

**SECOND PRESBYTERIAN CHURCH  
TREASURER'S REPORT  
for the Twelve Months Ending December 31, 2008**

A/C #	DESCRIPTION	2008 BUDGET	MONTH	2008 YTD	% YTD
<b>INCOME</b>					
<b>NON-DESIGNATED RECEIPTS</b>					
1101	REGULAR OFFERING	\$ 122,000.00	\$ 119,799.75	\$ 119,799.75	98.20
1102	LOOSE OFFERING	1,000.00	1,577.35	1,577.35	157.74
1103	INTEREST: CHECKING ACCOUNT	50.00	41.61	41.61	83.22
1104	PRESBYTERIAN WOMEN	600.00	600.00	600.00	100.00
1105	RENTAL PROPERTIES	0.00	828.55	828.55	0.00
1106	USE OF THE BUILDING	750.00	1,150.00	1,150.00	153.33
1107	CHURCH NIGHT	0.00	0.00	0.00	0.00
1108	COPIES, STAMPS, ETC.	100.00	0.90	0.90	0.90
1109	CHURCH SCHOOL	800.00	844.90	844.90	105.61
1110	GAIN/(LOSS) ON SALE OF STOCK	0.00	0.00	0.00	0.00
1111	MEMORIALS	0.00	2,590.00	2,590.00	0.00
	<b>Subtotal: Non-Designated Receipts</b>	<b>125,300.00</b>	<b>127,433.06</b>	<b>127,433.06</b>	<b>101.70</b>
<b>DESIGNATED RECEIPTS</b>					
1201	CHURCH SUPPORT	2,200.00	3,050.00	3,050.00	138.64
1202	BENEVOLENCE	3,000.00	2,225.00	2,225.00	74.17
1203	HUNGER OFFERINGS	4,300.00	4,447.95	4,447.95	103.44
1204	ONE GREAT HOUR OF SHARING	1,000.00	1,010.00	1,010.00	101.00
1205	PENTECOST OFFERING	500.00	551.00	551.00	110.20
1208	CHRISTMAS JOY OFFERING	1,000.00	693.46	693.46	69.35
1209	THESE DAYS	0.00	0.00	0.00	0.00
	<b>Subtotal: Designated Receipts</b>	<b>12,000.00</b>	<b>11,977.41</b>	<b>11,977.41</b>	<b>99.81</b>
<b>NON-BUDGET RECEIPTS</b>					
1397	TRANSFERS FROM MEMORIAL FUND	0.00	(875.70)	(875.70)	0.00
1398	INCOME: OTHER SOURCES	0.00	195.94	195.94	0.00
1399	TRANSFERS FROM INVESTMENTS	21,000.00	19,000.00	19,000.00	90.48
	<b>Subtotal: Non-Budget Receipts</b>	<b>21,000.00</b>	<b>18,320.24</b>	<b>18,320.24</b>	<b>87.24</b>
	<b>TOTAL INCOME FOR PERIOD</b>	<b>158,300.00</b>	<b>157,730.71</b>	<b>157,730.71</b>	<b>99.64</b>
<b>EXPENSES</b>					
<b>SALARIES AND EXPENSES</b>					
2101	MINISTER'S SALARY	17,450.00	17,451.17	17,451.17	100.01
2102	MINISTER'S HOUSING ALLOWANCE	29,560.00	29,559.98	29,559.98	100.00
2103	MINISTER'S UTILITIES ALLOWANCE	2,340.00	2,340.00	2,340.00	100.00
2104	MINISTER'S AUTOMOBILE EXPENSE	4,000.00	4,478.77	4,478.77	111.97
2105	MINISTER'S PROFESSIONAL EXP.	2,000.00	1,993.44	1,993.44	99.67
2106	MINISTER'S BENEFITS PLAN DUES	17,625.00	16,943.40	16,943.40	96.13
2107	MINISTER'S SELF EMPLOYMENT	3,910.00	3,910.00	3,910.00	100.00
2108	MINISTER'S DEFERRED COMP.	0.00	0.00	0.00	0.00
2109	MINISTER: MEDICAL REIMBURSEMENT	600.00	601.00	601.00	100.17
2201	DIRECTOR OF MUSIC SALARY	5,460.00	5,355.00	5,355.00	98.08
2301	CHRISTIAN ED CONSULTANT SALARY	6,125.00	6,125.04	6,125.04	100.00
2401	SECRETARY'S SALARY	10,600.00	10,729.32	10,729.32	101.22
2601	SUBSTITUTE SALARIES	1,200.00	739.33	739.33	61.61
2701	WORKERS' COMP. INSURANCE	500.00	407.00	407.00	81.40
2702	FICA TAX W/H - SOCIAL SECURITY	1,375.47	1,685.67	1,685.67	122.55
2703	FICA TAX W/H - MEDICARE	321.68	325.95	325.95	101.33
2704	FEDERAL INCOME TAX W/H	0.00	39.56	39.56	0.00
2705	VA STATE INCOME TAX W/H	0.00	(6.22)	(6.22)	0.00
	<b>Subtotal: Salaries and Expenses</b>	<b>103,067.15</b>	<b>102,678.41</b>	<b>102,678.41</b>	<b>99.62</b>

