

Massanutten Presbyterian Church					
Cash Sources and Applications Report					
For the Month Ended : June, 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	\$1,544.79	\$3,500.00	\$1,955.21	44.14%	
Loose Plate Receipts	\$16,681.27	\$25,000.00	\$8,318.73	66.73%	
Current Expense Receipts	\$258,451.51	\$476,500.00	\$218,048.49	54.24%	
Unpledged & New Member Giving		\$40,000.00			
Other Income	\$20,795.90	\$35,000.00	\$14,204.10	59.42%	
Operating Receipts:	\$297,473.47	\$580,000.00	\$242,526.53	51.29%	
Special Offerings	\$23,274.07	\$40,000.00	\$16,725.93	58.19%	
Transfers from Investments	\$0.00		\$0.00		
Total Cash Available	\$323,064.72	\$622,317.18	\$259,252.46	51.91%	
Cash Applications					
Benevolences	\$26,359.12	\$52,699.12	\$26,340.00	50.02%	
Administration	\$15,402.74	\$34,640.00	\$19,237.26	44.47%	
Christian Education	\$957.91	\$4,650.00	\$3,692.09	20.60%	
Communication	\$688.26	\$1,000.00	\$311.74	68.83%	
Deacons	\$13,662.83	\$5,000.00	(\$8,662.83)	273.26%	
Family	\$6,376.42	\$12,000.00	\$5,623.58	53.14%	
Fellowship	\$1,753.02	\$3,500.00	\$1,746.98	50.09%	
Open Door	\$2,122.79	\$5,100.00	\$2,977.21	41.62%	
Property	\$35,816.04	\$70,620.00	\$34,803.96	50.72%	
Stewardship & Finance	\$154.03	\$2,455.20	\$2,301.17	6.27%	
Worship	\$7,509.48	\$15,550.00	\$8,040.52	48.29%	
Salaries, Payroll Taxes, & Ins.	\$111,023.89	\$215,616.84	\$104,592.95	51.49%	
Operating Expenses:	\$221,826.53	\$422,831.16	\$201,004.63		
Church Mortgage	\$73,900.00	\$180,450.00	\$106,550.00	40.95%	
Special Offerings	\$8,539.53	\$40,000.00	\$31,460.47	21.35%	
Miscellaneous	\$7,315.79	\$33,000.00	\$25,684.21	22.17%	
Transfers to Investments	\$0.00		\$0.00		
Total Cash Applications	\$311,581.85	\$676,281.16	\$365,896.31	46.07%	
Cash Balance End of Month:	\$11,482.87	(\$53,963.98)	(\$106,643.85)		

MASSANUTTEN PRESBYTERIAN CHURCH						
Treasurer's Report for the Period From: 6/1/07 to 6/30/07						
				Balance as of	1-Jun-07	\$16,848.46
EXPENSES						
BENEVOLENCES		Amt. Budgeted	Income	Amt. Spent	Amt. Remaining	JUNE
1	Basic Presbytery Support	\$24,000.00		\$12,000.00	\$12,000.00	\$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	
4	Pastor's Discretionary Fund	\$1,000.00		\$380.00	\$620.00	\$20.00
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	
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		\$0.00	\$2,000.00	
11	Unallocated	\$7,400.00		\$180.00	\$7,220.00	
Totals:		\$52,699.12	\$0.00	\$26,359.12	\$26,340.00	
ADMINISTRATION						
20	Office Supplies & Postage	\$7,500.00		\$3,193.47	\$4,306.53	\$492.80
21	Copier & Service	\$3,600.00		\$1,963.22	\$1,636.78	\$594.82
22	Telephone Expenses	\$3,600.00		\$1,685.29	\$1,914.71	\$281.35
23	Voicemail Expenses	\$400.00		\$180.84	\$219.16	\$30.14
24	Internet Service	\$840.00		\$419.70	\$420.30	\$69.95
25	Computer Upgrades & Repair	\$1,000.00		\$0.00	\$1,000.00	
26	Insurance Package	\$12,000.00		\$6,214.00	\$5,786.00	\$3,198.25
27	Workers Comp. Insurance	\$2,200.00		\$1,071.50	\$1,128.50	\$524.00
38	Capital Acquisitions	\$1,000.00		\$0.00	\$1,000.00	
29	Session Training & Retreat	\$1,500.00		\$586.52	\$913.48	\$294.02
30	Staff Development	\$1,000.00		\$88.20	\$911.80	
Totals:		\$34,640.00	\$0.00	\$15,402.74	\$19,237.26	
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	
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	
Totals:		\$4,650.00	\$0.00	\$957.91	\$3,692.09	
COMMUNICATION						
50	Public Relations	\$1,000.00		\$688.26	\$311.74	
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		\$34.04	\$115.96	
63	Health Education & Supplies	\$200.00		\$150.14	\$49.86	\$131.76
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	\$9,455.00	\$11,963.65	(\$108.65)	\$7,660.00
67	Food Pantry	\$1,000.00	\$5,149.90	\$1,515.00	\$4,634.90	
Totals:		\$5,000.00	\$14,604.90	\$13,662.83	\$5,942.07	

