

**Council of Associations, Inc. Budget
Fiscal Year 2018**

Final
10.3.17

Revenues

	Unified Giving		Total Revenue	
Pg. 2 Executive Council/Ministry Development	\$ 146,140.00	9.94%	\$ 154,300.00	
Oakland City University	\$ 168,000.00	11.43%	\$ 168,000.00	
Pg. 3 Executive Director	\$ 131,812.00	8.97%	\$ 135,137.00	
Pg. 4 Administrative/Financial	\$ 133,392.00	9.08%	\$ 141,327.00	
Pg. 5 Building Operations	\$ 50,478.00	3.43%	\$ 100,669.00	
Pg. 6 International Missions	\$ 273,426.00	18.60%	\$ 1,922,651.00	
Pg. 7 National Missions	\$ 286,507.00	19.49%	\$ 410,007.00	
Pg. 8 Congregational Ministries	\$ 221,512.00	15.07%	\$ 373,247.00	
Pg. 9 Pastoral Ministries	<u>\$ 58,550.00</u>	3.98%	<u>\$ 90,050.00</u>	
Grand Total Revenue	<u>\$ 1,469,817.00</u>		<u>\$ 3,495,388.00</u>	
2017 Budget	\$ 1,470,623.00	-0.05%	\$ 3,464,930.00	0.9%
	\$ (806.00)			

Expenses

	Total Expenses
Pg. 2 Executive Council/Ministry Development	\$ 154,300.00
Oakland City University	\$ 168,000.00
Pg. 3 Executive Director	\$ 135,137.00
Pg. 4 Administrative/Financial	\$ 141,327.00
Pg. 5 Building Operations	\$ 100,669.00
Pg. 6 International Missions	\$ 1,922,651.00
Pg. 7 National Missions	\$ 410,007.00
Pg. 8 Congregational Ministries	\$ 373,247.00
Pg. 9 Pastoral Ministries	<u>\$ 90,050.00</u>
Grand Total Expenses	<u>\$ 3,495,388.00</u>

**Executive Council/Ministry Development
2018 Budget
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	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
<u>Unrestricted Income</u> EC			
Unified Giving	24,187.93	28,975.00	28,975.00
Interest-UG assets/Stewardship	211.20	175.00	175.00
Other	992.25	-	-
Foundation	<u>441.75</u>	<u>450.00</u>	<u>450.00</u>
	25,833.13	29,600.00	29,600.00
<u>Operating Expenses</u> EC			
Postage & Freight	2,278.08	3,500.00	3,500.00
Communication	7,121.45	6,500.00	6,500.00
Copier/Printing	3,201.46	5,000.00	5,000.00
Executive Council			
Lodging & other	5,337.52	6,000.00	6,000.00
Meals	676.34	1,500.00	1,500.00
Mileage	7,212.35	7,000.00	7,000.00
Other Expenses	<u>5.93</u>	<u>100.00</u>	<u>100.00</u>
	25,833.13	29,600.00	29,600.00
Subtotal EC	<u>-</u>	<u>-</u>	<u>-</u>
<u>Unrestricted Income</u> MSGR			
Unified Giving	58,215.00	62,465.00	116,465.00
Interest	1,286.10	1,285.00	1,285.00
Messenger Shared Cost	<u>5,000.00</u>	<u>6,250.00</u>	<u>6,250.00</u>
	64,501.10	70,000.00	124,000.00
<u>Operating Expenses</u> MSGR			
Messenger Publication	<u>68,855.16</u>	<u>70,000.00</u>	<u>70,000.00</u>
Subtotal MSGR	<u>(4,354.06)</u>	<u>-</u>	<u>54,000.00</u>
<u>Unrestricted Income</u> RSV			
Unified Giving	56,731.00	64,036.00	700.00
<u>Operating Expenses</u> RSV			
Reserve (5%)/Loan repaymt.	<u>56,731.00</u>	<u>64,036.00</u>	<u>700.00</u>
Subtotal RSV	<u>-</u>	<u>-</u>	<u>-</u>
<u>Restricted Income</u> Other			
Miscellaneous Restricted	-		
<u>Restricted Expense</u> Other			
Miscellaneous Restricted	-		

