

## June 2019

Per Capita paid in full.

|                                             |                |               |
|---------------------------------------------|----------------|---------------|
| Audit - External                            | 3,500          |               |
| Contract Services Bookkeeper                | 8,000          | 3,975         |
| Payroll Service                             | 1,000          |               |
| Unbudgeted Items/ Misc. Expense             | 532            |               |
| <b>Total Administrative</b>                 | <b>22,263</b>  | <b>5,914</b>  |
| <br>Human Resources                         |                |               |
| Communicatons Coordinator                   | 15,600         | 6,800         |
| Communicatons Coordinator Mileage           | 2,000          | 39            |
| Stated Clerk                                | 15,600         | 1,785         |
| Stated Clerk Travel/Prof. expenses          | 3,000          | 141           |
| Presbytery Leader                           | 60,000 ***     | 727           |
| Presbytery Leader Human Resources reserve   | - ***          |               |
| <b>Total Human Resources</b>                | <b>96,200</b>  | <b>9,492</b>  |
| <br><b>TOTAL EXPENSES</b>                   | <b>179,447</b> | <b>42,768</b> |
| <br><b>TOTAL BUDGET (Income - Expenses)</b> | <b>0</b>       | <b>48146</b>  |

**Notes:**

\*These lines show the breakdown of the total Per Capita amount as allocated to Presbytery, Synod and General Assembly.  
The current Presbytery membership total number is 3857.

\*\*New Worshiping Communities Work Group. This work group was established in 2018. This is a new budget line for coaching, conferences, and other related expenses for Isaiah's Table, Applesseed Outreach and two other Communities currently in development.

\*\*\*The \$60,000 reserve amount for 2018 was budgeted but unspent as a Presbytery Leader was not hired in 2018. The Human Resources Work Group anticipates February of 2019 being the target date for filling this position. A portion of the reserve amount for 2018 may need to be added to the 2019 budgeted amount for this position based on the negotiated package with the new hire.

**Other Spending:**

Benevolent Care Grants totalling \$8,000

Fay Giddings Grant \$4,155

# 2019 CAYUGA SYRACUSE PRESBYTERY BUDGET

| INCOME                              | (\$35.22 in 2018) | In 2019<br>\$ 38.50            | 2019<br>Approved | 2019<br>6/30/2019 |
|-------------------------------------|-------------------|--------------------------------|------------------|-------------------|
|                                     |                   |                                |                  |                   |
| Per Capita Total                    |                   |                                | 148,495          | 66,373            |
| Presbytery                          | 23.39             | 25.45                          | 98,161 *         |                   |
| Synod                               | 4.10              | 4.10                           | 15,814 *         |                   |
| General Assembly                    | 7.73              | 8.95                           | 34,520 *         |                   |
| LESS:                               |                   |                                | (14,849)         |                   |
| Reserve for unpaid Per Capita       |                   | (Assumes 10% not paid in 2019) | 133,645          | 66,373            |
| <b>Total Per Capita Income</b>      |                   |                                |                  |                   |
| Other Income                        |                   |                                | 45,802           | 24,541            |
| Undesignated Funds from Investments |                   |                                | 179,447          | 90,914            |
| <b>TOTAL INCOME</b>                 |                   |                                |                  |                   |

## EXPENSES

| Total Per Capita Expense (Synod and GA portion) |  |  |          |        |
|-------------------------------------------------|--|--|----------|--------|
| Program                                         |  |  | 50,334   | 24,969 |
| New Worshiping Communities Work Group           |  |  | 4,000 ** |        |
| Ministry Work Group                             |  |  | 2,500    | 1,728  |
| Preparation for Ministry Work Group             |  |  | 400      | -      |
| Early Ministries Institute -Synod               |  |  | 450      |        |
| Leadership Team                                 |  |  | 2,000    | 73     |
| Leadership Development Work Group               |  |  | 1,000    | 541    |
| Mileage Non-staff                               |  |  | 100      |        |
| Presbytery Meetings                             |  |  | 200      | 51     |
| <b>Total Program Expenses</b>                   |  |  | 10,650   | 27,362 |

## Administrative

|                                    |       |     |
|------------------------------------|-------|-----|
| Rent(Storage at Synod Office)      | 1,200 | 600 |
| Liability Insurance                | 2,881 |     |
| Telephone                          | 500   | 231 |
| Website /Internet Access           | 3,500 | 544 |
| Equipment /Maintenance and Repairs | 250   | 60  |
| Supplies                           | 800   | 449 |
| PO Box rental                      | -     |     |
| Postage                            | 100   | 55  |

