

Presbytery of Boise
Profit and Loss
January - July 2025

	Total	Budget YTD	Difference	Full Year Budget	Budget Left	
Income						
4000 Investment Income Int/Div	10,641.74	\$ 11,666.67	\$ (1,024.93)	\$ 20,000.00	\$ 9,358.26	Interest rates have dropped in 2025
Interest Income - Emmett	11,541.88	\$ -	\$ 11,541.88	\$ -	\$ (11,541.88)	
TOTAL Interest Income	\$ 22,183.62	\$ 11,666.67	\$ 10,516.95	\$ 20,000.00		
4100 PER CAPITA INCOME						
4110 Per Capita Presbytery	\$ 33,660.00	\$ 36,788.00	\$ (3,128.00)	\$ 36,788.00	\$ 3,128.00	Have not received Homedale and Kirkpatrick checks
Total 4100 PER CAPITA INCOME	\$ 33,660.00	\$ 36,788.00	\$ (3,128.00)	\$ 36,788.00		
4200 Synod of the Pacific						
4210 Synod of the Pacific Income						
4211 Synod Block Grant	17,996.84	\$ 18,172.00	\$ (175.16)	\$ 31,152.00	\$ 13,155.16	
Total 4210 Synod of the Pacific Income	\$ 17,996.84	\$ 18,172.00	\$ (175.16)	\$ 31,152.00		
4230 Other	7,997.37	\$ -	\$ 7,997.37	\$ -	\$ (7,997.37)	2024 Reconciliation payment over the amount we had accrued due in 2024
Total 4200 Synod of the Pacific	\$ 25,994.21	\$ 18,172.00	\$ 7,822.21	\$ 31,152.00		
4300 Local Mission Support Income	\$ 29,433.00	\$ 26,541.67	\$ 2,891.33	\$ 45,500.00	\$ 16,067.00	
Funds from Sale of Emmett Building	\$ 74,844.46	\$ 74,844.46	\$ -	\$ 149,688.92	\$ 74,844.46	
4800 Pass Thru Income	\$ 5,317.82	\$ -	\$ 5,317.82	\$ -	\$ (5,317.82)	ties to pass thru expense, Adrian received in July paid in August
Total Income	\$ 191,433.11	\$ 168,012.79	\$ 23,420.32	\$ 283,128.92	\$ 91,695.81	
Expenses						
5000 MISSION SUPPORT						
5003 Homedale Support	\$ 2,736.37	\$ 2,736.36	\$ 0.01	\$ 4,300.00	\$ 1,563.63	
5004 King Hill Support	\$ 1,820.00	\$ 1,820.00	\$ -	\$ 3,120.00	\$ 1,300.00	
5007 Next Chapter Food Pantry	\$ 1,750.00	\$ 1,750.00	\$ -	\$ 3,000.00	\$ 1,250.00	
Total 5000 MISSION SUPPORT	\$ 6,306.37	\$ 6,306.36	\$ 0.01	\$ 10,420.00		
5100 Mission Partner						
5101 Camp Sawtooth Mission Partner	\$ 11,666.69	\$ 11,666.67	\$ 0.02	\$ 20,000.00	\$ 8,333.31	
Total 5100 Mission Partner	\$ 11,666.69	\$ 11,666.67	\$ 0.02	\$ 20,000.00		
5200 Denominational Giving						
5210 Per Capita payout-GA	\$ 11,728.88	\$ 11,729.00	\$ (0.12)	\$ 11,729.00	\$ 0.12	
5215 Mission Support-Presbyterian Mission Agency	\$ 834.50	\$ 6,635.42	\$ (5,800.92)	\$ 11,375.00	\$ 10,540.50	
5220 Per Capita payout-Synod	\$ 5,648.04	\$ 5,649.00	\$ (0.96)	\$ 5,649.00	\$ 0.96	
5225 Mission Support Synod	\$ 834.50	\$ 1,327.08	\$ (492.58)	\$ 2,275.00	\$ 1,440.50	
Total 5200 Denominational Giving	\$ 19,045.92	\$ 25,340.50	\$ (6,294.58)	\$ 31,028.00	\$ 11,982.08	
6000 ADMINISTRATIVE						
6001 Presbytery meeting exp	\$ 706.57	\$ 3,500.00	\$ (2,793.43)	\$ 6,000.00	\$ 5,293.43	
6003 Web page tec.	\$ 699.48	\$ 933.33	\$ (233.85)	\$ 1,600.00	\$ 900.52	
6004 Insurance (includes Emmett)	\$ (6,970.91)	\$ 1,750.00	\$ (8,720.91)	\$ 3,000.00	\$ 9,970.91	

