

**Report to Presbytery of Transylvania
Treasurer's Report/Administration Commission
November 11, 2017**

Information:

- The Treasurer's Report as of September 30, 2017 is attached.
- A per capita and unified giving spreadsheet by church as requested by Presbytery is attached.
- Year-to-date financial reports as of September 30, 2017 were reviewed and approved including reserves, foundation accounts, unified mission and per capita contributions.

Presbytery of Transylvania					
Treasurer's Report					
September 30, 2017					
	2017	2017	2016	2016	2017 ACTUAL
	ANNUAL	ACTUAL	ACTUAL	ACTUAL	COMPARED TO
	BUDGET	9.30.17	9.30.17	12.31.16	2016 ACTUAL
INCOME					(decrease in revenue)
UNIFIED GIVING - Presbytery Share	156,672	76,292	115,144	149,261	(38,853)
PER CAPITA	190,050	98,139	91,774	158,616	6,365
OTHER RECEIPTS					
TRUST FUNDS	22,000	17,388	11,266	34,410	6,122
OTHER RECEIPTS/DESIGNATED ACCTS	84,891	50,658	61,150	79,215	(10,492)
TOTAL OTHER RECEIPTS	106,891	68,046	72,416	113,625	(4,370)
TOTAL INCOME	453,613	242,477	279,335	421,502	(36,858)

Presbytery of Transylvania					
Treasurer's Report					
September 30, 2017					
	2017	2017	2016	2016	2017 ACTUAL
	ANNUAL	ACTUAL	ACTUAL	ACTUAL	COMPARED TO
	BUDGET	9.30.17	9.30.16	12.31.16	2016 ACTUAL
EXPENSES					(decrease in expenses)
COMMISSIONS AND MINISTRIES					
ADMINISTRATION	1,300	13	2,773	2,773	(2,760)
BURNAMWOOD	75,000	56,250	67,796	90,395	(11,546)
CHRISTIAN FORMATION	13,500	6,401	7,611	7,754	(1,209)
CHURCH DEVELOPMENT/REDEVELOPMENT	17,974	2,400	1,974	10,174	426
CONGREGATIONAL ISSUES	2,000	961	0	0	961
COORDINATING COMMISSION	7,000	4,450	11,768	12,198	(7,319)
LEADERSHIP DEVELOPMENT	10,000	380	6,415	6,415	(6,035)
MISSION MINISTRY	8,000	742	814	15,914	(72)
PASTORAL TRANSITIONS COMMISSION	19,500	19,201	12,909	32,176	6,293
PREPARATION FOR MINISTRY	7,000	2,849	2,497	3,447	353
REPRESENTATION	500	0	0	0	0
TOTAL COMMITTEES	161,774	93,648	114,557	181,247	(20,909)
SUPPORT FUNCTIONS					
PERSONNEL	283,179	205,358	207,366	275,478	(2,008)
OFFICE OPERATIONS	36,350	12,235	14,525	19,987	(2,290)
COMMUNICATIONS	4,000	3,376	1,429	2,600	1,947
PRESBYTERY OFFICES	6,300	2,763	5,119	5,186	(2,356)
TOTAL SUPPORT FUNCTIONS	329,829	223,733	228,440	303,252	(4,707)
OTHER					
KY COUNCIL OF CHURCHES	3,805	2,104	2,104	2,805	0
PRESBYTERY MEETINGS	7,200	3,550	75	1,677	3,475
PRESBYTERIAN WOMEN	3,000	2,250	2,250	3,000	0
TOTAL OTHER	14,005	7,904	4,429	7,482	3,475
TOTAL EXPENSES	505,608	325,284	347,425	491,980	(22,141)
INCOME YEAR-TO-DATE	453,613	242,477	279,335	421,502	
EXPENSES YEAR-TO-DATE	505,608	325,284	347,425	491,980	
DIFFERENCE	(51,995)	(82,807)	(68,091)	(70,479)	

