

Appendix B-5

Presbytery of St. Augustine

Balance Sheet Comparison

As of December 31, 2022

	TOTAL	
	AS OF DEC 31, 2022	AS OF NOV 30, 2022 (PP)
ASSETS		
Current Assets		
Bank & Investment Accounts	\$1,932,860.99	\$2,274,323.79
Other Current Assets	\$107,466.85	\$89,517.31
Total Current Assets	\$2,040,327.84	\$2,363,841.10
Fixed Assets	\$1,409,621.84	\$1,409,621.84
Other Assets	\$9,248.04	\$3,225.00
TOTAL ASSETS	\$3,459,197.72	\$3,776,687.94
LIABILITIES & NET ASSETS		
Liabilities & Restricted Funds		
Current Liabilities	\$40,751.58	\$22,238.92
Restricted Funds		
2340 Disaster Assistance Fund	1,120.00	0.00
2510 Preparation for Ministry Fund	50,310.04	50,310.04
2585 Ragsdale Scholarship Fund	66,204.69	66,204.69
2588 Pastoral Counseling	200,742.17	201,658.84
2590 Community Development	145,202.32	146,452.32
2597 Normandy Fund	325,867.20	325,867.20
2602 Youth Triennium Fund	19,500.00	19,000.00
2619 Peacemaking	27,020.86	27,020.86
2621 Pentecost	1,671.00	1,671.00
2658 Mutual Mission Foundation	13,125.11	13,125.11
2660 Mutual Mission Hearts & Hands	41,596.33	39,680.69
2664 Mutual Mission Medical	73,618.62	73,618.62
2666 Mutual Mission Trips	14,065.00	14,065.00
2670 Mutual Mission Youth Exchange	4,470.00	4,470.00
2674 Mutual Mission Mobile Dental	25,029.50	25,029.50
2690 Reddick Funds	0.00	(3,845.58)
3003 Armistead Fund	33,914.72	34,748.05
Total Restricted Funds	\$1,043,457.56	\$1,039,076.34
Total Liabilities & Restricted Funds	\$1,084,209.14	\$1,061,315.26
Net Assets	\$2,374,988.58	\$2,715,372.68
TOTAL LIABILITIES & NET ASSETS	\$3,459,197.72	\$3,776,687.94

Presbytery of St. Augustine

Budget vs. Actual

January - December 2022

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Revenue			
4110 Unified Giving	307,750.13	375,000.00	(67,249.87)
4230 Selected Presbytery	600.00		600.00
4310 Interest & Dividends Restricted	18,231.84		18,231.84
4311 Interest & Dividends Unrestricted	25,328.20	36,000.00	(10,671.80)
4315 Other Income	43,252.00	6,000.00	37,252.00
4318 Management Fees	19,950.00	38,000.00	(18,050.00)
4330 Synod Office Use	13,200.00	12,996.00	204.00
4420 Comm Devel Fund Income	15,000.00	15,000.00	0.00
5026 Armistead Fund Income	9,999.96	9,996.00	3.96
5540 PC Fund Income	11,000.04	11,004.00	(3.96)
Total Revenue	\$464,312.17	\$503,996.00	\$ (39,683.83)
GROSS PROFIT	\$464,312.17	\$503,996.00	\$ (39,683.83)
Expenditures			
5010 Current Ministries			
5015 Regional Gatherings		996.00	(996.00)
5017 Mission Insite	2,485.00	2,485.00	0.00
5022 Crisis Response		996.00	(996.00)
5024 Administrative Commissions		252.00	(252.00)
5036 Youth Professionals		996.00	(996.00)
5037 Youth Triennium	6,000.00	6,000.00	0.00
5038 Congregational Partnerships	50.00	1,200.00	(1,150.00)
5039 Youth Ministry Team		504.00	(504.00)
Total 5010 Current Ministries	8,535.00	13,429.00	(4,894.00)
5042 Disaster Preparation & Assistance			
5044 Disaster Assistance	1,000.00	1,000.00	0.00
5048 Florida PDA Network	10,500.00	10,500.00	0.00
Total 5042 Disaster Preparation & Assistance	11,500.00	11,500.00	0.00
5310 Call Commission			
5410 Candidate Financial Support	2,950.00	5,004.00	(2,054.00)
5412 BOP Shared Grants	2,000.00	5,004.00	(3,004.00)
5415 Ministry Assessments	400.00	996.00	(596.00)
5420 Consultations/Final Assessments		504.00	(504.00)
5422 Inquirer/Candidate Counseling		300.00	(300.00)
5425 Training & Supplies		100.00	(100.00)
Total 5310 Call Commission	5,350.00	11,908.00	(6,558.00)
5500 Mission & Leadership Development			
5510 Pastoral Support Groups		504.00	(504.00)
5525 Life Renewed Counseling Center	5,400.00	5,400.00	0.00
5535 Counseling Assistance	550.00	5,004.00	(4,454.00)
5610 Training	105.00	1,500.00	(1,395.00)
5620 Strategic Issues		996.00	(996.00)

