

Presbytery of St. Augustine

Balance Sheet Comparison

As of December 31, 2024

	TOTAL	
	AS OF DEC 31, 2024	AS OF NOV 30, 2024 (PP)
ASSETS		
Current Assets		
Bank Accounts		
1010 South State Operating	78,009.14	60,137.96
1020 South State Expense Acct	2,743.59	3,069.29
1030 PILP Note Receivable	63,354.85	61,284.53
1110 Texas Presbyterian Foundation	4,306,953.83	3,893,919.84
1120 UBS Financial Services Inc	169,220.70	134,972.59
Total Bank Accounts	\$4,620,282.11	\$4,153,384.21
Other Current Assets		
1220 Note Receivable - Current	11,466.45	11,466.45
1326 Due from Montgomery	178,500.00	156,733.22
1330 Due from Korean Church	4,298.25	4,298.25
Total Other Current Assets	\$194,264.70	\$172,497.92
Total Current Assets	\$4,814,546.81	\$4,325,882.13
Fixed Assets		
1710 Buildings and Improvements	466,968.56	466,968.56
1730 Office Equipment	51,328.87	51,328.87
1790 Accumulated Depreciation	(364,289.69)	(364,289.69)
1900 Right-of-Use Assets-Equipment	9,247.67	9,247.67
2701 Accumulated Amortization	(1,590.92)	(1,590.92)
Total Fixed Assets	\$161,664.49	\$161,664.49
Other Assets		
1540 Note Receivable	275,320.58	276,303.06
Total Other Assets	\$275,320.58	\$276,303.06
TOTAL ASSETS	\$5,251,531.88	\$4,763,849.68
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2130 Prepayments for Cuba Mission Trip	9,250.00	9,250.00
2240 Accrued Bldg Expense - Office	24,259.10	24,134.10
2440 Payments Rec'd for Next Year	4,100.00	0.00
2450 Per Capita Payments	981.30	359.80
2572 Thornwell	0.00	200.00
2573 MPCC Contributions	0.00	500.00
2612 GA One Great Hour	0.00	777.00
2699 Other Current Liabilities	1,490.89	1,769.89
Total Other Current Liabilities	\$40,081.29	\$36,990.79
Total Current Liabilities	\$40,081.29	\$36,990.79

	TOTAL	
	AS OF DEC 31, 2024	AS OF NOV 30, 2024 (PP)
Long-Term Liabilities		
2340 Disaster Assistance Fund	12,637.00	6,200.00
2510 Preparation for Ministry Fund	53,331.48	53,331.48
2555 Brobston Fund	1,292.52	1,292.52
2585 Ragsdale Fellowship	169,220.70	134,972.59
2590 Community Ministry	330,694.46	330,694.46
2594 Mental Health Assistance Fund	2,367.60	2,217.60
2597 Normandy Fund	278,027.64	278,027.64
2600 Leadership Development	6,451.69	6,001.69
2601 Youth Retention Initiative	0.00	2,000.00
2602 Youth Triennium Fund	21,500.00	21,500.00
2619 Peacemaking	17,288.03	17,192.53
2621 Pentecost	12,792.94	12,792.94
2658 Mutual Mission Foundation	13,825.11	13,825.11
2660 Mutual Mission Hearts & Hands	6,182.90	11,245.25
2664 Mutual Mission Medical	69,523.24	69,523.24
2666 Mutual Mission Trips	16,795.35	1,195.35
2670 Mutual Mission Youth Exchange	4,470.00	4,470.00
2674 Mutual Mission Mobile Dental	20,955.20	20,955.20
2700 Lease Liability - Equipment	7,656.75	7,656.75
3003 Armistead Fund	38,342.90	39,176.23
Total Long-Term Liabilities	\$1,083,355.51	\$1,034,270.58
Total Liabilities	\$1,123,436.80	\$1,071,261.37
Equity	\$4,128,095.08	\$3,692,588.31
TOTAL LIABILITIES AND EQUITY	\$5,251,531.88	\$4,763,849.68

