

Presbytery of St. Augustine

Balance Sheet Comparison

As of August 31, 2024

	TOTAL	
	AS OF AUG 31, 2024	AS OF JUL 31, 2024 (PP)
ASSETS		
Current Assets		
Bank Accounts		
1010 South State Operating	41,329.68	57,623.35
1020 South State Expense Acct	1,836.18	1,365.21
1030 PILP Note Receivable	61,284.53	61,284.53
1110 Texas Presbyterian Foundation	3,913,919.84	3,903,919.84
1120 UBS Financial Services Inc	134,972.59	134,972.59
Total Bank Accounts	\$4,153,342.82	\$4,159,165.52
Other Current Assets		
1220 Note Receivable - Current	11,466.45	11,466.45
1326 Due from Montgomery	156,733.22	156,733.22
1330 Due from Korean Church	4,298.25	4,298.25
2430 Receivable for Calendars	779.00	0.00
Total Other Current Assets	\$173,276.92	\$172,497.92
Total Current Assets	\$4,326,619.74	\$4,331,663.44
Fixed Assets		
1710 Buildings and Improvements	466,968.56	466,968.56
1730 Office Equipment	51,328.87	51,328.87
1790 Accumulated Depreciation	(364,289.69)	(364,289.69)
1900 Right-of-Use Assets-Equipment	9,247.67	9,247.67
2701 Accumulated Amortization	(1,590.92)	(1,590.92)
Total Fixed Assets	\$161,664.49	\$161,664.49
Other Assets	\$279,214.04	\$280,172.34
TOTAL ASSETS	\$4,767,498.27	\$4,773,500.27
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	23,759.10	23,634.10
24000 Payroll Liabilities	2,565.07	4,629.61
2699 Other Current Liabilities	1,769.89	1,769.89
Total Other Current Liabilities	\$37,344.06	\$39,283.60
Total Current Liabilities	\$37,344.06	\$39,283.60

	TOTAL	
	AS OF AUG 31, 2024	AS OF JUL 31, 2024 (PP)
Long-Term Liabilities		
2340 Disaster Assistance Fund	3,500.00	3,500.00
2510 Preparation for Ministry Fund	51,912.40	54,012.40
2555 Brobston Fund	1,292.52	2,732.52
2585 Ragsdale Fellowship	134,972.59	134,972.59
2590 Community Ministry	330,694.46	330,694.46
2594 Mental Health Assistance Fund	2,198.31	2,198.31
2597 Normandy Fund	278,027.64	278,027.64
2600 Leadership Development	4,651.69	4,201.69
2601 Youth Retention Initiative	8,000.00	10,000.00
2602 Youth Triennium Fund	21,500.00	21,500.00
2619 Peacemaking	15,161.86	15,161.86
2621 Pentecost	12,942.94	13,402.94
2658 Mutual Mission Foundation	13,825.11	13,825.11
2660 Mutual Mission Hearts & Hands	13,933.38	14,671.63
2664 Mutual Mission Medical	69,393.24	69,393.24
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	22,469.50	26,989.50
2700 Lease Liability - Equipment	7,656.75	7,656.75
3003 Armistead Fund	39,697.16	40,530.49
Total Long-Term Liabilities	\$1,037,494.90	\$1,049,136.48
Total Liabilities	\$1,074,838.96	\$1,088,420.08
Equity	\$3,692,659.31	\$3,685,080.19
TOTAL LIABILITIES AND EQUITY	\$4,767,498.27	\$4,773,500.27

