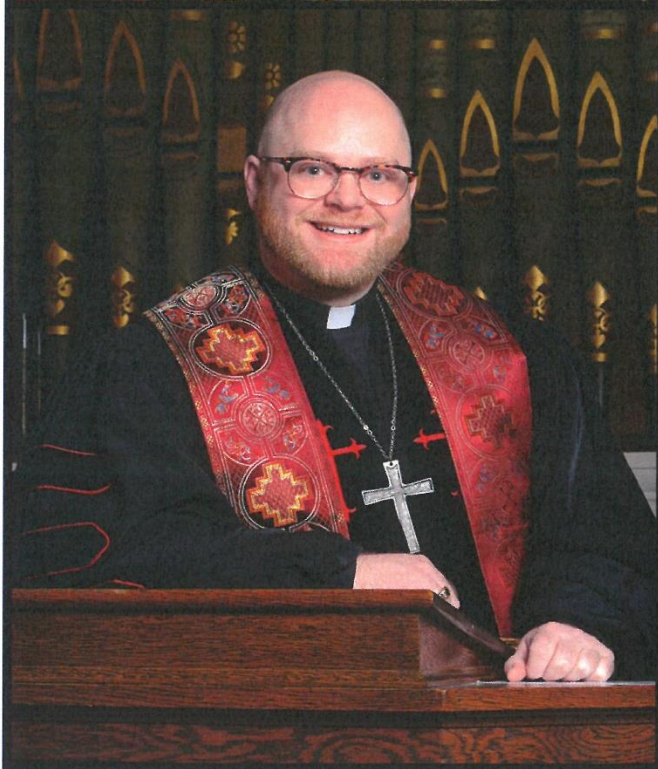


# The Presbyterian Church of Dover

*Strength for Today, Bright Hope for Tomorrow*



*Annual Report 2022*

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**DOCKET**  
**ANNUAL MEETING OF THE CONGREGATION**  
**THE PRESBYTERIAN CHURCH OF DOVER**

Sunday, February 12, 2023, in the sanctuary immediately following worship via Hybrid model.

The Moderator, the Rev. Dr. Mark E Parsons II, to open the meeting with prayer.

Clerk to confirm the presence of a quorum.

**Motion:** from the Clerk to approve the docket.

Review of Clerk's and Committee reports: questions appropriate.

Review of 2022 expenses and the 2023 budget – Charles Knox / Dave Denny

**Review of Pastor's salary packet:** See next page (Please note: these are the same figures as approved in October when Pastor Mark arrived, with a slight change in pension contributions as Mark qualified for the Pathways to Renewal program which decreased what we have to pay. In this case, we saved an additional \$13,000.00 for this year. Our Presbytery requires churches and pastors to submit new terms of call at the beginning of each year.)

Questions as Appropriate: Dave Denny

**Motion:** to approve the Pastor's Salary packet as presented

**Motion:** To adjourn

The Moderator to close the meeting with prayer.

**NEW CASTLE PRESBYTERY  
EFFECTIVE SALARY FORM — YEAR 2023**

Church: Dover  
 Minister: Mark E. Parsons II EFFECTIVE DATE: 01/01/2023

Pastor     Associate Pastor     Designated Pastor/Associate  
 Co-Pastor     Interim Pastor/Associate     CRE/Other \_\_\_\_\_

Check one:     Full time     Part time — Hours/week \_\_\_\_\_ (20 hours minimum/week)

Active church members as of year-end (December 31, 2022) 152

**COMPENSATION INCLUDED IN EFFECTIVE SALARY (Please round all numbers to nearest dollar)**

1. \$ 54,400.00 Annual Cash Salary
2. \$ 25,000.00 Housing, Utility, and Furnishings Allowance
3. \_\_\_\_\_ Deferred Compensation (403(b) plans, tax-sheltered annuities, etc.)
4. \_\_\_\_\_ Bonuses, un-vouchered allowances, gifts from employer
5. \_\_\_\_\_ SECA Allowance in excess of 50% of the minister's SECA Obligation
6. \_\_\_\_\_ Other Allowances/Compensation (e.g. medical deductibles not paid through a group plan, additional insurance, etc.)
7. \_\_\_\_\_ Manse Amount (if applicable; must be at least 30% of lines 1-6)

8. \$ 79,400.00 **TOTAL Effective Salary (TES, Sum of lines 1-7).**  
 Presbytery minimum for 2023 is **\$60,882** (full-time ordained pastors)

**Minimum TES and other compensation minimums do not apply to CREs.**

**BENEFITS (See [www.pensions.org](http://www.pensions.org) for more information)**

- a. \$ 17,519.00 Board of Pensions ( 39% Pastor's Participation/or  10% Minister's <sup>Reduced dues</sup> Choice/or  12% post retirement service of line 8) Pathways to Renewal
- b. \$ 1,588.00 Medical Wrap-around (2.0% of Line 8) (New Castle Presbytery Requirement).
9. \$ 19,107.00 **TOTAL Benefits (Sum of lines a & b above).**

**REIMBURSEMENTS NOT INCLUDED IN EFFECTIVE SALARY**

10. \$ 500.00 Continuing Education (minimum \$500)
11. \$ 2,000.00 Travel/Automobile/Business/Professional Expenses (\$2,000 minimum)
12. \$ 6,074.00 SECA Contribution — up to 7.65% of total obligation (Social Security/Medicare)\*
13. \$ 1,002.00 Group plan for medical deductible, co-insurance and dental premiums
14. \_\_\_\_\_ Other vouchered allowances \_\_\_\_\_
15. \$ 9,576.00 **TOTAL Reimbursements (Sum of lines 10-14)**
16. \$ 108,083.00 **FINAL TOTAL costs to budget (Sum of lines 8, 9, and 15)**

Vacation: 2.0 weeks (Min. 4 weeks) Study Leave: 2.0 weeks (Min. 2 weeks) Other: \_\_\_\_\_ weeks \_\_\_\_\_ Define "Other"

Minister: Rev. Dr. Mark E. Parsons II Date: 1/1/23

Clerk of Session: Lucia A. Peterson Date: 1/1/23

Send to: Email ([dccully@ncpresbytery.org](mailto:dccully@ncpresbytery.org)), fax (302-366-0714), or mail the form to: New Castle Presbytery, 1102 W Church Rd, Newark, DE 19711 by **March 31, 2023 or ASAP.**

\*7.65% of TES (line 8) Required for all new calls and recommended for all calls.

