

Massanutten Presbyterian Church				
Cash Sources and Applications Report				
For the Month Ended : November, 2007				
	<u>Actual</u>	<u>Budgeted</u>	<u>Variance</u>	<u>% of Budget</u>
Cash Sources				
Cash Balance as of Jan. 1, 2007	\$2,317.18	\$2,317.18		
Church School Receipts	\$2,876.10	\$3,500.00	\$623.90	82.17%
Loose Plate Receipts	\$29,680.80	\$25,000.00	(\$4,680.80)	118.72%
Current Expense Receipts	\$486,729.56	\$476,500.00	(\$10,229.56)	102.15%
Unpledged & New Member Giving		\$40,000.00		
Other Income	\$38,695.25	\$35,000.00	(\$3,695.25)	110.56%
Operating Receipts:	\$557,981.71	\$580,000.00	(\$17,981.71)	96.20%
Special Offerings	\$53,218.65	\$40,000.00	(\$13,218.65)	133.05%
Transfers from Investments	\$0.00		\$0.00	
Total Cash Available	\$613,517.54	\$622,317.18	(\$31,200.36)	98.59%
Cash Applications				
Benevolences	\$47,040.61	\$52,699.12	\$5,658.51	89.26%
Administration	\$31,114.64	\$34,640.00	\$3,525.36	89.82%
Christian Education	\$2,266.00	\$4,650.00	\$2,384.00	48.73%
Communication	\$779.86	\$1,000.00	\$220.14	77.99%
Deacons	\$17,712.17	\$5,000.00	(\$12,712.17)	354.24%
Family	\$8,798.51	\$12,000.00	\$3,201.49	73.32%
Fellowship	\$3,065.47	\$3,500.00	\$434.53	87.58%
Open Door	\$3,976.61	\$5,100.00	\$1,123.39	77.97%
Property	\$69,563.30	\$70,620.00	\$1,056.70	98.50%
Stewardship & Finance	\$3,910.84	\$2,455.20	(\$1,455.64)	159.29%
Worship	\$12,759.39	\$15,550.00	\$2,790.61	82.05%
Salaries, Payroll Taxes, & Ins.	\$207,793.28	\$225,516.24	\$17,722.96	92.14%
Operating Expenses:	\$408,780.68	\$432,730.56	\$23,949.88	
Church Mortgage	\$140,900.00	\$180,450.00	\$39,550.00	78.08%
Special Offerings	\$26,065.52	\$40,000.00	\$13,934.48	65.16%
Miscellaneous	\$23,533.95	\$33,000.00	\$9,466.05	71.32%
Transfers to Investments	\$0.00		\$0.00	
Total Cash Applications	\$599,280.15	\$686,180.56	\$87,702.41	87.34%
Cash Balance End of Month:	\$14,237.39	(\$63,863.38)	(\$118,902.77)	

MASSANUTTEN PRESBYTERIAN CHURCH						
Treasurer's Report for the Period From: 11/1/07 to 11/30/07						
				Balance as of	01-Nov-07	\$24,588.51
EXPENSES						
BENEVOLENCES		Amt. Budgeted	Income	Amt. Spent	Amt. Remaining	NOVEMBER
1	Basic Presbytery Support	\$24,000.00		\$22,000.00	\$2,000.00	\$2,000.00
2	Per Capita Assessment	\$6,749.12		\$6,749.12	\$0.00	
3	JMU Campus Ministry	\$3,600.00		\$3,600.00	\$0.00	
4	Pastor's Discretionary Fund	\$1,000.00	\$10.00	\$711.49	\$298.51	\$226.05
5	People Helping People	\$1,500.00		\$1,500.00	\$0.00	
6	Blue Ridge Area Food Bank	\$1,200.00		\$1,200.00	\$0.00	\$1,200.00
7	Massanetta Springs	\$2,500.00		\$2,500.00	\$0.00	
8	Fund for Theological Ed.	\$2,500.00		\$2,500.00	\$0.00	
9	EMHS	\$250.00		\$250.00	\$0.00	
10	Preschool Scholarships	\$2,000.00		\$2,000.00	\$0.00	