Presbytery of St. Augustine

Budget vs. Actuals: 2024 - FY24 P&L

August 2024

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Revenue			
4110 Unified Giving	37,543	29,167	8,376
4311 Interest & Dividends Unrestricted	11,823	10,000	1,823
4315 Other Income	78	833	(755)
4318 Management Fees		0	0
4420 Comm Ministry Fund Income		0	0
5026 Armistead Fund Income	833	833	0
Total Revenue	\$50,277	\$40,833	\$9,444
	\$50,277	\$40,833	\$9,444
Expenditures			
5010 Current Ministries			
5015 Regional Gatherings	800	0	800
5017 Mission Insite		0	0
5022 Crisis Response		42	(42)
5024 Administrative Commissions		21	(21)
Total 5010 Current Ministries	800	63	737
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		7,500	(7,500)
5412 BOP Shared Grants		167	(167)
5415 Ministry Assessments	400	125	275
5422 Inquirer/Candidate Counseling		83	(83)
Total 5310 Call Commission	400	7,875	(7,475)
5500 Mission & Leadership Development			
5037 Youth Triennium		0	0
5525 Leadership Development	450	450	0
5535 Counseling Assistance	780	83	697
5610 Training		83	(83)
Total 5500 Mission & Leadership Development	1,230	616	614
5700 Highlands Regional Ministry Center			
5705 Usage Income HRMC		0	0
5710 Building Repairs HRMC		0	0
5712 Fire Protection		0	0
5715 Utilities HRMC		0	0
5720 Insurance HRMC		0	0
Total 5700 Highlands Regional Ministry Center		0	0
66000 Personnel			
6010 Office Manager Salary	3,813	3,667	146
6015 Office Manager Benefits	1,026	962	64

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
6020 Office Manager FICA	291	281	10
6110 Communications Salary	3,000	2,600	400
6115 Communications Benefits	583	639	(56)
6120 Communications FICA	215	199	16
6210 Summer Staff Salaries	5,159	0	5,159
6215 Summer Staff FICA	395	0	395
6310 Stated Clerk Salary	2,833	2,833	0
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	2,696	1,702	994
6415 Area Coordinator Housing		1,135	(1,135)
6425 Area Coordinator Expenses	196	83	113
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	3,379	2,990	389
6570 Lead Presbyter SECA	587	587	(1)
6575 Lead Presbyter Expenses	220	208	12
6580 Lead Presbyter Con Ed		83	(83)
6585 Lead Presbyter Auto Exp	405	375	30
Total 66000 Personnel	32,965	27,381	5,584
6601 Administrative			
6610 Dues, Subscriptions, Minutes		17	(17)
6620 Meeting Expense	66	250	(184)
6625 Speakers' Honoraria & Expenses		0	0
6810 GA & Mid Council Meeting Exp	16	583	(567)
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	208	100	108
6940 Legal Expenses		167	(167)
6945 Permanent Judicial Commission		83	(83)
6955 Mileage Reimbursement	44	42	2
6960 Moderator's Expenses		183	(183)
7010 Audit		0	0
7012 Bank & Credit Card Fees	135	83	52
7015 Building Major Repair Fund	125	125	0
7020 Building Maintenance	96	167	(71)
7035 Information Technology	412	917	(506)
7040 Copier	187	250	(63)
7045 Utilities	296	292	4
7050 Grounds	395	167	228
7055 Insurance		0	0
7070 Janitorial	117	125	(8)
7090 Office Supplies	613	167	446
7095 Payroll Processing	86	108	(22)
7110 Postage	3	67	(64)

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
7120 Telephone & Internet	335	350	(15)
Total 6601 Administrative	6,444	7,586	(1,142)
Total Expenditures	\$41,839	\$43,521	\$ (1,682)
NET OPERATING REVENUE	\$8,437	\$ (2,688)	\$11,125
NET REVENUE	\$8,437	\$ (2,688)	\$11,125

Presbytery of St. Augustine

Budget vs. Actuals: 2024 - FY24 P&L

January - August, 2024

		TOTAL	
	ACTUAL	BUDGET	OVER BUDGET
Revenue			
4110 Unified Giving	216,276	233,336	(17,060)
4311 Interest & Dividends Unrestricted	95,097	80,000	15,097
4315 Other Income	2,821	6,664	(3,843)
4318 Management Fees	16,000	48,000	(32,000)
4420 Comm Ministry Fund Income	2,000	2,000	0
5026 Armistead Fund Income	6,667	6,664	3
Total Revenue	\$338,861	\$376,664	\$ (37,803)
	\$338,861	\$376,664	\$ (37,803)
Expenditures			
5010 Current Ministries			
5015 Regional Gatherings	1,516	500	1,016
5017 Mission Insite	2,535	2,535	(0)
5022 Crisis Response		336	(336)
5024 Administrative Commissions		168	(168)
Total 5010 Current Ministries	4,051	3,539	512
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	9,188	15,000	(5,813)
5412 BOP Shared Grants		1,336	(1,336)
5415 Ministry Assessments	800	1,000	(200)
5422 Inquirer/Candidate Counseling	400	664	(264)
Total 5310 Call Commission	10,388	18,000	(7,613)
5500 Mission & Leadership Development			
5037 Youth Triennium	1,000	1,000	0
5525 Leadership Development	3,600	3,600	0
5535 Counseling Assistance	1,080	664	416
5610 Training		664	(664)
Total 5500 Mission & Leadership Development	5,680	5,928	(248)
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	5,740	7,500	(1,760)
5720 Insurance HRMC	10,112	5,500	4,612
Total 5700 Highlands Regional Ministry Center	11,661	10,400	1,261
66000 Personnel			
6010 Office Manager Salary	30,543	29,336	1,207
6015 Office Manager Benefits	8,523	7,696	827

