

Presbytery of St. Augustine

Balance Sheet Comparison

As of April 30, 2024

	TOTAL	
	AS OF APR 30, 2024	AS OF MAR 31, 2024 (PP)
ASSETS		
Current Assets		
Bank Accounts		
1010 South State Operating	79,578.92	88,663.00
1020 South State Expense Acct	1,923.96	2,855.37
1030 PILP Note Receivable	61,284.53	61,051.56
1110 Texas Presbyterian Foundation	2,773,919.84	2,763,919.84
1120 UBS Financial Services Inc	141,472.59	141,472.59
Total Bank Accounts	\$3,058,179.84	\$3,057,962.36
Other Current Assets		
1220 Note Receivable - Current	11,466.45	11,466.45
1326 Due from Montgomery	156,733.22	152,000.00
1330 Due from Korean Church	12,653.25	12,653.25
Total Other Current Assets	\$180,852.92	\$176,119.70
Total Current Assets	\$3,239,032.76	\$3,234,082.06
Fixed Assets		
1701 Highlands Reg Ministry Center	1,295,101.75	1,295,101.75
1710 Buildings and Improvements	466,968.56	466,968.56
1730 Office Equipment	51,328.87	51,328.87
1790 Accumulated Depreciation	(440,896.82)	(440,896.82)
1900 Right-of-Use Assets-Equipment	9,247.67	9,247.67
Total Fixed Assets	\$1,381,750.03	\$1,381,750.03
Other Assets	\$283,011.67	\$283,946.38
TOTAL ASSETS	\$4,903,794.46	\$4,899,778.47
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2130 Prepayments for Cuba Mission Trip	9,250.00	9,250.00
2240 Accrued Bldg Expense - Office	7,921.35	8,721.35
2241 Accrued Bldg Expense - Highlands	15,337.75	15,337.75
24000 Payroll Liabilities	1,753.02	1,561.86
2450 Per Capita Payments	0.00	274.23
2455 Presbytery Selected	193.79	0.00
2565 Mission Funding	9.10	
2699 Other Current Liabilities	1,797.84	1,778.04
Total Other Current Liabilities	\$36,262.85	\$36,923.23
Total Current Liabilities	\$36,262.85	\$36,923.23

	TOTAL	
	AS OF APR 30, 2024	AS OF MAR 31, 2024 (PP)
Long-Term Liabilities		
2340 Disaster Assistance Fund	3,500.00	3,500.00
2510 Preparation for Ministry Fund	55,159.30	55,006.24
2515 Charles J. Williams Fund	15,000.00	15,000.00
2555 Brobston Fund	2,732.52	2,732.52
2585 Ragsdale Fellowship	141,472.59	141,472.59
2590 Community Ministry	315,694.46	315,694.46
2594 Mental Health Assistance Fund	2,198.31	2,198.31
2597 Normandy Fund	278,027.64	278,027.64
2600 Leadership Development	2,851.69	2,401.69
2601 Youth Retention Initiative	16,000.00	18,000.00
2602 Youth Triennium Fund	21,500.00	21,500.00
2619 Peacemaking	23,611.86	23,611.86
2621 Pentecost	10,781.22	10,781.22
2658 Mutual Mission Foundation	13,825.11	13,825.11
2660 Mutual Mission Hearts & Hands	17,510.52	18,711.66
2664 Mutual Mission Medical	69,353.24	69,353.24
2666 Mutual Mission Trips	1,195.35	1,195.35
2670 Mutual Mission Youth Exchange	4,470.00	4,470.00
2674 Mutual Mission Mobile Dental	26,989.50	26,989.50
2700 Lease Liability - Equipment	9,247.67	9,247.67
3003 Armistead Fund	31,051.22	29,905.59
Total Long-Term Liabilities	\$1,062,172.20	\$1,063,624.65
Total Liabilities	\$1,098,435.05	\$1,100,547.88
Equity	\$3,805,359.41	\$3,799,230.59
TOTAL LIABILITIES AND EQUITY	\$4,903,794.46	\$4,899,778.47

