

## **Marion Reformed Presbyterian Congregational Report:**

*“I was glad when they said to me, “Let us go to the house of the Lord!” Ps. 122:1*

**Communicant Members: 50**

**Baptized Members: 21**

**Adherents: 10**

**Average Attendance: 60**

2024 was a year of the Lord’s blessings.

### **Preaching:**

During the year of 2024, we were able to conclude a 52-week series on the book of Acts. In the book of Acts we saw the faithfulness and power of the Lord working through the weakness of his people to bring the power of the gospel to the nations.

We were also blessed to hear 11 sermons preached through the book of Habakkuk. In this book we saw the sovereignty of the Lord in using wicked nations to discipline his people. We also saw the steadfast faithfulness of the Lord during times of persecution and suffering.

At the tail-end of the year we started our series through the book of 1 John. While this is a been a challenging book to preach through, it is encouraging that the Lord cares to save his people and provide means of assurance for our salvation.

### **Teaching:**

At the beginning of 2024, we were able to conclude our Sunday school class working through the Westminster Confession of Faith and the R.P. Testimony led by the elders. We also had a class on Evangelism taught by pastor Murray, and a class on Aaron Renn’s book, “Living in a Negative World”, taught by pastor Camery. At the end of the year, we started a class on R.P. Church history by pastor Murray.

In our midweek Bible study, we were able to study the book of Judges. We saw that despite the faithlessness of God’s people, He remains faithful to us.

### **Session:**

The Session met in Constituted Court 16 times this in 2024 where we have focused on praying for each family of the congregation. One of the highlights of 2024 was a Session Retreat in November when the Session met together with our Deacons. There were several developments that came from the meeting that we would like to share with the congregation. It has become apparent to the Session that our Deacons need additional help to fulfill the calling that has been placed upon them as they care for the church. In response to that need, the Session, with consultation of the Deacon Board, has begun a Deacon Internship to help train others for a

possible call to the deaconate. We are excited that there are three men who have started the Deacon Internship and look forward to seeing the LORD raise up those who would be able to fill that role.

**Ministry Highlights:**

- Baptism of seven covenant children
- Door-to-door evangelism
- Hosting the Presbytery visitation committee
- The preaching and teaching ministry
- Witnessing the love and care the congregation has for one another

*Respectfully submitted: Aaron D. Murray*

			<b>2024</b>	<b>2024</b>	<b>2025</b>
			<b>PROPOSED</b>	<b>ACTUAL</b>	<b>PROPOSED</b>
			<b>BUDGET</b>		
<i>TITHES AND OFFERINGS</i>			<b>\$123,860.08</b>	<b>\$ 132,307.96</b>	<b>\$ 132,825.00</b>
<i>GIFTS</i>					
<i>PRESBYTERY SCHLORSHIP FUND</i>					
<i>INTEREST</i>				<b>\$ 63.13</b>	
<i>RPM&amp;M</i>					
<b>TOTAL INCOME</b>				<b>\$ 132,371.09</b>	<b>\$ 132,825.00</b>
<b>TOTAL EXPENSES</b>			<b>\$123,860.08</b>	<b>\$ 116,094.65</b>	<b>\$ 132,825.00</b>
<i>OUT FLOW</i>				<b>\$ 860.14</b>	
<i>IN FLOW</i>				<b>\$ (703.63)</b>	
				<b>&lt;156.51&gt;</b>	

