

**Report to Coordinating Commission  
Treasurer's Report/Administration Commission/Trustees  
March 14, 2017**

**Recommendation to Presbytery:**

The First Presbyterian Church of Pineville has requested that the church be closed. Recommend to Presbytery that an Administrative Commission to dissolve the Pineville Church be named with the following members:

Curtis Christian, Chair (Teaching Elder, First Richmond)  
Margaret Suters (Ruling Elder, White's Memorial-Berea)  
Michael Denney (Teaching Elder, First Lancaster)  
Baylor Fulton (Ruling Elder, First Pineville)

And that the Administrative Commission named be charged to

- a. Attempt to locate any official records of the church and turn them over to the Stated Clerk of the Presbytery for proper preservation.
- b. After consulting with the Trustees of Presbytery (Administration) recommend to Presbytery the disposition of any and all church property and carry out said disposition following approval by the Presbytery.
- c. Arrange for certificates of transfer to other churches for current members, if any,
- d. Prepare and conduct a service of recognition of the life and ministry of the First Presbyterian Church of Pineville at a Stated meeting of the Presbytery.

**Information**

- The Treasurer's Report as of December 31, 2016 is attached.

Notes from Treasurer's Report

Operating Budget

1. Total Revenue as of 12/31/16 is \$492,850 as compared to \$487,932 at 12/31/15. This is an increase in revenue of \$4,917.
2. Total Expense as of 12/31/16 is \$559,470 as compared to \$472,539 at 12/31/15. This is an increase of expense of \$86,932.
3. Total Net for the operating budget as of 12/31/16 is (\$66,621) as compared to \$15,394 at 12/31/15. The 2016 Budget that was approved by Presbytery projected a deficit of (\$59,190).
4. General Reserves were used to balance the shortfall of (\$66,621).

Burnamwood Budget

1. Total Burnamwood revenue as of 12/31/16 is \$212,891 as compared to \$273,503 at 12/31/15. This is a decrease of revenue of \$60,612.
2. Total Burnamwood expense as of 12/31/16 is \$239,644 as compared to \$285,120 at 12/31/15. This is a decrease in expense of \$45,476.
3. Total Net for Burnamwood as of 12/31/16 is (\$26,753) as compared to (\$11,617) at 12/31/15.
4. Unified dollars of \$90,395 was budgeted for the Burnamwood budget. An additional \$26,753 was used from General Reserves to balance the shortfall.

- A per capita and unified giving spreadsheet by church as requested by Presbytery is attached.
- Year-to-date financial reports as of December 31, 2016 were reviewed and approved including reserves, foundation accounts, unified mission and per capita contributions.

**Actions Taken by Administration Commission since November presbytery meeting:**

1. Approved a request from the Nicholasville Presbyterian Church to withdraw \$30,000 from the Nicholasville Redevelopment Fund at the Presbyterian Foundation to assist with cash flow issues.
2. Approved a request from the Wooton Presbyterian Church to withdraw \$30,000 from the remaining funds that are available to be used for the Wooton Community Center. Here is the excerpt from the December 2015 Administration Minutes:

*“A request was made by the Wooton Presbyterian Church of \$65,000 from the Browinski Wooton fund at the Presbyterian Foundation for updates to the community center. A motion was made and seconded to approve this request with the following conditions: The payments to Wooton will be made out in draws in increments of \$10,000. The draw checks will be sent to Wooton and before another check is released, receipts for the previous draw must be sent to Robyn Justus. The balance in the Browinski Wooton Fund at the foundation after the \$65,000 withdrawal will be sent to the Presbytery of the Southeast (EPC) since membership of the Wooton Church now resides with this presbytery. Motion carried.”*

Receipts of \$13,047.96 have been received for the first \$10,000 draw check that was sent. There is a remainder of \$25,000 in general funds designated for this purpose.

3. Withdrew \$30,000 from the General Fund at the Presbyterian Foundation for cash flow purposes.
4. Withdrew \$13,300 from the John White Fund at the Presbyterian Foundation to fund \$100 Christmas gifts to each of our ministers in the presbytery. Checks were sent in early December.
5. Closed on the Westminster Presbyterian Church Property at 2938 S. Highway 421, Manchester, Kentucky. Seller Disbursement:

Purchase Price:	\$80,000
Earnest Money: -	10,000 (received November 2016)
Deed Tax: -	80
Deed Prep: -	75

---

Proceeds Received: \$69,845

Proceeds are in the designated account “Proceeds from Sale of Church Property” to be used for Church Development/Redevelopment.

