

Pinebrook Bible Conference and Retreat Center
Balance Sheet Prev Year Comparison
 As of May 31, 2013

8:15 AM
 06/04/13
 Accrual Basis

	May 31, 13	May 31, 12	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1001 - Citizens Pinebrook Operating Acc	-7,564.12	-12,537.96	4,973.84
1002 - Citizens Payroll Account	3,254.06	271.51	2,982.55
1003 - Pinebrook Scholarship Account	0.00	8,982.18	-8,982.18
Total Checking/Savings	-4,310.06	-3,284.27	-1,025.79
Other Current Assets			
1010 - CASH - PETTY CASH			
1018 - Cash - Administration Register	600.00	100.00	500.00
1014 - CASH - SNACK SHOP	300.00	300.00	0.00
1012 - CASH - BOOKSTORE	200.00	200.00	0.00
Total 1010 - CASH - PETTY CASH	1,100.00	600.00	500.00
Total Other Current Assets	1,100.00	600.00	500.00
Total Current Assets	-3,210.06	-2,684.27	-525.79
Other Assets			
1955 - Prepaid Rents	0.00	534.08	-534.08
Total Other Assets	0.00	534.08	-534.08
TOTAL ASSETS	-3,210.06	-2,150.19	-1,059.87
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 - Accounts payable	140,625.33	66,903.98	73,721.35
Total Accounts Payable	140,625.33	66,903.98	73,721.35
Other Current Liabilities			
2728 - Deposit Summer Conf. 2013	15,099.00	0.00	15,099.00
2722 - Deposits - Retreats 2012	0.00	32,469.95	-32,469.95
2723 - Deposits Sum Conf 2012	0.00	19,082.00	-19,082.00
2725 - Deposits Ladies Retreat	300.00	0.00	300.00
2726 - Deposits Retreats 2013	31,165.12	1,090.75	30,074.37
2727 - Deposits - Retreats 2014	1,613.00	0.00	1,613.00
2823 - Deposits - Senior Salints	855.00	379.69	475.31
2850 - Deposits - Camp Sites	200.00	4,496.90	-4,496.90
2400 - Sales Tax Pay, Book Store	-19.44	104.04	-123.48
2410 - Sales Tax Pay, Snack Shop	-47.28	42.27	-89.55
2422 - Sales Tax Pay, Coffee Shop	-0.40	0.00	-0.40
2724 - Scholarship/Tips Fund	6,421.06	7,917.37	-1,496.31
2040 - Insurance Claim Payable	16,726.52	0.00	16,726.52

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2206 · Other Short Term Loans			
2210 · Citizens Commercial Loan	0.00	5,734.41	-5,734.41
2215 · BOM - short trm loan	36,868.80	44,879.12	-8,010.32
Total 2206 · Other Short Term Loans	<u>36,868.80</u>	<u>50,613.53</u>	<u>-13,744.73</u>
Total Other Current Liabilities	<u>109,181.38</u>	<u>116,396.50</u>	<u>-7,215.12</u>
Total Current Liabilities	<u>249,806.71</u>	<u>183,300.48</u>	<u>66,506.23</u>
Long Term Liabilities			
2201 · Backhoe Lease	0.00	2,251.96	-2,251.96
2305 · 2008 Loan	0.00	33,470.64	-33,470.64
2200 · Mortgage Loan	0.00	89,549.61	-89,549.61
2203 · Executive Board Loan 10-1-10	279,735.00	179,735.00	100,000.00
2204 · Lebanon BFC Loan 10-31-10	5,555.59	18,888.91	-13,333.32
2211 · Board of Missions Loan 12/29/12	82,820.31	0.00	82,820.31
Total Long Term Liabilities	<u>368,110.90</u>	<u>323,896.12</u>	<u>44,214.78</u>
Total Liabilities	<u>617,917.61</u>	<u>507,196.60</u>	<u>110,721.01</u>
Equity			
3000 · Retained Earnings	20,668.36	20,668.36	0.00
