

**Accounts**

**Comment**

**Assets**

**Current Assets**

- 100210 - UNION Bank Checking Account
- 100400 - Grocery Cards

**Accounts Receivable**

- 140100 - Accounts Receivable
- 140500 - Due from Foundation

Foundation expenses paid by church to be reimbursed by Foundation and/or income from Century Guild due PW on annual basis., etc.

**Investments**

- 102010 - UNION BANK STFIT
- 102100 - Inv - Becker
- 102200 - Inv - Designated
- 102300 - Inv - Church Invested Funds

08.19.2021 Session Approved: Propose: That First Presbyterian Church of Lincoln open an investment account at First Nebraska Trust to invest Unrestricted church funds. At this time, it is recommended that we invest \$86,014.49 Doty Funds and another \$200,000 of the money currently held in our STFIT account. A total of \$286,000 will be moved to open the account. All of these funds will be held as Undesignated. Approval to move monies from this account to the Church checking account will be requested by the Finance Administrator and approved by the Stewardship & Finance Committee.

FYI: This will remove the Doty Fund line item as it is all undesignated money. These are generally income funds for the budget that we do not need in our checking account for cash flow for an extended period of time.

- 102400 - Inv - Waggener

**Fixed Assets**

- 150100 - Fixed Assets

**Liabilities**

**Current Holding Accts**

- 230400 - In/Out Account

**Prepaid Accounts**

- 200100 - Prepaid Pledges
- 200200 - Prepaid Per Capita
- 200300 - Prepaid Expenses

**Payroll Liability**

- 220100 - Social Security & Medicare
- 220200 - Federal Income Tax Withholding
- 220300 - Nebraska Income Tax Withholding
- 220400 - Health Insurance Payable
- 220500 - Retirement Savings Account
- 220601 - Pastor Cafeteria
- 220621 - FinanceAdmin Cafeteria
- 220671 - ChurchAdmin Cafeteria
- 230011 - CE Director Cont Ed carry over
- 230061 - Music Director Cont Ed carry over
- 230081 - Organist Cont Ed carry over
- 230101 - Pastor Cont Ed carry over

**Designated Gift Holdings**

<u>Accounts</u>	<u>Comment</u>
230100 - Designated Gifts	
2301CE - Designated Gifts Christian Ed	
2301DE - Designated Gifts - Deacons	
2301MF - Designated Gifts Music & Fine Arts	
2301MO - Designated Gifts MOSJ	
2301OL - Designated Gifts - OnLine	
2301PR - Designated Gifts - Personnel	
2301PY - Designated Gifts - Property	
2301WS - Designated Gifts - Worship & Sacram	
230200 - Community Garden	3 year capital campaign to raise funds for purchase and development of property at 919 S 17th st - Changed name of acct to Community Garden 1/2019
230301 - Special Projects	
<b>Accounts Payable</b>	
280000 - Accounts Payable	
280500 - FPC Foundation Birthday Club	Funds donated to the FPC Foundation Birthday Club, to be transfered quarterly to the Foundation Undesignated Fund.
<b>Presbyterian Women</b>	
240100 - PW Birthday Fund	PW Birthday fund offering
240200 - PW Faith Pledge	
240300 - PW General Fund	
240400 - PW Hunger Fund	
240500 - PW Least Coin Fund	
240600 - PW Thank Offering	
<b>Fund Balances</b>	
<b>Committees &amp; Organizations</b>	
<b>Christian Education</b>	
300100 - Becker Memorial Income Available	
300150 - Bair CE Funds	Income from - Bair CE Fund full investment transferred to church investements October 2022.
300200 - CE Undesignated Funds	
300300 - Library Fund	
300400 - Youth Mission Trip	
<b>Member Nurture &amp; Evangelism</b>	
300600 - Fellowship Trip Fund	
300900 - Sand Dollars Fund	
<b>Mission Outreach &amp; Social Just</b>	
301000 - International Mission Fund	
301100 - McPhee 310300 Acct Income Availa	the 4% from investment to be spent each year.
301200 - McPhee Design Special Needs Fund	To be used for clothing, etc for McPhee families - NOT AN ENDOWMENT
301300 - Mission Outreach & Special Mission	
301400 - Flow through Mission	
301600 - Sudanese Fellowship Fund	
<b>Special Mission Funds</b>	
301510 - PC(USA) Special Offerings	OGHS - 100% to Presbytery Pentecost - 60% to Presbytery 40% retained by FPC Peace & Global Witness - 70% to Presbytery 25% retained by FPC Christmas Joy - 100% to Presbytery
301530 - FPC 25% sharePeace & Global Witness	25% of Peace & Global Witness offering

