

Mount Vernon First Church of God
Annual Celebration of Ministry
2017-2018



For God has not given us a spirit of fear and timidity,
but of power, love, and self-discipline.

(2 Timothy 1:7 - NLT)

PASTOR DAN'S ANNUAL REPORT 2017-2018

“For God has not given us a spirit of fear and timidity, but of power, love, and self-discipline.” (2 Timothy 1:7 - NLT).

In a world filled with selfishness and anger, hatred and violence, disease, despair, and death, it's easy, even for us as Christians, to become timid and afraid. It's easy for us to become negative, to lose hope, and to begin to focus on temporal rather than eternal things.

That's why the apostle Paul reminds Timothy, and us, that the Spirit which God gives to his children, the Spirit that lives inside us is, in fact, the Holy Spirit. The very Spirit that came on the day of Pentecost as a mighty rushing wind and tongues of fire and that empowered the believers to boldly proclaim and live out their faith in the midst of suffering, persecution, and even martyrdom. The very same Spirit which enabled a bunch of ordinary people, just like you and I, to literally change the course of history by spreading the gospel throughout the entire world.

So, while it may look like anger and hatred, hopelessness and despair, violence and death are winning the day, nothing could be further from the truth! “For I know the plans I have for you,” says the Lord. “They are plans for good and not for disaster, to give you a future and a hope.” (Jeremiah 29:11 - NLT). Further, the psalmist tells us; The Lord frustrates the plans of the nations and thwarts all their schemes. But the Lord's plans stand firm forever; his intentions can never be shaken. (Psalm 33:10-11 - NLT).

And, as awesome as it is that you and I don't need to be timid or afraid regardless of what this world throws at us, what's even better is that the Spirit which God gives us is a Spirit of power, love, and self-discipline. God doesn't simply remove the negative, doesn't simply remove the fear from our lives. He goes one step further in that he gives us everything we need to live victoriously! We have everything we need to live effective, successful, and loving lives as his Spirit gives us the power, from the inside out, to be disciplined and to walk and live in step with his Holy Spirit!

Here's to another year of living together as the bold, powerful, and loving body of Christ! Hallelujah!

Always About Him,

Pastor Dan

CHURCH PLANNING COUNCIL

2017-2018

The Church Planning Council serves to provide overall direction to the church family and pastor as we journey together as a redeemed community. This year a large part of our energy and efforts went into creating and hosting fellowship activities in an attempt to spend time together as a church family. Among the fellowship activities we hosted were:

- January - Game Night
- February/March – Home Fellowship Groups (cancelled)
- April – Easter Breakfast
- May - Scavenger Hunt
- June 10 – Family Fun Day
- July – Warsaw Campmeeting
- August 12 - Apple Valley Beach Party
- September – Cookout & Campfire at the church
- October - Soup & Sing
- November 18 – Annual Holiday Dinner & Business Meeting (still to come)
- December – Christmas Caroling & Christmas Eve Service (still to come)

On average we have approximately 50 in attendance at our monthly fellowship activities, though Family Fun Day, Apple Valley Beach Party, and Christmas Eve draw more people.

Our Family Fun Day, held in June, was a huge success with more than 100 people on the grounds enjoying free carnival games, an inflatable obstacle course, food, cake walk, and door prizes. This was an “all hands on deck” activity with the majority of our church members serving in various capacities. As a result of our Family Fun Day, we’ve been blessed to welcome Chris and Landon to our church family - Praise God!

The Church Planning Council discussed the opportunity to sell all or part of our church property and facilities, the need for a new worship leader in light of resignations, wintering in Florida, and moving away to pastor another church. At present Jane Kennard and Pastor Dan are co-leading this position, with any who want to help being invited to join in as they’re willing and available.

We discussed the upcoming ReviveOhio evangelism event which is coming to Knox County on March 15-21, 2019. We unanimously decided that we want to be part of the coalition of churches which will make this event a reality.

