrete Areas Concrete wall coping to prevent further water damage and provide a protective-finished look. This will deflect and drain water off of the wall to prevent water from seeping in and causing cracking below	223.00 EA	\$10,302.60
ALLOWANCE   MASONRY We think it would be good to have an allowance built in for potential masonry work, billed if required.	1.00 EA	\$10,000.00
<b>Subtotal</b>		<b>\$192,419.10</b>
<b>Total</b>		<b>\$192,419.10</b>

Grand Total: \$192,419.10

Owner understands the purpose and function of a General Contractor, and has selected Wegner Roofing & Solar Corp.

## PAYMENT SCHEDULE

Progress payment due within 30 days of substantial completion of each trade.

First Payment (Due upon Contract Signing)	96209.55
Final Payment (Due upon Completion of Job)	96209.55

**Commencement of Work and Substantial Completion:** Construction time through substantial completion: 52 weeks, not including setbacks and delays caused by: holidays, change order approvals, shortage of materials, additional time needed to complete change orders, accidents, delays by Owner, and other delays unavoidable

PILP Loan Attachments, Page 56

or unforeseen by Contractor. Authorizing this Construction Agreement signifies that the Contractor and Owner have agreed to all the above information, including Payment Schedule, Change Orders, Work to be Done, and Price.

---

WRS Authorization

Date

Customer Authorization 1

Date



**WEGNER**  
ROOFING & SOLAR

For Invoice Questions, contact your WRS Sales Representative.

**Discounts** Any discounts offered to you by WRS may be revoked if payment terms are not honored, all discounts offered to you will be revoked at the sole discretion of WRS. See Late Payments and Penalties for further details.

By signing below, you acknowledge that you have read and agree to the terms of this Worksheet.

---

Customer Signature 2

Date



**WEGNER**  
ROOFING & SOLAR

## Wegner Roofing & Solar Corporation Roofing Contract & Payment Terms

With this contract, Wegner Roofing & Solar Corporation sets forth the agreement between Wegner Roofing & Solar Corporation (hereinafter "WRS") and **First Presbyterian Church** (hereinafter "Customer") to establish the working terms for work to be completed at **26 West Babcock Street, Bozeman, MT 59715**. In addition to the working terms, this contract also establishes the agreed upon payment schedule between WRS and Customer.

PILP Loan Attachments, Page 57

**Please Review and Initial the Below Items:**

Shingle Type/Color/Delivery Instructions: N/A / N/A / None

Existing Property Damage (Fascia Rot, Driveway Cracks,etc.): None

**Liability Disclosure Addendum**

**Initial Below:**

I understand that this is a construction site, and agree to use caution when entering and exiting my property and to ensure the safety of my family members, friends, children and pets on the premises. I understand and accept the risks of falling debris and errant nails. It is my responsibility to use reasonable caution and I agree to release and hold harmless Wegner Roofing & Solar Corporation, of any responsibility for any injury, damage to property or death that may occur due in part or in whole to any negligence on my part. I understand it is my responsibility to secure any items in my home that may be fragile or might fall resulting in injury or death. Any damage to any items is the sole responsibility of Customer. After a siding job has reached substantial completion, it is the sole responsibility of Customer to make sure HVAC, plumbing, electrical systems, and hot tubs are in working order.

All WRS vehicles are rated for driveway usage and any damage and/or cracks resulting from routine driveway usage and/or parking in the driveway to complete the job is not the responsibility of Wegner Roofing & Solar Corporation.

I understand that any punctured lines are not the responsibility of Wegner Roofing & Solar Corporation during the installation process. Code provides for installation standards for roofing and all code standards are followed by WRS. In the event that an electric, HVAC, Plumbing, etc. line is damaged during the installation process, it is the sole responsibility of Customer to repair.

\_\_\_\_\_ **Right of Rescission and Property Disclosure** Under MT State Law, you have the right to cancel this contract within 3 business days of the contract date. By initialing here I confirm that I have been informed of the cancellation information found on this contract titled "Notice of Cancellation for Contract".

**Cancellation** I choose to cancel this contract Customer Signature\_\_\_\_\_ Date\_\_\_\_\_

**Terms** I understand that a WRS Representative is available upon request to inspect all furnace vent connections that may become unattached during the roofing process. I understand it is my responsibility to ensure these connections are secure or request a WRS Representative to inspect the crucial connections, so that Carbon Monoxide does not enter my dwelling. I agree that this is my responsibility to ensure the safety of my family and agree to hold harmless Wegner Roofing & Solar Corporation of all liability associated with Carbon Monoxide and/or furnace vent connections. I further understand that Carbon Monoxide is a deadly Gas and Serious injury or death may occur as a result of furnace vents becoming disconnected.

