

Accrual Basis

	Jan - Dec 18	Budget	% of Budget
Ordinary Income/Expense			
Income			
5200 · Unrestricted Funds			
5201 · All Pledges Total	191,154	187,790	102%
5202 · Unpledged Revenue	12,936	10,000	129%
5203 · Plate Offerings	4,309	4,000	108%
5204 · Use Fees	20,415	20,000	102%
5205 · Interest & Dividends	4,642	3,600	129%
5210 · Evans Endowment (OR Comm Fdn)	11,031	11,300	98%
5800 · Credit Card Redemption Credit	689		
5299 · Previous Year Income Carry Fwd	15,000	37,000	41%
5920.1 · Per Capita Reimbursement	2,849	3,000	95%
Total 5200 · Unrestricted Funds	263,025	276,690	95%
Total Income	263,025	276,690	95%
Expense			
1000 · Payroll			
1 · 1 - Personnel & Administration			
100 · Pastor Payroll			
101 · Pastor Salary - incl housing	59,909	61,800	97%
103 · Pastor Benefits - Med/Pension	24,524	23,762	103%
106 · Pastor Cont Education	1,500	1,500	100%
107 · Pastors Professional Expenses	3,447	3,500	98%
199 · PastorDesig/PassThru Funds Rcvd	-200		
Total 100 · Pastor Payroll	89,179	90,562	98%
125 · Parish Associates	1,236	1,200	103%
135 · Child Care Support	0	100	0%
160 · Sexton Wages	1,425	1,591	90%
Office Manager			
201 · Office Manager Wages	19,953	19,256	104%
202.1 · Ofc Mgr Medical	2,510	2,600	97%
203 · Ofc Mgr Mileage	397	420	95%
204 · Ofc Mgr Education	212	200	106%
Total Office Manager	23,072	22,476	103%
206. · Music Director			
206 · Music Director's Salary	12,415	12,731	98%
206.2 · MD - Professional Education	0	1,200	0%
206.9 · M.D. Desig/PassThru Funds Rcvd	-150		
Total 206. · Music Director	12,265	13,931	88%
207 · Substitute Accompanist	800	600	133%
210 · Guest Ministers	600	600	100%
211 · Chapel Musician Wages	885	1,071	83%
212. · Music - Songleader Wages	1,530	1,931	79%
212.2 · Substitute Song Leader	40		

FIRST PRESBYTERIAN CHURCH OF ASHLAND
Income and Expenses Budget vs. Actual
December 2018

	Total 1 · 1 - Personnel & Administration	131,032	134,062	98%
	195 · Workman's Comp	386	361	107%
	288 · Payroll Service Fee	1,907	1,860	103%
	310.1 · Employer Payroll Taxes	3,609	4,228	85%
	Total 1000 · Payroll	136,934	140,511	97%
	2000 · Admin and Contracts			
	126 · P&A Staff Appreciation	0	200	0%
	915 · Bank/CC Service Chrg	75		
	205 · Bookkeeping Services	7,668	5,400	142%
	209.4 · Custodial Support	10,069	10,500	96%
n	Furniture	364	100	364%
	214 · Office Supplies	1,399	1,400	100%
	214.2 · Office Computer Software	501	800	63%
	215 · Postage	795	700	114%
n	216 · Copier/Equipment	3,704	2,270	163%
n	217 · Advertising	523	300	174%
	221 · Telephone	415	450	92%
	222 · Internet	835	800	104%
n	223 · Congregational Retreat	2,000	2,000	100%
	240 · Contingencies	250	8,000	3%
	Interest Expense			
	902 · Synod Loan 578	505	760	66%
	902.2 · Green Synod Loan 698	874	970	90%
	Total Interest Expense	1,379	1,730	80%
	905 · Ins/Fire/Liab/Prop/Equity	7,002	6,200	113%
n	990.A · Finance - Income	-338	-1,000	34%
	Total 2000 · Admin and Contracts	36,642	39,850	92%
	3000 · Session			
	901 · Stewardship Expenses	121	200	60%
	925 · Session Expense	170	400	42%
	Total 3000 · Session	291	600	48%
	4000 · Mission Giving and Support			
	3 · 400 Mission Distributions			
	403 · Habitat for Humanity	1,000	1,000	100%
	407 · Local Mission	2,024	3,000	67%
	420 · International Mission	200	200	100%
	Total 3 · 400 Mission Distributions	3,224	4,200	77%
	Presbytery of the Cascades			
	401 · Partners in Mission	11,000	11,000	100%
	920 · Per Capita Expense	4,416	4,416	100%
	Total Presbytery of the Cascades	15,416	15,416	100%
	Total 4000 · Mission Giving and Support	18,640	19,616	95%
	6000 · Buildings and Grounds			
	Buildings and Grounds Contracts			
	605 · Electric.Water/Sewer	11,009	10,800	102%