Camp Burnamwood Subsidiary Budget					
September 30, 2017					
	2017	2017	2016	2016	2017 ACTUAL
	ANNUAL	ACTUAL	ACTUAL	ACTUAL	COMPARED TO
	BUDGET	9.30.17	9.30.16	12.31.16	2016 ACTUAL
INCOME					(decrease in revenue)
Unified for Burnamwood	75,000	56,250	67,796	90,395	(11,546)
Burnamwood Gifts	48,000	45,664	19,035	26,029	26,628
Burnamwood SummerCampFees	39,000	31,388	28,939	30,287	2,449
Burnamwood YouthRetreatFees	20,000	3,802	13,006	17,044	(9,204)
Burnamwood Presby Rentals	7,000	12,055	3,195	13,867	8,860
Burnamwood Other Rentals	23,000	2,149	11,890	15,339	(9,741)
Burnamwood Gala	15,000	0	40	40	(40)
Burnamwood Appalachian Ministry	35,000	4,140	16,390	19,890	(12,250)
TOTAL INCOME	262,000	155,448	160,292	212,891	(4,844)
EXPENSES					(decrease in expense)
ADMINISTRATIVE	10,986	10,271	7,861	10,171	2,410
PERSONNEL	125,381	76,448	97,306	120,254	(20,858)
FOOD SERVICE	35,100	25,798	33,936	36,466	(8,138)
FACILITIES	57,150	52,818	46,608	54,474	6,210
SUMMER PROGRAM	3,500	6,329	5,268	5,268	1,061
RETREATS	1,000	42	6	88	37
FUNDRAISING EXPENSES	8,500	999	1,734	1,734	(735)
BAM EXPENSE	20,383	2,691	11,189	11,189	(8,498)
TOTAL EXPENSES	262,000	175,397	203,907	239,644	(28,511)
INCOME YEAR-TO-DATE	262,000	155,448	160,292	212,891	
EXPENSES YEAR-TO-DATE	262,000	175,397	203,907	239,644	
DIFFERENCE	0	(19,949)	(43,615)	(26,753)	

Reserves as of 9/30/17

Designated Accounts for Specific Purposes

Caldwell Campbell for First Presbyterian of Richmond	29,652
Church Development/Redevelopment	131,287
Greenway funds interest to be used for Eastern Ky	1,019,656
Harmony Cemetery	6,369
John F White fund to be used for Whites Memorial and indigent ministers	638,918
Mec Lona Davis to be used for Guerrant Memorial	210,919
Nicholasville Redevelopment fund to be used for Nicholasville Church	262,347
Campus Ministry funds held by Foundation	160,369
Total Designated Accounts for Specific Purposes	2,459,517

Undesignated Accounts

General Fund	271,710
412 Rose Street (Proceeds from Sale of Rose Street Property)	324,546
Chase Operating Account	10,272
Total Accounts Available for Operating and Reserves	606,528

Designated Funds that are in General Accounts	214,867
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Total Undesignated Presbytery Reserves	391,661
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Estimate of Needed Operating Reserves (4 Months of Expenses)	168,536
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**Presbytery of Transylvania
Treasurer's Report**

**SPECIAL OFFERINGS
September 30, 2017**

GENERAL ASSEMBLY CAUSES	Amount Received from Churches
GA Disaster Assistance	13,049
GA Hunger	4,855
GA Joy Gift	4,395
GA Missionaries/Extra Commitment Opportunities	24,708 *
GA One Great Hour	18,693
GA Peace & Global Witness	88
GA Pentecost	3,421
GA Theological Education	150
TOTAL GA CAUSES	69,359
SYNOD CAUSES	
SLW Living World Offering	5,002
SLW Louisville Seminary	2,250
SLW Peace & Global Witness	23
TOTAL SYNOD CAUSES	7,274
PRESBYTERY CAUSES	
Buckhorn Children's Center	5,978
CWS Blankets	3,250
Interfaith of Breathitt County	100
Uspiritus	1,708
Westminster Village	1,515
TOTAL PRESBYTERY CAUSES	12,550
TOTAL SPECIAL OFFERINGS as of 9/30/17	89,183

