

Emmanuel Presbyterian Church - Treasurers' Report
As of and for the Second Quarter and First Half ended June 30, 2019
July 16, 2019

To: Session – Emmanuel Church
Cc: Sharon Lounsberry

As of and for the three months ended June 30, 2019:

CASH

At June 30, 2019 cash and cash equivalents (IRA's) totaled \$241,989. This is a \$15,933 decrease in total cash and cash equivalents from March 31, 2019 and includes a second quarter cash deficit of \$27,686.

Of the \$241,989 in cash and equivalents at June 30, \$26,601 was designated for missions leaving \$215,388 for operations.

OPERATIONS:

In the second quarter 2019 offerings totaled \$174,941 versus \$251,768 for the same period in 2018 or a decrease of \$76,827. However in the second quarter of 2018 Emmanuel received a bequeath of \$94,858. Absent this bequeath second quarter 2019 offerings exceeded second quarter 2018 offerings by \$18,031 or 11.5%

Other income/loss totaled \$12,054 in the quarter versus \$8,684 for the same second quarter period last year primarily due to prepaid camp joy and youth camp receipts.

Expenses totaled \$221,038 in the second quarter 2019 versus \$223,754 in the second quarter of 2018. Nothing was spent on chairs in the second quarter of 2019.

MISSIONS:

At June 30, 2019, the Mission fund totaled \$26,601. A total of \$15,241 was spent on missions out of the general fund in the second quarter versus \$14,774 spent in the second quarter of 2018.

In addition \$5,949 was spent directly from the Morris Trust in the second quarter of 2019.

COMPARATIVE FIRST HALF:

Offerings in the first half of 2019 totaled \$329,854. Offerings in the first half last year totaled \$426,847 and included a \$94,858 bequeath. Absent that gift first half 2018 offerings totaled \$331,989 or just slightly ahead (.06%) of the first half of 2019.

Other income (rent and IRA earnings) in the first half of 2019 exceeded the first half of 2018 by \$2,478 due to higher IRA earnings.

In the first half of 2019 \$10,425 was collected to pay for the new chairs against an expenditure of \$19,713. It is anticipated that a total of about \$40,000 will eventually be collected and spent on new chairs.

Expenses (absent the amounts relating to new chairs) totaled \$430,530 in the first half of 2019 versus \$429,430 over the same period last year.

In the first half of 2019 Emmanuel incurred a cash deficit of \$88,847 versus a surplus of \$11,017 in the first half of 2018 (due to the bequeath).

PROOF of CASH:

In the first half of 2019 total cash and equivalents declined \$82,542 from \$324,531 to \$241,989 due to the following:

Note receivable payment – Dana Shaw	\$17,000	The note was paid off in the second quarter 2019
First half deficit (includes chair expenditures of 19,713 partially offset by associated receipts of \$10,425)	(88,847)	Excludes depreciation of \$24,936
Mission Payments (directly out of Morris Trust)	(8,349)	Excludes \$34,322 in mission giving through general fund
Other decreases	<u>(2,346)</u>	
Net decrease in Cash and equivalents in first half 2019	\$ (82,542)	

Note: In the first quarter 2019 proof of cash there was an error as "other increases" of 3,070 were actually "other decreases" of (3,070).

REDUCTION IN THE NUMBER OF TEMPORARILY RESTRICTED ACCOUNTS:

Effective in 2019 the number of temporarily restricted accounts was reduced from 65 to 24. The reduction was made to simplify our accounting records and to insure that amounts paid are expensed in the financial statements. The balances in the 41 accounts were transferred to unrestricted net assets. The transfer itself had no impact on the church's cash position or net income.

FREE CASH:

Free Cash at June 30, 2019 was \$65,388 determined as follows:

Cash and equivalents less mission related cash and cash equivalents
Less: Reserve (estimated three months of personnel costs)

\$215,388
\$(150,000)
\$65,388

FREE CASH

SUMMARY:

At June 30, 2019 Emmanuel had \$241,989 in cash and cash equivalents and no debt. Total cash and cash equivalents declined \$82,542 in the first half of 2019.

Free Cash at June 30, 2019 was \$65,388. At December 31, 2017 (eighteen months ago) Free Cash was \$247,183.