**CLERK OF SESSION'S REPORT - 2022**

**MEMBERSHIP - DECEMBER 31, 2021 ~ 153**

**ADDITIONS: Received by Affirmation of Faith (4)**

Ephraim Ngongha (3165) and Giselle Ngongha (3166)  
Charles Cruser (3167) and Donna Cruser (3168)

**DELETIONS: Transferred Out (2)**

Victor Gomia (3091) and Tutuwan Gomia (3161)

**REMOVED FROM ROLL (to Minister Member of Presbytery):**

Lisa Chase (3125)

**Removed From the Rolls at own Request (0)**

**Letter of Resignation (0)**

**Deceased (2)**

Barbara Culver (3132) 1/30/2022                      Pat Lohrmann (840) 2/4/2022

Also noted: Former member Elder John (Jack) Fisher (639) September 11, 2022

**MEMBERSHIP - DECEMBER 31, 2022 ~ 152**

Weddings conducted in the sanctuary: (0)

Baptisms conducted: (0)

Average Weekly Attendance at Worship: 60 (based on COVID counts, live streaming/YouTube and physical appearance)

Numbers in parenthesis are individual membership designations assigned at time of acceptance into the congregation and are referenced in our Roll Books

Respectfully submitted,

Julia Wheeler-Dean  
Clerk of Session

## *PASTOR'S REPORT*

“Strength for today, bright hope for tomorrow”—these might be my favorite words of any hymn. Penned back in 1923 by schoolteacher and newspaper editor Thomas Chisholm, “Great is Thy Faithfulness” is one of Christianity’s most-loved hymns. In his lifetime, he wrote some 1,200 poems, many of which were set to music. Chisholm prided himself in not giving into the temptation to write flippant, sentimental words. Instead he sought to write simple hymns that communicated simple and profound truths of the Christian faith. According to [hymnary.org](http://hymnary.org), “Great is The Faithfulness” is “inspired by the simple realization that God is at work in our lives on a daily basis.” Chisholm communicates in this hymn the faithfulness of a covenant-keeping God. Through all seasons, in all places, by all measures, God is faithful!

No matter where we have been or how many times we’ve strayed, God has been faithful. God does not break the holy covenant made with us through Jesus Christ. God is with us always and forever! This is not only good news for individuals, but it is also good news for all of God’s people and good news for the Church.

As we consider the incredible history of The Presbyterian Church of Dover, we can see over and over how God has been faithful. God alone is the one who gives us strength for today, and God alone is the one who gives us bright hope for tomorrow. That strength is what has brought us this far, and that bright hope will define our present and our future.

It’s an exciting time to be part of The Presbyterian Church of Dover! God is clearly doing a new thing in our midst—and we get to be in on the action. May we remember our beautiful history, stand firm in the strength we have for today, and celebrate the bright hope we have for the future—all because God’s faithfulness is truly GREAT!

Yours in ministry,  
Pastor Mark

## ***BOARD OF DEACONS ANNUAL REPORT***

The Deacons have continued with their work to care for and support our congregation during these very difficult few years. We have continued calling, sending cards and letters of caring and support to all of our members. Added to that we have made and delivered meals to the sick and alone and provided transportation whenever it was needed.

We are looking forward to being able to spend more time visiting with our family. In addition, we are looking forward to going with Pastor Mark to deliver communion to our shut-ins and the hospitalized.

The Deacons are in charge of setting up receptions for funerals. We make every effort to give each family a positive time of fellowship before they begin their journey back home.

One of the highlights for us last year was the welcoming reception, with fellowship, for Rev. Dr. Mark E. Parsons II, our new pastor.

Our care groups were very busy.

77+ phone calls

156 cards sent

20 personal visits

12 times assisting church activities

3+ providing transportation on request

8 prayer shawls delivered

23 six-packs of Ensure delivered with bulletins and sermons.  
Sanctuary flowers, not taken by givers, taken to shut-ins.

As you can see, we are trying to provide help and fellowship to all our members and friends.

Respectfully submitted,

Bonnie Wiley  
Moderator

## *ADMINISTRATION COMMITTEE*

The Administration Committee is responsible for the financial and personnel affairs of The Presbyterian Church of Dover. We are also responsible for recommending amendments to the church's Operations Manual and considering ways to improve operations, if required.

During 2022 we met monthly, and reports were received from our Treasurer, relative to the status of our budget and investments. This information assisted us in developing the estimated budget for 2023.

Our Stewardship Campaign began in October and continued for five weeks into November. The Pledges were comparable to those in 2021 but the pledge amount increased by 5.4%. Approximately sixty-one percent of the Pledgees increased their pledges. Our Stewardship efforts are ongoing and will continue all year long.

Personnel changes were significant. Interim Pastor Rev. Dr. Richard "Duke" Dixon accepted a call to a Church in South Carolina, beginning September 1<sup>st</sup>. Rev. Dr. Mark Parsons II was recommended by our PNC and welcomed as our new Pastor in October by the Congregation. Betsy Gray accepted the responsibility of interim Music Director in January and served in that capacity until Dr. Heather Hamilton accepted the new position of Music Director/Organist in September. It appears that we are in good hands with our new hires, and we pray for long and successful tenures for them.

The sub-committee established to improve the church's Website has made significant progress and anticipates it being functional in early 2023.

We recommended that Session grant a request, from Pastor Mark, to upgrade our antiquated phone system to a more cost effective and efficient internet one. Session approved.

I am, once again thankful that God showered us with the Holy Spirit throughout our zoom gatherings and for the wonderful contributions by the members of this committee. Thanks also to Interim Pastor Duke and Pastor Mark for their prayers and contributions during the year.

Committee Members: Charles Knox, Chair; Reid Beveridge, Dave Denny, Mark Douyard (part of the year), Karin Faulhaber, Tom Mehl, Gary Patterson, Evelyn Schlauch, Deb Stuck, and William Witham.

Prayerfully submitted,  
Charles Knox



***INVESTMENTS COMMITTEE***  
***(SUB-COMMITTEE OF ADMINISTRATION)***

This Committee is responsible for the unbudgeted cash in the Church's various funds including the General Fund and the Cemetery Fund. Merrill Lynch holds and invests the cash in a single investment portfolio. The Committee oversees this process. Scott Connell is the Merrill Lynch financial advisor who meets with the Committee.

In 2022, the Investment Committee met three times with Scott, and the Church Treasurer Dave Denny communicated via telephone and email periodically with him throughout the year.

The overall US economy did poorly in 2022, and this had a negative impact on the Church Merrill Lynch Portfolio. The Portfolio beginning balance on January 1, 2022, was \$450,699. The Portfolio ending balance on December 31, 2022, was \$410,683 – a decline of \$40,016. Of this amount, \$9,800 was transferred to the church checking account and \$30,216 represented an investment loss of 6.7 percent.

Committee Members: Dave Denny (Church Treasurer), Jim Hutchison, Bill Witham, and Tom Worley.