**PRESBYTERY OF CAYUGA-SYRACUSE**  
**Profit & Loss Budget Performance**  
June 2019

**Ordinary Income/Expense**

**Income**

**400100 · PER CAPITA**

|                       |          |           |            |
|-----------------------|----------|-----------|------------|
| GA PER CAPITA         | 0.00     | 17,260.08 | 34,520.15  |
| PRESBYTERY PER CAPITA | 8,180.05 | 49,580.82 | 98,160.65  |
| SYNOD PER CAPITA      | 0.00     | 7,906.85  | 15,813.70  |
| UNPAID PER CAPITA     | 0.00     | 0.00      | -14,849.00 |

|                                  |                 |                  |                   |
|----------------------------------|-----------------|------------------|-------------------|
| <b>Total 400100 · PER CAPITA</b> | <b>8,180.05</b> | <b>74,747.75</b> | <b>133,645.50</b> |
|----------------------------------|-----------------|------------------|-------------------|

|                                       |             |               |             |
|---------------------------------------|-------------|---------------|-------------|
| <b>400250 · PER CAPITA PRIOR YEAR</b> | <b>0.00</b> | <b>443.00</b> | <b>0.00</b> |
|---------------------------------------|-------------|---------------|-------------|

**400950 · MISCELLANEOUS REVENUE**

|                                          |               |                  |             |
|------------------------------------------|---------------|------------------|-------------|
| <b>401100 · REVENUE-YOUTH CONNECTION</b> | <b>220.00</b> | <b>11,160.00</b> | <b>0.00</b> |
|------------------------------------------|---------------|------------------|-------------|

**401400 · DIVIDENDS INCOME**

|                             |        |        |      |
|-----------------------------|--------|--------|------|
| PRES. FOUNDATION- BEN. CARE | 894.37 | 894.37 | 0.00 |
|-----------------------------|--------|--------|------|

|                                |        |        |      |
|--------------------------------|--------|--------|------|
| PRES. FOUNDATION- FAY GIDDINGS | 257.10 | 257.10 | 0.00 |
|--------------------------------|--------|--------|------|

**PRES. FOUNDATION- ENDOW**

|                     |          |           |      |
|---------------------|----------|-----------|------|
| 800- ENDOWMENT FUND | 1,900.31 | 21,398.78 | 0.00 |
|---------------------|----------|-----------|------|

|                                 |      |      |           |
|---------------------------------|------|------|-----------|
| PRES. FOUNDATION- ENDOW - Other | 0.00 | 0.00 | 11,870.00 |
|---------------------------------|------|------|-----------|

|                                      |                 |                  |                  |
|--------------------------------------|-----------------|------------------|------------------|
| <b>Total PRES. FOUNDATION- ENDOW</b> | <b>1,900.31</b> | <b>21,398.78</b> | <b>11,870.00</b> |
|--------------------------------------|-----------------|------------------|------------------|

|                                 |          |          |           |
|---------------------------------|----------|----------|-----------|
| PRES. FOUNDATION- MISSION INIT. | 3,746.77 | 7,493.30 | 14,950.00 |
|---------------------------------|----------|----------|-----------|

|                                                 |               |               |                 |
|-------------------------------------------------|---------------|---------------|-----------------|
| <b>401700 · PRES. FOUND- WEIL MEM.- MISSION</b> | <b>382.31</b> | <b>764.59</b> | <b>1,525.00</b> |
|-------------------------------------------------|---------------|---------------|-----------------|

**VANGUARD**

|                     |        |          |          |
|---------------------|--------|----------|----------|
| 450 BENEVOLENT CARE | 460.66 | 1,012.00 | 2,977.00 |
|---------------------|--------|----------|----------|

|                  |       |        |        |
|------------------|-------|--------|--------|
| 550 FAY GIDDINGS | 46.04 | 101.13 | 184.00 |
|------------------|-------|--------|--------|

|               |          |          |          |
|---------------|----------|----------|----------|
| 800 ENDOWMENT | 1,223.81 | 2,688.50 | 3,715.00 |
|---------------|----------|----------|----------|

|                       |                 |                 |                 |
|-----------------------|-----------------|-----------------|-----------------|
| <b>Total VANGUARD</b> | <b>1,730.51</b> | <b>3,801.63</b> | <b>6,876.00</b> |
|-----------------------|-----------------|-----------------|-----------------|

|                                        |                 |                  |                  |
|----------------------------------------|-----------------|------------------|------------------|
| <b>Total 401400 · DIVIDENDS INCOME</b> | <b>8,911.37</b> | <b>34,609.77</b> | <b>35,221.00</b> |
|----------------------------------------|-----------------|------------------|------------------|