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**CHRISTIAN EDUCATION EXPENSES**

3101	SUNDAY SCHOOL CURRICULUM	1,200.00	986.31	986.31	82.19
3102	VACATION BIBLE SCHOOL	350.00	300.00	300.00	85.71
3104	VCR LICENSE FEE	70.00	73.00	73.00	104.29
3105	CAMP SCHOLARSHIPS	0.00	450.00	450.00	0.00
3106	TEACHERS: TRAINING AND SUPPORT	250.00	193.88	193.88	77.55
3107	CONFIRMATION CLASSES	0.00	0.00	0.00	0.00
3108	REFRESHMENTS	250.00	196.72	196.72	78.69
3109	YOUTH	250.00	235.20	235.20	94.08
3110	NURSERY/WORSHIP	1,100.00	920.00	920.00	83.64
	<b>Subtotal: Christian Education</b>	<b>3,470.00</b>	<b>3,355.11</b>	<b>3,355.11</b>	<b>96.69</b>

**MEMBERSHIP AND OUTREACH EXPENSES**

4101	RECEPTIONS/COFFEE HOUR	100.00	0.00	0.00	0.00
4102	MISCELLANEOUS/NEWSLETTER	0.00	30.24	30.24	0.00
4103	ADVERTISING/NEWS LEADER	625.00	572.00	572.00	91.52
4104	KITCHEN SUPPLIES	250.00	213.14	213.14	85.26
4105	CHURCH NIGHT MEALS	250.00	199.34	199.34	79.74
4106	NEW MEMBERS/PROSPECTIVE	100.00	0.00	0.00	0.00
4107	FUNERAL MEALS EXPENSES	250.00	39.97	39.97	15.99
4108	WE CARE/GET WELL SOON PROGRAM	300.00	136.50	136.50	45.50
4109	ENTERTAINMENT/SPECIAL EVENTS	200.00	0.00	0.00	0.00
	<b>Subtotal: Membership and Outreach</b>	<b>2,075.00</b>	<b>1,191.19</b>	<b>1,191.19</b>	<b>57.41</b>

**CHURCH PROPERTY EXPENSES**

5101	NATURAL GAS	11,500.00	17,574.77	17,574.77	152.82
5102	ELECTRICITY	3,000.00	2,644.01	2,644.01	88.13
5103	WATER	750.00	741.82	741.82	98.91
5104	JANITORIAL SUPPLIES	250.00	11.99	11.99	4.80
5105	PROPERTY INSURANCE	7,500.00	7,782.77	7,782.77	103.77
5106	PROPERTY MAINTENANCE	3,000.00	11,605.66	11,605.66	386.86
5107	ORGAN/PIANO REPAIR	1,200.00	860.00	860.00	71.67
5202	RENTAL PROPERTY UTILITIES	0.00	1,100.95	1,100.95	0.00
	<b>Subtotal: Church Property</b>	<b>27,200.00</b>	<b>42,321.97</b>	<b>42,321.97</b>	<b>155.60</b>

**WORSHIP AND MUSIC EXPENSES**

6101	CHANCEL & CHILDREN'S CHOIRS	100.00	0.00	0.00	0.00
6102	COMMUNION SUPPLIES	100.00	0.00	0.00	0.00
6103	MUSIC SUPPLIES & ACCESSORIES	400.00	385.60	385.60	96.40
6104	CHOIR ROBES CLEANING	200.00	0.00	0.00	0.00
6105	HANDBELLS	200.00	104.99	104.99	52.50
6107	PROGRAM DEVELOPMENT	400.00	126.23	126.23	31.56
6108	THESE DAYS	250.00	198.00	198.00	79.20
6109	ANNUAL COPYRIGHT FEE	180.00	170.00	170.00	94.44
	<b>Subtotal: Worship and Music</b>	<b>1,830.00</b>	<b>984.82</b>	<b>984.82</b>	<b>53.82</b>