**Executive Director's Office
2018 Budget
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	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
<u>Unrestricted Income</u>			
Unified Giving	115,878.72	129,031.00	131,812.00
Interest Income	13.23	-	-
Foundation Income	2,236.26	2,300.00	2,300.00
Miscellaneous	30.36	25.00	25.00
	<u>118,158.57</u>	<u>131,356.00</u>	<u>134,137.00</u>
<u>Operating Expenses</u>			
Salary/Housing-Director	42,621.60	49,525.00	51,220.00
Salary-Assistant	30,199.92	30,955.00	31,729.00
Benefits	16,178.88	18,101.00	18,413.00
Travel	27,153.08	25,000.00	25,000.00
Workmen's Comp.	180.95	300.00	300.00
Training	535.00	500.00	500.00
Office Supplies	171.46	350.00	350.00
Resource Materials	-	-	-
Ministry Expense Allowance	6,000.00	-	-
Postage & Freight	584.11	900.00	900.00
Telephone/Internet	2,590.67	2,600.00	2,600.00
Copier/Printing	981.68	725.00	725.00
Legal	477.87	50.00	50.00
Dues & Subscriptions	187.45	200.00	200.00
Computer	41.25	1,500.00	1,500.00
Promotional/Public Relations	200.00	150.00	150.00
Miscellaneous	411.70	500.00	500.00
	<u>128,515.62</u>	<u>131,356.00</u>	<u>134,137.00</u>
 Net Operating Income/(Loss)	 <u>(10,357.05)</u>	 <u>-</u>	 <u>-</u>
<u>Program Income</u>			
Next Level Coaching	-	1,000.00	1,000.00
Generation Next	-	-	-
James F. Murray Training	-	-	-
	<u>-</u>	<u>1,000.00</u>	<u>1,000.00</u>
<u>Program Expenses</u>			
Next Level Training	1,494.72	1,000.00	1,000.00
Generation Next	-	-	-
Summit Expenses	-	-	-
	<u>1,494.72</u>	<u>1,000.00</u>	<u>1,000.00</u>
 Net Program Income/(Loss)	 <u>(1,494.72)</u>	 <u>-</u>	 <u>-</u>
 Net Income/(Loss)	 <u>(11,851.77)</u>	 <u>-</u>	 <u>-</u>

Administrative/Financial Services
2018 Budget
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	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
<u>Unrestricted Income</u>			
Unified Giving	122,163.29	128,902.00	133,392.00
Interest Income	9.79	-	-
Foundation Income	411.82	400.00	400.00
Management Fee	7,500.00	7,500.00	7,500.00
Miscellaneous	<u>39.82</u>	<u>35.00</u>	<u>35.00</u>
	130,124.72	136,837.00	141,327.00
 <u>Operating Expenses</u>			
Salary-Director	73,500.00	73,500.00	77,175.00
Salary-Assistant(s)	12,132.96	12,436.00	12,747.00
Benefits	20,738.97	22,751.00	23,255.00
Contract Labor	1,125.00	3,000.00	3,000.00
Travel	1,610.77	2,500.00	2,500.00
Workmen's Comp.	204.81	450.00	450.00
Training	368.50	350.00	350.00
Office Supplies	1,949.43	1,700.00	1,700.00
Postage & Freight	910.37	1,000.00	1,000.00
Telephone/Internet	1,545.92	1,400.00	1,400.00
Legal & Audit	12,750.00	15,000.00	15,000.00
Dues & Subscriptions	950.00	1,000.00	1,000.00
Computer	3,103.27	1,500.00	1,500.00
Miscellaneous	<u>104.98</u>	<u>250.00</u>	<u>250.00</u>
	130,994.98	136,837.00	141,327.00
 Net Income/(Loss)	<u>(870.26)</u>	<u>-</u>	<u>-</u>

