

Report to Presbytery
Treasurer's Report/Administration Commission/Trustees
August 20, 2022

Information to Presbytery:

- The Treasurer's Report as of June 30, 2022, is attached.
- A per capita and unified giving spreadsheet by church as requested by Presbytery is attached.

Notes from Treasurer's Report

Operating Budget

1. Total Revenue as of 6/30/22 is \$165,723 as compared to \$141,303 at 6/30/21. This is an increase in revenue of \$24,420.
2. Presbytery Unified as of 6/30/22 is \$53,314 as compared to \$51,740 at 6/30/21. This is an increase in revenue of \$1,574.
3. Presbytery Per Capita as of 6/30/22 is \$48,831 as compared to \$47,807 at 6/30/21. This is an increase in revenue of \$1,024.
4. Total Expense as of 6/30/22 is \$186,131 as compared to \$160,027 at 6/30/21. This is an increase in expense of \$26,104.
5. Total Net for the operating budget as of 6/30/22 is (\$20,408) as compared to (\$18,724) at 6/30/21.

Burnamwood

1. Total Burnamwood revenue as of 6/30/22 is \$54,007 as compared to \$45,758 at 6/30/21. This is an increase in revenue of \$8,249.
2. Total Burnamwood expense as of 6/30/22 is \$64,155 as compared to \$67,511 at 6/30/21. This is a decrease in expense of \$3,356.
3. Total Net for Burnamwood as of 6/30/21 is (\$10,148) as compared to (\$21,753) at 6/30/21.

Actions Taken by Administration Commission since May presbytery meeting:

1. Year-to-date financial reports as of June 30, 2022 were reviewed and approved including reserves, foundation accounts, unified mission and per capita contributions.
2. Approved a request from Guerrant Memorial Presbyterian Church to use \$1,376 from the Mec Lona Davis funds at the Foundation.
3. Approved a transfer from the Nicholasville Redevelopment Foundation account of \$74,287 to the General Fund at the Foundation to replenish the Presbytery's operating fund for Urban Village expenditures incurred year-to-date as of June 30, 2022.
4. The Urban Village, the new Nicholasville Ministry project, was discussed. The hope is to have the project up and running by September 30th. At the request of the Nicholasville Steering team, a motion was approved to setup a subsidiary budget for the Urban Village, in the Presbytery's financials and to setup a separate bank account for this ministry.
5. Approved a motion to transfer \$50,000 from the Nicholasville Church Redevelopment account at the Foundation to be used to setup the new bank account for Urban Village.
6. Approved a motion to lease the Hull Memorial Church property for six months to Sparks Ministries at \$200 a month. Utilities and liability insurance are to be paid by Sparks Ministries. Sparks Ministries has intent to purchase the property at the end of the six-month period.