See attached quarterly projection of Emmanuel's cash position through December 31, 2019

Your Brother in Christ,

Warren Nelson
Emmanuel Church – Treasurer
Cell: (818) 519-6601

Emmanuel Presbyterian Church
2019 Quarterly Cash and Cash Equivalent Projection
 Tuesday, July 23, 2019
 (Dollars rounded to nearest Thousand)

	2019	2019	2019	2019
	First Quarter	Second Quarter	Third Quarter	Fourth Quarter
	<i>Actual</i>	<i>Actual</i>	<i>Projection</i>	<i>Projection</i>
Offerings and other income (a)	\$164	\$187	\$180	205
Chair Donations (b)		\$10	\$15	\$15
Disbursements (a)	(\$209)	(\$220)	(\$197)	(\$255)
Chair Purchases	(\$20)		(\$10)	(\$10)
Direct Mission payments	(\$2)	(\$6)		
Prepaid Note Receivable		\$13		
Net (decrease)	(\$67)	(\$16)	(\$12)	(\$45)
Beginning Quarter cash and equivalents	325	\$258	\$242	\$230
Cash and Cash Equivalents	\$258	\$242	\$230	\$185
Less: Mission related cash	(32)	(27)	(27)	(27)
Non Mission related Cash and Equivalents	\$226	\$215	\$203	\$158
Session designated Reserve	(150)	(150)	(150)	(150)
FREE CASH	\$76	\$65	\$53	\$8

(a) Projections reflect third and fourth 2018 actuals excluding any playground related project receipts or costs and lower note receipts
 (b) Assumes we raise additional funds to pay for chairs

Note: Unanticipated giving 2016 through 2018 was a combined \$483

Emmanuel Presbyterian Church
Profit & Loss Budget Performance

June 2019

	<u>Jun 19</u>	<u>Jan - Jun 19</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense				
Income				
51000 · Offerings Received				
51100 · General Fund				
51101 · Weekly Offerings	60,929.60	272,430.77	385,200.00	770,400.00
51102 · Electronic Offerings	8,761.00	57,423.00	72,000.00	144,000.00
Total 51100 · General Fund	69,690.60	329,853.77	457,200.00	914,400.00
Total 51000 · Offerings Received	69,690.60	329,853.77	457,200.00	914,400.00
53101 · Facility Use & Other Income	89.00	12,099.40	15,000.00	30,000.00
53103 · Sanctuary Chairs	9,785.00	10,425.00	10,000.00	40,000.00
53104 · Camp Joy Receipts	1,040.00	2,150.00	1,350.00	2,700.00
53105 · Youth Camp Receipts	1,960.00	2,050.00	1,500.00	3,000.00
53106 · Women's Ministry Receipts	840.00	840.00	1,125.00	3,375.00
Total Income	83,404.60	357,418.17	486,175.00	993,475.00
Gross Profit	83,404.60	357,418.17	486,175.00	993,475.00
Expense				
80000 · Adult				
80001 · Adult Sunday School	0.00	0.00	49.98	100.00
80002 · Book Library	0.00	0.00	49.98	100.00
80007 · Church Officer Training	0.00	985.80	499.98	1,000.00
80010 · Speaker Special Events	0.00	850.00	399.96	800.00
Total 80000 · Adult	0.00	1,835.80	999.90	2,000.00
80500 · Family Ministries				
80501 · Family Ministries Expenses	77.06	577.06	1,789.98	3,580.00
Total 80500 · Family Ministries	77.06	577.06	1,789.98	3,580.00
81000 · Children's Ministry				
81004 · Choir	0.00	0.00	24.96	50.00
81006a · Children's Director's Expenses	0.00	32.14	99.96	200.00
81006b · Children's Coordinator's Expense	0.00	176.94	99.96	200.00
81008 · Nursery	47.08	235.16	199.98	400.00
81009 · Program Supplies	124.33	458.51	504.96	1,010.00
81011 · Seasonal Gifts	0.00	0.00	105.00	210.00
81014a · Early Childhood Sunday School	128.19	259.83	499.98	1,000.00
81014b · Children's Sunday School	100.71	380.11	600.00	1,200.00
81015 · Teacher Training	0.00	0.00	99.96	200.00
81016 · Camp Joy	1,127.49	1,127.49	750.00	1,250.00
81017 · Volunteer Appreciation	0.00	0.00	114.96	230.00
81020 · Children's Ministry Campaign	0.00	29.46		
Total 81000 · Children's Ministry	1,527.80	2,699.64	3,099.72	5,950.00
82000 · Deacons				
82002 · Congregational Care	48.47	733.25	499.98	1,000.00
82004 · Hospitality	34.73	179.05	499.98	1,000.00
Total 82000 · Deacons	83.20	912.30	999.96	2,000.00
83000 · Institutional				
83001 · Bank & Online fees	321.06	1,581.02	1,620.00	3,240.00
83002 · Building Maintenance	284.37	8,359.09	8,679.90	17,360.00
83003 · Computer Support	2.72	454.88	300.00	600.00
83004 · Copier	1,421.24	8,398.20	8,749.98	17,500.00
83005 · Custodial Supplies	4.26	859.54	750.00	1,500.00

