

FINANCIALS
2022 Budget Narrative

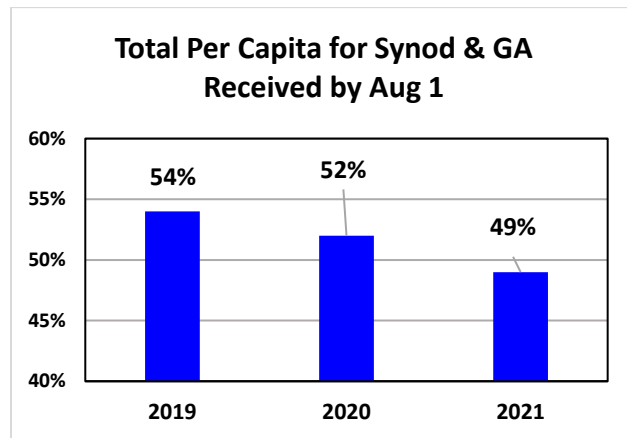
INCOME

GRP elected to maintain per capita at its current level of \$22.46. If GA and Synod maintain their levels for 2022, the total per capita would remain \$35.25. I will inform you as soon as I learn of their rates.

1. Per Capita (PC)
 - a. Membership from stats: 9,752. This number includes 38 for Green Valley which closed two years ago. Discounting that and assuming 85% covered by PC payments our expected headcount for income is 8,257 giving a per capita income of \$185,452.
2. Interest income
 - a. Our interest income is derived from the remaining CD's that we have (\$75,000 in total). We anticipate those may need to be cashed in at the end of October. Checking account level is being monitored.
 - b. Interest for 2022 will be about \$1,000.
3. Mission income.
 - a. Mission income has been falling similar to our per capita. If we ratio our mission income to the reduction in our membership, 2022 mission income is estimated to be \$61,600.
4. Dividends and Unrealized gains – from our investment account.
 - a. Although the last two years have seen investment gains of 18% and 12% and this year's gains are already 7% through June, there is no guarantee that this will continue in 2022.
 - b. The Finance Committee felt we should budget 5% of our account balance as of the end of June, making our unrealized gains for 2022 \$39,100.
5. Trust clause payments.
 - a. This is money currently being paid by Northminster Presbyterian Church for their succession from PCUSA. It runs out at the end of 2023.
6. Total budgeted income for 2022 is expected to be \$298,652.

EXPENSES

1. Presbytery Office Expenses – the total is down about \$1,850 from 2021.
 - a. Our office lease ends in April of 2022 and will need to be renewed; the increase indicates the 4% higher rent we are paying.
 - b. Communications and service agreements totals are down \$2,100 because we have finished paying for POMA (the software database for our churches and pastors).
2. Meeting Expenses – down \$900 from 2021.
 - a. We are assuming committee meetings will be about 50% Zoom and 50% in-person next year.
 - b. We reduced miscellaneous expense to more realistically reflect what has been spent in the past.
3. Administration Expense – down about \$6,000 from 2021.
 - a. The big reduction in Admin expenses is because we plan to use the Presbytery's "Review of the Books" method rather than an official audit. We will need volunteers with accounting experience to help with this effort. Please contact me if you are interested.
 - b. We are assuming there will still be many people Zooming the quarterly Assembly meetings, hence the \$800 reduction.
 - c. 2022 is a year for the General Assembly meeting and we budgeted money to pay for our commissioners to have their own rooms.
 - d. Per capita giving to Synod and GA in 2021 is running behind levels from previous years at this time and we have had several church closings and one dismissal. While GRP per capita is on track for the year, we end up paying GA and Synod for the amount that churches under pay.



As a result, the unpaid per capita carried into 2022 from 2021 giving will be about the same level as 2021: \$21,400. We ask our churches to please fulfill their per capita payments to all entities as soon as they are able.