	FAMILY	Amt. Budgeted	Income	Amt. Spent	Amt. Remaining	JUNE
70	General Expenses (Misc.)	\$150.00		\$0.00	\$150.00	
71	Church Lit.&Supplies (Faith V.)	\$2,000.00		\$162.28	\$1,837.72	\$120.00
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		\$414.98	\$785.02	\$359.93
75	Middle High Fellowship	\$1,200.00		\$103.63	\$1,096.37	\$18.61
76	Youth Camps & Conferences	\$1,600.00	\$550.00	\$1,385.00	\$765.00	\$450.00
77	Youth Mission		\$2,069.88	\$600.00	\$1,469.88	
78	Vacation Bible School	\$1,250.00	\$1,110.00	\$1,432.10	\$927.90	\$703.91
79	Leadership Training&Retreats	\$1,000.00		\$833.56	\$166.44	\$833.56
80	Church Library - Family Resc.	\$200.00		\$230.39	(\$30.39)	
81	LOGOS	\$300.00		\$0.00	\$300.00	
82	Confirmation Class	\$750.00		\$650.84	\$99.16	\$72.17
83	Children's Church	\$150.00		\$364.24	(\$214.24)	
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	\$3,729.88	\$6,376.42	\$9,353.46	
	FELLOWSHIP					
90	Fellowship Act.(Kit.Supplies)	\$2,500.00		\$928.02	\$1,571.98	\$197.79
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	\$0.00	\$1,753.02	\$1,746.98	
	OPEN DOOR					
100	General Expenses (Misc.)	\$4,500.00		\$2,122.79	\$2,377.21	\$298.40
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	\$2,122.79	\$2,977.21	
	PROPERTY					
110	Building Supplies & Maint.	\$11,500.00		\$4,781.11	\$6,718.89	\$744.85
111	Church Cleaning Service	\$25,220.00		\$12,610.00	\$12,610.00	\$1,940.00
112	Manse Maintenance	\$500.00		\$17.81	\$482.19	
113	Grounds & Parking Lot	\$750.00		\$895.93	(\$145.93)	
114	Electricity	\$17,000.00		\$8,076.89	\$8,923.11	\$866.12
115	Propane	\$15,000.00		\$9,043.46	\$5,956.54	
116	Sewer Service	\$230.00		\$114.84	\$115.16	\$19.14
117	Trash Collection	<u>\$420.00</u>		<u>\$276.00</u>	<u>\$144.00</u>	
	Totals:	\$70,620.00	\$0.00	\$35,816.04	\$34,803.96	
118	Church Loan Payment	\$180,450.00		\$73,900.00	\$106,550.00	\$5,000.00
			Total:	\$109,716.04		
	STEWARDSHIP & FINANCE					
120	Stewardship & Development	\$1,500.00		\$0.00	\$1,500.00	
121	Pledge Cards & Envelopes	\$500.00		\$42.21	\$457.79	\$42.21
122	Treasurer's Expenses	<u>\$455.20</u>		<u>\$111.82</u>	<u>\$343.38</u>	\$31.83
	Totals:	\$2,455.20	\$0.00	\$154.03	\$2,301.17	
	WORSHIP					
130	General Expenses (Misc.)	\$2,500.00		\$852.12	\$1,647.88	\$10.64
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		\$650.50	\$349.50	

