

FIRST PRESBYTERIAN CHURCH OF ASHLAND

Income Expenses Budget vs. Actual

July 2018

Accrual Basis Jan - July = 58% of 2018

	Jul 18	Jan - Jul 18	Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>5200 · Unrestricted Funds</b>				
5201 · All Pledges Total	19,672	109,767	187,790	58%
5202 · Unpledged Revenue	1,360	7,346	10,000	73%
5203 · Plate Offerings	307	2,153	4,000	54%
5204 · Use Fees	1,081	12,167	20,000	61%
5205 · Interest & Dividends	1,063	3,387	3,600	94%
5210 · Evans Endowment (OR Comm Fdn)	11,031	11,031	11,300	98%
5800 · Credit Card Redemption Credit	-	602		
5299 · Previous Year Income Carry Fwd	-	-	37,000	0%
5920.1 · Per Capita Reimbursement	-	2,650	3,000	88%
<b>Total 5200 · Unrestricted Funds</b>	<b>34,513</b>	<b>149,103</b>	<b>276,690</b>	<b>54%</b>
<b>Total Income</b>	<b>34,513</b>	<b>149,103</b>	<b>276,690</b>	<b>54%</b>
<b>Expense</b>				
<b>1000 · Payroll</b>				
<b>1 · 1 - Personnel &amp; Administration</b>				
<b>100 · Pastor Payroll</b>				
101 · Pastor Salary - incl housing	5,150	34,159	61,800	55%
103 · Pastor Benefits - Med/Pension	2,042	14,316	23,762	60%
106 · Pastor Cont Education	-	1,039	1,500	69%
107 · Pastors Professional Expenses	393	2,050	3,500	59%
199 · PastorDesig/PassThru Funds Rcvd	-	(200)		
<b>Total 100 · Pastor Payroll</b>	<b>7,584</b>	<b>51,364</b>	<b>90,562</b>	<b>57%</b>
125 · Parish Associates	103	721	1,200	60%
135 · Child Care Support	-	-	100	0%
160 · Sexton Wages	155	776	1,591	49%
<b>Office Manager</b>				
Total 201 · Office Manager Wages	1,610	11,221	19,256	58%
202.1 · Ofc Mgr Medical	220	1,410	2,600	54%
203 · Ofc Mgr Mileage	27	232	420	55%
204 · Ofc Mgr Education	104	104	200	52%
<b>Total Office Manager</b>	<b>1,961</b>	<b>12,967</b>	<b>22,476</b>	<b>58%</b>
<b>206. · Music Director</b>				
206 · Music Director's Salary	1,061	7,110	12,731	56%
206.2 · MD - Professional Education	-	-	1,200	0%
206.9 · M.D. Desig/PassThru Funds Rcvd	-	(150)		
<b>Total 206. · Music Director</b>	<b>1,061</b>	<b>6,960</b>	<b>13,931</b>	<b>50%</b>
207 · Substitute Accompanist	600	700	600	117%
210 · Guest Ministers	300	450	600	75%
211 · Chapel Musician Wages	82	455	1,071	42%
212. · Music - Songleader Wages	-	641	1,931	33%
212.2 · Substitute Song Leader	40	40		