Respectfully submitted,  
Tom Worley

***PERSONNEL COMMITTEE***  
***(SUB-COMMITTEE OF ADMINISTRATION)***

The mission of the Personnel Committee is to assist the Session and Pastor in the management of church staff. Primary activities of the committee include:

- Management of the hiring process for new staff
- Conducting annual reviews of staff
- Conducting exit interviews with departing staff
- Assisting the pastor, as head of staff, in any decisions regarding overall management of staff where Committee input is required
- Assisting the Church Treasurer and Administration Committee with annual salary raises and other compensation adjustments.

Last year, I would have said “it’s just one darn thing after another.” All but one paid position, not including the pastor, was vacant at one time or another. And no surprise, hiring an organist was proving near impossible.

The year 2022 has been a much better year in the personnel business.

Our major accomplishment was the hiring of Dr. Heather Hamilton as music director and organist. We had made the decision late in 2021 to combine the positions upon the recommendation of Barbara Bayers, who said if she were in the job market, she would be much more interested in such. That proved to be true.

Through advertising nationally through the American Guild of Organists, we soon had several promising applications. The results are there for us to see each and every week.

The Personnel Committee has very little to do with calling a new pastor. Under Presbyterian polity, the Pastor Nominating Committee is a committee of the whole congregation. Neither the Session nor this committee has a role.

Committee Members: Reid Beveridge, Chair; Heather Comstock, Charles Knox, and Peggy Kroen

Respectfully submitted,  
Reid Beveridge

## ***CHRISTIAN EDUCATION COMMITTEE***

In 2022, again with COVID lingering, and with few children in attendance other than Easter and Christmas, there wasn't an opportunity to teach Sunday School for youngsters or youth.

The Faith-Filled Aging adult group met twice a month throughout most of the year. Their topics/books for study were:

- *The Colors of Culture: The Beauty of Diverse Relationships* by Melinda Joy Mingo
- *The Rock, the Road and the Rabbi* by Kathie Lee Gifford

Marilyn Halstead also led a group of individuals in a Grief Study of the materials provided by Stephen Ministries.

Three Women's Groups/Circles met monthly for Bible Study, often through Zoom and/or a hybrid model using both face-to-face and Zoom.

Pastor "Duke" Dixon also facilitated book studies (books listed below) and led the Prayer Study on different types of prayer. He also led the Mission Study Group to develop our Identity, Purpose, and Mission Statements. This then led to our Ministry Information Form for our Pastor Nominating Committee and Pastor Search.

Book Studies:

- *White Fragility* by Robin Diangelo
- *Toxic Charity* by Robert D. Lupton
- *When Helping Hurts: How to Alleviate Poverty Without Hurting the Poor and Yourself* by Steve Corbett

The Presbytery led a Book Study on Decolonizing Wealth by Edgar Villanueva.

In the near future we hope to revitalize our Christian Education offerings.

Respectfully Submitted,

M. Lynn Linscott

## ***IMPJ COMMITTEE (INTERPRETING MISSION, PEACE AND JUSTICE)***

Co-chairs: Charles Knox & Steve Halstead

Members: Jimmy Gray, Steve Halstead, Charles & Mary Knox, Sue Miller, Carol Neild, Heather Thomson and Judy Worley

What is the purpose of the IMPJ Committee? As the lead group in supporting mission work through our church, the members of this committee meet to discuss goals of our church as it relates to issues of justice and peace-making in our world. This includes supporting the needs of mission programs both locally and throughout the world. We try to identify those needs that we can most effectively impact for God's kingdom in Dover, in Delaware, in our Presbytery and throughout the world where the Presbyterian Church USA is at work. This is our charge.

Anyone is welcome to join us at any time. Contact Charles Knox or Steve Halstead (Co-chairs) for details as to when we will meet and how to get involved.

Our meetings were once again held via Zoom due to the pandemic. We spent a significant amount of time dealing with our Sister-Church relationship in the Democratic Republic of Congo (DRC). The Kananga Bobumue Parish within the Kananga Presbytery in the DRC is our Sister-Church. The official agreement was signed in our church on December 12, 2021. The document was then sent to our sister church for their signatures. In addition to our sister church relationship, we continue to provide support to a hospital in the DRC (see below), and we also sent a donation to the PC-USA for mission co-worker support in honor of the Boyds who have worked in the DRC for many years. They have visited our church in the past.

Session sets the mission budget of the church at 10% of the overall budget. For 2022 the amount was \$23,166 and it is \$24,066 for 2023. This is the breakdown of the committee's determination of how and where those funds were to be used. The initial budget was altered slightly during the year to respond to urgent needs for disaster relief and in support of our sister church in the DRC.

**At the Local Level:** Funds were provided to: 1) the men's shelter **DIMH (Dover Interfaith Mission for Housing)**. Many volunteers also continue to provide Friday evening meals once each month for the 30+ men housed at their temporary home. 2) **Murphey School** in Dover (a foster home for children), 3) **Habitat for Humanity** – Central Delaware, 4) the **DACA (i.e. Delayed Action for Childhood Arrivals) students'** needs at Delaware State University (primarily books and fees), 5) **Kent Ecumenical Food & Crisis Fund (which has recently merged with and is now known as – CENTRAL DELAWARE INTERFAITH ALLIANCE)**, and 6) **IMA**

## **IMPJ COMMITTEE (*INTERPRETING MISSION, PEACE AND JUSTICE*) *cont.***

**(Interdenominational Ministerial Alliance).** These two Dover community organizations screen requests for and provide emergency relief to those in need using pooled funds from numerous churches in the community. Once again, our church did not participate in the **Code Purple** project for homeless men this year due to the COVID-19 pandemic and the risk to volunteers.

**At the Presbytery level including World-wide assistance:** We supported the mission efforts of New Castle Presbytery (NCP) via undesignated funding. We also were involved in supporting **NCP Partnerships in Guatemala and the Democratic Republic of Congo (DRC)**. We continued our support of the **IMCK Good Shepherd Hospital in the DRC** (\$2,000). During the year we sent a total of \$5,000 to support the needs of our sister church in the DRC. This included the work on their church building and support for widows and orphans in their community. The Tshiluba language Bibles were printed in S. Korea and have been shipped to the DRC, but the shipping costs far exceeded the expectations so there have been challenges in getting the Bibles to where they are needed.

**At the General Assembly level of the PC-USA:** We continued supported the **PC-USA theological education fund** which guarantees that no seminary student at a Presbyterian seminary will have to pay more than a basic amount. All other costs are paid with donations from PC/USA churches. We also supported the **PC-USA Disaster Relief fund (PDA)** at the level of \$1,000.

As a congregation we continue to promote and support three special PC-USA offerings annually: **One Great Hour of Sharing** \$3,650; **Peacemaking** \$1,905; and **Christmas Joy** \$1,370. All of these donations went to support relief efforts and programs of the General Assembly of our denomination. This was a grand total of \$6,925. Another donation earmarked for the OGHS offering was received long after the funds had been sent to General Assembly. That donation will be included in the 2023 OGHS offering to be received around Easter.

