

# New Castle Presbytery

## BUDGET VS. ACTUALS: FY 2020 - FY20 P&L

January - July, 2020

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Revenue</b>				
4010 INCOME				
4013 PER CAPITA INCOME				
4014 Per Capita - Income - General Assembly	65,406.60	65,406.60	0.00	100.00 %
4015 Per Capita - Income - Presbytery Portion	143,967.60	143,967.60	0.00	100.00 %
4017 Write Offs - Per Capita (Prior Year)		(17,778.60)	17,778.60	
4018 Per Capita - Income - Synod	8,404.20	8,404.20	0.00	100.00 %
<b>Total 4013 PER CAPITA INCOME</b>	<b>217,778.40</b>	<b>199,999.80</b>	<b>17,778.60</b>	<b>108.89 %</b>
4019 Speer Trust Distribution	605,681.28	807,575.00	(201,893.72)	75.00 %
4020 Withdrawal from Invested Funds		157,810.00	(157,810.00)	
4030 Mission Income		65,000.00	(65,000.00)	
4033 Presbytery Designated	175.00		175.00	
4034 Presbytery Undesignated	34,216.98		34,216.98	
<b>Total 4030 Mission Income</b>	<b>34,391.98</b>	<b>65,000.00</b>	<b>(30,608.02)</b>	<b>52.91 %</b>
4041 Offerings For Candidates/Installations Income	675.00		675.00	
Miscellaneous Income				
4031 Distribution - Delaware Community Foundation	8,318.08	11,214.00	(2,895.92)	74.18 %
4051 Interest Income	1,930.24		1,930.24	
<b>Total Miscellaneous Income</b>	<b>10,248.32</b>	<b>11,214.00</b>	<b>(965.68)</b>	<b>91.39 %</b>
<b>Total 4010 INCOME</b>	<b>868,774.98</b>	<b>1,241,598.80</b>	<b>(372,823.82)</b>	<b>69.97 %</b>
<b>Total Revenue</b>	<b>\$868,774.98</b>	<b>\$1,241,598.80</b>	<b>\$ (372,823.82)</b>	<b>69.97 %</b>
<b>GROSS PROFIT</b>	<b>\$868,774.98</b>	<b>\$1,241,598.80</b>	<b>\$ (372,823.82)</b>	<b>69.97 %</b>
<b>Expenditures</b>				
5000 ADMINISTRATIVE				
5001 Employee Expense				
5002 ADMINISTRATOR				
5003 Auto and Professional Development - Administrator	461.32	6,000.00	(5,538.68)	7.69 %
5004 BOP Medical/Dental/Vision - Administrator	8,249.36	13,791.00	(5,541.64)	59.82 %
5005 Medwrap - Administrator	1,167.00	1,167.00	0.00	100.00 %
5006 Retirement Savings Plan - Administrator	3,595.35	6,418.00	(2,822.65)	56.02 %
5007 Salary - Administrator	33,662.86	58,349.00	(24,686.14)	57.69 %
5008 Social Security - Administrator	2,575.21	4,464.00	(1,888.79)	57.69 %
<b>Total 5002 ADMINISTRATOR</b>	<b>49,711.10</b>	<b>90,189.00</b>	<b>(40,477.90)</b>	<b>55.12 %</b>
5009 CONNECTIONAL PRESBYTER				
5010 Auto Expense - Connectional Presbyter	582.38	5,000.00	(4,417.62)	11.65 %
5011 BOP Pension/Death/Disability - Connectional Presbyter	3,080.00	9,498.00	(6,418.00)	32.43 %
5012 Business & Professional Expense - Connectional Presbyter	1,334.46	16,000.00	(14,665.54)	8.34 %
5017 Continuing Education - Connectional Presbyter	936.72	3,000.00	(2,063.28)	31.22 %
5018 Dental - Connectional Presbyter		888.00	(888.00)	
5019 Medical - Connectional Presbyter		19,788.00	(19,788.00)	
5020 Medwrap - Connectional Presbyter	1,583.00	1,583.00	0.00	100.00 %