4. Mission Programs – down \$9,000 from 2021.
 - a. We aligned the continuing education grants to what has been spent in the past for a \$2,000 reduction.
 - b. Visioning grants drop from 14% of total expenses to 13% based on the proposal from Visioning in 2020.
5. Committee on Ministry (COM) and CPM – down \$6,400 from 2021.
 - a. We aligned the projected expenses to the actual amounts spent over the past several years.
6. Personnel
 - a. While normal personnel expenses are flat for next year, the following changes are noted:
 - i. Stated Clerk: \$3,000 to attend General Assembly, increase in hours to cover some of the part time Admin work
 - ii. Admin Assist: moved to a part time position.
 - iii. Slight increases in Bookkeeper and CLP Coordinator to account for FICA which had not been included in previous year's budgets.

OVERALL

1. 2022 compared to 2021:
 - a. Income is up slightly \$2,168.
 - b. Expenses are down by \$46,399
 - c. Net Income to Expenses in 2022 of (\$28,576) is \$48,567 better than 2021.
2. It is part of our controlled descent plan that we embarked on when we realized our inability to sustain our current funding model and to give us time to “re-invent” ourselves to achieve financial sustainability.

The actual impact of the 2022 budget on the cash flow to the checking account is (\$67,676) because we generally do not sell off our investments to realize the gains shown.
Net Income (\$28,576) – unrealized gains (\$39,100) = (\$67,676)

FINANCIALS
Presbytery of Great Rivers: 2022 Budget

	Actual 2020	Budget 2021	Budget 2022	Change 22 - '21
<u>Receipts</u>				
Presbytery Per Capita	\$ 195,918	\$ 195,784	185,452	\$ (10,332)
Interest Income	3,598	1,200	1,000	(200)
Mission	65,385	65,000	61,600	(3,400)
Dividends & Unrealized Gain (Loss)	86,999	23,000	39,100	16,100
Trust Clause Payments	12,216	11,500	11,500	-
			\$	
TOTAL Budgeted RECEIPTS	\$ 364,116	\$ 296,484	298,652	\$2,168
Presbytery Per Capita	\$ 21.46	\$ 22.46	\$ 22.46	\$ -
Synod of Lincoln Trails Per Capita	3.81	3.81	3.81	-
General Assembly Per Capita	8.95	8.98	8.98	-
	\$ 34.22	\$ 35.25	\$ 35.25	\$ -
<u>Expenses</u>				
<u>Presbytery Office</u>				
Rent	17,329	14,350	14,924	574
Telephone/All Communications	1,269	6,200	1,300	(4,900)
Service Agreements	12,597	7,200	10,000	2,800
Postage	1,474	1,700	1,600	(100)
Office Supplies	3,176	3,000	3,000	-
Gifts and Celebrations	111	250	125	(125)
Equipment Purchase/Replacement	410	500	500	-
Depreciation	6,297	-	-	-
Bank Fees & Interest	87	200	100	(100)
			\$	
Total	\$ 42,750	\$33,400	31,549	\$ (1,851)
<u>Meeting Expenses</u>				
Transportation	\$ 290	\$ 1,000	600	\$ (400)
Meals	-	300	150	(150)
Miscellaneous	71	500	150	(350)
Total	\$ 361	\$ 1,800	\$ 900	\$ (900)
<u>Administration Expenses</u>				
Audit Fee	\$ 7,150	\$ 7,350	\$ -	\$ (7,350)
Payroll service	1,645	1,450	1,600	150
Insurance and Bonds	3,107	3,300	3,300	-
Assembly (PGR)	752	2,000	1,200	(800)
Moderator Training	-	1,250	1,250	-
PGR Training (Elder/Deacon, Ldrshp, AC)	-	750	750	-
Legal Fees/ IC	-	100	100	-
General Assembly (attendance)	-	-	2,000	2,000
Unpaid Per Capita	7,432	21,400	21,400	-
			\$	
Total	\$ 20,086	\$37,600	31,600	\$ (6,000)

