

**Report to Presbytery of Transylvania
Treasurer's Report
June 6, 2009**

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Financial Summary

- The Treasurer's Report as of April 30, 2009 is attached.
- The Presbytery Operating Budget shows a balance of (\$12,099). (*Page 3*)
- In the case of Per Capita, regular monthly payments are made to the General Assembly and to the Synod regardless of how much has been received from the churches. Receipts from churches for Per Capita (for Presbytery, Synod and General Assembly combined) for 2009 is \$92,719. (*Page 5*) \$58,094 has been used in the presbytery's operating budget. This is compared to \$72,769 in 2008. 2009 per capita revenue is under budget by \$14,675. (*Page 2*)

Amount of Per Capita due is calculated based on the number of members reported by each local church on its Annual Statistical Report for the prior year. In other words the 2009 Per Capita is based on number of members reported as of December 31, 2007. If no report is filed by a local church, the General Assembly carries over the number of members from the prior year.

- Receipts from churches for Unified Mission Giving (for Presbytery 74%, Synod 5.4% and General Assembly 20.6% combined are \$88,570. (*Page 5*)
- Revenues decreased as compared to 2008 by \$24,477 (*Page 2*).
- Total expenses for 2009 have decreased as compared to 2008 by \$19,146. (*Page 3*)
- The Burnamwood subsidiary budget (*Page 4*) shows a balance of (\$38,402). The total amount of Unified allocated for the Burnamwood subsidiary budget as of 4/30/09 is \$21,667. Burnamwood gifts received in 2009 are \$10,885 as compared to \$19,749 at 4/30/08.

Presbytery of Transylvania

Treasurer's Report

April 30, 2009

	2009 ANNUAL BUDGET	Jan-April 2009 BUDGET	4/30/09 ACTUAL YTD	2009 BUDGET REMAINING	4/30/08 ACTUAL YTD	2009 ACTUAL COMPARED TO 2008 ACTUAL (decrease in revenue)
INCOME						
UNIFIED GIVING - Presbytery Share	240,000	80,000	66,809	(173,191)	69,562	(2,752)
SELECTED MISSION GIVING						
CHRISTIAN SERVICE MINISTRY	15,000	5,000	0	(15,000)	0	0
TOTAL SELECTED MISSION GIVING	15,000	5,000	0	(15,000)	0	0
				0		
SPECIAL OFFERINGS				0		
HUNGER	10,000	3,333	2,503	(7,497)	6,000	(3,497)
CANDIDATE GRANT	1,000	333	4,000	3,000	950	3,050
PEACEMAKING	2,000	667	2,000	0	0	2,000
TOTAL SPECIAL OFFERINGS	13,000	4,333	8,503	(4,497)	6,950	1,553
				0		
GA MISSION PARTNERSHIP	12,135	4,045	3,721	(8,414)	4,276	(555)
				0		
PER CAPITA	218,818	72,939	58,094	(160,724)	72,769	(14,676)
				0		
OTHER RECEIPTS				0		
TRUST FUNDS	57,000	19,000	6,050	(50,950)	10,275	(4,225)
OTHER RECEIPTS	74,740	24,913	16,639	(58,101)	20,462	(3,822)
TOTAL OTHER RECEIPTS	131,740	43,913	22,689	(109,051)	30,737	(8,048)
				0		
TOTAL INCOME	630,693	210,231	159,816	(470,877)	184,293	(24,477)