Chair – Pastor Dan Oakes

Vice-Chair – Barbara Day

Secretary – Jan Reynolds

Christian Education – Jane Kennard

Trustees - Steve Smith

Youth – Bob DeVinney

Worship – Beth Smith

Ratified – Barbara Day

Ratified – Rosemary Latham

Ratified – Jan Reynolds

BOARD OF TRUSTEES ANNUAL REPORT

2017-2018

Another year has come and gone and we, as the Trustees, want to thank our church family for the privilege of serving as overseers of our personnel, our property, and our finances. It's been a challenging year as a number of significant projects and changes have occurred. At the top of our list was the need to replace our awesome church secretary for the past five years, Lisa Nelson. Lisa singlehandedly made the transition between Pastor Bill and Pastor Dan possible with her intimate knowledge of our congregation, as well as her expertise in regards to her duties in the office. Thank you, Lisa, for your professionalism and your compassion. While we've hired your replacement, you are pretty much irreplaceable!

Our second greatest challenge this past year was replacing the trusses and roof in our gymnasium. Through the efforts of Snoopy's Construction this project was successfully completed, and we are once again able to use our gym for fellowship activities, homeschoolers, youth group, and special events! Thank you, congregation, for all your patience, for your financial sacrifice, and for your prayers as this critical project was tackled. We've yet to paint and/or soundproof the ceiling; we're awaiting paint bids before deciding how we want to proceed.

With the illness and passing of Brother Roy Steinmetz, we found ourselves without one of our most faithful servants, as Roy regularly mowed our church property, frequently twice in the same week. Thanks to Terry Latham, Don Hawk, Don Newcomer, and Pastor Dan for taking over this responsibility and for serving so diligently. Special thanks to Terry Latham for doing the heavy lifting with the mowing, as well as working hard to keep the weeds under control.

Thanks also to Barry and Connie Groseclose for their amazing work in planning, planting, and maintaining our beautiful church flower beds. Starting from nothing just a few short years ago, Barry and Connie have logged numerous hours working tirelessly to make our landscaping and flowers absolutely gorgeous!

With the arrival of Roger and Dorothy Mize (and their knowledge, expertise, and willingness to serve), we've begun replacing our antiquated and dying fluorescent lighting with new LED

fixtures and bulbs. Roger also singlehandedly repaired the locking mechanism on our gym door, saving us the expense of having to replace it.

Thanks to Jen Latham for serving as our Treasurer at the beginning of the year and to Deb Oakes for agreeing to serve as our interim Treasurer when Jen resigned to get married. Deb has done an outstanding job of streamlining our financial practices and training our new Secretary/Bookkeeper.

We made a major repair to our church parsonage this year, replacing the thirty-eight-year-old furnace with a new high efficiency one and installing a new hot water heater. Both of these are vented directly out the side of the building, thereby saving us the cost of installing a liner in the parsonage chimney.

Concerned about safety, possible liability, and with an eye toward extending the life of our parking lot pavement, the Trustees made the decision to block off the Newark Road driveway with cones and plastic chain due to the amount of traffic using and cutting through our parking lot. While unauthorized traffic has been an ongoing issue over the past several years, it's become even more frequent due to the construction project on Main Street, which has increased the amount of traffic on Newark Road.

One continuing concern is the lighting, or lack thereof, in the middle of our church parking lot. Due to the fact that the electricity to the center pole is buried under the pavement and is not encased in conduit, the cost to repair it and get the center parking lot light functioning has been estimated at more than \$1,500. We continue to try to find a less expensive solution to restoring that light.

Another concern we've identified is the fact that the sidewalks between the church and the parking lot have sunk and are now uneven and flooding frequently. We believe this issue will need to be addressed, as standing water makes it a challenge to enter the building, presents a greater danger of ice in cold weather, and presents a potential trip hazard to all.