Presbytery of Great Rivers
August 24, 2021

<u>Mission Programs</u>				
Illinois Conference of Churches	\$-	\$ 500	\$ 500	\$ -
Clergy/CLP Continuing Education Grants	500	5,000	3,000	(2,000)
Pastoral Care/Compassion Fund	850	1,000	1,000	-
Presbytery Events	-	1,000	1,000	-
Presbytery Visioning	59,000	53,000	46,000	(7,000)
			\$	
Total	\$ 60,350	\$60,500	51,500	\$ (9,000)
<u>Committee on Ministry</u>				
Clergy Background Checks & Evaluations	114	1,700	1,000	(700)
Crisis/Conflict/Counseling	1,000	5,000	2,500	(2,500)
Misc	37	500	50	(450)
Leaderwise	3,663	4,500	2,000	(2,500)
Total	\$ 4,814	\$11,700	\$ 5,550	\$ (6,150)
<u>Committee on Preparation for Ministry</u>				
Program Expense	\$-	\$ 500	\$ 250	\$ (250)
Total	\$ -	\$ 500	\$ 250	\$ (250)
<u>Personnel</u>				
Workers Compensation	\$ 845	\$ 800	\$ 900	\$100
Executive Presbyter Salary, Benefits and Expenses	\$ 108,163	\$ 121,228	121,220	\$ (8)
Stated Clerk Salary, Benefits and Expenses	9,308	13,370	19,175	5,805
Senior Admin Assistant Salary, Benefits and Expenses	61,359	63,233	32,871	(30,362)
Bookkeeper	19,651	21,216	22,839	1,623
CLP Coordinator	\$-	\$ 8,180	\$ 8,874	694
			\$	
Total	\$ 199,326	\$ 228,027	205,879	\$ (22,248)
			\$	
TOTAL Budgeted EXPENSES	\$ 327,687	\$ 373,527	327,228	\$ (46,399)
			\$	
Revenues in Excess of Expenses	\$ 36,429	\$ (77,043)	(28,576)	\$ 48,567

PRESBYTERY OF GREAT RIVERS
STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS - CASH BASIS
CURRENT TO PRIOR YEAR COMPARATIVE
AS OF July 31, 2021

Assets	July 2020	July 2021	Increase/ (Decrease)
Cash			
Checking and CDs	\$ 277,989	\$ 210,257	\$ (67,732)
Investments	668,136	799,956	131,820
Fixed Assets, Net of Accumulated Depreciation	-	2,480	2,480
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 946,125</u>	<u>\$ 1,012,693</u>	<u>\$ 66,568</u>
Liabilities and Net Assets			
Liabilities			
Liabilities Payable	\$ 809	\$ 13	\$ (796)
Pass Thru Liabilities	7,647	7,091	(556)
Total Liabilities	<u>\$ 8,456</u>	<u>\$ 7,104</u>	<u>\$ (1,352)</u>
Net Assets			
Unrestricted	<u>\$ 829,284</u>	<u>\$ 896,761</u>	<u>\$ 67,477</u>
Designated			
Presbytery Leaders Support	8,876	-	(8,876)
Presbyter Relocation	10,000	10,000	-
Total Designated	<u>\$ 18,876</u>	<u>\$ 10,000</u>	<u>\$ (8,876)</u>
Temporarily Restricted			
Preparation for Ministry	\$ 9,495	\$ 10,132	\$ 637
Peacemaking	13,441	16,066	2,626
Synod Pastor Support Grants	4,253	1,701	(2,552)
Synod Transformation Grant	59,104	66,512	7,408
Ministers Temporary Disability	3,110	3,110	0
Pastor Compassion Funds	-	600	600
CLP Coordinator	-	600	600
Hands & Feet Scholarships	107	107	-
Total Temporarily Restricted	<u>\$ 89,509</u>	<u>\$ 98,828</u>	<u>\$ 9,319</u>
Total Net Assets	<u>\$ 937,669</u>	<u>\$ 1,005,589</u>	<u>\$ 67,920</u>
Total Liabilities and Net Assets	<u>\$ 946,125</u>	<u>\$ 1,012,693</u>	<u>\$ 66,568</u>