Another exciting development is that committee member, Heather Thomson, will join the Newcastle Presbytery group going to the Democratic Republic of Congo in May of 2023. The cost of this trip will be paid as follows: Presbytery pays 1/3, our church pays 1/3 and the individual is responsible for the other 1/3.

*If you would like to support Heather, please make your check out to the church and designate that it is for Heather Thomson's trip to the DRC in May 2023.*

**Thank you to each and every person who donated to missions in 2022 and for your continued support of all our church does.**

## ***MEMBERSHIP COMMITTEE***

The Mission of the Membership Committee is to encourage active participation in the life of our church family as we serve our Lord and Savior, Jesus Christ. When visitors and new residents attend worship services, we all have the opportunity to become acquainted and encourage them to become part of our church family.

The Presbyterian Church of Dover has always been known for friendliness. Another opportunity to extend our friendship occurs during Fellowship events when we greet others. The Membership Committee has created name badges which we encourage everyone to wear while we socialize. If your name badge is missing from the pegs on the Social Hall wall, please contact Evie Schlauch [302-284-4134; [erschlauch@aol.com](mailto:erschlauch@aol.com)] or Barb Bayers [203-260-4295].

When folks seek to become members, this committee responds by identifying "Church Friends" who will introduce them to the congregation. Thanks to Karen Hutchison for her assistance with boutonnieres for new members on the day they are introduced.

As this year began, the entire congregation eagerly awaited delivery of the 2022 Presbyterian Church of Dover pictorial directory, which included photos of most folks in our church family. Thanks to the diligence and photography expertise of Laurie Cummins, the Church Directory also included pictures of all boards, committees, music groups, and organizations that comprise our church life. Barb Bayers, Directory Project Coordinator for the Membership Committee, worked tirelessly with the publisher, Universal Church Directories, to solve initial issues involving format and content.

In May, the App associated with the Church Directory was activated. Once downloaded by using their Unique Identifier Code, the App enabled those included in the roster to access the Directory on personal electronic devices for handy use every day. Keep checking your App for the updates and new features Barb continues to add.

Each committee member participates all year in our greeting card ministry by sending birthday and anniversary cards to those in our church family. Thanks to Marjorie Ramsey for coordinating this endeavor. Birthday and anniversary dates are routinely included monthly in the newsletter. If your special date is incorrect, or if it is not listed, please call the Church Office at 302-734-3313.

## ***MEMBERSHIP COMMITTEE cont.***

Many thanks to Barb Bayers, Betsy Gray, Betty Mater, Marjorie Ramsey, Julia Wheeler-Dean, and Bonnie Wiley for their faithful participation throughout the year. Thanks, also, to Office Manager Karen Joseph for her invaluable assistance on many occasions. If you would like to participate on the Membership Committee, please contact any committee member.

As Advent began, we were happy to welcome our Pastor, the Rev. Dr. Mark E. Parsons II, who has already provided new insights and presented possibilities for the Membership Committee to address in the new year. We look forward with joy to discovering the blessings God has in store for the Presbyterian Church of Dover in 2023.

Respectfully submitted,

Evelyn Schlauch  
Chair

## ***NOMINATING COMMITTEE***

The Nominating committee met several times over the past year to pray and discern those to be nominated to fill various officers for the year.

In March of 2021, the following were elected to various positions:

**Elder class of 2023:** Karin Faulhaber (replacing Mark Douyard)

**Elder class of 2024:** Peggy Kroen (replacing Hank Rhodes)

**Trustee: (2023)** Karin Faulhaber (replacing Mark Douyard)

**Investments:** Jim Hutchison (replacing Mark Douyard)

### **Pastoral Nominating Committee:**

Lynn Linscott, representing Session

Bonnie Wiley, representing the Deacons

Gary Patterson, Mary Herrera, Joe Allmond, members at large

In October of 2021, the following were elected to various positions:

**Elder class of 2024:** Steve Halstead (replaces Vicky Cairns)

**Elder class of 2025:** Laurie Cummins (2), Lynn Linscott (2), Evelyn Schlauch

**Deacon class of 2024:** Chris Case (2), Marilyn Halstead, Mary Lou Webb (2)

**Deacon class of 2025:** Pat Franze, Armando Herrera(2), Pat Chapman (2)

### **Trustees class of 2025:**

Dave Denny, Lynn Linscott

### **Auditor class of 2025:**

Armando Herrera

### **Nominating Committee 2025 member at large:**

Leslie Denny

### **Cemetery Committee 2025:**

Tom Worley

### **Investments Committee 2025:**

Bill Witham

In December, the nominating Committee met to elect:

### **Elder class of 2025:**

Cindy Takacs



***NOMINATING COMMITTEE cont.***

The Nominating Committee wishes to thank those who have faithfully served the Congregation of the Presbyterian Church of Dover.

Committee members:

Julia Wheeler-Dean, Chair; Mary Knox, Evelyn Schlauch, Barbara Stephens, and Bonnie Wiley

Submitted by: Julia Wheeler-Dean

## ***PRESBYTERIAN WOMEN***

**The Presbyterian Women's Group is made up of three groups:**

**Circle 1** meets on the third Tuesday of each month at 9:30 am in the church Library

**Circle 2** meets on the third Monday of each month at 7:15 pm via Zoom

**Circle 4/5** meets on the third Tuesday of each month at 12:30 pm in the church Library.

All groups are currently studying *Celebrating the Sabbath*, please come join us.

Respectfully Submitted,  
Margaret Thomas

### ***PRESBYTERIAN WOMEN'S TREASURER'S REPORT***

**Balance as of 1-1-2022** **\$1,916.92**

Receipts

Least Coin	\$ 44.00	
Per Capita	60.00	
Circle Pledges	83.00	
Birthday Offering	557.00	
Thank Offering	470.00	<u>\$1,214.00</u>
		<b>\$3,130.92</b>

Disbursements

PW in NCP:		
Per Capita	\$ 56.00	
Least Coin	39.00	
Birthday Offering	582.00	
Thank Offering	470.00	<u>\$1,147.00</u>

Balance as of 12-31-2022 \$1,983.92

Respectfully Submitted,  
Nancy Parish, Treasurer

## ***PROPERTY COMMITTEE***

The Property Committee, after a year of continued challenges due to the threat of COVID that impacted our projects, rebounded with a successful year that saw us accomplish the following:

1. Completed the repair of the wall and ceiling leading to the Social Hall.
2. Replaced the cemetery fence with a new black vinyl fence while keeping the gate and surrounding panels for a “historical look.”
3. Rebuilt the 100-year-old Reed Street doors.
4. Completed the Rear Step project with the installation of powder-coated steel steps over a new concrete pad.
5. Obtained and installed additional outside lighting for safety and security purposes.
6. Replaced ceiling lights and fixtures in Assembly Room.
7. Installed 2 new railings in Sanctuary leading up steps to Chancery.
8. Replaced thermostats in Assembly Room and Social Hall with Wi-Fi thermostats.
9. Replaced emergency EXIT signs in Sanctuary and over Reed Street doors with new up-to-code LED signs.
10. Signed up for a Water Sensor program and placed sensors throughout the building.
11. Conducted a “Spring Clean-up Day” to remove outdated items and trash throughout the building.

