

## John Calvin Presbytery

### Budget vs. Actuals: 2025 Budget (Copy) - FY25 P&L

January - December 2025

	Total			
	Actual	Budget	over Budget	% of Budget
<b>Revenue</b>				
4010 Shared Mission Income	416.00		416.00	
4011 Shared Mission Support	54,062.67	90,000.00	-35,937.33	60.07%
4015 PC(USA) Special Offerings	25,864.47		25,864.47	
4016 Directed Shared Mission	12,516.53		12,516.53	
<b>Total 4010 Shared Mission Income</b>	<b>\$ 92,859.67</b>	<b>\$ 90,000.00</b>	<b>\$ 2,859.67</b>	<b>103.18%</b>
4030 Per Capita Income	79,800.44	94,962.00	-15,161.56	84.03%
4050 Interest	54.26		54.26	
4060 Investment Revenue		20,000.00	-20,000.00	0.00%
4070 Contributions	5,202.87		5,202.87	
4071 Honorarium	1,399.95		1,399.95	
4080 Workshops & Seminars	2,970.00		2,970.00	
4090 Publications Revenue	1,868.23		1,868.23	
4100 Youth Council & Rallies	2,058.73		2,058.73	
4215 Presbytery Worship Offerings	1,487.63		1,487.63	
4215-001 Presbytery Meeting Lunches	0.00		0.00	
<b>Total 4215 Presbytery Worship Offerings</b>	<b>\$ 1,487.63</b>	<b>\$ 0.00</b>	<b>\$ 1,487.63</b>	
4220 Disaster Offerings-Restricted	13,324.81		13,324.81	
4225 Candidates Fund	-250.00		-250.00	
Unapplied Cash Payment Income	909.49		909.49	
<b>Total Revenue</b>	<b>\$ 201,686.08</b>	<b>\$ 204,962.00</b>	<b>-\$ 3,275.92</b>	<b>98.40%</b>
<b>Gross Profit</b>	<b>\$ 201,686.08</b>	<b>\$ 204,962.00</b>	<b>-\$ 3,275.92</b>	<b>98.40%</b>
<b>Expenditures</b>				
5000 Per Capita Expenses			0.00	
5010 Presbytery Meetings	130.00	750.00	-620.00	17.33%
5020 General Council			0.00	

5021 GC Travel			100.00	-100.00	0.00%
<b>Total 5020 General Council</b>	<b>\$ 0.00</b>	<b>\$ 100.00</b>	<b>-\$ 100.00</b>	<b>0.00%</b>	
5030 Committee on Ministry				0.00	
5031 COM Travel			250.00	-250.00	0.00%
5034 COM Counseling for Ministers			500.00	-500.00	0.00%
5035 COM Background Checks	91.14		400.00	-308.86	22.79%
<b>Total 5030 Committee on Ministry</b>	<b>\$ 91.14</b>	<b>\$ 1,150.00</b>	<b>-\$ 1,058.86</b>	<b>7.93%</b>	
5040 Comm.on Preparation forMinistry				0.00	
5041 CPM Travel			100.00	-100.00	0.00%
5043 CPM Candidate Care/Consultation			400.00	-400.00	0.00%
<b>Total 5040 Comm.on Preparation forMinistry</b>	<b>\$ 0.00</b>	<b>\$ 500.00</b>	<b>-\$ 500.00</b>	<b>0.00%</b>	
5050 Comm.on Representation			100.00	-100.00	0.00%
5070 Administrative Ministry Comm.			100.00	-100.00	0.00%
5080 Administrative Commissions			250.00	-250.00	0.00%
5090 Permanent Judicial Commission			250.00	-250.00	0.00%
5155 Financial Review	1,500.00		5,000.00	-3,500.00	30.00%
5160 Web Site Maintenance			500.00	-500.00	0.00%
5170 Miscellaneous Expenses	117.56			117.56	
5175 Synod Per Capita	7,248.12		7,122.15	125.97	101.77%
5180 GA Per Capita	24,823.60		24,509.24	314.36	101.28%
<b>Total 5000 Per Capita Expenses</b>	<b>\$ 33,910.42</b>	<b>\$ 40,331.39</b>	<b>-\$ 6,420.97</b>	<b>84.08%</b>	
5091 Sale of Church Property			100.00	-100.00	0.00%
6000 Mission Expenses				0.00	
6010 Creative Ministries Grant Fund			10,000.00	-10,000.00	0.00%
6011 Mission & Nurture - Travel			100.00	-100.00	0.00%
6015 Technology Tools-JCP Connection	1,747.72		1,500.00	247.72	116.51%
6020 Small Church Resources &Support	11,000.00		10,000.00	1,000.00	110.00%
6025 Disaster Assistance	22,033.53		0.00	22,033.53	
6028 JCP Living Waters for the World	750.00		1,000.00	-250.00	75.00%
6029 Presbyterian Children's Srvcs.	1,000.00			1,000.00	
6030 Peacemaking Ministries	50.00		1,000.00	-950.00	5.00%
6035 Campus Ministries			1,000.00	-1,000.00	0.00%
6040 Youth Cncl. & Rallies	1,599.80			1,599.80	