PRESBYTERY OF GREAT RIVERS
STATEMENT OF SUPPORT AND REVENUES AND EXPENSES - CASH BASIS
ACTUAL TO BUDGET COMPARATIVE
YEAR TO DATE July 31, 2021

	<u>Actual</u>	<u>Annual Budget</u>	<u>(Over)Under Budget</u>	<u>Percent of Budget Used</u>
Support and Revenue				
Budgeted				
Congregational Support				
Per Capita	\$ 120,892	\$ 195,784	\$ 74,892	62%
Mission	40,421	65,000	24,579	62%
Trust Clause Payments	2,902	11,500	8,598	25%
Total Congregational Support	<u>\$ 164,215</u>	<u>\$ 272,284</u>	<u>\$ 99,471</u>	<u>60%</u>
Investment Income	61,440	24,200	(37,240)	254%
Total Budgeted Receipts	<u>\$ 225,655</u>	<u>\$ 296,484</u>	<u>\$ 62,231</u>	<u>76%</u>
Transfer to/from Designated Funds	<u>(1,092)</u>			
Unbudgeted Receipts				
Preparation for Ministry Support	\$ 694			
Presbytery Peacemaking Support	398			
Total Unbudgeted Receipts	<u>\$ 1,092</u>			
Total Support and Revenue	<u>\$ 225,655</u>			

Expenses

Budgeted				
Salaries, Benefits, Training & Taxes				
General Presbyter	\$ 64,848	\$ 121,229	\$ 56,381	53%
Stated Clerk	4,234	13,370	9,136	32%
Senior Administrative Assistant	35,491	61,923	26,432	57%
Bookkeeper	12,950	21,216	8,266	61%
CLP Coordinator	3,196	8,328	5,132	38%
Workers Compensation Insurance	846	800	(46)	106%
Total Salaries and Related Expenses	<u>\$ 121,566</u>	<u>\$ 226,866</u>	<u>\$ 105,300</u>	<u>54%</u>
Presbytery Office				
Occupancy	\$ 8,340	\$ 14,350	\$ 6,010	58%
Office Operations and Supplies	13,327	18,850	5,523	71%
Total Presbytery Office Expenses	<u>\$ 21,667</u>	<u>\$ 33,200</u>	<u>\$ 11,533</u>	<u>65%</u>

Expenses (continued)

Presbytery Administration

PRESBYTERY OF GREAT RIVERS
STATEMENT OF SUPPORT AND REVENUES AND EXPENSES - CASH BASIS
ACTUAL TO BUDGET COMPARATIVE
YEAR TO DATE July 31, 2021

