

FIRST PRESBYTERIAN CHURCH OF ASHLAND

Income & Expenses Budget vs. Actual

January through December 2017

	TOTAL			
	Dec 17	Jan - Dec 2017	Budget	% of Budget
Ordinary Income/Expense				
Income				
5200 - Unrestricted Funds				
5201 - All Pledges Total	20,167	185,392	181,200 n	102.3%
5202 - Unpledged Revenue	4,900	18,586	10,000	185.9%
5203 - Plate Offerings	762	5,173	4,000	129.3%
5204 - Use Fees	1,442	17,711	20,000 n	88.6%
5205 - Interest & Dividends	156	3,571	3,600	99.2%
5206 - Misc. Activities	0	5,061	6,000 n	84.4%
5210 - Evans Endowment (OR Comm Fdn)	0	11,303	11,300 *	100.0%
5240 - Mission Giving	0	1,014	800	126.7%
5299 - Previous Year Income Carry Fwd	0	0	11,400 n	0.0%
5920.1 - Per Capita Reimbursement	0	1,892	1,500	126.1%
Total Income	27,427	249,703	249,800	100.0%
Expense				
1000 - Payroll				
1 - 1 - Personnel & Administration				
101 - Pastor Salary - incl housing	4,516	57,647	60,000	96.1%
101.2 - Pastor Payroll Taxes/W. Comp	36	421	530	79.4%
103 - Pastor Benefits - Med/Pension	1,996	22,691	23,070	98.4%
106 - Pastor Cont Education	171	1,500	1,500	100.0%
107 - Pastors Professional Expenses	109	2,019	3,500	57.7%
125 - Parish Associates	100	1,550	1,200 X-n	129.2%
135 - Child Care Support	0	0	100	0.0%
160 - Sexton Wages	174	1,489	1,545	96.4%
160.1 - Sexton Emp Payroll Taxes/W.Comp	15	134	155	86.6%
195 - Workman's Comp	0	300	350	85.6%
201 - Office Manager Wage	1,696	18,406	18,695	98.5%
201.1 - Of. Mgr. Payroll Taxes/Comp	178	1,887	1,905	99.0%
202.1 - Ofc Mgr Medical	200	2,400	2,400	100.0%
203 - Ofc Mgr Mileage	62	407	360 X	113.1%
204 - Ofc Mgr Education	105	200	200	100.0%
205 - Bookkeeping Services	900	1,181	1,200	98.4%
205.3 - Bookkeeper Wage	0	988	1,200	82.3%
205.4 - Bookkeeper Payroll Taxes/W Comp	0	89	200	44.5%
206 - Music Director's Salary	967	12,297	12,360	99.5%
206.1 - MD - Payroll Taxes/Comp	102	1,138	1,240	91.7%
206.2 - MD - Professional Education	1,200	1,200	1,200	100.0%
207 - Substitute Accompanist	0	650	600 *	108.3%
209.4 - Custodial Support	788	7,769	10,300	75.4%
210 - Guest Ministers	0	914	1,100 *	83.1%
211 - Chapel Musician Wages	97	877	1,040	84.3%
211.1 - Chapel Payroll Taxes/Comp	9	80	110	72.4%
212 - Music - Songleader Wages	106	1,339	1,875	71.4%
212.1 - MC - Payroll Taxes/Comp	23	144	165	87.2%

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Total 1 - 1 - Personnel & Administration	13,551	139,715	148,100	94.3%
228 - Payroll Service Fee	210	210		
290.A - Personnel & Administration	(143)	(1,243)	(1,200)	103.6%
Total 1000 - Payroll	13,617	138,682	146,900	94.4%
2000 - Admin and Contracts				
126 - P&A Staff Appreciation	0	260	200 n	130.0%
915 - Bank/CC Service Chrg	0	0	10 *	0.0%
214 - Office Supplies	0	1,708	1,500 X	113.9%
214.2 - Office Computer Software	51	1,069	2,000	53.4%
215 - Postage	31	683	750	91.0%
216 - Copier/Equipment	189	3,218	3,400	94.6%
217 - Advertising	373	449	300	149.5%
221 - Telephone	35	410	450	91.0%
222 - Internet	60	720	920	78.3%
310 - Youth Assistants (AYC)	0	680	1,020	66.7%
902 - Interest on Synod Loan	62	884	1,000	88.4%
902.2 - Interest on Green Synod Loan	78	1,078	1,100	98.0%
905 - Ins/Fire/Liab/Prop/Equity	1,238	7,672	6,200 Q-x	123.7%
992 - Pastor Nominating Committee				
991 - Pastor Moving Expense	0	4,830	6,000	80.5%
992 - Pastor Nominating Committee - Other	0	430	500	86.1%
Total 992 - Pastor Nominating Committee	0	5,260	6,500	80.9%
240 - Contingencies	0	500	10,000 n	5.0%
Total 2000 - Admin and Contracts	2,114	24,591	35,350	69.6%
3000 - Session				
901 - Stewardship Expenses	0	111	200	55.4%
925 - Session Expense	10	586	400 x-n	146.6%
Total 3000 - Session	10	697	600	116.2%
4000 - Mission Giving and Support				
3 - 400 Mission Distributions				
407 - Local Mission	1,577	3,000	3,000	100.0%
420 - Healthy Women/Networkers	0	989	800 *	123.6%
490.A - Mission & Society Income	0	0	(120)	0.0%
Total 3 - 400 Mission Distributions	1,577	3,989	3,680	108.4%
401 - Partners in Mission	844	10,125	10,125	100.0%
920 - Per Capita Expense	0	4,495	4,495	100.0%
Total 4000 - Mission Giving and Support	2,420	18,609	18,300	101.7%
6000 - Buildings and Grounds				
Buildings and Grounds Contracts				
605 - Electric.Water/Sewer	900	10,250	9,300 x	110.2%
606 - Gas	448	5,376	5,400	99.6%
608 - Trash Pickup	215	1,770	1,800	98.3%
617 - Furnace Maintenance	0	5,781	2,000 X	289.1%
619 - Yard Care and Landscaping	250	3,464	3,000 *	115.5%
Total Buildings and Grounds Contracts	1,813	26,642	21,500	123.9%