11	Unallocated	\$7,400.00	\$250.00	\$4,030.00	\$3,620.00	\$250.00
Totals:		\$52,699.12	\$10.00	\$47,040.61	\$5,668.51	
ADMINISTRATION						
20	Office Supplies & Postage	\$7,500.00	\$65.00	\$9,346.87	(\$1,781.87)	\$380.37
21	Copier & Service	\$3,600.00		\$3,272.44	\$327.56	
22	Telephone Expenses	\$3,600.00		\$3,148.25	\$451.75	\$222.86
23	Voicemail Expenses	\$400.00		\$331.54	\$68.46	\$30.14
24	Internet Service	\$840.00		\$769.45	\$70.55	\$69.95
25	Computer Upgrades & Repair	\$1,000.00		\$691.47	\$308.53	
26	Insurance Package	\$12,000.00		\$9,419.25	\$2,580.75	
27	Workers Comp. Insurance	\$2,200.00	\$1,081.00	\$1,510.50	\$1,770.50	
38	Capital Acquisitions	\$1,000.00		\$0.00	\$1,000.00	
29	Session Training & Retreat	\$1,500.00		\$586.52	\$913.48	
30	Staff Development	\$1,000.00		\$2,038.35	(\$1,038.35)	
Totals:		\$34,640.00	\$1,146.00	\$31,114.64	\$4,671.36	
CHRISTIAN EDUCATION						
40	General Expenses (Misc.)	\$150.00		\$0.00	\$150.00	
41	Church Sch. Lit. & Supplies	\$2,000.00		\$867.91	\$1,132.09	
42	Leadership Training & Ret.	\$250.00		\$0.00	\$250.00	
43	Church Library	\$250.00		\$65.00	\$185.00	
44	Small Group Ministry	\$250.00		\$0.00	\$250.00	
45	Disciples Bible Study	\$1,000.00	\$645.00	\$1,083.09	\$561.91	
46	5th Sunday Peogram	\$750.00		\$250.00	\$500.00	
Totals:		\$4,650.00	\$645.00	\$2,266.00	\$3,029.00	
COMMUNICATION						
50	Public Relations	\$1,000.00		\$779.86	\$220.14	\$58.76
DEACONS						
60	College Student	\$600.00		\$0.00	\$600.00	
61	Postage, notes, cards, pencils	\$100.00		\$0.00	\$100.00	
62	Lenten Luncheons	\$150.00		\$110.51	\$39.49	
63	Health Education & Supplies	\$200.00		\$150.14	\$49.86	
64	Presby. Today Subscription	\$50.00		\$0.00	\$50.00	
65	Nursery Supplies	\$500.00		\$122.20	\$377.80	\$48.87
66	Mission Trips	\$2,400.00	\$9,585.00	\$11,963.65	\$21.35	
67	Food Pantry	\$1,000.00	\$6,026.90	\$5,365.67	\$1,661.23	\$1,533.67
Totals:		\$5,000.00	\$15,611.90	\$17,712.17	\$2,899.73	

	FAMILY	Amt. Budgeted	Income	Amt. Spent	Amt. Remaining	NOVEMBER
70	General Expenses (Misc.)	\$150.00		\$0.00	\$150.00	
71	Church Lit.&Supplies (Faith V.)	\$2,000.00		\$370.18	\$1,629.82	
72	Church Lit.&Supplies (Ch.Sc.)	\$800.00		\$632.14	\$167.86	
73	Special Liturgical Material	\$500.00		\$0.00	\$500.00	
74	Sr. High Fellowship	\$1,200.00		\$774.91	\$425.09	\$238.02
75	Middle High Fellowship	\$1,200.00		\$145.63	\$1,054.37	
76	Youth Camps & Conferences	\$1,600.00	\$550.00	\$1,575.00	\$575.00	
77	Youth Mission		\$2,069.88	\$600.00	\$1,469.88	
78	Vacation Bible School	\$1,250.00	\$1,110.00	\$2,265.66	\$94.34	
79	Leadership Training&Retreats	\$1,000.00		\$0.00	\$1,000.00	
80	Church Library - Family Resc.	\$200.00		\$230.39	(\$30.39)	