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January - July, 2020

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5023 Retirement Savings Plan - Connectional Presbyter	8,653.95		8,653.95	
5024 Salary & Housing Allowance - Connectional Presbyter	38,494.32	79,154.00	(40,659.68)	48.63 %
5025 Social Security Allowance - Connectional Presbyter	2,574.09		2,574.09	
<b>Total 5009 CONNECTIONAL PRESBYTER</b>	<b>57,238.92</b>	<b>134,911.00</b>	<b>(77,672.08)</b>	<b>42.43 %</b>
5026 MISSIONAL PRESBYTER				
5027 Automobile Expense - Missional Presbyter	2,190.74	5,000.00	(2,809.26)	43.81 %
5028 BOP Pension/Death/Disability - Missional Presbyter	17,835.79	9,498.00	8,337.79	187.78 %
5029 Business & Professional Expenses - Missional Presbyter	4,924.36	16,000.00	(11,075.64)	30.78 %
5034 Continuing Education - Missional Presbyter	817.14	3,000.00	(2,182.86)	27.24 %
5035 Dental - Missional Presbyter		888.00	(888.00)	
5036 Medical - Missional Presbyter	(194.25)	19,788.00	(19,982.25)	(0.98 %)
5037 Medwrap - Missional Presbyter	1,583.00	1,583.00	0.00	100.00 %
5040 Salary & Housing Allowance - Missional Presbyter	45,665.70	79,154.00	(33,488.30)	57.69 %
<b>Total 5026 MISSIONAL PRESBYTER</b>	<b>72,822.48</b>	<b>134,911.00</b>	<b>(62,088.52)</b>	<b>53.98 %</b>
5045 TREASURER				
5046 Professional Expenses - Treasurer	659.08		659.08	
5047 Reimbursements for Travel - Treasurer	2,638.40	3,500.00	(861.60)	75.38 %
5048 Salary - Treasurer	8,568.46	14,852.00	(6,283.54)	57.69 %
5049 Social Security - Treasurer	655.49	1,136.00	(480.51)	57.70 %
5050 Staff Development and Auto Expense - Treasurer		1,400.00	(1,400.00)	
<b>Total 5045 TREASURER</b>	<b>12,521.43</b>	<b>20,888.00</b>	<b>(8,366.57)</b>	<b>59.95 %</b>
<b>Total 5001 Employee Expense</b>	<b>192,293.93</b>	<b>380,899.00</b>	<b>(188,605.07)</b>	<b>50.48 %</b>
5051 Other Administrative Expenses / Office Overhead				
5058 Office Overhead				
5054 Insurance	2,660.00	4,500.00	(1,840.00)	59.11 %
5059 Auditing & Accounting	25,322.50	41,200.00	(15,877.50)	61.46 %
5062 Computer Repairs and Replacements		5,500.00	(5,500.00)	
5063 Computer/Server Hosting and Support	1,469.56	3,500.00	(2,030.44)	41.99 %
5067 Office Occupancy Costs				
5068 Custodian	2,099.49	3,380.00	(1,280.51)	62.12 %
5069 Rent	7,609.00	13,000.00	(5,391.00)	58.53 %
5070 Utilities	1,122.00	3,000.00	(1,878.00)	37.40 %
<b>Total 5067 Office Occupancy Costs</b>	<b>10,830.49</b>	<b>19,380.00</b>	<b>(8,549.51)</b>	<b>55.88 %</b>
5076 Telephone	4,157.84	7,200.00	(3,042.16)	57.75 %
5077 Website/Communication	1,356.22	8,470.00	(7,113.78)	16.01 %
5078 Other				
5060 Bank Fees	157.75	400.00	(242.25)	39.44 %
5061 Books & Subscriptions	584.52	600.00	(15.48)	97.42 %
5064 Copier Lease	976.88	1,850.00	(873.12)	52.80 %
5066 Miscellaneous Expenses	961.24	1,500.00	(538.76)	64.08 %
5071 Office Supplies	1,042.37	1,800.00	(757.63)	57.91 %