6. Administration approved on 9/27/16 to increase the monthly draw from the Nicholasville Foundation account from \$6,000 to \$7,000. The foundation did not make that change, but checks were sent to Nicholasville for \$7,000 from October – January. Approved a motion to withdraw \$4,000 from the Nicholasville fund to replenish general funds.
7. Approved a withdrawal of \$2,551 from the Nicholasville Foundation Account to replenish general funds for Nicholasville per capita in 2016 and 2017.
8. Motion approved to transfer the designated funds for church development/redevelopment at Kentucky Bank of \$121,007 and setup a new account at the Presbyterian Foundation called “Church Development/Redevelopment” with the funds.

9. Motion approved to transfer general funds at Kentucky Bank of \$137,707 to the Presbyterian Foundation “General Fund” account.
10. Approved a severance arrangement for Sharel Templeton effective January 31, 2017:
- |            |          |
|------------|----------|
| Salary     | \$17,431 |
| FICA       | 1,334    |
| BOP        | 9,027    |
| Total Cost | \$27,792 |
- Balance remaining in 2017 Budget for Administrative Assistant position after severance is \$24,702.
11. Approved the hiring of Kevin Turpin as full-time site manager at Burnamwood on the recommendation of the Burnamwood Commission. The details of the package are: Salary \$27,500, FICA \$2,104. The site manager will not be required to live at the camp.

<b>Presbytery of Transylvania</b>				
<b>Treasurer's Report</b>				
<b>December 31, 2016</b>				
	<b>2016</b>	<b>2016</b>	<b>2015</b>	<b>2016 ACTUAL</b>
	<b>ANNUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>COMPARED TO</b>
	<b>BUDGET</b>	<b>12.31.16</b>	<b>12.31.15</b>	<b>2015 ACTUAL</b>
<b>INCOME</b>				<b>(decrease in revenue)</b>
				<b>need</b>
<b>UNIFIED GIVING - Presbytery Share</b>	<b>162,371</b>	<b>149,261</b>	<b>140,485</b>	<b>8,776</b>
<b>SELECTED MISSION GIVING</b>				
CHRISTIAN SERVICE MINISTRY	12,000	9,600	9,000	600
<b>TOTAL SELECTED MISSION GIVING</b>	<b>12,000</b>	<b>9,600</b>	<b>9,000</b>	<b>600</b>
<b>SPECIAL OFFERINGS</b>				
HUNGER	10,000	14,000	17,100	(3,100)
CANDIDATE GRANT	2,000	1,500	700	800
PEACEMAKING	1,000	0	6,776	(6,776)
<b>TOTAL SPECIAL OFFERINGS</b>	<b>13,000</b>	<b>15,500</b>	<b>24,576</b>	<b>(9,076)</b>
<b>PER CAPITA</b>	<b>201,299</b>	<b>158,616</b>	<b>150,281</b>	<b>8,334</b>
<b>OTHER RECEIPTS</b>				
TRUST FUNDS	46,200	58,610	54,600	4,010
OTHER RECEIPTS/DESIGNATED ACCTS	110,731	101,263	108,990	(7,727)
<b>TOTAL OTHER RECEIPTS</b>	<b>156,931</b>	<b>159,873</b>	<b>163,590</b>	<b>(3,717)</b>
<b>TOTAL INCOME</b>	<b>545,601</b>	<b>492,850</b>	<b>487,932</b>	<b>4,917</b>