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April 30, 2009

	2009 ANNUAL BUDGET	Jan-April 2009 BUDGET	4/30/09 ACTUAL YTD	2009 BUDGET REMAINING	4/30/08 ACTUAL YTD	2009 ACTUAL COMPARED TO 2008 ACTUAL (decrease in expense)
EXPENSES						
COMMITTEES						
ADMIN/FINANCE TREASURER	300	100	0	300	0	0
ADMINISTRATION AND FINANCE	700	233	207	493	61	146
BURNAMWOOD CCC UNIFIED	65,000	21,667	21,667	43,333	21,667	0
CAMPUS MINISTRY	27,200	9,067	3,800	23,400	5,300	(1,500)
CHRISTIAN FORMATION & DISCIPLESHIP	10,200	3,400	5,331	4,869	3,840	1,491
CHURCH DEVELOPMENT & EVANGELISM	46,500	15,500	2,237	44,263	12,438	(10,202)
COMMISSIONED LAY PASTOR	3,500	1,167	0	3,500	2	(2)
COORDINATING COUNCIL	14,150	4,717	2,963	11,187	8,956	(5,993)
JUDICIAL BUSINESS	700	233	0	700	0	0
COMMITTEE ON MINISTRY	18,200	6,067	9,679	8,521	13,065	(3,386)
SOCIAL WITNESS & MISSION	2,000	667	818	1,182	123	696
MISSION SUPPORTED MINISTRIES	27,000	9,000	4,500	22,500	6,000	(1,500)
NOMINATING	500	167	8	492	107	(99)
PERMANENT JUDICIAL COMMISSION	0	0	0	0	0	0
PREPARATION FOR MINISTRY	12,390	4,130	6,798	5,592	4,628	2,170
PRESBYTERY OFFICES	50,500	16,833	20,514	29,986	18,184	2,330
REPRESENTATION	50	17	0	50	0	0
STAFF SERVICES	150	50	37	113	0	37
TRUSTEES	1,000	333	27	973	23	5
TRUST FUNDS	35,000	11,667	6,050	28,950	6,050	0
YOUTH	13,900	4,633	31	13,869	2,796	(2,765)
TOTAL COMMITTEES	328,940	109,647	84,668	244,272	103,240	(18,572)
SUPPORT FUNCTIONS						
PERSONNEL	240,528	80,176	75,902	164,626	74,960	943
OFFICE OPERATIONS	31,435	10,478	5,794	25,641	8,977	(3,184)
AUDIT	8,000	2,667	0	8,000	0	0
REIMBURSABLE EXPENSES	0	0	0	0	0	0
BANK FEES	350	117	0	350	23	(23)
OFFICE OPERATIONS-COMMUNICATIONS	9,000	3,000	1,812	7,188	2,136	(325)
TOTAL SUPPORT FUNCTIONS	289,313	96,438	83,508	205,805	86,096	(2,588)
OTHER						
KY COUNCIL OF CHURCHES	3,500	1,167	625	2,875	625	0
PRESBYTERY MEETINGS	5,940	1,980	2,365	3,575	351	2,014
PRESBYTERIAN WOMEN	3,000	1,000	750	2,250	750	0
TOTAL OTHER	12,440	4,147	3,740	8,700	1,726	2,014
TOTAL EXPENSES	630,693	210,231	171,916	458,777	191,062	(19,146)
INCOME YEAR-TO-DATE	630,693	210,231	159,816		184,293	24,477
EXPENSES YEAR-TO-DATE	630,693	210,231	171,916		191,062	(19,146)
DIFFERENCE	0	0	(12,099)		(6,768)	(5,331)