In the event of rotten decking, WRS will repair and/or replace rotten decking at the expense of Customer. Not replacing rotten decking will void your manufacturer warranty as well as your 5 Year Workmanship Warranty from WRS (1 year on gutters). It is at the discretion of the WRS Roofing Crew to remove all felted areas on your roof. New felt may be placed over existing felt in some areas. A thorough inspection of existing decking is still conducted of any areas with an additional felt layer.

A new roofing system will not remedy existing issues to framing, decking, fascia or soffit. If agreed upon in writing in the special instructions above, any of these type of repairs can be made at the expense and request of Customer prior to the installation of the roof. A change order will be issued for any decking repairs.

Venue all suits arising out of or related to this agreement shall be filed in the courts of Yellowstone County.

**Warranty** WRS includes a 5 Year Workmanship Warranty on all WRS roofing systems (1 year on gutters)(No warranty on repairs), which protects against poor workmanship. WRS is not responsible for normal wear and tear. See complete warranty information for details. **Warranty begins upon payment in full of total contract amount and warranty will be voided by contracts not paid in full.** Gutters that have been removed and reattached have no warranty from Wegner Roofing & Solar. Any existing material that is detached and re-installed will have no labor or material warranty on it. This agreement will follow the 6' rule, the general industry rule of thumb for minor blemishes (touchups, paint match, caulk lines, etc.). If the flaw isn't visible from 6 feet away under normal lighting conditions, it will be considered acceptable. WRS shall not be held liable for the formation of ice dams or any resulting damage. Ice dams are typically caused by insufficient attic ventilation and/or inadequate insulation, which are outside the scope of work provided by WRS. It is the responsibility of the property owner to ensure proper attic conditions are maintained to prevent such occurrences. Non-Warranty Service Call: If a service call is requested and determined not to be covered under warranty, Customer agrees to pay standard service charges for time, labor, and materials.

**Payments** First payment is due at the signing of this contract. Failure to make first payment may result in work stoppage. Wegner Roofing & Solar Corporation is not liable for any damage or loss resulting from a work stoppage.

**PPPE Loan Attachments, Page 58**

liable for damages that may occur due to work stoppage for failure to make initial contract payment to property. This includes but is not limited to flooding, water damage, theft of material, etc. Final roof payment is due to WRS upon substantial completion of each trade. Any and all final trade payments are due upon completion of trade. Final payments not received within 30 days of completion will be considered failure to pay and will be subject to Failure to Pay Penalties. See Failure to Pay Penalties for further details.

**Failure to Pay Penalties.** A maximum penalty assessed against the total remainder due starting on day 31 after substantial completion of the trade, all discounts will be revoked at the sole discretion of WRS and the account is subject to being sent to a 3rd party collection company after 60 days. Collection company reports to all bureaus. Failure to pay may also result in Theft of Service charges being filed per MT law in addition to any necessary civil remedies. If this is an insurance claim, WRS will still be paid by Customer even if the Customer is waiting on their insurance funds.

Wegner Roofing & Solar reserves the right to employ qualified sub-contractors to perform portions of the work required on this project. The selection and management of sub-contractors will be overseen by Wegner Roofing & Solar to ensure all work meets the quality and standards agreed upon in this contract. Wegner Roofing & Solar remains fully responsible for the performance and completion of all contracted work, whether performed directly or by sub-contractors.

**Notice of Cancellation for Contract**

If I choose to exercise my 3 Day Right of Rescission, I understand that by signing and dating in the space provided will make this contract null and void and no work will be provided by WRS. I understand it is my responsibility to mail 1 copy of this cancelled contract to the corporate office of Wegner Roofing & Solar Corporation to 2913 Millennium Circle, Billings, MT 59101 or to Info@wegnerroofing.com post marked or time stamped no later than 3 business days after the date and time that this contract was executed. If the Customer elects to cancel this Agreement after the expiration of the three-day right of rescission period provided under applicable law, the Customer agrees to pay the Company liquidated damages equal to twenty-five percent (25%) of the total contract value plus any restocking/non returnable materials.

**Wegner Roofing & Solar Corporation Representatives do not make verbal contracts and any terms not disclosed on a contract are considered null and void.**

In the event a party is forced to seek legal action to enforce the terms of this Agreement, the prevailing party shall be entitled to its reasonable attorney fees and legal costs, including costs before filing a suit.

We accept personal checks, money orders, cashiers checks or credit cards. (Make checks payable to Wegner Roofing & Solar Corporation ) There is a 3.0% processing fee for credit card transactions. Returned checks will result in a returned check fee of \$50 and/or potential hot check charges filed with the appropriate authorities.

