

Attachment #4 for Riverside Presbytery Meeting 3/23/19

**Presbytery of Riverside**  
**Monthly Financial Statements**  
**For the Month of December, 2018**

**Reports**

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# PRESBYTERY OF RIVERSIDE

## STATEMENT OF FINANCIAL POSITION

As of December 31, 2018

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
10000 Bank Accounts	
10001 WF Checking - Operating	2,750.02
10002 WF Checking - Restricted	64,676.94
10003 WF Checking - Stimulus	2,499.36
10004 Wells Fargo CD - Operating	0.00
<b>Total 10000 Bank Accounts</b>	<b>69,926.32</b>
10020 Investment Accounts	
New Cov Bal Income Fd #0224	
10021 Found Bal Income #0224 - O	618,452.64
10022 Found Bal Income #0224 - R	15,081.20
10023 Found Bal Income #0224 - S	17,405.04
<b>Total New Cov Bal Income Fd #0224</b>	<b>650,938.88</b>
New Cov Bal Income Fd GDD #0269	
10031 Found Bal Income GDD #0269 - O	655,258.60
<b>Total New Cov Bal Income Fd GDD #0269</b>	<b>655,258.60</b>
New Cov Tres Oblig Fd #0078	
10041 Found Tres Oblig #0078 - O	0.00
10042 Found Tres Oblig #0078 - S	0.00
<b>Total New Cov Tres Oblig Fd #0078</b>	<b>0.00</b>
PILP	
10051 PILP #7124 and #7125 - O	85,692.58
10052 PILP #7113 - R	69,041.92
<b>Total PILP</b>	<b>154,734.50</b>
San Bernardino HNS - Investment	
10061 HNS Disbursement Fund #0349	192,679.61
10062 HNS Capital Fund #0350	29,702.23
<b>Total San Bernardino HNS - Investment</b>	<b>222,381.84</b>
<b>Total 10020 Investment Accounts</b>	<b>1,683,313.82</b>
10080 Petty Cash	123.80
<b>Total Bank Accounts</b>	<b>\$1,753,363.94</b>
Accounts Receivable	
10100 Accounts Receivable	88,335.71
<b>Total Accounts Receivable</b>	<b>\$88,335.71</b>
Other Current Assets	
10300 Allowance - Uncollectible Per Cap. & GM	-93,892.06
10400 Undeposited Funds	0.00
10800 Prepaid Expense - Computer Software	274.95
10801 Prepaid Expense - Insurance	1,026.76
10810 Payroll Refunds	-3.20

	TOTAL
<b>Total Other Current Assets</b>	<b>\$ -92,593.55</b>
<b>Total Current Assets</b>	<b>\$1,749,106.10</b>
Fixed Assets	
10500 Fixed Assets	
10501 HNS Land	75,397.00
10502 Land Improvements	40,251.00
10503 HNS Building	184,603.00
10505 Furniture & Fixtures	1,821.87
10506 Computer Equipment	8,091.30
<b>Total 10500 Fixed Assets</b>	<b>310,164.17</b>
10600 Accumulated Depreciation	-83,006.84
<b>Total Fixed Assets</b>	<b>\$227,157.33</b>
Other Assets	
10700 Notes Receivable	
10701 First Corona - Note	102,897.12
10702 Colton - Note	496,886.16
<b>Total 10700 Notes Receivable</b>	<b>599,783.28</b>
<b>Total Other Assets</b>	<b>\$599,783.28</b>
<b>TOTAL ASSETS</b>	<b>\$2,576,046.71</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 Accounts Payable	966.62
<b>Total Accounts Payable</b>	<b>\$966.62</b>
Credit Cards	
20010 Credit Card Accounts	
20011 Wells Fargo - Timm - CC	497.55
20012 Wells Fargo - Cherylyn - CC	36.14
20013 Wells Fargo - Carrie - CC	650.00
20014 Office Depot - CC	0.00
<b>Total 20010 Credit Card Accounts</b>	<b>1,183.69</b>
<b>Total Credit Cards</b>	<b>\$1,183.69</b>
Other Current Liabilities	
20100 Payroll Taxes	
20101 Federal Withholding	650.92
20102 FICA Tax Withholding	0.00
20103 State Withholding	37.50
20105 Payroll Liabilities	0.00
20107 Direct Deposit Payable	0.00
<b>Total 20100 Payroll Taxes</b>	<b>688.42</b>
20200 Per Capita and General Mission	
2016 General Mission	
20201a Payable to GA (2016)	0.00
20201b Payable to Presbytery (2016)	0.00
<b>Total 2016 General Mission</b>	<b>0.00</b>
2016 Per Capita	
20202a Payable to GA (2016)	0.00