Building Operations
2018 Budget
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	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
<u>Unrestricted Income</u>			
Unified Giving	74,532.84	59,092.00	50,478.00
Foundation Income	1,271.14	1,200.00	1,200.00
Shared Cost	32,541.00	32,991.00	32,991.00
Rebate of Shared Cost	(16,464.00)	(8,964.00)	-
Copier Income	12,814.62	16,000.00	16,000.00
Gain on Sale	162,265.24	-	-
	<u>266,960.84</u>	<u>100,319.00</u>	<u>100,669.00</u>
 <u>Operating Expenses</u>			
Salary-Receptionist (1/2)	12,132.96	12,436.00	12,747.00
Benefits	4,925.98	5,533.00	5,572.00
Contract Labor	22,100.00	22,100.00	22,100.00
Workmen's Comp.	59.87	250.00	250.00
Utilities	9,818.46	16,000.00	16,000.00
Property Insurance	5,321.50	7,500.00	7,500.00
Copier Maintenance	14,816.89	16,000.00	16,000.00
Legal & Audit	-	-	-
Repairs & Maintenance	17,990.16	18,000.00	18,000.00
Computer	246.50	2,500.00	2,500.00
Miscellaneous	101.26	-	-
	<u>87,513.58</u>	<u>100,319.00</u>	<u>100,669.00</u>
 Net Income/(Loss)	 <u>179,447.26</u>	 <u>-</u>	 <u>-</u>
 Capitalized Repairs	 37,888.69		
 Building Reserve Fund	 -	 -	 -

**International Missions
2018 Budget
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	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
<u>Unrestricted Income</u>			
Unified Giving	245,208.63	262,352.00	273,426.00
Love Gift	1,000.00	4,500.00	4,500.00
Interest Income	7,416.30	7,000.00	7,000.00
Foundation Income	25,295.34	23,000.00	23,000.00
Unrestricted Donations/Income	19,424.31	30,000.00	30,000.00
Miscellaneous	48.23	50.00	50.00
	<u>298,392.81</u>	<u>326,902.00</u>	<u>337,976.00</u>
<u>Operating Expenses</u>			
Salary/Housing-Director	65,435.44	68,250.00	68,250.00
Salary-Assistant(s)	32,280.44	26,785.00	35,579.00
Salary/Housing-MVP Coordinator	45,000.00	34,125.00	47,278.00
Benefits	37,539.92	41,617.00	42,469.00
Reimbursed salaries	-	-	(20,125.00)
Travel	30,667.17	30,000.00	30,000.00
Workmen's Comp.	480.50	1,500.00	1,500.00
Training	899.00	500.00	1,000.00
Insurance Reserve	637.71	4,875.00	4,875.00
Medicare Supplement-Mission.	2,400.00	2,400.00	2,400.00
Office Supplies	2,696.98	2,000.00	2,000.00
Resource Materials	200.00	1,000.00	1,500.00
Postage & Freight	4,575.03	6,000.00	6,000.00
Telephone/Internet	4,465.97	7,500.00	6,000.00
Copier/Printing	842.19	1,000.00	2,000.00
Legal & Audit	-	1,000.00	2,000.00
Dues & Subscriptions	610.75	750.00	750.00
Computer	1,154.21	1,500.00	1,500.00
Publications	18,708.58	22,500.00	25,000.00
Promotional/Public Relations	2,095.04	1,200.00	2,000.00
Interest Expense	4,416.35	5,400.00	5,000.00
VBS/Ed Stevens Materials	3,654.54	-	-
Summit Expenses**	2,414.06	6,000.00	10,000.00
Miscellaneous	719.40	1,000.00	1,000.00
	<u>261,893.28</u>	<u>266,902.00</u>	<u>277,976.00</u>
Net Operating Income/(Loss)	<u>36,499.53</u>	<u>60,000.00</u>	<u>60,000.00</u>

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Program Income

MVP Income 387,779.47 500,000.00 500,000.00

Program Expense

Unified Giving Field Allotment 55,051.55 60,000.00 60,000.00

MVP Expense 339,914.27 483,000.00 483,000.00

MVP Co./Dep. Dir. Expense - 5,000.00 5,000.00

MVP Coordinator Salary/Ben. 14,027.14 12,000.00 12,000.00

408,992.96 560,000.00 560,000.00

Net Program Income/(Loss) (21,213.49) (60,000.00) (60,000.00)