---

Customer Signature 3

Date

Monteriors  
1891 Boothill Court  
Bozeman, MT 59715  
406-587-7472

KITCHEN

Proposal #: B-055635  
Sale Date: 08/01/2024  
Install Date:  
Sales Rep: Gilmore, G  
Sales Rep:

**SOLD TO**

First Presbyterian Church, Dorothy Sopp  
26 West Babcock  
Bozeman MT 59715  
dorothysopp@comcast.net

**SHIPPED TO**

First Presbyterian Church Dorothy Sopp  
26 West Babcock  
Bozeman MT 59715

Printed 04/11/25 11:16:06

**MATERIALS**

			<b>QUANTITY</b>	<b>PRICE</b>	<b>TOTAL</b>
(1) Karndean Opus 18x24 (Tri-State)	TBD		576.00SqFt	\$3.35	\$1,929.60
	Comments: Kitchen Glue Down LVT Flooring 36sf/case				
(2) Karndean Dry-Set (Tri-State)	1 Gallon		2.00Each	\$125.00	\$250.00
	Comments: Flooring Adhesive				
(3) Taylor 2025 Primer (T&A)	1 Gallon		2.00Each	\$30.00	\$60.00
	Comments: Primer				
(7) Webcrete 95 (T&A)	25# Gray		2.00Each	\$45.00	\$90.00
	Comments: Floor Patch (If Needed)				
(10) Johnsonite 4.5"x120' Rubber Base Toe (T&A)	TBD		120.00LnFt	\$1.85	\$222.00
	Comments: New Rubber Base (4.5" High)				
(11) Johnsonite Adhesive 960 (T&A)	30 oz		2.00Each	\$9.00	\$18.00
	Comments: Rubber Base Adhesive				
(13) Karndean Cleaner (Tri-State)	750 ml		1.00Each	\$15.00	\$15.00
	Comments: Cleaner (Refresher and Remover also available as needed)				
(14) Slim Trim (Tri-State)	TBD		1.00Each	\$50.00	\$50.00
	Comments: Slim Trim in Doorway				
(15) Shipping			1.00Each	\$200.00	\$200.00
	Comments: Shipping (Estimated)				

**Materials Subtotal:** **\$2,834.60**

**LABOR**

**QUANTITY** **PRICE** **TOTAL**

cont...

Tear Out is an Estimate Only as we never know what we will get into. You may need to apply some Kilz to any Mold areas after Tear Out. Prep is estimated as well - May not need any but may need more. Does not include any Appliance Removal at this time. Room must be empty of all Non-Permanent Items.

MATERIALS	QUANTITY	PRICE	TOTAL
<b>Materials Subtotal:</b>			<b>\$2,834.60</b>

LABOR	QUANTITY	PRICE	TOTAL
(4) LVT-Glue --, ** Installation of LVT **	576.00 SqFt	\$2.50	\$1,440.00
(5) Priming Floor --, ** Installation of Primer **	576.00 SqFt	\$0.50	\$288.00
(6) Tear Out-Sheet Vinyl --, ** Tear Out of Existing Sheet Vinyl (Estimated) **	576.00 SqFt	\$2.00	\$1,152.00
(8) Prep (1 Hr. Min) --, ** Floor Patch Labor (Estimated) **	4.00 Each	\$80.00	\$320.00
(9) Rubber Base Removal --, ** Removal of Toe Kick and Rubber Base (Estimated) **	135.00 LnFt	\$0.50	\$67.50
(12) Rubber Base Install --, ** Installation of New Rubber Base and Cabinet Toe Kicks	135.00 LnFt	\$2.00	\$270.00
<b>Labor SubTotal:</b>			<b>\$3,537.50</b>

Tear Out is an Estimate Only as we never know what we will get into. You may need to apply some Kilz to any Mold areas after Tear Out. Prep is estimated as well - May not need any but may need more. Does not include any Appliance Removal at this time. Room must be empty of all Non-Permanent Items.

<b>Subtotal:</b>	\$6,372.10
<b>Sales Tax:</b>	\$0.00
<b>Total:</b>	\$6,372.10
<b>Surcharge:</b>	\$0.00
<b>Payments:</b>	\$0.00
<b>Balance:</b>	\$6,372.10

Monteriors  
1891 Boothill Court  
Bozeman, MT 59715  
406-587-7472

**BASEMENT  
BATHS w/Shower**

Proposal #: B-124314  
Sale Date: 08/28/2024  
Install Date:  
Sales Rep: Gilmore, G  
Sales Rep:

**SOLD TO**

First Presbyterian Church, Dorothy Sopp  
26 West Babcock  
Bozeman MT 59715  
dorothysopp@comcast.net