Presbytery of St. Augustine

Budget vs. Actuals: 2024 - FY24 P&L

January - December 2024

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Revenue			
4110 Unified Giving	317,296	350,004	(32,708)
4230 Selected Presbytery	0		0
4311 Interest & Dividends Unrestricted	121,685	120,000	1,685
4315 Other Income	5,918	9,996	(4,078)
4318 Management Fees	41,500	48,000	(6,500)
4420 Comm Ministry Fund Income	2,000	2,000	0
5026 Armistead Fund Income	10,000	9,996	4
Total Revenue	\$498,398	\$539,996	\$ (41,598)
GROSS PROFIT	\$498,398	\$539,996	\$ (41,598)
Expenditures			
5010 Current Ministries			
5015 Regional Gatherings	1,516	1,500	16
5017 Mission Insite	2,535	2,535	(0)
5022 Crisis Response		504	(504)
5024 Administrative Commissions		252	(252)
Total 5010 Current Ministries	4,051	4,791	(740)
5042 Disaster Preparation & Assistance			
5044 Disaster Assistance	1,000	1,000	0
5048 Florida PDA Network	11,500	11,500	0
Total 5042 Disaster Preparation & Assistance	12,500	12,500	0
5310 Call Commission			
5410 Candidate Financial Support	16,725	15,000	1,725
5412 BOP Shared Grants		2,004	(2,004)
5415 Ministry Assessments	800	1,500	(700)
5422 Inquirer/Candidate Counseling	400	996	(596)
Total 5310 Call Commission	17,925	19,500	(1,575)
5500 Mission & Leadership Development			
5037 Youth Triennium	1,000	1,000	0
5525 Leadership Development	5,900	5,400	500
5535 Counseling Assistance	1,080	996	84
5610 Training		996	(996)
Total 5500 Mission & Leadership Development	7,980	8,392	(412)
5700 Highlands Regional Ministry Center			
5705 Usage Income HRMC	(4,382)	(4,800)	418
5710 Building Repairs HRMC		2,000	(2,000)
5712 Fire Protection	191	200	(10)
5715 Utilities HRMC	5,740	7,500	(1,760)
5720 Insurance HRMC	10,112	5,500	4,612
5745 Legal HRMC	79		79
Total 5700 Highlands Regional Ministry Center	11,740	10,400	1,340
66000 Personnel			

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
6010 Office Manager Salary	45,797	44,004	1,793
6015 Office Manager Benefits	12,625	11,544	1,081
6020 Office Manager FICA	3,500	3,372	128
6110 Communications Salary	26,007	31,200	(5,193)
6115 Communications Benefits	6,417	7,668	(1,251)
6120 Communications FICA	1,887	2,388	(501)
6210 Summer Staff Salaries	38,519	44,000	(5,481)
6215 Summer Staff FICA	2,943	3,366	(423)
6310 Stated Clerk Salary	33,997	33,996	1
6320 Stated Clerk SECA		2,448	(2,448)
6325 Stated Clerk Expenses	107	1,500	(1,393)
6330 Stated Clerk Con Ed		996	(996)
6335 Stated Clerk Auto Exp	6,000	6,000	0
6410 Area Coordinator Salaries	21,480	20,424	1,056
6415 Area Coordinator Housing	7,681	13,620	(5,939)
6425 Area Coordinator Expenses	1,196	996	200
6550 Personnel Adjustments		5,496	(5,496)
6555 Lead Presbyter Salary	50,000	50,004	(4)
6560 Lead Presbyter Housing	42,000	42,000	0
6565 Lead Presbyter Benefits	40,542	35,880	4,662
6570 Lead Presbyter SECA	7,038	7,044	(6)
6575 Lead Presbyter Expenses	3,158	2,496	662
6580 Lead Presbyter Con Ed	1,380	996	384
6585 Lead Presbyter Auto Exp	4,588	4,500	88
Total 66000 Personnel	356,861	375,938	(19,078)
6601 Administrative			
6610 Dues, Subscriptions, Minutes	162	204	(42)
6620 Meeting Expense	2,763	3,000	(238)
6625 Speakers' Honoraria & Expenses		1,000	(1,000)
6810 GA & Mid Council Meeting Exp	5,254	6,996	(1,742)
6815 General Assembly Unified	15,000	15,000	0
6830 Synod Mission Giving	9,996	9,996	0
6835 Synod Per Capita	14,724	14,724	0
6915 Committee/Commission Meals		396	(396)
6935 General Operating Expenses	1,045	1,200	(155)
6940 Legal Expenses	2,966	2,004	962
6945 Permanent Judicial Commission		996	(996)
6955 Mileage Reimbursement	532	504	28
6960 Moderator's Expenses	617	2,196	(1,579)
7010 Audit	10,500	10,500	0
7012 Bank & Credit Card Fees	935	996	(61)
7015 Building Major Repair Fund	1,500	1,500	0
7020 Building Maintenance	1,904	2,004	(100)
7035 Information Technology	10,836	11,004	(168)
7040 Copier	3,114	3,000	114
7045 Utilities	2,773	3,504	(731)
7050 Grounds	1,756	2,004	(248)
7055 Insurance	21,280	19,000	2,280
7070 Janitorial	1,404	1,500	(96)
7090 Office Supplies	1,989	2,004	(15)

		TOTAL	
	ACTUAL	BUDGET	OVER BUDGET
7095 Payroll Processing	1,083	1,296	(213)
7110 Postage	636	804	(168)
7120 Telephone & Internet	4,543	4,200	343
Total 6601 Administrative	117,312	121,532	(4,220)
Payroll Expenses			
Taxes	0		0
Total Payroll Expenses	0		0
Total Expenditures	\$528,368	\$553,053	\$ (24,685)
NET OPERATING REVENUE	\$ (29,969)	\$ (13,057)	\$ (16,912)
Other Revenue			
4120 Gain on sale of property held for sale	23,672		23,672
9120 Realized Gains Unrestricted	5,035		5,035
9140 Unrealized Gains Unrestricted	420,752		420,752
Total Other Revenue	\$449,459	\$0	\$449,459
Other Expenditures			
9500 Grants	46,963		46,963
Total Other Expenditures	\$46,963	\$0	\$46,963
NET OTHER REVENUE	\$402,496	\$0	\$402,496
NET REVENUE	\$372,527	\$ (13,057)	\$385,584