

Downtown Presbyterian Church Treasurers Report



Date: December 18, 2020
 To: Downtown Presbyterian Church Session
 From: Rachel Hayes, DPC treasurer
 RE: **Financial Report for November 2020**

Monthly Summary:

There was a budgeted \$20,000 endowment draw in October for operations. There was a \$60,000 endowment draw for capital expenses (bathrooms, mold remediation, other projects).

The endowment balance was last reported at the end of September. DPC paid \$7,218 for electricity on 12/1/2020. We are thankful for a generous \$8,000 donation to support the homeless food ministry. Waffle Shop raised \$4,744, less than budgeted \$7300, but impressive for a virtual event.

	November	Operating Expenses	This Month
Contributions	\$ 22,982.00	Personnel	\$ 28,724.10
Other Revenue	\$ 0.69	Recurring Building	\$ 9,618.51
		Other Operating expense	\$ 2,885.85
		Capital Projects	\$ 7,944.45
Total Income	\$ 22,982.69	Total Expense	\$ 49,172.91
		Operating Balance	\$ (26,190.22)
		Excluding Capital Expense:	\$ (18,245.77)
Endowment Income			
Endowment Op	\$ 20,000.00		
Endowment cap	\$ 60,000.00		

- > Purchase of parking stickers in the month \$ -
- > Utility expenses for the month totaled \$ 428.31
- > The follow committees had expenses this month:

Building	\$ 17,562.96
Education	\$ 322.02
Hospitality	\$ 128.36
Outreach	\$ 1,764.89
Worship & Arts	\$ 224.13

Downtown Presbyterian Church
std Statement of Activities

Date Range: Nov 1st 2020 - Nov 30th 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)
Revenues						
Contributions						
001-410100 Pledged Offering	18,490.00	16,385.00	198,934.00	180,235.00	196,620.00	101.18 %
001-410200 Non-Pledged Offering	4,450.00	2,916.67	9,390.24	32,083.37	35,000.00	26.83 %
001-410300 Plate Offering (Cash & Coin)	42.00	833.33	1,527.04	9,166.63	10,000.00	15.27 %
001-410400 Memorials	0.00	41.67	500.00	458.37	500.00	100.00 %
Total Contributions	22,982.00	20,176.67	210,351.28	221,943.37	242,120.00	86.88 %
Other Revenue						
001-420100 Artist Utility	0.00	175.00	675.00	1,925.00	2,100.00	32.14 %
001-420150 Homeless Food Ministry	8,045.00	833.33	17,368.42	9,166.63	10,000.00	173.68 %
001-420200 Use of Building	600.00	2,166.67	10,867.65	23,833.37	26,000.00	41.80 %
001-420250 Weddings	0.00	166.67	0.00	1,833.37	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	4,744.06	666.67	5,062.15	7,333.37	8,000.00	63.28 %
001-420600 Flowers	0.00	33.33	0.00	366.63	400.00	0.00 %
001-420750 Clothes Closet	0.00	333.33	100.00	3,666.63	4,000.00	2.50 %
001-420800 Fundraising	0.00	0.00	20.00	0.00	0.00	0.00 %
001-420990 Miscellaneous Grants/Income	0.69	83.33	3.81	916.63	1,000.00	0.38 %
Total Other Revenue	13,389.75	4,458.33	34,457.03	49,041.63	53,500.00	64.41 %
Endowment						
001-430100 Endowment Draw - Operating/Gen Fund	20,000.00	21,641.67	180,000.00	238,058.37	259,700.00	69.31 %
001-430200 Endowment Draw - Bldg/Capitol Fund	60,000.00	16,666.67	70,000.00	183,333.37	200,000.00	35.00 %
001-430300 Marguerette Thomas Trust	0.00	240.58	0.00	2,646.38	2,887.00	0.00 %
Total Endowment	80,000.00	38,548.92	250,000.00	424,038.12	462,587.00	54.04 %
Total Revenues	\$ 116,371.75	\$ 63,183.92	\$ 494,808.31	\$ 695,023.12	\$ 758,207.00	65.26 %
Expenses						
001-570180 Congregational Care	0.00	83.33	0.00	916.63	1,000.00	0.00 %
Personnel						
Pastor						