<b>ADMINISTRATION</b>			<b>\$7,250.00</b>	<b>\$ 6,332.43</b>	<b>\$ 8,900.00</b>
ADMINISTRATION/OFFICE			\$850.00	\$ 1,591.40	\$ 2,000.00
CHRISTIAN EDUCATION			\$1,500.00	\$ 234.13	\$ 1,000.00
PULPIT SUPPLY			\$600.00	\$ 500.00	\$ 700.00
PASTOR EXPENSE			\$1,000.00	\$ 1,387.30	\$ 1,000.00
OUTREACH			\$100.00	\$ 242.91	\$ 500.00
NURSERY			\$200.00	\$ 106.99	\$ 200.00
MEDIA/WEBSITE			\$3,000.00	\$ 2,269.70	\$ 2,500.00
<b>BUILDING</b>			<b>\$49,115.20</b>	<b>\$ 42,388.92</b>	<b>\$ 46,555.00</b>
MORTGAGE			\$6,655.20	\$ 6,655.20	\$ 6,655.20
MAINTENANCE			\$10,200.00	\$ 5,054.61	\$ 6,000.00
CHURCH CLEANING			\$6,000.00	\$ 5,000.00	\$ 5,500.00
GROUNDS/PARKING			\$3,000.00	\$ 3,210.00	\$ 3,000.00
SUPPLIES			\$500.00	\$ 396.64	\$ 500.00
UTILITIES			\$17,360.00	\$ 18,302.47	\$ 17,360.00
INSURANCE			\$5,400.00	\$ 3,770.00	\$ 7,540.00
BUILDING IMPROVEMENTS			\$0.00	\$ -	

<b>MINISTRIES</b>			<b>\$2,300.00</b>	<b>\$ 2,203.75</b>	<b>\$ 2,800.00</b>
<i>FELLOWSHIP/HOSPITALITY</i>			\$300.00	\$ 48.30	\$ 300.00
<i>MERCY</i>			\$1,000.00	\$ 365.45	\$ 700.00
<i>PRESBYTERY SCHOLARSHIP</i>			\$500.00	\$ 1,350.00	\$ 1,000.00
<i>RPGM</i>					\$ 300.00
<i>INDIA MISSION</i>			\$500.00	\$ 440.00	\$ 500.00
<b>SYNOD ASSESMENT</b>			<b>\$3,000.00</b>	<b>\$ 2,819.00</b>	<b>\$ 3,000.00</b>
<b>PRESBYTERY ASSESMENT</b>			<b>\$1,594.88</b>	<b>\$ 1,594.88</b>	<b>\$ 1,570.00</b>
<b>PASTOR MURRAY</b>			<b>\$60,600.00</b>	<b>\$ 60,600.16</b>	<b>\$ 70,000.00</b>
<i>PASTOR MURRAY HOUSING</i>			\$30,000.00	\$ 30,000.00	\$ 40,200.00
<i>PASTOR MURRAY SALARY</i>			\$20,000.00	\$ 20,000.16	\$ 20,000.00
<i>PASTOR MURRAY HEALTH</i>			\$6,000.00	\$ 6,000.00	\$ 5,000.00
<i>PASTOR MURRAY PENSION</i>			\$4,600.00	\$ 4,600.00	\$ 4,800.00
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<i>OUT FLOW-OVERAGE</i>				\$ 156.51	
<b>TOTAL EXPENSES</b>				<b>\$ 116,094.65</b>	

<b>TOTAL INCOME</b>				<b>\$</b>	
				<b>132,371.09</b>	
<b>SURPLUS</b>					
<i>CHECKING BALANCE 12/31/23</i>		<i>\$28,578.08</i>			
<i>CHECKING BALANCE 12/31/24</i>		<i>\$44,827.26</i>			

**REFORMED PRESBYTERIAN CHURCH  
SUGGESTED INTERNAL REVIEW GUIDELINES  
FOR CONGREGATIONS AND MISSION CHURCHES  
AS REQUIRED BY SYNOD**

**Purpose:** The purpose of an internal review is to ascertain the reliability and accuracy of financial statements prepared and records maintained by the congregational treasurer. It is also intended to provide constructive suggestions toward improvement of procedures, record keeping and reporting.

**Who should perform the review:** The congregation should appoint a review committee, preferably comprised of 2 to 3 independent people. These people should preferably be unrelated to the treasurer.

**Frequency:** A review should be performed annually and a copy of the committee report should be sent to the presbytery clerk.