<b>Presbytery of Transylvania</b>				
<b>Treasurer's Report</b>				
<b>December 31, 2016</b>				
	<b>2016</b>	<b>2016</b>	<b>2015</b>	<b>2016 ACTUAL</b>
	<b>ANNUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>COMPARED TO</b>
	<b>BUDGET</b>	<b>12.31.16</b>	<b>12.31.15</b>	<b>2015 ACTUAL</b>
<b>EXPENSES</b>				<b>(decrease in expenses)</b>
<b>COMMISSIONS AND MINISTRIES</b>				
ADMINISTRATION	25,500	26,973	24,200	2,773
BURNAMWOOD	90,395	90,395	72,747	17,648
CHRISTIAN FORMATION	47,090	35,554	29,336	6,219
COMMISSION ON MINISTRY	31,500	38,591	14,769	23,822
COORDINATING COMMISSION	11,000	12,198	3,661	8,537
MISSION	25,974	16,488	25,040	(8,552)
MISSION SUPPORTED MINISTRIES	23,000	23,600	29,600	(6,000)
PREPARATION FOR MINISTRY	9,000	4,947	2,488	2,459
REPRESENTATION	500	0	200	(200)
<b>TOTAL COMMITTEES</b>	<b>263,959</b>	<b>248,747</b>	<b>202,041</b>	<b>46,706</b>
<b>SUPPORT FUNCTIONS</b>				
PERSONNEL	276,177	275,478	232,763	42,715
OFFICE OPERATIONS	40,350	19,977	18,980	997
COMMUNICATIONS	4,000	2,600	4,620	(2,020)
PRESBYTERY OFFICES	6,300	5,186	6,286	(1,100)
<b>TOTAL SUPPORT FUNCTIONS</b>	<b>326,827</b>	<b>303,242</b>	<b>262,649</b>	<b>40,593</b>
<b>OTHER</b>				
KY COUNCIL OF CHURCHES	3,805	2,805	3,603	(798)
PRESBYTERY MEETINGS	7,200	1,677	1,245	431
PRESBYTERIAN WOMEN	3,000	3,000	3,000	0
<b>TOTAL OTHER</b>	<b>14,005</b>	<b>7,482</b>	<b>7,849</b>	<b>(367)</b>
<b>TOTAL EXPENSES</b>	<b>604,791</b>	<b>559,470</b>	<b>472,539</b>	<b>86,932</b>
<b>INCOME YEAR-TO-DATE</b>				
	545,601	492,850	487,932	
<b>EXPENSES YEAR-TO-DATE</b>				
	604,791	559,470	472,539	
<b>DIFFERENCE</b>	<b>(59,190)</b>	<b>(66,621)</b>	<b>15,394</b>	

<b>Camp Burnamwood Subsidiary Budget</b>				
<b>December 31, 2016</b>				
	<b>2016</b>	<b>2016</b>	<b>2015</b>	<b>2016 ACTUAL</b>
	<b>ANNUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>COMPARED TO</b>
	<b>BUDGET</b>	<b>12.31.16</b>	<b>12.31.15</b>	<b>2015 ACTUAL</b>
<b>INCOME</b>				<b>(decrease in revenue)</b>
Unified for Burnamwood	90,395	90,395	72,747	17,648
Burnamwood Gifts	62,500	26,029	93,463	(67,434)
Burnamwood SummerCampFees	44,000	30,287	39,781	(9,493)
Burnamwood YouthRetreatFees	20,000	17,044	7,391	9,652
Burnamwood Presby Rentals	7,000	13,867	9,449	4,418
Burnamwood Other Rentals	13,000	15,339	13,732	1,607
Burnamwood Gala	20,000	40	8,845	(8,805)
Burnamwood Appalachian Ministry	35,000	19,890	28,095	(8,205)
<b>TOTAL INCOME</b>	<b>291,895</b>	<b>212,891</b>	<b>273,503</b>	<b>(60,612)</b>
<b>EXPENSES</b>				<b>(decrease in expense)</b>
ADMINISTRATIVE	10,575	10,171	12,625	(2,454)
PERSONNEL	151,811	120,254	150,024	(29,770)
FOOD SERVICE	35,100	36,466	31,607	4,859
FACILITIES	56,150	54,474	64,637	(10,163)
SUMMER PROGRAM	4,500	5,268	4,465	803
RETREATS	1,000	88	1,421	(1,333)
FUNDRAISING EXPENSES	11,500	1,734	7,807	(6,073)
BAM EXPENSE	21,259	11,189	12,534	(1,345)
<b>TOTAL EXPENSES</b>	<b>291,895</b>	<b>239,644</b>	<b>285,120</b>	<b>(45,476)</b>
INCOME YEAR-TO-DATE	291,895	212,891	273,503	
EXPENSES YEAR-TO-DATE	291,895	239,644	285,120	
<b>DIFFERENCE</b>	<b>0</b>	<b>(26,753)</b>	<b>(11,617)</b>	

