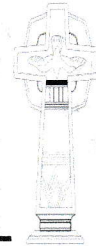


# Downtown Presbyterian Church Treasurers Report

Date: June 14, 2020  
 To: Downtown Presbyterian Church Session  
 From: Rachel Hayes, DPC treasurer  
 RE: **Financial Report for May 2020**



**Monthly Summary:**  
 There was no endowment draw in May and the bank balance ended at \$33,743.86.  
 The operating balance for the month of May was -\$12,256 .  
 Pledged offerings in May were \$2,000 under budget. Pledged contributions are currently at 103% of budget year to date. However, non-pledged offering is 35% of budgeted.  
 There were no capital expenses in May, and captial spending year to date is \$9,673. Budgeted total for 2020 was \$200,000.

	May	Operating Expenses	This Month
Contributions	\$ 14,325.00	Personnel	\$ 23,292.36
Other Revenue	\$ 1,350.35	Recurring Building	\$ 2,768.33
		Other Operating expense	\$ 1,870.62
		Capital Projects	\$ -
Total Income	\$ 15,675.35	TotalExpense	\$ 27,931.31
		Operating Balance	\$ (12,255.96)
		<b>Excluding Capital Expense:</b>	\$ (12,255.96)
Endowment Income			
Endowment Oper	\$ -		
Endowment capit	\$ -		

- > Purchase of parking stickers in the month: \$ -
- > Utility expenses for the month totaled \$ 1,680.20

> The follow committees had expenses this mc	Building	\$ 2,768.33
	Education	\$ -
	Hospitality	\$ 190.79
	Outreach	\$ 1,114.93
	Worship & Arts	\$ -

Downtown Presbyterian Church  
**std Statement of Activities**

Date Range: May 1st 2020 - May 31st 2020 | Filtered by: Core Account

**Fund: General Fund**

Accounts	Actual (This Period)	Budget (This Period)	Actual (This Year to Date)	Budget (This Year to Date)	Annual Budget (This Year)	Annual Budget % Used (This Year)
<b>Revenues</b>						
Contributions						
001-410100 Pledged Offering	14,110.00	16,385.00	84,829.00	81,925.00	196,620.00	43.14 %
001-410200 Non-Pledged Offering	175.00	2,916.67	3,625.00	14,583.35	35,000.00	10.36 %
001-410300 Plate Offering (Cash & Coin)	40.00	833.33	1,485.04	4,166.65	10,000.00	14.85 %
001-410400 Memorials	0.00	41.67	500.00	208.35	500.00	100.00 %
Total Contributions	14,325.00	20,176.67	90,439.04	100,883.35	242,120.00	37.35 %
Other Revenue						
001-420100 Artist Utility	0.00	175.00	375.00	875.00	2,100.00	17.86 %
001-420150 Homeless Food Ministry	1,350.00	833.33	8,083.42	4,166.65	10,000.00	80.83 %
001-420200 Use of Building	0.00	2,166.67	4,045.70	10,833.35	26,000.00	15.56 %
001-420250 Weddings	0.00	166.67	0.00	833.35	2,000.00	0.00 %
001-420300 Capital Projects	0.00	0.00	300.00	0.00	0.00	0.00 %
001-420400 Worship & Arts Revenue	0.00	0.00	60.00	0.00	0.00	0.00 %
001-420550 Waffle Shop	0.00	666.67	194.70	3,333.35	8,000.00	2.43 %
001-420600 Flowers	0.00	33.33	0.00	166.65	400.00	0.00 %
001-420750 Clothes Closet	0.00	333.33	100.00	1,666.65	4,000.00	2.50 %
001-420990 Miscellaneous Grants/Income	0.35	83.33	1.21	416.65	1,000.00	0.12 %
Total Other Revenue	1,350.35	4,458.33	13,160.03	22,291.65	53,500.00	24.60 %
Endowment						
001-430100 Endowment Draw - Operating/Gen Fund	0.00	21,641.67	75,000.00	108,208.35	259,700.00	28.88 %
001-430200 Endowment Draw - Bldg/Capitol Fund	0.00	16,666.67	10,000.00	83,333.35	200,000.00	5.00 %
001-430300 Marguerette Thomas Trust	0.00	240.58	0.00	1,202.90	2,887.00	0.00 %
Total Endowment	0.00	38,548.92	85,000.00	192,744.60	462,587.00	18.37 %
<b>Total Revenues</b>	<b>\$ 15,675.35</b>	<b>\$ 63,183.92</b>	<b>\$ 188,599.07</b>	<b>\$ 315,919.60</b>	<b>\$ 758,207.00</b>	<b>24.87 %</b>
<b>Expenses</b>						
001-570180 Congregational Care	0.00	83.33	0.00	416.65	1,000.00	0.00 %
Personnel						
Pastor						
001-510100 Pastor Salary	2,245.84	2,245.83	11,229.20	11,229.15	26,950.00	41.67 %