Emmanuel Presbyterian Church
Profit & Loss Budget Performance

June 2019

	<u>Jun 19</u>	<u>Jan - Jun 19</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
83006 · Equipment Maintenance	0.00	420.16	675.00	1,350.00
83007 · Insurance	2,797.50	2,797.50	6,000.00	12,000.00
83008 · Coffee/Kitchen Supplies	0.00	1,362.36	1,500.00	3,000.00
83009 · Landscape Supplies	0.00	0.00	150.00	300.00
83010 · Lawn Maintenance	775.00	4,475.00	4,787.46	9,575.00
83011 · Office Machines	0.00	0.00	2,049.96	4,100.00
83012 · Office Supplies	369.72	1,848.86	3,300.00	6,600.00
83013 · Parking Repair	0.00	0.00	900.00	1,800.00
83015 · Postage	0.00	963.21	799.98	1,600.00
83016 · Property Taxes	0.00	0.00	324.96	650.00
83018 · Utilities	2,011.79	18,987.19	21,630.00	43,260.00
83021 · Background checks	246.00	346.00	999.96	2,000.00
83024 · Use Tax	0.00	471.00	550.00	550.00
83026 · Church Audit	0.00	0.00	4,999.98	10,000.00
87207 · Custodial Service & Support	2,815.00	16,890.00	16,890.00	33,780.00
Total 83000 · Institutional	11,048.66	68,214.01	85,657.18	170,765.00
84000 · Membership, Outreach & Plcmnt				
84001 · Advertising - Directories	17.00	102.00	499.98	1,000.00
84005 · New Member/Inquirer Class	0.00	0.00	174.96	350.00
84008 · Signage	0.00	244.82	189.96	380.00
84009 · Special Events	0.00	205.76	750.00	1,500.00
84010 · Website	0.00	0.00	4,500.00	9,000.00
84012 · Welcoming & Outreach Exp	0.00	0.00	174.96	350.00
84014 · Womens Ministry	0.00	650.00		
88013 · Carpinteria	0.00	0.00	999.96	2,000.00
Total 84000 · Membership, Outreach & Plcmnt	17.00	1,202.58	7,289.82	14,580.00
85000 · Mission Budget				
85100 · Non-Presbyterian				
85111 · Habitat - Ventura	500.00	500.00	500.00	1,000.00
85114 · Lifewater	0.00	6,000.00	6,000.00	6,000.00
85116 · LSS Community Care Center	0.00	1,200.00	1,200.00	1,200.00
85117 · Manna Food Bank	1,200.00	1,200.00	1,200.00	2,400.00
85119 · Missnry Mntc Svc - M. Dunkley	100.00	600.00	600.00	1,200.00
85121 · Prison Ministry	0.00	0.00	1,249.98	2,500.00
85125 · TEAM - A. Baker	200.00	800.00	800.00	2,000.00
85128 · V C Rescue/The Lighthouse	200.00	1,200.00	1,200.00	2,400.00
85130 · Wycliffe - Schmidt	100.00	600.00	600.00	1,200.00
85131 · Young Life Conejo Valley	100.00	600.00	600.00	1,200.00
85134 · Esther School - Rachel VanGent	400.00	2,400.00	2,400.00	4,800.00
85135 · Buddy Break	0.00	383.63	499.98	1,000.00
85137 · YWAM - MEI - Gene & Sherry Pan	100.00	600.00	600.00	1,200.00
85138 · Gideons International	750.00	750.00	750.00	1,500.00
85139 · International Students, Inc.	200.00	1,200.00	1,200.00	2,400.00
85140 · Moving Beyond Church Grants	0.00	800.00	1,800.00	3,600.00
85141 · Short Term Mission Trips	0.00	388.45	1,800.00	3,600.00
85142 · Front Porch	1,200.00	1,200.00	1,200.00	2,400.00
85143 · Kardelen Mercy Teams	750.00	750.00	750.00	1,500.00
85144 · Other Mission Expenses	0.00	0.00	1,899.96	3,800.00
85145 · Young Life - Romania - Bates	100.00	400.00	400.00	1,000.00