Presbytery of St. Augustine
 Budget vs. Actuals: 2024 - FY24 P&L
 April 2024

		TOTAL	
	ACTUAL	BUDGET	OVER BUDGET
Revenue			
4110 Unified Giving	25,148	29,167	(4,019)
4311 Interest & Dividends Unrestricted	12,119	10,000	2,119
4315 Other Income	24	833	(809)
4318 Management Fees		0	0
4420 Comm Ministry Fund Income		0	0
5026 Armistead Fund Income	833	833	0
Total Revenue	\$38,125	\$40,833	\$ (2,708)
GROSS PROFIT	\$38,125	\$40,833	\$ (2,708)
Expenditures			
5010 Current Ministries			
5015 Regional Gatherings	716	500	216
5017 Mission Insite		0	0
5022 Crisis Response		42	(42)
5024 Administrative Commissions		21	(21)
Total 5010 Current Ministries	716	563	153
5042 Disaster Preparation & Assistance			
5044 Disaster Assistance		0	0
5048 Florida PDA Network		0	0
Total 5042 Disaster Preparation & Assistance		0	0
5310 Call Commission			
5410 Candidate Financial Support	1,300	0	1,300
5412 BOP Shared Grants		167	(167)
5415 Ministry Assessments		125	(125)
5422 Inquirer/Candidate Counseling		83	(83)
Total 5310 Call Commission	1,300	375	925
5500 Mission & Leadership Development			
5037 Youth Triennium		0	0
5525 Leadership Development	450	450	0
5535 Counseling Assistance	300	83	217
5610 Training		83	(83)
Total 5500 Mission & Leadership Development	750	616	134
5700 Highlands Regional Ministry Center			
5705 Usage Income HRMC	(1,018)	(1,200)	182
5710 Building Repairs HRMC		500	(500)
5712 Fire Protection		50	(50)
5715 Utilities HRMC	973	1,875	(902)
5720 Insurance HRMC		0	0
Total 5700 Highlands Regional Ministry Center	(45)	1,225	(1,270)
66000 Personnel			
6010 Office Manager Salary	4,327	3,667	660
6015 Office Manager Benefits	89	962	(873)

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
6020 Office Manager FICA	331	281	50
6110 Communications Salary	2,400	2,600	(200)
6115 Communications Benefits	(232)	639	(871)
6120 Communications FICA	169	199	(30)
6210 Summer Staff Salaries		0	0
6215 Summer Staff FICA		0	0
6310 Stated Clerk Salary	2,833	2,667	166
6320 Stated Clerk SECA		204	(204)
6325 Stated Clerk Expenses		125	(125)
6330 Stated Clerk Con Ed		83	(83)
6335 Stated Clerk Auto Exp	500	500	0
6410 Area Coordinator Salaries	1,397	1,702	(306)
6415 Area Coordinator Housing	1,117	1,135	(18)
6425 Area Coordinator Expenses		83	(83)
6550 Personnel Adjustments		458	(458)
6555 Lead Presbyter Salary	4,167	4,167	(0)
6560 Lead Presbyter Housing	3,500	3,500	0
6565 Lead Presbyter Benefits		2,990	(2,990)
6570 Lead Presbyter SECA	587	587	(1)
6575 Lead Presbyter Expenses	387	208	179
6580 Lead Presbyter Con Ed	175	83	92
6585 Lead Presbyter Auto Exp	568	375	193
Total 66000 Personnel	22,312	27,215	(4,903)
6601 Administrative			
6610 Dues, Subscriptions, Minutes	20	17	3
6620 Meeting Expense	511	250	261
6625 Speakers' Honoraria & Expenses		0	0
6810 GA & Mid Council Meeting Exp		583	(583)
6815 General Assembly Unified	1,250	1,250	0
6830 Synod Mission Giving	833	833	0
6835 Synod Per Capita	1,227	1,227	0
6915 Committee/Commission Meals		33	(33)
6935 General Operating Expenses		100	(100)
6940 Legal Expenses		167	(167)
6945 Permanent Judicial Commission		83	(83)
6955 Mileage Reimbursement		42	(42)
6960 Moderator's Expenses	27	183	(156)
7010 Audit		0	0
7012 Bank & Credit Card Fees	63	83	(21)
7015 Building Major Repair Fund	125	125	0
7020 Building Maintenance	98	167	(69)
7035 Information Technology	1,582	917	665
7040 Copier	187	250	(63)
7045 Utilities	185	292	(107)
7050 Grounds	165	167	(2)
7055 Insurance		0	0
7070 Janitorial	117	125	(8)
7090 Office Supplies	64	167	(103)
7095 Payroll Processing	93	108	(15)
7110 Postage	27	67	(40)

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
7120 Telephone & Internet	389	350	39
Total 6601 Administrative	6,963	7,586	(623)
Total Expenditures	\$31,996	\$37,580	\$ (5,584)
NET OPERATING REVENUE	\$6,129	\$3,253	\$2,876
NET REVENUE	\$6,129	\$3,253	\$2,876

