

Massanutten Presbyterian Church					
Cash Sources and Applications Report					
For the Month Ended : April, 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	\$1,249.05	\$3,500.00	\$2,250.95	35.69%	
Loose Plate Receipts	\$10,204.74	\$25,000.00	\$14,795.26	40.82%	
Current Expense Receipts	\$177,994.51	\$476,500.00	\$298,505.49	37.35%	
Unpledged & New Member Giving		\$40,000.00			
Other Income	\$12,903.16	\$35,000.00	\$22,096.84	36.87%	
Operating Receipts:	\$202,351.46	\$580,000.00	\$337,648.54	34.89%	
Special Offerings	\$12,403.59	\$40,000.00	\$27,596.41	31.01%	
Transfers from Investments	\$0.00		\$0.00		
Total Cash Available	\$217,072.23	\$622,317.18	\$365,244.95	34.88%	
Cash Applications					
Benevolences	\$22,239.12	\$52,699.12	\$30,460.00	42.20%	
Administration	\$8,359.14	\$34,640.00	\$26,280.86	24.13%	
Christian Education	\$957.91	\$4,650.00	\$3,692.09	20.60%	
Communication	\$570.00	\$1,000.00	\$430.00	57.00%	
Deacons	\$2,604.26	\$5,000.00	\$2,395.74	52.09%	
Family	\$2,084.65	\$12,000.00	\$9,915.35	17.37%	
Fellowship	\$1,155.23	\$3,500.00	\$2,344.77	33.01%	
Open Door	\$1,525.99	\$5,100.00	\$3,574.01	29.92%	
Property	\$27,937.47	\$70,620.00	\$42,682.53	39.56%	
Stewardship & Finance	\$79.99	\$2,455.20	\$2,375.21	3.26%	
Worship	\$5,151.76	\$15,550.00	\$10,398.24	33.13%	
Salaries, Payroll Taxes, & Ins.	\$73,891.58	\$215,616.84	\$141,725.26	34.27%	
Operating Expenses:	\$146,557.10	\$422,831.16	\$276,274.06		
Church Mortgage	\$48,900.00	\$180,450.00	\$131,550.00	27.10%	
Special Offerings	\$7,512.53	\$40,000.00	\$32,487.47	18.78%	
Miscellaneous	\$3,095.06	\$33,000.00	\$29,904.94	9.38%	
Transfers to Investments	\$0.00		\$0.00		
Total Cash Applications	\$206,064.69	\$676,281.16	\$474,424.30	30.47%	
Cash Balance End of Month:	\$11,007.54	(\$53,963.98)	(\$109,179.35)		

MASSANUTTEN PRESBYTERIAN CHURCH						
Treasurer's Report for the Period From: 4/1/07 to 4/30/07						
				Balance as of	1-Apr-07	\$18,869.63
EXPENSES						
BENEVOLENCES		Amt. Budgeted	Income	Amt. Spent	Amt. Remaining	APRIL
1	Basic Presbytery Support	\$24,000.00		\$8,000.00	\$16,000.00	\$2,000.00
2	Per Capita Assessment	\$6,749.12		\$6,749.12	\$0.00	
3	JMU Campus Ministry	\$3,600.00		\$1,800.00	\$1,800.00	\$1,800.00
4	Pastor's Discretionary Fund	\$1,000.00		\$260.00	\$740.00	\$200.00
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		\$2,500.00	\$0.00	\$2,500.00
8	Fund for Theological Ed.	\$2,500.00		\$2,500.00	\$0.00	
9	EMHS	\$250.00		\$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	
Totals:		\$52,699.12	\$0.00	\$22,239.12	\$30,460.00	
ADMINISTRATION						
20	Office Supplies & Postage	\$7,500.00		\$1,780.34	\$5,719.66	\$159.80
21	Copier & Service	\$3,600.00		\$1,106.41	\$2,493.59	\$324.28
22	Telephone Expenses	\$3,600.00		\$1,128.08	\$2,471.92	\$276.30
23	Voicemail Expenses	\$400.00		\$120.56	\$279.44	\$30.14
24	Internet Service	\$840.00		\$279.80	\$560.20	\$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	
27	Workers Comp. Insurance	\$2,200.00		\$547.50	\$1,652.50	
38	Capital Acquisitions	\$1,000.00		\$0.00	\$1,000.00	
29	Session Training & Retreat	\$1,500.00		\$292.50	\$1,207.50	\$292.50
30	Staff Development	\$1,000.00		\$88.20	\$911.80	
Totals:		\$34,640.00	\$0.00	\$8,359.14	\$26,280.86	
CHRISTIAN EDUCATION						
40	General Expenses (Misc.)	\$150.00		\$0.00	\$150.00	
41	Church Sch. Lit. & Supplies	\$2,000.00		\$642.91	\$1,357.09	\$68.00
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		\$0.00	\$1,000.00	
46	5th Sunday Peogram	\$750.00		\$250.00	\$500.00	\$250.00
Totals:		\$4,650.00	\$0.00	\$957.91	\$3,692.09	
COMMUNICATION						
50	Public Relations	\$1,000.00		\$570.00	\$430.00	\$570.00
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	\$1,795.00	\$1,864.26	\$2,330.74	\$614.26
67	Food Pantry	\$1,000.00	\$4,694.90	\$740.00	\$4,954.90	\$740.00
Totals:		\$5,000.00	\$6,489.90	\$2,604.26	\$8,885.64	