3001 · Opening Bal Equity	-569,654.35	-569,654.35	0.00
3005 · Restricted Retained Earnings	29,755.99	29,755.99	0.00
3010 · Unrestrict (retained earnings)	-71,599.66	6,848.91	-78,448.57
Net Income	-30,298.01	3,034.30	-33,332.31
Total Equity	<u>-621,127.67</u>	<u>-509,346.79</u>	<u>-111,780.88</u>
TOTAL LIABILITIES & EQUITY	<u>-3,210.06</u>	<u>-2,150.19</u>	<u>-1,059.87</u>

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Profit & Loss Prev Year Comparison
January through May 2013

	Jan - May 13	Jan - May 12	\$ Change
Ordinary Income/Expense			
Income			
4430 · Gifts			
Special Project 2013	38,369.00	0.00	38,369.00
4432 · New Mattresses Donation	530.00	0.00	530.00
4400 · Gifts - From Churches	16,395.00	19,237.50	-2,842.50
4425 · Gifts - Personal	7,852.85	6,148.34	1,704.51
4415 · Gifts - Steps to the Summit	0.00	500.00	-500.00
4316 · Infrastructure	35.00	1,556.00	-1,521.00
4420 · Gifts - Designated	10,243.60	20,064.89	-9,821.29
Total 4430 · Gifts	73,425.45	47,506.73	25,918.72
4700 · Sales - Retreat Accomadations			
4715 · Sales -March Mens Retreat	0.00	1,090.25	-1,090.25
4710 · Sales - Ladies Retreat	5,006.00	9,906.00	-4,900.00
4701 · Sales - Annual BFC Conference	8,000.00	8,475.00	-475.00
4700 · Sales - Retreat Accomadations - Other	287,183.92	384,770.57	-97,586.65
Total 4700 · Sales - Retreat Accomadations	300,189.92	404,241.82	-104,051.90
4705 · Sales - Conference Accomadation			
47502 · Sales - Conference WEEK 2	0.00	120.00	-120.00
Total 4705 · Sales - Conference Accomadation	0.00	120.00	-120.00
4450 · Offerings - General			
44509 · Hymn Sing	25.00	202.00	-177.00
Total 4450 · Offerings - General	25.00	202.00	-177.00
4725 · Land Leases/Rentals	7,406.00	3,487.00	3,919.00
4760 · Camp Site Rentals	0.00	600.00	-600.00
4500 · Sales - Book Store Taxed	98.08	3,194.39	-3,096.31
4510 · Sales - Book Store Non-Taxed	123.55	348.83	-225.28
4850 · Food Services Income			
4546 · Mother Day Banquet	652.00	0.00	652.00
4520 · Sales - Snack Shop Taxed	5,816.11	6,772.51	-956.40
4545 · Sales - Vending/Candy Non-Taxed	1,429.64	780.10	649.54
4820 · Sales Commission - Soda Machine	1,346.26	839.47	506.79
4834 · Sales - Coffee shop Taxed	890.42	0.00	890.42
Total 4850 · Food Services Income	10,134.43	8,392.08	1,742.35
4800 · Sales - Miscellaneous			
4846 · Baptism Pool Use	100.00	0.00	100.00
4801 · Sales - Paintballs for Guests	182.00	3,809.00	-3,627.00
4802 · Sales - Individual Meals	3,516.00	3,834.54	-318.54
4804 · Sales - Air Hockey	275.00	131.00	144.00
4805 · Sales - Billards	325.75	189.05	136.70
4806 · Sales - Vending/Ping Pong	55.00	48.25	6.75
4813 · Sales - Pool	50.00	0.00	50.00
4814 · Sales - Banquets	100.00	0.00	100.00
4822 · Sales - Pizza	41.00	72.00	-31.00
4827 · Sales - Sundry Items	0.00	5.00	-5.00
4829 · Sales - Linen Rentals	7.00	46.00	-39.00
4831 · Food Rebates	562.29	0.00	562.29
4833 · Sales - Postage & Stamps	140.27	16.45	123.82
4836 · Oil Recycling	34.50	0.00	34.50