Unified/Per Capita Spreadsheet by Church

CHURCH	LOCATION	2017 Per Capita	Per Capita 9/30/17	Unified 9/30/17	2018 Per Capita
Community Presbyterian Church of Bellefonte	Ashland	1,282.05			1,326.96
First Presbyterian Church	Ashland	4,871.79	2,435.90	3,000.00	4,902.38
Normal Presbyterian Church	Ashland	915.75	552.00		1,142.66
Augusta Presbyterian Church	Augusta	1,831.50			1,953.58
Sharon Presbyterian Church	Augusta	879.12	439.56		442.32
McGuire Mem'l Presbyterian Church	Beattyville	732.60			737.20
White's Mem'l Presbyterian Church	Berea	805.86			737.20
Doermann Mem'l Presbyterian Church	Blackey	1,062.27	1,051.25		1,068.94
Cow Creek Presbyterian Church	Booneville	1,355.31			1,363.82
First Presbyterian Church	Booneville	2,820.51			2,838.22
Buckhorn Lake Area Church	Buckhorn	2,197.80	1,200.00	800.00	2,137.88

Unified/Per Capita Spreadsheet by Church

CHURCH	LOCATION	2017 Per Capita	Per Capita 9/30/17	Unified 9/30/17	2018 Per Capita
Highland Presbyterian Church	Canada	769.23			774.06
Carlisle Presbyterian Church	Carlisle	2,087.91	1,575.00	787.50	2,101.02
First Presbyterian Church	Catlettsburg	1,172.16	2,332.16		1,179.52
Cawood Presbyterian Church	Cawood	622.71			626.62
Corbin Presbyterian Church	Corbin	3,260.07	2,176.00	106.00	3,133.10
Cynthiana Presbyterian Church	Cynthiana	5,201.46			5,270.98
The Presbyterian Church	Danville	14,761.89	11,070.00	3,800.00	14,449.12
United Presbyterian Church	Ezel	1,282.05	1,268.75		1,032.08
First Presbyterian Church	Flemingsburg	732.60			737.20
United Presbyterian Church	Frenchburg	732.60			663.48

Unified/Per Capita Spreadsheet by Church

CHURCH	LOCATION	2017 Per Capita	Per Capita 9/30/17	Unified 9/30/17	2018 Per Capita
First Presbyterian Church	Georgetown	5,567.76	4,395.60		5,602.72
Bayless Memorial Presbyterian Church	Grayson	1,025.64	1,025.64		1,032.08
Greenup Presbyterian Church	Greenup	1,172.16			1,179.52
First Presbyterian Church	Harlan	1,062.27	1,062.27		1,068.94
United Presbyterian Church	Harrodsburg	3,699.63	1,850.00		3,796.58
First Presbyterian Church	Hazard	4,615.38	4,531.25		4,607.50
Hull Memorial Presbyterian Church	Hazard	915.75	1,469.50		847.78
Anna C. Brush Mem'l Presbyterian Church	Hyden	659.34			663.48
Isom Presbyterian Church	Isom	1,062.27			1,032.08
Guerrant Memorial Presbyterian Church	Jackson	1,501.83	1,501.83		1,105.80

Unified/Per Capita Spreadsheet by Church

CHURCH	LOCATION	2017 Per Capita	Per Capita 9/30/17	Unified 9/30/17	2018 Per Capita
First Presbyterian Church	Lancaster	1,794.87	1,794.87		1,769.28
First Presbyterian Church	Lawrenceburg	1,868.13	921.25		958.36
Beaumont Presbyterian Church	Lexington	4,798.53	2,465.00	1,000.00	4,976.10
Bethel Presbyterian Church	Lexington	549.45			552.90
Chapel Hill Presbyterian Church	Lexington	1,941.39	1,441.80		1,511.26
Eastminster Presbyterian Church	Lexington	1,318.68	989.01		1,400.68
First Presbyterian Church	Lexington	23,040.27	17,280.18		22,116.00
Hunter Presbyterian Church	Lexington	6,849.81	5,137.47	7,499.97	6,892.82
Korean Presbyterian Church	Lexington	1,648.35			2,322.18
Maxwell Street Presbyterian Church	Lexington	22,307.67	15,000.00		18,577.44
Meadowthorpe Presbyterian Church	Lexington	4,029.30	2,000.00	2,500.00	4,017.74
Mt. Horeb Presbyterian Church	Lexington	2,710.62	2,211.00	200.00	2,580.20
Second Presbyterian Church	Lexington	29,853.45	22,445.25	50,737.50	28,529.64