	606 · Gas	4,195	5,400	78%
	608 · Trash Pickup	2,377	1,800	132%
	617 · Furnace Maintenance	2,053	2,000	103%
	619 · Yard Care and Landscaping	2,750	3,500	79%
	Total Buildings and Grounds Contracts	22,383	23,500	95%
	4 · 600 Buildings & Grounds			
	601 · Repairs & Maintenance	4,959	5,000	99%
	601.1 · Floor Waxing	325	600	54%
	602.B · Carpet Cleaning Expense	937	1,200	78%
	610 · Custodial Supplies	1,410	1,500	94%
	618 · Major Expense	23,953	25,000	96%
	Total 4 · 600 Buildings & Grounds	31,585	33,300	95%
	Total 6000 · Buildings and Grounds	53,968	56,800	95%
	7000 · Program Funds			
	2 · 300 Christian Education			
	301 · Curriculum	161	200	81%
	305 · Youth/Middle/High School	189	200	94%
	Total 2 · 300 Christian Education	350	400	88%
	5 · 700 Worship & Music			
	702 · Liturgical Decor	641	600	107%
	703 · Sanctuary Music	167	600	28%
	704 · Spec. Svc Supplies & Bulletins	53	250	21%
	705 · Candles/Liturgical Supplies	135	200	68%
	707 · Organ & Piano Maintenance	0	200	0%
n	721 · Copyright License	384	200	192%
n	790 · Worship & Music-Income	-568	-600	95%
	Total 5 · 700 Worship & Music	812	1,450	56%
	6 · 800 Membership/Parish Life			
	801 · Membership Comm Expenses	110	400	28%
	850 · Parish Life Expenses	1,031	1,068	97%
	Total 6 · 800 Membership/Parish Life	1,141	1,468	78%
	Total 7000 · Program Funds	2,303	3,318	69%
	Total Expense	248,778	260,695	95%
	Net Ordinary Income	14,247	15,995	89%
	Other Income/Expense			
	Other Income			
	Deacons			
	Deacons Income	12,408	7,000	177%
	Deacons Expenditures	-8,729	-7,000	125%
	Deacons Net Change	-3,679		
	Total Deacons	0	0	0%
	Presbyterian Women.			
	Presbyterian Women Income	1,562	2,000	78%
	Presbyterian Women Expenditures	-1,682	-2,000	84%
	Presby Women Net Change	120		

Total Presbyterian Women.		0	0	0%
Total Other Income		0	0	0%
Other Expense				
Synod Loan Principal Expense				
n	2006 Loan 578	9,707	10,205	95%
	2012 Loan 698	5,851	5,790	101%
Total Synod Loan Principal Expense		15,558	15,995	97%
Total Other Expense		15,557	15,995	97%
Net Other Income		-15,557	-15,995	97%
Net Income		-1,310	0	100%

Designated Funds

December 2018

	Starting Balance	YTD Income	YTD Expense	Current Balance
Mission Projects				
1223. · High School Mission	179	673	-53	799
1228. · Community Dinner	985	0	-363	621
1240. · Christian Veterinary Mission	4,783	245	-5,028	0
1265 · Jamaica Dental Mission	0	2,698	-2,698	0
1255 · Emergency Shelter Fund	12,768	4,834	-3,664	13,939
Total Mission Projects	18,716	8,450	-11,807	15,359
1216 · New Years Eve Concert	2,218	1,124	-1,715	1,626
n 1219. · Library Books	133	0	-82	51
1226. · Women's Retreat	101	0	-101	0
n 1227. · Advent Faire	270	607	-525	353
1250 · Building Major Expense Fund	3,553	2,210	-5,763	0
1260 · Rummage/Social Witness/Mission.	805	0	-805	0
1262. · Computer Fund	11	0	-11	0
1263 · College Group Fund	216	0	-25	191
n 1270. · Miscellaneous	2,869	570	-3,119	320
1280.1 · Pastor - Education Carry Fwd	171	0	-171	0
1280.2 · Office Manager - Ed. Carry Fwd	230	0	-230	0
1280.4 · Pastor Sabb. Replacement	3,607	0	0	3,607
1280.6 · M.D.- Ed Carry Fwd	2,400	0	0	2,400
Funds Held for Outside Orgs				
n 1223.. · AYC	3,427	100	-3,527	0
1264 · Evolving Congregations	4,322	0	-4,250	72
Total Funds Held for Outside Orgs	7,748	100	-7,777	72
1290A · Memorial Funds				
129.09. · Memorial Funds	1,947	1,025	-150	2,822
129.14. · 2013 Organ - Bullwinkle Mem.	13,542	0	0	13,542
129.16 · Gene & Mary Morris	1,490	0	-1,490	0
Total 1290A · Memorial Funds	16,979	1,025	-1,640	16,364
Total 1200A · Designated Fund	60,026	14,085	-33,769	40,342
2100 · Pass-Through Funds				
2211 · Deacons	50	2,152	-602	1,600
2214 · Food Bank	0	110	-110	0
2216 · One Great Hour	0	837	-837	0
2217 · Christmas Joy	0	820	0	820
2218. · Peace Offering.				
2218 · Peace Offering (75%)	0	315	-314	0
2218.1 · Peace Offering (25% local)	153	105	-153	105
Total 2218. · Peace Offering.	153	419	-467	105
2220. · Pentecost Offering				
2220 · Pentecost Offering(60%)	0	270	-270	0
2220.1 · Pentecost (40% local)	0	180	-180	0
Total 2220. · Pentecost Offering	0	450	-450	0