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601 · Repairs & Maintenance	166	3,926	5,700	68.9%
601.1 · Floor Waxing	461	461	600	76.8%
602.B · Carpet Cleaning Expense	0	937	1,200 *	78.1%
610 · Custodial Supplies	0	1,377	2,400	57.4%
618 · Major Expense	0	0	3,000	0.0%
Total 4 · 600 Buildings & Grounds	627	6,701	12,900	51.9%
Total 6000 · Buildings and Grounds	2,440	33,343	34,400	96.9%
7000 · Program Funds				
2 · 300 Christian Education				
301 · CS - Curriculum	0	67	800	8.4%
Total 2 · 300 Christian Education	0	67	800	8.4%
5 · 700 Worship & Music				
702 · Liturgical Decor	283	432	400	108.0%
703 · Sanctuary Music	320	577	600	96.1%
704 · Spec. Svc Supplies & Bulletins	65	206	600	34.4%
705 · Candles/Liturgical Supplies	0	186	250	74.4%
707 · Organ & Piano Maintenance	(85)	(12)	300	-4.1%
721 · Copyright License	0	193	200 *	96.3%
730 · Sound System Supplies & Maint.	0	0	100	0.0%
790.A · Worship & Music Income	(170)	(528)	(900) n9	58.7%
Total 5 · 700 Worship & Music	413	1,053	1,550	68.0%
6 · 800 Membership/Parish Life				
801 · Membership Comm Expenses	(5)	193	200	96.7%
850 · Parish Life Expenses	62	1,258	1,000 *	125.8%
Total 6 · 800 Membership/Parish Life	57	1,452	1,200	121.0%
Total 7000 · Program Funds	470	2,527	3,550	72.5%
Total Expense	21,072	218,493	239,100	91.4%
Net Ordinary Income	6,355	31,210	10,700	291.7%
Other Income/Expense				
Other Income				
Deacons Income	1,412	7,498	7,000	107.1%
Presbyterian Women Income	125	1,822	2,000	91.1%
Total Other Income	1,537	9,320	9,000	103.6%
Other Expense				
Deacons Expenditures	1,241	7,768	7,000	111.0%
Deacons Net Change	171	(270)	0	100.0%
Presbyterian Women Expenditures	145	1,837	2,000	91.9%
Presby Women Net Change	(20)	(15)	0	100.0%
Principal Payment of Synod Loan				
2006 Loan	372	4,822	5,075	95.0%
2012 Loan	482	5,646	5,625	100.4%
Total Principal Payment of Synod Loan	854	10,468	10,700	97.8%
Total Other Expense	2,391	19,789	19,700	100.4%
Net Other Income	(854)	(10,468)	(10,700)	97.8%
Net Income	5,501	20,742	0	100.0%