81	LOGOS	\$300.00	\$900.00	\$1,000.00	\$200.00	
82	Confirmation Class	\$750.00		\$650.84	\$99.16	
83	Children's Church	\$150.00		\$469.23	(\$319.23)	
84	Bread for the Journey	\$450.00		\$0.00	\$450.00	
85	New Programs	<u>\$450.00</u>		<u>\$84.53</u>	<u>\$365.47</u>	
	Totals:	\$12,000.00	\$4,629.88	\$8,798.51	\$7,831.37	
	FELLOWSHIP					
90	Fellowship Act.(Kit.Supplies)	\$2,500.00	\$340.00	\$2,240.47	\$599.53	\$390.95
91	Recreation	\$750.00		\$825.00	(\$75.00)	
92	Prime Timers	<u>\$250.00</u>		<u>\$0.00</u>	<u>\$250.00</u>	
	Totals:	\$3,500.00	\$340.00	\$3,065.47	\$434.53	
	OPEN DOOR					
100	General Expenses (Misc.)	\$4,500.00		\$3,912.33	\$587.67	\$307.25
101	New Member Materials	\$500.00		\$64.28	\$435.72	
102	Name Tags	<u>\$100.00</u>		<u>\$0.00</u>	<u>\$100.00</u>	
	Totals:	\$5,100.00	\$0.00	\$3,976.61	\$1,123.39	
	PROPERTY					
110	Building Supplies & Maint.	\$11,500.00	\$4,504.20	\$17,724.42	(\$1,720.22)	\$4,327.84
111	Church Cleaning Service	\$25,220.00		\$23,280.00	\$1,940.00	\$2,425.00
112	Manse Maintenance	\$500.00		\$92.81	\$407.19	\$75.00
113	Grounds & Parking Lot	\$750.00		\$1,352.58	(\$602.58)	\$53.50
114	Electricity	\$17,000.00		\$14,881.58	\$2,118.42	\$1,142.67
115	Propane	\$15,000.00		\$11,570.69	\$3,429.31	\$1,776.74
116	Sewer Service	\$230.00		\$218.22	\$11.78	\$22.98
117	Trash Collection	<u>\$420.00</u>		<u>\$443.00</u>	<u>(\$23.00)</u>	
	Totals:	\$70,620.00	\$4,504.20	\$69,563.30	\$5,560.90	
118	Church Loan Payment	\$180,450.00		\$140,900.00	\$39,550.00	\$15,000.00
			Total:	\$210,463.30		
	STEWARDSHIP & FINANCE					
120	Stewardship & Development	\$1,500.00		\$2,949.60	(\$1,449.60)	\$2,599.60
121	Pledge Cards & Envelopes	\$500.00		\$489.24	\$10.76	
122	Treasurer's Expenses	<u>\$455.20</u>		<u>\$472.00</u>	<u>(\$16.80)</u>	
	Totals:	\$2,455.20	\$0.00	\$3,910.84	(\$1,455.64)	
	WORSHIP					
130	General Expenses (Misc.)	\$2,500.00		\$1,686.02	\$813.98	\$85.18
131	Bulletins	\$1,500.00		\$861.60	\$638.40	
132	Supply Ministers	\$500.00		\$0.00	\$500.00	
133	Crossroad Pealers	\$225.00		\$189.48	\$35.52	
134	Youth Handbells (Spectrum)	\$1,000.00	\$252.00	\$1,038.57	\$213.43	\$342.99

	WORSHIP CONT.	Amt. Budgeted	Income	Amt. Spent	Amt. Remaining	NOVEMBER
135	God's Children Choir	\$100.00		\$0.00	\$100.00	
136	Carol Choir	\$100.00		\$42.40	\$57.60	
137	Youth Choir	\$150.00		\$0.00	\$150.00	
138	Massanutten Ringers	\$225.00	\$455.00	\$618.20	\$61.80	
139	Chancel Choir	\$1,000.00		\$741.88	\$258.12	
140	Instrumental Choir	\$200.00		\$19.95	\$180.05	
141	Brass Band	\$500.00	\$4,732.70	\$4,125.50	\$1,107.20	\$315.00
142	Music Conferences	\$1,500.00		\$682.75	\$817.25	
143	Handbell Supplies	\$250.00	\$100.00	\$235.58	\$114.42	\$99.60
144	Music Supplies/Equip.	\$200.00		\$101.46	\$98.54	\$101.46