### Ongoing Planned Projects:

1. Painting of Sanctuary still delayed due to budgetary constraints.
2. Library upgrade still delayed for same reason.
3. Steel storage shed (donated by John Murray) to be obtained for storage of outside equipment. Required anchors have been installed. Shed is being painted before delivery.
4. Window-sill rot and insect damage in process of being repaired.

***PROPERTY COMMITTEE cont.***

5. Area behind church (concrete top of kitchen pantry) has been sealed and painted and new asphalt installed; still an open item until no further leaks are found.
6. Diseased trees (2) in cemetery to be removed in spring.
7. Removed overgrown bushes in front of church; new ones to be installed in spring as part of continued cleanup of vines, etc., from front of church.

I would like to thank all members (official and unofficial) in helping the Property Committee during 2022.

Respectfully submitted,  
Jimmy Gray, Chair

***CEMETERY COMMITTEE***  
***(SUB-COMMITTEE OF PROPERTY)***

2022 was a busy year for The Old Presbyterian Cemetery.

It began with the decision to replace the oldest section of the fence that faced South Govenors Avenue. We had been trying to accomplish this task for several years. The cost unfortunately was turning out to be prohibitive. Saving the old fence was impossible so we received quotes to replace it. Finally, Nancy's son John Murray, stepped forward and said that he and his company would remove the antique fence for no cost to the church. It was then possible for us to have a fence company replace the fence with a black aluminum fence to match the sections on Bank Street and North Street. The cost of the fence was paid for by the Clayton Trust.

The cemetery had many burials this past year. We sold a plot to John and Paula Barndt for the use of several cremations beginning with their son, Jacob Barndt. The following were interred in existing plots Patricia Lohrmann, Emily Holland, and John "Jack" Fisher.

Jim and Deb Stuck decided to return their plot to the church. They refused the return of the fees spent to buy the plot. Bob Frazier and Fran Riddle had a lovely bench placed by Lloyd Memorials on their plot as a cenotaph for 5 members of their family.

The Kwaanzan cherry trees on the North Street side of the cemetery are dying and the committee has decided to have them professionally removed and new ones planted in the same area. This will happen in the spring of 2023.

Flags were placed at the veterans' graves for Memorial Day and Veterans Day. First State Heritage Park held their annual Cemetery Lantern Tours in the summer. The head of their group and Betsy worked together to plan a tour of veterans' graves with the first guided tour happening in November 2022.

We continued to contract with Kent Landscaping for the mowing and edging around the stones on a regular basis in 2022.

Committee members: Betsy Gray, Nancy Murray, and Tom Worley

Respectfully submitted,  
Betsy Gray

## ***WORSHIP COMMITTEE***

The mission of the Worship Committee is to ensure reverent, meaningful worship services for our parishioners.

We began 2022 still wearing masks due to the COVID pandemic. Session agreed in March to begin following the CDC recommendations for Kent County and make masks optional when appropriate. All services were available for viewing via live streaming and YouTube. We are grateful to Barb Bayers, Reid Beveridge, Tim Dean, Jim Hutchison, and Heather Thomson, for making this possible each Sunday.

Interim Pastor Richard “Duke” Dixon ended his service with us at the end of August. We welcomed various guest pastors during September, October and November. On the first Sunday of Advent, Nov. 27, we joyfully welcomed our new pastor, Rev. Dr. Mark E. Parsons II!!! Throughout Advent he preached on seeking HOPE. We look forward to many years of continued hope in our congregation.

The choir began singing in worship again in March with masks being worn. Many thanks to Betsy Gray for serving as our Interim Choir Director from January thru October. She also arranged for a substitute organist each week during that time period and spent many hours organizing the choir music. Special thanks also to Barb Bayers for serving as substitute organist on many Sundays. In October we welcomed our new organist/choir director, Dr. Heather Hamilton!

Bells of Praise continues under the direction of Betsy Gray. The Bell Choir plays once a month and also at special services throughout the year. They participated in the annual bell festival in Ocean City, Maryland, in March.

In January we hired Barb Bayers as our Media Tech. This position involves posting our worship services on YouTube weekly and posting items on our Facebook page. Members have been encouraged to “Like” and “Share” our posts on Facebook.

### **Worship service highlights for 2022:**

Ash Wednesday, March 2 – Taize service with communion

Palm Sunday, April 10

Maundy Thursday, April 14 – Tenebrae service with communion

Easter Sunday, April 17 – Communion served

Pentecost, June 5 – Communion served

World Communion, Oct. 2 – Communion served

Advent Services – Nov. 27, Dec. 4, 11, 18, and 24

***WORSHIP COMMITTEE cont.***

Christmas Eve, Dec. 24 – one service held at 8 pm with communion  
Christmas Day, Dec. 25

Thanks to the following committee members for their efforts to ensure worship runs smoothly:

Lay leaders: Laurie Cummins

Ushers/Greeters: Karen Hutchison and Mary Herrera

Flowers: Karen Hutchison

Communion: Nancy Parish and Karen Hutchison

Thank you to all the committee members for their faithful and dedicated service throughout the year: Pastor Mark Parsons, Barb Bayers, Laurie Cummins, Pat Franze, Kathy Gazze, Betsy Gray, Heather Hamilton, Mary Herrera, and Evie Schlauch.

Respectfully Submitted,  
Nancy Parish, Co-Chair  
Karen Hutchison, Co-Chair

***FELLOWSHIP COMMITTEE***  
***(SUB-COMMITTEE OF WORSHIP)***

The Fellowship Committee, a subcommittee of the Worship Committee, coordinates, sponsors, and/or provides a variety of activities through the year. The focus of these events is to provide time for our congregation to develop and strengthen our church family relationships.

Due to the Pandemic we were not able to have Fellowship Hour inside on the second Sunday of each month as is our custom. We hosted Fellowship Hour outside several times and returned to the social hall at the end of the year. We also provided Thanksgiving dinners to those in our church family who were alone during the holiday. We welcomed our new Pastor, Rev. Dr. Mark Parsons, with a special coffee hour.