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|--|----------------|-----------------|------------------|-----------------|-------------------------------|
| Presbytery of Transylvania | | | | | |
| Treasurer's Report | | | | | |
| June 30, 2022 | | | | | |
| | | | | | |
| | 2022 | TOTAL | TOTAL | TOTAL | 2022 ACTUAL |
| | ANNUAL | REVENUE | REVENUE | REVENUE | COMPARED TO |
| | BUDGET | 6/30/22 | 6/30/21 | 2021 | 2021 ACTUAL |
| INCOME | | | | | (decrease in revenue) |
| UNIFIED GIVING - Presbytery Share | 140,000 | 53,314 | 51,740 | 121,283 | 1,574 |
| PER CAPITA | 160,764 | 48,831 | 47,807 | 135,940 | 1,023 |
| OTHER RECEIPTS | | | | | |
| TRUST FUNDS | 62,000 | 10,884 | 6,000 | 81,549 | 4,884 |
| OTHER RECEIPTS/DESIGNATED ACCTS | 112,236 | 52,694 | 35,756 | 87,715 | 16,938 |
| TOTAL OTHER RECEIPTS | 174,236 | 63,578 | 41,756 | 169,264 | 21,822 |
| TOTAL INCOME | 475,000 | 165,723 | 141,303 | 426,487 | 24,420 |
| | | | | | |
| | 2022 | TOTAL | TOTAL | TOTAL | 2022 ACTUAL |
| | ANNUAL | EXPENSES | EXPENSES | EXPENSES | COMPARED TO |
| | BUDGET | 6/30/22 | 6/30/2021 | 2021 | 2021 ACTUAL |
| EXPENSES | | | | | (decrease in expenses) |
| COMMISSIONS AND MINISTRIES | | | | | |
| ADMINISTRATION | 1,000 | 2,953 | 0 | 5,929 | 2,953 |
| BURNAMWOOD | 50,000 | 25,000 | 25,000 | 50,000 | 0 |
| CHRISTIAN FORMATION | 32,900 | 176 | 353 | 8,855 | (177) |
| CHURCH DEVELOPMENT/REDEVELOPME | 20,000 | 1,054 | 871 | 2,347 | 183 |
| CONGREGATIONAL ISSUES | 2,000 | 0 | | 0 | 0 |
| COORDINATING COMMISSION | 8,000 | 1,707 | 1,421 | 2,578 | 286 |
| LEADERSHIP DEVELOPMENT | 15,000 | 6,421 | 159 | 159 | 6,262 |
| MISSION MINISTRY | 12,000 | 0 | 1,000 | 8,938 | (1,000) |
| PASTORAL TRANSITIONS COMMISSION | 16,000 | 4,452 | 5,513 | 9,776 | (1,061) |
| PREPARATION FOR MINISTRY | 15,000 | 2,507 | 2,100 | 2,100 | 407 |
| REPRESENTATION | 200 | 0 | 0 | 0 | 0 |
| YOUTH MINISTRY | 5,000 | 580 | 0 | 172 | 580 |
| TOTAL COMMISSIONS/MINISTRIES | 177,100 | 44,849 | 36,416 | 90,854 | 8,433 |
| SUPPORT FUNCTIONS | | | | | |
| PERSONNEL | 237,600 | 112,226 | 109,893 | 222,830 | 2,332 |
| OFFICE OPERATIONS | 37,000 | 11,541 | 6,745 | 18,365 | 4,795 |
| COMMUNICATIONS | 2,500 | 887 | 1,127 | 1,127 | (240) |
| PRESBYTERY OFFICES | 5,800 | 9,370 | 2,845 | 6,097 | 6,525 |
| TOTAL SUPPORT FUNCTIONS | 282,900 | 134,023 | 120,611 | 248,419 | 13,412 |
| OTHER | | | | | |
| KY COUNCIL OF CHURCHES | 5,000 | 2,000 | 1,500 | 3,250 | 500 |
| PRESBYTERY MEETINGS | 7,000 | 3,759 | 0 | 4,187 | 3,759 |
| PRESBYTERIAN WOMEN | 3,000 | 1,500 | 1,500 | 3,000 | 0 |
| TOTAL OTHER | 15,000 | 7,259 | 3,000 | 10,437 | 4,259 |
| TOTAL EXPENSES | 475,000 | 186,131 | 160,027 | 349,710 | 26,104 |
| | | | | | |
| INCOME YEAR-TO-DATE | 475,000 | 165,723 | 141,303 | 426,487 | |
| EXPENSES YEAR-TO-DATE | 475,000 | 186,131 | 160,027 | 349,710 | |
| DIFFERENCE | 0 | (20,408) | (18,724) | 76,777 | |