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)
001-510100 Pastor Salary	2,245.84	2,245.83	24,704.24	24,704.13	26,950.00	91.67 %
001-510105 Pastor Housing	2,666.66	2,666.67	29,333.26	29,333.37	32,000.00	91.67 %
001-510110 Pastor Social Security/Medicare	375.84	375.83	4,134.24	4,134.13	4,510.00	91.67 %
001-510120 Pastor Pension/Medical Insurance	3,426.60	1,713.25	18,934.96	18,845.75	20,559.00	92.10 %
001-510135 Pastor Auto Allowance	0.00	50.00	248.24	550.00	600.00	41.37 %
001-510140 Pastor Professional Expenses	0.00	83.33	398.87	916.63	1,000.00	39.89 %
001-510170 Pastor Continuing Education	0.00	87.50	0.00	962.50	1,050.00	0.00 %
001-510180 Pastor Book Allowance	0.00	26.25	88.00	288.75	315.00	27.94 %
Total Pastor	8,714.94	7,248.66	77,841.81	79,735.26	86,984.00	89.49 %
Office Manager						
001-510300 Office Manager Salary	3,304.16	3,304.17	36,345.76	36,345.87	39,650.00	91.67 %
001-510310 Office Mgr Social Security/Medicare	261.20	252.75	2,873.20	2,780.25	3,033.00	94.73 %
001-510320 Office Manager Pension/Medical Ins.	1,479.88	736.08	7,818.48	8,096.88	8,833.00	88.51 %
001-510325 Office Manager Retirement Contrib.	166.40	166.42	1,830.40	1,830.62	1,997.00	91.66 %
Total Office Manager	5,211.64	4,459.42	48,867.84	49,053.62	53,513.00	91.32 %
Property Manager						
001-510400 Property Manager Salary	3,765.84	3,765.83	41,424.24	41,424.13	45,190.00	91.67 %
001-510410 Property Mgr Soc. Sec./Medicare	279.66	288.08	3,076.26	3,168.88	3,457.00	88.99 %
001-510420 Property Manager Pension/Med. Ins.	4,661.08	2,327.00	26,087.97	25,597.00	27,924.00	93.42 %
Total Property Manager	8,706.58	6,380.91	70,588.47	70,190.01	76,571.00	92.19 %
Education Director						
001-510500 Education Director Wages	1,446.92	1,446.92	15,916.12	15,916.12	17,363.00	91.67 %
001-510510 Education Dir. Soc. Sec./Medicare	110.68	110.67	1,217.48	1,217.37	1,328.00	91.68 %
001-510520 Education Director Pension/Med. Ins	1,726.32	856.92	8,883.53	9,426.12	10,283.00	86.39 %
Total Education Director	3,283.92	2,414.51	26,017.13	26,559.61	28,974.00	89.79 %
Music Director						
001-510600 Music Director Wages	2,122.26	2,122.25	23,344.86	23,344.75	25,467.00	91.67 %
001-510610 Music Dir. Social Security/Medicare	162.36	162.33	1,785.96	1,785.63	1,948.00	91.68 %
001-510630 Music Director Continuing Education	0.00	50.00	275.00	550.00	600.00	45.83 %
Total Music Director	2,284.62	2,334.58	25,405.82	25,680.38	28,015.00	90.69 %
Facilities Manager						
001-510700 Facilities Manager Wages	0.00	1,610.00	9,180.00	17,710.00	19,320.00	47.52 %
Total Facilities Manager	0.00	1,610.00	9,180.00	17,710.00	19,320.00	47.52 %
Musicians						
001-510800 Musicians	320.00	1,386.67	6,818.00	15,253.37	16,640.00	40.97 %
Total Musicians	320.00	1,386.67	6,818.00	15,253.37	16,640.00	40.97 %
Nursery Workers						

