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01/26/18

Cash Basis

Presbytery of Kiskiminetas
Profit & Loss Budget vs. Actual
 January through December 2017

	Jan - Dec 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
PER CAPITA & ADMIN INCOME			
PRESBY PER CAPITA INC			
Presby Per Capita	113,562.15	142,416.00	(28,853.85)
Presby Designated Per Capita	25,211.32		25,211.32
Presby Prior Yr Per Capita	328.65	1,000.00	(671.35)
Total PRESBY PER CAPITA INC	139,102.12	143,416.00	(4,313.88)
ADMINISTRATIVE INCOME			
ARIN Early Intervention Program	5,910.08	7,089.00	(1,178.92)
Calendars/Books of Order	3,583.00		3,583.00
Church Closing Funds			
Interest Income - Elderton Bank	451.13	800.00	(348.87)
Reimb of Admin Exp-Design. Fund		2,000.00	(2,000.00)
Miscellaneous Income	1,511.65		1,511.65
Misc Reimbursements			
PA child abuse, PA Criminal Rec			
Total ADMINISTRATIVE INCOME	11,455.86	9,889.00	1,566.86
INVESTMENT INCOME			
Investment Account Income	143,437.45	10,000.00	133,437.45
Oikocredit Annual Dividend	210.07	200.00	10.07
Presby Investment /S&T Interest	615.35	500.00	115.35
Total INVESTMENT INCOME	144,262.87	10,700.00	133,562.87
Total PER CAPITA & ADMIN INCOME	294,820.85	164,005.00	130,815.85
PRESBYTERY MISSION INCOME			
MISSION INCOME			
Presby Unified Mission	112,958.18	135,000.00	(22,041.82)
Presby Prior Yr Unified Mission			
Presby Design Miss	24,215.00	25,000.00	(785.00)
Nondesignated Mission Income			
Reimb Mission Exp-Design. Funds	7,891.37	6,500.00	1,391.37
Total MISSION INCOME	145,064.55	166,500.00	(21,435.45)
CONGREGATIONAL MINISTRIES COMMI			
Congregational Ministries Comm			
Resource Center Income/Reimb	300.00		300.00
Total CONGREGATIONAL MINISTRIES COMMI	300.00		300.00
Total PRESBYTERY MISSION INCOME	145,364.55	166,500.00	(21,135.45)
Total Income	440,185.40	330,505.00	109,680.40
Expense			
PER CAPITA & ADMIN EXPENSE			
ADMINISTRATIVE EXPENSES			
GENERAL PRESBYTER			
General Presbyter Salary	32,252.40	32,252.00	0.40
General Presbyter Housing	24,480.00	24,480.00	
Social Sec Reimb (addl wages)	4,340.16	4,340.00	0.16
Health Reimbursement Acct	1,090.86	1,702.00	(611.14)
Pension/Major Medical Dues	20,069.87	20,707.00	(637.13)
Death/Disability Coverage	565.38	600.00	(34.62)
Continuing Education	173.36	850.00	(676.64)
Professional Expense Reimb	1,020.00	850.00	170.00
Travel-General Presbyter	4,022.04	6,000.00	(1,977.96)
GA/Denom. Meetings Attendance	2,892.51	1,000.00	1,892.51
Total GENERAL PRESBYTER	90,906.58	92,781.00	(1,874.42)
ADMIN ASSISTANT/OFFICE MANAGER			
Office Manager Salary	33,945.60	33,946.00	(0.40)
Medical Insurance Reimbursement			
Admin/Office Mgr Cont Education		250.00	(250.00)
Total ADMIN ASSISTANT/OFFICE MANAGER	33,945.60	34,196.00	(250.40)
OFFICE/RES CTR COORDINATOR			
Office/Res Ctr Salary	31,248.96	31,249.00	(0.04)
Medical Insurance Reimbursement	4,034.40	4,034.00	0.40
Office/Res Ctr Cont Education	100.00	250.00	(150.00)
Total OFFICE/RES CTR COORDINATOR	35,383.36	35,533.00	(149.64)
BOOKKEEPER			