	TOTAL
20202b Payable to Synod (2016)	0.00
20202c Payable to Presbytery (2016)	0.00
<b>Total 2016 Per Capita</b>	<b>0.00</b>
2017 General Mission	
20203a Payable to GA (2017)	0.00
20203b Payable to Presbytery (2017)	0.00
<b>Total 2017 General Mission</b>	<b>0.00</b>
2017 Per Capita	
20204a Payable to GA (2017)	0.00
20204b Payable to Synod (2017)	0.00
20204c Payable to Presbytery (2017)	0.00
<b>Total 2017 Per Capita</b>	<b>0.00</b>
2018 General Mission	
20205a Payable to GA (2018)	0.00
<b>Total 2018 General Mission</b>	<b>0.00</b>
2018 Per Capita	
20206a Payable to GA (2018)	0.00
20206b Payable to Synod (2018)	0.00
<b>Total 2018 Per Capita</b>	<b>0.00</b>
<b>Total 20200 Per Capita and General Mission</b>	<b>0.00</b>
20300 Special Offerings Payable	
20301 Pentecost Offering Payable	0.00
20302 Peacemaking Offering Payable	0.00
20303 Disaster Relief Payable	0.00
20305 Joining Hands Against Hunger	0.00
20306 Christmas Joy	-305.00
20307 One Great Hour of Sharing (OGHS)	0.00
20308 Salary Sharing	0.00
20309 Carlos Cardenas / D507540	0.00
20311 LP/SC Salary Support	0.00
<b>Total 20300 Special Offerings Payable</b>	<b>-305.00</b>
20400 Estates and Bequests	
20401 Macartney Music Fund - R	5,014.65
20402 Peyton Fund - R	16,321.61
20403 Smith Estate - R	3,146.66
<b>Total 20400 Estates and Bequests</b>	<b>24,482.92</b>
20500 Property & Finance	1,380.00
20501 Temp Acct for Yucaipa Church - R	2,903.78
20502 Emergency Asst. for Church - S	1,196.78
20503 Temp Account for Funds - R	305.62
20504 SBHNS Payable	6,000.00
20505 Transitional Churches Payable - O	90,701.83
20505a Crestline - O	-30,090.16
20505b Wildomar - O	-9,027.31
<b>Total 20505 Transitional Churches Payable - O</b>	<b>51,584.36</b>
<b>Total 20500 Property &amp; Finance</b>	<b>63,370.54</b>
20600 Partners in Ministry Committee	
20601 Multicultural Ministries - S	7,176.00

	TOTAL
20602 Mission Partnership - S	6,560.72
20603 Stewardship Training/Promo - S	8,000.00
20604 Hunger Grant - R	835.00
20605 New Church Development - R	42,320.75
20606 Evangelism Grant - R	965.74
20607 Fourth Grade Program - R	35,105.84
20608 Youth Triennium Payable - R	11,872.52
20609 Peacemaking - R	8,396.35
20610 Dismissal Account - R	-1,000.00
<b>Total 20600 Partners in Ministry Committee</b>	<b>120,232.92</b>
20650 Presbytery Commission - R	1,254.30
20651 Gracious Dismissal Payable	-945.00
<b>Total 20650 Presbytery Commission - R</b>	<b>309.30</b>
20700 HPCC	
20701 HPCC Directed Salary Sharing - R	6,228.99
<b>Total 20700 HPCC</b>	<b>6,228.99</b>
20900 Preparation for Ministry Com.	
20901 Seminary Scholarship - R	8,792.40
20902 Preparation for Ministry - R	7,763.90
<b>Total 20900 Preparation for Ministry Com.</b>	<b>16,556.30</b>
20910 Misc. Short Term Restricted	1,500.10
<b>Total Other Current Liabilities</b>	<b>\$233,064.49</b>
<b>Total Current Liabilities</b>	<b>\$235,214.80</b>
<b>Total Liabilities</b>	<b>\$235,214.80</b>
Equity	
30000 Opening Balance Equity	2,361,260.43
32000 Unrestricted Net Assets	86,184.10
60000 Unrealized Gains/Losses	
60001 Unrealized Gains / Losses - O	141,502.93
60002 Unrealized Gains / Losses - R	1,189.02
<b>Total 60000 Unrealized Gains/Losses</b>	<b>142,691.95</b>
Net Revenue	-249,304.57
<b>Total Equity</b>	<b>\$2,340,831.91</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$2,576,046.71</b>