| Camp Burnamwood Subsidiary Budget | | | | | |
|--|----------------|----------------------|----------------------|-----------------------|------------------------------|
| June 30, 2022 | | | | | |
| | 2022 | 2022 | 2021 | 2021 | 2022 ACTUAL |
| | ANNUAL | TOTAL REV/EXP | TOTAL REV/EXP | TOTAL REV./EXP | COMPARED TO |
| | BUDGET | 6/30/22 | 6/30/21 | | 2021 ACTUAL |
| | | | | | (decrease in revenue) |
| INCOME | | | | | |
| Unified for Burnamwood | 50,000 | 25,000 | 25,000 | 50,000 | - |
| Burnamwood Gifts | 30,000 | 9,154 | 7,553 | 14,536 | 1,601 |
| Burnamwood Summer Camp Fees | 20,000 | 11,111 | 5,520 | 9,205 | 5,591 |
| Burnamwood Youth Retreat Fees | 2,000 | 822 | 0 | 0 | 822 |
| Burnamwood Presby Rentals | 0 | 0 | 330 | 1,540 | (330) |
| Burnamwood Other Rentals | 30,000 | 7,248 | 2,056 | 13,512 | 5,192 |
| Burnamwood Special Events | 0 | 672 | 0 | | 672 |
| Burnamwood Appalachian Ministry | 8,000 | 0 | 5,300 | 8,100 | (5,300) |
| TOTAL INCOME | 140,000 | 54,007 | 45,758 | 96,893 | 8,249 |
| EXPENSES | | | | | |
| ADMINISTRATIVE | 10,300 | 3,880 | 3,502 | 7,461 | 378 |
| PERSONNEL | 45,700 | 28,635 | 17,224 | 34,698 | 11,411 |
| FOOD SERVICE | 0 | 0 | 0 | 85 | - |
| FACILITIES | 70,000 | 29,988 | 46,786 | 63,703 | (16,798) |
| SUMMER PROGRAM | 10,000 | 1,191 | 0 | 5,190 | 1,191 |
| RETREATS | 1,000 | 462 | 0 | 0 | 462 |
| BAM EXPENSE | 3,000 | 0 | 0 | 2,065 | - |
| TOTAL EXPENSES | 140,000 | 64,155 | 67,511 | 113,202 | (3,356) |
| INCOME YEAR-TO-DATE | 140,000 | 54,007 | 45,758 | 96,893 | |
| EXPENSES YEAR-TO-DATE | 140,000 | 64,155 | 67,511 | 113,202 | |
| DIFFERENCE | 0 | (10,148) | (21,753) | (16,309) | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

| RESERVES | |
|---|--------------------------------------|
| June 30, 2022 | |
| Designated Accounts for Specific Purposes | |
| Caldwell Campbell for First Presbyterian of Richmond | 36,707 |
| Greenway funds | 1,109,245 |
| Harmony Cemetery | 8,484 |
| John F White fund to be used for Whites Memorial and indigent ministers | 636,049 |
| Mec Lona Davis to be used for Guerrant Memorial | 244,808 |
| Nicholasville Redevelopment fund | 164,892 |
| Campus Ministry funds held by Foundation | 208,656 |
| Total Designated Accounts for Specific Purposes | 2,408,841 |
| Undesignated Accounts | |
| General Fund | 341,762 |
| 412 Rose Street (Proceeds from Sale of Rose Street Property) | 57,933 |
| Chase Operating Account | 188,791 |
| Total Accounts Available for Operating and Reserves | 588,486 |
| Designated Funds that are in General Accounts | 249,994 |
| Total Undesignated Presbytery Reserves | 338,492 |
| Estimate of Needed Operating Reserves (4 Months of Expenses) | 159,133 |
| SPECIAL OFFERINGS | |
| June 30, 2022 | |
| GENERAL ASSEMBLY CAUSES | Amount Received from Churches |
| GA Disaster Assistance | 15,585 |
| GA Hunger | 2,370 |
| GA Joy Gift | 6,694 |
| GA Missionaries/Extra Commitment Opportunities | 10,435 |
| GA One Great Hour | 17,423 |
| GA Peace & Global Witness | 660 |
| GA Pentecost | 1,686 |
| GA Theological Education | 250 |
| TOTAL GA CAUSES | 55,103 |
| SYNOD CAUSES | |
| SLW Living World Offering | 650 |
| SLW Louisville Seminary | 2,500 |
| SLW Peace & Global Witness | 170 |
| TOTAL SYNOD CAUSES | 3,320 |
| PRESBYTERY CAUSES | |
| Bellewood | 100 |
| Buckhorn Children's Center | 4,037 |
| Presbytery Flood Relief | 500 |
| Disaster Relief-Western Ky Presbytery | 3,204 |
| Westminster Village | 670 |
| TOTAL PRESBYTERY CAUSES | 8,511 |
| TOTAL SPECIAL OFFERINGS | 66,934 |