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Contract Bookkeeper Services	2,400.00	2,400.00	
Bookkeeper Salary			
Total BOOKKEEPER	2,400.00	2,400.00	
CUSTODIAN			
Custodian Wages	5,971.20	5,971.00	0.20
Custodian Wages-ARIN	1,131.79	1,673.00	(541.21)
ARIN clean & maint. 1099 wages			
Total CUSTODIAN	7,102.99	7,644.00	(541.01)
OFFICERS OF THE PRESBYTERY			
Stated Clerk Salary	5,032.07	5,032.00	0.07
Asst. Stated Clerk Salary	1,082.06	1,623.00	(540.94)
Recording Clerk's Salary	480.00	650.00	(170.00)
Treasurer	1,200.00	1,200.00	
Leadership Team Travel & Expens			
Professional Consultants		3,000.00	(3,000.00)
Moderator's Expenses	1,246.25	2,000.00	(753.75)
Stated Clerk Exp, Conf, GA	1,265.91	3,000.00	(1,734.09)
Asst. St. Clerk Exp & Conf, GA		400.00	(400.00)
Total OFFICERS OF THE PRESBYTERY	10,306.29	16,905.00	(6,598.71)
EMPLOYER SH SOCIAL SECURITY TAX	6,487.69	6,482.00	5.69
ADMIN COSTS ALLOC TO MISSION	(82,506.00)	(82,506.00)	
FACILITY COSTS			
Electric	3,515.52	3,700.00	(184.48)
Heating	2,836.44	5,000.00	(2,163.56)
Water & Sewage	1,475.70	1,200.00	275.70
Trash Collection	965.42	780.00	185.42
Cleaning Supplies	204.32	200.00	4.32
Facility Maintenance	8,818.22	5,000.00	3,818.22
Lawn Care/Snow Removal	1,685.94	2,100.00	(414.06)
Real Estate Taxes	27.34	30.00	(2.66)
Total FACILITY COSTS	19,528.90	18,010.00	1,518.90
OFFICE EXPENSES			
Calendars/Books Of Order Expens	4,164.89	500.00	3,664.89
Christmas Bonuses/EE Gifts	680.00		680.00
Computer Maintenance	1,115.54	500.00	615.54
Computer Software Upgrades	2,884.10	3,500.00	(615.90)
Copier Lease		4,000.00	(4,000.00)
Copier/Duplicator Expenses	2,900.51	4,500.00	(1,599.49)
Equipment	903.92	3,000.00	(2,096.08)
Miscellaneous	431.61	1,000.00	(568.39)
Office supplies, paper, etc.	3,402.06	5,000.00	(1,597.94)
PA child abuse, PA Criminal Rec			
Postage	3,200.39	3,500.00	(299.61)
Quickbook Payroll Fees	633.48	120.00	513.48
Telephone & Internet Connection	2,548.44	2,400.00	148.44
Web Hosting/Mtce	5,717.40	600.00	5,117.40
Total OFFICE EXPENSES	28,582.34	28,620.00	(37.66)
Total ADMINISTRATIVE EXPENSES	152,137.75	160,065.00	(7,927.25)
CORPORATE EXPENSES			
Audit	2,769.58	4,700.00	(1,930.42)
Legal Counsel Expense	505.00	500.00	5.00
Bank/Investment Fees			
Insurance (Comp, Expanded cov)	4,447.58	4,200.00	247.58
Workers' Compensation Insurance	947.25	1,200.00	(252.75)
Total CORPORATE EXPENSES	8,669.41	10,600.00	(1,930.59)
MISC EXPENSES			
Uncoll. Per Capita Pd-GA	345.09		345.09
Uncoll. Per Capita Pd-Synod	105.83		105.83
Oakwood Church Final Exp Pd	10,553.26		10,553.26
Loan Forgiveness			
Total MISC EXPENSES	11,004.18		11,004.18
PRESBY CABINET, COMMITY, TASK GRP			
COM-Commission on Ministry	1,297.89	1,800.00	(502.11)
CPM-Preparation for Ministry	9.66	250.00	(240.34)
MRT-Congregational Ministries	247.61	250.00	(2.39)
PMT-Diaconal Ministries Comm.	8.68	250.00	(241.32)
PAT-Presby Administration Comm	57.49	500.00	(442.51)

