

Exhibit A -- Financial Report

Presbytery of St. Augustine

Balance Sheet Comparison

As of March 31, 2023

	TOTAL	
	AS OF MAR 31, 2023	AS OF FEB 28, 2023 (PP)
ASSETS		
Current Assets		
Bank & Investment Accounts	\$2,571,535.37	\$1,929,576.65
Other Current Assets		
1326 Due from Montgomery	87,500.00	87,500.00
Total Other Current Assets	\$87,500.00	\$87,500.00
Total Current Assets	\$2,659,035.37	\$2,017,076.65
Fixed Assets	\$1,394,165.84	\$1,394,165.84
Other Assets	\$2,332.57	\$17,299.26
TOTAL ASSETS	\$4,055,533.78	\$3,428,541.75
LIABILITIES & NET ASSETS		
Liabilities & Restricted Funds		
Current Liabilities		
Accounts Payable	\$919.54	\$1,329.94
Other Current Liabilities	\$33,632.87	\$32,405.04
Total Current Liabilities	\$34,552.41	\$33,734.98
Restricted Funds		
2340 Disaster Assistance Fund	2,500.00	2,120.00
2510 Preparation for Ministry Fund	55,726.78	55,726.78
2515 Charles J. Williams Fund	5,000.00	0.00
2555 Brobston Fund	4,933.11	5,000.00
2585 Ragsdale Scholarship Fund	67,604.69	67,604.69
2588 Pastoral Counseling	197,992.16	198,908.83
2590 Community Development	141,452.32	142,702.32
2597 Normandy Fund	325,867.20	325,867.20
2602 Youth Triennium Fund	20,500.00	20,500.00
2619 Peacemaking	27,020.86	27,020.86
2621 Pentecost	4,314.56	4,314.56
2658 Mutual Mission Foundation	13,125.11	13,125.11
2660 Mutual Mission Hearts & Hands	38,564.19	39,157.44
2664 Mutual Mission Medical	74,468.62	74,468.62
2666 Mutual Mission Trips	7,186.77	4,560.31
2670 Mutual Mission Youth Exchange	4,470.00	4,470.00
2674 Mutual Mission Mobile Dental	25,029.50	25,029.50
3003 Armistead Fund	32,335.63	34,068.96
Total Restricted Funds	\$1,048,091.50	\$1,044,645.18
Total Liabilities & Restricted Funds	\$1,082,643.91	\$1,078,380.16
Net Assets	\$2,972,889.87	\$2,350,161.59
TOTAL LIABILITIES & NET ASSETS	\$4,055,533.78	\$3,428,541.75

Presbytery of St. Augustine

Budget vs. Actual

January - March, 2023

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Revenue			
4110 Unified Giving	88,344	93,750	(5,406)
4311 Interest & Dividends Unrestricted	9,037	9,000	37
4315 Other Income	96		96
4318 Management Fees		0	0
4330 Synod Office Use	3,465	3,465	0
4420 Comm Devel Fund Income	3,750	3,750	0
5026 Armistead Fund Income	2,500	2,499	1
5540 PC Fund Income	2,750	2,424	326
Total Revenue	\$109,942	\$114,888	\$ (4,947)
GROSS PROFIT	\$109,942	\$114,888	\$ (4,947)
Expenditures			
5010 Current Ministries			
5015 Regional Gatherings	775		775
5017 Mission Insite	2,535	2,600	(65)
5022 Crisis Response		126	(126)
5024 Administrative Commissions		63	(63)
5037 Youth Triennium	1,000	1,000	0
5039 Youth Ministry Team		126	(126)
Total 5010 Current Ministries	4,310	3,915	395
5042 Disaster Preparation & Assistance			
5044 Disaster Assistance	1,000	1,000	0
5048 Florida PDA Network		0	0
Total 5042 Disaster Preparation & Assistance	1,000	1,000	0
5310 Call Commission			
5410 Candidate Financial Support	2,150	2,150	0
5412 BOP Shared Grants		501	(501)
5415 Ministry Assessments		126	(126)
5422 Inquirer/Candidate Counseling		75	(75)
Total 5310 Call Commission	2,150	2,852	(702)
5500 Mission & Leadership Development			
5525 Life Renewed Counseling Center	1,350	1,350	0
5535 Counseling Assistance		624	(624)
5610 Training	235	375	(140)
Total 5500 Mission & Leadership Development	1,585	2,349	(764)
5700 Highlands Regional Ministry Center			
5701 Contributions HRMC	(2,183)	(3,000)	817
5705 Usage Income HRMC	(7,979)	(11,499)	3,520
5710 Building Repairs HRMC	796	1,500	(705)
5712 Fire Protection		249	(249)
5715 Utilities HRMC	5,585	7,749	(2,164)
5720 Insurance HRMC		4,500	(4,500)