Accounts	Actual (This Period)	Budget (This Period)	Actual (This Year to Date)	Budget (This Year to Date)	Annual Budget (This Year)	Annual Budget % Used (This Year)
001-510105 Pastor Housing	2,666.66	2,666.67	13,333.30	13,333.35	32,000.00	41.67%
001-510110 Pastor Social Security/Medicare	375.84	375.83	1,879.20	1,879.15	4,510.00	41.67%
001-510120 Pastor Pension/Medical Insurance	1,713.30	1,713.25	6,941.86	8,566.25	20,559.00	33.77%
001-510135 Pastor Auto Allowance	0.00	50.00	248.24	250.00	600.00	41.37%
001-510140 Pastor Professional Expenses	50.00	83.33	316.43	416.65	1,000.00	31.64%
001-510170 Pastor Continuing Education	0.00	87.50	0.00	437.50	1,050.00	0.00%
001-510180 Pastor Book Allowance	0.00	26.25	40.00	131.25	315.00	12.70%
Total Pastor	7,051.64	7,248.66	33,988.23	36,243.30	86,984.00	39.07%
<b>Office Manager</b>						
001-510300 Office Manager Salary	3,304.16	3,304.17	16,520.80	16,520.85	39,650.00	41.67%
001-510310 Office Mgr Social Security/Medicare	261.20	252.75	1,306.00	1,263.75	3,033.00	43.06%
001-510320 Office Manager Pension/Medical Ins.	739.94	736.08	2,638.90	3,680.40	8,833.00	29.88%
001-510325 Office Manager Retirement Contrib.	166.40	166.42	832.00	832.10	1,997.00	41.66%
Total Office Manager	4,471.70	4,459.42	21,297.70	22,297.10	53,513.00	39.80%
<b>Property Manager</b>						
001-510400 Property Manager Salary	3,765.84	3,765.83	18,829.20	18,829.15	45,190.00	41.67%
001-510410 Property Mgr Soc. Sec./Medicare	279.66	288.08	1,398.30	1,440.40	3,457.00	40.45%
001-510420 Property Manager Pension/Med. Ins.	2,330.54	2,327.00	9,774.19	11,635.00	27,924.00	35.00%
Total Property Manager	6,376.04	6,380.91	30,001.69	31,904.55	76,571.00	39.18%
<b>Education Director</b>						
001-510500 Education Director Wages	1,446.92	1,446.92	7,234.60	7,234.60	17,363.00	41.67%
001-510510 Education Dir. Soc. Sec./Medicare	110.68	110.67	553.40	553.35	1,328.00	41.67%
001-510520 Education Director Pension/Med. Ins	863.16	856.92	2,841.41	4,284.60	10,283.00	27.63%
Total Education Director	2,420.76	2,414.51	10,629.41	12,072.55	28,974.00	36.69%
<b>Music Director</b>						
001-510600 Music Director Wages	2,122.26	2,122.25	10,611.30	10,611.25	25,467.00	41.67%
001-510610 Music Dir. Social Security/Medicare	162.36	162.33	811.80	811.65	1,948.00	41.67%
001-510630 Music Director Continuing Education	175.00	50.00	275.00	250.00	600.00	45.83%
Total Music Director	2,459.62	2,334.58	11,698.10	11,672.90	28,015.00	41.76%
<b>Facilities Manager</b>						
001-510700 Facilities Manager Wages	0.00	1,610.00	4,140.00	8,050.00	19,320.00	21.43%
Total Facilities Manager	0.00	1,610.00	4,140.00	8,050.00	19,320.00	21.43%
<b>Musicians</b>						
001-510800 Musicians	320.00	1,386.67	4,738.00	6,933.35	16,640.00	28.47%
Total Musicians	320.00	1,386.67	4,738.00	6,933.35	16,640.00	28.47%
<b>Nursery Workers</b>						
001-510900 Nursery Workers' Wages	0.00	391.67	597.00	1,958.35	4,700.00	12.70%