1/7/2019

FIRST PRESBYTERIAN CHURCH OF ASHLAND

Designated Funds

December 2018

	Starting Balance	YTD Income	YTD Expense	Current Balance
2222 · Temp Pass Through	0	4,126	-1,736	2,390
2226 · Maslow Project	0	181	-181	0
2228 · Scotland Trip	0	5,670	-5,610	60
Total 2100 · Pass-Through Funds	203	14,766	-9,993	4,975

Balance Sheet
December 2018

	<u>Dec 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
10110 · People's Bank Checking	10,876
10200 · Charles Schwab Checking 8360	11,841
10300 · Synod 6 Month CD 4240	50,889
10310 · Synod Custodial Inv. Fund 1197	58,496
Total Checking/Savings	<u>132,101</u>
Other Current Assets	
Presbyterian Women	89
Deacons Fund	5,642
Total Other Current Assets	<u>5,731</u>
Total Current Assets	<u>137,832</u>
Fixed Assets	
15000 · Fixed Assets	
15100 · Bldg. Improvements	
15101 · Original Cost	94,340
15102 · Accum. Depreciation	-60,133
Total 15100 · Bldg. Improvements	<u>34,208</u>
15200 · Bullwinkle Organ 2013	
15201 · Original Cost	200,000
15202 · Accum. Depreciation	-34,667
Total 15200 · Bullwinkle Organ 2013	<u>165,333</u>
15300 · 2012 Sound & Video System	
15301 · Original Cost	77,000
15302 · Accum. Depreciation	-77,000
Total 15300 · 2012 Sound & Video System	<u>0</u>
Total 15000 · Fixed Assets	<u>199,541</u>
Total Fixed Assets	<u>199,541</u>
Other Assets	
17000 · Permanent Endowment Funds	
4000.1 · Ellen F. Cox	3,243
4000.2 · Nova Grimm	2,899
4000.3 · Olga/BJ Holland	24,121
4000.6 · Endowment Funds 1st Presby	41,959
Total 17000 · Permanent Endowment Funds	<u>72,223</u>
Total Other Assets	<u>72,223</u>
TOTAL ASSETS	<u><u>409,596</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Account Payable	1,967
Total Accounts Payable	<u>1,967</u>

Balance Sheet
December 2018

	<u>Dec 31, 18</u>
Credit Cards	
21000 · Credit Cards	
21020 · People's Bank MC	5,969
Total 21000 · Credit Cards	<u>5,969</u>
Total Credit Cards	5,969
Other Current Liabilities	
22000 · Future Pledges	
22002 · 2019	7,500
22001 · 2018	2,579
Total 22000 · Future Pledges	<u>10,079</u>
23000 · Payroll Liabilities	
23100 · Board of Pensions Payable	-65
23200 · Fidelity Inv - Dan 403(b)	56
Total 23000 · Payroll Liabilities	<u>-8</u>
25000 · Utilities Comfort Level Billing	
25010 · Avista Utilities	168
25020 · City of Ashland Utilities	715
Total 25000 · Utilities Comfort Level Billing	<u>883</u>
Total Other Current Liabilities	<u>10,954</u>
Total Current Liabilities	18,889
Long Term Liabilities	
26000 · Loans Payable	
26010 · Synod Loan 2006 - 578	6,123
26020 · Synod Green Loan 2012 - 698	21,450
Total 26000 · Loans Payable	<u>27,573</u>
Total Long Term Liabilities	<u>27,573</u>
Total Liabilities	46,462
Equity	
Xfr Between Accounts	-15,000
3100 · Fund Accounts	
Designated Funds	40,342
PassThrough Funds	4,975
Deacons Equity	5,642
Presbyterian Woman-Equity	89
Endowment Funds	72,223
Total 3100 · Fund Accounts	<u>123,271</u>
3200 · Contra Acct Synod Loan	15,558
Retained Earnings	240,616
Net Income	-1,310
Total Equity	<u>363,135</u>
TOTAL LIABILITIES & EQUITY	<u><u>409,596</u></u>

Income and Expense Report**Line Item****Note**

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 modified in August 2018

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