Emmanuel Presbyterian Church
Profit & Loss Budget Performance

June 2019

	<u>Jun 19</u>	<u>Jan - Jun 19</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Total 85100 · Non-Presbyterian	5,900.00	21,572.08	27,249.92	47,900.00
85200 · Presbyterian				
85202 · Dayspring School Uganda	150.00	900.00	900.00	1,800.00
85203 · Community Meal	0.00	0.00	900.00	1,800.00
85206 · God's Hidden Treasures	833.33	4,999.98	4,999.98	10,000.00
85207 · Impact	400.00	2,100.00	2,100.00	4,500.00
85208 · Maine Ministry-K & L Morris	225.00	1,350.00	1,350.00	2,700.00
85211 · Navajo Mission Outreach	0.00	0.00	999.96	2,000.00
85215 · Presby Annual Missions Conf	0.00	1,000.00	1,000.00	1,000.00
85221 · Mission Emanuel	400.00	2,400.00	2,400.00	4,800.00
Total 85200 · Presbyterian	<u>2,008.33</u>	<u>12,749.98</u>	<u>14,649.94</u>	<u>28,600.00</u>
Total 85000 · Mission Budget	7,908.33	34,322.06	41,899.86	76,500.00
86000 · PCUSA Related Expenses				
86002 · Presbytery Support	6,000.00	12,000.00	12,000.00	24,000.00
86003 · Synod	800.00	800.00	800.00	1,600.00
Total 86000 · PCUSA Related Expenses	<u>6,800.00</u>	<u>12,800.00</u>	<u>12,800.00</u>	<u>25,600.00</u>
87000 · Personnel				
87100 · Pastoral Staff				
87110 · Pastor Salary	4,554.16	27,324.96	27,325.02	54,650.00
87111 · Pastor Housing	3,583.34	21,500.04	21,499.98	43,000.00
87112 · Pastor Pen, Med & Disability	3,010.89	18,065.33	18,064.98	36,130.00
87113 · Pastor Cont. Educ	0.00	0.00	999.96	2,000.00
87114 · Pastor Expenses & Mileage	0.00	90.00	1,099.98	2,200.00
87120 · Assoc. Pastor Salary	1,895.84	11,375.04	11,374.98	22,750.00
87121 · Assoc. Pastor Housing	4,300.00	25,800.00	25,800.00	51,600.00
87122 · Assoc. Pen, Med & Disability	2,292.46	13,754.77	13,754.46	27,509.00
87123 · Assoc. Pastor Cont Ed	0.00	0.00	999.96	2,000.00
87125 · Assoc. Pastor Mileage/Prof Exp	0.00	1,209.53	1,099.98	2,200.00
87126 · Assoc. Sabbatical Set-Aside	100.00	600.00	600.00	1,200.00
Total 87100 · Pastoral Staff	<u>19,736.69</u>	<u>119,719.67</u>	<u>122,619.30</u>	<u>245,239.00</u>
87200 · Staff				
87201 · Accompanist	1,337.50	8,025.00	7,500.00	15,000.00
87203 · Administrative Assistants	1,585.00	10,259.00	11,499.96	23,000.00
87205 · Childcare	0.00	861.50	3,300.00	6,600.00
87205b · Nursery Lead	0.00	756.00	1,273.98	2,548.00
87208 · Dir of Children & Family Min.	4,458.34	26,750.04	26,749.98	53,500.00
87211 · DCFM Cont Ed	0.00	0.00	124.98	250.00
87214 · Director of Audio Visual	0.00	850.00	1,500.00	3,000.00
87215 · Dir of Music Min - Sanctuary	2,675.00	16,050.00	16,050.00	32,100.00
87216 · Dir of Music Min Cont Education	0.00	0.00	124.98	250.00
87218 · Dir of Youth Ministries	3,689.74	22,138.44	22,138.50	44,277.00
87219 · Dir Youth Min Cont. Ed	77.95	582.64	375.00	750.00
87225 · Office Manager	4,628.82	27,772.92	27,772.98	55,546.00
87226 · Office Mgr Cont Ed	0.00	0.00	249.96	500.00
87227 · Payroll Service Expenses	132.94	899.96	627.00	1,254.00
87232 · Staff Health/Benefits	3,800.45	19,023.19	19,999.98	40,000.00
87233 · Support Musicians 2nd Service	1,600.00	9,225.00	8,025.00	16,050.00
87234 · Workers' Comp. Insurance	0.00	1,141.00	1,749.96	3,500.00
87236 · Discipleship Leaders	1,147.59	4,798.99	4,520.75	10,432.50

Emmanuel Presbyterian Church
Profit & Loss Budget Performance

June 2019

	Jun 19	Jan - Jun 19	YTD Budget	Annual Budget
87237 · Childcare Coordinator	0.00	135.00		
87238 · Staff Mileage Expense	0.00	0.00	124.98	250.00
87239 · Children's Min. Coord. Cont Ed	0.00	0.00	100.00	250.00
87299 · Payroll Taxes	1,851.21	10,209.41	10,500.00	21,000.00
87300 · Employee Retirement Matching	400.00	2,500.00	3,549.96	7,100.00
87301 · Children's Min Coordinators	1,300.00	5,200.00	5,200.00	13,000.00
87999 · Communications Director	1,560.00	1,560.00	1,560.00	10,920.00
Total 87200 · Staff	30,244.54	168,738.09	174,617.95	361,077.50
Total 87000 · Personnel	49,981.23	288,457.76	297,237.25	606,316.50
88000 · Worship				
88001 · Communion	0.00	32.76	75.00	150.00
88004 · Instrument Maintenance	0.00	130.00	175.02	350.00
88005 · Music/Worship Materials	215.24	1,530.72	475.02	950.00
88008 · Pulpit Supply	0.00	900.00		
88011 · Worship Arts Decor	0.00	1,067.13	1,249.98	2,500.00
88012 · Special Music	150.00	5,900.00	1,239.00	2,478.00
88014 · Sanctuary Chairs 2019	0.00	19,712.50		
88015 · Wedding & Memorial Expenses	0.00	2,250.00		
Total 88000 · Worship	365.24	31,523.11	3,214.02	6,428.00
89000 · Youth				
89001 · Camps and Retreats	1,064.70	5,143.78	1,749.96	3,500.00
89008 · Youth Group	164.72	1,187.34	750.00	1,500.00
89009 · Discipleship	0.00	621.73	750.00	1,500.00
89012 · Transportation	223.49	745.63	750.00	1,500.00
Total 89000 · Youth	1,452.91	7,698.48	3,999.96	8,000.00
Total Expense	79,261.43	450,242.80	458,987.65	921,719.50
Net Ordinary Income	4,143.17	-92,824.63	27,187.35	71,755.50
Other Income/Expense				
Other Income				
54101 · Income/ (Loss) in IRA & Larry J	1,637.65	3,977.59	0.00	0.00
Total Other Income	1,637.65	3,977.59	0.00	0.00
Net Other Income	1,637.65	3,977.59	0.00	0.00
Other Expense				
54201 · Depreciation Expense	-4,156.00	-24,936.00	-24,936.00	-49,872.00
Total Other Expense	-4,156.00	-24,936.00	-24,936.00	-49,872.00
Net Other Expense	-4,156.00	-24,936.00	-24,936.00	-49,872.00
Net Income	1,624.82	-113,783.04	2,251.35	21,883.50