	<u>Actual</u>	<u>Annual Budget</u>	<u>(Over)Under Budget</u>	<u>Percent of Budget Used</u>
Liability Insurance	3,071	3,300	229	93%
Audit Fee	7,350	7,350	-	100%
Moderator Training	-	1,250	\$ 1,250	0%
Assembly Meetings	-	2,000	\$ 2,000	0%
Per Capita Shortfall	16,754	21,000	4,246	80%
Payroll Service	909	1,450	541	63%
Legal Fees	-	100	100	0%
PGR Training (Elder/Deacon, Ldrshp)	-	750	750	0%
Total Presbytery Administration Expenses	<u>\$ 28,084</u>	<u>\$ 37,200</u>	<u>\$ 9,116</u>	<u>75%</u>
 Meeting Expense - All Teams	 <u>\$ 18</u>	 <u>\$ 1,800</u>	 <u>\$ 1,782</u>	 <u>1%</u>
 Program Expenses				
Committee on Ministry	\$ 308	\$ 11,700	\$ 11,392	3%
Committee on Preparation for Ministry	-	500	500	0%
Visioning Grants	13,372	53,000	39,628	25%
Continuing Education Grants	500	5,000	4,500	10%
Presbytery Events	-	1,000	1,000	0%
Pastoral Care/Compassion Fund	-	1,000	1,000	0%
Illinois Conference of Churches	-	500	500	0%
Disaster Relief	-	-	-	-
Total Program Expenses	<u>\$ 14,180</u>	<u>\$ 72,700</u>	<u>\$ 58,520</u>	<u>20%</u>
 Other Expenses				
Bank Fees & Expenses	25	200	175	12%
Depreciation Expense	-	-	-	#DIV/0!
	<u>\$ 25</u>	<u>\$ 200</u>	<u>\$ 175</u>	<u>12%</u>
 Total Budgeted Expenses	 <u>\$ 185,540</u>	 <u>\$ 371,966</u>	 <u>\$ 186,251</u>	 <u>50%</u>
 Unbudgeted Expenses Funded by Restricted Funds				
Pastor Support Grants	-	-	-	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
 Total Expenses	 <u>\$ 185,540</u>	 <u>\$ 371,966</u>	 <u>\$ 186,426</u>	
 Excess of Support and Revenue Over Expenses	 <u>\$ 40,115</u>	 <u>\$ (75,482)</u>	 <u>(115,597)</u>	

**PRESBYTERY OF GREAT RIVERS
SHARED MISSION AND PER CAPITA SUPPORT BY CHURCH
YTD THROUGH July 30 2021**

CHURCH	MISSION			PER CAPITA		
	2021	2021	PAYMENTS (OVER) UNDER	2021	2021	BALANCE REMAINING
	PLEGGED	PAID	PLEGGE	DUE	PAID	
ADAIR - WEST PRAIRIE			-	740.25		740.25
ALEDO - COLLEGE AVENUE			-	3,736.50	949.59	2,786.91