	WORSHIP CONT.	Amt. Budgeted	Income	Amt. Spent	Amt. Remaining	JUNE
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		\$728.61	\$271.39	\$228.61
140	Instrumental Choir	\$200.00		\$0.00	\$200.00	
141	Brass Band	\$500.00	\$3,278.70	\$2,982.37	\$796.33	\$315.00
142	Music Conferences	\$1,500.00		\$537.75	\$962.25	
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		\$600.00	\$0.00	
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	\$1,500.00		\$0.00	\$1,500.00	
		\$15,550.00	\$3,733.70	\$7,509.48	\$11,774.22	
	PROF. STAFF SALARIES					
	Pastor					
150	Salary (\$40,600)	\$34,636.00		\$17,918.00	\$16,718.00	\$2,986.34
151	Housing Allowance	\$30,000.00		\$15,000.00	\$15,000.00	\$2,500.00
152	Half of Soc. Security	\$5,848.50		\$2,924.24	\$2,924.26	\$487.36
153	Major Medical Ins. (19.5%)	\$13,767.00		\$6,649.50	\$7,117.50	\$1,108.25
154	Pension Plan (11%)	\$7,766.00		\$3,751.02	\$4,014.98	\$625.17
155	Death & Dism. Benefit (1%)	\$706.00		\$310.98	\$395.02	\$56.83
156	Dental	\$675.00		\$112.50	\$562.50	
157	Auto Travel (\$.485/mile)	\$3,880.00		\$2,208.21	\$1,671.79	\$356.96
158	Continuing Education	\$2,000.00	\$1,207.64	\$2,375.22	\$832.42	\$175.00
159	Prof. Books & Publications	\$1,000.00	\$555.38	\$585.87	\$969.51	\$434.17
160	Prof. Expen. (Cell Phone,etc.)	\$1,000.00		\$499.13	\$500.87	\$124.63
	Sub-Totals:	\$101,278.50		\$52,334.67	\$50,706.85	
	Director Of Member Care					
170	Salary (\$25,875)	\$20,943.60		\$10,471.80	\$10,471.80	\$1,745.30
171	Social Security	\$1,980.00		\$990.70	\$989.30	\$494.85
172	Auto Travel (\$.485/mile)	\$2,425.00		\$1,120.60	\$1,304.40	\$464.63
173	Other Benefits (\$3,000)	\$3,000.00		\$0.00	\$3,000.00	
	Sub-Totals:	\$28,348.60		\$12,583.10	\$15,765.50	
	Office Manager					
180	Salary (\$22,680)	\$17,304.78		\$9,036.82	\$8,267.96	\$1,417.46
181	Social Security	\$1,643.00		\$800.43	\$842.57	\$400.99
182	Major Medical Ins. (19.5%)	\$6,071.33		\$3,035.64	\$3,035.69	\$505.94
183	Pension Plan (11%)	\$2,494.80		\$1,081.08	\$1,413.72	\$180.18
184	Death & Dism. Ins. (1%)	\$226.80		\$98.28	\$128.52	\$16.38
185	Dental	\$330.60		\$165.30	\$165.30	\$27.55
	Sub-Totals:	\$28,071.31		\$14,217.55	\$13,688.46	
	TOTAL PROF. SALARIES:	\$157,698.41		\$79,135.32	\$80,160.81	
	OTHER STAFF SALARIES					
190	Secretary's Salary (\$8,976)	\$8,037.00		\$2,994.56	\$5,042.44	\$438.65
191	Secretary's Soc. Security	\$687.00		\$265.95	\$421.05	\$146.47

SPECIAL OFFERING					Total for the Yr.:	JUNE
400	Women's Birthday Offering				\$15.00	\$15.00
401	Women's Thank Offering				\$0.00	
402	Easter Lilly				\$224.00	
403	Poinsettia				\$0.00	
404	Memorial Gifts				\$865.00	\$275.00
405	Food Pantry				\$1,475.00	\$155.00
406	Blanket Offering				\$1,357.00	
407	Pentecost Offering		Kept :	\$140.00	\$553.00	\$215.00
408	Hunger Offering		Kept :	\$875.54	\$3,524.54	\$495.07
409	One Great Hour of Sharing				\$2,164.53	
410	Peacemaking Offering		Kept :		\$0.00	
411	Joy Offering				\$20.00	
412	Youth Handbells (Spectrum)				\$0.00	
413	Youth Mission				\$508.00	
414	Links of Love				\$95.00	
415	Endowment Fund				\$0.00	
416	Brass Band				\$893.00	
417	Gulf Mission Fund				\$3,395.00	
418	Baja Trip				\$0.00	
419	African Mission Trip				\$525.00	
420	Ready to Respond				\$7,660.00	\$100.00
421					\$0.00	
422					\$0.00	
423					\$0.00	
424					\$0.00	
425					\$0.00	
					Total for the Yr.:	
					Total:	\$23,274.07
TOTAL INCOME FOR THE YEAR:					\$320,747.54	
					Total Month's Income:	\$43,934.96
					Ending Balance as of:	30-Jun-07
						\$11,482.87
			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	\$75.77	
Hite Endowment CD (...1149)		\$42,210.86	\$1,039.65	\$43,250.51	\$1,039.65	
Total :		\$46,639.29	\$1,115.42	\$47,754.71		
			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	\$108.88	\$5,968.88	\$108.88	
Reserve CD (...13020)	23-Jan-07	\$19,262.70	\$357.88	\$19,620.58	\$357.88	
Mission CD (...15255)	28-Jun-07	\$7,660.00	\$0.00	\$7,660.00		
Total :		\$32,782.70	\$466.76	\$33,249.46		
			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:	\$13.56
					BALANCE:	\$6.84
					\$3,673.14	

ENDOWMENT FUND MONEY MARKET ACCOUNT						JUNE
			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	\$4,000.00
				Interest Earned:	\$14.36	\$2.38
				BALANCE:	\$1,810.57	
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			