

11/2/2020	2021 Budget	2020 YTD - Sep 30	2020 Budget
<b><u>Operating Income</u></b>			
Presbytery Per Capita	\$274,815	\$115,046	\$253,878
Allowance for Doubtful Per Capita	-\$68,704		-\$62,667
Undesignated Interest Income	\$1,000	\$503	\$1,000
UMB Accountant Reimbursement	\$6,720	\$5,040	
<i>Restricted Front Porch Income</i>	\$294,846	\$151,105	\$324,465
Restricted Mission Conference Registration	\$40,000	\$26,454	\$40,000
Highlands Church Receipts	\$131,628	\$90,178	\$134,000
<b>Total Operating Income</b>	<b>\$680,306</b>	<b>\$388,326</b>	<b>\$690,676</b>
<b>Expense</b>			
<b><u>Ministry Support Expenses</u></b>			
Church Development Committee	\$2,000		\$2,000
Clergy Support Committee	\$500		\$500
COM Committee Expense	\$500		\$500
COPE (Committee on Presbytery Enrichment)	\$500		\$500
CPM Candidate Expense	\$500		\$500
Mission Conference Expenses	\$40,000	\$30,547	\$40,000
<i>Front Porch Program Expenses</i>	\$51,900	\$20,013	\$60,000
<i>Front Porch Staff Expense Accounts</i>	\$2,000	\$231	\$3,300
Committee Travel Expenses	\$500		\$500
Property and Finance Committee			
Presbytery Property Taxes		\$3,851	
MB&T Loan Interest	\$75,959		
GA Loan Interest (Highlands)	\$0	\$7,847	\$12,000
SESLOC Loan Interest (Highlands)	\$0	\$79,643	\$104,000
<b>Total Ministry Support Expenses</b>	<b>\$174,359</b>	<b>\$142,130</b>	<b>\$223,800</b>
<b><u>Staff Expenses</u></b>			
<i>(Designated Administrative Pastor)</i>	\$100,000		\$75,000
Pension & Medical	\$37,000		\$28,500
Addnl Terms of Call	\$6,000		\$6,000
Stated Clerk Compensation	\$36,400	\$29,177	\$36,400
Bookkeeper		\$14,767	\$15,600
Transitional Accountant	\$25,314		
Administrative Assistant	\$0		\$0
Employer Share of Payroll Taxes (Ex FP)	\$4,721		\$3,978
<i>Front Porch Staff*</i>			
<i>Front Porch Director</i>	\$88,500	\$60,317	\$79,656
Pension & Medical	\$32,745	\$24,041	\$29,473
Medical/Dental Benefit	\$1,800	\$2,030	\$1,800
Continue Educa	\$1,500		\$1,500
Misc Expense	\$2,000		\$2,000
Mileage	\$2,500	\$442	\$2,500

<i>Cell Phone</i>	\$1,560	\$810	\$1,560
<i>Assoc. Director</i>	\$44,000	\$31,500	\$41,000
<i>Medical/Dental Benefit</i>	\$2,400	\$1,800	\$2,400
<i>Development Assoc</i>	\$0	\$11,958	\$41,000
<i>Medical/Dental Benefit</i>	\$0	\$300	\$1,200
<i>Intern 1</i>	\$18,700	\$12,768	\$15,646
<i>Intern 2</i>	\$18,700	\$12,576	\$15,646
<i>Intern 3</i>	\$18,700	\$12,864	\$15,646
<i>FP Share of Payroll Taxes</i>	\$7,841	\$8,685	\$10,139
<b>ADP Payroll Service Expenses</b>	<b>\$3,000</b>	<b>\$1,950</b>	<b>\$3,000</b>
<b>Total Staff Expenses</b>	<b>\$453,381</b>	<b>\$225,985</b>	<b>\$429,643</b>

**Administrative Expenses**

<b>Office Supplies</b>	\$2,000	\$1,095	\$2,000
<b>Rent Expense</b>	\$5,000	\$4,982	\$5,000
<b>Telephone</b>	\$1,500	\$1,078	\$1,500
<b>Utilities</b>	\$1,000		\$1,000
<b>Postage</b>	\$300	\$84	\$300
<b>Internet &amp; Website</b>	\$3,000	\$3,555	\$2,000
<b>Repair &amp; Maintenance</b>	\$500		\$500
<b>Copier Expense</b>	\$3,500	\$2,061	\$3,500
<b>Presbytery/Synod Council Meetings</b>	\$1,000		\$1,000
<b>Chair of Council Expenses</b>	\$500		\$500
<b>Presbytery Meetings</b>	\$500	\$511	\$500
<b>Insurance</b>	\$13,700	\$10,801	\$14,000
<b>Moderator's Expense</b>	\$3,500		\$3,500
<b>Stated Clerk Expenses</b>	\$3,500	\$86	\$3,500
<b>Treasurer Expenses</b>	\$1,000	\$675	\$6,000
<b>Audit</b>	\$15,000	\$16,000	\$15,000
<b>Legal Consultant</b>	\$10,000		\$10,000
<b>Licenses &amp; Fees</b>		\$137	
<b>Bank Service Charges</b>	\$100	\$419	\$100
<b>Total Administrative Expenses</b>	<b>\$65,600</b>	<b>\$41,484</b>	<b>\$69,900</b>

<b>Total Expenses</b>	<b>\$693,340</b>	<b>\$409,599</b>	<b>\$723,343</b>
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Estimated Debit Service (Highlands Mortgage Principal):	\$55,670		\$30,000
<b>Grand Total All Operating Expense:</b>	<b>\$749,009</b>	<b>\$409,599</b>	<b>\$753,343</b>

<b>PROJECTED NET INCOME:</b>	<b>-\$68,704</b>	<b>-\$21,274</b>	<b>-\$62,667</b>
<b>FUNDED FROM OPERATING RESERVES</b>	<b>\$68,704</b>		<b>\$62,667</b>

<b>Presbytery Membership</b>	<b>3,782</b>		<b>4,207</b>
<b>Presbytery Per Capita</b>	<b>\$73</b>		<b>\$60</b>

	\$274,815		\$253,878
	<u>2020 FP Budget</u>	<u>2020 FP YTD</u>	<u>2020 FP Budget</u>
Front Porch Ministry Support	\$294,846	\$151,105	\$324,465
Front Porch Expense	\$294,846	\$200,335	\$324,465
<b>Total Net Front Porch:</b>	<b>\$0</b>	<b>-\$49,230</b>	<b>\$0</b>