4800 · Sales - Miscellaneous - Other	0.00	9.00	-9.00
Total 4800 · Sales - Miscellaneous	5,388.81	8,160.29	-2,771.48
4900 · Miscellaneous Income	142.50	1,480.90	-1,338.40
4910 · Interest - Checking & Savings	1.36	5.74	-4.38

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4940 · Administrative Support Donation			
494067 · Barninger Sarah	50.00	0.00	50.00
494060 · Rich Rachel	350.00	0.00	350.00
49416 · Radcliff, Nate	0.00	690.00	-690.00
49415 · Henry, Abigail	0.00	645.00	-645.00
49414 · Gehman, Shelby	0.00	75.00	-75.00
49413 · Hartman, Thomas	0.00	350.00	-350.00
49406 · Grey, Bryan	0.00	300.00	-300.00
49405 · Martha Webb	0.00	450.00	-450.00
49402 · Richelle Bomgardner	0.00	80.00	-80.00
49401 · Bomgardner, Becca	0.00	40.00	-40.00
4940 · Administrative Support Donation - Other	0.00	0.00	0.00
Total 4940 · Administrative Support Donation	400.00	2,630.00	-2,230.00
Total Income	397,335.10	480,369.78	-83,034.68
Expense			
50001 · Pinebrook Retreat/Event Expense			
5300 · Retreat Expenses	0.00	17,160.46	-17,160.46
5302 · Mens Retreat Expense	0.00	1,706.14	-1,706.14
5303 · Ladies Refresher Expenses	317.49	1,612.52	-1,295.03
5304 · Hymn Sing Expense	350.00	0.00	350.00
5309 · BFC Conference Expenses	418.35	2,163.20	-1,744.85
5555 · Christmas Banquet	177.67	0.00	177.67
50001 · Pinebrook Retreat/Event Expense - Other	73.26	0.00	73.26
Total 50001 · Pinebrook Retreat/Event Expense	1,336.77	22,642.32	-21,305.55
68450 · Summer Conference			
68451 · Summer Conference - Week 1	0.00	54.00	-54.00
68452 · Summer Conference - Week 2	0.00	20.25	-20.25
68455 · Summer Conference - Week 5	228.00	0.00	228.00
68450 · Summer Conference - Other	0.00	110.95	-110.95
Total 68450 · Summer Conference	228.00	185.20	42.80
5000 · Gift Store Purchases	0.00	130.34	-130.34
5246 · Custodial Expenses			
5220 · Custodial - Furnishings	7,568.46	0.00	7,568.46
5210 · Custodial - Equipment	46.41	0.00	46.41
5205 · Custodial - Linens	3,060.54	5,084.19	-2,023.65
5200 · Custodial - Supplies	1,594.37	1,555.54	38.83
Total 5246 · Custodial Expenses	12,269.78	6,639.73	5,630.05
5310 · Sports Equipment - Expense			
5315 · Sports Equipment - Maint/Repair	25.82	0.00	25.82
5320 · Sports Equipment - Paintballs	0.00	1,435.00	-1,435.00
5310 · Sports Equipment - Expense - Other	0.00	68.23	-68.23
Total 5310 · Sports Equipment - Expense	25.82	1,503.23	-1,477.41
5400 · Kitchen & Dining Room Expenses			
5100 · Snack Shop Purchases	3,380.53	3,488.93	-108.40
5110 · Snack Shop Supplies	775.03	0.00	775.03
5120 · Snack Shop Equipment	0.00	680.83	-680.83
5401 · Kitchen Supplies	3,071.46	34.92	3,036.54
5410 · Kitchen Equipment	2,215.31	4,816.68	-2,601.37
5420 · Kitchen Food Purchases	55,385.71	105,449.69	-50,063.98
5445 · Kitchen Temp. Payroll	0.00	970.50	-970.50
5552 · Dining Room Supplies	475.41	504.57	-29.16
5182 · Vending Machine - Coffee Shop	1,639.72	0.00	1,639.72
5553 · Coffee Shop Equipment & Setup	4,009.84	0.00	4,009.84