Thanks to all who continue to attend our bi-monthly church workdays; these volunteers enable us to do some much needed deep cleaning, as well as address ongoing repairs. Church workdays occur six times each year on the second Saturday of even numbered months (February,

April, June, August, October, and December) from 8:30 am – 12:00 noon. All are invited to come and pitch in!

At a Special Business Meeting in August we voted to change the fiscal year from September 1 – August 31 to a calendar fiscal year, January 1 – December 31. This makes our record keeping much easier.

Finally, this year we explored the possibility of selling some, or all, of our property and facilities. As a result of much prayer, discussion, and feedback from our congregation, the Trustees decided to not pursue this course of action.

Thanks to each of our Trustees for undertaking the challenging task of being the very best stewards they can be for our church family and for God's glory!

For HIS Glory,

Steve Smith – Chair

Brian Day – Vice Chair

Judy Slone – Secretary

Bob DeVinney

Doug Kennard

Tim Nelson

Don Hawk

Board of Christian Education - 2018

This year's highlights:

Family Fun Day – June 10

This first time event involved much planning and work but turned out to be a home run! It was basically an outreach event to encourage the neighborhood to get to know our congregation. While attendance in itself was encouraging, we are blessed that two boys have found places of participation in our church family and their parents befriended.

THANK YOU to everyone who, along with board members, volunteered to staff activity booths, setup/teardown, bake cakes/cookies, paint signs, and much, much more. Appreciation also goes to the youth group for distributing flyers throughout the neighborhood on two Wednesday evenings. The board has decided this is a “do it again” event for 2019.

Children's Church: Jill Shriver and Brian Day continue to lead this activity upstairs each Sunday. A recent study has focused on Jesus' disciples and what it means to be a disciple today. Please help us in expressing appreciation for these dedicated and skilled leaders. We are blessed by their faithfulness and love for children.

Wednesday Evening Adult Studies: Two adult studies, including a women's book study, took place this year. Steve Smith and Patrick Rossi led the sanctuary group through various DVD series. A women's group led by Lisa Nelson completed several book studies including “not a fan” and “gods at war” both by Kyle Idleman. Pastor Dan has taken over leadership for the sanctuary group since Steve's move to a pastorate.

Hide and Seek Club for 1st through 5th grades continued this year with leadership provided by Pastor Dan and Deb. Each week children learn about hiding God's Word in their heart and seeking His ways. While a relatively small group, attendance has been growing.

Nursery: Barbara Day oversees the nursery by tracking volunteers and keeping up to speed with cleaning, supplies and equipment. Thanks to her initiative the room was repainted and received some decorative improvements. Thanks, Barbara! A ministry description for nursery volunteers was reviewed and approved.

Youth Ministry: Bob and Michelle DeVinney provide leadership with our teens. They meet Wednesday evenings and enjoy occasional special events on a monthly basis. We are proud of this teen group and very grateful for Bob and Michelle's faithful care and leadership.

Facilities: Completion of refurbishing children's and youth spaces upstairs is currently on hold. The board is hopeful that these areas will be usable and comfortable learning and activity places in the future.

Respectfully submitted,
Jane Kennard, Chair

WORSHIP 2017-2018

While this past year has seen our Worship Team provide awesome praise and worship week after week, it has also been a year of significant change. The year began with Deb Oakes serving as our Worship Leader & Coordinator and Jen Latham representing the worship area on the Church Planning Council. When Jen resigned in February to get married, Beth Smith graciously agreed to serve as the worship representative on the Church Planning Council. In May, Deb Oakes resigned as worship leader and coordinator, and Rosemary Latham stepped into that role. The plan was to have Beth take over as worship leader/coordinator while Rosemary spent the winter in Florida... However, with Steve and Beth being called to pastor in Springfield, Ohio, we were left without a worship leader/coordinator. In a meeting of the Church Planning Council, it was decided that Jane Kennard and Pastor Dan will serve as co-leaders in the worship area (planning, scheduling, and selecting music), with volunteers actually leading the singing on Sunday morning. Bob DeVinney has graciously agreed to provide computer expertise to help make this arrangement possible, with Deb Oakes willing to assist as needed. Special thanks to Beth, Rosemary, and Deb for all their prayer and hours of work to make our worship celebrations glorifying to our God!