## Reserves as of 12/31/16

### **Designated Accounts for Specific Purposes**

Caldwell Campbell for First Presbyterian of Richmond	27,290
Greenway funds interest to be used for Eastern Ky	907,251
Harmony Cemetery	5,829
John F White fund to be used for Whites Memorial and indigent ministers	610,770
Mec Lona Davis to be used for Guerrant Memorial	199,618
Nicholasville Redevelopment fund to be used for Nicholasville Church	312,856
Campus Ministry funds held by Foundation	153,359
Gleneagles Fund (church development/redevelopment)	121,007
<b>Total Designated Accounts for Specific Purposes</b>	<b>2,337,980</b>

### **Undesignated Accounts**

General Fund	122,481
General Fund (Proceeds from Sale of Gleneagles)	137,707
412 Rose Street (Proceeds from Sale of Rose Street Property)	337,319
Chase Operating Account	109,426
<b>Total Accounts Available for Operating and Reserves</b>	<b>706,933</b>

Designated Funds that are in General Accounts 212,457

**Total Undesignated Presbytery Reserves 494,476**

Estimate of Needed Operating Reserves (4 Months of Expenses) 201,597

Dear Brothers and Sisters in Christ,

Greetings in the name of our Lord!

We are writing today to share some news with you and encourage your participation in our common work together.

Over the past couple of years, the Presbytery has been undergoing change. We have been focused on taking what we have done very well and building on that success to better serve our churches in their quest to fulfill God's mission in their specific community.

We have:

- focused our energy on helping churches in transition find great Pastoral leadership.
- Created a new leader development ministry to complement our spiritual formation work
- Continued to work on a sustainability plan for Camp Burnamwood,
- Created a commission to assist congregations with the various issues they face
- Given many Mission Grants to congregations in support of their local mission
- Supported numerous candidates and inquirers through the process of seeking a call as Ministry of Word and Sacrament
- Participated faithfully in our Synod's Living Waters for the World mission
- Supported and funded Mission on a national and global level
- Supported the work of Presbyterian Disaster Assistance
- And much, much more.

These are just a few of the things we're doing **together**.

Now to our point.

To be able to fulfill the collective work of supporting the churches in our region, we rely on two forms of giving- per capita assessments and Unified Mission giving. Part of our per capita is set by the Synod and GA and we pay that on your behalf regardless if you give it to us. Per capita goes to support the administrative work of the Presbytery. Unified Mission Giving supports the local, national and global mission of the Presbytery, Synod and General Assembly.

In the next few weeks, we will be sending to your church a statement of your per capita remittance and unified mission giving over the past 10 years. We are very grateful for all you give. If you notice that your per capita remittance is behind, we would ask that you consider catching up. We realize this may not be fully possible given the financial and economic challenge you might be facing. We don't force churches to pay their per capita share. However, we do pay per capita to both the Synod and General Assembly on your behalf regardless if you pay. It's a part of our commitment to the connectional church and our



obligation to one another. We hope your session will consider ways to remit per capita or let us know your situation so we can assist in your local stewardship or adjust our budget accordingly.

In addition, we would also ask that you consider a Unified Mission Giving pledge as a part of your mission budget. This form of giving magnifies your gift locally, nationally and globally. It goes to support local mission projects, Burnamwood, Presbyterian Disaster Assistance, mission co-workers, Living Waters for the World, immigrant services and so much more. By giving Unified dollars, you are making a significant mission impact. Please prayerfully consider how you might start making this contribution. If you are already making this offering, we are sincerely grateful for every gift you make.

Finally, there are 4 special offering opportunities each year for congregations in the PCUSA- The One Great Hour of Sharing, Pentecost Offering, Peace and Global Witness Offering and Christmas Joy offering. Each has a different purpose and we would encourage exploring which ones might be relevant to your congregation. Please consider one or all of them this year.

We hope you receive this letter in the spirit it is offered. We hope to continue to find ways to support you in your mission and ministry. We are in this work together. Please let us know any way in which we can support your congregation and its mission and ministry.