**SHIPPED TO**

First Presbyterian Church Dorothy Sopp  
26 West Babcock  
Bozeman MT 59715

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<b>MATERIALS</b>		<b>QUANTITY</b>	<b>PRICE</b>	<b>TOTAL</b>
(1) Karndean Opus 18x24 (Tri-State)	TBD	252.00 SqFt	\$3.35	\$844.20
Comments: Basement Baths w/Shower Glue Down LVT Flooring 36sf/case				
(2) Karndean Dry-Set (Tri-State)	1 Gallon	1.00 Each	\$125.00	\$125.00
Comments: Flooring Adhesive				
(3) Taylor 2025 Primer (T&A)	1 Gallon	1.00 Each	\$30.00	\$30.00
Comments: Primer				
(7) Webcrete 95 (T&A)	25# Gray	1.00 Each	\$45.00	\$45.00
Comments: Floor Patch (If Needed)				
(10) Johnsonite 4.5"x120' Rubber Base Toe (T&A)	TBD	120.00 LnFt	\$1.85	\$222.00
Comments: New Rubber Base (4.5" High)				
(11) Johnsonite Adhesive 960 (T&A)	30 oz	1.00 Each	\$9.00	\$9.00
Comments: Rubber Base Adhesive				
(14) Slim Trim (Tri-State)	TBD	1.00 Each	\$50.00	\$50.00
Comments: Slim Trim in Doorways				
(15) Shipping		1.00 Each	\$200.00	\$200.00
Comments: Shipping (Estimated)				

**Materials Subtotal:** **\$1,525.20**

<b>LABOR</b>	<b>QUANTITY</b>	<b>PRICE</b>	<b>TOTAL</b>
(4) LVT-Glue --, ** Installation of LVT **	252.00 SqFt	\$2.50	\$630.00
(5) Priming Floor --, ** Installation of Primer **	252.00 SqFt	\$0.50	\$126.00
		cont...	

Tear Out is an Estimate Only as we never know what we will get into. You may need to apply some Kilz to any Mold areas after Tear Out. Prep is estimated as well - May not need any but may need more. Does not include any Appliance Removal at this time. Room must be empty of all Non-Permanent Items.

LABOR	QUANTITY	PRICE	TOTAL
(6) Tear Out-Sheet Vinyl --, ** Tear Out of Existing Sheet Vinyl (Estimated) **	252.00 SqFt	\$2.00	\$504.00
(8) Prep (1 Hr. Min) --, ** Floor Patch Labor (Estimated) **	2.00 Each	\$80.00	\$160.00
(9) Rubber Base Removal --, ** Removal of Toe Kick and Rubber Base (Estimated) **	70.00 LnFt	\$0.50	\$35.00
(12) Rubber Base Install --, ** Installation of New Rubber Base and Cabinet Toe Kicks	70.00 LnFt	\$2.00	\$140.00
(13) Toilets (Pull Only) --, ** Removal of Toilets (Does not include Reinstallation) **	3.00 Each	\$100.00	\$300.00
<b>Labor SubTotal:</b>			<b>\$1,895.00</b>

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<b>Subtotal:</b>	\$3,420.20
<b>Sales Tax:</b>	\$0.00
<b>Total:</b>	\$3,420.20
<b>Surcharge:</b>	\$0.00
<b>Payments:</b>	\$0.00
<b>Balance:</b>	\$3,420.20

Monteriors  
1891 Boothill Court  
Bozeman, MT 59715  
406-587-7472

BASEMENT  
BATHS

Proposal #: B-124310  
Sale Date: 08/28/2024  
Install Date:  
Sales Rep: Gilmore, G  
Sales Rep:

**SOLD TO**

First Presbyterian Church, Dorothy Sopp  
26 West Babcock  
Bozeman MT 59715  
  
dorothysopp@comcast.net

**SHIPPED TO**

First Presbyterian Church Dorothy Sopp  
26 West Babcock  
Bozeman MT 59715

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<b>MATERIALS</b>		<b>QUANTITY</b>	<b>PRICE</b>	<b>TOTAL</b>
(1) Karndean Opus 18x24 (Tri-State)	TBD	216.00SqFt	\$3.35	\$723.60
Comments: Basement Baths Glue Down LVT Flooring 36sf/case				
(2) Karndean Dry-Set (Tri-State)	1 Gallon	1.00Each	\$125.00	\$125.00
Comments: Flooring Adhesive				
(3) Taylor 2025 Primer (T&A)	1 Gallon	1.00Each	\$30.00	\$30.00
Comments: Primer				
(7) Webcrete 95 (T&A)	25# Gray	1.00Each	\$45.00	\$45.00
Comments: Floor Patch (If Needed)				
(10) Johnsonite 4.5"x120' Rubber Base Toe (T&A)	TBD	120.00LnFt	\$1.85	\$222.00
Comments: New Rubber Base (4.5" High)				
(11) Johnsonite Adhesive 960 (T&A)	30 oz	1.00Each	\$9.00	\$9.00
Comments: Rubber Base Adhesive				
(14) Slim Trim (Tri-State)	TBD	1.00Each	\$50.00	\$50.00
Comments: Slim Trim in Doorways				
(15) Shipping		1.00Each	\$200.00	\$200.00
Comments: Shipping (Estimated)				
(16) Karndean Cleaner (All Surfaces)	5L	1.00Each	\$30.00	\$30.00
Comments: Cleaner (Approx 13,500 sf)				

**Materials Subtotal:** \$1,434.60

<b>LABOR</b>	<b>QUANTITY</b>	<b>PRICE</b>	<b>TOTAL</b>
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cont...