In spite of all the changes regarding the worship leader/coordinator position, a number of volunteers continue to faithfully serve in other areas of our worship ministry. Operating the sound board over this past year were: Terry Latham, George Stadler, Steve Smith, Deb Oakes, and Phil Day. Computer operators have included: Bob DeVinney, Ben Day, Korbyn Chapman, and Deb Oakes. Singers have included: Jen Latham, Debbie Stadler, George Stadler, Lisa Nelson, Terry Latham, Rosemary Latham, Deb Oakes, Beth Smith, Angela Brannon, Patrick Rossi, Jane Kennard, Miranda Smith, and Matthew Smith.

Thanks to Don Hawk for serving as our head usher; thanks to Tim Nelson, Jim Robinson, Terry Latham, and Don Hawk for serving as our security team; thanks to Jeanne Mellen for her beautiful decorations and for keeping our music filed; and thanks to Phil Day for donating new microphones.

Apologies to anyone who served but whose name I neglected to mention, as I'm submitting this report on behalf of Beth Smith, the former worship representative to the Church Planning Council...

Blessings,

Pastor Dan

First Church of God of Mount Vernon, Inc
Statement of Financial Position
August 31, 2018

ASSETS

Current Assets:

Cash	\$ 63,127.97
Property	<u>\$ 896,510.00</u>

Total Assets	<u><u>\$ 959,637.97</u></u>
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LIABILITIES & NET ASSETS

Current Liabilities:

Loan	<u>\$ 86,441.88</u>
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Total Current Liabilities	<u>\$ 86,441.88</u>
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Net Assets:

Without donor restrictions	\$ 840,235.29
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With donor restrictions	<u>\$ 32,960.80</u>
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Total Net Assets	<u>\$ 873,196.09</u>
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Total Net Assets & Liabilities	<u><u>\$ 959,637.97</u></u>
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Checking account balances, October 31, 2018

General Fund	\$ 33,137.14
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Building Fund	<u>\$ 31,956.60</u>
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Total Cash	<u><u>\$ 65,093.74</u></u>
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First Church of God of Mount Vernon, Inc
Statement of Activities
Year Ended August 31, 2018

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue			
General	\$ 110,446.59	\$ 6,373.55	\$ 116,820.14
Rent	\$ 520.00		\$ 520.00
Loan Principal, Gifts		\$ 6,650.00	\$ 6,650.00
Building Fund, Gifts		\$ 7,392.65	\$ 7,392.65
Building Fund, Loan		\$ 99,900.00	\$ 99,900.00
Total Revenue	<u>\$ 110,966.59</u>	<u>\$ 120,316.20</u>	<u>\$ 231,282.79</u>
Expenses			
Ministry	\$ 108,542.27	\$ 92,808.60	\$ 201,350.87
Administrative	\$ 6,430.59		\$ 6,430.59
Total Expenses	<u>\$ 114,972.86</u>	<u>\$ 92,808.60</u>	<u>\$ 207,781.46</u>
Change in Net Assets, Cash	\$ (4,006.27)	\$ 27,507.60	\$ 23,501.33
Net Assets, Cash - August 31, 2017	<u>\$ 34,173.44</u>	<u>\$ 5,453.20</u>	<u>\$ 39,626.64</u>
Net Assets, Cash - August 31, 2018	<u><u>\$ 30,167.17</u></u>	<u><u>\$ 32,960.80</u></u>	<u><u>\$ 63,127.97</u></u>

First Church of God of Mount Vernon, Inc
Notes to Financial Statements
August 31, 2018

Organization, Tax Status, and Significant Accounting Policies

Organization and Tax Status

Mount Vernon First Church of God is a not-for-profit corporation organized under the laws of the State of Ohio. The church is exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code and is not classified as a private foundation. The church is also exempt from Ohio sales and use tax.