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
5730 Property Management HRMC		1,149	(1,149)
5740 Major Repair Fund	3,000	3,000	0
5745 Legal HRMC		624	(624)
Total 5700 Highlands Regional Ministry Center	(782)	4,272	(5,054)
66000 Personnel			
6010 Office Manager Salary	11,000	11,001	(1)
6015 Office Manager Benefits	3,320	2,886	434
6020 Office Manager FICA	841	843	(2)
6110 Communications Salary	7,950	7,800	150
6115 Communications Benefits	765	1,917	(1,152)
6120 Communications FICA	608	597	11
6210 Summer Staff Salaries		0	0
6215 Summer Staff FICA		0	0
6310 Stated Clerk Salary	6,666	6,666	0
6315 Stated Clerk Housing	6,819	5,738	1,081
6320 Stated Clerk SECA	650	567	83
6325 Stated Clerk Expenses	35	375	(340)
6330 Stated Clerk Con Ed		249	(249)
6335 Stated Clerk Auto Exp	111	249	(138)
6410 Area Coordinator Salaries	4,469	5,106	(637)
6415 Area Coordinator Housing	3,652	3,405	247
6425 Area Coordinator Expenses		249	(249)
6430 Search Expenses	142	1,251	(1,109)
6550 Personnel Adjustments		2,001	(2,001)
6555 Lead Presbyter Salary		5,500	(5,500)
6560 Lead Presbyter Housing		3,000	(3,000)
6565 Lead Presbyter Benefits		3,315	(3,315)
6570 Lead Presbyter SECA		651	(651)
6575 Lead Presbyter Expenses		208	(208)
6580 Lead Presbyter Con Ed		83	(83)
6585 Lead Presbyter Auto Exp		375	(375)
Total 66000 Personnel	47,026	64,032	(17,006)
6601 Administrative			
6610 Dues, Subscriptions, Minutes	123	99	24
6620 Meeting Expense	1,207	501	706
6625 Speakers' Honoraria & Expenses		0	0
6810 GA & Mid Council Meeting Exp	116	1,251	(1,135)
6815 General Assembly Unified	4,251	4,251	0
6830 Synod Mission Giving	2,625	2,625	0
6835 Synod Per Capita	3,948	3,951	(3)
6915 Committee/Commission Meals	15	75	(60)
6935 General Operating Expenses	199	375	(176)
6940 Legal Expenses		501	(501)
6945 Permanent Judicial Commission		249	(249)
6955 Mileage Reimbursement	785	75	710
6960 Moderator's Expenses	59	300	(241)
7010 Audit	5,000	5,000	0
7012 Bank & Credit Card Fees	236	201	35
7015 Building Major Repair Fund	625	624	1

		TOTAL	
	ACTUAL	BUDGET	OVER BUDGET
7020 Building Maintenance	419	501	(82)
7035 Information Technology	2,606	2,499	107
7040 Copier	736	726	10
7045 Utilities	1,152	999	153
7050 Grounds	360	375	(15)
7055 Insurance	9,479	3,750	5,729
7070 Janitorial	351	375	(24)
7090 Office Supplies	706	549	157
7095 Payroll Processing	292	324	(32)
7110 Postage	200	174	26
7120 Telephone & Internet	1,199	1,551	(352)
Total 6601 Administrative	36,686	31,901	4,785
Total Expenditures	\$91,976	\$110,321	\$ (18,345)
NET OPERATING REVENUE	\$17,966	\$4,567	\$13,399
Other Revenue			
9120 Realized Gains Unrestricted	737,394		737,394
Total Other Revenue	\$737,394	\$0	\$737,394
Other Expenditures			
9500 Grants	142,000		142,000
Total Other Expenditures	\$142,000	\$0	\$142,000
NET OTHER REVENUE	\$595,394	\$0	\$595,394
NET REVENUE	\$613,359	\$4,567	\$608,792