145	Cont. Ed. For Music Director	\$600.00		\$600.00	\$0.00	
146	Cont. Ed. For Organist	\$600.00		\$0.00	\$600.00	
147	Organ Maintenance	\$2,500.00		\$1,261.00	\$1,239.00	\$1,261.00
148	Music Leadership	\$400.00		\$555.00	(\$155.00)	
149	Music Appreciation	<u>\$1,500.00</u>		<u>\$0.00</u>	<u>\$1,500.00</u>	
		\$15,550.00	\$5,539.70	\$12,759.39	\$8,330.31	
	PROF. STAFF SALARIES					
	Pastor					
150	Salary (\$40,600)	\$34,636.00		\$32,849.66	\$1,786.34	\$2,986.33
151	Housing Allowance	\$30,000.00		\$27,500.00	\$2,500.00	\$2,500.00
152	Half of Soc. Security	\$5,848.50		\$5,361.12	\$487.38	\$487.38
153	Major Medical Ins. (19.5%)	\$13,767.00		\$12,619.75	\$1,147.25	\$1,147.25
154	Pension Plan (11%)	\$7,766.00		\$7,118.87	\$647.13	\$647.17
155	Death & Dism. Benefit (1%)	\$706.00		\$617.13	\$88.87	\$58.83
156	Dental	\$675.00		\$648.75	\$26.25	\$56.25
157	Auto Travel (\$.485/mile)	\$3,880.00		\$3,661.77	\$218.23	
158	Continuing Education	\$2,000.00	\$1,207.64	\$3,207.64	\$0.00	
159	Prof. Books & Publications	\$1,000.00	\$555.38	\$1,246.39	\$308.99	
160	Prof. Expen. (Cell Phone,etc.)	<u>\$1,000.00</u>		<u>\$855.39</u>	\$144.61	
	Sub-Totals:	\$101,278.50		\$95,686.47	\$7,355.05	
	Director Of Member Care					
170	Salary (\$34,500)	\$27,108.00		\$21,767.10	\$5,340.90	\$2,259.06
171	Social Security	\$2,640.00		\$1,650.52	\$989.48	
172	Auto Travel (\$.485/mile)	\$3,000.00		\$2,324.23	\$675.77	\$526.23
173	Continuing Education	\$1,000.00		\$70.60	\$929.40	
174	Prof. Books & Publications	\$500.00		\$0.00	\$500.00	
175	Annuity	<u>\$4,000.00</u>		<u>\$0.00</u>	<u>\$4,000.00</u>	
	Sub-Totals:	\$38,248.00		\$25,812.45	\$12,435.55	
	Office Manager					
180	Salary (\$22,680)	\$17,304.78		\$16,709.73	\$595.05	\$1,554.35
181	Social Security	\$1,643.00		\$1,205.46	\$437.54	
182	Major Medical Ins. (19.5%)	\$6,071.33		\$5,565.34	\$505.99	\$505.94
183	Pension Plan (11%)	\$2,494.80		\$1,981.98	\$512.82	\$180.18
184	Death & Dism. Ins. (1%)	\$226.80		\$180.18	\$46.62	\$16.38
185	Dental	<u>\$330.60</u>		<u>\$303.05</u>	<u>\$27.55</u>	\$27.55
	Sub-Totals:	\$28,071.31		\$25,945.74	\$2,098.02	
	TOTAL PROF. SALARIES:	\$167,597.81		\$147,444.66	\$21,888.62	

SPECIAL OFFERING					Total for the Yr.:	NOVEMBER
400	Women's Birthday Offering				\$15.00	
401	Women's Thank Offering				\$802.00	\$802.00
402	Easter Lilly				\$224.00	
403	Poinsettia				\$225.00	\$225.00
404	Memorial Gifts				\$990.00	
405	Food Pantry				\$2,352.00	\$175.00
406	Blanket Offering				\$1,357.00	
407	Pentecost Offering		Kept :	\$140.00	\$553.00	
408	Hunger Offering		Kept :	\$1,577.27	\$6,333.27	\$693.97
409	One Great Hour of Sharing				\$2,164.53	
410	Peacemaking Offering		Kept :	\$200.00	\$813.00	\$35.00