Mount Vernon First Church of God was established to propagate the teachings of the Gospel of Jesus Christ. This congregation is dedicated to the salvation of souls and to the furthering of the cause known among us as The Church of God Reformation Movement, recognizing the New Testament alone as our Discipline and guide for faith and practice. It is, also, the purpose of this congregation, should *(the property)* fall into disuse, or *(the congregation)* become divided over doctrinal matters, *(for all assets)* to come under the control of the Ohio Ministries of the Church of God.

Basis of Accounting

Although not in accordance with generally accepted accounting principles, these financial statements were prepared using cash basis accounting, following the historical traditions of this church. Since accrual method with depreciation has not been used, property has been listed at an estimated value (licensed realtor, 2017).

Basis of Presentation

In accordance with FASB Accounting Standards, contributions received are recorded as without donor restrictions or with donor restrictions. As required, a Statement of Financial Position is included in the statements. For the purpose of reporting Revenue and Expenses, indicating Functional expenses, and also reporting Cash Flow, a hybrid Statement of Activity was developed. Since cash basis accounting has been used, a separate Cash Flow Statement is not included.

Cash and Cash Equivalents

All cash, as reported in these financial statements, refers to liquid bank accounts.

Disclosures

- * For the year ending August 31, 2017, the account balance for the Building Fund was overstated by \$5,285, the amount of a transfer made from the Building account to the General checking account, but inadvertently included in both totals at year end.
- * Although the Building Fund in its entirety is considered 'with donor restrictions', within the Fund the money is designated as follows: General Property - \$28,278.80; Carpet/CE Remodeling - \$3,469.00; Parking Lot - \$1,081.00.
- * This congregation voted August 12, 2018, to change the church's fiscal year from 9/1-8/31 to a calendar year.

First Church of God - 2019 Operating Budget Worksheet

General Fund Beginning Balance		\$ 34,173.44	30,167.17
Budget Item	17-18 Budget	17-18 Actual	2019 Proposed
INCOME			
General (tithes & offerings)	\$ 118,000.00	\$ 110,420.73	\$ 110,000.00
Rent		\$ 520.00	\$ 1,000.00
Refunds		\$ 25.86	
TOTAL Budgeted Income	\$ 118,000.00	\$ 110,966.59	\$ 111,000.00
Total Funds Available		145,140.03	141,167.17
EXPENSES			
Community			
Care Cards		37.28	50.00
Family Fun Day		516.36	500.00
Kitchen Supplies	200.00	103.63	200.00
Fellowship Activities	300.00	347.74	300.00
TOTAL Community	\$ 500.00	\$ 1,005.01	\$ 1,050.00
Discipleship			
Children's Ministries	1,200.00	125.59	600.00
Youth Ministries	1,200.00	252.08	600.00
Adult Ministries	100.00	47.06	100.00
TOTAL Discipleship	\$ 2,500.00	\$ 424.73	\$ 1,300.00
Evangelism			
Advertising (Website)	300.00	492.00	540.00
Ohio Ministries			
ChoG National Ministries (Anderson)			
Warsaw (SEO Campgrounds, monthly)			2,820.00
Warsaw (youth meal gift	2,820.00	3,320.00	500.00
TOTAL Evangelism	\$ 3,120.00	\$ 3,812.00	\$ 3,860.00
Service			
Benevolence/Funerals	\$ 400.00	\$ 1,135.39	\$ 400.00
TOTAL Service	\$ 400.00	\$ 1,135.39	\$ 400.00
Worship			
Guest Speakers	\$ 500.00	\$ 500.00	\$ 500.00
Supplies/Licensing	1,200.00	1,094.27	1,000.00
TOTAL Worship	\$ 1,700.00	\$ 1,594.27	\$ 1,500.00
Personnel, Property & Finance			
Cleaning Supplies	\$ 300.00	\$ 461.30	\$ 400.00
Copier Maintenance	350.00	380.52	350.00
General Maintenance	3,000.00	1,227.28	3,000.00
Insurance	6,000.00	5,814.50	6,000.00
Grounds (lawn/snow)	500.00	365.33	400.00
New Equipment	400.00	644.92	400.00
Office Supplies	1,000.00	1,411.44	1,000.00