Emmanuel Presbyterian Church
Profit & Loss Prev Year Comparison
 January through June 2019

	<u>Jan - Jun 19</u>	<u>Jan - Jun 18</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
51000 · Offerings Received				
51100 · General Fund				
51101 · Weekly Offerings	272,430.77	352,134.17	-79,703.40	-22.63%
51102 · Electronic Offerings	57,423.00	67,050.00	-9,627.00	-14.36%
51103 · Stock income	0.00	7,663.23	-7,663.23	-100.0%
Total 51100 · General Fund	<u>329,853.77</u>	<u>426,847.40</u>	<u>-96,993.63</u>	<u>-22.72%</u>
Total 51000 · Offerings Received	329,853.77	426,847.40	-96,993.63	-22.72%
53101 · Facility Use & Other Income	12,099.40	12,908.09	-808.69	-6.27%
53103 · Sanctuary Chairs	10,425.00	0.00	10,425.00	100.0%
53104 · Camp Joy Receipts	2,150.00	0.00	2,150.00	100.0%
53105 · Youth Camp Receipts	2,050.00	0.00	2,050.00	100.0%
53106 · Women's Ministry Receipts	840.00	0.00	840.00	100.0%
Total Income	<u>357,418.17</u>	<u>439,755.49</u>	<u>-82,337.32</u>	<u>-18.72%</u>
Gross Profit	357,418.17	439,755.49	-82,337.32	-18.72%
Expense				
80000 · Adult				
80002 · Book Library	0.00	24.94	-24.94	-100.0%
80007 · Church Officer Training	985.80	686.46	299.34	43.61%
80010 · Speaker Special Events	850.00	1,000.00	-150.00	-15.0%
Total 80000 · Adult	<u>1,835.80</u>	<u>1,711.40</u>	<u>124.40</u>	<u>7.27%</u>
80500 · Family Ministries				
80501 · Family Ministries Expenses	577.06	1,078.24	-501.18	-46.48%
Total 80500 · Family Ministries	<u>577.06</u>	<u>1,078.24</u>	<u>-501.18</u>	<u>-46.48%</u>
81000 · Children's Ministry				
81004 · Choir	0.00	57.27	-57.27	-100.0%
81006a · Children's Director's Expenses	32.14	44.99	-12.85	-28.56%
81006b · Children's Coordinator's Expense	176.94	120.07	56.87	47.36%
81008 · Nursery	235.16	242.17	-7.01	-2.9%
81009 · Program Supplies	458.51	469.66	-11.15	-2.37%
81014a · Early Childhood Sunday School	259.83	610.35	-350.52	-57.43%
81014b · Children's Sunday School	380.11	708.21	-328.10	-46.33%
81016 · Camp Joy	1,127.49	2,195.59	-1,068.10	-48.65%
81017 · Volunteer Appreciation	0.00	152.56	-152.56	-100.0%
81020 · Children's Ministry Campaign	29.46	0.00	29.46	100.0%
Total 81000 · Children's Ministry	<u>2,699.64</u>	<u>4,600.87</u>	<u>-1,901.23</u>	<u>-41.32%</u>
82000 · Deacons				
82002 · Congregational Care	733.25	281.88	451.37	160.13%
82004 · Hospitality	179.05	345.60	-166.55	-48.19%
Total 82000 · Deacons	<u>912.30</u>	<u>627.48</u>	<u>284.82</u>	<u>45.39%</u>
83000 · Institutional				
83001 · Bank & Online fees	1,581.02	1,616.38	-35.36	-2.19%
83002 · Building Maintenance	8,359.09	3,907.32	4,451.77	113.93%
83003 · Computer Support	454.88	4,933.73	-4,478.85	-90.78%
83004 · Copier	8,398.20	9,289.45	-891.25	-9.59%
83005 · Custodial Supplies	859.54	487.39	372.15	76.36%
83006 · Equipment Maintenance	420.16	467.92	-47.76	-10.21%
83007 · Insurance	2,797.50	5,177.50	-2,380.00	-45.97%

