

Massanutten Presbyterian Church					
Cash Sources and Applications Report					
For the Month Ended : March, 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	\$978.18	\$3,500.00	\$2,521.82	27.95%	
Loose Plate Receipts	\$6,444.21	\$25,000.00	\$18,555.79	25.78%	
Current Expense Receipts	\$124,553.51	\$476,500.00	\$351,946.49	26.14%	
Unpledged & New Member Giving		\$40,000.00			
Other Income	\$7,751.41	\$35,000.00	\$27,248.59	22.15%	
Operating Receipts:	\$139,727.31	\$580,000.00	\$400,272.69	24.09%	
Special Offerings	\$6,017.56	\$40,000.00	\$33,982.44	15.04%	
Transfers from Investments	\$0.00		\$0.00		
Total Cash Available	\$148,062.05	\$622,317.18	\$434,255.13	23.79%	
Cash Applications					
Benevolences	\$15,489.12	\$52,699.12	\$37,210.00	29.39%	
Administration	\$7,206.17	\$34,640.00	\$27,433.83	20.80%	
Christian Education	\$639.91	\$4,650.00	\$4,010.09	13.76%	
Communication	\$0.00	\$1,000.00	\$1,000.00	0.00%	
Deacons	\$1,250.00	\$5,000.00	\$3,750.00	25.00%	
Family	\$1,712.31	\$12,000.00	\$10,287.69	14.27%	
Fellowship	\$427.52	\$3,500.00	\$3,072.48	12.21%	
Open Door	\$1,054.35	\$5,100.00	\$4,045.65	20.67%	
Property	\$22,663.25	\$70,620.00	\$47,956.75	32.09%	
Stewardship & Finance	\$49.99	\$2,455.20	\$2,405.21	2.04%	
Worship	\$3,828.18	\$15,550.00	\$11,721.82	24.62%	
Salaries, Payroll Taxes, & Ins.	\$51,704.55	\$215,616.84	\$163,912.29	23.98%	
Operating Expenses:	\$106,025.35	\$422,831.16	\$316,805.81		
Church Mortgage	\$17,900.00	\$180,450.00	\$162,550.00	9.92%	
Special Offerings	\$3,265.00	\$40,000.00	\$36,735.00	8.16%	
Miscellaneous	\$2,002.07	\$33,000.00	\$30,997.93	6.07%	
Transfers to Investments	\$0.00		\$0.00		
Total Cash Applications	\$129,192.42	\$676,281.16	\$547,588.74	19.10%	
Cash Balance End of Month:	\$18,869.63	(\$53,963.98)	(\$113,333.61)		

MASSANUTTEN PRESBYTERIAN CHURCH						
Treasurer's Report for the Period From: 3/1/07 to 3/31/07						
				Balance as of	1-Mar-07	\$2,005.47
EXPENSES						
BENEVOLENCES		Amt. Budgeted	Income	Amt. Spent	Amt. Remaining	MARCH
1	Basic Presbytery Support	\$24,000.00		\$6,000.00	\$18,000.00	\$4,000.00
2	Per Capita Assessment	\$6,749.12		\$6,749.12	\$0.00	
3	JMU Campus Ministry	\$3,600.00		\$0.00	\$3,600.00	
4	Pastor's Discretionary Fund	\$1,000.00		\$60.00	\$940.00	
5	People Helping People	\$1,500.00		\$0.00	\$1,500.00	
6	Blue Ridge Area Food Bank	\$1,200.00		\$0.00	\$1,200.00	
7	Massanetta Springs	\$2,500.00		\$0.00	\$2,500.00	
8	Fund for Theological Ed.	\$2,500.00		\$2,500.00	\$0.00	\$2,500.00
9	EMHS	\$250.00		\$0.00	\$250.00	
10	Preschool Scholarships	\$2,000.00		\$0.00	\$2,000.00	
11	Unallocated	\$7,400.00		\$180.00	\$7,220.00	\$180.00
Totals:		\$52,699.12	\$0.00	\$15,489.12	\$37,210.00	
ADMINISTRATION						
20	Office Supplies & Postage	\$7,500.00		\$1,620.54	\$5,879.46	\$948.34
21	Copier & Service	\$3,600.00		\$782.13	\$2,817.87	\$243.81
22	Telephone Expenses	\$3,600.00		\$851.78	\$2,748.22	\$551.89
23	Voicemail Expenses	\$400.00		\$90.42	\$309.58	\$30.14
24	Internet Service	\$840.00		\$209.85	\$630.15	\$69.95
25	Computer Upgrades & Repair	\$1,000.00		\$0.00	\$1,000.00	