	FAMILY	Amt. Budgeted	Income	Amt. Spent	Amt. Remaining	APRIL
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	
73	Special Liturgical Material	\$500.00		\$0.00	\$500.00	
74	Sr. High Fellowship	\$1,200.00		\$55.05	\$1,144.95	\$26.27
75	Middle High Fellowship	\$1,200.00		\$85.02	\$1,114.98	\$26.27
76	Youth Camps & Conferences	\$1,600.00		\$350.00	\$1,250.00	
77	Youth Mission		\$2,069.88	\$600.00	\$1,469.88	
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)	
81	LOGOS	\$300.00		\$0.00	\$300.00	
82	Confirmation Class	\$750.00		\$464.80	\$285.20	\$319.80
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	\$2,069.88	\$2,084.65	\$11,985.23	
	FELLOWSHIP					
90	Fellowship Act.(Kit.Supplies)	\$2,500.00		\$730.23	\$1,769.77	\$302.71
91	Recreation	\$750.00		\$425.00	\$325.00	\$425.00
92	Prime Timers	<u>\$250.00</u>		<u>\$0.00</u>	<u>\$250.00</u>	
	Totals:	\$3,500.00	\$0.00	\$1,155.23	\$2,344.77	
	OPEN DOOR					
100	General Expenses (Misc.)	\$4,500.00		\$1,525.99	\$2,974.01	\$471.64
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	\$1,525.99	\$3,574.01	
	PROPERTY					
110	Building Supplies & Maint.	\$11,500.00		\$3,888.04	\$7,611.96	\$290.56
111	Church Cleaning Service	\$25,220.00		\$8,245.00	\$16,975.00	\$1,940.00
112	Manse Maintenance	\$500.00		\$17.81	\$482.19	
113	Grounds & Parking Lot	\$750.00		\$805.93	(\$55.93)	\$805.93
114	Electricity	\$17,000.00		\$6,021.94	\$10,978.06	\$1,188.83
115	Propane	\$15,000.00		\$8,744.19	\$6,255.81	\$1,029.76
116	Sewer Service	\$230.00		\$76.56	\$153.44	\$19.14
117	Trash Collection	<u>\$420.00</u>		<u>\$138.00</u>	<u>\$282.00</u>	
	Totals:	\$70,620.00	\$0.00	\$27,937.47	\$42,682.53	
118	Church Loan Payment	\$180,450.00		\$48,900.00	\$131,550.00	\$31,000.00
			Total:	\$76,837.47		
	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>\$79.99</u>	<u>\$375.21</u>	\$30.00
	Totals:	\$2,455.20	\$0.00	\$79.99	\$2,375.21	
	WORSHIP					
130	General Expenses (Misc.)	\$2,500.00		\$826.26	\$1,673.74	\$251.94
131	Bulletins	\$1,500.00		\$456.78	\$1,043.22	
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	APRIL
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	
139	Chancel Choir	\$1,000.00		\$500.00	\$500.00	\$500.00
140	Instrumental Choir	\$200.00		\$0.00	\$200.00	
141	Brass Band	\$500.00	\$2,778.70	\$2,667.37	\$611.33	\$571.64
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	
149	Music Appreciation	<u>\$1,500.00</u>		<u>\$0.00</u>	<u>\$1,500.00</u>	
		\$15,550.00	\$3,233.70	\$5,151.76	\$13,631.94	
	PROF. STAFF SALARIES					
	Pastor					
150	Salary (\$40,600)	\$34,636.00		\$11,945.33	\$22,690.67	\$2,986.33
151	Housing Allowance	\$30,000.00		\$10,000.00	\$20,000.00	\$2,500.00
152	Half of Soc. Security	\$5,848.50		\$1,949.50	\$3,899.00	\$487.38
153	Major Medical Ins. (19.5%)	\$13,767.00		\$4,433.00	\$9,334.00	\$1,108.25
154	Pension Plan (11%)	\$7,766.00		\$2,500.68	\$5,265.32	\$625.17
155	Death & Dism. Benefit (1%)	\$706.00		\$197.32	\$508.68	\$56.83
156	Dental	\$675.00		\$112.50	\$562.50	
157	Auto Travel (\$.485/mile)	\$3,880.00		\$1,154.79	\$2,725.21	\$815.77
158	Continuing Education	\$2,000.00	\$1,207.64	\$1,948.04	\$1,259.60	\$509.35
159	Prof. Books & Publications	\$1,000.00	\$555.38	\$151.70	\$1,403.68	\$151.70
160	Prof. Expen. (Cell Phone,etc.)	<u>\$1,000.00</u>		<u>\$214.84</u>	\$785.16	\$166.68
	Sub-Totals:	\$101,278.50		\$34,607.70	\$68,433.82	
	Director Of Member Care					
170	Salary (\$25,875)	\$20,943.60		\$6,981.20	\$13,962.40	\$1,745.30
171	Social Security	\$1,980.00		\$495.85	\$1,484.15	\$495.85
172	Auto Travel (\$.485/mile)	\$2,425.00		\$306.28	\$2,118.72	\$131.19
173	Other Benefits (\$3,000)	<u>\$3,000.00</u>		<u>\$0.00</u>	<u>\$3,000.00</u>	
	Sub-Totals:	\$28,348.60		\$7,783.33	\$20,565.27	
	Office Manager					
180	Salary (\$22,680)	\$17,304.78		\$5,990.32	\$11,314.46	\$1,480.26
181	Social Security	\$1,643.00		\$399.44	\$1,243.56	\$399.44
182	Major Medical Ins. (19.5%)	\$6,071.33		\$2,023.76	\$4,047.57	\$505.94
183	Pension Plan (11%)	\$2,494.80		\$720.72	\$1,774.08	\$180.18
184	Death & Dism. Ins. (1%)	\$226.80		\$65.52	\$161.28	\$16.38
185	Dental	<u>\$330.60</u>		<u>\$110.20</u>	<u>\$220.40</u>	\$27.55
	Sub-Totals:	\$28,071.31		\$9,309.96	\$18,540.95	
	TOTAL PROF. SALARIES:	\$157,698.41		\$51,700.99	\$107,540.04	
	OTHER STAFF SALARIES					
190	Secretary's Salary (\$8,976)	\$8,037.00		\$1,934.83	\$6,102.17	\$554.43
191	Secretary's Soc. Security	\$687.00		\$119.48	\$567.52	\$119.48

