

Massanutten Presbyterian Church				
Cash Sources and Applications Report				
For the Month Ended : <b>November, 2006</b>				
	<u>Actual</u>	<u>Budgeted</u>	<u>Variance</u>	<u>% of Budget</u>
<b>Cash Sources</b>				
Cash Balance as of Jan. 1, 2006	\$2,242.99	\$2,242.99		
Church School Receipts	\$3,607.73	\$4,000.00	\$392.27	90.19%
Loose Plate Receipts	\$22,384.37	\$21,000.00	(\$1,384.37)	106.59%
Current Expense Receipts	\$389,308.40	\$434,000.00	\$44,691.60	89.70%
Unpledged & New Member Giving		\$30,000.00		
Other Income	\$33,890.08	\$35,000.00	\$1,109.92	96.83%
<b>Operating Receipts:</b>	\$449,190.58	\$524,000.00	\$44,809.42	85.72%
Building Fund Receipts	\$151,812.83	\$175,000.00	\$23,187.17	86.75%
Organ Receipts	\$6,077.00	\$10,000.00	\$3,923.00	60.77%
Special Offerings	\$46,296.09	\$30,000.00	(\$16,296.09)	154.32%
Transfers from Investments	\$0.00		\$0.00	
<b>Total Cash Available</b>	\$655,619.49	\$741,242.99	\$55,623.50	88.45%
<b>Cash Applications</b>				
Benevolences	\$57,568.53	\$64,449.92	\$6,881.39	89.32%
Administration	\$32,389.58	\$38,440.00	\$6,050.42	84.26%
Christian Education	\$23,769.74	\$20,150.00	(\$3,619.74)	117.96%
Deacons	\$14,830.16	\$5,000.00	(\$9,830.16)	296.60%
Evangelism	\$4,098.41	\$5,100.00	\$1,001.59	80.36%
Fellowship	\$3,328.66	\$3,500.00	\$171.34	95.10%
Property	\$75,437.93	\$70,600.00	(\$4,837.93)	106.85%
Public Information	\$667.83	\$1,000.00	\$332.17	66.78%
Stewardship & Finance	\$3,787.83	\$4,460.03	\$672.20	84.93%
Worship	\$18,223.69	\$16,550.00	(\$1,673.69)	110.11%
Salaries, Payroll Taxes, & Ins.	\$215,419.56	\$272,529.27	\$57,109.71	79.04%
<b>Operating Expenses:</b>	\$449,521.92	\$501,779.22	\$52,257.30	
Special Offerings	\$26,588.61	\$30,000.00	\$3,411.39	88.63%
Miscellaneous	\$15,968.83	\$35,000.00	\$19,031.17	45.63%
Building Fund	\$151,812.83	\$175,000.00	\$23,187.17	86.75%
Organ Fund	\$6,077.00	\$10,000.00	\$3,923.00	60.77%
Transfers to Investments	\$0.00		\$0.00	
<b>Total Cash Applications</b>	\$649,969.19	\$751,779.22	\$144,221.45	86.46%
<b>Cash Balance End of Month:</b>	\$5,650.30	(\$10,536.23)	(\$88,597.95)	

MASSANUTTEN PRESBYTERIAN CHURCH							
Treasurer's Report for the Period From: 12/1/06 to 12/31/06							
					Balance as of	1-Dec-06	\$16,109.84
<b>EXPENSES</b>							
<b>BENEVOLENCES</b>		Amt. Budgeted	Income	Amt. Spent	Amt. Remaining	DECEMBER	
1	Basic Presbytery Support	\$24,000.00		\$24,000.00	\$0.00	\$2,000.00	
2	Per Capita Assessment	\$6,499.92		\$6,499.92	\$0.00		
3	Weekday Religious Education	\$100.00		\$100.00	\$0.00		
4	Sunnyside Presby. Home	\$1,000.00		\$1,000.00	\$0.00		
5	JMU Campus Ministry	\$3,600.00		\$3,600.00	\$0.00		
6	Pastor's Discretionary Fund	\$1,000.00		\$484.92	\$515.08		
7	H'burg/R'ham Free Clinic	\$1,000.00		\$1,000.00	\$0.00		
8	People Helping People	\$1,500.00		\$1,500.00	\$0.00		
9	Blue Ridge Area Food Bank	\$1,200.00		\$1,200.00	\$0.00		
10	Massanetta Springs	\$2,500.00		\$2,500.00	\$0.00		