Committee Members: Julia Wheeler-Dean, Kathy Gazze, Lucy Mehl, Carol Nield, Fred Ruben, Janet Hughes-Ruben, Deb Stuck, Cindy Takacs, Cheryl Weil, and Marsha, Chris & Harold Wykoff

Respectfully submitted,  
Judy Worley, Chair, 2022



# ELDERS AND DEACONS 2023-2025

## THE SESSION Moderator Rev. Dr. Mark E. Parsons II

### Class of 2023

Steve Halstead	Personnel; IMPJ co-chair	410-259-1588 c	<a href="mailto:rxflyfisher@gmail.com">rxflyfisher@gmail.com</a>
Karin Faulhaber	Administration; Christian Ed	302-233-1127 c	<a href="mailto:karinfau@msn.com">karinfau@msn.com</a>
Charles Knox	Administration chair; IMPJ co-chair; NCP Commissioner	570-460-4762 c	<a href="mailto:chasknox@comcast.net">chasknox@comcast.net</a>
Judy Worley (2)	Fellowship chair; IMPJ	302-735-9929 h	<a href="mailto:jwworley@aol.com">jwworley@aol.com</a>

### Class of 2024

Julia Wheeler Dean (2)	Clerk of Session; Nominating, co-chair; Membership; Fellowship	862-266-6175 c	<a href="mailto:juliadean59@gmail.com">juliadean59@gmail.com</a>
Bill Witham	Personnel chair; NCP Commissioner	302-678-8620 h	<a href="mailto:witham425@verizon.net">witham425@verizon.net</a>
Nancy Parish (2)	Worship co-chair, Nominating co-chair	302-678-1223 h	<a href="mailto:neparish@verizon.net">neparish@verizon.net</a>
Peggy Kroen	Personnel Committee, Christian Ed	302-242-2047 c	<a href="mailto:pkroen@comcast.net">pkroen@comcast.net</a>

### Class of 2025

Cindy Takacs	Membership, Fellowship	302-222-6192 c	<a href="mailto:cindytnj@verizon.net">cindytnj@verizon.net</a>
Laurie Cummins (2)	Liaison to Board of Deacons; Worship	302-734-1214 h	<a href="mailto:lauriecum@gmail.com">lauriecum@gmail.com</a>
Evelyn Schlauch	Administration, Membership chair, Worship	302-943-5865 c	<a href="mailto:erschlauch@aol.com">erschlauch@aol.com</a>
Lynn Linscott (2)	Christian Education co-chair; Newsletter editor	302-632-9330 c	<a href="mailto:mllinscott2005@msn.com">mllinscott2005@msn.com</a>

## TRUSTEES

Karin Faulhaber, Gary Patterson (2023) Jimmy Gray, Julia Wheeler Dean (2024) Dave Denny, Lynn Linscott (2025)

## THE BOARD OF DEACONS .Moderator: Bonnie Wiley

### Class of 2023

Kerry Davies	302 542-5919 h	<a href="mailto:kerryskennels@comcast.net">kerryskennels@comcast.net</a>
Linda Loughney (2)	302-241-6941 c	<a href="mailto:lindaloughney@outlook.com">lindaloughney@outlook.com</a>
Bonnie Wiley	302-668-8944 c	<a href="mailto:sstuff12@comcast.net">sstuff12@comcast.net</a>

### Class of 2024

Chris Case (2)	302-734-7107 h	<a href="mailto:ccase52@yahoo.com">ccase52@yahoo.com</a>
Marilyn Halstead	410-259-4687 c	<a href="mailto:mhalstead@towson.edu">mhalstead@towson.edu</a>
Mary Lou Webb (2)	302 245-4072 c	<a href="mailto:mlwebb1@comcast.net">mlwebb1@comcast.net</a>

### Class of 2025

Pat Chapman (2)	502-235-5793 c	<a href="mailto:ptrish21@aol.com">ptrish21@aol.com</a>
Pat Franze	302-734-0191	<a href="mailto:franzirish@comcast.net">franzirish@comcast.net</a>
Armando Herrera (2)	302-736-5876 h	<a href="mailto:mckimherrera@gmail.com">mckimherrera@gmail.com</a>

**TREASURER** – David A. Denny 302-697-3875 h [landddenny@comcast.net](mailto:landddenny@comcast.net)  
Assistant Treasurer – Tim Dean 845-772-1831 c [timdean590@gmail.com](mailto:timdean590@gmail.com)

**AUDITORS** – Sarah Patterson (2023) Mary Miles (2024) Armando Herrera (2025)

**NOMINATING COMMITTEE** – Mary Knox (2023) Barbara Stephens (2024) Leslie Denny (2025)  
Bonnie Wiley, Deacon; Julia Wheeler-Dean, Session Chair

## ***ELDERS AND DEACONS cont.***

**NCP COMMISSIONERS** – Reid Beveridge, Charles Knox, Bill Witham

### **CEMETERY COMMITTEE**

**Class of 2023** Nancy Murray 302-674-1866 h  
**Class of 2024** Betsy Gray 302-653-2042 h  
**Class of 2025** Tom Worley 302-735-9929 h

### **INVESTMENTS COMMITTEE**

**Class of 2023** Jim Hutchins 302-270-6101 c  
**Class of 2024** Thomas Worley 302-735-9929 h  
**Class of 2025** Bill Witham, chair 302-678-8620 h

**President of the Corporation** – Gary B. Patterson

**Secretary of the Corporation** – Julia Wheeler-Dean

**Treasurer** – David Denny

### **Other Committee Chairs not currently on Session**

Worship co-chair; Karen Hutchison  
Property chair; Jimmy Gray  
Christian Ed. co-chair Mary Herrera

# THE PRESBYTERIAN CHURCH OF DOVER

*founded 1714*

**2022**

## **FINANCIAL REPORTS**

**Complied by**  
***David A. Denny, Treasurer***

54 South State Street  
Dover, Delaware 19901-7312

The Rev. Dr. Richard 'Duke' Dixon, Interim Pastor  
January 2022 – August 2022

The Rev. Dr. Mark E Parsons II, Pastor  
December 2022

# *2022 TREASURER'S REPORT*

## *Income to Expenses*

### Operating

Gross Receipts	\$235,346.89
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Gross Spending	\$235,773.98
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Surplus or Loss	<u>-\$ 427.09</u>
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### Investments

Merrill Lynch funds Loss	\$25,603.33
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Delaware Community Fund Foundation Loss	\$11,506.79
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Funds have been adjusted to reflect the change

## *2022 Treasurer's Report*

### *Year End Assets*

Year End Assets 2022

<b>Banking</b>	<b>12/31/2022 Balance</b>	<b>Outstanding Checks/Transfers</b>	<b>Ending Balance</b>
Citizens Bank Funds	\$ 16,052.37	\$4,455.96*	\$ 11,596.41
<b>Funds</b>			
Merrill Lynch Fund Balance	\$ 410,065.93		\$ 410,065.93
Delaware Community Foundation	Clayton Trust \$ 116,111.42		\$ 116,111.42
	Total	Total All Assets	Total
	<u>\$ 526,177.35</u>		<u>\$ 537,773.76</u>
IconCMO System Funds			<u>\$ 537,773.76</u>
		Difference	<u>\$0.00</u>