Tear Out is an Estimate Only as we never know what we will get into. You may need to apply some Kilz to any Mold areas after Tear Out. Prep is estimated as well - May not need any but may need more. Does not include any Appliance Removal at this time. Room must be empty of all Non-Permanent Items.

MATERIALS	QUANTITY	PRICE	TOTAL
<b>Materials Subtotal:</b>			<b>\$1,434.60</b>

LABOR	QUANTITY	PRICE	TOTAL
(4) LVT-Glue --, ** Installation of LVT **	216.00 SqFt	\$2.50	\$540.00
(5) Priming Floor --, ** Installation of Primer **	216.00 SqFt	\$0.50	\$108.00
(6) Tear Out-Sheet Vinyl --, ** Tear Out of Existing Sheet Vinyl (Estimated) **	216.00 SqFt	\$2.00	\$432.00
(8) Prep (1 Hr. Min) --, ** Floor Patch Labor (Estimated) **	2.00 Each	\$80.00	\$160.00
(9) Rubber Base Removal --, ** Removal of Toe Kick and Rubber Base (Estimated) **	71.00 LnFt	\$0.50	\$35.50
(12) Rubber Base Install --, ** Installation of New Rubber Base and Cabinet Toe Kicks	71.00 LnFt	\$2.00	\$142.00
(13) Toilets (Pull Only) --, ** Removal of Toilets (Does not include Reinstallation) **	2.00 Each	\$100.00	\$200.00
<b>Labor SubTotal:</b>			<b>\$1,617.50</b>

Tear Out is an Estimate Only as we never know what we will get into. You may need to apply some Kilz to any Mold areas after Tear Out. Prep is estimated as well - May not need any but may need more. Does not include any Appliance Removal at this time. Room must be empty of all Non-Permanent Items.

<b>Subtotal:</b>	<b>\$3,052.10</b>
<b>Sales Tax:</b>	<b>\$0.00</b>
<b>Total:</b>	<b>\$3,052.10</b>
<b>Surcharge:</b>	<b>\$0.00</b>
<b>Payments:</b>	<b>\$0.00</b>
<b>Balance:</b>	<b>\$3,052.10</b>

Monteriors  
1891 Boothill Court  
Bozeman, MT 59715  
406-587-7472

UPSTAIRS  
BATHS

Proposal #: B-124315  
Sale Date: 08/28/2024  
Install Date:  
Sales Rep: Gilmore, G  
Sales Rep:

**SOLD TO**

First Presbyterian Church, Dorothy Sopp  
26 West Babcock  
Bozeman MT 59715  
  
dorothysopp@comcast.net

**SHIPPED TO**

First Presbyterian Church Dorothy Sopp  
26 West Babcock  
Bozeman MT 59715

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**MATERIALS**

			<b>QUANTITY</b>	<b>PRICE</b>	<b>TOTAL</b>
(1) Karndean Opus 18x24 (Tri-State)	TBD		144.00 SqFt	\$3.35	\$482.40
Comments: Hall Baths Glue Down LVT Flooring 36sf/case					
(2) Karndean Dry-Set (Tri-State)	1 Gallon		1.00 Each	\$125.00	\$125.00
Comments: Flooring Adhesive					
(3) Taylor 2025 Primer (T&A)	1 Gallon		1.00 Each	\$30.00	\$30.00
Comments: Primer					
(7) Webcrete 95 (T&A)	25# Gray		1.00 Each	\$45.00	\$45.00
Comments: Floor Patch (If Needed)					
(11) Johnsonite Adhesive 960 (T&A)	30 oz		1.00 Each	\$9.00	\$9.00
Comments: Rubber Base Adhesive					
(14) Slim Trim (Tri-State)	TBD		1.00 Each	\$50.00	\$50.00
Comments: Slim Trim in Doorways					
(15) Shipping			1.00 Each	\$200.00	\$200.00
Comments: Shipping (Estimated)					
<b>Materials Subtotal:</b>					<b>\$941.40</b>

**LABOR**

			<b>QUANTITY</b>	<b>PRICE</b>	<b>TOTAL</b>
(4) LVT-Glue --, ** Installation of LVT **			144.00 SqFt	\$2.50	\$360.00
(5) Priming Floor --, ** Installation of Primer **			144.00 SqFt	\$0.50	\$72.00
(6) Tear Out-Sheet Vinyl --, ** Tear Out of Existing Sheet Vinyl (Estimated) **			144.00 SqFt	\$2.00	\$288.00
(8) Prep (1 Hr. Min) --, ** Floor Patch Labor (Estimated) **			2.00 Each	\$80.00	\$160.00
cont...					

Tear Out is an Estimate Only as we never know what we will get into. You may need to apply some Kilz to any Mold areas after Tear Out. Prep is estimated as well - May not need any but may need more. Does not include any Appliance Removal at this time. Room must be empty of all Non-Permanent Items.

