

**Presbytery of Santa Barbara**  
**BvA Budget**  
 January through September 2020

	<u>Jan - Sep 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
40000 · Revenue			
41000 · Operating Income			
41110 · Per Capita	115,045.83	181,408.50	-66,362.67
41115 · Allowance for Doubtful Per Cap	0.00	-47,000.25	47,000.25
41150 · Highlands Mortgage Payments	90,177.68	109,499.94	-19,322.26
41180 · Interest Income	503.20	749.97	-246.77
41195 · UMB Accountant Reimbursement	5,040.00	5,040.00	0.00
44010 · Restricted FP Income			
44011 · General Donations	144,215.00	243,348.75	-99,133.75
44015 · Kyle Smith Fund	6,890.00		
Total 44010 · Restricted FP Income	<u>151,105.00</u>	<u>243,348.75</u>	<u>-92,243.75</u>
44050 · Mission Conference			
44051 · Mission Conference Registration	23,936.00	29,999.97	-6,063.97
44052 · Circle of Friends	2,518.00		
Total 44050 · Mission Conference	<u>26,454.00</u>	<u>29,999.97</u>	<u>-3,545.97</u>
Total 41000 · Operating Income	<u>388,325.71</u>	<u>523,046.88</u>	<u>-134,721.17</u>
Total 40000 · Revenue	<u>388,325.71</u>	<u>523,046.88</u>	<u>-134,721.17</u>
Total Income	388,325.71	523,046.88	-134,721.17
Expense			
50000 · Administration Expenses			
50010 · Insurance Expense			
50012 · Property & Liability	9,999.75	9,374.94	624.81
50013 · Workman's Comp	800.87	1,125.00	-324.13
Total 50010 · Insurance Expense	<u>10,800.62</u>	<u>10,499.94</u>	<u>300.68</u>
50020 · Repairs and Maintenance	0.00	374.94	-374.94
50030 · Utilities	0.00	749.97	-749.97
50035 · Telephone Expense	1,078.02	1,125.00	-46.98
50040 · Office Equipment	2,061.36	2,624.94	-563.58
50060 · Bank Service Charges	418.80	74.97	343.83
50065 · Computer/Internet/Website	3,554.70	1,499.94	2,054.76
50068 · Licenses & Fees	137.00		
50070 · Office Supplies	1,095.07	1,499.94	-404.87
50075 · Postage	84.00	225.00	-141.00
50077 · Rent Expense	4,982.22	3,749.94	1,232.28
50078 · Treasurer's Expenses	675.05	749.97	-74.92
50080 · Meeting Expenses			
50081 · Presbytery Meetings	511.40	374.94	136.46
50082 · Moderator's Expenses	0.00	2,624.94	-2,624.94
50083 · Stated Clerk's Expenses	85.95	2,624.94	-2,538.99
50084 · Presby/Synod Council Meetings	0.00	749.97	-749.97
50085 · Chair of Council Expenses	0.00	374.94	-374.94
Total 50080 · Meeting Expenses	<u>597.35</u>	<u>6,749.73</u>	<u>-6,152.38</u>