**402100 · INTEREST INCOME**

|                 |       |        |        |
|-----------------|-------|--------|--------|
| AUBURN 1ST LOAN | 20.79 | 369.59 | 837.00 |
|-----------------|-------|--------|--------|

|      |      |       |        |
|------|------|-------|--------|
| PILP | 0.00 | 83.98 | 177.00 |
|------|------|-------|--------|

|                                       |              |               |                 |
|---------------------------------------|--------------|---------------|-----------------|
| <b>Total 402100 · INTEREST INCOME</b> | <b>20.79</b> | <b>453.57</b> | <b>1,014.00</b> |
|---------------------------------------|--------------|---------------|-----------------|

|                                             |                 |                  |                  |
|---------------------------------------------|-----------------|------------------|------------------|
| <b>Total 400950 · MISCELLANEOUS REVENUE</b> | <b>9,152.16</b> | <b>46,223.34</b> | <b>36,235.00</b> |
|---------------------------------------------|-----------------|------------------|------------------|

|                     |                  |                   |                   |
|---------------------|------------------|-------------------|-------------------|
| <b>Total Income</b> | <b>17,332.21</b> | <b>121,414.09</b> | <b>169,880.50</b> |
|---------------------|------------------|-------------------|-------------------|

**Expense**

**500100 · PER CAPITA EXPENSE**

|                         |      |         |         |
|-------------------------|------|---------|---------|
| DISCOUNT FOR PREPAYMENT | 0.00 | -197.67 | -395.34 |
|-------------------------|------|---------|---------|

|               |      |           |           |
|---------------|------|-----------|-----------|
| GA PER CAPITA | 0.00 | 17,260.08 | 34,520.15 |
|---------------|------|-----------|-----------|

|                          |      |          |           |
|--------------------------|------|----------|-----------|
| SYNOD PER CAPITA EXPENSE | 0.00 | 7,906.85 | 15,813.70 |
|--------------------------|------|----------|-----------|

|                                          |             |                  |                  |
|------------------------------------------|-------------|------------------|------------------|
| <b>Total 500100 · PER CAPITA EXPENSE</b> | <b>0.00</b> | <b>24,969.26</b> | <b>49,938.51</b> |
|------------------------------------------|-------------|------------------|------------------|

**500800 · SPECIAL GRANTS EXPENSE**

|                            |      |          |          |
|----------------------------|------|----------|----------|
| BENEVOLENT CARE GRANT FUND | 0.00 | 8,000.00 | 8,000.00 |
|----------------------------|------|----------|----------|

|                                |      |          |      |
|--------------------------------|------|----------|------|
| FAY GIDDING SCHOLARSHIP GRANTS | 0.00 | 4,155.00 | 0.00 |
|--------------------------------|------|----------|------|

|                                              |             |                  |                 |
|----------------------------------------------|-------------|------------------|-----------------|
| <b>Total 500800 · SPECIAL GRANTS EXPENSE</b> | <b>0.00</b> | <b>12,155.00</b> | <b>8,000.00</b> |
|----------------------------------------------|-------------|------------------|-----------------|

**501000 · MISSIONS OF THE PRESBYTERY**

|                                        |      |           |      |
|----------------------------------------|------|-----------|------|
| 501350 · PRESBYTERIAN YOUTH CONNECTION | 0.00 | 12,535.00 | 0.00 |
|----------------------------------------|------|-----------|------|