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<b>Total 1 · 1 - Personnel &amp; Administration</b>	11,886	75,075	134,062	56%
195 · Workman's Comp	-	386	361	107%
288 · Payroll Service Fee	182	1,239	1,860	67%
310.1 · Employer Payroll Taxes	296	2,003	4,228	47%
<b>Total 1000 · Payroll</b>	<b>12,364</b>	<b>78,702</b>	<b>140,511</b>	<b>56%</b>
<b>2000 · Admin and Contracts</b>				
126 · P&A Staff Appreciation	-	-	200	0%
915 · Bank/CC Service Chrg	15	75		
205 · Bookkeeping Services	369	5,180	5,400	96%
209.4 · Custodial Support	788	6,075	10,500	58%
n Furniture	-	364	100	364%
214 · Office Supplies	111	800	1,400	57%
214.2 · Office Computer Software	41	246	800	31%
215 · Postage	317	720	700	103%
n 216 · Copier/Equipment	273	2,155	2,270	95%
n 217 · Advertising	-	324	300	108%
221 · Telephone	35	242	450	54%
222 · Internet	60	420	800	53%
n 223 · Congregational Retreat	4,000	2,000	2,000	100%
240 · Contingencies	-	-	8,000	0%
<b>Interest Expense</b>				
902 · Synod Loan 578	36	349	760	46%
902.2 · Green Synod Loan 698	71	533	970	55%
<b>Total Interest Expense</b>	<b>107</b>	<b>881</b>	<b>1,730</b>	<b>51%</b>
905 · Ins/Fire/Liab/Prop/Equity	-	3,941	6,200	64%
n 990.A · Finance - Income	-	(338)	(1,000)	34%
<b>Total 2000 · Admin and Contracts</b>	<b>6,114</b>	<b>23,085</b>	<b>39,850</b>	<b>58%</b>
<b>3000 · Session</b>				
901 · Stewardship Expenses	-	-	200	0%
925 · Session Expense	-	50	400	13%
<b>Total 3000 · Session</b>	<b>-</b>	<b>50</b>	<b>600</b>	<b>8%</b>
<b>4000 · Mission Giving and Support</b>				
<b>3 · 400 Mission Distributions</b>				
403 · Habitat for Humanity	-	1,000	1,000	100%
407 · Local Mission	-	500	3,000	17%
420 · International Mission	-	-	200	0%
<b>Total 3 · 400 Mission Distributions</b>	<b>-</b>	<b>1,500</b>	<b>4,200</b>	<b>36%</b>
<b>Presbytery of the Cascades</b>				
401 · Partners in Mission	917	6,417	11,000	58%
920 · Per Capita Expense	552	3,312	4,416	75%
<b>Total Presbytery of the Cascades</b>	<b>1,469</b>	<b>9,729</b>	<b>15,416</b>	<b>63%</b>
<b>Total 4000 · Mission Giving and Support</b>	<b>1,469</b>	<b>11,229</b>	<b>19,616</b>	<b>57%</b>
<b>6000 · Buildings and Grounds</b>				
<b>Buildings and Grounds Contracts</b>				

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	<b>Jul 18</b>	<b>Jan - Jul 18</b>	<b>Budget</b>	<b>% of Budget</b>
605 · Electric.Water/Sewer	93	5,750	10,800	53%
606 · Gas	89	3,287	5,400	61%
608 · Trash Pickup	228	1,467	1,800	81%
617 · Furnace Maintenance	-	503	2,000	25%
619 · Yard Care and Landscaping	250	1,750	3,500	50%
<b>Total Buildings and Grounds Contracts</b>	<b>660</b>	<b>12,757</b>	<b>23,500</b>	<b>54%</b>
<b>4 · 600 Buildings &amp; Grounds</b>				
601 · Repairs & Maintenance	22	3,125	5,000	63%
601.1 · Floor Waxing	-	-	600	0%
602.B · Carpet Cleaning Expense	-	-	1,200	0%
610 · Custodial Supplies	-	1,180	1,500	79%
618 · Major Expense	41	12,866	25,000	51%
<b>Total 4 · 600 Buildings &amp; Grounds</b>	<b>64</b>	<b>17,171</b>	<b>33,300</b>	<b>52%</b>
<b>Total 6000 · Buildings and Grounds</b>	<b>724</b>	<b>29,928</b>	<b>56,800</b>	<b>53%</b>
<b>7000 · Program Funds</b>				
<b>2 · 300 Christian Education</b>				
301 · Curriculum	-	-	200	0%
305 · Youth/Middle/High School	-	189	200	94%
<b>Total 2 · 300 Christian Education</b>	<b>-</b>	<b>189</b>	<b>400</b>	<b>47%</b>
<b>5 · 700 Worship &amp; Music</b>				
702 · Liturgical Decor	-	454	600	76%
703 · Sanctuary Music	2	151	600	25%
704 · Spec. Svc Supplies & Bulletins	-	53	250	21%
705 · Candles/Liturgical Supplies	-	101	200	51%
707 · Organ & Piano Maintenance	-	-	200	0%
n 721 · Copyright License	-	384	200	192%
n 790 · Worship & Music-Income	-	(294)	(600)	49%
<b>Total 5 · 700 Worship &amp; Music</b>	<b>2</b>	<b>849</b>	<b>1,450</b>	<b>59%</b>
<b>6 · 800 Membership/Parish Life</b>				
801 · Membership Comm Expenses	-	55	400	14%
850 · Parish Life Expenses	194	770	1,068	72%
<b>Total 6 · 800 Membership/Parish Life</b>	<b>194</b>	<b>825</b>	<b>1,468</b>	<b>56%</b>
<b>Total 7000 · Program Funds</b>	<b>196</b>	<b>1,864</b>	<b>3,318</b>	<b>56%</b>
<b>Total Expense</b>	<b>20,867</b>	<b>144,858</b>	<b>260,695</b>	<b>56%</b>
<b>Net Ordinary Income</b>	<b>13,645</b>	<b>4,245</b>	<b>15,995</b>	<b>27%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>Deacons</b>				
Deacons Income	740	4,765	7,000	68%
Deacons Expenditures	(566)	(3,977)	(7,000)	57%
Deacons Net Change	(174)	(787)		
<b>Total Deacons</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Presbyterian Women.</b>				
Presbyterian Women Income	-	1,312	2,000	66%