<u>Accounts</u>	<u>Comment</u>
	retained for FPC use
301540 - FPC 40% share Pentecost	40% of Pentecost for Children at Risk mission
301545 - 1st Pres Disaster Relief	Disaster Assistance funds collected for Local/Reginal PDA to be distributed by 1st Pres of Lincoln at their discretion
301550 - Presbyterian Disaster Assistance	FUNDS COLLECTED FOR HOMESTEAD OR NATIONAL PRESBYTERIAN DISASTER ASSISTANCE
<b>Music &amp; Fine Arts</b>	
301700 - Arts for the Soul Fund	
301800 - Hronis Memorial Fund	
301900 - Music & Fine Arts Funds	Includes \$1,349.34 for choir robes - as of 1/1/2017
301915 - Music Caring Fund	this account is for flowers/cards etc to give from the music department to members in need
302000 - Recital Fund	
<b>Presbyterian Women</b>	
302100 - Century Guild	
302200 - Rozanek Memorial Income Available	
302300 - SSS Circle	
302400 - Thursday Morning Sewing Group	
<b>Worship &amp; Sacraments</b>	
302500 - W&S Flower Fund	
<b>Other Designated Funds</b>	
302600 - Dolezal Grant Fund (AFS)	
302601 - Arts for the Soul Donations	
302800 - Memorials Fund	
302900 - Stephen Ministry Fund	
303150 - Other Grant Funds Holding	Funds like PPP income 2020
303170 - Community Employment Grant	Account is started with Payroll Protection Funds from 2020 PPP Grant. These funds are to be managed by the Stewardship and Finance Committee. Their purpose is to expand in our short term community employment - if possible.
303180 - Pastor's Discretionary Fund	created in 2022 from funds given above & beyond pledge for Pastgor's use for items not covered by budget.
<b>Deacons</b>	
300700 - Grocery Card Income/Expense Fund	
300750 - Aid & Assistance (GrocCardProfit)	
300775 - Therapy Dog Current Year	Income & Expenses for the Therapy Dog program - divide 1/3 to Insurance Deductible if claim concerning a dog is filed and 2/3 into Therapy Dog Carry Over Acct for activities Started in 2019 on 12/20 of each year - of net. Income \$400.00 Expense \$100.00 Net \$300.00 TDH - \$200.00 2/3 TDI - \$100.00 1/3
300800 - Prayer Shawl Fund	
307777 - Therapy Dog Carry Over	Income & Expenses for the Therapy Dog program - divide 1/3 to Insurance Deductible if

<u>Accounts</u>	<u>Comment</u>
	claim concerning a dog is filed and 2/3 into Therapy Dog Carry Over Acct for activities Started in 2019 on 12/20 of each year - of net. Income \$400.00 Expense \$100.00 Net \$300.00 TDH - \$200.00 2/3 TDI - \$100.00 1/3
307779 - Insurance Deductible Holding	Income & Expenses for the Therapy Dog program - divide 1/3 to Insurance Deductible if claim concerning a dog is filed and 2/3 into Therapy Dog Carry Over Acct for activities Started in 2019 on 12/20 of each year - of net. Income \$400.00 Expense \$100.00 Net \$300.00 TDH - \$200.00 2/3 TDI - \$100.00 1/3
	Other income from insurance claims that may off set deductibles - for any claim
<b>Personnel Funds</b>	
303100 - Personnel Discretionary Fund	Funds made up of unused Continuing Ed monies after not used for 3 years and any Cafeteria funds that are not used in specified time frame.
303120 - Sabbatical Holding Fund	Fund to hold budgeted and unused sabbatical funds so that when pastor takes their sabbatical they are not all having to be budgeted in one year.
<b>Resource Funds</b>	
310100 - Becker Memorial Fund	
310200 - Undesignated Funds	Includes the Doty Funds and any other undesignated funds at the church - may include unspent positive net income at year's end that can be spent in future to assist with budget needs.
310300 - McPhee Endowment Fund	NOT an endowment but treated as one by Session - spend only 4% of 4 year rolling average. DESIGNATED for McPhee use by session
310400 - Rozanek Memorial Fund	
310500 - Waggener Memorial Fund	
310600 - Designated Church Funds	
310700 - Bair Christian Ed Fund	moved from Foundation 10/2022 per Shirley Bair's approval
310800 - Hronis Fund	move from 301800 to correct location in fund balances used for all music programming
<b>Net Assets</b>	
350000 - Net Assets	
<b>Revenues</b>	
<b>Contributions</b>	
400100 - Pledge - Current	
400300 - Pledge - Prior Year	
400500 - Contributions - Nonpledged	