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)
001-510900 Nursery Workers' Wages	0.00	391.67	597.00	4,308.37	4,700.00	12.70 %
Total Nursery Workers	0.00	391.67	597.00	4,308.37	4,700.00	12.70 %
Other Personnel Expense						
001-510950 Payroll Accounting Expenses	202.40	316.67	2,567.20	3,483.37	3,800.00	67.56 %
001-510960 Workers Comp Insurance	0.00	166.67	1,671.00	1,833.37	2,000.00	83.55 %
001-510970 Field Education Student	0.00	83.33	0.00	916.63	1,000.00	0.00 %
001-510980 Temporary Help/Event Services	0.00	125.00	160.00	1,375.00	1,500.00	10.67 %
001-510985 Training	0.00	41.67	0.00	458.37	500.00	0.00 %
Total Other Personnel Expense	202.40	733.34	4,398.20	8,066.74	8,800.00	49.98 %
Total Personnel	28,724.10	26,959.76	269,714.27	296,557.36	323,517.00	83.37 %
Building & Maintenance						
Utilities & Insurance						
001-520100 Natural Gas	55.46	1,166.67	11,564.61	12,833.37	14,000.00	82.60 %
001-520110 Electricity	0.00	2,333.33	18,135.15	25,666.63	28,000.00	64.77 %
001-520120 Water	186.04	216.67	2,661.30	2,383.37	2,600.00	102.36 %
001-520130 Waste Disposal	0.00	166.67	1,501.97	1,833.37	2,000.00	75.10 %
001-520140 Telephone Service	186.81	125.00	1,827.36	1,375.00	1,500.00	121.82 %
001-520150 Internet	0.00	50.00	(55.70)	550.00	600.00	(9.28 %)
001-520160 Alarm	0.00	150.00	1,477.00	1,650.00	1,800.00	82.06 %
001-520170 Pest Control Service	0.00	83.33	792.95	916.63	1,000.00	79.30 %
001-520185 Building Insurance	0.00	2,541.67	24,295.58	27,958.37	30,500.00	79.66 %
Total Utilities & Insurance	428.31	6,833.34	62,200.22	75,166.74	82,000.00	75.85 %
Maintenance & Grounds						
001-520200 Building Maintenance & Repairs	9,190.20	2,500.00	22,113.06	27,500.00	30,000.00	73.71 %
001-520210 Cleaning Service	0.00	1,000.00	3,033.00	11,000.00	12,000.00	25.28 %
001-520220 Capital Projects	7,944.45	16,666.67	17,617.23	183,333.37	200,000.00	8.81 %
Total Maintenance & Grounds	17,134.65	20,166.67	42,763.29	221,833.37	242,000.00	17.67 %
Total Building & Maintenance	17,562.96	27,000.01	104,963.51	297,000.11	324,000.00	32.40 %
Other Expenses						
Outreach						
001-530105 Foreign Missions	0.00	240.58	0.00	2,646.38	2,887.00	0.00 %
001-530120 Local Benevolences	0.00	1,166.67	12,674.71	12,833.37	14,000.00	90.53 %
001-530130 Community Assistant Fund	0.00	333.33	881.42	3,666.63	4,000.00	22.04 %
001-530140 Waffle Shop	1,207.10	166.67	1,296.01	1,833.37	2,000.00	64.80 %
001-530150 Homeless Ministry - Food	557.79	1,000.00	7,792.17	11,000.00	12,000.00	64.93 %
001-530200 Fundraising	0.00	0.00	1,537.47	0.00	0.00	0.00 %
Total Outreach	1,764.89	2,907.25	24,181.78	31,979.75	34,887.00	69.31 %