5180 · Vending Machines - Soda	1,263.68	0.00	1,263.68
5185 · Vending Machine - Candy	1,013.45	1,265.90	-252.45
5400 · Kitchen & Dining Room Expenses - Other	-44.88	0.00	-44.88
Total 5400 · Kitchen & Dining Room Expenses	73,185.26	117,212.02	-44,026.76

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55250 · Camp Activity Supplies & Expens			
5525 · Pizza Expenses	350.00	132.25	217.75
5580 · Audio/Visual Supplies	1,088.00	299.86	788.14
56148 · Medical Supplies	0.00	22.60	-22.60
Total 55250 · Camp Activity Supplies & Expens	1,438.00	454.71	983.29
56010 · Autos, Tools & Power Equipment			
56011 · Tools New Purchases	0.00	44.00	-44.00
56015 · Auto Repair	1,972.78	720.49	1,252.29
56016 · Auto Upgrade	1,500.00	0.00	1,500.00
56017 · Auto Insurance	303.16	31.75	271.41
56018 · Auto Registration	207.00	121.50	85.50
56019 · Auto Gasoline Purchases	3,513.84	2,202.70	1,311.14
56010 · Autos, Tools & Power Equipment - Other	0.00	0.00	0.00
Total 56010 · Autos, Tools & Power Equipment	7,496.78	3,120.44	4,376.34
5600 · Total Maintenance			
56056 · Lake House Upgrade	0.00	9.97	-9.97
56020 · Grounds Maintenance	5,578.01	5,873.81	-295.80
56024 · Pest Control	215.00	3,600.00	-3,385.00
56025 · General Maintenance	7,153.10	5,328.27	1,824.83
56027 · Heating System Maintenance	1,843.04	1,627.32	215.72
56115 · Campground Maintenance	756.22	0.00	756.22
56127 · Stoneybrook Maintenance	0.00	1,031.06	-1,031.06
56149 · Fire Ext. Service	0.00	1,997.55	-1,997.55
Total 5600 · Total Maintenance	15,545.37	19,467.98	-3,922.61
56065 · Admin. Office Maintenance	200.00	0.00	200.00
56080 · Honeybrook Maintenance	119.77	0.00	119.77
56085 · Sunnybrook Maintenance	202.64	0.00	202.64
56090 · Nearbrook Maintenance	3,698.10	0.00	3,698.10
56095 · Viewbrook Maintenance	5,953.88	0.00	5,953.88
56100 · Overbrook Maintenance	2,323.42	0.00	2,323.42
56110 · Meadowbrook Maintenance	414.25	0.00	414.25
56145 · Waste Water Treatment	3,803.74	4,205.00	-401.26
56150 · Pool Maintenance & Supplies			
56151 · Pool Supplies	1,489.43	918.00	571.43
56155 · Outdoor Pool Maintenance	52.70	0.00	52.70
56160 · Indoor Pool Maintenance	533.34	0.00	533.34
Total 56150 · Pool Maintenance & Supplies	2,075.47	918.00	1,157.47
57000 · Capital Improvements	19,400.00	0.00	19,400.00
5800 · Utilities, Taxes & Insurance			
5801 · Sanitation Removal	4,117.96	3,150.79	967.17
5803 · Telephone & telecommunications	4,256.98	3,657.58	599.40
5804 · Heating Oil			
5831 · Oil - Honeybrook -1	7,955.00	0.00	7,955.00
5832 · Oil - Kitchen -2	6,122.94	0.00	6,122.94
5834 · Oil - White Chapel -3	1,148.87	0.00	1,148.87
5835 · Oil - Echobrook -4	2,204.58	0.00	2,204.58
5836 · Oil - Sunnybrook -5	5,312.44	0.00	5,312.44
5837 · Oil - Snack Shop -6	2,062.02	0.00	2,062.02
5838 · Oil - Viewbrook -7	1,884.39	0.00	1,884.39
5839 · Oil - Nearbrook -8	3,091.22	0.00	3,091.22
5842 · Oil - Overbrook Front -11	4,670.02	0.00	4,670.02