Restricted Income

Missionary Deputation 350,396.97 400,000.00 400,000.00

Massey-Honduras

Walls-Honduras

Steads-Mexico

Yeomans-Philippines

Vemulas-India

Slaters-Saipan

Jamaica Unit

Golden Share Int.-Deputation 2,175.78 2,175.00 2,175.00

Vacation Bible School 16,197.17 20,000.00 25,000.00

Ed Stevens Day 45,905.43 50,000.00 50,000.00

Mission Offering 6,254.60 2,500.00 2,500.00

Designated Field Income 525,887.16 575,000.00 575,000.00

Mexico

China

India

Faith Home Honduras

Honduras

Jamaica

Saipan

Philippines

MBI

GBBC

Emergency Relief 1,200.00 - -

Miscellaneous Restricted 42,461.89 25,000.00 25,000.00

Kingdom Expansion Campaign - - -

Fundraising Projects - 5,000.00 5,000.00

990,479.00 1,079,675.00 1,084,675.00

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Restricted Expenses

Missionary Deputation Exp	345,849.79	402,175.00	402,175.00
Massey-Honduras			
Walls-Honduras			
Steads-Mexico			
Yeomans-Philippines			
Vemulas-India			
Slaters-Saipan			
Jamaica Unit			
VBS Project	15,221.25	20,000.00	25,000.00
Ed Stevens Project	38,112.69	50,000.00	50,000.00
Mission Offering Project	6,154.81	2,500.00	2,500.00
Designated Field Expense	525,642.16	575,000.00	575,000.00
Mexico			
China			
India			
Faith Home Honduras			
Honduras			
Jamaica			
Saipan			
Philippines			
MBI			
GBBC			
Emergency Relief	16,121.39	-	-
Miscellaneous Restricted Exp.	48,380.28	25,000.00	25,000.00
Kingdom Expansion Projects	-	-	-
Fundraising Projects	-	5,000.00	5,000.00
	<u>995,482.37</u>	<u>1,079,675.00</u>	<u>1,084,675.00</u>
 Net Restricted Income/(Loss)	 <u>(5,003.37)</u>	 <u>-</u>	 <u>-</u>
 Net Income/(Loss)	 <u>10,282.67</u>	 <u>-</u>	 <u>-</u>

**National Missions
2018 Budget
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	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
<u>Unrestricted Income</u>			
Unified Giving	276,300.73	286,507.00	286,507.00
Love Gift	1,000.00	3,000.00	3,000.00
Interest Income	38,820.89	34,000.00	34,000.00
Foundation Income	16,011.77	14,000.00	14,000.00
Unrestr. Donations/Income	12,618.22	35,000.00	35,000.00
Miscellaneous	9.73	-	-
	<u>344,761.34</u>	<u>372,507.00</u>	<u>372,507.00</u>
<u>Unrestricted Expense</u>			
Salary-Assistant	13,312.08	13,300.00	13,300.00
Benefits	1,622.85	1,682.00	1,682.00
Contract Labor	30,000.00	30,000.00	30,000.00
Travel	11,145.16	20,000.00	20,000.00
Workmen's Comp.	30.94	225.00	225.00
Training	-	500.00	500.00
Office Supplies	519.54	100.00	100.00
Postage & Freight	691.60	1,000.00	1,000.00
Telephone/Internet	854.38	600.00	600.00
Copier/Printing	679.91	100.00	100.00
Computer	1,410.42	500.00	500.00
Publications/Promotional/Marketing	-	2,500.00	2,500.00
Miscellaneous	<u>1,076.90</u>	<u>1,000.00</u>	<u>1,000.00</u>
	<u>61,343.78</u>	<u>71,507.00</u>	<u>71,507.00</u>
Net Operating Income/(Loss)	<u>283,417.56</u>	<u>301,000.00</u>	<u>301,000.00</u>