**Procedures:**

1. All financial records for the year should be gathered. This should include bank statements, cancelled checks, deposit slips, paid bills and treasurer's books. ✓
2. Two months picked at random in the cash receipts and cash disbursements journals should be footed and cross-footed (added down and across). A few of these totals should then be traced into the general ledger (if one is maintained). ✓
3. Trace the ending bank balance of two different months to the appropriate bank reconciliation. The bank reconciliation should be footed and agree to the books. ✓
4. Select two checks from each month and trace to the source document (i.e. invoice, employment agreement, congregational minutes, deacon board minutes, etc.). Check the amount of the check to the source document and review for proper endorsement.
5. Trace the amounts on the year-end financial statements to the general ledger or other workpapers summarizing the monthly activity. ✓
6. Determine that the cash balance at the beginning of the year plus receipts minus disbursements equals the ending reconciled cash balance.

7. Verify the existence of assets other than cash in checking (i.e. stock certificates, savings accounts, brokerage accounts, etc.). Review the earnings from investments to the amount of the assets for reasonableness. ✓
8. Trace balances of notes payables and other liabilities to supporting documents.
9. Compare the income and expenses of the current year to those of the prior year for any significant fluctuations.
10. Review procedures for counting and handling of funds. This should be done by someone other than the treasurer.

We have examined the financial records of the Marion Congregation and have found the following:

- \_\_\_\_\_ 1. No problems or questions were noted.
- ✓ 2. The following error(s) or problem(s) were found and were resolved as follows:

**Finding**

- balance off (-27.26)
- no receipts were turned in by pastor for his expenses

**Resolution**

- \$ -27.26 was not found
- pastor was notified that all receipts must be turned in

Congregation Marion RPC Date 2/18/25

Review Committee Members: Bethany VanSickle

Please send two copies of this report to your Clerk of Session to be submitted to your presbytery clerk along with your congregational reports.



## Internal Review

Marion RP Church

Marion Indiana

18 February 2025

### Summary:

1. All financial records for 2024 were gathered. These were kept in a file folder and easily accessible. Quicken Balanced for the 2024 Year.
2. Two months were picked at random. April and September.
3. Totals for both months balanced. However, **no receipts for items purchased by the pastor were found.**
4. Two checks were selected from April and September. Source was traced. Proper endorsement and check amount matched ledger in Quicken. One of the checks was for church cleaning, **but no invoice had been handed in for the cleaning. I pointed out to treasurer that invoice is required for professional services that are paid as well as a 1099 if payment exceeds \$600 for calendar year.**
5. Amounts on year-end financial statement and general ledger om Quicken balanced. **No monthly summary was found.**
6. To balance end of year I looked at the printed financial report. I took the 2023 balance plus 2024 income, then subtracted 2024 expenses. Total was off \$-26.27. This indicates that there must have been a typo in the financial report, as the ledger in Quicken balanced.
7. Only asset was a savings account.
8. Only liability is the mortgage obtained from Synod Trustees.
9. Fluctuations in income: 2024 income was approx. \$15,000 less than 2023. Expenses in 2024 were \$33,000 less than 2023. This is due the daycare that was onsite leaving and therefore incurring less utility bills. Assistant Pastor also was voluntary and not on payroll.
10. Procedures for counting and handling funds: One deacon counts by himself on Sundays, then hands the deposit to treasurer to deposit in the bank. **I noted that this procedure needs to change immediately.**

### Conclusion:

1. Anything purchased on the church card for the church MUST be accompanied by a receipt.
2. If a church member purchases an item for the church and needs reimbursed, they must fill out a reimbursement sheet AND attach receipt.
3. Anyone who is not an employee but provided professional services for the church, like cleaning the church building, and received payment are considered independent contractors. They MUST fill out an invoice and hand in to treasurer to get paid. Also, they MUST fill out a W-9 if they make over \$600 for in the calendar year. They will hand that to the treasurer who will issue them a 1099.
4. A monthly treasurer's report is suggested to be sent to elders and printed in bulletin.
5. Procedure for handling cash. (See RPCNA Treasurer guidelines) Two unrelated persons (ideally deacons for privacy issues) MUST count funds every week and put totals in a ledger that the deacons keep. One person is never to count funds alone.