5843 · Oil - Overbrook Rear -12	1,107.70	0.00	1,107.70
5845 · Oil - Barn -14	1,077.87	0.00	1,077.87
5846 · Oil - Lake House -15	2,245.25	0.00	2,245.25
5847 · Oil - Indoor Pool	9,101.29	0.00	9,101.29
5848 · Oil - Fellowship Hall -17	3,306.37	0.00	3,306.37
5849 · Oil - Meadowbrook -18	1,607.09	0.00	1,607.09
5850 · Oil - Stoneybrook	515.47	0.00	515.47
5851 · Oil - Director's House	2,366.45	0.00	2,366.45

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5852 · Oil - Cedar Lodge	685.80	0.00	685.80
5804 · Heating Oil - Other	0.00	54,359.18	-54,359.18
Total 5804 · Heating Oil	56,464.77	54,359.18	2,105.59
5806 · Electric			
58061 · Honeymon - 85253036 69391-44006	3,858.02	0.00	3,858.02
58062 · Meadowbros 85253037 70191-44003	2,625.12	0.00	2,625.12
58063 · GuestServ 83224361 99675-86008	4,132.69	0.00	4,132.69
58064 · Kitchen 55847266 84991-44006	5,187.57	0.00	5,187.57
58065 · Tennis Crt 84428967 69191-44000	217.74	0.00	217.74
58066 · WWTP 86542673 70391-44009	1,146.74	0.00	1,146.74
58067 · Prmr Home 30448882 48790-36007	521.69	0.00	521.69
58068 · Exec Off 24554983 68991-44039	1,791.23	0.00	1,791.23
58069 · Shale Ridg 74265777 69591-44002	1,219.21	0.00	1,219.21
580610 · Farm House 74769316 70591-44005	502.49	0.00	502.49
580611 · Lake Hous 55893437 69791-44008	310.53	0.00	310.53
5806 · Electric - Other	0.00	26,148.69	-26,148.69
Total 5806 · Electric	21,513.03	26,148.69	-4,635.66
5807 · Gas - LP			
58281 · Gas - Guest Services	2,561.75	0.00	2,561.75
5821 · Gas - Pine Lodge	1,398.36	0.00	1,398.36
5822 · Gas - Kitchen 001	1,209.32	0.00	1,209.32
5823 · Gas - Sunnybrook HW	879.20	0.00	879.20
5807 · Gas - LP - Other	0.00	9,252.83	-9,252.83
Total 5807 · Gas - LP	6,048.63	9,252.83	-3,204.20
5808 · Insurance - Liability	9,813.25	17,820.17	-8,006.92
5809 · Insurance - WC	0.00	-725.53	725.53
5810 · Real estate taxes	5,384.46	5,384.46	0.00
Total 5800 · Utilities, Taxes & Insurance	107,599.08	119,048.17	-11,449.09
5812 · Property Rentals	5,000.00	5,000.00	0.00
7200 · Salaries & related expenses			
7210 · Salaries - Administration			
7211 · Accounting fees	2,640.00	3,314.00	-674.00
7212 · Salaries - HR	4,291.67	10,729.17	-6,437.50
7213 · Salaries - Marketing	886.31	5,317.87	-4,431.56
7214 · Salaries - Gift (Coffee) Shop	957.95	838.78	119.17
7215 · Salaries - Guest Services	386.65	3,799.09	-3,412.44
7216 · Salaries - Registration	9,591.60	8,549.57	1,042.03
7217 · Salaries - Marketng	3,722.88	5,063.69	-1,340.81
7218 · Salaries - Administration	34,816.07	32,903.08	1,912.99
7219 · Salaries - Summer Conference	0.00	2,708.54	-2,708.54
72191 · Lifeguard	396.50	470.58	-74.08
Total 7210 · Salaries - Administration	57,689.63	73,694.37	-16,004.74
7220 · Salaries - Development	3,714.60	800.00	2,914.60
7230 · Salaries - Facilities			
7231 · Salaries - Housekeeping	1,586.04	4,488.11	-2,902.07
7232 · Salaries - Maintenance	27,634.11	12,086.63	15,547.48