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Program Income

Assessment Center	2,200.00	5,000.00	5,000.00
Notes Receivable Principal	10,454.96	7,700.00	-
	<u>12,654.96</u>	<u>12,700.00</u>	<u>5,000.00</u>

Program Expense

Summit Expenses	10,168.05	8,000.00	8,000.00
Church Planter Training/Seminars/Retreats	12,037.74	-	-
Ethnic Coordinator-CA	32,083.37	35,000.00	35,000.00
Lead Now Coordinator Stipend/Travel	-	-	15,000.00
Church Planting Grants/ New Missions	106,237.58	235,000.00	200,000.00
Assessment Center	8,699.02	10,000.00	10,000.00
Turn Around 2020	-	-	20,000.00
Church Planter Recruitment	3,616.10	5,000.00	5,000.00
	<u>172,841.86</u>	<u>293,000.00</u>	<u>293,000.00</u>

Net Program Income/(Loss)	<u>(160,186.90)</u>	<u>(280,300.00)</u>	<u>(288,000.00)</u>
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Restricted Income

Mission Offering	2,104.59	2,500.00	2,500.00
Miscellaneous Restricted	42,690.00	-	-
National Missions Sunday	8,511.70	5,000.00	5,000.00
Lead Now	-	-	25,000.00
Synergy Projects	44,143.57	-	-
	<u>97,449.86</u>	<u>7,500.00</u>	<u>32,500.00</u>

Restricted Expense

National Missions Sunday Project	1,851.58	5,000.00	5,000.00
Mission Offering	752.05	2,500.00	2,500.00
Lead Now	-	-	25,000.00
Synergy Projects	48,846.45	-	-
Miscellaneous Restricted Exp.	39,460.53	-	-
	<u>90,910.61</u>	<u>7,500.00</u>	<u>32,500.00</u>

Net Restricted Income/(Loss)	<u>6,539.25</u>	<u>-</u>	<u>-</u>
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Net Income/(Loss)	<u>129,769.91</u>	<u>20,700.00</u>	<u>13,000.00</u>
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Capital Asset Funding

Illinois Mission (from Joliet end.)	3,091.35	3,000.00	3,000.00
Addition to Endowments	10,454.96	7,700.00	-
Church Planting Reserve	60,833.30	10,000.00	10,000.00
	<u>74,379.61</u>	<u>20,700.00</u>	<u>13,000.00</u>

**Congregational Ministries
2018 Budget
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	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
<u>Unrestricted Income</u>			
Unified Giving	211,801.16	222,713.00	221,512.00
Interest Income	1,466.47	1,200.00	1,200.00
Foundation Income	1,922.99	2,000.00	2,000.00
Resource Material Sales	2,026.34	3,000.00	3,000.00
Miscellaneous	38.11	35.00	35.00
	<u>217,255.07</u>	<u>228,948.00</u>	<u>227,747.00</u>
<u>Unrestricted Expenses</u>			
Salary/Housing-Director	78,750.00	78,750.00	78,750.00
Salary-Assistant	14,634.96	15,345.00	16,061.00
Salary-Event Planner	31,619.04	32,410.00	33,220.00
Benefits	28,863.33	31,843.00	29,116.00
Contract labor-Conferences	5,250.00	12,000.00	12,000.00
Travel	24,727.24	25,000.00	25,000.00
Workmen's Comp.	286.16	600.00	600.00
Training	425.00	-	-
Office Supplies	1,601.71	3,500.00	3,500.00
Resource Materials	3,614.79	3,000.00	3,000.00
Postage & Freight	1,496.94	4,000.00	4,000.00
Telephone/Internet	2,540.17	2,000.00	2,000.00
Copier/Printing	3,469.08	5,000.00	5,000.00
Dues & Subscriptions	50.00	500.00	500.00
Computer	1,363.14	2,500.00	2,500.00
Publications	-	-	-
Promotional/Public Relations	-	-	-
Summit Training/Intern	11,351.49	12,000.00	12,000.00
Miscellaneous	306.76	500.00	500.00
	<u>210,349.81</u>	<u>228,948.00</u>	<u>227,747.00</u>
Net Operating Income/(Loss)	<u>6,905.26</u>	<u>-</u>	<u>-</u>
<u>Program Income</u>			
National Youth Conference	112,515.75	120,000.00	120,000.00
Camp Meeting Days	23,782.64	25,000.00	25,000.00
Church Health Assessments	-	500.00	500.00
	<u>136,298.39</u>	<u>145,500.00</u>	<u>145,500.00</u>
<u>Program Expense</u>			
Curriculum Development	-	-	-
Church Health Assessments	-	500.00	500.00
Leadership Training Scholar.	-	-	-
Reserve Conference Funding	-	-	-
National Youth Conference	119,713.93	120,000.00	120,000.00
Camp Meeting Days	21,300.83	25,000.00	25,000.00
	<u>141,014.76</u>	<u>145,500.00</u>	<u>145,500.00</u>
Net Program Income/(Loss)	<u>(4,716.37)</u>	<u>-</u>	<u>-</u>
<u>Restricted Income</u>			
Kingdom Expansion Campaign	-	-	-
<u>Restricted Expense</u>			
KEC Projects	-	-	-
Net Restricted Income/(Loss)	<u>-</u>	<u>-</u>	<u>-</u>
Net Income/(Loss)	<u>2,188.89</u>	<u>-</u>	<u>-</u>