Parsonage	1,000.00	296.69	500.00
Taxes & Fees	2,000.00	1,607.96	2,000.00
Loan Payment	12,360.00	11,970.96	12,360.00
Utilities			
Columbia Gas	6,000.00	4,791.45	6,000.00
Electric	5,900.00	6,262.85	5,900.00
Garbage	700.00	855.76	700.00
Sewer & Water	500.00	636.24	500.00
Telephone & Internet	2,000.00	1,924.83	2,000.00
TOTAL Property	\$ 42,010.00	\$ 38,652.03	\$ 41,510.00
Staff - Pastor - Gross Salary	47,500.00	48,413.38	47,500.00
Staff - Pastor - Pension	4,000.00	3,999.96	4,000.00
Staff - Pastor - Utility Allowance	2,500.00	2,548.24	2,500.00
Staff - Pastor - Professional Expenses	2,500.00	2,634.59	2,500.00
Staff - Secretary - Gross Wages	\$ 6,000.00	\$ 5,405.15	\$ 6,240.00
Staff - Custodian - Gross Wages	\$ 4,020.00	\$ 4,042.41	\$ 4,020.00
Payroll Service			\$ 532.00
Employer Share of Taxes, <i>Secr & Cust only</i>	800.00	721.66	800.00
Worker's Compensation	450.00	584.04	400.00
TOTAL Personnel	\$ 67,770.00	\$ 68,349.43	\$ 68,492.00
TOTAL Personnel, Property & Finance	\$ 109,780.00	\$ 107,001.46	\$ 110,002.00
TOTAL Budgeted Expenses	\$ 118,000.00	\$ 114,972.86	\$ 118,112.00
NET - Income/Expenses	\$ -	\$ (4,006.27)	(7,112.00)

First Church of God - 2019 Capital Budget Worksheet			
Building Fund Beginning Balance		\$ 5,453.20	32,828.80
Budget Item	17-18 Budget	17-18 Actual	2019 Proposed
INCOME			
General (tithes & offerings)		\$ 7,252.65	
Loan		\$ 99,900.00	
CE Renovation			
Parking Lot		\$ 140.00	
TOTAL Income	\$ -	\$ 107,292.65	\$ -
Total Funds Available		112,745.85	32,828.80
EXPENSES			
Gym Roof		\$ 76,330.25	\$ 7,190.00
Parsonage Furnace		\$ 3,586.80	
Loan Repayment			
Parking Lot Light			\$ 2,000.00
Sidewalk Repair			\$ 2,200.00
CE Renovation		\$ -	\$ 8,500.00
Parking Lot		\$ -	\$ 1,081.00
TOTAL Budgeted Income	\$ -	\$ 79,917.05	\$ 20,971.00
NET - Income/Expenses	\$ -	\$ 27,375.60	11,857.80

2018 ANNUAL BUSINESS MEETING BALLOT

Please circle either "yes" or "no" to ratify **EACH** person/proposal.

BOARD OF TRUSTEES

(2 YEAR TERM)

YES NO Judy Slone

YES NO Tim Nelson

BOARD OF CHRISTIAN EDUCATION

(2 YEAR TERM)

YES NO Jill Shriver

YES NO Debbie Stadler

YES NO Joyce Chapman

YES NO Michele DeVinney

CHURCH PLANNING COUNCIL

(3 YEAR TERM)

YES NO Miranda Smith

CHURCH TREASURER

(1 YEAR TERM)

YES NO Deb Oakes

2019 PROPOSED BUDGET

YES NO I approve the 2019 Proposed Budget of \$139,083.00