Accounts	Actual (This Period)	Budget (This Period)	Actual (This Year to Date)	Budget (This Year to Date)	Annual Budget (This Year)	Annual Budget % Used (This Year)
Total Nursery Workers	0.00	391.67	597.00	1,958.35	4,700.00	12.70 %
Other Personnel Expense						
001-510950 Payroll Accounting Expenses	192.60	316.67	1,312.70	1,583.35	3,800.00	34.54 %
001-510960 Workers Comp Insurance	0.00	166.67	572.75	833.35	2,000.00	28.64 %
001-510970 Field Education Student	0.00	83.33	0.00	416.65	1,000.00	0.00 %
001-510980 Temporary Help/Event Services	0.00	125.00	0.00	625.00	1,500.00	0.00 %
001-510985 Training	0.00	41.67	0.00	208.35	500.00	0.00 %
Total Other Personnel Expense	192.60	733.34	1,885.45	3,666.70	8,800.00	21.43 %
Total Personnel	23,292.36	26,959.76	118,975.58	134,798.80	323,517.00	36.78 %
Building & Maintenance						
Utilities & Insurance						
001-520100 Natural Gas	327.02	1,166.67	11,246.75	5,833.35	14,000.00	80.33 %
001-520110 Electricity	835.47	2,333.33	8,131.09	11,666.65	28,000.00	29.04 %
001-520120 Water	108.32	216.67	1,193.12	1,083.35	2,600.00	45.89 %
001-520130 Waste Disposal	144.32	166.67	779.01	833.35	2,000.00	38.95 %
001-520140 Telephone Service	180.07	125.00	723.72	625.00	1,500.00	48.25 %
001-520150 Internet	0.00	50.00	(55.70)	250.00	600.00	(9.28)%
001-520160 Alarm	85.00	150.00	392.00	750.00	1,800.00	21.78 %
001-520170 Pest Control Service	0.00	83.33	264.95	416.65	1,000.00	26.50 %
001-520185 Building Insurance	0.00	2,541.67	7,887.42	12,708.35	30,500.00	25.86 %
Total Utilities & Insurance	1,680.20	6,833.34	30,562.36	34,166.70	82,000.00	37.27 %
Maintenance & Grounds						
001-520200 Building Maintenance & Repairs	1,088.13	2,500.00	10,660.40	12,500.00	30,000.00	35.53 %
001-520210 Cleaning Service	0.00	1,000.00	3,033.00	5,000.00	12,000.00	25.28 %
001-520220 Capital Projects	0.00	16,666.67	9,672.78	83,333.35	200,000.00	4.84 %
Total Maintenance & Grounds	1,088.13	20,166.67	23,366.18	100,833.35	242,000.00	9.66 %
Total Building & Maintenance	2,768.33	27,000.01	53,928.54	135,000.05	324,000.00	16.64 %
Other Expenses						
Outreach						
001-530105 Foreign Missions	0.00	240.58	0.00	1,202.90	2,887.00	0.00 %
001-530120 Local Benevolences	0.00	1,166.67	1,674.71	5,833.35	14,000.00	11.96 %
001-530130 Community Assistant Fund	0.00	333.33	881.42	1,666.65	4,000.00	22.04 %
001-530140 Waffle Shop	0.00	166.67	88.91	833.35	2,000.00	4.45 %
001-530150 Homeless Ministry - Food	1,114.93	1,000.00	3,329.96	5,000.00	12,000.00	27.75 %
001-530200 Fundraising	0.00	0.00	1,537.47	0.00	0.00	0.00 %
Total Outreach	1,114.93	2,907.25	7,512.47	14,536.25	34,887.00	21.53 %
Administration						