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)
Administration						
001-540100 Office Equipment	0.00	291.67	2,649.19	3,208.37	3,500.00	75.69 %
001-540110 Office Equipment Maintenance	0.00	20.83	0.00	229.13	250.00	0.00 %
001-540120 Software/Programs	133.13	166.67	1,624.89	1,833.37	2,000.00	81.24 %
001-540140 Office Supplies	0.00	41.67	717.96	458.37	500.00	143.59 %
001-540150 Postage	110.00	20.83	342.15	229.13	250.00	136.86 %
001-540160 Cell Phone	58.38	58.33	608.38	641.63	700.00	86.91 %
001-540175 Parking	0.00	833.33	2,132.00	9,166.63	10,000.00	21.32 %
001-540180 Fees	105.41	41.67	1,124.03	458.37	500.00	224.81 %
001-540185 Central Treasurer-PCUSA	0.00	412.50	4,950.00	4,537.50	4,950.00	100.00 %
001-540190 Miscellaneous Administration	0.00	16.67	500.00	183.37	200.00	250.00 %
Total Administration	406.92	1,904.17	14,648.60	20,945.87	22,850.00	64.11 %
Worship & Arts						
001-550100 Pulpit Supply	0.00	75.00	(150.00)	825.00	900.00	(16.67 %)
001-550110 Worship Aids	0.00	20.83	0.00	229.13	250.00	0.00 %
001-550115 Worship Arts Supplies	0.00	16.67	0.00	183.37	200.00	0.00 %
001-550120 Music Supplies	0.00	41.67	320.56	458.37	500.00	64.11 %
001-550130 Organ & Piano Maintenance	0.00	208.33	5,446.29	2,291.63	2,500.00	217.85 %
001-550140 Organ Supply	0.00	62.50	0.00	687.50	750.00	0.00 %
001-550150 Youth Choir	0.00	62.50	0.00	687.50	750.00	0.00 %
001-550190 Miscellaneous Worship & Arts	224.13	37.50	470.90	412.50	450.00	104.64 %
001-550200 Flowers	0.00	41.67	0.00	458.37	500.00	0.00 %
Total Worship & Arts	224.13	566.67	6,087.75	6,233.37	6,800.00	89.53 %
Education						
001-560100 Youth Ministries	0.00	50.00	0.00	550.00	600.00	0.00 %
001-560110 Jean Prueher Fund	0.00	58.33	200.00	641.63	700.00	28.57 %
001-560120 Children's Art Supplies	0.00	16.67	0.00	183.37	200.00	0.00 %
001-560130 Guest Speakers	0.00	8.33	0.00	91.63	100.00	0.00 %
001-560140 Educational Materials	322.02	141.67	406.50	1,558.37	1,700.00	23.91 %
001-560190 Miscellaneous Education	0.00	16.67	275.00	183.37	200.00	137.50 %
Total Education	322.02	291.67	881.50	3,208.37	3,500.00	25.19 %
Hospitality (CLW&MD)						
001-570110 Receptions	0.00	25.00	176.79	275.00	300.00	58.93 %
001-570120 Congregational Meals	0.00	54.17	6.59	595.87	650.00	1.01 %
001-570130 Bereavement/Funerals	0.00	41.67	65.22	458.37	500.00	13.04 %
001-570150 Advertising/Brochures/Public Rel.	0.00	70.83	479.72	779.13	850.00	56.44 %
001-570160 New Member Assimilation	0.00	20.83	0.00	229.13	250.00	0.00 %
001-570190 Miscellaneous Hospitality (CLW&MD)	128.36	37.50	465.99	412.50	450.00	103.55 %

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 Hospitality (CL/W&MD)	128.36	250.00	1,194.31	2,750.00	3,000.00	39.81 %
Session Expenses						
001-590100 Session Development/Retreat	0.00	41.67	0.00	458.37	500.00	0.00 %
001-590190 Miscellaneous Session	39.53	12.50	39.53	137.50	150.00	26.35 %
Total Session Expenses	39.53	54.17	39.53	595.87	650.00	6.08 %
Total Other Expenses	2,885.85	5,973.93	47,033.47	65,713.23	71,687.00	65.61 %
Total Expenses	\$ 49,172.91	\$ 60,017.03	\$ 421,711.25	\$ 660,187.33	\$ 720,204.00	58.55 %
Net Total	\$ 67,198.84	\$ 3,166.89	\$ 73,097.06	\$ 34,835.79	\$ 38,003.00	192.35 %