# PRESBYTERY OF RIVERSIDE

## BUDGET VS. ACTUALS

January - December 2018

	TOTAL	
	ACTUAL	BUDGET
<b>Revenue</b>		
40000 Income		
40001 General Mission Apportionment	62,720.00	75,000.00
40002 Per Capita Apportionment	81,944.60	77,600.00
40003 Per Capita - Ministers		150.00
40005 Transfer of Invested Funds		241,237.86
40006 Realized Gains/Losses	3,545.54	
40007 Rental Income	6,665.00	
40008 Investment Disbursements - R	237.53	
<b>Total 40000 Income</b>	<b>155,112.67</b>	<b>393,987.86</b>
40010 Interest Income		
40011 Interest - Colton Note	20,363.14	20,363.15
40012 Investment Interest		
40012a Investment Interest - O	1,825.45	312.49
40012b Investment Interest - R	1,044.60	
40012c Investment Interest - S	0.39	
<b>Total 40012 Investment Interest</b>	<b>2,870.44</b>	<b>312.49</b>
<b>Total 40010 Interest Income</b>	<b>23,233.58</b>	<b>20,675.64</b>
<b>Total Revenue</b>	<b>\$178,346.25</b>	<b>\$414,663.50</b>
<b>GROSS PROFIT</b>	<b>\$178,346.25</b>	<b>\$414,663.50</b>
<b>Expenditures</b>		
50000 General Expenses		
50001 Property Taxes	3,667.54	375.00
50002 Moderator Expenses	1,151.59	2,500.00
50003 Presbytery Meetings	1,342.67	1,200.00
50020 Per Capita & General Mission (deleted)		
50021 Per Capita for Synod (deleted)		9,720.00
50022 Per Capita for General Assembly (deleted)		26,360.00
50023 Mission Pledge to General Assem (deleted)		15,000.00
<b>Total 50020 Per Capita &amp; General Mission (deleted)</b>		<b>51,080.00</b>
50030 Operating Expenses (deleted)		
50031 Moderator Contingency (deleted)		150.00
<b>Total 50030 Operating Expenses (deleted)</b>		<b>150.00</b>
Administrative Office Expenses		
50004 Insurance		2,400.00
50005 Office Expenses	7,325.85	2,200.00
50006 Office Rent	12,000.00	12,000.00
50007 Postage	510.48	400.00
50008 Utilities	8,596.09	9,400.00
50009 Financial Review / Auditing		2,000.00
50010 Computer Hardware / Software	4,544.38	3,000.00
50011 Equipment Maintenance / Repair	5,934.14	9,000.00