LABOR	QUANTITY	PRICE	TOTAL
(9) Rubber Base Removal --, ** Removal of Toe Kick and Rubber Base (Estimated) **	54.00 LnFt	\$0.50	\$27.00
(12) Rubber Base Install --, ** Installation of New Rubber Base and Cabinet Toe Kicks	54.00 LnFt	\$2.00	\$108.00
(13) Toilets (Pull Only) --, ** Removal of Toilets (Does not include Reinstallation) **	2.00 Each	\$100.00	\$200.00
<b>Labor SubTotal:</b>			<b>\$1,215.00</b>

Tear Out is an Estimate Only as we never know what we will get into. You may need to apply some Kilz to any Mold areas after Tear Out. Prep is estimated as well - May not need any but may need more. Does not include any Appliance Removal at this time. Room must be empty of all Non-Permanent Items.

<b>Subtotal:</b>	\$2,156.40
<b>Sales Tax:</b>	\$0.00
<b>Total:</b>	\$2,156.40
<b>Surcharge:</b>	\$0.00
<b>Payments:</b>	\$0.00
<b>Balance:</b>	\$2,156.40

## **Congregation and Corporation Resolutions**

Certifications of the January 18, 2026 votes follow.

The Congregation and Corporation votes will be added

## **Historic Compliance**

Correspondence with the City of Bozeman  
Historic Preservation Officer follows.

## First Presbyterian Church-Bozeman, Roofing Project

2 messages

John Sacklin <jasacklin@gmail.com>  
To: "srosenberg@bozeman.net" <srosenberg@bozeman.net>  
Cc: Lloyd Mandeville <lloyd@lloydmandeville.com>

Fri, Aug 8, 2025 at 11:18 AM

Dear Ms. Rosenberg:

My name is John Sacklin and I am on the Session (the governing body) for First Presbyterian Church - Bozeman (26 West Babcock) with responsibilities that include finance. I have copied Lloyd Mandeville who is also a Session member with building maintenance responsibilities.

The church is a National Register structure, and the clay tile roof has reached the end of its service life. We are writing to get a better understanding of the permitting process we will need to follow for roof replacement.

The red clay tile roof is specifically called out in the historical and architectural inventory. However, we do not want to replace the clay-tile portions of the roof with new clay tiles because we believe they will not stand up to damage from hail, especially the more severe hail storms we have seen in the past few years. We have seen significant breakage from hail storms recently, and the roofers we have contacted about replacement have warned us we will face continuing issues with clay due to increasing hail severity.

We believe we have found an alternative product that will have the same look and color as the clay tiles, but is not clay. The manufacturer is Brava and it is their Spanish Barrel Tile in an Antique Clay color. We are working locally with Wegner Roofing on this product.

In an on-site meeting with Wegner this week, the Wegner representative indicated they would be applying for the building permit on our behalf.

Our question is, when does the Certificate of Appropriateness fit into the building permit process? As I initially looked at the ProjectDox portal on the NCOA Checklist, it looked like it was the start of the building permitting process. Is there a separate process to review the alternative product, or is the review part of the permitting process?

Would it be appropriate for us to meet with you (or someone else) in person? We currently have a sample of the Brava product from Wegner. We would be available next Thursday, August 14, at 9:30 am, if that is convenient for you.

Thank you for your assistance.

John Sacklin  
personal cell: 406-223-3251

---

Sarah Rosenberg <SRosenberg@bozeman.net>  
To: John Sacklin <jasacklin@gmail.com>  
Cc: Lloyd Mandeville <lloyd@lloydmandeville.com>

Fri, Aug 8, 2025 at 1:07 PM

Hi John,

Depending on what the replacement roof tile looks like, you may be exempt from a COA application. If you could please email me a spec of the replacement and a photo of the existing, we can use that to determine if it falls under the repair exemption of the code.

Thanks,

-----  
***Please note that I am on a reduced schedule over the summer and my hours will vary, therefore my response time may be delayed. Thank you for your understanding.***

Sarah Rosenberg, AICP  
Associate Planner | Historic Preservation Officer  
406.582.2297  
Pronouns: she/they

The City of Bozeman is currently revising its Historic Preservation Program. For more information, visit <https://engage.bozeman.net/landmark>

## First Presbyterian Church-Bozeman Roofing Project, Images and Spec Sheet

2 messages

John Sacklin <jasacklin@gmail.com>  
To: srosenberg@bozeman.net  
Cc: Lloyd Mandeville <lloyd@lloydmandeville.com>

Thu, Aug 14, 2025 at 11:41 AM

Dear Ms. Rosenberg:

Thank you for your quick response. I was out-of-town for a couple of days, and we have had company. As you requested, I have attached a series of images of the First Presbyterian Church roof taken last Sunday morning, August 10, and a pdf of a spec sheet from the Brava website.