Emmanuel Presbyterian Church
Profit & Loss Prev Year Comparison

January through June 2019

	Jan - Jun 19	Jan - Jun 18	\$ Change	% Change
83008 · Coffee/Kitchen Supplies	1,362.36	1,313.02	49.34	3.76%
83009 · Landscape Supplies	0.00	31.92	-31.92	-100.0%
83010 · Lawn Maintenance	4,475.00	4,640.00	-165.00	-3.56%
83012 · Office Supplies	1,848.86	4,082.67	-2,233.81	-54.71%
83013 · Parking Repair	0.00	900.00	-900.00	-100.0%
83015 · Postage	963.21	664.77	298.44	44.89%
83018 · Utilities	18,987.19	19,543.24	-556.05	-2.85%
83020 · Financial Reserve	0.00	1,500.00	-1,500.00	-100.0%
83021 · Background checks	346.00	90.00	256.00	284.44%
83024 · Use Tax	471.00	523.00	-52.00	-9.94%
87207 · Custodial Service & Support	16,890.00	16,215.00	675.00	4.16%
Total 83000 · Institutional	68,214.01	75,383.31	-7,169.30	-9.51%
84000 · Membership, Outreach & Plcmnt				
84001 · Advertising - Directories	102.00	115.50	-13.50	-11.69%
84005 · New Member/Inquirer Class	0.00	64.53	-64.53	-100.0%
84008 · Signage	244.82	299.70	-54.88	-18.31%
84009 · Special Events	205.76	778.00	-572.24	-73.55%
84010 · Website	0.00	150.00	-150.00	-100.0%
84012 · Welcoming & Outreach Exp	0.00	96.31	-96.31	-100.0%
84014 · Womens Ministry	650.00	0.00	650.00	100.0%
88013 · Carpinteria	0.00	4,041.02	-4,041.02	-100.0%
Total 84000 · Membership, Outreach & Plcmnt	1,202.58	5,545.06	-4,342.48	-78.31%
85000 · Mission Budget				
85100 · Non-Presbyterian				
85109 · Conejo Pregnancy Center - Ohana	0.00	600.00	-600.00	-100.0%
85111 · Habitat - Ventura	500.00	0.00	500.00	100.0%
85114 · Lifewater	6,000.00	600.00	5,400.00	900.0%
85116 · LSS Community Care Center	1,200.00	900.00	300.00	33.33%
85117 · Manna Food Bank	1,200.00	600.00	600.00	100.0%
85119 · Missnry Mntc Svc - M. Dunkley	600.00	600.00	0.00	0.0%
85125 · TEAM - A. Baker	800.00	1,200.00	-400.00	-33.33%
85128 · V C Rescue/The Lighthouse	1,200.00	1,200.00	0.00	0.0%
85130 · Wycliffe - Schmidt	600.00	600.00	0.00	0.0%
85131 · Young Life Conejo Valley	600.00	600.00	0.00	0.0%
85132 · Youth With A Mission - Erickson	0.00	750.00	-750.00	-100.0%
85134 · Esther School - Rachel VanGent	2,400.00	2,400.00	0.00	0.0%
85135 · Buddy Break	383.63	373.99	9.64	2.58%
85137 · YWAM - MEI - Gene & Sherry Pan	600.00	600.00	0.00	0.0%
85138 · Gideons International	750.00	750.00	0.00	0.0%
85139 · International Students, Inc.	1,200.00	1,000.00	200.00	20.0%
85140 · Moving Beyond Church Grants	800.00	0.00	800.00	100.0%
85141 · Short Term Mission Trips	388.45	0.00	388.45	100.0%
85142 · Front Porch	1,200.00	0.00	1,200.00	100.0%
85143 · Kardelen Mercy Teams	750.00	0.00	750.00	100.0%
85145 · Young Life - Romania - Bates	400.00	0.00	400.00	100.0%
Total 85100 · Non-Presbyterian	21,572.08	12,773.99	8,798.09	68.88%
85200 · Presbyterian				
85202 · Dayspring School Uganda	900.00	900.00	0.00	0.0%
85206 · God's Hidden Treasures	4,999.98	4,999.98	0.00	0.0%