11	Fund for Theological Ed.	\$2,500.00		\$2,500.00	\$0.00		
12	Mercy House	\$1,500.00		\$1,500.00	\$0.00		
13	Habitat For Humanity	\$1,000.00		\$1,000.00	\$0.00		
14	Community Transportation	\$500.00		\$0.00	\$500.00		
15	Hose Co. No. 4	\$100.00		\$100.00	\$0.00		
16	McGaheysville Vol. Fire Co.	\$100.00		\$100.00	\$0.00		
17	Harrisonburg Rescue Squad	\$100.00		\$100.00	\$0.00		
18	EMHS	\$250.00		\$250.00	\$0.00		
19	Community Care Network	\$500.00		\$500.00	\$0.00		
20	Presbyterian Homes	\$500.00		\$500.00	\$0.00		
21	Generations Crossing	\$1,000.00		\$1,000.00	\$0.00		
22	Fellowship of Christian Ath.	\$1,000.00		\$1,000.00	\$0.00		
23	Preschool Scholarships	\$2,000.00		\$2,000.00	\$0.00		
24	Unallocated	\$11,000.00		\$5,133.69	\$5,866.31	\$600.00	
Totals:		\$64,449.92	\$0.00	\$57,568.53	\$6,881.39		
<b>ADMINISTRATION</b>							
30	Office Supplies & Postage	\$7,500.00	\$219.28	\$6,514.00	\$1,205.28	\$637.56	
31	Copier & Service	\$3,400.00		\$3,516.86	(\$116.86)	\$347.04	
32	Telephone Expenses	\$3,600.00		\$3,368.78	\$231.22	\$292.60	
33	Voicemail Expenses	\$400.00		\$571.58	(\$171.58)	\$31.93	
34	Internet Service	\$840.00		\$839.40	\$0.60	\$69.95	
35	Computer Upgrades & Repair	\$1,000.00		\$1,900.20	(\$900.20)		
36	Insurance Package	\$12,200.00		\$11,791.00	\$409.00	\$2,978.25	
37	Workers Comp. Insurance	\$2,000.00	\$487.00	\$2,136.25	\$350.75	\$547.50	
38	Capital Acquisitions	\$5,000.00		\$892.90	\$4,107.10		
39	Session Training & Retreat	\$1,500.00		\$844.29	\$655.71		
40	Staff Development	\$1,000.00		\$14.32	\$985.68		
Totals:		\$38,440.00	\$706.28	\$32,389.58	\$6,756.70		
<b>CHRISTIAN EDUCATION</b>							
50	General Expenses (Misc.)	\$150.00		\$58.30	\$91.70		
51	Church Sch. Lit. & Supplies	\$6,000.00		\$3,271.61	\$2,728.39	\$760.79	
52	Special Liturgical Material	\$500.00		\$616.75	(\$116.75)	\$582.12	
53	Sr. High Fellowship	\$2,400.00		\$647.09	\$1,752.91	\$68.05	
54	Middle High Fellowship	\$2,400.00		\$837.28	\$1,562.72	\$68.04	
55	Youth Center	\$2,000.00		\$98.90	\$1,901.10		
56	Youth Camps & Conferences	\$2,400.00		\$2,473.48	(\$73.48)		
57	Youth Mission		\$13,595.03	\$12,033.15	\$1,561.88		

	<b>CHRISTIAN ED. CONT.</b>	Amt. Budgeted	Income	Amt. Spent	Amt. Remaining	DECEMBER
58	Vacation Church School	\$1,500.00	\$459.00	\$1,355.66	\$603.34	
59	Leadership Training & Ret.	\$500.00		\$0.00	\$500.00	
60	Church Library	\$250.00		\$235.43	\$14.57	
61	Small Group Ministry	\$250.00		\$0.00	\$250.00	
62	Disciples Bible Study	\$1,500.00	\$1,035.49	\$2,052.09	\$483.40	
63	LOGOS	<u>\$300.00</u>	<u>\$80.00</u>	<u>\$90.00</u>	<u>\$290.00</u>	
	Totals:	\$20,150.00	\$15,169.52	\$23,769.74	\$11,549.78	
	<b>DEACONS</b>					
70	College Student	\$600.00		\$469.03	\$130.97	
71	Postage, notes, cards, pencils	\$100.00		\$0.00	\$100.00	
72	Lenten Luncheons	\$150.00		\$80.88	\$69.12	
73	Health Education & Supplies	\$200.00		\$0.00	\$200.00	