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Total 5500 Mission & Leadership Development	6,055.00	13,404.00	(7,349.00)
5700 Highlands Regional Ministry Center			
5701 Contributions HRMC	(12,253.09)	(9,996.00)	(2,257.09)
5705 Usage Income HRMC	(42,404.50)	(39,996.00)	(2,408.50)
5710 Building Repairs HRMC	4,181.28	8,496.00	(4,314.72)
5712 Fire Protection	3,189.00	1,500.00	1,689.00
5715 Utilities HRMC	30,325.57	21,000.00	9,325.57
5720 Insurance HRMC	15,252.00	12,700.00	2,552.00
5740 Major Repair Fund	12,000.00	12,000.00	0.00
5745 Legal HRMC	3,353.38		3,353.38
Total 5700 Highlands Regional Ministry Center	13,643.64	5,704.00	7,939.64
66000 Personnel			
6010 Office Manager Salary	44,815.71	39,996.00	4,819.71
6015 Office Manager Benefits	10,616.29	10,536.00	80.29
6020 Office Manager FICA	3,149.76	3,060.00	89.76
6110 Communications Salary	30,014.25	36,000.00	(5,985.75)
6115 Communications Benefits	7,816.50	6,996.00	820.50
6120 Communications FICA	1,934.14	2,760.00	(825.86)
6210 Summer Staff Salaries	18,242.00	34,200.00	(15,958.00)
6215 Summer Staff FICA	1,395.53	2,616.00	(1,220.47)
6315 Stated Clerk Housing	51,922.68	45,624.00	6,298.68
6320 Stated Clerk SECA	4,099.94	3,492.00	607.94
6325 Stated Clerk Expenses	340.56	1,500.00	(1,159.44)
6330 Stated Clerk Con Ed	690.00	996.00	(306.00)
6335 Stated Clerk Auto Exp	462.30	996.00	(533.70)
6410 Area Coordinator Salaries	19,817.66	19,152.00	665.66
6415 Area Coordinator Housing	13,144.60	12,768.00	376.60
6417 Area Coordinator SECA		2,436.00	(2,436.00)
6425 Area Coordinator Expenses	739.49	2,496.00	(1,756.51)
6550 Personnel Adjustments	1,780.00	5,000.00	(3,220.00)
6555 Mission Coordinator Salary	31,641.98	43,104.00	(11,462.02)
6560 Mission Coordinator Housing	21,300.00	29,004.00	(7,704.00)
6565 Mission Coordinator Benefits	20,362.66	26,676.00	(6,313.34)
6570 Mission Coordinator SECA	3,907.28	5,520.00	(1,612.72)
6575 Mission Coordinator Expenses	3,748.09	2,496.00	1,252.09
6580 Mission Coordinator Con Ed	425.00	996.00	(571.00)
6585 Mission Coordinator Auto Exp	2,837.37	4,500.00	(1,662.63)
Total 66000 Personnel	295,203.79	342,920.00	(47,716.21)
6601 Administrative			
5032 Computer Program Maintenance	109.95		109.95
6610 Dues, Subscriptions, Minutes	144.15	396.00	(251.85)
6620 Meeting Expense	1,828.00	996.00	832.00
6625 Speakers' Honoraria & Expenses	857.10		857.10
6810 GA & Mid Council Meeting Exp	2,997.79	4,996.00	(1,998.21)
6815 General Assembly Unified	17,004.00	17,004.00	0.00
6830 Synod Mission Giving	11,199.96	11,196.00	3.96
6835 Synod Per Capita	16,879.44	16,896.00	(16.56)
6915 Committee/Commission Meals	206.20	1,248.00	(1,041.80)
6935 General Operating Expenses	1,511.23	1,800.00	(288.77)