	TOTAL	
	ACTUAL	BUDGET
50013 Dues and Subscriptions	230.00	
50015 Legal Fees	1,577.01	10,000.00
50016 Misc. Fines, Fees, & Penalties	2,166.02	
50019 Consultant Expenses	6,114.75	
<b>Total Administrative Office Expenses</b>	<b>48,998.72</b>	<b>50,400.00</b>
In/Out Account (Expense)	0.00	
50031 Book of Order	0.00	
50032 Book of Confessions	0.00	
50033 Planning Calendars	0.00	
50034 LEaD Event	0.00	
50035 Presbytery Lunch	0.00	
50036 Donation	0.00	
50037 Books	0.00	
<b>Total In/Out Account (Expense)</b>	<b>0.00</b>	
<b>Total 50000 General Expenses</b>	<b>55,160.52</b>	<b>105,705.00</b>
50060 Payroll Expenses		
50061 Payroll Tax Expense	8,409.68	5,270.00
50062 Workers Comp Insurance	342.28	3,655.00
50063 Payroll Service Expense	2,324.02	112.50
Additional Personnel Wages		
50071 Treasurer	8,703.64	8,000.00
50072 Communication Specialist	11,244.75	9,360.00
50073 Recording Clerk	800.00	808.00
50074 Temporary Help	1,737.55	800.00
<b>Total Additional Personnel Wages</b>	<b>22,485.94</b>	<b>18,968.00</b>
Admin Assistant/Bookkeeper		
50081 Salary	50,000.08	50,000.00
50082 Health Reimbursement		2,500.00
<b>Total Admin Assistant/Bookkeeper</b>	<b>50,000.08</b>	<b>52,500.00</b>
Exec Presbytery/Stated Clerk		
50091 Salary	54,321.94	56,000.00
50092 Housing Allowance	17,846.12	24,000.00
50093 Pension - Medical	30,043.44	29,200.00
<b>Total Exec Presbytery/Stated Clerk</b>	<b>102,211.50</b>	<b>109,200.00</b>
<b>Total 50060 Payroll Expenses</b>	<b>185,773.50</b>	<b>189,705.50</b>
50100 Personnel Expenses		
50101 Exec Presbytery/Stated Clerk Professional Exp	14,850.56	13,000.00
50102 Treasurer Professional Exp	909.30	1,000.00
50103 Staff Ed & Prof Development	2,410.79	1,500.00
50104 Misc. Personnel Expenses		1,000.00
50105 Mileage Reimbursement	273.17	100.00
<b>Total 50100 Personnel Expenses</b>	<b>18,443.82</b>	<b>16,600.00</b>
50200 Presbytery Committee (Mission)		
50201 Property / Finance		
50203 Financial Network Meeting		2,000.00
50204 SBHNS Expense	17,498.00	
50206 SBHNS - Monthly Distribution	24,000.00	

	TOTAL	
	ACTUAL	BUDGET
50207 Transitional Churches Expense	90,701.83	
<b>Total 50201 Property / Finance</b>	<b>132,199.83</b>	<b>2,000.00</b>
50210 HPCC		
50211 Ministry Support		2,700.00
50213 Mileage Reimbursement (deleted)		100.00
50214 Sexual Misconduct Training	0.16	200.00
50215 Mediation Training		1,000.00
50216 Background Checks		500.00
<b>Total 50210 HPCC</b>	<b>0.16</b>	<b>4,500.00</b>
50230 Comm on Prep for Ministry		
50231 Dept. of Justice Screening		250.00
50232 Psychological Assessments	1,195.00	1,200.00
50233 Supplies / Update Members Book		100.00
<b>Total 50230 Comm on Prep for Ministry</b>	<b>1,195.00</b>	<b>1,550.00</b>
50240 Partners in Ministry Expenses		
50241 Advocacy	9,113.38	13,813.00
50243 Evangelism Grants	2,200.00	9,000.00
50244 New Worshipping Community Grant		43,490.00
50245 Sm CH GNT New Beginning Process		4,500.00
50246 Scholarship - Conf/Trips	1,850.00	7,000.00
50247 Spring Big Bear Retreat	1,704.00	3,000.00
50248 Congregational Resources		1,000.00
50249 Leadership Training	1,747.29	700.00
50251 Big Bear Camper Scholarship	350.00	4,500.00
50252 Scholarships to Conferences	150.00	2,300.00
50253 Youth Triennium Expense	4,000.00	4,000.00
50254 Youth Ministry - Other		500.00
<b>Total 50240 Partners in Ministry Expenses</b>	<b>21,114.67</b>	<b>93,803.00</b>
50260 Presbytery Commission		
50261 Gracious Dismissal Expenses	8,000.00	
<b>Total 50260 Presbytery Commission</b>	<b>8,000.00</b>	
50270 Committee on Representation		
50271 Conference & Training		800.00
<b>Total 50270 Committee on Representation</b>		<b>800.00</b>
<b>Total 50200 Presbytery Committee (Mission)</b>	<b>162,509.66</b>	<b>102,653.00</b>
<b>Total Expenditures</b>	<b>\$421,887.50</b>	<b>\$414,663.50</b>
NET OPERATING REVENUE	<b>\$ -243,541.25</b>	<b>\$0.00</b>
Other Expenditures		
60100 Depreciation Expense	5,763.32	
<b>Total Other Expenditures</b>	<b>\$5,763.32</b>	<b>\$0.00</b>
NET OTHER REVENUE	<b>\$ -5,763.32</b>	<b>\$0.00</b>
NET REVENUE	<b>\$ -249,304.57</b>	<b>\$0.00</b>