74	Presby. Today Subscription	\$50.00	\$13.00	\$31.00	\$32.00	
75	Nursery Supplies	\$500.00		\$119.20	\$380.80	\$64.51
76	Mission Trips	\$2,400.00	\$9,174.44	\$10,107.95	\$1,466.49	
77	Food Pantry	<u>\$1,000.00</u>	<u>\$6,262.85</u>	<u>\$4,022.10</u>	<u>\$3,240.75</u>	\$184.00
	Totals:	\$5,000.00	\$15,450.29	\$14,830.16	\$5,620.13	
	<b>EVANGELIAM</b>					
80	General Expenses (Misc.)	\$4,500.00		\$3,898.41	\$601.59	\$290.00
81	New Member Materials	\$500.00		\$200.00	\$300.00	
82	Name Tags	<u>\$100.00</u>		<u>\$0.00</u>	<u>\$100.00</u>	
	Totals:	\$5,100.00	\$0.00	\$4,098.41	\$1,001.59	
	<b>FELLOWSHIP</b>					
90	Fellowship Act.(Kit.Supplies)	\$2,500.00	\$168.15	\$2,553.66	\$114.49	\$442.63
91	Recreation	\$750.00	\$100.00	\$775.00	\$75.00	
92	Prime Timers	<u>\$250.00</u>		<u>\$0.00</u>	<u>\$250.00</u>	
	Totals:	\$3,500.00	\$268.15	\$3,328.66	\$171.34	
	<b>PROPERTY</b>					
100	Building Supplies & Maint.	\$11,500.00		\$13,408.67	(\$1,908.67)	\$511.91
101	Church Cleaning Service	\$25,220.00		\$25,220.00	\$0.00	
102	Manse Maintenance	\$500.00		\$946.91	(\$446.91)	
103	Grounds & Parking Lot	\$730.00		\$6,190.21	(\$5,460.21)	\$5,559.15
104	Electricity	\$17,000.00	\$35.77	\$15,800.40	\$1,235.37	\$1,326.17
105	Propane	\$15,000.00		\$13,228.06	\$1,771.94	\$2,583.35
106	Sewer Service	\$230.00		\$229.68	\$0.32	\$19.14
107	Trash Collection	<u>\$420.00</u>		<u>\$414.00</u>	<u>\$6.00</u>	
	Totals:	\$70,600.00	\$35.77	\$75,437.93	(\$4,802.16)	
	<b>PUBLIC INFORMATION</b>					
110	Public Relations	\$1,000.00	\$600.00	\$667.83	\$932.17	

	<b>STEWARDSHIP &amp; FINANCE</b>	Amt. Budgeted	Income	Amt. Spent	Amt. Remaining	DECEMBER
120	General Expenses (Misc.)			\$0.00	\$0.00	
121	Stewardship & Development	\$3,500.00		\$2,921.25	\$578.75	
122	Pledge Cards & Envelopes	\$500.00		\$450.04	\$49.96	
123	Treasurer's Expenses	<u>\$460.03</u>		<u>\$416.54</u>	<u>\$43.49</u>	
	Totals:	\$4,460.03	\$0.00	\$3,787.83	\$672.20	
	<b>WORSHIP</b>					
130	General Expenses (Misc.)	\$2,500.00		\$3,451.54	(\$951.54)	\$305.85
131	Bulletins	\$1,000.00		\$1,378.98	(\$378.98)	
132	Supply Ministers	\$1,000.00		\$350.00	\$650.00	
133	Crossroad Pealers	\$225.00		\$167.27	\$57.73	
134	Youth Handbells (Spectrum)	\$1,200.00	\$261.00	\$1,450.80	\$10.20	\$391.20
135	God's Children Choir	\$150.00		\$0.00	\$150.00	
136	Carol Choir	\$150.00		\$72.01	\$77.99	
137	Youth Choir	\$200.00		\$0.00	\$200.00	
138	Massanutten Ringers	\$225.00	\$50.00	\$493.64	(\$218.64)	\$35.73
139	Chancel Choir	\$1,500.00	\$280.50	\$1,231.13	\$549.37	\$332.35
140	Instrumental Choir	\$300.00		\$131.50	\$168.50	
141	Brass Band	\$500.00	\$7,500.63	\$5,614.93	\$2,385.70	\$302.40
142	Music Conferences	\$2,000.00		\$2,000.00	\$0.00	
143	Handbell Supplies	\$350.00		\$443.19	(\$93.19)	\$282.74
144	Music Supplies/Equip.	\$250.00		\$111.15	\$138.85	\$111.15
145	Cont. Ed. For Music Director	\$750.00		\$0.00	\$750.00	
146	Cont. Ed. For Organist	\$750.00		\$0.00	\$750.00	
