

**PRESBYTERY OF GREAT RIVERS
STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS - CASH BASIS
CURRENT TO PRIOR YEAR COMPARATIVE
AS OF DECEMBER 31, 2018**

Assets	December 2017	December 2018	Increase/ (Decrease)
Cash			
Checking and Cash Management Account	\$ 208,280	\$ 279,897	\$ 71,617
Investments	808,208	640,378	(167,830)
Lease Deposit	2,499	2,499	-
Mortgage Note Receivable	8,060	-	(8,060)
Fixed Assets, Net of Accumulated Depreciation	1,040	5,045	4,005
Total Assets	\$1,028,087	\$ 927,818	\$ (100,268)
 Liabilities and Net Assets			
Liabilities			
Liabilities Payable	\$ -	\$ (92)	\$ (92)
Pass Thru Liabilities	12,450	9,508	(2,942)
Prepaid Mission & Per Capita	2,112	-	(2,112)
Total Liabilities	\$ 14,562	\$ 9,416	\$ (5,146)
Net Assets			
Unrestricted	\$ 900,209	\$ 804,257	\$ (95,951)
Designated			
Springfield Fifth Disposition	7,657	-	(7,657)
Presbytery Leaders Support	10,000	8,876	(1,124)
Presbyter Relocation	-	10,000	10,000
Total Designated	\$ 17,657	\$ 18,876	\$ 1,219
Temporarily Restricted			
Preparation for Ministry	\$ 377	\$ 3,369	2,992
Peacemaking	6,823	10,076	3,253
Synod Pastor Support Grants	12,732	8,003	(4,729)
Synod Transformation Grant	71,458	70,604	(854)
Ministers Temporary Disability	4,269	3,110	(1,158)
Hands & Feet Scholarships	-	107	107
Total Temporarily Restricted	\$ 95,659	\$ 95,269	\$ (390)
Total Net Assets	\$1,013,525	\$ 918,402	\$ (95,122)
Total Liabilities and Net Assets	\$1,028,087	\$ 927,818	\$ (100,268)

**PRESBYTERY OF GREAT RIVERS
STATEMENT OF SUPPORT AND REVENUES AND EXPENSES - CASH BASIS
ACTUAL TO BUDGET COMPARATIVE
YEAR TO DATE DEC 31, 2018**

	Actual	Annual Budget	(Over)Under Budget	Percent of Budget Used
Support and Revenue				
Budgeted				
Congregational Support				
Per Capita	\$ 204,358	\$ 220,500	\$ 16,142	93%
Mission	82,550	75,000	(7,550)	110%
Trust Clause Payments	12,216	12,200	(16)	100%
Total Congregational Support	<u>\$ 299,123</u>	<u>\$ 307,700</u>	<u>\$ 8,593</u>	<u>97%</u>
Investment Income	(59,120)	30,000	89,120	-197%
Total Budgeted Receipts	<u>\$ 240,003</u>	<u>\$ 337,700</u>	<u>\$ 97,712</u>	<u>71%</u>
Transfer to/from Designated Funds	<u>9,171</u>			
Unbudgeted Receipts				
Preparation for Ministry Support	\$ 2,992			
Presbytery Peacemaking Support	3,253			
Hands & Feet Scholarship Donations	607	-		
Bequests	6,757			
Total Unbudgeted Receipts	<u>\$ 13,609</u>			
Total Support and Revenue	<u>\$ 262,782</u>			
Expenses				
Budgeted				
Salaries, Benefits, Training & Taxes				
General Presbyter	\$ 48,529	\$ 102,713	\$ 54,184	47%
Bridge Presbyter	32,205	\$ 23,000	\$ (9,205)	-
Stated Clerk	18,234	15,000	(3,234)	122%
Senior Administrative Assistant	59,707	60,869	1,163	98%
Accountant	39,984	57,289	17,305	70%
CLP Coordinator	8,521	8,000	(521)	107%
Workers Compensation Insurance	917	1,200	283	76%
Total Salaries and Related Expenses	<u>\$ 208,096</u>	<u>\$ 268,071</u>	<u>\$ 59,975</u>	<u>78%</u>

Presbytery Office

Presbytery of Great Rivers
February 26, 2019

Occupancy	\$ 20,687	\$ 21,500	\$ 813	96%
Office Operations and Supplies	17,425	21,300	3,875	82%
Depreciation Expense	5,253	500	(4,753)	1051%
Total Presbytery Office Expenses	<u>\$ 43,366</u>	<u>\$ 43,300</u>	<u>\$ (66)</u>	<u>100%</u>

Expenses (continued)

Presbytery Administration				
Liability Insurance	2,975	3,500	525	85%
Audit Fee	6,750	6,750	-	100%
Moderator Training	625	1,000	\$ 375	63%
Assembly Meetings	5,107	24,423	\$ (1,107)	128%
Per Capita Shortfall	24,057	25,000	943	96%
General Assembly Delegates	3,557	3,000	(557)	119%
Presbyter Search & Relocate	8,008	16,000	7,992	50%
Legal Fees	61	6,000	5,939	1%
Total Presbytery Administration Expenses	<u>\$ 51,317</u>	<u>\$ 65,250</u>	<u>\$ 13,933</u>	<u>79%</u>

Meeting Expense - All Teams	<u>\$ 6,145</u>	<u>\$ 5,400</u>	<u>\$ (745)</u>	<u>114%</u>
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Program Expenses				
Committee on Ministry	\$ 3,005	\$ 9,200	\$ 6,195	33%
Committee on Preparation for Ministry	-	500	500	0%
Visioning Grants	19,353	70,000	50,647	28%
Peacemaking Grants	*	-	-	#DIV/0!
Continuing Education Grants	-	5,000	5,000	0%
Presbytery Events	324	2,000	1,676	16%
Pastoral Care		1,500	1,500	0%
Illinois Conference of Churches	500	500	-	100%
Springfield 5th Disposition Donation	*	-	-	#DIV/0!
Church Closing Expenses	155	-	(155)	-
Transitional Training	*	-	-	-
Total Program Expenses	<u>\$ 23,337</u>	<u>\$ 88,700</u>	<u>\$ 65,363</u>	<u>26%</u>

Total Budgeted Expenses	<u>\$ 332,261</u>	<u>\$ 470,721</u>	<u>\$ 138,461</u>	<u>71%</u>
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Unbudgeted Expenses Funded
by Restricted Funds

Pastor Support Grants	4,729	-		
Interfaith Working Group	855	-		
Ministers' Temporary Disability	1,158	-		
Hands & Feet Scholarship	500			

Presbytery of Great Rivers
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Presbytery Leadership Support	1,124	
Springfield 5th Donation	5,817	
Debt Forgiveness	2,292	
	<u>\$ 16,474</u>	<u>\$ -</u>
Total Expenses	<u>\$ 348,734</u>	<u>\$ 470,721</u>
Excess of Support and Revenue Over Expenses	<u><u>\$ (85,952)</u></u>	<u><u>\$ (133,021)</u></u>