Accounts	Actual (This Period)	Budget (This Period)	Actual (This Year to Date)	Budget (This Year to Date)	Annual Budget (This Year)	Annual Budget % Used (This Year)
001-540100 Office Equipment	202.32	291.67	1,589.92	1,458.35	3,500.00	45.43%
001-540110 Office Equipment Maintenance	0.00	20.83	0.00	104.15	250.00	0.00%
001-540120 Software/Programs	133.00	166.67	826.76	833.35	2,000.00	41.34%
001-540140 Office Supplies	14.22	41.67	597.48	208.35	500.00	119.50%
001-540150 Postage	0.00	20.83	122.15	104.15	250.00	48.86%
001-540160 Cell Phone	55.00	58.33	275.00	291.65	700.00	39.29%
001-540175 Parking	-0.00	833.33	2,132.00	4,166.65	10,000.00	21.32%
001-540180 Fees	160.36	41.67	350.97	208.35	500.00	70.19%
001-540185 Central Treasurer-PCUSA	0.00	412.50	0.00	2,062.50	4,950.00	0.00%
001-540190 Miscellaneous Administration	0.00	16.67	500.00	83.35	200.00	250.00%
Total Administration	564.90	1,904.17	6,394.28	9,520.85	22,850.00	27.98%
<b>Worship &amp; Arts</b>						
001-550100 Pulpit Supply	0.00	75.00	(150.00)	375.00	900.00	(16.67)%
001-550110 Worship Aids	0.00	20.83	0.00	104.15	250.00	0.00%
001-550115 Worship Arts Supplies	0.00	16.67	0.00	83.35	200.00	0.00%
001-550120 Music Supplies	0.00	41.67	248.13	208.35	500.00	49.63%
001-550130 Organ & Piano Maintenance	0.00	208.33	4,596.29	1,041.65	2,500.00	183.85%
001-550140 Organ Supply	0.00	62.50	0.00	312.50	750.00	0.00%
001-550150 Youth Choir	0.00	62.50	0.00	312.50	750.00	0.00%
001-550190 Miscellaneous Worship & Arts	0.00	37.50	0.00	187.50	450.00	0.00%
001-550200 Flowers	0.00	41.67	0.00	208.35	500.00	0.00%
Total Worship & Arts	0.00	566.67	4,694.42	2,833.35	6,800.00	69.04%
<b>Education</b>						
001-560100 Youth Ministries	0.00	50.00	0.00	250.00	600.00	0.00%
001-560110 Jean Prueher Fund	0.00	58.33	200.00	291.65	700.00	28.57%
001-560120 Children's Art Supplies	0.00	16.67	0.00	83.35	200.00	0.00%
001-560130 Guest Speakers	0.00	8.33	0.00	41.65	100.00	0.00%
001-560140 Educational Materials	0.00	141.67	84.48	708.35	1,700.00	4.97%
001-560190 Miscellaneous Education	0.00	16.67	275.00	83.35	200.00	137.50%
Total Education	0.00	291.67	559.48	1,458.35	3,500.00	15.99%
<b>Hospitality (CL/W&amp;MD)</b>						
001-570110 Receptions	64.49	25.00	176.79	125.00	300.00	58.93%
001-570120 Congregational Meals	0.00	54.17	0.00	270.85	650.00	0.00%
001-570130 Bereavement/Funerals	0.00	41.67	65.22	208.35	500.00	13.04%
001-570150 Advertising/Brochures/Public Rel.	126.30	70.83	479.72	354.15	850.00	56.44%
001-570160 New Member Assimilation	0.00	20.83	0.00	104.15	250.00	0.00%
001-570190 Miscellaneous Hospitality (CL/W&MD)	0.00	37.50	337.63	187.50	450.00	75.03%
Total Hospitality (CL/W&MD)	190.79	250.00	1,059.36	1,250.00	3,000.00	35.31%

Accounts	Actual (This Period)	Budget (This Period)	Actual (This Year to Date)	Budget (This Year to Date)	Annual Budget (This Year)	Annual Budget % Used (This Year)
Session Expenses						
001-590100 Session Development/Retreat	0.00	41.67	0.00	208.35	500.00	0.00 %
001-590190 Miscellaneous Session	0.00	12.50	0.00	62.50	150.00	0.00 %
Total Session Expenses	0.00	54.17	0.00	270.85	650.00	0.00 %
Total Other Expenses	1,870.62	5,973.93	20,220.01	29,869.65	71,687.00	28.21 %
<b>Total Expenses</b>	<b>\$ 27,931.31</b>	<b>\$ 60,017.03</b>	<b>\$ 193,124.13</b>	<b>\$ 300,085.15</b>	<b>\$ 720,204.00</b>	<b>26.82 %</b>
<b>Net Total</b>	<b>( \$ 12,255.96 )</b>	<b>\$ 3,166.89</b>	<b>( \$ 4,525.06 )</b>	<b>\$ 15,834.45</b>	<b>\$ 38,003.00</b>	<b>( 11.91 )%</b>