Sincerely,

Administration Commission

David Shaw, Midway Presbyterian Church, Midway  
Curtis Christian, First Presbyterian Church, Richmond  
Anne Chesnut, Hunter Presbyterian Church, Lexington  
Jeb Pinney, First Presbyterian Church, Mt. Sterling  
Ted Kuster, First Presbyterian Church, Paris  
Jeanne Osborne, Chapel Hill Presbyterian Church, Lexington

## Unified/Per Capita Spreadsheet by Church

CHURCH	LOCATION	2016 Per Capita	12/31/16 Per Capita	12/31/16 Unified	# of members for y/e 2015 used to calculate 2017 per	2017 Per Capita
Community Presbyterian Church of Bellefonte	Ashland	1,196	1,196		35	1,282.05
First Presbyterian Church	Ashland	5,148	5,213	4,000	133	4,871.79
Normal Presbyterian Church	Ashland	870	870		25	915.75
Augusta Presbyterian Church	Augusta	1,813			50	1,831.50
Sharon Presbyterian Church	Augusta	435	363		24	879.12
McGuire Mem'l Presbyterian Church	Beattyville	725	50		20	732.60
White's Mem'l Presbyterian Church	Berea	798	796	4,000	22	805.86
Doermann Mem'l Presbyterian Church	Blackey	1,051			29	1,062.27
Cow Creek Presbyterian Church	Booneville	1,341			37	1,355.31
First Presbyterian Church	Booneville	2,791			77	2,820.51
Buckhorn Lake Area Church	Buckhorn	2,248	2,250	2,400	60	2,197.80
Highland Presbyterian Church	Canada	761			21	769.23

## Unified/Per Capita Spreadsheet by Church

CHURCH	LOCATION	2016 Per Capita	12/31/16 Per Capita	12/31/16 Unified	# of members for y/e 2015 used to calculate 2017 per	2017 Per Capita
Carlisle Presbyterian Church	Carlisle	2,320	2,320	832	57	2,087.91
First Presbyterian Church	Catlettsburg	1,160			32	1,172.16
Cawood Presbyterian Church	Cawood	616			17	622.71
Corbin Presbyterian Church	Corbin	3,263	3,300		89	3,260.07
Cynthiana Presbyterian Church	Cynthiana	5,075	5,311		142	5,201.46
The Presbyterian Church	Danville	14,246	14,246	12,000	403	14,761.89
United Presbyterian Church	Ezel	1,269			35	1,282.05
First Presbyterian Church	Flemingsburg	725			20	732.60
United Presbyterian Church	Frenchburg	725			20	732.60
Westminster Presbyterian Church	Garrard	218			6	219.78
First Presbyterian Church	Georgetown	5,800	5,800	1,200	152	5,567.76

### Unified/Per Capita Spreadsheet by Church

CHURCH	LOCATION	2016 Per Capita	12/31/16 Per Capita	12/31/16 Unified	# of members for y/e 2015 used to calculate 2017 per	2017 Per Capita
Bayless Memorial Presbyterian Church	Grayson	1,051			28	1,025.64
Greenup Presbyterian Church	Greenup	1,160			32	1,172.16
First Presbyterian Church	Harlan	1,051	1,051		29	1,062.27
United Presbyterian Church	Harrodsburg	3,661	3,661	4,000	101	3,699.63
First Presbyterian Church	Hazard	4,531			126	4,615.38
Hull Memorial Presbyterian Church	Hazard	834	704		25	915.75
Anna C. Brush Mem'l Presbyterian Church	Hyden	653			18	659.34
Isom Presbyterian Church	Isom	1,160	1,194		29	1,062.27
Guerrant Memorial Presbyterian Church	Jackson	1,486	1,486		41	1,501.83
First Presbyterian Church	Lancaster	1,776	1,776		49	1,794.87
First Presbyterian Church	Lawrenceburg	1,921	1,000		51	1,868.13

Unified/Per Capita Spreadsheet by Church

CHURCH	LOCATION	2016 Per Capita	12/31/16 Per Capita	12/31/16 Unified	# of members for y/e 2015 used to calculate 2017 per	2017 Per Capita
Beaumont Presbyterian Church	Lexington	4,930	4,930	2,000	131	4,798.53
Bethel Presbyterian Church	Lexington	544			15	549.45
Chapel Hill Presbyterian Church	Lexington	3,408	1,921		53	1,941.39
Eastminster Presbyterian Church	Lexington	1,849	1,849		36	1,318.68
First Presbyterian Church	Lexington	25,701	25,701		629	23,040.27
Hunter Presbyterian Church	Lexington	6,996	6,905	20,000	187	6,849.81
Korean Presbyterian Church	Lexington	1,813	1,648		45	1,648.35
Maxwell Street Presbyterian Church	Lexington	21,750	21,048		609	22,307.67
Meadowthorpe Presbyterian Church	Lexington	3,879	3,850	6,100	110	4,029.30
Mt. Horeb Presbyterian Church	Lexington	3,081	3,081	200	74	2,710.62
Second Presbyterian Church	Lexington	31,465	37,516	86,400	815	29,853.45