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<b>Presbyterian Women Expenditures</b>	-	(912)	(2,000)	46%
<b>Presby Women Net Change</b>	-	(400)		
<b>Total Presbyterian Women.</b>	-	-	-	0%
<b>Total Other Income</b>	-	-	-	0%
<b>Other Expense</b>				
<b>Synod Loan Principal Expense</b>				
n <b>2006 Loan 578</b>	399	7,692	10,205	75%
<b>2012 Loan 698</b>	489	3,390	5,790	59%
<b>Total Synod Loan Principal Expense</b>	888	11,081	15,995	69%
<b>Total Other Expense</b>	888	11,081	15,995	69%
<b>Net Other Income</b>	(888)	(11,081)	(15,995)	69%
<b>Net Income</b>	<b>12,757</b>	<b>(6,836)</b>	-	<b>100%</b>

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	Starting Balance	YTD Income	YTD Expense	Total FundYTD (7 FundAccts)	Current Balance	
<b>Other Income/Expense</b>						
<b>Other Income</b>						
<b>1200A · Designated Fund</b>						
<b>Mission Projects</b>						
	1223. · High School Mission	179	673	(53)	620	799
	1228. · Community Dinner	985	-	(238)	(238)	746
	1240. · Christian Veterinary Mission	4,783	245	(1,492)	(1,247)	3,536
	1255 · Emergency Shelter Fund	12,768	4,834	(993)	3,841	16,609
	<b>Total Mission Projects</b>	<b>18,716</b>	<b>5,752</b>	<b>(2,777)</b>	<b>2,975</b>	<b>21,691</b>
n	1216 · New Years Eve Concert	2,218	-	(646)	(646)	1,572
	1219. · Library Books	133	-	(52)	(52)	81
n	1226. · Women's Retreat	101	-	(101)	(101)	-
	1227. · Advent Faire	270	-	(75)	(75)	195
	1250 · Building Major Expense Fund	3,553	2,210	(5,553)	(3,343)	210
	1260 · Rummage/Social Witness/Mission.	805	-	(805)	(805)	-
	1262. · Computer Fund	11	-	(11)	(11)	-
	1263 · College Group Fund	216	-	-	-	216
	1265 · Jamaica Dental Mission	-	170	-	170	170
n	1270. · Miscellaneous	2,869	381	(1,922)	(1,541)	1,328
	1280.1 · Pastor - Education Carry Fwd	171	-	(32)	(32)	139
	1280.2 · Office Manager - Ed. Carry Fwd	230	-	(230)	(230)	-
	1280.4 · Pastor Sabb. Replacement	3,607	-	-	-	3,607
	1280.6 · M.D.- Ed Carry Fwd	2,400	-	-	-	2,400
	<b>Funds Held for Outside Orgs</b>					
n	1223.. · AYC	3,427	100	(143)	(43)	3,384
	1264 · Evolving Congregations	4,322	-	(4,250)	(4,250)	72
	<b>Total Funds Held for Outside Orgs</b>	<b>7,748</b>	<b>100</b>	<b>(4,393)</b>	<b>(4,293)</b>	<b>3,455</b>
	<b>1290A · Memorial Funds</b>					
	129.09. · Memorial Funds	1,947	25	-	25	1,972
	129.14. · 2013 Organ - Bullwinkle Mem.	13,542	-	-	-	13,542
	129.16 · Gene & Mary Morris	1,490	-	(1,490)	(1,490)	-