\*Outstanding checks (see above):

30888	\$ 50.00
30889	\$ 50.00
30922	\$ 250.00
30932	\$ 149.73
30933	\$2,937.50
30934	\$ 290.00
30935	\$ 728.73
	<u>\$4,455.96</u>

## *2022 Budget Comparison for All Accounts*

Budget Comparison for 2022 with proposed 2023 budget

<b>Account</b>	<b>2022 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
<b>Revenues</b>			
Building Use	2,061.50	2,000.00	2,000.00
Help offset the processing fee	57.72	60.00	60.00
Offerings and Pledges-Regular Giving	229,356.27	225,000.00	235,000.00
Per Capita Receipts	1,396.40	2,300.00	1,600.00
Plate Offerings	2,475.00	2,000.00	2,000.00
<b>Total Revenues</b>	<b>235,346.89</b>	<b>231,360.00</b>	<b>240,660.00</b>
<b>Expenditures</b>			
Administration Committee Expenses			
Background checks	0.00	50.00	50.00
Church Management Software	649.00	800.00	750.00
Corporate and Filing Fee Expense	25.00	25.00	25.00
Insurance Expense	12,008.00	10,500.00	12,500.00
Payroll Vendor	2,098.00	2,000.00	2,250.00
Stewardship Committee Expenses	507.37	400.00	500.00
Supplies Expense	161.36	300.00	300.00
Vanco processing fee	254.44	300.00	250.00
Website Expense	237.17	350.00	300.00
<b>Subtotal Administration Committee Expenses</b>	<b>15,940.34</b>	<b>14,725.00</b>	<b>16,925.00</b>
Building & Grounds Expenses			
Annual Fire Alarm inspect & monitoring	2,115.34	1,500.00	2,100.00
Building repairs and maintenance	9,011.93	5,000.00	5,500.00
Cleaning Service Expense	16,792.16	17,500.00	17,595.00
Electric/Water/Trash/Sewer	4,564.46	4,700.00	4,700.00
Elevator Maintenance Expense	1,723.00	1,800.00	1,800.00
Fire Department Contribution	250.00	250.00	250.00
General Bldg Maintenance Expense	769.25	0.00	0.00

**2022 Budget Comparison for All Accounts cont.**

Ground Maintenance	31.26	1,000.00	500.00
Heat (Natural Gas)	4,995.59	6,000.00	5,000.00
Special Projects & Improvements	1,676.42	2,000.00	2,000.00
Supplies	294.45	900.00	500.00
<b>Subtotal Building &amp; Grounds Expenses</b>	<b>42,223.86</b>	<b>40,650.00</b>	<b>39,945.00</b>
Christian Education Committee			
Adult Education Expense	461.49	150.00	350.00
Childrens Church	0.00	50.00	0.00
Session Retreat	0.00	150.00	150.00
Supplies	0.00	50.00	100.00
Youth Group	0.00	100.00	0.00
<b>Subtotal Christian Education Committee</b>	<b>461.49</b>	<b>500.00</b>	<b>600.00</b>
Congregational Nurture			
Deacons			
Christmas Food gift cards	0.00	100.00	
Funeral receptions	0.00	200.00	
Miscellaneous	43.84	150.00	50.00
Stamps and Supplies	0.00	325.00	100.00
<b>Subtotal Deacons</b>	<b>43.84</b>	<b>775.00</b>	<b>150.00</b>
Fellowship Committee Expenses	0.00	300.00	150.00
Membership Committee Expenses	8.64	300.00	100.00
<b>Subtotal Congregational Nurture</b>	<b>52.48</b>	<b>1,375.00</b>	<b>400.00</b>
Office Expenses			
Computer Equipment	0.00	150.00	500.00
Equipment Maintenance	90.00	150.00	200.00
MISC Office expense	1,024.88	500.00	600.00
Office Supplies	560.28	900.00	800.00
Office Technology Expense	0.00	0.00	100.00
Postage Expense	412.00	600.00	600.00
Printing Expenses	1,183.66	1,500.00	1,500.00
Telephone and Internet Expense	4,458.50	4,000.00	4,700.00
<b>Subtotal Office Expenses</b>	<b>7,729.32</b>	<b>7,800.00</b>	<b>9,000.00</b>
Personnel Payroll			

**2022 Budget Comparison for All Accounts cont.**

Handbell Director			
Employer Medicare	142.37	96.00	97.00
Employer Social Security	608.82	384.00	417.00
Salary	5,759.02	6,247.00	6,717.00
Subtotal Handbell Director	<b>6,510.21</b>	<b>6,727.00</b>	<b>7,231.00</b>
Music Director			
Employer Medicare	108.76	216.00	464.00
Employer Social Security	465.00	918.00	1,984.00
Salary	11,560.10	14,616.00	32,000.00
Subtotal Music Director	<b>12,133.86</b>	<b>15,750.00</b>	<b>34,448.00</b>
Office Manager			
Employer Medicare	391.49	360.00	392.00
Employer Social Security	1,682.50	1,224.00	1,674.00
Salary	26,000.08	25,911.00	27,000.00
Subtotal Office Manager	<b>28,074.07</b>	<b>27,495.00</b>	<b>29066.00</b>
Organist			
Employer Medicare	0.00	0.00	0.00
Employer Social Security	0.00	0.00	0.00
Salary	0.00	0.00	0.00
Subtotal Organist	0.00	0.00	0.00
Pastor			
Automobile Expenses	136.30	0.00	
Continuing Education	275.00	1,500.00	500.00
Death/Disability Benefits	701.36	1,038.00	1,191.00
Dental Benefits	1,168.24	1,834.00	1,225.00
Med-Wrap	1,402.70	1,403.00	1,588.00
Medical Coverage	12,624.32	18,943.00	23,026.00
Pastor Housing Allowance	16,750.06	22,000.00	25,000.00
Pension	3,974.32	5,969.00	6,749.00
Professional Expenses	149.73	1,000.00	2,000.00
Salary	39,129.58	48,135.00	54,400.00
Soc Sec Contribution	3,052.33	4,349.00	6,074.00
Subtotal Pastor	<b>79,363.94</b>	<b>106,171.00</b>	<b>121,753.00</b>
Staff continuing Ed./professional fees	0.00	0.00	0.00
Subtotal Personnel Payroll	<b>126,082.08</b>	<b>156,143.00</b>	<b>192,498.00</b>