	1/1/2017	December			** 2017 year total **
1200A - Designated Fund	Start of Year	Income	Expense	End Balance	YTD Inc YTD Exp
MISSION PROJECTS					
1221A - Congo Mission	200		200	0	0 200
1223A - High School Mission	332			179	0 153
1223.1A - AYC-Ashland Youth Collective	2,756	25	20	3,427	1,946 1,275
1228A - Community Dinner	1,711		315	985	474 1,201
1240A - Christian Veterinary Mission	100	4,533		4,783	4,683 0
1255 - Emergency Shelter Fund	495	6,068	1,428	12,788	15,468 3,175
1265 - Jamaican Dental Fund	250			0	1,850 2,100
TOTAL MISSION PROJECTS	5,844			22,163	24,422 8,103
1209A - Stephen's Ministry	1,243		143	0	0 1,243
1213A - Evan's-Music & Scholarship	539			539	0 0
1216A - New Years Eve Concert	1,507	2,554	1,579	2,218	2,604 1,894
1219A - Library Books	0			133	212 79
1226A - Women's Retreat	101			101	0 0
1227A - Advent Faire	324	115	93	270	115 169
1250A - Building Projects Fund	3,193	50		3,553	8,050 7,690
1260A - Rummage Sale/Mission	0			805	805 0
1262A - Computer Fund	375			11	326 690
1263A- College Group Fund	241			216	0 25
1270A - Miscellaneous	4,274	50		6,505	4,075 1,844
1264A-Evolving Christianity Expense	2,144			685	6,005 7,464
1280.1 - Pastor - Education Carry Fwd	1,072	171		171	-901 0
1280.2 Ofc Mgr Ed Carry Fwd	125	105		230	105 0
1280.4 - Pastor Sabb. Replacement	2,182			3,607	1,425 0
1280.6 - M.D.-Ed Carry Fwd	1,200	1,200		2,400	1,200 0
Total 1200A - Designated Fund	24,364	14,871	2,350	43,606	48,442 29,200
1290A - Memorial Funds	Start	Income	Expense	End Balance	YTD Inc YTD Exp
129.09A - Memorial Unrestricted	6,566			2,422	1,165 5,309
129.14 - Bullwinkle Memorial Organ	13,542			13,542	0 0
Gene and Mary Morris	0			1,015	1,015 0
Dick Thornton Memorial	350		400	0	50 400
Total 1290A - Memorial Funds	20,458	0	2,325	16,979	2,230 5,709
	44,822			60,585	50,672 34,909
2100 - Pass-Through Funds		Income	Expense	End Balance	YTD Inc YTD Exp
2103 - Souper Bowl Sunday	0			0	54 54
2106 - PCUSA Disaster Relief	0	167	167	0	1,812 1,812
2211 - Deacons	0	99		50	1,984 1,934
2214 - Food Bank	0			0	129 129
2217 - Christmas Joy	0	522		547	547 0
2216 - One Great Hour	0			0	1,006 1,006
2218- Peace Offering(75%)	0		458	0	458 458
2218.1-Peace Offering(25%)	0			153	153 0
2220 - Pentecost Offering(60%)	0			0	379 379
2220.1 Pentecost Offering(40% local)	0			0	253 253
2222 - Temp Pass Through	0			0	100 100
2223 - Special Mission	0	310		310	2,052 1,742
Total 2100 - Pass-Through Funds	0	1,098	167	1,060	8,925 7,865
	44,822			61,645	59,597 42,774

FIRST PRESBYTERIAN CHURCH OF ASHLAND

Balance Sheet

Dec 31, 17

Dec 31, 17

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Credit Cards

Chase Card Services	6,121
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Total Credit Cards	6,121
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Other Current Liabilities

Future Pledges	22,421
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Payroll Liabilities

Federal PR Taxes Payable	768
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Oregon PR Taxes Payable Fí ĩ

Payroll Liabilities JG

Hedf Payroll Liabilities

DfY6 cc_YX Payroll	3,682
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Total Current Liabilities	27,028
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Total Current Liabilities	33,149
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Long Term Liabilities

2012 Synod Green Loan

2006 Synod Loan	15,830
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2006 Synod Loan	15,830
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Total Long Term Liabilities	43,131
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Total Liabilities

Equity

Contra Acct Synod Loan	10,468
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Fund Accounts

Presbyterian Woman-Equity 209

Deacons Equity

Designated Funds

PassThrough Funds	1,060
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PassThrough Funds	1,060
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PassThrough Funds	1,060
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Endowment Funds	66.387
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Endowment Funds	66.387
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Total Equity	379,528
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TOTAL LIABILITIES & EQUITY	472,807
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FIRST PRESBYTERIAN CHURCH OF ASHLAND
Statement of Cash Flows
January through December 2017

	<u>Jan - Dec 17</u>
OPERATING ACTIVITIES	
Net Income	20,741.55
Adjustments to reconcile Net Income to net cash provided by operations:	
Presbyterian Women	15.00
Deacons Fund	269.63
Charles Schwab Investments:Chas. Schwab Investment Acct	-50,095.76
Synod Custodial Inv. Fund, 7113	-50,054.17
Chase Card Services	2,398.80
Future Pledges	9,820.71
Payroll	767.58
Payroll	157.331
Payroll	3,682.19
Net cash provided by Operating Activities	<u>-62,297.14</u>
FINANCING ACTIVITIES	
2012 Synod Green Loan	-5,646.45
2006 Synod Loan	-4,821.63
Contra Acct Synod Loan	10,468.08
Fund Accounts:Presbyterian Woman-Equity	-15.00
Fund Accounts:Deacons Equity	-269.63
Fund Accounts:Designated Funds	15,763.00
Fund Accounts:PassThrough Funds	1,059.77
Net cash provided by Financing Activities	<u>16,538.14</u>
Net cash increase for period	<u>-45,759.00</u>
Cash at beginning of period	104,420.32
Cash at end of period	<u><u>58,661.32</u></u>