As you will see, we have two different styles of clay tile on the different sections of roof. We believe the east facing section of roof (images 2, 3, 4 and 5) may be the original roof, because this section of roof would have been more protected from westerly storms over the decades than the gable section. We do know that we have had the two styles of roof for at least 60-years. One of our long-time members, Chuck Beck, who is a retired contractor and who spearheaded the interior renovations 20-some years ago, says there has been no changes to the roof over that time.

I also realized in my original email to you, I said the color of Brava tile we were considering was "Antique Clay." The color we believe matches best is "Tuscan Clay." I apologize for my error. I have included images in sunlight and in shade of the sample from Wegner Roofing.

Please let us know what additional information you need.

Thank you.

John Sacklin  
Elder and Chair, Finance Committee  
First Presbyterian Church - Bozeman  
personal cell: 406-223-3251

---

### 11 attachments



2 - First Presbyterian Church-Bozeman, East and Gable Roof Sections, August 2025-2E8A6565-J Sacklin Iq.jpg  
809K



4 - First Presbyterian Church-Bozeman, East Roof Section, South and East Exposures, August 2025-2E8A6554-J Sacklin Iq.jpg  
1161K



1 - First Presbyterian Church-Bozeman, August 2025-2E8A6564-J Sacklin Iq.jpg  
1109K



5 - First Presbyterian Church-Bozeman, East Roof Section, North Exposure close-up, August 2025-2E8A6553-J Sacklin Iq.jpg  
1297K



3 - First Presbyterian Church-Bozeman, East Roof Section, North Exposure, August 2025-2E8A6553-J Sacklin Iq.jpg  
1508K



6 - First Presbyterian Church-Bozeman, Gable Roof Section, South and East Exposures, August 2025-2E8A6555-J Sacklin Iq.jpg  
1393K



8 - First Presbyterian Church-Bozeman, Gable Roof Section, North Exposure close-up, August 2025-2E8A6556-J Sacklin Iq.jpg  
917K



10 - First Presbyterian Church-Bozeman, Brava Spanish Barrel Tile sample, Tuscan Clay, in shade, August 2025-2E8A6569-J Sacklin Iq.jpg  
751K



7 - First Presbyterian Church-Bozeman, Gable Roof Section, North Exposure, August 2025-2E8A6556-J Sacklin Iq.jpg  
1174K



9 - First Presbyterian Church-Bozeman, Brava Spanish Barrel Tile sample, Tuscan Clay, in sunlight, August 2025-2E8A6566-J Sacklin Iq.jpg  
1374K

---

**Sarah Rosenberg** <SRosenberg@bozeman.net>  
To: John Sacklin <jasacklin@gmail.com>  
Cc: Lloyd Mandeville <lloyd@lloydmandeville.com>

Fri, Aug 15, 2025 at 2:45 PM

Hi John,

Thank you for all of the additional information. Based on the photographs and specs you provide illustrating what will replace the existing clay tile, I find that the work taking place is considered a repair as identified in 38.340.040.A. and the definition of repair as "Any change not otherwise construed as light construction or an alteration, as defined in this [division 38.700](#), that constitutes replacing broken, worn or damaged materials with like, not necessarily identical, materials and is insignificant to the size and condition of the structure or property. Repainting and reroofing is included under this definition of repair."

You can go ahead and apply for a building permit without a COA application. You may need to show admin this email so they know you don't need a COA.

Cheers,

-----  
***Please note that I am on a reduced schedule over the summer and my hours will vary, therefore my response time may be delayed. Thank you for your understanding.***

**Sarah Rosenberg, AICP**  
**Associate Planner | Historic Preservation Officer**  
406.582.2297  
Pronouns: [she/they](#)

**The City of Bozeman is currently revising its Historic Preservation Program. For more information, visit <https://engage.bozeman.net/landmark>**

---

**From:** John Sacklin <jasacklin@gmail.com>  
**Sent:** Thursday, August 14, 2025 11:41 AM  
**To:** Sarah Rosenberg <SRosenberg@BOZEMAN.NET>  
**Cc:** Lloyd Mandeville <lloyd@lloydmandeville.com>  
**Subject:** [EXTERNAL]First Presbyterian Church-Bozeman Roofing Project, Images and Spec Sheet

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

[Quoted text hidden]

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## Brava Spanish Barrel Tile



# Beautifully authentic high-performance roofing.

**The beautiful look of a Spanish barrel tile roof without the maintenance.**

#### **Truly realistic**

Our proprietary process creates the most authentic-looking Spanish barrel tile on the market.

#### **Superior performance**

Brava is designed to withstand even the most severe weather, boasting the highest hail resistance rating in the industry.

#### **Enhanced curb appeal**

Curb appeal directly correlates with owner satisfaction and higher property value.

#### **Maintenance free**

Brava's proprietary formulation ensures extreme durability.

#### **Color technology**

Brava's proprietary multi-coloring process means you get the authentic appearance of a natural product, complete with variegated colors throughout the entire product.