**2022 Budget Comparison for All Accounts cont.**

Per Capita	<b>6,556.00</b>	<b>6,600.00</b>	<b>4,590.00</b>
Worship Expenses			
Bells	415.49	300.00	300.00
Choir Robe Cleaning	0.00	150.00	150.00
Flowers Expense	0.00	100.00	100.00
Licensing Fees	549.00	800.00	1,000.00
Miscellaneous Expenses	42.23	0.00	25.00
Music Program (vocal groups)	294.65	500.00	500.00
Organist Supply	5,145.00	4,680.00	1,200.00
Outside Musicians	75.00	250.00	250.00
Piano and Organ Maintenance	270.00	750.00	750.00
Pulpit Supply	1,800.00	900.00	1,200.00
Streaming Consultant	4,791.82	5,000.00	5,000.00
Worship Supplies Expense	57.95	200.00	200.00
Subtotal Worship Expenses	<b>13,441.14</b>	<b>13,630.00</b>	<b>10,675.00</b>
In Kind Expense	187.27	0.00	0.00
Mission			
General Mission to Others	23,100.00	23,136.00	24,066.00
Subtotal Mission	<b>23,100.00</b>	<b>23,136.00</b>	<b>24,066.00</b>
<b>Total Expenditures</b>	<b>235,773.98</b>	<b>264,559.00</b>	<b>298,699.00</b>
<b>Gain or loss</b>	<b>-427.09</b>	<b>-33,199.00</b>	<b>-58,039.00</b>
<b>Trans from Contingency for loss</b>	427.09	33,199.00	58,039.00

## 2022 TREASURER'S REPORT

### Change in Net Assets for Period: 01/01/2022 to 12/31/2022

FUND	Starting Balance	Receipts	Disbursement	Transfers	Ending Balance
Building Fund (R)	28,188.21	0.00	12,972.74	1,158.00	16,373.47
Cemetery Fund (R)	59,469.23	10,400.00	14,613.49	0.00	55,255.74
Christian Ed. Fund (R)	19,124.23	0.00	0.00	0.00	19,124.23
Christmas Joy Fund (R)	1,605.00	1,370.00	1,605.00	0.00	1,370.00
Code Purple (R)	3,305.38	0.00	0.00	0.00	3,305.38
Contingency Fund (U)	118,529.91	-25,603.33	4,475.00	-427.09	88,024.49
Deacons Fund (R)	2,043.95	0.00	0.00	0.00	2,043.95
Ellen Solum Unrestricted	73,982.46	0.00	6,700.00	0.00	67,282.46
Flowers Restricted (R)	5,738.97	470.00	557.80	0.00	5,651.17
General Fund (U)	0.00	235,350.89	233,619.98	-1,730.91	0.00
Haiti Mission Trip (R)	200.00	0.00	200.00	0.00	0.00
Handbell Fund (R)	2,765.20	40.00	0.00	0.00	2,805.20
Hymnal Fund (R)	1,357.33	0.00	0.00	0.00	1,357.33
Ignite Fund (R)	4,294.40	0.00	0.00	0.00	4,294.40
John Clayton Trust (R)	137,418.21	-11,506.79	0.00	-9,800.00	116,111.42
Kitchen Fund (R)	235.24	0.00	0.00	0.00	235.24
Memorial Fund (U)	69,626.58	70.00	34.13	0.00	69,662.45
Mission Fund (R)	17,335.43	500.00	1,650.00	1,250.00	17,435.43
Music Fund (R)	1,504.68	0.00	0.00	0.00	1,504.68
OGHS Fund (R)	50.00	3,900.00	3,650.00	0.00	300.00
Organ Fund (R)	23,123.67	0.00	1,599.30	0.00	21,524.37
Pastor Discretionary Fund (U)	5,160.00	0.00	1,545.00	0.00	3,615.00
Peacemaking Fund (R)	25.00	1,880.00	1,905.00	0.00	0.00
Presbytery Disaster Relief (R)	0.00	2,650.00	2,350.00	-250.00	50.00
Scholarship Fund-J Reed Mem (R)	816.78	0.00	0.00	0.00	816.78
Soup Kitchen(R)	539.15	795.00	371.72	0.00	962.43
Undesignated Gifts Fund (U)	35,997.87	0.00	4,595.93	0.00	31,401.94
Youth Fund (R)	7,266.20	0.00	0.00	0.00	7,266.20
	<b>\$619,703.08</b>	<b>\$210,515.77</b>	<b>\$292,445.09</b>	<b>\$ 0.00</b>	<b>\$537,773.76</b>

## ***INTERNAL AUDIT***

The audit committee performed two audits for the 2022 calendar year. Records for 1/1/22-6/30/22 were reviewed on July 14, 2022, and records for 7/1/22-12/31/22 were reviewed on January 7, 2023. Treasurer Dave Denny provided bank statement copies and documentation for expenditures by month for the Citizens checking account and the Merrill Lynch investment account, which are the only two cash accounts held by the church. We cross-referenced the checks and debit transactions reported on the bank statements with the documentation authorizing those expenditures.

We confirmed beginning and ending balances of both the checking and investment accounts: beginning balances for 2022 matched ending balances for 2021. Ending cash balances at 12/31/22 provided in the Treasurer's 2022 Financial Report were confirmed with bank/investment statements. In addition, we confirmed all transfers between the two cash accounts.

We confirmed that quarterly payroll reports (941's) were filed and taxes were remitted for all 2022 quarters by reviewing the IRS EFTPS payment history report. We did have a question regarding the classification of some church workers. Dave will follow-up with Paychex, the church's payroll provider, to ensure that we are reporting all wages and other payments in accordance with IRS regulations.

We reviewed all large-dollar transactions and cross-checked session minutes and other documentation for approval. In addition, expenditures were checked against bank statements to make sure amounts agreed.

Dave answered all questions and provided all documentation requested. We did not find any unapproved transactions or inappropriate spending. Procedures for church spending and documentation are being followed and records are being properly maintained and well-organized.

From: Audit Committee (Armando Herrera, Mary Miles, and Sarah Patterson)

# The Presbyterian Church of Dover

[www.doverpresbyterian.org](http://www.doverpresbyterian.org), 302-734-3313, [predvr@verizon.net](mailto:predvr@verizon.net)  
54 South State Street, Dover, DE 19901-7312

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Karen Joseph, Office Manager, [predvr@verizon.net](mailto:predvr@verizon.net)  
Barb Bayers, Media Technology Coordinator  
Betsy Gray, Handbell Choir Director

Office Hours: 8:30 AM – 1 PM, Mon.-Thurs.  
Worship online: [www.facebook.com/doverpresbyterian](https://www.facebook.com/doverpresbyterian) &  
[www.YouTube.com/PresbyterianChurchofDover](https://www.YouTube.com/PresbyterianChurchofDover)