# PRESBYTERY OF CAYUGA-SYRACUSE

## Profit & Loss Budget Performance

June 2019

|                                             | Jun 19    | Jan - Jun 19 | Annual Budget |
|---------------------------------------------|-----------|--------------|---------------|
| 501952 · YOUTH TRIENNIUM                    | 0.00      | 0.00         | 0.00          |
| Total 501000 · MISSIONS OF THE PRESBYTERY   | 0.00      | 12,535.00    | 0.00          |
| 502000 · COMMITTEES OF PRESBYTERY           |           |              |               |
| 503250 · MILEAGE REIMBURSEMENT              | 0.00      | 0.00         | 100.00        |
| 504100 · COMMITTEE ON MINISTRY              | 140.44    | 1,727.99     | 2,500.00      |
| 504400 · PREPARATION FOR MINISTRY           | 0.00      | 0.00         | 400.00        |
| 504450 · EARLY MINISTRIES INSTITUTE         | 0.00      | 0.00         | 450.00        |
| 504600 · LEADERSHIP TEAM EXPENSES           | 18.00     | 72.95        | 2,000.00      |
| 504625 · LEADERSHIP DEVELOPMENT             | -240.00   | 541.04       | 1,000.00      |
| 504650 · PRESBYTERY MEETINGS                | 33.85     | 50.75        | 200.00        |
| 504800 · NEW WORSHIPPING COMM. WORK GROU    | 0.00      | 0.00         | 4,000.00      |
| 505300 · SEARCH                             | 727.26    | 727.26       | 0.00          |
| Total 502000 · COMMITTEES OF PRESBYTERY     | 679.55    | 3,119.99     | 10,650.00     |
| 600000 · WAGES & BENEFITS                   |           |              |               |
| 600100 · SALARY                             |           |              |               |
| COMMUNICATIONS COORD- CONTRACT              | 1,000.00  | 6,800.00     | 15,600.00     |
| PRESBYTERY LEADER                           | 0.00      | 0.00         | 60,000.00     |
| SC- CONTRACTED                              | 602.50    | 1,785.00     | 15,600.00     |
| Total 600100 · SALARY                       | 1,602.50  | 8,585.00     | 91,200.00     |
| 600500 · TRAVEL MILEAGE REIMBURSEMENT       |           |              |               |
| COMMUNICATIONS COORD- CONTRACT              | 0.00      | 39.44        | 2,000.00      |
| SC-CONTRACTED                               | 0.00      | 141.52       | 3,000.00      |
| Total 600500 · TRAVEL MILEAGE REIMBURSEMENT | 0.00      | 180.96       | 5,000.00      |
| 600700 · DISABILITY INSURANCE               |           |              |               |
| STATED CLERK                                | 0.00      | 210.50       | 0.00          |
| Total 600700 · DISABILITY INSURANCE         | 0.00      | 210.50       | 0.00          |
| Total 600000 · WAGES & BENEFITS             | 1,602.50  | 8,976.46     | 96,200.00     |
| 602000 · OFFICE EXPENSES                    |           |              |               |
| 602200 · OFFICE SUPPLIES                    | 0.00      | 448.61       | 800.00        |
| 602300 · RENT                               | 100.00    | 600.00       | 1,200.00      |
| 602400 · TELEPHONE                          | 34.84     | 230.56       | 500.00        |
| 602450 · WEBSITE/TECHNOLOGY/INTERNET        | 87.55     | 544.29       | 3,500.00      |
| 602700 · POSTAGE                            | 0.00      | 55.00        | 100.00        |
| 602900 · EQUIPMENT REPAIRS & MAINT          | 0.00      | 60.00        | 250.00        |
| 603200 · PAYROLL SERVICE                    | 0.00      | 0.00         | 1,000.00      |
| 603600 · INSURANCE-LIABILITY                | 0.00      | 0.00         | 2,881.00      |
| 603800 · AUDIT                              | 0.00      | 0.00         | 3,500.00      |
| 604600 · MISCELLANEOUS EXPENSE              | 0.00      | 0.00         | 532.00        |
| 605200 · BOOKKEEPER EXPENSE                 | 491.23    | 3,974.87     | 8,000.00      |
| Total 602000 · OFFICE EXPENSES              | 713.62    | 5,913.33     | 22,263.00     |
| Total Expense                               | 2,995.67  | 67,669.04    | 187,051.51    |
| Net Ordinary Income                         | 14,336.54 | 53,745.05    | -17,171.01    |
| Other Income/Expense                        |           |              |               |
| Other Income                                |           |              |               |