		TOTAL	
	ACTUAL	BUDGET	OVER BUDGET
6940 Legal Expenses	132.50	2,004.00	(1,871.50)
6945 Permanent Judicial Commission		504.00	(504.00)
6955 Mileage Reimbursement	258.74	300.00	(41.26)
6960 Moderator's Expenses	1,192.58	504.00	688.58
7010 Audit	5,150.00	5,000.00	150.00
7012 Bank & Credit Card Fees	791.89	396.00	395.89
7015 Building Major Repair Fund	2,499.96	2,499.96	0.00
7020 Building Maintenance	2,640.60	2,004.00	636.60
7035 Information Technology	12,011.28	9,204.00	2,807.28
7040 Copier	3,826.04	4,500.00	(673.96)
7045 Utilities	3,823.69	3,996.00	(172.31)
7050 Grounds	1,431.90	1,500.00	(68.10)
7055 Insurance	15,696.00	15,000.00	696.00
7070 Janitorial	1,404.00	1,704.00	(300.00)
7090 Office Supplies	2,425.50	2,196.00	229.50
7095 Payroll Processing	1,254.28	2,280.00	(1,025.72)
7110 Postage	752.78	696.00	56.78
7120 Telephone & Internet	7,970.84	8,004.00	(33.16)
Total 6601 Administrative	116,000.40	116,823.96	(823.56)
Payroll Expenses	0.00		0.00
Total Expenditures	\$456,287.83	\$515,688.96	\$ (59,401.13)
NET OPERATING REVENUE	\$8,024.34	\$ (11,692.96)	\$19,717.30
Other Revenue			
9110 Realized Gains Restricted	323,731.93		323,731.93
9120 Realized Gains Unrestricted	(5,476.70)		(5,476.70)
9130 Unrealized Gains Restricted	(137,724.45)		(137,724.45)
9140 Unrealized Gains Unrestricted	(210,015.50)		(210,015.50)
Total Other Revenue	\$ (29,484.72)	\$0.00	\$ (29,484.72)
NET OTHER REVENUE	\$ (29,484.72)	\$0.00	\$ (29,484.72)
NET REVENUE	\$ (21,460.38)	\$ (11,692.96)	\$ (9,767.42)