**GENERAL MISSION**

7101	UNDESIGNATED BENEVOLENCES	3,000.00	3,000.00	3,000.00	100.00
7103	MISSIONARY SUPPORT	2,000.00	2,000.00	2,000.00	100.00
7104	WEEKDAY RELIGIOUS EDUCATION	2,000.00	2,000.00	2,000.00	100.00
7105	VALLEY MISSION	1,000.00	1,000.00	1,000.00	100.00
7106	SACRA	0.00	0.00	0.00	0.00
7107	DISCRETIONARY FUND	700.00	1,000.00	1,000.00	142.86
7108	MISSION PROGRAM	500.00	369.87	369.87	73.97
7109	COMFORTCARE WOMEN'S CENTER	1,000.00	1,000.00	1,000.00	100.00
7112	ETHIOPIA SUPPORT	500.00	0.00	0.00	0.00
7113	TEEN CHALLENGE	500.00	500.00	500.00	100.00

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7114	MEALS ON WHEELS	500.00	500.00	500.00	100.00
7115	AUGUSTA FREE MEDICAL CLINIC	600.00	600.00	600.00	100.00
7116	HABITAT FOR HUMANITY	500.00	500.00	500.00	100.00
7117	PER CAPITA APPORT. (SYNOD, GA)	1,227.60	0.00	0.00	0.00
7118	MEDICAL BENEVOLENCE FOUNDATION	750.00	750.00	750.00	100.00
	<b>Subtotal: General Mission</b>	<b>14,777.60</b>	<b>13,219.87</b>	<b>13,219.87</b>	<b>89.46</b>

**SPECIAL MISSION**

7201	HUNGER MINISTRIES				
7201A	PRESBYTERIAN HUNGER PROGRAM	1,500.00	1,500.00	1,500.00	100.00
7201B	SACRA - HUNGER	750.00	750.00	750.00	100.00
7201C	WATER FOR LIFE	500.00	500.00	500.00	100.00
7201D	HEIFER PROJECT	500.00	500.00	500.00	100.00
7201E	BLUE RIDGE AREA FOOD BANK	500.00	790.00	790.00	158.00

**Special Offerings**

7202	SPECIAL OFFERINGS	0.00	0.00	0.00	0.00
7202A	ONE GREAT HOUR OF SHARING	1,000.00	1,510.00	1,510.00	151.00
7202B	PENTECOST OFFERING	500.00	220.40	220.40	44.08
7202E	CHRISTMAS JOY OFFERING	1,000.00	693.46	693.46	69.35
	<b>Subtotal: Special Mission</b>	<b>6,250.00</b>	<b>6,463.86</b>	<b>6,463.86</b>	<b>103.42</b>

**CHURCH OFFICE EXPENSES**

8101	EQUIPMENT MAINTENANCE	1,400.00	1,353.60	1,353.60	96.69
8102	POSTAGE	800.00	490.47	490.47	61.31
8103	PAPER/PRINTING SUPPLIES	400.00	264.57	264.57	66.14
8104	TELEPHONE SERVICE	2,400.00	1,866.68	1,866.68	77.78
8105	OFFICE SUPPLIES	2,000.00	1,963.31	1,963.31	98.17
8106	POSTAGE: BULK RATE	300.00	0.00	0.00	0.00
8107	COMPUTER SUPPLIES	2,400.00	1,039.60	1,039.60	43.32
8201	COPIER	0.00	0.00	0.00	0.00
	<b>Subtotal: Church Office</b>	<b>9,700.00</b>	<b>6,978.23</b>	<b>6,978.23</b>	<b>71.94</b>

**ADMINISTRATIVE EXPENSES**

9101	SESSION EXPENSES	200.00	173.94	173.94	86.97
9102	STEWARDSHIP PROGRAM	500.00	429.03	429.03	85.81
9103	ANNUAL AUDIT	0.00	0.00	0.00	0.00
	<b>Subtotal: Administrative Expenses</b>	<b>700.00</b>	<b>602.97</b>	<b>602.97</b>	<b>86.14</b>

**OTHER EXPENSES**

9201	OUTGOING/FLOW THRU ITEMS	0.00	(11.25)	(11.25)	0.00
9301	MISCELLANEOUS	0.00	685.53	685.53	0.00
9999	INVESTMENTS	0.00	0.00	0.00	0.00
	<b>Subtotal: Other Expenses</b>	<b>0.00</b>	<b>674.28</b>	<b>674.28</b>	<b>0.00</b>
	<b>TOTAL EXPENSES</b>	<b>169,069.75</b>	<b>178,470.71</b>	<b>178,470.71</b>	<b>105.56</b>
	<b>INCOME - EXPENSES(\$)</b>	<b>10,769.75)</b>	<b>(20,740.00)</b>	<b>(20,740.00)</b>	<b>192.58</b>
	<b>ENDING CASH BAL. THIS PERIOD</b>		<b>5,723.64</b>		
	<b>INCOME - EXPENSES YTD</b>		<b>(18,680.00)</b>		