	Organ Tuning (Moved to Organ Fund)					
147	Organ Dedication	\$1,500.00		\$624.92	\$875.08	
148	Music Leadership	\$1,500.00		\$480.00	\$1,020.00	\$75.00
149	Childrens Church	<u>\$500.00</u>		<u>\$222.63</u>	<u>\$277.37</u>	
	Totals:	\$16,550.00	\$8,092.13	\$18,223.69	\$6,418.44	
	<b>PROF. STAFF SALARIES</b>					
	<b>Pastor</b>					
150	Salary	\$44,200.00		\$38,656.00	\$5,544.00	\$3,221.34
151	Housing Allowance	\$24,000.00		\$24,000.00	\$0.00	\$2,000.00
152	Half of Soc. Security	\$5,650.00		\$5,650.00	\$0.00	\$470.84
153	Major Medical Ins. (19%)	\$12,958.00		\$12,957.96	\$0.04	\$1,079.83
154	Pension Plan (11%)	\$7,502.00		\$7,502.04	(\$0.04)	\$625.17
155	Death & Dism. Benefit (1%)	\$682.00		\$681.96	\$0.04	\$56.83
156	Dental	\$675.00		\$675.00	\$0.00	\$56.25
157	Auto Travel (\$.445/mile)	\$3,560.00		\$2,192.97	\$1,367.03	
158	Continuing Education	\$2,000.00		\$792.36	\$1,207.64	
159	Prof. Books & Publications	\$1,000.00		\$444.62	\$555.38	\$10.20
160	Prof. Expen. (Cell Phone, etc.)	<u>\$1,000.00</u>		<u>\$676.89</u>	<u>\$323.11</u>	
	Sub-Totals:	\$103,227.00		\$94,229.80	\$8,997.20	
	<b>Temporary Dir. Of Member Care (11 Months)</b>					
170	Salary (\$25,000)	\$22,917.00		\$20,398.55	\$2,518.45	\$2,285.93
171	Social Security	\$1,898.00		\$1,380.56	\$517.44	
172	Auto Travel (\$.445/mile)	\$2,040.00		\$2,390.10	(\$350.10)	\$96.12
173	Other Benefits (\$3,000)	<u>\$2,750.00</u>		<u>\$2,092.00</u>	<u>\$658.00</u>	\$2,000.00
	Sub-Totals:	\$29,605.00		\$26,261.21	\$3,343.79	



		<b>TOTAL EXPENSES FOR YEAR:</b>		<b>\$649,969.19</b>	
<b>INCOME</b>					
<b>REGULAR INCOME</b>		<u>Est. Income</u>		Total for the Year:	DECEMBER
300	Church School Receipts	\$4,000.00		\$3,607.73	\$366.01
301	Loose Plate Receipts	\$21,000.00		\$22,384.37	\$1,959.40
302	Current Expense Receipts	\$434,000.00		\$389,308.40	\$40,375.00
303	Building Fund Receipts	\$175,000.00		\$151,812.83	\$31,060.00
304	Organ Fund Receipts	<u>\$10,000.00</u>		<u>\$6,077.00</u>	\$690.00
		\$644,000.00		Total:	\$573,190.33
<b>OTHER INCOME</b>					
310	Use of Copier & FAX	\$400.00		\$828.10	\$75.15
311	Use of Church	\$400.00		\$480.00	
312	Initial Offering	\$400.00		\$209.00	
313	Misc.			\$32,372.98	\$1,190.80
	Cindy's Ins. Reimb. \$116.25, Presch. Ins. Payment \$478.56,			Total:	\$33,890.08
	Handbell/Music T-Shirt \$205.50, Disciples Bible Study \$35.49, Mass. Ringers \$50.00,				
	Mission Study Book \$5.00, Voided Check # 3944 \$250.00, & Gift in Honor of Mary Elizabeth				
	Thompson \$50.00				
<b>SPECIAL OFFERING</b>				<u>Total for the Yr.:</u>	
400	Women's Birthday Offering			\$10.00	
401	Women's Thank Offering			\$492.00	
402	Easter Lilly			\$222.00	
403	Poinsettia			\$535.00	\$194.85
404	Memorial Gifts			\$10,070.00	\$370.00
405	Habitat for Humanity House			\$0.00	
406	Food Pantry			\$3,273.70	\$713.70
407	Blanket Offering			\$1,280.19	
408	Pentecost Offering		Kept : \$94.00	\$494.00	
409	Hunger Offering		Kept : \$1,464.15	\$5,857.15	\$515.52