411	Joy Offering				\$166.52	
412	Youth Handbells (Spectrum)				\$252.00	
413	Youth Mission				\$508.00	
414	Links of Love				\$95.00	
415	Endowment Fund				\$0.00	
416	Brass Band				\$2,347.00	
417	Gulf Mission Fund				\$3,395.00	
418	Baja Trip				\$0.00	
419	African Mission Trip				\$525.00	
420	Ready to Respond				\$7,790.00	
421	Live into Hope				\$19,439.00	\$12,254.00
422	Amaya Kinley Fund				\$2,872.33	
423					\$0.00	
424					\$0.00	
425					\$0.00	
					Total for the Yr.:	
					Total:	\$53,218.65
TOTAL INCOME FOR THE YEAR:					\$611,200.36	
					Total Month's Income:	\$58,456.26
					Ending Balance as of:	30-Nov-07
						\$14,237.39
			Balance as of	Amount	Current	
CHURCH'S CDs		<u>Closed Out</u>	<u>31-Dec-06</u>	<u>Deposited</u>	<u>Balance</u>	
Fence Fund CD (...10065)	28-Jun-07	\$4,428.43	\$75.77	\$4,504.20		
Hite Endowment CD (...1149)	28-Sep-07	\$42,210.86	\$1,596.48	\$43,807.34		
		Total :	\$46,639.29	\$1,672.25	\$48,311.54	
			Opening	Amount	Current	
NEW CHURCH'S CDs		<u>Date Opened</u>	<u>Deposit</u>	<u>Deposited</u>	<u>Balance</u>	
Music CD (...12810)	4-Jan-07	\$5,860.00	\$221.25	\$6,081.25	\$22.94	
Reserve CD (...13020)	23-Jan-07	\$19,262.70	\$727.28	\$19,989.98	\$75.41	
Mission CD (...15255)	28-Jun-07	\$7,660.00	\$101.01	\$7,761.01		
Hite Endowment CD (...4340)	28-Sep-07	\$35,500.00	\$167.31	\$35,667.31	\$118.54	
		Total :	\$68,282.70	\$1,216.85	\$69,499.55	
			Balance as of	Amount	Current	
CHURCH SAVINGS ACCOUNT			<u>31-Dec-06</u>	<u>Deposited</u>	<u>Balance</u>	
Pass Book Savings Account		\$3,659.58	\$19,439.00	\$23,098.58	\$11,131.66	
Organ Fund Money:		\$3,680.08				
					Withdraws from Savings Account:	\$0.00
					Interest:	\$43.73
						\$23.23

				BALANCE:	\$23,142.31	
ENDOWMENT FUND MONEY MARKET ACCOUNT						NOVEMBER
			Balance as of	Amount	Current	
			<u>31-Dec-06</u>	<u>Deposited</u>	<u>Balance</u>	
			\$5,796.21	\$0.00	\$5,796.21	
				Withdraws:	\$4,000.00	
				Interest Earned:	\$18.18	
				BALANCE:	\$1,814.39	
ENDOWMENT FUND						
Pioneer Value Fund - Class A - On Dec. 5, 1986, purchased \$5,000.00 worth of shares (244.141)						
As of Jan. 1, 2007, the church had 1,579.911 shares						
				\$ 16.95/share	\$26,779.49	
As of March 31, 2007, the church had 1,579.911 shares						
				\$ 16.98/share	\$26,826.89	
As of June 30, 2007, the church had 1,592.854 shares						
				\$ 18.16/share	\$28,926.23	
As of Dec. 31, 2006, the church had 1,579.911 shares						
				\$ 16.95/share	\$26,779.49	
Dividend Income	6/14/07	Reinvested	\$236.99			
Long Term Cap Gain	11/29/06	Reinvested				
Short Term Cap Gain	11/29/06	Reinvested				
Dividend Income	12/18/06	Reinvested				
			=====			
Total Dividends/Capital Gains for 2007:			\$236.99			