Unified and Per Capita Spreadsheet

| CHURCH | LOCATION | 2021 PER CAPITA | PER CAPITA RECEIVED 2021 | UNIFIED RECEIVED 2021 | 2022 PER CAPITA | PER CAPITA 6/30/22 | UNIFIED 6/30/22 |
|--|--------------|-----------------|--------------------------|-----------------------|-----------------|--------------------|-----------------|
| Community Presbyterian Church-Bellefonte | Ashland | 962 | 962 | | 962 | | |
| First Presbyterian Church | Ashland | 4,578 | 4,578 | | 4,463 | 2,287 | |
| Normal Presbyterian Church | Ashland | 1,000 | 1,000 | | 1,000 | 500 | |
| Augusta Presbyterian Church | Augusta | 2,116 | 2,116 | | 2,116 | | |
| Sharon Presbyterian Church | Augusta | 462 | 231 | | 462 | | |
| McGuire Memorial Presbyterian Church | Beattyville | 769 | 616 | 299 | 654 | 245 | |
| White's Memorial Presbyterian Church | Berea | 577 | | | 577 | 579 | 4,000 |
| Doermann Memorial Presbyterian Church | Blackey | 1,077 | | | 1,077 | | |
| Cow Creek Presbyterian Church | Booneville | 1,423 | | | 1,423 | | |
| First Presbyterian Church | Booneville | 2,962 | | | 2,962 | | |
| Buckhorn Lake Area Presbyterian Church | Buckhorn | 1,731 | 1,730 | 2,400 | 1,693 | | 200 |
| Highland Presbyterian Church | Canada | 808 | 808 | | 808 | | |
| Carlisle Presbyterian Church | Carlisle | 1,962 | 1,962 | | 1,962 | | |
| Cawood Presbyterian Church | Cawood | 654 | | | 654 | | |
| Corbin Presbyterian Church | Corbin | 2,885 | 2,885 | | 2,924 | 1,462 | |
| Cynthiana Presbyterian Church | Cynthiana | 5,617 | 5,617 | 20,000 | 5,617 | | |
| The Presbyterian Church | Danville | 11,849 | 11,849 | 9,000 | 11,579 | 5,790 | 6,000 |
| United Presbyterian Church | Ezel | 1,077 | 1,077 | | 1,077 | | |
| First Presbyterian Church | Flemingsburg | 769 | | | 769 | | |
| United Presbyterian Church | Frenchburg | 654 | | | 654 | | |
| First Presbyterian Church | Georgetown | 5,655 | 5,655 | 2,400 | 5,501 | | |
| Bayless Memorial Presbyterian Church | Grayson | 616 | 1,231 | | 616 | | |
| Greenup Presbyterian Church | Greenup | 1,231 | | | 1,231 | | |
| First Presbyterian Church | Harlan | 1,039 | 1,039 | | 1,039 | 1,039 | |
| United Presbyterian Church | Harrodsburg | 2,847 | 2,853 | | 2,847 | 1,134 | |
| First Presbyterian Church | Hazard | 3,078 | 1,600 | | 3,078 | 2,000 | |
| Hull Memorial Presbyterian Church | Hazard | 231 | | | 0 | | |
| Anna C. Brush Memorial Presbyterian Church | Hyden | 692 | | | 692 | | |
| Isom Presbyterian Church | Isom | 1,193 | | | 1,193 | 1,193 | |
| Guerrant Memorial Presbyterian Church | Jackson | 1,154 | 1,154 | | 1,231 | | |
| First Presbyterian Church | Lancaster | 2,116 | 2,116 | | 2,116 | | |
| First Presbyterian Church | Lawrenceburg | 654 | 654 | | 654 | | |
| Beaumont Presbyterian Church | Lexington | 5,078 | 5,228 | 1,500 | 5,001 | 2,501 | 750 |
| Bethel Presbyterian Church | Lexington | 462 | | | 462 | 461 | |
| Eastminster Presbyterian Church | Lexington | 1,385 | 1,385 | | 1,346 | 673 | |
| First Presbyterian Church | Lexington | 23,736 | 21,758 | | 24,159 | 10,066 | |
| Hunter Presbyterian Church | Lexington | 5,270 | 6,000 | 4,716 | 5,386 | 2,244 | 4,167 |
| Korean Presbyterian Church | Lexington | 2,885 | 2,729 | | 2,231 | | |
| Maxwell Street Presbyterian Church | Lexington | 19,120 | 19,200 | | 18,619 | 6,399 | |
| Meadowthorpe Presbyterian Church | Lexington | 2,116 | 2,116 | 4,000 | 1,962 | 500 | 1,000 |
| Mt.Horeb Presbyterian Church | Lexington | 2,654 | 2,654 | 200 | 2,654 | 600 | 200 |