ALEDO - SUNBEAM	1,000.00	1000	-	705.00	705.00	-
ALEXIS - NORWOOD		1,500.00	(1,500.00)	2,079.75	2,079.75	-
ATHENS - INDIAN POINT		600.00	(600.00)	1,163.25	1,163.25	-
BARTONVILLE - TRINITY		2,000.00	(2,000.00)	1,374.75	1,374.75	-
BIGGSVILLE - UNITED		75.00	(75.00)	2,326.50		2,326.50
BLOOMINGTON - SECOND			-	28,200.00	10,639.40	17,560.60
BLOOMINGTON - ST LUKE UNION			-	4,124.25		4,124.25
BUFFALO - BUFFALO HART			-	3,137.25		3,137.25
BUSHNELL - FIRST			-	2,573.25		2,573.25
CANTON - FIRST			-	3,842.25	3,842.25	-
CARLINVILLE - FEDERATED			-	1,692.00	1,692.00	-
CARROLLTON - FIRST			-	1,339.50	1,339.50	-
CARTHAGE - FIRST			-	2,820.00	2,820.00	-
CHATHAM			-	6,274.50		6,274.50
CHENOA - FIRST			-	669.75	669.75	-
CLAYTON - FEDERATED			-	282.00	282.00	-
CLINTON	2,500.00	2,500.25	(0.25)	4,018.50	4,018.50	-
COAL VALLEY - FIRST		50.00	(50.00)	5,922.00	5,922.00	-
DANVERS - FIRST			-	5,463.75		5,463.75
DELAVAN - FIRST	2,000.00	1,501.00	499.00	1,692.00	1,512.00	180.00
DIVERNON - FIRST			-	1,480.50		1,480.50
EAST MOLINE - FIRST		750.00	(750.00)	4,653.00	2,327.00	2,326.00
EDWARDS - KOREAN			-	1,727.25		1,727.25
ELMWOOD - FIRST			-	2,890.50		2,890.50
EUREKA			-	987.00	987.00	-
FARMINGTON - FIRST UNITED		350.00	(350.00)	3,666.00	1,517.13	2,148.87
FOUNTAIN GREEN - CARTHAGE UNITED			-	2,291.25		2,291.25
GALESBURG - FIRST UNITED			-	8,530.50	3,066.75	5,463.75
GENESE0 - FIRST	3,760.00	740.00	3,020.00	3,243.00	810.75	2,432.25
GREENVIEW - UNITED			-	1,410.00	1,410.00	-
HAMILTON - BETHEL			-	1,797.75		1,797.75
IPAVA - UNITED			-	1,692.00	1,692.00	-
JACKSONVILLE - FIRST		9,333.39	(9,333.39)	12,795.75	7,411.46	5,384.29
KIRKWOOD - WESTMINSTER		1,200.00	(1,200.00)	1,762.50		1,762.50
KNOXVILLE - FIRST	1,275.00	1,275.00	-	1,868.25	1,868.25	-
LEROY - FIRST			-	6,450.75	3,225.50	3,225.25
LEWISTOWN - FIRST			-	2,115.00		2,115.00
LINCOLN - FIRST	3,000.00	2,000.00	1,000.00	4,899.75	4,899.75	-