6045 Camp & Conference Ministries	2,383.67	3,500.00	-1,116.33	68.10%
6050 Leadership Development	1,489.72	5,000.00	-3,510.28	29.79%
6055 COM Annual Event for Ministers		1,000.00	-1,000.00	0.00%
6060 Emergency Fund for Pastors		5,000.00	-5,000.00	0.00%
6065 Publications	2,074.13	500.00	1,574.13	414.83%
6075 Church Closing - (Equity 3215)	250.00	2,000.00	-1,750.00	12.50%
<b>Total 6000 Mission Expenses</b>	<b>\$ 44,378.57</b>	<b>\$ 41,600.00</b>	<b>\$ 2,778.57</b>	<b>106.68%</b>
6150 Office Expense Items		1,000.00	-1,000.00	0.00%
6165 Office Supplies	20.93	250.00	-229.07	8.37%
6170 Postage	167.80	400.00	-232.20	41.95%
6175 Insurance	1,991.50	2,800.00	-808.50	71.13%
<b>Total 6150 Office Expense Items</b>	<b>\$ 2,180.23</b>	<b>\$ 4,450.00</b>	<b>-\$ 2,269.77</b>	<b>48.99%</b>
6200 Staff Expenses			0.00	
5200 Stated Clerk			0.00	
5210 Stated Clerk Salary	16,504.40	18,662.00	-2,157.60	88.44%
5213 Stated Clerk Continuing Ed.		1,500.00	-1,500.00	0.00%
5214 Stated Clrk Travel/Professional	2,692.56	6,000.00	-3,307.44	44.88%
5215 Stated Clerk retirement		1,280.45	-1,280.45	0.00%
<b>Total 5200 Stated Clerk</b>	<b>\$ 19,196.96</b>	<b>\$ 27,442.45</b>	<b>-\$ 8,245.49</b>	<b>69.95%</b>
6201 Executive Pastor			0.00	
6210 Executive Pastor Salary	65,512.93	65,513.00	-0.07	100.00%
6212 PAP BOP	6,565.32	6,551.00	14.32	100.22%
6213 PAP Continuing Education	2,655.44	3,000.00	-344.56	88.51%
6214 PAP Travel/Continuing Education	13,274.15	12,000.00	1,274.15	110.62%
6215 PAP Phone Allowance	1,248.00	1,248.00	0.00	100.00%
6216 PAP Leadership Formation	1,563.63	1,500.00	63.63	104.24%
6219 PAP Medical	15,000.00	15,000.00	0.00	100.00%
<b>Total 6201 Executive Pastor</b>	<b>\$ 105,819.47</b>	<b>\$ 104,812.00</b>	<b>\$ 1,007.47</b>	<b>100.96%</b>
6300 Staff Support Services			0.00	
6410 Bookkeeper	4,037.18	4,042.00	-4.82	99.88%
6412 Payroll and Accounting Services	2,103.50	3,000.00	-896.50	70.12%
<b>Total 6300 Staff Support Services</b>	<b>\$ 6,140.68</b>	<b>\$ 7,042.00</b>	<b>-\$ 901.32</b>	<b>87.20%</b>
6325 Payroll Taxes	7,746.67	8,887.00	-1,140.33	87.17%

<b>6415 Administrative Assistant</b>	15,810.72	15,000.00	810.72	105.40%
<b>6420 Recording Clerk</b>	479.97	500.00	-20.03	95.99%
<b>Total 6200 Staff Expenses</b>	<b>\$ 155,194.47</b>	<b>\$ 163,683.45</b>	<b>-\$ 8,488.98</b>	<b>94.81%</b>
<b>7010 Shared Mission Expense</b>	11,190.32	18,000.00	-6,809.68	62.17%
<b>7011 Shared Mission Expense - Synod</b>	5,595.17	9,000.00	-3,404.83	62.17%
<b>7012 GA Special Offerings</b>	21,927.70		21,927.70	
<b>Total Expenditures</b>	<b>\$ 274,376.88</b>	<b>\$ 277,164.84</b>	<b>-\$ 2,787.96</b>	<b>98.99%</b>
<b>Net Operating Revenue</b>	<b>-\$ 72,690.80</b>	<b>-\$ 72,202.84</b>	<b>-\$ 487.96</b>	<b>100.68%</b>
<b>Other Revenue</b>				
<b>4500 Investment Income (Loss)</b>	155,600.62		155,600.62	
<b>8240 Church Closing - (Equity 3215)</b>	314,294.84		314,294.84	
<b>Total Other Revenue</b>	<b>\$ 469,895.46</b>	<b>\$ 0.00</b>	<b>\$ 469,895.46</b>	
<b>Net Other Revenue</b>	<b>\$ 469,895.46</b>	<b>\$ 0.00</b>	<b>\$ 469,895.46</b>	
<b>Net Revenue</b>	<b>\$ 397,204.66</b>	<b>-\$ 72,202.84</b>	<b>\$ 469,407.50</b>	<b>-550.12%</b>
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