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January - July, 2020

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5072 PayPal Fees		500.00	(500.00)	
5073 Payroll Processing Fees	645.00	950.00	(305.00)	67.89 %
5074 Postage	426.47	500.00	(73.53)	85.29 %
5075 Printing	579.46	750.00	(170.54)	77.26 %
<b>Total 5078 Other</b>	<b>5,373.69</b>	<b>8,850.00</b>	<b>(3,476.31)</b>	<b>60.72 %</b>
<b>Total 5058 Office Overhead</b>	<b>51,170.30</b>	<b>98,600.00</b>	<b>(47,429.70)</b>	<b>51.90 %</b>
<b>Total 5051 Other Administrative Expenses / Office Overhead</b>	<b>51,170.30</b>	<b>98,600.00</b>	<b>(47,429.70)</b>	<b>51.90 %</b>
<b>Total 5000 ADMINISTRATIVE</b>	<b>243,464.23</b>	<b>479,499.00</b>	<b>(236,034.77)</b>	<b>50.77 %</b>
6000 IGNITE				
6001 IGNITE - Administration Expense	10,982.81	11,403.00	(420.19)	96.32 %
6005 IGNITE - Denominational Mission	110,000.00	110,000.00	0.00	100.00 %
6007 IGNITE - Grants to Congregations	93,405.00	184,519.00	(91,114.00)	50.62 %
6009 IGNITE - Supporting Programs		48,756.00	(48,756.00)	
6010 IGNITE - Unglued Church .Income	(20.00)		(20.00)	
6011 IGNITE - Unglued Church Expenses	9,604.58		9,604.58	
<b>Total 6009 IGNITE - Supporting Programs</b>	<b>9,584.58</b>	<b>48,756.00</b>	<b>(39,171.42)</b>	<b>19.66 %</b>
6100 IGNITE - Covenantal Partners				
6102 IGNITE - Covenantal Partners - Congo Mission	15,000.00	15,000.00	0.00	100.00 %
6103 IGNITE - Covenantal Partners - Guatemala Mission	50,000.00	50,000.00	0.00	100.00 %
6104 IGNITE - Covenantal Partners - New Worshipping Communities	150,000.00	150,000.00	0.00	100.00 %
6105 IGNITE - Covenantal Partners - Other	25,000.00		25,000.00	
<b>Total 6100 IGNITE - Covenantal Partners</b>	<b>240,000.00</b>	<b>215,000.00</b>	<b>25,000.00</b>	<b>111.63 %</b>
<b>Total 6000 IGNITE</b>	<b>463,972.39</b>	<b>569,678.00</b>	<b>(105,705.61)</b>	<b>81.44 %</b>
8000 PARTNERSHIPS				
8001 Congo Partnership				
8002 -Congo Partnership - Income	(19,435.00)		(19,435.00)	
8003 Congo Partnership - Expenses	12,067.00		12,067.00	
<b>Total 8001 Congo Partnership</b>	<b>(7,368.00)</b>		<b>(7,368.00)</b>	
8004 Guatemala Partnership				
8005 -Guatemala Partnership - Income	(79,102.65)		(79,102.65)	
8006 Guatemala Partnership - Expenses	63,200.56		63,200.56	
<b>Total 8004 Guatemala Partnership</b>	<b>(15,902.09)</b>		<b>(15,902.09)</b>	
8010 IGNITE - Riverfront Church				
8011 Riverfront - Income				
8013 Grants	(105,406.00)		(105,406.00)	
<b>Total 8011 Riverfront - Income</b>	<b>(105,406.00)</b>		<b>(105,406.00)</b>	
8015 Riverfront -Expenses				
8014 Cafe Grace Project	30,389.00		30,389.00	
8018 Riverfront - Pension and Benefits	71,121.71		71,121.71	