**PRESBYTERY OF GREAT RIVERS
SHARED MISSION AND PER CAPITA SUPPORT BY CHURCH
YTD THROUGH July 30 2021**

CHURCH	MISSION			PER CAPITA		
	PLEGDED	PAID	PAYMENTS (OVER) UNDER PLEDGE	DUE	PAID	BALANCE REMAINING
ADAIR - WEST PRAIRIE			-	740.25		740.25
MACOMB - FIRST	6,000.00	3,000.00	3,000.00	9,552.75	4,776.48	4,776.27
MACOMB - SCOTLAND TRINITY			-	2,150.25	300.00	1,850.25
MASON CITY - UNITED	500.00	500.00	-	2,467.50	2,467.50	-
MEDIA - U P COMMUNITY			-	387.75	387.75	-
MIDDLETOWN - FIRST			-	528.75		528.75
MILAN - FIRST	1,000.00	500.00	500.00	5,076.00	5,076.00	-
MONMOUTH - FAITH UNITED			-	8,530.50		8,530.50
MONMOUTH - SUGAR TREE GROVE		200.00	(200.00)	1,057.50	528.76	528.74
MORTON - FIRST			-	810.75	810.75	-
MT STERLING - P C OF CHRIST			-	1,163.25	1,163.25	-
NAUVOO - FIRST			-	387.75		387.75
NEW WINDSOR - UNITED		2,884.00	(2,884.00)	5,217.00		5,217.00
NIOTA - APPANOOSE FAITH			-	2,220.75		2,220.75
NORMAL - FIRST	25,000.00	14,583.35	10,416.65	16,215.00	16,215.06	(0.06)
NORMAL - NEW COVENANT COMMUNITY		400.00	(400.00)	669.75	669.75	-
ONEIDA-FIRST		649.82	(649.82)	669.75		669.75
ORION - BEULAH		50.00	(50.00)	2,256.00	2,256.00	-
PEKIN - FIRST			-	2,749.50		2,749.50
PEORIA - FIRST FEDERATED			-	11,773.50	5,886.84	5,886.66
PEORIA - UNITED		874.98	(874.98)	16,320.75	12,041.15	4,279.60
PEORIA - WESTMINSTER		3,180.00	(3,180.00)	4,406.25	2,344.00	2,062.25
PERRY			-	423.00		423.00
PETERSBURG - CENTRAL		3,140.00	(3,140.00)	3,348.75	3,313.51	35.24
PLEASANT PLAINS - FARMINGDALE		800.00	(800.00)	3,419.25	1,708.16	1,711.09
QUINCY - ELLINGTON MEMORIAL			-	3,172.50	3,172.50	-
REYNOLDS - HAMLET PERRYTON			-	2,220.75	2,220.75	-
RIO			-	3,278.25		3,278.25
ROCK ISLAND - BROADWAY			-	1,692.00		1,692.00
ROCK ISLAND - GLORIA DEI			-	775.50		775.50
ROCK ISLAND - GOOD SHEPHERD		3,000.00	(3,000.00)	6,627.00	6,309.75	317.25
ROCK ISLAND - SOUTH PARK			-	5,957.25		5,957.25
RUSHVILLE - FIRST			-	1,163.25		1,163.25
SEATON - CENTER			-	2,115.00		2,115.00
SPRINGFIELD - FIRST		1,000.00	(1,000.00)	9,905.25	3,301.75	6,603.50
SPRINGFIELD - HOPE			-	3,842.25		3,842.25
SPRINGFIELD - KNOX			-	951.75	951.75	-
SPRINGFIELD - KOREAN UNITED			-	740.25	740.25	-
SPRINGFIELD - THIRD	1,000.00	500.00	500.00	6,380.25	3,190.12	3,190.13
SPRINGFIELD - WESTMINSTER	17,000.00	8,498.00	8,502.00	37,188.75	20,288.75	16,900.00
STRONGHURST			-	528.75	528.75	-
TALLULA - ROCK CREEK			-	2,643.75		2,643.75
VIOLA - UNITED	3,320.00	3,320.00	-	2,150.25		2,150.25
VIRDEN - FIRST			-	669.75		669.75
VIRGINIA - FIRST			-	3,278.25		3,278.25
VIRGINIA - SANGAMON VALLEY			-	1,480.50		1,480.50
WARSAW - FIRST			-	3,066.75	3,066.75	-
WASHINGTON			-	3,525.00	3,525.00	-
WHITE HALL - FIRST			-	987.00		987.00
WOODHULL - UNITED	4,000.00	4,000.00	-	4,899.75	1,200.00	3,699.75
WOODSON - UNITY			-	317.25		317.25
YATES CITY - FAITH UNITED	900.00	900.00	-	1,692.00	1,692.00	-
Totals	72,255.00	76,854.79	(4,599.79)	361,488.75	178,358.41	183,130.34

\$21,220.50

Expected unpaid based on 2020 history
If you account for these then we are at
52%