Presbytery of St. Augustine

Budget vs. Actuals: 2024 - FY24 P&L

January - April, 2024

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Revenue			
4110 Unified Giving	109,089	116,668	(7,579)
4311 Interest & Dividends Unrestricted	47,731	40,000	7,731
4315 Other Income	1,222	3,332	(2,110)
4318 Management Fees		0	0
4420 Comm Ministry Fund Income	2,000	2,000	0
5026 Armistead Fund Income	3,333	3,332	1
Total Revenue	\$163,375	\$165,332	\$ (1,957)
GROSS PROFIT	\$163,375	\$165,332	\$ (1,957)
Expenditures			
5010 Current Ministries			
5015 Regional Gatherings	716	500	216
5017 Mission Insite	2,535	2,535	(0)
5022 Crisis Response		168	(168)
5024 Administrative Commissions		84	(84)
Total 5010 Current Ministries	3,250	3,287	(37)
5042 Disaster Preparation & Assistance			
5044 Disaster Assistance	1,000	1,000	0
5048 Florida PDA Network	11,500	11,500	0
Total 5042 Disaster Preparation & Assistance	12,500	12,500	0
5310 Call Commission			
5410 Candidate Financial Support	5,750	7,500	(1,750)
5412 BOP Shared Grants		668	(668)
5415 Ministry Assessments		500	(500)
5422 Inquirer/Candidate Counseling	400	332	68
Total 5310 Call Commission	6,150	9,000	(2,850)
5500 Mission & Leadership Development			
5037 Youth Triennium	1,000	1,000	0
5525 Leadership Development	1,800	1,800	0
5535 Counseling Assistance	300	332	(32)
5610 Training		332	(332)
Total 5500 Mission & Leadership Development	3,100	3,464	(364)
5700 Highlands Regional Ministry Center			
5705 Usage Income HRMC	(4,382)	(4,800)	418
5710 Building Repairs HRMC		2,000	(2,000)
5712 Fire Protection	191	200	(10)
5715 Utilities HRMC	4,557	7,500	(2,943)
5720 Insurance HRMC	10,112	5,500	4,612
Total 5700 Highlands Regional Ministry Center	10,478	10,400	78
66000 Personnel			
6010 Office Manager Salary	15,327	14,668	659
6015 Office Manager Benefits	3,153	3,848	(695)

		TOTAL	
	ACTUAL	BUDGET	OVER BUDGET
6020 Office Manager FICA	1,171	1,124	47
6110 Communications Salary	9,820	10,400	(580)
6115 Communications Benefits	1,518	2,556	(1,038)
6120 Communications FICA	692	796	(104)
6210 Summer Staff Salaries		0	0
6215 Summer Staff FICA		0	0
6310 Stated Clerk Salary	11,333	10,668	665
6320 Stated Clerk SECA		816	(816)
6325 Stated Clerk Expenses		500	(500)
6330 Stated Clerk Con Ed		332	(332)
6335 Stated Clerk Auto Exp	2,000	2,000	0
6410 Area Coordinator Salaries	4,823	6,808	(1,985)
6415 Area Coordinator Housing	5,586	4,540	1,046
6425 Area Coordinator Expenses		332	(332)
6550 Personnel Adjustments		1,832	(1,832)
6555 Lead Presbyter Salary	16,667	16,668	(1)
6560 Lead Presbyter Housing	14,000	14,000	0
6565 Lead Presbyter Benefits	10,136	11,960	(1,824)
6570 Lead Presbyter SECA	2,346	2,348	(2)
6575 Lead Presbyter Expenses	1,476	832	644
6580 Lead Presbyter Con Ed	732	332	400
6585 Lead Presbyter Auto Exp	2,301	1,500	801
Total 66000 Personnel	103,079	108,860	(5,781)
6601 Administrative			
6610 Dues, Subscriptions, Minutes	81	68	13
6620 Meeting Expense	1,051	1,000	51
6625 Speakers' Honoraria & Expenses		0	0
6810 GA & Mid Council Meeting Exp	16	2,332	(2,316)
6815 General Assembly Unified	5,000	5,000	0
6830 Synod Mission Giving	3,332	3,332	0
6835 Synod Per Capita	4,908	4,908	0
6915 Committee/Commission Meals		132	(132)
6935 General Operating Expenses	49	400	(351)
6940 Legal Expenses	166	668	(502)
6945 Permanent Judicial Commission		332	(332)
6955 Mileage Reimbursement	125	168	(43)
6960 Moderator's Expenses	617	732	(115)
7010 Audit	8,250	10,500	(2,250)
7012 Bank & Credit Card Fees	251	332	(81)
7015 Building Major Repair Fund	500	500	0
7020 Building Maintenance	420	668	(248)
7035 Information Technology	4,075	3,668	407
7040 Copier	914	1,000	(87)
7045 Utilities	648	1,168	(520)
7050 Grounds	495	668	(173)
7055 Insurance	5,442	9,000	(3,558)
7070 Janitorial	468	500	(32)
7090 Office Supplies	437	668	(231)
7095 Payroll Processing	372	432	(60)
7110 Postage	209	268	(59)

		TOTAL	
	ACTUAL	BUDGET	OVER BUDGET
7120 Telephone & Internet	1,485	1,400	85
Total 6601 Administrative	39,310	49,844	(10,534)
Total Expenditures	\$177,867	\$197,355	\$ (19,488)
NET OPERATING REVENUE	\$ (14,492)	\$ (32,023)	\$17,531
Other Expenditures			
9500 Grants	1,638		1,638
Total Other Expenditures	\$1,638	\$0	\$1,638
NET OTHER REVENUE	\$ (1,638)	\$0	\$ (1,638)
NET REVENUE	\$ (16,130)	\$ (32,023)	\$15,893