**Note**

"O" - Operating "R" - Restricted "S" - Stimulus

**PRESBYTERY OF RIVERSIDE**  
**2018 MISSION SUPPORT & PER CAPITA SUMMARY**

PIN	Church	Members 2018	General Mission			PCA		Per Capita	
			Gen Mission Pledge	GM Paid To Date	GM Balance Due	PCA Due	PCA Paid To Date	PCA Balance Due	
00697	Beaumont	354	2,500.00	2,500.00	-	12,390.00	204.00	12,186.00	
11176	Big Bear	48	-	-	-	1,680.00	-	1,680.00	
00698	Cathedral city	38	-	-	-	1,435.00	1,435.00	-	
00075	Corona, First	61	900.00	900.00	-	2,135.04	2,135.04	-	
00701	Crestline, Community #	29	-	-	-	1,015.00	-	1,015.00	
00719	Fontana, First	36	-	-	-	1,260.00	-	1,260.00	
00703	Hemet, First	187	-	-	-	6,545.00	6,545.00	-	
00704	Idyllwild, Community	72	-	-	-	-	-	-	
10649	Indio, St. Andrew's	98	600.00	600.00	-	3,430.00	3,430.00	-	
00705	Lake Arrowhead, Community #	245	1,500.00	1,500.00	-	8,575.00	8,575.00	-	
00706	Ontario, Westminster	50	-	-	-	1,750.00	1,750.00	-	
10980	Palm Springs	94	400.00	400.00	-	3,290.00	3,290.00	-	
10550	Rancho Cucamonga, Northkirk	103	5,000.00	-	5,000.00	3,605.00	3,605.00	-	
08156	Redlands, Community	39	1,500.00	1,500.00	-	1,365.00	1,365.00	-	
02000	Redlands, First	196	3,000.00	2,500.00	500.00	6,860.00	6,860.00	-	
04410	Rialto, Bethany	20	300.00	300.00	-	700.00	700.00	-	
00880	Ridgecrest #	54	-	-	-	1,890.00	1,890.00	-	
00710	Riverside, Calvary	275	20,000.00	20,000.00	-	9,625.00	9,625.00	-	
00711	Riverside, Magnolia	229	15,000.00	15,000.00	-	8,015.00	8,015.00	-	
04469	Riverside, Victoria	39	-	-	-	1,365.00	1,365.00	-	
00713	San Bernardino, First	248	12,000.00	12,000.00	-	8,680.00	8,680.00	-	
00714	San Bernardino, Good Shepherd	12	-	-	-	420.00	-	420.00	
11653	Temecula, Grace	228	4,200.00	4,200.00	-	7,980.00	7,980.00	-	
00716	Twentynine Palms, Little Ch.	43	500.00	500.00	-	1,505.00	1,505.00	-	
00717	Upland, First #	378	-	-	-	13,230.00	3,912.00	9,318.00	
11177	Rancho Cucamonga, Taiwanese	66	1,000.00	1,000.00	-	2,310.00	2,310.00	-	
00702	Wildomar, First	81	-	-	-	2,835.00	-	2,835.00	
07700	Yucca Valley, Desert Hills	87	-	-	-	3,045.00	1,733.80	1,311.20	
n/a	Pastor Per Capita		-	-	-	35.00	35.00	-	
n/a	Korean Presby. Of PS( Fellowship)		-	-	-	586.08	586.08	-	
n/a	Spirit of the Desert ( Fellowship)		1,000.00	1,000.00	-	-	-	-	
n/a	Trans-Multi-Cultural Fellowship		-	-	-	-	-	-	
n/a	Event Offerings/ Multi individual		-	-	-	-	-	-	
	<b>TOTALS</b>	<b>3,410</b>	<b>69,400.00</b>	<b>63,900.00</b>	<b>5,500.00</b>	<b>117,556.12</b>	<b>87,530.92</b>	<b>30,025.20</b>	