26	Insurance Package	\$12,000.00		\$3,015.75	\$8,984.25	\$3,015.75
27	Workers Comp. Insurance	\$2,200.00		\$547.50	\$1,652.50	\$547.50
38	Capital Acquisitions	\$1,000.00		\$0.00	\$1,000.00	
29	Session Training & Retreat	\$1,500.00		\$0.00	\$1,500.00	
30	Staff Development	\$1,000.00		\$88.20	\$911.80	
Totals:		\$34,640.00	\$0.00	\$7,206.17	\$27,433.83	
CHRISTIAN EDUCATION						
40	General Expenses (Misc.)	\$150.00		\$0.00	\$150.00	
41	Church Sch. Lit. & Supplies	\$2,000.00		\$574.91	\$1,425.09	
42	Leadership Training & Ret.	\$250.00		\$0.00	\$250.00	
43	Church Library	\$250.00		\$65.00	\$185.00	\$65.00
44	Small Group Ministry	\$250.00		\$0.00	\$250.00	
45	Disciples Bible Study	\$1,000.00		\$0.00	\$1,000.00	
46	5th Sunday Peogram	\$750.00		\$0.00	\$750.00	
Totals:		\$4,650.00	\$0.00	\$639.91	\$4,010.09	
COMMUNICATION						
50	Public Relations	\$1,000.00		\$0.00	\$1,000.00	
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		\$0.00	\$150.00	
63	Health Education & Supplies	\$200.00		\$0.00	\$200.00	
64	Presby. Today Subscription	\$50.00		\$0.00	\$50.00	
65	Nursery Supplies	\$500.00		\$0.00	\$500.00	
66	Mission Trips	\$2,400.00		\$1,250.00	\$1,150.00	
67	Food Pantry	\$1,000.00	\$4,284.90	\$0.00	\$5,284.90	
Totals:		\$5,000.00	\$4,284.90	\$1,250.00	\$8,034.90	

	FAMILY	Amt. Budgeted	Income	Amt. Spent	Amt. Remaining	MARCH
70	General Expenses (Misc.)	\$150.00		\$0.00	\$150.00	
71	Church Lit.&Supplies (Faith V.)	\$2,000.00		\$0.00	\$2,000.00	
72	Church Lit.&Supplies (Ch.Sc.)	\$800.00		\$199.40	\$600.60	\$199.40
73	Special Liturgical Material	\$500.00		\$0.00	\$500.00	
74	Sr. High Fellowship	\$1,200.00		\$28.78	\$1,171.22	\$11.37
75	Middle High Fellowship	\$1,200.00		\$58.75	\$1,141.25	\$11.38
76	Youth Camps & Conferences	\$1,600.00		\$350.00	\$1,250.00	
77	Youth Mission		\$1,561.88	\$600.00	\$961.88	
78	Vacation Bible School	\$1,250.00		\$99.99	\$1,150.01	
79	Leadership Training&Retreats	\$1,000.00		\$0.00	\$1,000.00	
80	Church Library - Family Resc.	\$200.00		\$230.39	(\$30.39)	\$64.99
81	LOGOS	\$300.00		\$0.00	\$300.00	
82	Confirmation Class	\$750.00		\$145.00	\$605.00	
83	Children's Church	\$150.00		\$0.00	\$150.00	
84	Bread for the Journey	\$450.00		\$0.00	\$450.00	
85	New Programs	<u>\$450.00</u>		<u>\$0.00</u>	<u>\$450.00</u>	
	Totals:	\$12,000.00	\$1,561.88	\$1,712.31	\$11,849.57	
	FELLOWSHIP					
90	Fellowship Act.(Kit.Supplies)	\$2,500.00		\$427.52	\$2,072.48	\$117.40
91	Recreation	\$750.00		\$0.00	\$750.00	
92	Prime Timers	<u>\$250.00</u>		<u>\$0.00</u>	<u>\$250.00</u>	
	Totals:	\$3,500.00	\$0.00	\$427.52	\$3,072.48	
	OPEN DOOR					
100	General Expenses (Misc.)	\$4,500.00		\$1,054.35	\$3,445.65	\$331.55
101	New Member Materials	\$500.00		\$0.00	\$500.00	
102	Name Tags	<u>\$100.00</u>		<u>\$0.00</u>	<u>\$100.00</u>	
	Totals:	\$5,100.00	\$0.00	\$1,054.35	\$4,045.65	
	PROPERTY					
110	Building Supplies & Maint.	\$11,500.00		\$3,597.48	\$7,902.52	\$1,754.85
111	Church Cleaning Service	\$25,220.00		\$6,305.00	\$18,915.00	\$2,425.00
112	Manse Maintenance	\$500.00		\$17.81	\$482.19	
113	Grounds & Parking Lot	\$750.00		\$0.00	\$750.00	