Unified and Per Capita Spreadsheet

| CHURCH | LOCATION | 2021 PER CAPITA | PER CAPITA RECEIVED 2021 | UNIFIED RECEIVED 2021 | 2022 PER CAPITA | PER CAPITA 6/30/22 | UNIFIED 6/30/22 |
|-------------------------------------|--------------|-----------------|--------------------------|-----------------------|-----------------|--------------------|-----------------|
| Second Presbyterian Church | Lexington | 26,967 | 26,967 | 57,571 | 26,891 | 13,446 | 28,786 |
| Walnut Hill Presbyterian Church | Lexington | 5,694 | 5,732 | | 5,732 | | |
| First Presbyterian Church | London | 2,731 | 2,781 | | 2,654 | 1,277 | |
| Manchester Presbyterian Church | Manchester | 385 | | | 0 | | |
| Mays Lick Presbyterian Church | Mayslick | 154 | 115 | | 154 | | |
| First Presbyterian Church | Maysville | 4,424 | 4,375 | 3,000 | 4,424 | 1,156 | 700 |
| First Presbyterian Church | Middlesboro | 731 | 1,769 | | 731 | | |
| Midway Presbyterian Church | Midway | 2,539 | 2,539 | 4,000 | 2,501 | | |
| First Presbyterian Church | Millersburg | 692 | 654 | | 654 | | |
| Faith Presbyterian Church | Morehead | 1,308 | 1,308 | 192 | 1,231 | 1,231 | 269 |
| First Presbyterian Church | Mt. Sterling | 4,463 | 4,463 | 1,615 | 4,347 | 1,811 | 549 |
| Old Paint Lick Presbyterian Church | Paint Lick | 654 | 654 | | 654 | | |
| First Presbyterian Church | Paris | 1,654 | 1,960 | | 1,962 | 1,654 | |
| Hopewell Presbyterian Church | Paris | 2,039 | 2,231 | | 2,039 | | |
| Perryville Presbyterian Church | Perryville | 346 | 346 | | 346 | | |
| First Presbyterian Church | Pikeville | 1,539 | | | 1,539 | | |
| First Presbyterian Church | Prestonsburg | 3,693 | 3,077 | | 3,424 | 769 | |
| First Presbyterian Church | Richmond | 9,040 | 8,771 | 30,000 | 8,771 | 4,386 | 15,000 |
| New Providence Presbyterian Church | Salvisa | 769 | | | 769 | | |
| Old Springfield Presbyterian Church | Sharpsburg | 1,077 | | | 1,077 | | |
| First Presbyterian Church | Somerset | 7,117 | 6,266 | | 7,002 | 1,567 | |
| Pisgah Presbyterian Church | Somerset | 1,000 | | | 1,000 | | |
| Stanford Presbyterian Church | Stanford | 4,039 | 3,039 | | 4,116 | 2,116 | |
| Pisgah Prebyterian Church | Versailles | 8,310 | 8,310 | | 8,310 | 2,078 | |
| Troy Presbyterian Church | Versailles | 3,039 | 3,152 | 5,395 | 3,078 | 1,539 | 2,638 |
| Versailles Presbyterian Church | Versailles | 10,425 | 10,425 | | 10,271 | 5,136 | |
| Graham Memorial Presbyterian Church | Whitesburg | 3,539 | 3,539 | 1,200 | 3,539 | | |
| Wilmore Presbyterian Church | Wilmore | 2,231 | 2,231 | 1,000 | 2,231 | 1,116 | 500 |
| First Presbyterian Church | Winchester | 6,117 | | | 6,040 | 6,330 | |
| Salem Presbyterian Church | Winchester | 885 | 885 | 900 | 885 | 885 | 900 |
| Receipts from Individuals | | | | 4,760 | | | 2,100 |
| Grand Totals | | 244,745 | 218,392 | 154,148 | 241,822 | 89,668 | 67,759 |
| Presbytery Portion | | 162,295 | 135,940 | 121,283 | 160,764 | 47,807 | 51,740 |