Accounts	Comment
400600 - Per Capita Receipts	
<b>Arts for the Soul</b>	
400800 - Arts for the Soul Income	
<b>Miscellaneous Income</b>	
401000 - Fees - Building Use	
401300 - Worship Decoration Income	income for Chancel flowers
401500 - Library Income	
401550 - Retreat Income	
401600 - Miscellaneous Income & Interest	
401605 - PPP Grant/Loan 2020	
401610 - Grants	Expense Grant monies through 511025 Grant Expenses
401700 - Youth Mission Trip Income	
<b>Transfers from Church Funds</b>	
401800 - Becker Memorial Income Distribution	
401900 - Undesignated Funds Distribution	Already counted as income and expenses in previous years. This is where "net asset" are recorded annually. - These funds are invested at 1st Nebraska Trust in the Church Funds. 2022
402000 - Waggenar Memorial Income Distributi	
402100 - Memorial Income	
402150 - Other Church Funds Distribution	2021 budget: \$10,000 PPP funds to cover Parish Associate increase, \$10,000 Donor gift cover part of marketing, MOSJ \$1387 over from Allhands income to cover MOSJ expenses
402500 - Bair, Shirley-Christian Ed Distribut	
<b>Transfers from Foundation Fund</b>	
402200 - Allhands, Margaret Distribution	
402300 - Bair, Harley-Appreciation Distributi	
402400 - Bair, Harley-Scholarship Distributi	
402600 - Bish, Cyril Distribution	
402700 - Budget Support Distribution	
402800 - Gore, Dorthea Distribution	
402900 - Hennings Distribution	
403100 - Neumeister Distribution	
403300 - Other Foundation Funds Distribution	
<b>Expenses</b>	
<b>Business Administration</b>	
501010 - Administrative & Legal Expenses	
501025 - Miscellaneous Expense	
501030 - Rep & Maint - Office Equipment	
501035 - Office Equipment	
501040 - Postage Expense	
501050 - Printing Expense	
501060 - Building/Office Supplies	
501065 - Fellowship Supplies	Replaced Fellowship supplies 505035 in 2020 and earlier budgets. moved to Admin area 2021
501070 - Telephone/Internet Expense	
501075 - IT and Software Support	
501080 - Admin Software/Licenses	replaces Software Licenses in meda Includes: Software Licenses 504030 Technology Support Services

Accounts	Comment
	504050 Web Hosting 504060
<b>Christian Education</b>	
502010 - Adult/Youth/Children Education Exp	
502020 - Christian Education Curriculum	
502030 - Library/Videos/Movies	
502040 - Youth Fellowship Programs	
502050 - Youth Mission Trip Expense	
502053 - CE Advisor Expenses	
502055 - CE Special Events	
502060 - Bair Scholarship Expense	
<b>Deacons</b>	
502500 - Bereavement	
502510 - Stephen Ministry	
502520 - Baptisms	
502530 - Deacons:Member Care	
<b>Marketing</b>	
503010 - Advertising	
503020 - Social Media Contractor	
<b>Media</b>	
504020 - Media Repairs & Maintenance	
504040 - Technology & A/V Upgrades	Session 10/19/2023 approved increasing budget by \$500 for upgrades
<b>Hospitality Team</b>	
505030 - Hospitality Expenses	was Member Nurture and Evangelism - changed name and direction 2021.
<b>Mission Outreach &amp; Social Just</b>	
506010 - Mission Local	
506020 - Mission Global	
506030 - Theological Education	
506040 - Unified Missions	
<b>Music &amp; Fine Arts</b>	
507010 - Arts for the Soul Expenses	
507020 - Contract Labor	Session increased budgetd 10/19/2023 by \$1000 to \$7500 for 2023 - taken from Section leader line in personnel 508065
507030 - Music Expenses	
507040 - Music & FA Repairs & Maintenance	Session approved 10/19 move \$300 from Section leader #508065 to 507040
<b>OnLine Ministry</b>	
507510 - OnLine Ministry	Includes items like: facebook, web fees, etc.
507520 - Online Software Services	
507525 - Online Contracted Services	
<b>Personnel</b>	
508005 - Videographer/ Editor	payroll taxes figured and taken from this line and added to payroll taxes
508010 - Christian Education Director	
508011 - Christian Education Director - Cont	
508014 - Christian Ed Dir. Prof Expenses	
508020 - Finance Administrator	
508050 - Custodial	reactivated 11/08/2023
508055 - Temporary Services - Custodial	
508060 - Music Director	
508061 - Music Director - Continuing Educati	
508065 - Music Section Leaders	10/19/2023 Session approved moving \$1000