114	Electricity	\$17,000.00		\$4,833.11	\$12,166.89	\$1,949.55
115	Propane	\$15,000.00		\$7,714.43	\$7,285.57	\$2,157.06
116	Sewer Service	\$230.00		\$57.42	\$172.58	\$19.14
117	Trash Collection	<u>\$420.00</u>		<u>\$138.00</u>	<u>\$282.00</u>	
	Totals:	\$70,620.00	\$0.00	\$22,663.25	\$47,956.75	
118	Church Loan Payment	\$180,450.00		\$17,900.00	\$162,550.00	\$10,900.00
			Total:	\$40,563.25		
	STEWARDSHIP & FINANCE					
120	Stewardship & Development	\$1,500.00		\$0.00	\$1,500.00	
121	Pledge Cards & Envelopes	\$500.00		\$0.00	\$500.00	
122	Treasurer's Expenses	<u>\$455.20</u>		<u>\$49.99</u>	<u>\$405.21</u>	
	Totals:	\$2,455.20	\$0.00	\$49.99	\$2,405.21	
	WORSHIP					
130	General Expenses (Misc.)	\$2,500.00		\$574.32	\$1,925.68	\$166.08
131	Bulletins	\$1,500.00		\$456.78	\$1,043.22	\$368.82
132	Supply Ministers	\$500.00		\$0.00	\$500.00	
133	Crossroad Pealers	\$225.00		\$0.00	\$225.00	
134	Youth Handbells (Spectrum)	\$1,000.00		\$0.00	\$1,000.00	

	WORSHIP CONT.	Amt. Budgeted	Income	Amt. Spent	Amt. Remaining	MARCH
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	\$283.95	\$396.05	\$143.79
139	Chancel Choir	\$1,000.00		\$0.00	\$1,000.00	
140	Instrumental Choir	\$200.00		\$0.00	\$200.00	
141	Brass Band	\$500.00	\$2,385.70	\$2,095.73	\$789.97	\$340.28
142	Music Conferences	\$1,500.00		\$0.00	\$1,500.00	
143	Handbell Supplies	\$250.00		\$0.00	\$250.00	
144	Music Supplies/Equip.	\$200.00		\$0.00	\$200.00	
145	Cont. Ed. For Music Director	\$600.00		\$0.00	\$600.00	
146	Cont. Ed. For Organist	\$600.00		\$0.00	\$600.00	
147	Organ Maintenance	\$2,500.00		\$0.00	\$2,500.00	
148	Music Leadership	\$400.00		\$375.00	\$25.00	\$225.00
149	Music Appreciation	<u>\$1,500.00</u>		<u>\$0.00</u>	<u>\$1,500.00</u>	
		\$15,550.00	\$2,840.70	\$3,828.18	\$14,562.52	
	PROF. STAFF SALARIES					
	Pastor					
150	Salary (\$40,600)	\$34,636.00		\$8,959.00	\$25,677.00	\$2,986.34
151	Housing Allowance	\$30,000.00		\$7,500.00	\$22,500.00	\$2,500.00
152	Half of Soc. Security	\$5,848.50		\$1,462.12	\$4,386.38	\$487.36
153	Major Medical Ins. (19.5%)	\$13,767.00		\$3,324.75	\$10,442.25	\$1,108.25
154	Pension Plan (11%)	\$7,766.00		\$1,875.51	\$5,890.49	\$625.17
155	Death & Dism. Benefit (1%)	\$706.00		\$140.49	\$565.51	\$26.83
156	Dental	\$675.00		\$112.50	\$562.50	
157	Auto Travel (\$.485/mile)	\$3,880.00		\$339.02	\$3,540.98	
158	Continuing Education	\$2,000.00	\$1,207.64	\$1,438.69	\$1,768.95	
159	Prof. Books & Publications	\$1,000.00	\$555.38	\$0.00	\$1,555.38	
160	Prof. Expen. (Cell Phone,etc.)	<u>\$1,000.00</u>		<u>\$48.16</u>	<u>\$951.84</u>	
	Sub-Totals:	\$101,278.50		\$25,200.24	\$77,841.28	
	Director Of Member Care					
170	Salary (\$25,875)	\$20,943.60		\$5,235.90	\$15,707.70	\$1,745.30
171	Social Security	\$1,980.00		\$0.00	\$1,980.00	
172	Auto Travel (\$.485/mile)	\$2,425.00		\$175.09	\$2,249.91	
173	Other Benefits (\$3,000)	<u>\$3,000.00</u>		<u>\$0.00</u>	<u>\$3,000.00</u>	
	Sub-Totals:	\$28,348.60		\$5,410.99	\$22,937.61	
	Office Manager					
180	Salary (\$22,680)	\$17,304.78		\$4,510.06	\$12,794.72	\$1,417.86
181	Social Security	\$1,643.00		\$0.00	\$1,643.00	