**PRESBYTERY OF CAYUGA-SYRACUSE**  
**Profit & Loss Budget Performance**  
June 2019

|                                                    | <u>Jun 19</u>           | <u>Jan - Jun 19</u>      | <u>Annual Budget</u>     |
|----------------------------------------------------|-------------------------|--------------------------|--------------------------|
| <b>700100 · UNREALIZED GAIN(LOSS) ON INV</b>       |                         |                          |                          |
| PRES. FOUNDATION- BEN. CARE                        | 2,570.90                | 2,570.90                 | 0.00                     |
| PRES. FOUNDATION- FAY GIDDINGS                     | 739.02                  | 739.02                   | 0.00                     |
| PRES. FOUNDATION- ENDOW                            |                         |                          |                          |
| 450- BENEVOLENT CARE FUND                          | 0.00                    | 5,974.96                 | 0.00                     |
| 550- FAY GIDDINGS                                  | 0.00                    | 1,703.12                 | 0.00                     |
| 800- ENDOWMENT FUND                                | -13,952.32              | 322.71                   | 0.00                     |
| <b>Total PRES. FOUNDATION- ENDOW</b>               | <b>-13,952.32</b>       | <b>8,000.79</b>          | <b>0.00</b>              |
| PRES. FOUNDATION- MISSION INIT.                    | 7,378.79                | 31,128.40                | 0.00                     |
| PRES. FOUNDATION-N.WEIL FUND                       | 752.92                  | 3,176.26                 | 0.00                     |
| <b>VANGUARD</b>                                    |                         |                          |                          |
| 450 BENEVOLENT CARE                                | 3,786.55                | 15,627.05                | 0.00                     |
| 550 FAY GIDDINGS                                   | 378.37                  | 1,561.53                 | 0.00                     |
| 800 ENDOWMENT                                      | 10,059.52               | 41,515.57                | 0.00                     |
| <b>Total VANGUARD</b>                              | <b>14,224.44</b>        | <b>58,704.15</b>         | <b>0.00</b>              |
| <b>Total 700100 · UNREALIZED GAIN(LOSS) ON INV</b> | <b>11,713.75</b>        | <b>104,319.52</b>        | <b>0.00</b>              |
| <b>Total Other Income</b>                          | <b>11,713.75</b>        | <b>104,319.52</b>        | <b>0.00</b>              |
| <b>Net Other Income</b>                            | <b>11,713.75</b>        | <b>104,319.52</b>        | <b>0.00</b>              |
| <b>Net Income</b>                                  | <b><u>26,050.29</u></b> | <b><u>158,064.57</u></b> | <b><u>-17,171.01</u></b> |

**PRESBYTERY OF CAYUGA-SYRACUSE**  
**STATEMENT OF FINANCIAL POSITION BY FUND**  
**June 30, 2019**

|                                                    | Operating &<br>Endowment<br>Funds | Benevolent<br>Care | **Fay<br>Giddings | Care<br>Fund | Youth<br>Connections | Mission<br>Initiatives | Total        |
|----------------------------------------------------|-----------------------------------|--------------------|-------------------|--------------|----------------------|------------------------|--------------|
| <b>CURRENT ASSETS:</b>                             |                                   |                    |                   |              |                      |                        |              |
| Checking                                           | \$ 95,465                         | \$ 1,125           | \$ (247)          | \$ 1,337     | \$ 4,540             | \$ 42,989              | \$ 145,209   |
| Investments-PILP                                   | \$ 10,000                         |                    |                   |              |                      | \$                     | \$ 10,000    |
| Investments-Vanguard                               | \$ 279,464                        | \$ 97,178          | \$ 18,503         |              |                      | \$                     | \$ 395,145   |
| Investment - Pres. Foundation                      | \$ 185,952                        | \$ 92,719          | \$ 26,653         |              |                      | \$                     | \$ 305,324   |
| Accounts Receivable                                | \$ 16,175                         | \$ -               | \$ -              | \$ -         | \$ 4,540             | \$ -                   | \$ 16,175    |
| <b>Total Current Assets</b>                        | \$ 587,056                        | \$ 191,022         | \$ 44,909         | \$ 1,337     | \$ 4,540             | \$ 42,989              | \$ 871,853   |
| <b>OTHER ASSETS:</b>                               |                                   |                    |                   |              |                      |                        |              |
| Loans Receivable (Auburn First Presbyterian)       | \$ -                              |                    |                   |              |                      | \$                     | \$ -         |
| * Investments-Pres. Foundation-Mission Initiatives |                                   |                    |                   |              | \$                   | \$ 370,875             | \$ 370,875   |
| * Investments-Pres. Foundation-N Weil Fund         |                                   |                    |                   |              | \$                   | \$ 37,843              | \$ 37,843    |
| <b>Total Other Assets</b>                          | \$ -                              | \$ -               | \$ -              | \$ -         | \$ -                 | \$ 408,718             | \$ 408,718   |
| <b>LESS LIABILITIES</b>                            | \$ (18,584)                       |                    |                   |              |                      | \$                     | \$ (18,584)  |
| <b>TOTAL ASSETS</b>                                | \$ 605,640                        | \$ 191,022         | \$ 44,909         | \$ 1,337     | \$ 4,540             | \$ 451,707             | \$ 1,299,155 |

\* These funds are part of Presbyterian Foundation Permanent Fund and are not available to Presbytery. Presbytery gets income from these funds quarterly. Investment Return from these funds is to be used for missions.

\*\* \$24,211 of Fay Giddings Fund is permanently restricted. Fay Giddings Fund is to be used for clergy education.