Emmanuel Presbyterian Church Profit & Loss Prev Year Comparison

January through June 2019

	Jan - Jun 19	Jan - Jun 18	\$ Change	% Change
85207 · Impact	2,100.00	1,500.00	600.00	40.0%
85208 · Maine Ministry-K & L Morris	1,350.00	1,350.00	0.00	0.0%
85215 · Presby Annual Missions Conf	1,000.00	0.00	1,000.00	100.0%
85221 · Mission Emanuel	2,400.00	2,400.00	0.00	0.0%
Total 85200 · Presbyterian	12,749.98	11,149.98	1,600.00	14.35%
Total 85000 · Mission Budget	34,322.06	23,923.97	10,398.09	43.46%
86000 · PCUSA Related Expenses				
86002 · Presbytery Support	12,000.00	9,280.50	2,719.50	29.3%
86003 · Synod	800.00	800.00	0.00	0.0%
Total 86000 · PCUSA Related Expenses	12,800.00	10,080.50	2,719.50	26.98%
87000 · Personnel				
87100 · Pastoral Staff				
87110 · Pastor Salary	27,324.96	25,000.08	2,324.88	9.3%
87111 · Pastor Housing	21,500.04	21,500.04	0.00	0.0%
87112 · Pastor Pen, Med & Disability	18,065.33	17,205.00	860.33	5.0%
87114 · Pastor Expenses & Mileage	90.00	0.00	90.00	100.0%
87115 · Pastor Sabbatical	0.00	600.00	-600.00	-100.0%
87120 · Assoc. Pastor Salary	11,375.04	8,874.96	2,500.08	28.17%
87121 · Assoc. Pastor Housing	25,800.00	25,800.00	0.00	0.0%
87122 · Assoc. Pen, Med & Disability	13,754.77	12,829.74	925.03	7.21%
87123 · Assoc. Pastor Cont Ed	0.00	102.35	-102.35	-100.0%
87125 · Assoc. Pastor Mileage/Prof Exp	1,209.53	189.05	1,020.48	539.79%
87126 · Assoc. Sabbatical Set-Aside	600.00	600.00	0.00	0.0%
Total 87100 · Pastoral Staff	119,719.67	112,701.22	7,018.45	6.23%
87200 · Staff				
87201 · Accompanist	8,025.00	7,500.00	525.00	7.0%
87203 · Administrative Assistants	10,259.00	9,582.30	676.70	7.06%
87205 · Childcare	861.50	2,387.25	-1,525.75	-63.91%
87205b · Nursery Lead	756.00	0.00	756.00	100.0%
87206 · Dir. Early Childhood Ministry	0.00	12,184.80	-12,184.80	-100.0%
87208 · Dir of Children & Family Min.	26,750.04	25,000.08	1,749.96	7.0%
87214 · Director of Audio Visual	850.00	1,400.00	-550.00	-39.29%
87215 · Dir of Music Min - Sanctuary	16,050.00	15,000.00	1,050.00	7.0%
87218 · Dir of Youth Ministries	22,138.44	23,374.68	-1,236.24	-5.29%
87219 · Dir Youth Min Cont. Ed	582.64	792.99	-210.35	-26.53%
87225 · Office Manager	27,772.92	25,956.00	1,816.92	7.0%
87226 · Office Mgr Cont Ed	0.00	159.20	-159.20	-100.0%
87227 · Payroll Service Expenses	899.96	690.44	209.52	30.35%
87232 · Staff Health/Benefits	19,023.19	17,620.46	1,402.73	7.96%
87233 · Support Musicians 2nd Service	9,225.00	7,875.00	1,350.00	17.14%
87234 · Workers' Comp. Insurance	1,141.00	77.32	1,063.68	1,375.69%
87236 · Discipleship Leaders	4,798.99	7,800.00	-3,001.01	-38.47%
87237 · Childcare Coordinator	135.00	135.00	0.00	0.0%
87238 · Staff Mileage Expense	0.00	52.97	-52.97	-100.0%
87239 · Children's Min. Coord. Cont Ed	0.00	258.82	-258.82	-100.0%
87299 · Payroll Taxes	10,209.41	10,312.05	-102.64	-1.0%
87300 · Employee Retirement Matching	2,500.00	3,000.00	-500.00	-16.67%
87301 · Children's Min Coordinators	5,200.00	0.00	5,200.00	100.0%
87999 · Communications Director	1,560.00	0.00	1,560.00	100.0%