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January - July, 2020

	TOTAL			
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8019 Program	7,000.00		7,000.00	
<b>Total 8015 Riverfront -Expenses</b>	<b>108,510.71</b>		<b>108,510.71</b>	
<b>Total 8010 IGNITE - Riverfront Church</b>	<b>3,104.71</b>		<b>3,104.71</b>	
<b>Total 8000 PARTNERSHIPS</b>	<b>(20,165.38)</b>		<b>(20,165.38)</b>	
9000 PRESBYTERY MINISTRY EXPENSES				
9001 CAMPUS MINISTRY INCOME				
9002 Donations - Individuals		(1,150.00)	1,150.00	
9003 Donations - Partner Churches	(700.00)	(2,500.00)	1,800.00	28.00 %
9004 Presbytery Support		(24,111.00)	24,111.00	
9005 Rental Income - Campus Ministry	(33,920.00)	(56,300.00)	22,380.00	60.25 %
<b>Total 9001 CAMPUS MINISTRY INCOME</b>	<b>(34,620.00)</b>	<b>(84,061.00)</b>	<b>49,441.00</b>	<b>41.18 %</b>
9006 CAMPUS MINISTRY EXPENSE				
9007 Interns	1,500.00	3,600.00	(2,100.00)	41.67 %
9008 Licenses and Permits	673.00	1,000.00	(327.00)	67.30 %
9009 Misc. Expenses / Emergency Fund		1,000.00	(1,000.00)	
9010 Office Rent		1,059.00	(1,059.00)	
9011 Ordinary Repairs and Maintenance	1,963.31	5,500.00	(3,536.69)	35.70 %
9013 Automobile	97.39	500.00	(402.61)	19.48 %
9014 Business and Professional Expenses	480.84	2,061.00	(1,580.16)	23.33 %
9015 Compensation (Salary/Housing)	24,519.29	42,230.00	(17,710.71)	58.06 %
9016 Pension/Benefits/Retirement Savings	4,675.00	4,711.00	(36.00)	99.24 %
9017 Student Programming	1,217.97	9,500.00	(8,282.03)	12.82 %
9018 Utilities	6,109.37	12,900.00	(6,790.63)	47.36 %
<b>Total 9006 CAMPUS MINISTRY EXPENSE</b>	<b>41,236.17</b>	<b>84,061.00</b>	<b>(42,824.83)</b>	<b>49.06 %</b>
9019 COC - COMM. ON CO-ORDINATION	20.00		20.00	
9020 Beach Retreat		19,000.00	(19,000.00)	
9021 Beach Retreat Expense	37,565.28		37,565.28	
9022 Beach Retreat Income	(20,744.00)		(20,744.00)	
<b>Total 9020 Beach Retreat</b>	<b>16,821.28</b>	<b>19,000.00</b>	<b>(2,178.72)</b>	<b>88.53 %</b>
9023 Contingency Expense (COC)		10,000.00	(10,000.00)	
9024 Gathering with Administrators	17.97	500.00	(482.03)	3.59 %
9025 Meeting Expenses	4,110.41	4,500.00	(389.59)	91.34 %
9027 Pastors Retreat		10,000.00	(10,000.00)	
<b>Total 9019 COC - COMM. ON CO-ORDINATION</b>	<b>20,969.66</b>	<b>44,000.00</b>	<b>(23,030.34)</b>	<b>47.66 %</b>
9028 COL - COMM. ON LEADERSHIP				
9029 CPMM - Comm. on Preparation for Missional Ministry	568.30	7,500.00	(6,931.70)	7.58 %
9030 Staff Development and Mileage	745.35		745.35	
9031 HR & Leadership Development	955.39	9,500.00	(8,544.61)	10.06 %
<b>Total 9028 COL - COMM. ON LEADERSHIP</b>	<b>2,269.04</b>	<b>17,000.00</b>	<b>(14,730.96)</b>	<b>13.35 %</b>
9032 COMC - COMM. ON MINISTERS AND CONGREGATIONS	1,967.50	8,500.00	(6,532.50)	23.15 %