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
6020 Office Manager FICA	2,334	2,248	86
6110 Communications Salary	20,620	20,800	(180)
6115 Communications Benefits	4,667	5,112	(445)
6120 Communications FICA	1,458	1,592	(134)
6210 Summer Staff Salaries	38,519	44,000	(5,481)
6215 Summer Staff FICA	2,943	3,366	(423)
6310 Stated Clerk Salary	22,665	22,664	1
6320 Stated Clerk SECA		1,632	(1,632)
6325 Stated Clerk Expenses	107	1,000	(893)
6330 Stated Clerk Con Ed		664	(664)
6335 Stated Clerk Auto Exp	4,000	4,000	0
6410 Area Coordinator Salaries	10,921	13,616	(2,695)
6415 Area Coordinator Housing	7,681	9,080	(1,399)
6425 Area Coordinator Expenses	196	664	(468)
6550 Personnel Adjustments		3,664	(3,664)
6555 Lead Presbyter Salary	33,333	33,336	(3)
6560 Lead Presbyter Housing	28,000	28,000	0
6565 Lead Presbyter Benefits	27,028	23,920	3,108
6570 Lead Presbyter SECA	4,692	4,696	(4)
6575 Lead Presbyter Expenses	2,723	1,664	1,059
6580 Lead Presbyter Con Ed	1,380	664	716
6585 Lead Presbyter Auto Exp	3,708	3,000	708
Total 66000 Personnel	256,040	266,414	(10,374)
6601 Administrative			
6610 Dues, Subscriptions, Minutes	162	136	26
6620 Meeting Expense	1,588	2,000	(412)
6625 Speakers' Honoraria & Expenses		1,000	(1,000)
6810 GA & Mid Council Meeting Exp	3,754	4,664	(910)
6815 General Assembly Unified	10,000	10,000	0
6830 Synod Mission Giving	6,664	6,664	0
6835 Synod Per Capita	9,816	9,816	0
6915 Committee/Commission Meals		264	(264)
6935 General Operating Expenses	460	800	(340)
6940 Legal Expenses	2,966	1,336	1,630
6945 Permanent Judicial Commission		664	(664)
6955 Mileage Reimbursement	369	336	33
6960 Moderator's Expenses	617	1,464	(847)
7010 Audit	10,500	10,500	0
7012 Bank & Credit Card Fees	631	664	(33)
7015 Building Major Repair Fund	1,000	1,000	0
7020 Building Maintenance	747	1,336	(589)
7035 Information Technology	6,875	7,336	(461)
7040 Copier	1,827	2,000	(173)
7045 Utilities	1,785	2,336	(551)
7050 Grounds	1,410	1,336	74
7055 Insurance	9,472	14,000	(4,528)
7070 Janitorial	936	1,000	(64)
7090 Office Supplies	1,296	1,336	(40)
7095 Payroll Processing	685	864	(179)
7110 Postage	334	536	(202)

		TOTAL	
	ACTUAL	BUDGET	OVER BUDGET
7120 Telephone & Internet	2,813	2,800	13
Total 6601 Administrative	76,706	86,188	(9,482)
Payroll Expenses	0		0
Total Expenditures	\$377,025	\$402,969	\$ (25,944)
NET OPERATING REVENUE	\$ (38,163)	\$ (26,305)	\$ (11,858)
Other Revenue			
4120 Gain on sale of property held for sale	23,672		23,672
Total Other Revenue	\$23,672	\$0	\$23,672
Other Expenditures			
9500 Grants	46,963		46,963
Total Other Expenditures	\$46,963	\$0	\$46,963
NET OTHER REVENUE	\$ (23,291)	\$0	\$ (23,291)
NET REVENUE	\$ (61,454)	\$ (26,305)	\$ (35,149)