	<b>Total 1290A · Memorial Funds</b>	<b>16,979</b>	<b>25</b>	<b>(1,490)</b>	<b>(1,465)</b>	<b>15,514</b>
	<b>Total 1200A · Designated Fund</b>	<b>60,026</b>	<b>8,638</b>	<b>(18,086)</b>	<b>(9,448)</b>	<b>50,578</b>
	<b>2100 · Pass-Through Funds</b>					
	2211 · Deacons	50	350	(400)	(50)	-
	2214 · Food Bank	-	110	(110)	-	-
	2216 · One Great Hour	-	837	(837)	-	-
	<b>2218. · Peace Offering.</b>					
	2218.1 · Peace Offering (25% local)	153	-	(153)	(153)	-
	<b>Total 2218. · Peace Offering.</b>	<b>153</b>	<b>-</b>	<b>(153)</b>	<b>(153)</b>	<b>-</b>
	<b>2220. · Pentecost Offering</b>					
	2220 · Pentecost Offering(60%)	-	270	(270)	-	-
	2220.1 · Pentecost (40% local)	-	180	(180)	-	-

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	<b>Starting Balance</b>	<b>YTD Income</b>	<b>YTD Expense</b>	<b>Total FundYTD (7 FundAccts)</b>	<b>Current Balance</b>
<b>Total 2220 · Pentecost Offering</b>	-	450	(450)	-	-
<b>2222 · Temp Pass Through</b>	-	836	(836)	-	-
<b>2226 · Maslow Project</b>	-	181	(181)	-	-
<b>Total 2100 · Pass-Through Funds</b>	203	2,764	(2,966)	(203)	-

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July 31, 18

**ASSETS**

**Current Assets**

**Checking/Savings**

10100 · Umpqua Bank	2,260.31
10110 · People's Bank Checking	17,807.17
10200 · Charles Schwab Checking 8360	100.65
10300 · Synod 6 Month CD 4240	50,513.69
10310 · Synod Custodial Inv. Fund 1197	73,392.36

**Total Checking/Savings** 144,074.18

**Other Current Assets**

Presbyterian Women	608.55
Deacons Fund	2,744.56

**Total Other Current Assets** 3,353.11

**Total Current Assets** 147,427.29

**Fixed Assets**

**15000 · Fixed Assets**

**15100 · Bldg. Improvements**

15101 · Original Cost	94,340.18
15102 · Accum. Depreciation	-60,132.51

**Total 15100 · Bldg. Improvements** 34,207.67

**15200 · Bullwinkle Organ 2013**

15201 · Original Cost	200,000.00
15202 · Accum. Depreciation	-34,666.67

**Total 15200 · Bullwinkle Organ 2013** 165,333.33

**15300 · 2012 Sound & Video System**

15301 · Original Cost	77,000.00
15302 · Accum. Depreciation	-77,000.00

**Total 15300 · 2012 Sound & Video System** 0.00

**Total 15000 · Fixed Assets** 199,541.00

**Total Fixed Assets** 199,541.00

**Other Assets**

**17000 · Permanent Endowment Funds**

4000.1 · Ellen F. Cox	3,243.11
4000.2 · Nova Grimm	2,899.08
4000.3 · Olga/BJ Holland	24,121.25
4000.6 · Endowment Funds 1st Presby	41,959.47