Presbytery of Great Rivers—2018 vs 2022 Budget

	Budget 2018	Budget 2022	\$ Change '22 - '18	% Change '22 - '18
<u>Receipts</u>				
Presbytery Per Capita	\$ 226,000	\$ 185,452	(\$40,548)	-17.9%
Investment Income	30,000	39,100	9,100	30.3%
Mission	80,000	61,600	(18,400)	-23.0%
Misc Receipts (int)	1,200	1,000	(200)	-16.7%
Trust Clause Payments	12,200	11,500	(700)	-5.7%
TOTAL RECEIPTS	\$ 349,400	\$ 298,652	\$ (50,748)	-14.5%
Presbytery Per Capita	\$ 20.46	\$ 22.46		
Synod of Lincoln Trails Per Capita	3.81	3.81		
General Assembly Per Capita	7.73	8.98		
	\$ 32.00	\$ 35.25		
Membership of Presbytery	12,286	9,752		
<u>Expenses</u>				
<u>Presbytery Office</u>				
Rent	17,500	14,924	(2,576)	-14.7%
Utilities	2,500	-	(2,500)	-100.0%
Maintenance	1,500	-	(1,500)	-100.0%
Telephone	4,000	1,300	(2,700)	-67.5%
Service Agreements	8,600	10,000	1,400	16.3%
Internet and Web Page	1,500	-	(1,500)	-100.0%
Postage	1,500	1,600	100	6.7%
Office Supplies	3,500	3,000	(500)	-14.3%
Gifts and Celebrations	500	125	(375)	-75.0%
Equipment Purchase/Replacement	1,000	500	(500)	-50.0%
Depreciation	-	-	-	
Bank Fees & Interest	200	100	(100)	-50.0%
Total	\$ 42,300	\$ 31,549	\$ (10,751)	-25.4%
<u>Meeting Expense - All Committees, Councils, Task Forces</u>				
Transportation	\$ 1,500	\$ 600	\$ (900)	-60.0%
Meals	3,400	150	(3,250)	-95.6%
Lodging	-	-	-	
Miscellaneous	500	150	(350)	-70.0%
Total	\$ 5,400	\$ 900	\$ (4,500)	-83.3%
<u>Administration Expenses</u>				
Audit Fee	\$ 6,750	\$ -	\$ (6,750)	-100.0%
Payroll service	-	1,600	1,600	
Insurance and Bonds	3,500	3,300	(200)	-5.7%
Assembly	4,000	1,200	(2,800)	-70.0%
Misc Expense (moderator training)	1,000	1,250	250	25.0%
Legal Fees	1,000	100	(900)	-90.0%
General Assembly	1,500	2,000	500	33.3%
Unpaid Per Capita	25,000	21,400	(3,600)	-14.4%
Total	\$ 42,750	\$ 30,850	\$ (11,900)	-27.8%
<u>Council Mission Programs</u>				
Illinois Conference of Churches	500	500	-	0.0%
Educational Grants and Scholarships	3,000	3,000	-	0.0%
Pastoral Care	1,500	1,000	(500)	-33.3%
Presbytery Events	2,000	1,000	(1,000)	-50.0%
Total	\$ 7,000	\$ 5,500	\$ (1,500)	-21.4%

Committee on Ministry

Training	\$ 2,500	\$ 750	\$ (1,750)	-70.0%
Clergy Continuing Education Grants				
Clergy Background Checks & Evaluations	1,700	1,000	(700)	-41.2%
Crisis/Conflict/Counseling	3,000	2,500	(500)	-16.7%
Leaderwise		2,000	2,000	
Misc	1,000	50	(950)	-95.0%
Total	<u>\$ 8,200</u>	<u>\$ 6,300</u>	<u>\$ (1,900)</u>	<u>-23.2%</u>

Committee on Preparation for Ministry

Program Expense	500	250	(250)	-50.0%
Seminary Scholarships	2,000	-	(2,000)	-100.0%
Total	<u>\$ 2,500</u>	<u>\$ 250</u>	<u>\$ (2,250)</u>	<u>-90.0%</u>

Visioning

Visioning Program Expenses	5,000	-	(5,000)	-100.0%
Visioning Grants	70,000	46,000	(24,000)	-34.3%
Total	<u>\$ 75,000</u>	<u>\$ 46,000</u>	<u>\$ (29,000)</u>	<u>-38.7%</u>

Personnel

Workers Compensation	1,200	900	(300)	-25.0%
Executive Presbyter Salary, Benefits and Expenses	134,525	121,220	(13,305)	-9.9%
Stated Clerk Salary, Benefits and Expenses	15,000	19,175	4,175	27.8%
Senior Administrative Assistant Salary, Benefits and Expenses	60,830	32,871	(27,959)	-46.0%
Accountant Salary, Benefits and Expenses (1,200 hours/year)	57,675	22,839	(34,836)	-60.4%
CRE Dean	8,000	8,874	874	10.9%
Total	<u>\$ 277,230</u>	<u>\$ 205,879</u>	<u>\$ (71,351)</u>	<u>-25.7%</u>

TOTAL EXPENSES

\$ 460,380	\$ 327,228	\$ (133,152)	-28.9%
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Revenues in Excess of Expenses

\$ (110,980)	\$ (28,576)	\$ 82,404
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