410	One Great Hour of Sharing			\$1,572.00	
411	Peacemaking Offering		Kept :	\$338.00	
412	Joy Offering			\$3,151.42	\$3,121.42
413	Youth Handbells (Spectrum)			\$0.00	
414	Youth Mission			\$9,211.00	
415	Links of Love			\$270.00	
416	Endowment Fund			\$0.00	
417	Brass Band			\$1,584.63	\$1,076.63
418	Gulf Mission Fund			\$615.00	
419	Baja Trip			\$3,090.00	
420	Music Honorarium		Spent: \$4,140.00	\$4,230.00	\$270.00
421				\$0.00	
422				\$0.00	
423				\$0.00	
424				\$0.00	
425				\$0.00	
				<u>Total for the Yr.:</u>	
				Total:	\$46,296.09
<b>TOTAL INCOME FOR THE YEAR:</b>				<b>\$653,376.50</b>	
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				Total Month's Income:	\$81,978.48
				Ending Balance as of:	<b>31-Dec-06</b>
					<b>\$5,650.30</b>

			Balance as of	Amount	Current	
<b>CHURCH'S CDs</b>	<u>Closed Out</u>		<u>31-Dec-05</u>	<u>Deposited</u>	<u>Balance</u>	DECEMBER
Fence Fund CD (...3085)	<b>30-Jun-06</b>		\$4,303.68	\$49.04	\$4,352.72	
Hite Endowment CD (...6725)	<b>22-Sep-06</b>		<u>\$40,744.67</u>	<u>\$955.77</u>	<u>\$41,700.44</u>	
	<b>Total :</b>		\$45,048.35	\$1,004.81	\$46,053.16	
			Opening	Amount	Current	
<b>NEW CHURCH'S CDs</b>	<u>Date Opened</u>		<u>Deposit</u>	<u>Deposited</u>	<u>Balance</u>	
Fence Fund CD (...10065)	30-Jun-06		\$4,352.72	\$0.00	\$4,352.72	
Hite Endowment CD (...1149)	22-Sep-06		\$41,700.44	\$0.00	\$41,700.44	
			Balance as of	Amount	Current	
<b>CHURCH SAVINGS ACCOUNT</b>			<u>31-Dec-05</u>	<u>Deposited</u>	<u>Balance</u>	
	Pass Book Savings Account		\$0.00	\$0.00	\$0.00	
	Organ Fund Balance		\$13,870.93			
			Withdraws from Savings Account:		\$0.00	
				Organ Fund Deposits:	\$39,477.00	\$690.00
				Withdraws from Organ Fund:	\$49,718.91	
				Other Funds / Service Charge:	\$6.00	
				Interest Earned on Organ Fund:	<u>\$36.56</u>	\$6.66
				<b>BALANCE:</b>	<b>\$3,659.58</b>	
				<b>Organ Fund Money in Saving Account:</b>	<b>\$3,659.58</b>	
<b>ENDOWMENT FUND MONEY MARKET ACCOUNT</b>						
			Balance as of	Amount	Current	
			<u>31-Dec-05</u>	<u>Deposited</u>	<u>Balance</u>	
			\$8,160.63	\$0.00	\$8,160.63	
				Withdraws:	\$2,400.00	
				Interest Earned:	<u>\$35.58</u>	\$2.45
				<b>BALANCE:</b>	<b>\$5,796.21</b>	
<b>ENDOWMENT FUND</b>						
Pioneer Value Fund - Class A - On Dec. 5, 1986, purchased \$5,000.00 worth of shares (244.141)						
				\$ 17.48/share	\$23,179.62	
				\$ 18.09/share	\$23,988.52	
				\$ 18.04/share	<b>\$24,101.15</b>	
				\$ 17.55/share	\$22,969.25	
				\$ 17.48/share	\$23,179.62	
	Dividend Income	6/14/05	Reinvested	\$172.39		
	Long Term Cap Gain	9/20/05	Reinvested			
	Short Term Cap Gain	9/20/05	Reinvested			
	Long Term Cap Gain	11/28/05	Reinvested			
	Short Term Cap Gain	11/28/05	Reinvested			
	Dividend Income	12/15/05	Reinvested			
				=====		
	<b>Total Dividends/Capital Gains for 2006:</b>			<b>\$172.39</b>		

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