**Total 17000 · Permanent Endowment Funds** 72,222.91

**Total Other Assets** 72,222.91

**TOTAL ASSETS** 419,191.20

**LIABILITIES & EQUITY**

**Liabilities**

**Current Liabilities**

**Accounts Payable**

20000 · Account Payable	<u>3,508.71</u>
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	<u>July 31, 18</u>
<b>Total Accounts Payable</b>	3,508.71
<b>Credit Cards</b>	
<b>21000 · Credit Cards</b>	
<b>21010 · Chase Card Services</b>	228.57
<b>21020 · People's Bank MC</b>	1,867.42
<b>Total 21000 · Credit Cards</b>	<u>2,095.99</u>
<b>Total Credit Cards</b>	2,095.99
<b>Other Current Liabilities</b>	
<b>22000 · Future Pledges</b>	
<b>22001 · 2018</b>	8,978.00
<b>Total 22000 · Future Pledges</b>	<u>8,978.00</u>
<b>23000 · Payroll Liabilities</b>	
<b>23100 · Board of Pensions Payable</b>	-64.50
<b>23200 · Fidelity Inv - Dan 403(b)</b>	56.25
<b>Total 23000 · Payroll Liabilities</b>	<u>-8.25</u>
<b>25000 · Utilities Comfort Level Billing</b>	
<b>25010 · Avista Utilities</b>	526.99
<b>25020 · City of Ashland Utilities</b>	1,343.43
<b>Total 25000 · Utilities Comfort Level Billing</b>	<u>1,870.42</u>
<b>Total Other Current Liabilities</b>	<u>10,840.17</u>
<b>Total Current Liabilities</b>	16,444.87
<b>Long Term Liabilities</b>	
<b>26000 · Loans Payable</b>	
<b>26010 · Synod Loan 2006 - 578</b>	8,138.26
<b>26020 · Synod Green Loan 2012 - 698</b>	23,910.84
<b>Total 26000 · Loans Payable</b>	<u>32,049.10</u>
<b>Total Long Term Liabilities</b>	<u>32,049.10</u>
<b>Total Liabilities</b>	48,493.97
<b>Equity</b>	
<b>Xfr Between Accounts</b>	-381.45
<b>3100 · Fund Accounts</b>	
<b>Designated Funds</b>	50,577.95
<b>Deacons Equity</b>	2,744.56
<b>Presbyterian Woman-Equity</b>	608.55
<b>Endowment Funds</b>	72,222.91
<b>Total 3100 · Fund Accounts</b>	<u>126,153.97</u>
<b>3200 · Contra Acct Synod Loan</b>	11,081.43
<b>Retained Earnings</b>	240,679.05
<b>Net Income</b>	-6,835.77
<b>Total Equity</b>	<u>370,697.23</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>419,191.20</u></u>



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**Income and Expense Report**

<b>Line Item</b>	<b>Note</b>
Furniture	\$100 moved from office expense account; need to add furniture/equipment expense accounts in 2019 budget
216-Copier/Equipment	High expenses for extra copies above allotment in copier contract - contract and usage needs to be reviewed
217-Advertising	Advertising will be over budget this year and we will need to increase the budget in 2019.
223-Congregational Retreat	Includes \$2000 grant credited to expense and \$2000 moved from contingencies.
990-Finance Income	Reimbursement from winter shelter for extra custodial services
721-Copyright License	We bought a second license for additional music and will need to increase the budget in 2019.
790-Worship & Music Income	Easter flowers, Christmas poinsettias
2006 Loan	Extra budgeted capital payment of \$5,000 has been made

**Designated Fund Report**

1216 · New Years Eve Concert	Funds to be used for special music as approved by pastor and music director
1226. · Women's Retreat	Balance used for 2018 office manager conference expenses
1270. · Miscellaneous	Contributions and payment for new tablecloths; also to be used for sound system supplies and maintenance in 2018 (\$1,000 budgeted)
1223 - AYC	Administration of shared fund moved to UCC in August