

Response to Questions from Mark Silberman dated May 9, 2026

To: Landmarks Preservation Commission

From: West Park Administrative Commission

Re: West Park Presbyterian Church Hardship Application

Date: June 1, 2026

Cc: Mark Silberman, General Counsel

The following are responses to questions submitted by Mark Silberman to Val Campbell on May 9, 2026. A copy of the lightly redacted contract between the church and Alchemy will be submitted as a separate document.

- **Income and expenses for the church, breaking out all payments from the Center vs. other income from the property, from 2023 to 2025 (not including any expenses related to the hardship application)**

West Park Presbyterian Church Cash Basis

	2022	2023	2024	2025
Space Use Income	\$28,848	\$0 ^a	\$60,315 ^a	\$101,799 ^b
Stewardship Giving	3,645	1,240	1,240	3,868
Grants and Loans	175,605 ^c	60,000	40,000	10,000
Other	50,042 ^d	1,460	1,778	1,701
Total Cash Receipts	\$258,140	\$62,700	\$103,334	\$117,368
Personnel ^e	28,136	26,197	25,172	41,256
Insurance	56,502	59,600	63,451	54,868
Utilities	0	0	0	8,364
Professional Fees ^f	0	50	5,590 ^g	-5,540 ^g
Program Expense	175	0	0	0
Sidewalk Shed	0	900	0	10,030
Other Operating	2,642	2,441	287	4,204
Restoration & Repairs	73,172 ^h	950	550	450
Total Expenditures	\$273,524	\$90,139	\$95,051	\$113,632
Net Cash Flow	\$-15,483	-\$27,438	\$8,283	\$3,736

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- a No rent received from the Center in 2023 during litigation (lease expired on 12/31/2022). In 2024, Court ordered the Center to pay back rent.
 - b \$17,073 in rent paid by Center prior to 7/14/25. \$84,726 in rent paid by tenants that remained in the building thereafter.
 - c \$100,000 in loans from the Presbytery; \$75,605 from Alchemy
 - d Part time administrator; additional custodial staff in the second half of 2025.
 - e \$50,000 payment from Alchemy for legal fees.
 - f Excludes expenses related to the LPC hardship application.
 - g Expenses related to work by 161 W. 86th St, which were paid in 2024 and reimbursed in 2025.
 - h Removal of finial and repair of south sanctuary wall.

- **Show detail for all “other income” from 2014-25. Excludes space use income, stewardship, grants and loans.**

Nearly all “Other Income” from 2014 to 2025 came from “Open Mic” sessions sponsored by the Church. In addition, in 2019 the Church received a deposit of \$8,327 for roof repairs, which we believe was funded by the sale of miscellaneous assets; in 2021 it received a \$3,051 PPP Loan, and proceeds from the sale of a piano for \$2,000; and in 2022 it received a \$50,000 payment from Alchemy Properties for legal fees.

- **When you use the term "space rent" in your responses dated August 30, 2023, are you referring only to what the Center was paying you on a monthly basis, or does it include anything else?**

Space Use Income from 2015 to 2022 is described in Response 7 of our August 30 response. It includes income from a range of tenants, largely religious and arts groups, prior to the lease with the Center at West Park. When the Church entered into the lease with the Center, it turned over all its lease income to the Center in return for the nominal rent the Center paid to the Church. Beginning in 2018, all space use income to the Church came from the Center.

- **Provide an explanation for how the Church and Center settled on the amount of monthly rent paid by the Center in the 2018 lease, given the Church's known expenses for personnel, insurance, "other operating expenses", etc.**

At the time the lease was negotiated, the Church had envisioned that the Center would become the lead fundraiser for the restoration of the building. The Church’s goal was to stabilize the Center so that the purpose of that organization, which included mounting a capital campaign to raise funds for restoration of the building, could commence.

At that time, the Church was handling rentals and the Center was handling programming. Upon the signing of the lease, the management of the building was also transferred to the Center, while the Church remained focused on its mission and worship.

The Center's overhead consisted of a staff and building expenses, including utilities, insurance for the Center's operations, and general building upkeep. The Church's expenses included administrative and worship costs, property and other insurance, DOB fines and repairs.

The rent that the Center would pay to the Church was intended to give the Church nominal income so high as not to hamper the Center's ability to establish financial security. The Church did not undertake a detailed analysis of its expenses under the new arrangement, largely because at the time the Center was thought of as an extension of the Church. Needless to say, in hindsight the lease was devastating for the Church, causing it to go deeply in debt. Over the life of the lease the Center never contributed to the restoration of the building, nor did it ever mount a capital campaign to raise funds for the building.