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9033 Healthy Boundaries	745.80		745.80	
<b>Total 9032 COMC - COMM. ON MINISTERS AND CONGREGATIONS</b>	<b>2,713.30</b>	<b>8,500.00</b>	<b>(5,786.70)</b>	<b>31.92 %</b>
9037 HAYLOFT				
9038 -HAYLOFT INCOME				
9040 Rental Income - Hayloft	(11,495.98)	(17,100.00)	5,604.02	67.23 %
<b>Total 9038 -HAYLOFT INCOME</b>	<b>(11,495.98)</b>	<b>(17,100.00)</b>	<b>5,604.02</b>	<b>67.23 %</b>
9041 HAYLOFT EXPENSES				
9042 Commission Expense (Rental Agent)	1,503.00	2,100.00	(597.00)	71.57 %
9043 Miscellaneous Expenses	690.00	100.00	590.00	690.00 %
9045 Ordinary Repairs & Maintenance	3,778.00	2,500.00	1,278.00	151.12 %
9046 Property Tax	617.10	850.00	(232.90)	72.60 %
9047 Reserve for Repairs & Replacements		7,350.00	(7,350.00)	
9048 Seasonal Cleaning		500.00	(500.00)	
9049 Telephone	155.21	700.00	(544.79)	22.17 %
9050 Utilities	1,734.02	2,500.00	(765.98)	69.36 %
9051 Yard Maintenance		500.00	(500.00)	
<b>Total 9041 HAYLOFT EXPENSES</b>	<b>8,477.33</b>	<b>17,100.00</b>	<b>(8,622.67)</b>	<b>49.58 %</b>
<b>Total 9037 HAYLOFT</b>	<b>(3,018.65)</b>	<b>0.00</b>	<b>(3,018.65)</b>	
9052 OTHER PROGRAM EXPENSES				
9053 Denominational Event Scholarships		10,000.00	(10,000.00)	
9054 Interfaith Ministry	270.00	1,000.00	(730.00)	27.00 %
9055 Mission Advocate	(100.00)	4,000.00	(4,100.00)	(2.50 %)
Candidates Expense	2,000.00		2,000.00	
<b>Total 9052 OTHER PROGRAM EXPENSES</b>	<b>2,170.00</b>	<b>15,000.00</b>	<b>(12,830.00)</b>	<b>14.47 %</b>
9057 TRUSTEES AND FINANCIAL RESOURCES		10,000.00	(10,000.00)	
9063 Other	(10,350.00)		(10,350.00)	
<b>Total 9057 TRUSTEES AND FINANCIAL RESOURCES</b>	<b>(10,350.00)</b>	<b>10,000.00</b>	<b>(20,350.00)</b>	<b>(103.50 %)</b>
CAMPUS MINISTRY (Presbytery Ministry Expense)		24,111.00	(24,111.00)	
<b>Total 9000 PRESBYTERY MINISTRY EXPENSES</b>	<b>21,369.52</b>	<b>118,611.00</b>	<b>(97,241.48)</b>	<b>18.02 %</b>
GOVERNING BODIES PER CAPITA				
9501 Per Capita Expense - General Assembly	65,406.60	65,406.60	0.00	100.00 %
9502 Per Capita Expense - Synod	8,404.20	8,404.20	0.00	100.00 %
<b>Total GOVERNING BODIES PER CAPITA</b>	<b>73,810.80</b>	<b>73,810.80</b>	<b>0.00</b>	<b>100.00 %</b>
<b>Total Expenditures</b>	<b>\$782,451.56</b>	<b>\$1,241,598.80</b>	<b>\$ (459,147.24)</b>	<b>63.02 %</b>
NET OPERATING REVENUE	<b>\$86,323.42</b>	<b>\$0.00</b>	<b>\$86,323.42</b>	<b>0.00%</b>
Other Revenue				
4904 Market Re-evaluation (ML & Speer)	(958,639.71)		(958,639.71)	
<b>Total Other Revenue</b>	<b>\$ (958,639.71)</b>	<b>\$0.00</b>	<b>\$ (958,639.71)</b>	<b>0.00%</b>
Other Expenditures				

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<b>DISTRIBUTIONS TO/FROM RESERVES</b>				
Camps, Conferences, & Scholarships - Distributions To/From Reserve	3,450.00		3,450.00	
Campus Ministry - Distributions To/From Reserve	1,200.00		1,200.00	
Church on Main (Cap Improvements) - Distributions To/From Reserve	19,290.00		19,290.00	
Congo - Distributions To/From Reserve	800.00		800.00	
Minister Emergency - Distributions To/From Reserve	9,000.00		9,000.00	
Pastoral Care - Distributions To/From Reserve	5,000.00		5,000.00	
To NCP				
From NCP Emergency Fund	30,467.36		30,467.36	
Executive Staff Discretionary Fund	44.97		44.97	
<b>Total From NCP Emergency Fund</b>	<b>30,512.33</b>		<b>30,512.33</b>	
<b>Total To NCP</b>	<b>30,512.33</b>		<b>30,512.33</b>	
Zion Cemetery Expenses - Distributions To/From Reserve	1,320.00		1,320.00	
<b>Total DISTRIBUTIONS TO/FROM RESERVES</b>	<b>70,572.33</b>		<b>70,572.33</b>	
<b>Total Other Expenditures</b>	<b>\$70,572.33</b>	<b>\$0.00</b>	<b>\$70,572.33</b>	<b>0.00%</b>
NET OTHER REVENUE	\$	\$0.00	\$	0.00%
	(1,029,212.04)		(1,029,212.04)	
NET REVENUE	\$ (942,888.62)	\$0.00	\$ (942,888.62)	0.00%