SPECIAL OFFERING					Total for the Yr.:	APRIL
400	Women's Birthday Offering				\$0.00	
401	Women's Thank Offering				\$0.00	
402	Easter Lilly				\$224.00	\$196.00
403	Poinsettia				\$0.00	
404	Memorial Gifts				\$275.00	
405	Food Pantry				\$1,020.00	\$410.00
406	Blanket Offering				\$1,357.00	\$75.00
407	Pentecost Offering		Kept :		\$0.00	
408	Hunger Offering		Kept :	\$605.06	\$2,432.06	\$749.50
409	One Great Hour of Sharing				\$2,159.53	\$2,159.53
410	Peacemaking Offering		Kept :		\$0.00	
411	Joy Offering				\$20.00	
412	Youth Handbells (Spectrum)				\$0.00	
413	Youth Mission				\$508.00	\$508.00
414	Links of Love				\$95.00	
415	Endowment Fund				\$0.00	
416	Brass Band				\$393.00	\$393.00
417	Gulf Mission Fund				\$3,395.00	\$1,795.00
418	Baja Trip				\$0.00	
419	African Mission Trip				\$525.00	\$100.00
420					\$0.00	
421					\$0.00	
422					\$0.00	
423					\$0.00	
424					\$0.00	
425					\$0.00	
					Total for the Yr.:	
					Total:	\$12,403.59
TOTAL INCOME FOR THE YEAR:					\$214,755.05	
					Total Month's Income:	\$69,010.18
					Ending Balance as of:	30-Apr-07
						\$11,007.54
			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:	\$3,666.30

ENDOWMENT FUND MONEY MARKET ACCOUNT						APRIL
			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:	<u>\$9.52</u>	\$2.38
				BALANCE:	\$5,805.73	
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			