Camp Burnamwood Subsidiary Budget						
April 30, 2009						
	2009	Jan-April	4/30/09	2009	4/30/08	2009 ACTUAL
	ANNUAL	2009	ACTUAL	BUDGET	ACTUAL	COMPARED TO
	BUDGET	BUDGET	YTD	REMAINING	YTD	2008 ACTUAL
INCOME						(decrease in revenue)
Unified for Burnamwood	65,000	21,667	21,667	(43,333)	21,667	-
Burnamwood Gifts	85,000	28,333	10,885	(74,115)	19,749	(8,864)
Burnamwood SummerCampFees	55,940	18,647	3,300	(52,640)	1,130	2,170
Burnamwood YouthRetreatFees	22,755	7,585	7,909	(14,846)	5,698	2,211
Burnamwood Presby Rentals	22,550	7,517	755	(21,795)	5,019	(4,264)
Burnamwood Other Rentals	11,000	3,667	2,570	(8,430)	1,935	635
Burnamwood Surplus from Previous Year	0	0	-	0	-	-
Burnamwood T-shirts	0	0	-	0	-	-
TOTAL INCOME	262,245	87,415	47,085	(215,160)	55,197	(8,112)
EXPENSES						(increase in expense)
ADMINISTRATIVE	9,500	3,167	2,959	6,541	3,175	217
PERSONNEL	53,237	17,746	11,915	41,322	10,568	(1,347)
EXECUTIVE CAMP DIRECTOR	61,319	20,440	21,371	39,948	23,627	2,256
FOOD SERVICE	51,563	17,188	5,975	45,588	6,849	874
FACILITIES	78,300	26,100	41,908	36,392	29,818	(12,091)
SUMMER PROGRAM	6,400	2,133	665	5,735	-	(665)
RETREATS	1,926	642	693	1,233	282	(412)
TOTAL EXPENSES	262,245	87,415	85,487	176,758	74,319	(11,168)
INCOME YEAR-TO-DATE	262,245	87,415	47,085		55,197	(8,112)
EXPENSES YEAR-TO-DATE	262,245	87,415	85,487		74,319	(11,168)
DIFFERENCE	0	0	(38,402)		(19,122)	(19,280)

Presbytery of Transylvania

Treasurer's Report

DISTRIBUTION OF UNIFIED MISSION GIVING

April 30, 2009

			Budget	Amount Received from Churches	Amount Distributed	Percent of Budget Distributed
	General Assembly, PCUSA	(20.6% of total)	66,811	17,241	17,241	26%
	Synod of Living Waters	(5.4% of total)	17,513	4,520	4,520	26%
	Presbytery of Transylvania	(74.0% of total)	240,000	66,809	66,809	28%
	TOTAL		324,324	88,570	88,570	27%

DISTRIBUTION OF PER CAPITA

April 30, 2009

			Budget	Amount Received from Churches	Amount Distributed	Percent of Budget Distributed
	General Assembly, PCUSA	\$5.79 per member	65,540	21,847	21,847	33%
	Synod of Living Waters	\$3.62 per member	38,329	12,776	12,776	33%
	Presbytery of Transylvania	\$23.50 per member	218,818	58,094	58,094	27%
	TOTAL	\$32.91 per member	322,686	92,716	92,716	29%

GA SELECTED GIVING

April 30, 2009

		Amount Received from Churches	Amount Distributed
	Missionary-McMichael	417	417
	Missionary-McGill	833	833
	Missionary-Haspel	333	333
	Other Selected Giving	5,893	5,893
	TOTAL	7,476	7,476

Presbytery of Transylvania			
Treasurer's Report			
<u>SPECIAL OFFERINGS OVER BUDGET</u>			
April 30, 2009			
GENERAL ASSEMBLY CAUSES		Amount Received from Churches	Amount Distributed
	GA Disaster Assistance	100	100
	GA Hunger	1,968	1,968
	GA Joy Gift	9,957	9,957
	GA One Great Hour	7,497	7,497
	GA Peacemaking	178	178
	GA Pentecost	56	56
	GA Theological Education	250	250
	TOTAL GA CAUSES	20,006	20,006
SYNOD CAUSES			
	SLW Living Waters Offering	2,208	2,208
	SLW Louisville Seminary	625	625
	SLW Peacemaking	46	46
	TOTAL SYNOD CAUSES	2,878	2,878
PRESBYTERY CAUSES			
	Bellewood Children's Home	2,612	2,612
	Buckhorn Children's Ctr.	2,316	2,316
	Pikeville College	533	533
	Westminster Village	1,175	1,175
	Westminster Village Christmas Baskets	1,051	1,051
	TOTAL PRESBYTERY CAUSES	7,687	7,687
TOTAL SPECIAL OFFERINGS OVER BUDGET		30,571	30,571