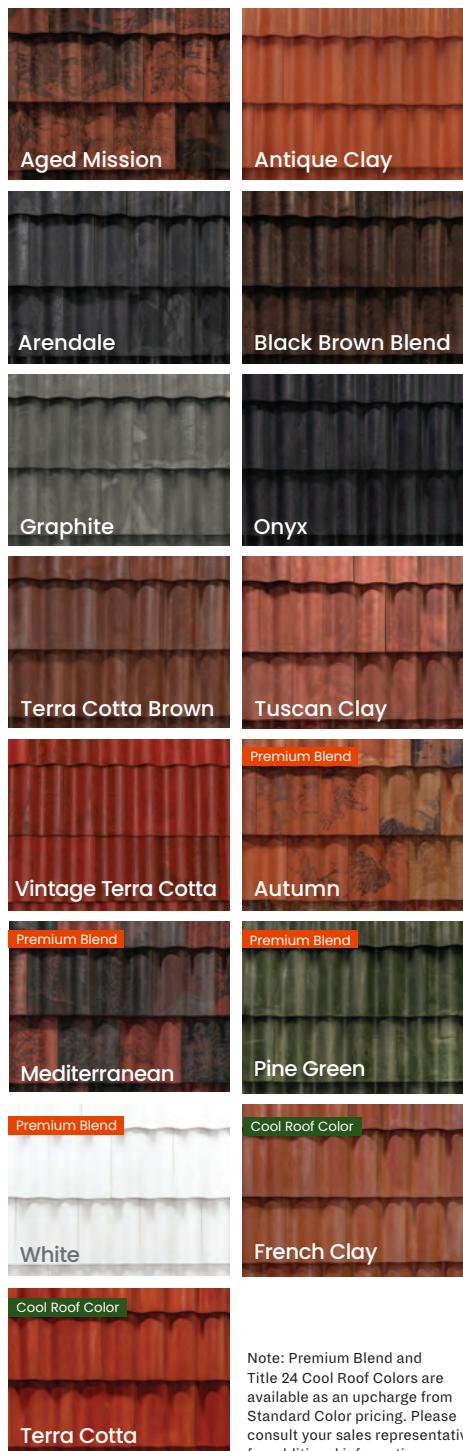
#### **Fully sustainable**

Brava uses recycled material to create a roof that is fully recyclable.

#### **Complete**

Brava offers a complete line of accessory tiles.

# Unparalleled Performance



Note: Premium Blend and Title 24 Cool Roof Colors are available as an upcharge from Standard Color pricing. Please consult your sales representative for additional information.

Description		Weight	Dimensions
Spanish Field Tile		2.9 lbs.	13" x 16 1/2"
Eave Starter		0.6 lbs.	11 3/4" x 3"
Ridge Closure		0.5 lbs.	11 3/4" x 2 1/2"
Hip & Rake		3.5 lbs.	8 1/4" x 9" x 17 1/2"
Top Ridge		4.2 lbs.	10" x 10 3/8" x 17"
Bullnose		3.9 lbs.	7 3/4" x 8 3/4" x 17 1/2"
Rake Edge (Optional)		3.0 lbs.	5 1/2" x 6 1/2" x 16"
Weight Per Square		281 lbs./sq.	
Aesthetics		Brava Spanish Barrel Tile	Clay / Concrete Spanish Tile
Authentic Look		✓	✓
Multi-Colored Variegated		✓	✗
Performance		Brava Spanish Barrel Tile	Clay / Concrete Spanish Tile
Fire Retardant: Class A or Class C		✓	✓
Wind Resistance: 188+ mph*		✓	✗
Impact Resistance: Class 4		✓	Varies by manufacturer
Freeze/Thaw Resistant		✓	✗
Maintenance Free		✓	Requires repair throughout life cycle
Colorfast		✓	Varies; concrete may develop efflorescence (powdery appearance)
Hail Warrantied		✓	Varies by manufacturer
Installation		Brava Spanish Barrel Tile	Clay / Concrete Spanish Tile
Lightweight		✓	✗
Estimated Waste Factor	Low	High; tiles with hairline cracks or broken during install will be discarded	
Gun Nailed in Cold Weather		✓	✗



Class 4 hail rating



Class A fire rating available



\*Brava tiles are tested and approved to withstand wind speeds of up to 188 mph with nails and up to 211 mph with high wind / screw installation.

Tolerances +or- 1/2". All specifications subject to change without notice.

The printed colors shown may vary from actual colors. Before making a final selection, be sure to review actual material samples and roof installations. Please contact your salesperson for further assistance.

In order to achieve certain fire and wind ratings, special installation instructions may be required. Please reference Brava Roof Tile installation manuals at [www.BravaRoofTile.com](http://www.BravaRoofTile.com) for more details.

[bravarooftile.com](http://bravarooftile.com) • (844) 290-4196 • [info@bravarooftile.com](mailto:info@bravarooftile.com)

PILP Loan Attachments, Page 76