### Unified/Per Capita Spreadsheet by Church

CHURCH	LOCATION	2016 Per Capita	12/31/16 Per Capita	12/31/16 Unified	# of members for y/e 2015 used to calculate 2017 per	2017 Per Capita
Walnut Hill Presbyterian Church	Lexington	5,184	5,184		148	5,421.24
First Presbyterian Church	London	2,973	2,507		84	3,076.92
Manchester Presbyterian Church	Manchester	363			10	366.30
Mays Lick Presbyterian Church	Mayslick	145	110		4	146.52
First Presbyterian Church	Maysville	4,024	4,271	3,000	111	4,065.93
First Presbyterian Church	Middlesboro	1,196	1,196		34	1,245.42
Midway Presbyterian Church	Midway	2,538	2,538	6,000	69	2,527.47
First Presbyterian Church	Millersburg	1,088	1,088	400	30	1,098.90
Faith Presbyterian Church	Morehead	1,450	1,450		37	1,355.31
First Presbyterian Church	Mt. Sterling	3,988	3,988	1,801	114	4,175.82
Nicholasville Presbyterian Church	Nicholasville	1,269			35	1,282.05

### Unified/Per Capita Spreadsheet by Church

CHURCH	LOCATION	2016 Per Capita	12/31/16 Per Capita	12/31/16 Unified	# of members for y/e 2015 used to calculate 2017 per	2017 Per Capita
Old Paint Lick Presbyterian Church	Paint Lick	761			17	622.71
First Presbyterian Church	Paris	1,813	4,366		52	1,904.76
Hopewell Presbyterian Church	Paris	181			5	183.15
Perryville Presbyterian Church	Perryville	943	943		10	366.30
First Presbyterian Church	Pikeville	8,229			87	3,186.81
First Presbyterian Church	Pineville	906			25	915.75
First Presbyterian Church	Prestonsburg	3,081	3,081		84	3,076.92
Indian Creek Presbyterian Church	Ricetown	2,175			60	2,197.80
First Presbyterian Church	Richmond	10,331	9,893	25,000	281	10,293.03
New Providence Presbyterian Church	Salvisa	725			20	732.60
Old Springfield Presbyterian Church	Sharpsburg	1,015			28	1,025.64

## Unified/Per Capita Spreadsheet by Church

CHURCH	LOCATION	2016 Per Capita	12/31/16 Per Capita	12/31/16 Unified	# of members for y/e 2015 used to calculate 2017 per	2017 Per Capita
First Presbyterian Church	Somerset	6,271	1,000		176	6,446.88
Pisgah Presbyterian Church	Somerset	906	1,026		25	915.75
Stanford Presbyterian Church	Stanford	4,640	3,883	500	106	3,882.78
First Presbyterian Church	Stanton	3,770			104	3,809.52
Pisgah Presbyterian Church	Versailles	9,026	9,026	131	250	9,157.50
Troy Presbyterian Church	Versailles	2,755	2,571	6,464	72	2,637.36
Versailles Presbyterian Church	Versailles	10,041	10,041		274	10,036.62
Washington Presbyterian Church	Washington	181			5	183.15
Graham Memorial Presbyterian Church	Whitesburg	3,081	4,761	750	93	3,406.59
Wilmore Presbyterian Church	Wilmore	2,501	2,553	1,000	67	2,454.21
First Presbyterian Church	Winchester	5,800	5,800		153	5,604.39



## Unified/Per Capita Spreadsheet by Church

CHURCH	LOCATION	2016 Per Capita	12/31/16 Per Capita	12/31/16 Unified	# of members for y/e 2015 used to calculate 2017 per	2017 Per Capita
Salem Presbyterian Church	Winchester	1,051	1,051	900	29	1,062.27
Miscellaneous Receipts		0		1,751		
<b>GRAND TOTALS</b>		<b>286,049</b>	<b>243,365</b>	<b>190,829</b>	<b>7,462</b>	<b>273,333.06</b>
Presbytery Portion		201,299	158,616	149,261		190,050.00