Emmanuel Presbyterian Church
Profit & Loss Prev Year Comparison

January through June 2019

	Jan - Jun 19	Jan - Jun 18	\$ Change	% Change
Total 87200 · Staff	168,738.09	171,159.36	-2,421.27	-1.42%
Total 87000 · Personnel	288,457.76	283,860.58	4,597.18	1.62%
88000 · Worship				
88001 · Communion	32.76	0.00	32.76	100.0%
88004 · Instrument Maintenance	130.00	125.00	5.00	4.0%
88005 · Music/Worship Materials	1,530.72	1,413.89	116.83	8.26%
88008 · Pulpit Supply	900.00	0.00	900.00	100.0%
88010 · Sound Maintenance	0.00	10,266.37	-10,266.37	-100.0%
88011 · Worship Arts Decor	1,067.13	314.94	752.19	238.84%
88012 · Special Music	5,900.00	3,550.00	2,350.00	66.2%
88014 · Sanctuary Chairs 2019	19,712.50	0.00	19,712.50	100.0%
88015 · Wedding & Memorial Expenses	2,250.00	0.00	2,250.00	100.0%
Total 88000 · Worship	31,523.11	15,670.20	15,852.91	101.17%
89000 · Youth				
89001 · Camps and Retreats	5,143.78	3,897.82	1,245.96	31.97%
89008 · Youth Group	1,187.34	1,119.44	67.90	6.07%
89009 · Discipleship	621.73	1,443.45	-821.72	-56.93%
89012 · Transportation	745.63	487.60	258.03	52.92%
Total 89000 · Youth	7,698.48	6,948.31	750.17	10.8%
Total Expense	450,242.80	429,429.92	20,812.88	4.85%
Net Ordinary Income	-92,824.63	10,325.57	-103,150.20	-998.98%
Other Income/Expense				
Other Income				
54101 · Income/ (Loss) in IRA & Larry J	3,977.59	691.09	3,286.50	475.55%
Total Other Income	3,977.59	691.09	3,286.50	475.55%
Net Other Income	3,977.59	691.09	3,286.50	475.55%
Other Expense				
54201 · Depreciation Expense	-24,936.00	-24,258.00	-678.00	-2.8%
Total Other Expense	-24,936.00	-24,258.00	-678.00	-2.8%
Net Other Expense	-24,936.00	-24,258.00	-678.00	-2.8%
Net Income	-113,783.04	-13,241.34	-100,541.70	-759.3%

Emmanuel Presbyterian Church

Balance Sheet

As of June 30, 2019

Jun 30, 19

ASSETS

Current Assets

Checking/Savings

10001 · Union Bank Checking	29,905.82
10002 · Union Building Money Market	16,537.75
10005 · Larry Jones Mutual Fund Account	6,980.48
10007 · Union Money Market Manse	151,174.27
10008 · Petty Cash	150.00

Total Checking/Savings 204,748.32

Other Current Assets

Payroll Refunds 81.75

Total Other Current Assets 81.75

Total Current Assets 204,830.07

Property, Plant & Equipment 2,271,214.13

Accumulated Depreciation -1,659,944.07

Property, Plant & Equipment Net 611,270.06

Other Assets

12101 · Lincoln IRA #1 22,310.13

12102 · Lincoln IRA #2 14,930.78

Total Other Assets 37,240.91

TOTAL ASSETS 853,341.04

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

34000 · Payroll Liabilities

Insurances 752.38

34001 · Federal W/H 0.02

34007 · CA SDI -5.94

34009 · Employee Retirement Savings 400.00

Total 34000 · Payroll Liabilities 1,146.46

Total Other Current Liabilities 1,146.46

Total Current Liabilities 1,146.46

Total Liabilities 1,146.46

Equity

Retained Earnings 95,259.02

40000 · Opening Balance Equity 29,745.63

41000 · Temp. Restricted Net Assets

41100 · Adult

41103 · Women's scholarship/Gina Scott 2,218.12

41105 · Men's scholarship/ Howard Scott 1,808.00

41116 · Women's Ministry 386.04

41117 · Women's Retreat 1,385.04

Total 41100 · Adult 5,797.20

Emmanuel Presbyterian Church

Balance Sheet

As of June 30, 2019

Jun 30, 19

41200 · Building Funds		
41202 · Building Special Fund		7,715.53
41203 · Building Fund-Youth Wing		8,822.22
Total 41200 · Building Funds		16,537.75
41400 · Deacons		
41402 · Deacons Fund		352.00
Total 41400 · Deacons		352.00
41500 · Finance		
41517 · Sabbatical - Assoc Pastor		13,875.00
41547 · Shaw Manse Account Interest		673.27
Total 41500 · Finance		14,548.27
41600 · Membership/Outreach		
41110 · MOPS		7,793.31
Total 41600 · Membership/Outreach		7,793.31
41700 · Mission Special Funds		
41716 · Lifewater		150.00
41717 · Manna		120.00
41718 · Meriwether Center		20.00
41719 · Mission Fund		100.00
41720 · Monte Vista Grove Homes		409.00
41724 · Disability Ministry-Buddy Break		717.41
41725 · Thanksgiving Dinner/Homeless		344.48
41729 · Prison Ministry		166.65
41734 · IMPACT		25.00
41756 · Morris Trust for Missions		23,188.67
41757 · Refugee Ministry		1,359.50
Total 41700 · Mission Special Funds		26,600.71
42000 · Youth		
42005 · Larry Jones Available Funds		194.70
42006 · Larry Jones Savings		6,104.07
Total 42000 · Youth		6,298.77
Total 41000 · Temp. Restricted Net Assets		77,928.01
44000 · Unrestricted Net Assets		738,108.96
Net Income		-88,847.04
Total Equity		852,194.58
TOTAL LIABILITIES & EQUITY		853,341.04