Presbytery of St. Augustine
Church Giving Summary
12/31/2022

Church	1 2022 Pledge	2 4110 Pledge Paid YTD	3 Remaining to Give	4 Per Capita Assess	5 2450 Per Capita Paid	6 2660-2664 Mutual Mission	7 2610-2620 Selected GA	8 Special Offerings	9 Total Giving
Alachua (Q)	400.00	600.00		134.70	134.70		120.00		854.70
Arlington (M)	750.00	750.00		314.30	314.30		200.00	65.00	1,329.30
Bethlehem (A)	-	150.00		350.22	350.22				500.22
Branford (Q)	1,000.00	1,000.00		395.12	395.12				1,395.12
Calvin (Q)	1,736.00	1,736.00		161.64	161.64	534.56	4,921.00		7,353.20
Community (M)	6,000.00	6,000.00		4,705.52	4,705.52	1,671.57			12,377.09
Countryside (M)	500.00	375.00	125.00	2,029.48	2,029.48		5,200.45		7,604.93
Covenant (A)				413.08	413.08	30.00	2,065.00		2,508.08
Crescent City (A)	1,600.00	1,200.00	400.00	422.06	422.06	30.00	2,088.00	225.00	3,965.06
Dunnellon (M)	4,000.00	4,000.00	0.00	1,284.14	1,284.15	80.00	7,834.00		13,198.15
Fairfield (M)	2,400.00	2,400.00		413.08	413.08		827.00		3,640.08
Faith (M)		158.76		341.24	341.24				500.00
Fernandina	25,000.00	25,000.00		7,354.62	7,354.62	3,000.00	6,504.00		41,858.62
Ft. Caroline (M)	200.00	200.00		529.82	529.82		768.24		1,498.06
Ft. King (S)	4,000.00	4,000.00		1,203.32	1,203.32	733.54	1,791.10		7,727.96
Gainesville 1st (S)	9,000.00	9,000.00		6,196.20	6,603.96		1,775.26	483.50	17,862.72
Geneva (Q)	4,500.00	4,500.00		1,724.16	1,724.16	1,360.45	1,560.00		9,144.61
Grace (M)	1,000.00	1,000.00		619.62	619.62	420.92	1,218.89	100.00	3,359.43
Green Cove Springs (M)	5,000.00	5,000.00		1,454.76	1,454.76	699.33	2,447.50	674.30	9,601.59
High Springs (A)	-	334.90		502.48	502.48	100.00		200.00	1,137.38
Highlands (M)	8,000.00	7,500.00	500.00	3,286.68	3,286.68	889.00	4,990.00	2,571.00	19,236.68
Hodges (M)	16,320.00	16,320.00		2,487.46	2,361.74	1,466.51	7,611.72	2,400.00	30,159.97
Jasper (M)	3,033.96	2,885.66	148.30	637.58	628.00		1,078.94		4,592.60
Kanapaha (Q)	1,200.00	1,200.00		493.90	493.90		3,127.70		4,821.60
Kirkwood (A)	1,300.00	1,300.06		1,023.72	1,042.44		1,690.00		4,032.50
Korean (M)				466.96	466.96				466.96
Lake City (M)				1,939.68	1,939.68	1,000.00	746.00	9,166.30	12,851.98
Lake Shore (M)	2,500.00	2,500.00		511.86	586.11				3,086.11
Lakewood (M)	10,800.00	10,800.00		3,080.14	3,080.14				13,880.14
Marion Oaks (M)	1,500.00	1,500.00		458.00	458.00		2,452.00	200.00	4,610.00
Mayport (A)	-	75.00		251.44	250.60				325.60
McIntosh (M)	2,500.00	2,700.00		790.24	790.24				3,490.24
Memorial (M)	30,500.00	30,500.05		7,372.58	7,372.58	1,777.00	24,890.34		64,539.97
Mikesville (A)	500.00	500.00		377.16	377.16	603.41	387.00		1,867.57
Murray Hill (M)	100.00	100.00		386.14	386.14		154.00		640.14
Ocala 1st (M)	18,000.00	18,000.00		5,190.44	5,190.44	924.00	9,089.00		33,203.44
Orange Park (M)	1,500.00	1,500.00		1,436.80	1,803.12	616.02	9,394.49		13,313.63
Palatka (M)	2,500.00	2,088.80	411.20	1,418.84	1,418.84	3,948.20	373.50	336.38	8,165.72
Palms (Q)	48,000.00	48,000.00		7,767.70	7,768.00	297.87		962.00	57,027.87
Peace (M)	2,320.00	2,320.00		547.78	547.78				2,867.78
Perry (M)	1,000.00	1,000.00		1,364.96	1,365.00	2,500.00	597.00		5,462.00
Riverside (M)	46,500.00	46,500.00		7,525.24	7,526.00		11,961.74	2,145.00	68,132.74
San Mateo (A)	250.00	250.00		718.40	708.40				958.40
Silver Springs Shores (A)	2,000.00	2,000.00		1,050.66	1,050.66	1,084.00	600.00		4,734.66
South Jacksonville (M)	9,600.00	10,295.22		2,810.74	2,810.74		1,717.25	815.00	15,638.21
St. Andrews (M)	7,500.00	8,690.84		906.98	905.98		152.00		9,748.82
St. Giles (Q)	6,400.00	6,400.00		2,810.74	2,810.74		382.00		9,592.74
Starke (A)	132.84	132.84		377.16	377.16				510.00
Trinity (S)	-	1,137.00		3,403.42	3,403.42				4,540.42
Weirsdale (Q)	1,200.00	1,200.00		1,481.70	1,481.70			1,250.00	3,931.70
Westminster (A)	1,700.00	1,700.00		853.10	853.10	1,455.00	7,752.51	3,891.68	15,652.29
White Springs (Q)	1,000.00	1,000.00		53.88	53.88	200.00		700.00	1,953.88
Williston (M)		250.00		251.44	251.44	112.00			613.44
Woodlawn (S)	10,000.00	10,000.00		3,897.32	4,045.00				14,045.00
Other									
Totals	\$304,942.80	307,750.13	1,584.50	97,980.40	98,849.10	25,533.38	128,467.63	26,185.16	586,111.10

Congregations	54	54
Committed	45	
Awaiting commitment	9	
Given		51
Not Given		3