6010 Financial Costs					
6011 Treasurer Expenses	\$ 248.00	\$ 350.00	\$ (102.00)	\$ 600.00	\$ 352.00
6012 Financial Review/Audit Cost	\$ -	\$ 116.67	\$ (116.67)	\$ 200.00	\$ 200.00
Total 6010 Financial Costs	\$ 248.00	\$ 466.67	\$ (218.67)	\$ 800.00	
6020 Professional Expenses	\$ 954.61	\$ 1,166.67	\$ (212.06)	\$ 2,000.00	\$ 1,045.39
6030 Training					
6032 Moderator Training	\$ 1,948.25	\$ 1,500.00	\$ 448.25	\$ 1,500.00	\$ (448.25)
Total 6030 Training	\$ 1,948.25	\$ 1,500.00	\$ 448.25	\$ 1,500.00	
6040 Office Expenses					
6041 Office Rent	\$ 2,333.31	\$ 2,333.33	\$ (0.02)	\$ 4,000.00	\$ 1,666.69
6042 Office Supplies	\$ 60.50	\$ 175.00	\$ (114.50)	\$ 300.00	\$ 239.50
Total 6040 Office Expenses	\$ 2,393.81	\$ 2,508.33	\$ (114.52)	\$ 4,300.00	
6050 Misc Administrative	\$ 197.24	\$ 291.67	\$ (94.43)	\$ 500.00	\$ 302.76
Total 6000 ADMINISTRATIVE	\$ 177.05	\$ 12,116.67	\$ (11,939.62)	\$ 19,700.00	
6100 COMMITTEE EXPENSES					
6110 Committee on Ministry					
6111 COM Misc	\$ -	\$ 291.67	\$ (291.67)	\$ 500.00	\$ 500.00
6112 Committee on Preparation	\$ -	\$ 291.67	\$ (291.67)	\$ 500.00	\$ 500.00
Total 6110 Committee on Ministry	\$ -	\$ 583.33	\$ (583.33)	\$ 1,000.00	
6130 Judicial Commission					
6132 Judicial expense legal	\$ -	\$ 875.00	\$ (875.00)	\$ 1,500.00	\$ 1,500.00
Total 6130 Judicial Commission	\$ -	\$ 875.00	\$ (875.00)	\$ 1,500.00	
6140 Other Misc. Expense	\$ -	\$ 233.33	\$ (233.33)	\$ 400.00	\$ 400.00
Total 6100 COMMITTEE EXPENSES	\$ -	\$ 1,691.67	\$ (1,691.67)	\$ 2,900.00	
6200 Presbytery Program Expenses					
6220 Youth	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -
Total 6200 Presbytery Program Expenses	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	
6300 Personnel Expenses					
6310 Presbyter Salary	24,500.00	24,500.00	0.00	42,000.00	\$ 17,500.00
6320 Payroll Taxes	1,874.25	1,874.25	0.00	3,213.00	\$ 1,338.75
6330 Presbyter Board of Pensions Expense	15,926.47	13,928.25	1,998.22	23,877.00	\$ 7,950.53
Total for 6300 Personnel Expenses	\$42,300.72	\$40,302.50	\$1,998.22	\$69,090.00	
6400 Payroll Administrator Fees	98.22	1,400.00	(1,301.78)	2,400.00	\$ 1,338.75
6800 Pass Thru Expenses	\$ 3,818.41	\$ -	\$ 3,818.41	\$ -	\$ (3,818.41) ties to pass thru income, Adrian received in July paid in August
6900 Uncategorized Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 84,413.38	\$ 98,824.36	\$ (14,410.98)	\$ 156,538.00	\$ 72,124.62
Net Operating Income	\$ 107,019.73	\$ 69,188.43	\$ 37,831.30	\$ 126,590.92	
Net Income	\$ 107,019.73	\$ 69,188.43	\$ 37,831.30	\$ 126,590.92	\$ 19,571.19