**Pastoral Ministries
2018 Budget
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	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
<u>Unrestricted Income</u>			
Unified Giving	56,671.42	58,550.00	58,550.00
Interest Income	2,905.89	3,000.00	3,000.00
Unrestricted Income	-	-	-
Foundation Income	<u>2,031.38</u>	<u>2,000.00</u>	<u>2,000.00</u>
	61,608.69	63,550.00	63,550.00
<u>Unrestricted Expense</u>			
Salary/Housing-Director	-	-	-
Salary-Assistant	-	-	-
Benefits	-	-	-
Barnabas Project Contract Labor	55,100.00	60,500.00	60,500.00
Workmen's Comp.	-	-	-
Travel	353.29	-	-
Training/Seminars	-	-	-
Office Supplies	136.72	-	-
Postage & Freight	295.15	-	-
Copier/Printing	14.40	-	-
Miscellaneous	<u>273.03</u>	<u>750.00</u>	<u>750.00</u>
	56,172.59	61,250.00	61,250.00
Net Operating Income/(Loss)	<u>5,436.10</u>	<u>2,300.00</u>	<u>2,300.00</u>
<u>Program Income</u>			
LAMP Program	1,300.00	1,500.00	1,500.00
Pastor's Conference	<u>31,588.90</u>	<u>25,000.00</u>	<u>25,000.00</u>
	32,888.90	26,500.00	26,500.00
<u>Program Expense</u>			
Life Insurance Retired Part.	2,052.00	1,500.00	1,500.00
Aid to Aged & Disabled	800.00	800.00	800.00
LAMP Program	138.33	1,500.00	1,500.00
Student Scholarships	-	-	-
Pastor's Conference	<u>38,364.44</u>	<u>25,000.00</u>	<u>25,000.00</u>
	41,354.77	28,800.00	28,800.00
Net Program Income/(Loss)	<u>(8,465.87)</u>	<u>(2,300.00)</u>	<u>(2,300.00)</u>
<u>Restricted Income</u>			
Miscellaneous Restricted	1,800.00	-	-
Kingdom Expansion Campaign	-	-	-
	1,800.00	-	-
<u>Restricted Expenses</u>			
Miscellaneous Restricted	900.00	-	-
KEC Projects	-	-	-
Preston Payne Endow. Grant	-	5,000.00	5,000.00
	900.00	5,000.00	5,000.00
Net Restricted Income/(Loss)	<u>900.00</u>	<u>(5,000.00)</u>	<u>(5,000.00)</u>
Net Income/(Loss)	<u>(2,129.77)</u>	<u>(5,000.00)</u>	<u>(5,000.00)</u>
Transfer from Pastoral Reserve	-	-	-
Transfer from Endowment	<u>2,017.14</u>	<u>5,000.00</u>	<u>5,000.00</u>
	2,017.14	5,000.00	5,000.00