182	Major Medical Ins. (19.5%)	\$6,071.33		\$1,517.82	\$4,553.51	\$505.94
183	Pension Plan (11%)	\$2,494.80		\$540.54	\$1,954.26	\$180.18
184	Death & Dism. Ins. (1%)	\$226.80		\$49.14	\$177.66	\$16.38
185	Dental	<u>\$330.60</u>		<u>\$82.65</u>	<u>\$247.95</u>	<u>\$27.55</u>
	Sub-Totals:	\$28,071.31		\$6,700.21	\$21,123.15	
	TOTAL PROF. SALARIES:	\$157,698.41		\$37,311.44	\$121,902.04	
	OTHER STAFF SALARIES					
190	Secretary's Salary (\$8,976)	\$8,037.00		\$1,380.40	\$6,656.60	\$591.68
191	Secretary's Soc. Security	\$687.00		\$0.00	\$687.00	

SPECIAL OFFERING					Total for the Yr.:	MARCH
400	Women's Birthday Offering				\$0.00	
401	Women's Thank Offering				\$0.00	
402	Easter Lilly				\$28.00	\$28.00
403	Poinsettia				\$0.00	
404	Memorial Gifts				\$275.00	\$125.00
405	Food Pantry				\$610.00	\$580.00
406	Blanket Offering				\$1,282.00	\$20.00
407	Pentecost Offering		Kept :		\$0.00	
408	Hunger Offering		Kept :	\$417.56	\$1,682.56	\$529.67
409	One Great Hour of Sharing				\$0.00	
410	Peacemaking Offering		Kept :		\$0.00	
411	Joy Offering				\$20.00	
412	Youth Handbells (Spectrum)				\$0.00	
413	Youth Mission				\$0.00	
414	Links of Love				\$95.00	\$85.00
415	Endowment Fund				\$0.00	
416	Brass Band				\$0.00	
417	Gulf Mission Fund				\$1,600.00	\$1,600.00
418	Baja Trip				\$0.00	
419	African Mission Trip				\$425.00	\$25.00
420					\$0.00	
421					\$0.00	
422					\$0.00	
423					\$0.00	
424					\$0.00	
425					\$0.00	
					Total for the Yr.:	
					Total:	\$6,017.56
TOTAL INCOME FOR THE YEAR:					\$145,744.87	
					Total Month's Income:	\$70,702.36
					Ending Balance as of:	31-Mar-07
						\$18,869.63
			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)		\$4,428.43	\$0.00	\$4,428.43	
	Hite Endowment CD (...1149)		\$42,210.86	\$0.00	\$42,210.86	
	Total :		\$46,639.29	\$0.00	\$46,639.29	
			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	\$0.00	\$5,860.00	
	Reserve CD (...13020)	23-Jan-07	\$19,262.70	\$0.00	\$19,262.70	
	Total :		\$25,122.70	\$0.00	\$25,122.70	
			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	\$0.00	\$3,659.58	
					Withdraws from Savings Account:	\$0.00
					Interest:	\$6.72
					BALANCE:	\$6.72
					\$3,666.30	

ENDOWMENT FUND MONEY MARKET ACCOUNT						MARCH
			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:	\$0.00	
				Interest Earned:	\$7.14	\$2.46
				BALANCE:	\$5,803.35	
ENDOWMENT FUND						
Pioneer Value Fund - Class A - On Dec. 5, 1986, purchased \$5,000.00 worth of shares (244.141)						
As of Jan. 1, 2006, the church had 1,326.065 shares						
				\$ 17.48/share	\$23,179.62	
As of March 31, 2006, the church had 1,326.065 shares						
				\$ 18.09/share	\$23,988.52	
As of June 30, 2006, the church had 1,335.984 shares						
				\$ 18.04/share	\$24,101.15	
As of Dec. 31, 2006, the church had 1,579.911 shares						
				\$ 16.95/share	\$26,779.49	
Dividend Income	6/14/06	Reinvested	\$172.39			
Long Term Cap Gain	11/29/06	Reinvested	\$3,609.29			
Short Term Cap Gain	11/29/06	Reinvested	\$217.23			
Dividend Income	12/18/06	Reinvested	\$229.31			
			=====			
Total Dividends/Capital Gains for 2006:			\$4,228.22			