Accounts	Comment
	from Section leaders to #507020 Contract Labor and move \$300 from 508065 to 507040
508070 - Church Administrator	
508080 - Organist	
508081 - Organist - Continuing Education	
508090 - Parish Associate Sudanese Ministry	
508095 - Parish Associate Caring Ministries	
508100 - Pastor - Salary	cafeteria has been subtracted and put in another line
508101 - Pastor - Housing	
508102 - Pastor - Pension/Major Medical/Deat	
508103 - Pastor - Continuing Education	
508104 - Pastor - Professional Expenses	
508105 - Pastor Cafeteria Plan	Pastor cafeteria budget subtracted from salary lline to make keeping track easier
508106 - Pastor - Sabbatical Expense	
508110 - Communications - Salary	Reactivated 11/27/2023
508120 - Stated Supply	
508200 - Background Checks	
508210 - Health Insurance	
508240 - Office Expense/Mileage	
508250 - Payroll Taxes Employer Share	
508260 - Search Expenses	
508270 - Staff Training	
508275 - Personnel Misc Expenses	for use by personnel committee for unknown expenses
508280 - Worker's Compensation Expense	
<b>Property</b>	
510010 - Custodial/Building Supplies	
510015 - Furniture & Equipment	
510020 - Insurance - General	
510030 - Lawn & Grounds Expense	
510040 - Pest Control	
510100 - Repairs & Maintenance - Elevator	
510110 - Repairs & Maintenance - HVAC	
510120 - Repairs & Maintenance - Routine	
510130 - Repairs & Maintenance - Special Pro	
510200 - Security Expense	
510300 - Custodial Contract	New Custodial account
510310 - Electricity	
510320 - Natural Gas	
510330 - Refuse Service	
510340 - Water	2019 \$1000 for water for the garden
<b>Session</b>	
511010 - Per Capita Expense	
511020 - Presbytery Commissioner Expense	
511030 - Session Programs	
511035 - Session Retreat	
511037 - Church Renewal Events	for 2023: \$2000 for Church retreat at St. Benedict's and \$750 for Pottery workshop during pastor's sabbataical
511040 - Session Task Forces	
<b>Stewardship &amp; Finance</b>	
512010 - Financial Review/Audit	
512020 - Stewardship Programs	

<u>Accounts</u>	<u>Comment</u>
512030 - Financial Education Programs	used for financial education programs for members and community
512350 - Bookkeeping Contract Services	Started services 9/19/2022
<b>Worship &amp; Sacraments</b>	
513010 - Worship Decoration Expense	
513020 - Pulpit Supply	
513030 - Worship Programs	
<b>Other Revenues</b>	
600100 - Becker Memorial Market Adjustment	
600200 - Designated Market Adjustment	
600300 - Church Invested Funds Market Adj	
600400 - Waggenar Memorial Market Adjustment	
600500 - Glenn & Dorothy Schnieber Memorial	These are unrestricted funds to be used at the sessions descretion. They are to be held in the Church invested funds pooled with the Unrestricted/Undesignated funds. Gift \$100,000 09/2021
610100 - Memorial Income	for church memorial s not put in the Foundation
610200 - Other Donations to Church	
700100 - PPP Loan/Grant	
<b>Other Expenses</b>	
810200 - Other Donation Expenses	Non budget expenses out of non budget income acct 610200