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Committee on Representation	21.50	100.00	(78.50)
Docket Committee		100.00	(100.00)
Gen Pres Search Expenses			
Nominating Committee		150.00	(150.00)
Permanent Judicial Commission		150.00	(150.00)
Discernment Teams/Admin Commiss	227.06		227.06
Presbytery Cabinet	816.74	2,000.00	(1,183.26)
Presbytery Meetings Host Church	300.00	300.00	
Presby Function Travel/Meals	484.63	250.00	234.63
Total PRESBY CABINET,COMMMITY,TASK GRP	3,471.26	6,100.00	(2,628.74)
Total PER CAPITA & ADMIN EXPENSE	175,282.60	176,765.00	(1,482.40)
PRESBYTERY MISSION EXP			
MISSION SALARIES ALLOC FR ADMIN	82,506.00	82,506.00	
PMT-DIACONAL MINISTRY & MISSION			
Arcadia	5,000.00	5,000.00	
Christian Assoc. of SW PA	2,000.00	2,000.00	
Emergency/Local Disaster Aid		500.00	(500.00)
New Ministry & Program Dev	250.00	500.00	(250.00)
Presbyterian Media Mission	1,500.00	1,500.00	
Presbyterian Senior Living	5,000.00	5,000.00	
Presbytery Spons Mission Trip		4,000.00	(4,000.00)
Prison Ministry		200.00	(200.00)
Rwanda/Kiski Presby Partnership	10,000.00	10,000.00	
State Park Ministry	5,000.00	5,000.00	
Truck Stop Ministry	10,000.00	10,000.00	
Wee Kirk Conference Underwrite	500.00	500.00	
Total PMT-DIACONAL MINISTRY & MISSION	39,250.00	44,200.00	(4,950.00)
MRT-CONGREGATIONAL MINISTRIES			
Camp Board Operating Funds	10,000.00	10,000.00	
Church Growth & Leadership	2,299.86	3,000.00	(700.14)
Enrichment Program Scholarships		850.00	(850.00)
Resource Center Equipment	1,586.50	500.00	1,086.50
Resource Center Operations	323.99	600.00	(276.01)
Resources	3,643.67	3,000.00	643.67
Youth Triennium Expense			
Total MRT-CONGREGATIONAL MINISTRIES	17,854.02	17,950.00	(95.98)
MST-Ministry Supp Team(COM/CPM)			
Emergency Pastor's Aid Fund	1,152.00	3,000.00	(1,848.00)
First Call Teaching Elders/CRE	900.80	1,000.00	(99.20)
New Minister Orientation		500.00	(500.00)
C.R.E. Training	2,940.35	1,500.00	1,440.35
Seminary Student Aid Expense	455.00	1,000.00	(545.00)
Total MST-Ministry Supp Team(COM/CPM)	5,448.15	7,000.00	(1,551.85)
Total PRESBYTERY MISSION EXP	145,058.17	151,656.00	(6,597.83)
Total Expense	320,340.77	328,421.00	(8,080.23)
Net Ordinary Income	119,844.63	2,084.00	117,760.63
Other Income/Expense			
Other Income			
GA MISSION & PER CAPITA INCOME	194,374.90		
Theological Education Income	3,667.40		
SYNOD MISSION & PER CAPITA INCO	46,770.35		
RWANDA PARTNERSHIP INCOME	37,994.96		
Clean Up Buckets Income	799.14		
Guide One Exp Award Income	6,787.00		
Hibbs Family Memorial Income	5,706.25		
Home Runs for Hunger-Pgh Presby	753.24		
Howard Edgar Endowment Income	1,563.81		
Minister Illness/Death/Disb	230.00		
Pres Meeting Local Food Bank	367.83		
Presby Mission Trip Income	14,332.92		
Presby Peacemaking	701.80		
Robert D Houser Memorial Income	1,178.61		
Seminary Student Aid income			
Robert & Ann Orr Fund Income	165.76		
Seminary Student Aid income - Other	1,052.79		
Total Seminary Student Aid income	1,218.55		

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Sigler Fund Endowment	1,531.04		
Synod Grant Income	5,183.09		
Trust Fund Changes in FMV			
Hibbs change in FMV	12,291.53		
Howard Edgar change in FMV	3,368.58		
Robert & Ann Orr change in FMV	357.01		
Sigler Fund Endow Change in FMV	3,297.87		
Robert D Houser Change in FMV	1,216.52		
Total Trust Fund Changes in FMV	20,531.51		
Total Other Income	343,692.40		
Other Expense			
GA MISSION & PER CAPITA PAYOUT	194,374.90		
Theological Education Payout	3,667.40		
SYNOD MISSION & PER CAPITA PAY	46,770.35		
RWANDA DISBURSEMENTS	45,277.40		
Clean Up Bucket Expenses	799.14		
CRE Training Expense Reimb	2,940.35		
Guide One Disbursements	15,200.00		
Hibbs Family Memorial Payout	9,800.00		
Home Runs for Hunger Payout	753.24		
Howard Edgar Shared Grant Disb	1,240.00		
Howard Edgar Small Church Disb	781.89		
Presby Mtg Local Food Bank Disb	603.08		
Presby Mission Trips Disb	12,222.11		
Sigler Fund Endowment Disb	1,531.04		
Seminary Student Aid Disb	10,455.00		
Synod Grant Disb	2,183.09		
Total Other Expense	348,598.99		
Net Other Income	(4,906.59)		
Net Income	114,938.04	2,084.00	112,854.04