Unified/Per Capita Spreadsheet by Church

CHURCH	LOCATION	2017 Per Capita	Per Capita 9/30/17	Unified 9/30/17	2018 Per Capita
Walnut Hill Presbyterian Church	Lexington	5,421.24			5,307.84
First Presbyterian Church	London	3,076.92	2,564.10		2,801.36
Manchester Presbyterian Church	Manchester	366.30			368.60
Mays Lick Presbyterian Church	Mayslick	146.52			147.44
First Presbyterian Church	Maysville	4,065.93	2,032.96	1,500.00	3,980.88
First Presbyterian Church	Middlesboro	1,245.42	1,245.42		1,216.38
Midway Presbyterian Church	Midway	2,527.47	2,527.47		2,285.32
First Presbyterian Church	Millersburg	1,098.90	1,098.90		921.50
Faith Presbyterian Church	Morehead	1,355.31	1,355.31		1,179.52
First Presbyterian Church	Mt. Sterling	4,175.82	3,117.08	1,372.89	4,165.18
Nicholasville Presbyterian Church	Nicholasville	1,282.05	2,551.00		1,290.10
Old Paint Lick Presbyterian Church	Paint Lick	622.71	1,383.96		626.62
First Presbyterian Church	Paris	1,904.76			1,806.14
Hopewell Presbyterian Church	Paris	183.15			184.30

Unified/Per Capita Spreadsheet by Church

CHURCH	LOCATION	2017 Per Capita	Per Capita 9/30/17	Unified 9/30/17	2018 Per Capita
Perryville Presbyterian Church	Perryville	366.30	366.30	200.00	368.60
First Presbyterian Church	Pikeville	3,186.81	2,000.00		2,432.76
First Presbyterian Church	Pineville	915.75			921.50
First Presbyterian Church	Prestonsburg	3,076.92	1,535.46		3,354.26
Indian Creek Presbyterian Church	Ricetown	2,197.80			2,211.60
First Presbyterian Church	Richmond	10,293.03	7,419.78	18,749.97	10,099.64
New Providence Presbyterian Church	Salvisa	732.60			737.20
Old Springfield Presbyterian Church	Sharpsburg	1,025.64			1,032.08
First Presbyterian Church	Somerset	6,446.88	3,224.00		6,487.36
Pisgah Presbyterian Church	Somerset	915.75	1,025.64		958.36
Stanford Presbyterian Church	Stanford	3,882.78	1,886.44		3,907.16
First Presbyterian Church	Stanton	3,809.52			3,649.14
Pisgah Presbyterian Church	Versailles	9,157.50			9,141.28

Unified/Per Capita Spreadsheet by Church

CHURCH	LOCATION	2017 Per Capita	Per Capita 9/30/17	Unified 9/30/17	2018 Per Capita
Troy Presbyterian Church	Versailles	2,637.36	1,318.25	2,446.00	2,653.92
Versailles Presbyterian Church	Versailles	10,036.62	7,527.51		9,657.32
Washington Presbyterian Church	Washington	183.15			184.30
Graham Memorial Presbyterian Church	Whitesburg	3,406.59	1,566.59	300.00	3,391.12
Wilmore Presbyterian Church	Wilmore	2,454.21	1,841.25	750.00	2,727.64
First Presbyterian Church	Winchester	5,604.39			5,860.74
Salem Presbyterian Church	Winchester	1,062.27	1,062.27	900.00	958.36
Miscellaneous Receipts				905.00	
GRAND TOTALS		273,333	160,272	97,555	262,775
Presbytery Portion		190,050	84,792	76,292	181,861