7233 · Salaries - Custodial	13,405.21	9,290.87	4,114.34
7234 · Salaries - Paintball	0.00	4,804.77	-4,804.77
Total 7230 · Salaries - Facilities	42,625.36	30,670.38	11,954.98
7240 · Salaries - Food Services			
7241 · Salaries - Dining Hall	2,605.46	3,818.84	-1,213.38
7242 · Salaries - Snackshop	4,284.29	1,679.42	2,604.87
7240 · Salaries - Food Services - Other	24,160.34	22,064.85	2,095.49
Total 7240 · Salaries - Food Services	31,050.09	27,563.11	3,486.98
7260 · Health Insurance	17,963.94	11,372.95	6,590.99
Total 7200 · Salaries & related expenses	153,043.62	144,100.81	8,942.81
8100 · Office Expenses			
8102 · Office Supplies	883.86	1,284.74	-400.88

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8105 · Office Equipment			
8106 · Office Equipment Lease Expense	4,149.27	3,675.24	474.03
Total 8105 · Office Equipment	4,149.27	3,675.24	474.03
8115 · Computer Equipment/Peripherals	99.95	2,210.97	-2,111.02
Total 8100 · Office Expenses	5,133.08	7,170.95	-2,037.87
8149 · Printing, Advertising, Postage			
8570 · Advertising expenses	779.21	1,012.76	-233.55
8150 · Mailing services	0.00	1,071.06	-1,071.06
8140 · Postage, shipping, delivery	1,440.98	1,361.73	79.25
8170 · Printing & copying	1,656.99	1,865.85	-208.86
Total 8149 · Printing, Advertising, Postage	3,877.18	5,311.40	-1,434.22
8500 · Interest Expense			
8510 · Interest expense - KG mortgages	455.52	3,691.40	-3,235.88
8511 · Interest expense - S.T. Loans	1,087.70	147.20	940.50
8515 · Interest Expense - Backhoe	0.00	909.84	-909.84
8500 · Interest Expense - Other	494.46	593.84	-99.38
Total 8500 · Interest Expense	2,037.68	5,342.28	-3,304.60
8519 · Misc expenses			
8591 · Director's Expenses	752.30	12,323.72	-11,571.42
8519 · Misc expenses - Other	20.00	176.17	-156.17
Total 8519 · Misc expenses	772.30	12,499.89	-11,727.59
8600 · Business expenses			
4001 · Reconciliation Discrepancies	-180.09	60.01	-240.10
5050 · Credit Card Expenses	719.01	1,988.95	-1,269.94
7500 · Other personnel expenses			
7530 · Legal fees	30.00	53.00	-23.00
Total 7500 · Other personnel expenses	30.00	53.00	-23.00
8300 · Travel & meetings expenses			
8310 · Employee Mileage Reimbursement	0.00	622.94	-622.94
8320 · Conference, convention, meeting	88.00	0.00	88.00
8300 · Travel & meetings expenses - Other	0.00	130.55	-130.55
Total 8300 · Travel & meetings expenses	88.00	753.49	-665.49
8660 · Fines, penalties, judgements	360.63	61.16	299.47
8670 · Organizational (corp) expenses	164.00	174.00	-10.00
Total 8600 · Business expenses	1,181.55	3,090.61	-1,909.06
Total Expense	428,361.54	478,043.08	-49,681.54
Net Ordinary Income	-31,026.44	2,326.70	-33,353.14
Other Income/Expense			
Other Income			
8800 · Non Operating Income			
8810 · Cash Discounts Earned	728.43	707.60	20.83
Total 8800 · Non Operating Income	728.43	707.60	20.83
Total Other Income	728.43	707.60	20.83
Net Other Income	728.43	707.60	20.83
Net Income	-30,298.01	3,034.30	-33,332.31