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<b>50090 · Professional Fees</b>			
50091 · Accountants - Auditors	16,000.00	11,250.00	4,750.00
50092 · Legal Counsel	0.00	7,499.97	-7,499.97
<b>Total 50090 · Professional Fees</b>	<u>16,000.00</u>	<u>18,749.97</u>	<u>-2,749.97</u>
<b>Total 50000 · Administration Expenses</b>	41,484.19	48,674.25	-7,190.06
<b>50050 · Ministry Support Expenses</b>			
50051 · Clergy Support Committee	0.00	374.94	-374.94
50052 · Committee on Ministry	0.00	374.94	-374.94
50053 · Committee on Prep for Ministry	0.00	374.94	-374.94
50054 · Committe on Presby Enrichment	0.00	374.94	-374.94
<b>50055 · Property &amp; Finance</b>			
<b>50055a · Debt Service Expenses</b>			
50055b · SESLOC Interest Expense	79,642.71	77,999.94	1,642.77
50055c · PILP Interest Expense	7,846.70	9,000.00	-1,153.30
<b>Total 50055a · Debt Service Expenses</b>	<u>87,489.41</u>	<u>86,999.94</u>	<u>489.47</u>
50055e · Presbytery Property Taxes	3,850.56		
<b>Total 50055 · Property &amp; Finance</b>	91,339.97	86,999.94	4,340.03
50056 · Church Development Committee	0.00	1,499.94	-1,499.94
50057 · Committee Travel Expenses	0.00	374.94	-374.94
<b>54010 · Front Porch</b>			
54011 · Front Porch General Expenses	20,012.51	45,000.00	-24,987.49
54012 · Front Porch Staff Expenses	231.09	2,475.00	-2,243.91
<b>Total 54010 · Front Porch</b>	<u>20,243.60</u>	<u>47,475.00</u>	<u>-27,231.40</u>
<b>54050 · Mission Conference Expenses</b>			
54051a · Mission Conference General Exp	25,346.91	27,000.00	-1,653.09
54051b · Mission Conf Speakers	5,200.00	2,999.97	2,200.03
<b>Total 54050 · Mission Conference Expenses</b>	<u>30,546.91</u>	<u>29,999.97</u>	<u>546.94</u>
<b>Total 50050 · Ministry Support Expenses</b>	142,130.48	167,849.55	-25,719.07
<b>51000 · Staff Expenses</b>			
50062 · Payroll Service Fees	1,949.89	2,250.00	-300.11
<b>51050 · Administrative Pastor</b>			
51051 · Salary	0.00	18,749.97	-18,749.97
51052 · Housing	0.00	37,499.94	-37,499.94
51053 · Pen/Med/Dental	0.00	21,375.00	-21,375.00
51054 · Addt'l Terms of Call	0.00	4,500.00	-4,500.00
<b>Total 51050 · Administrative Pastor</b>	0.00	<u>82,124.91</u>	<u>-82,124.91</u>
51100 · Stated Clerk	29,176.88	27,299.97	1,876.91
<b>51300 · Transitional Accountant</b>			
51301 · Presbytery Accounting	11,266.50	14,485.50	-3,219.00
51302 · UMB Accounting	3,500.00	4,500.00	-1,000.00
<b>Total 51300 · Transitional Accountant</b>	<u>14,766.50</u>	<u>18,985.50</u>	<u>-4,219.00</u>
51900 · Payroll Taxes	0.00	2,982.78	-2,982.78
<b>52000 · Front Porch Staff</b>			
52001 · Front Porch Director			

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52002 · Salary	22,817.53	22,817.25	0.28
52003 · Housing	37,499.95	37,499.94	0.01
52004 · Pen/Med/Dent	24,041.16	22,104.72	1,936.44
52005 · Medical/Dental Reimb	2,029.53	1,350.00	679.53
52006 · Continuing Education	0.00	1,125.00	-1,125.00
52007 · Misc Expenses	0.00	1,499.94	-1,499.94
52008 · Mileage	441.60	1,874.97	-1,433.37
52009 · Cell Phone	810.00	1,170.00	-360.00
<b>Total 52001 · Front Porch Director</b>	<b>87,639.77</b>	<b>89,441.82</b>	<b>-1,802.05</b>
<b>52025 · Associate Director</b>			
52026 · Salary	31,500.00	30,749.94	750.06
52027 · Medical/Dental Benefit	1,800.00	1,800.00	0.00
<b>Total 52025 · Associate Director</b>	<b>33,300.00</b>	<b>32,549.94</b>	<b>750.06</b>
<b>52035 · Development Associate</b>			
52036 · Salary	11,958.31	30,749.94	-18,791.63
52037 · Medical/Dental Benefit	300.00	900.00	-600.00
<b>Total 52035 · Development Associate</b>	<b>12,258.31</b>	<b>31,649.94</b>	<b>-19,391.63</b>
<b>52045 · Front Porch Interns</b>			
52046 · Front Porch Intern #1	12,768.00	11,734.47	1,033.53
52047 · Front Porch Intern #2	12,576.00	11,734.47	841.53
52048 · Front Porch Intern #3	12,864.00	11,734.47	1,129.53
<b>Total 52045 · Front Porch Interns</b>	<b>38,208.00</b>	<b>35,203.41</b>	<b>3,004.59</b>
52090 · Front Porch Payroll Taxes	8,685.22	7,604.28	1,080.94
<b>Total 52000 · Front Porch Staff</b>	<b>180,091.30</b>	<b>196,449.39</b>	<b>-16,358.09</b>
<b>Total 51000 · Staff Expenses</b>	<b>225,984.57</b>	<b>330,092.55</b>	<b>-104,107.98</b>
<b>Total Expense</b>	<b>409,599.24</b>	<b>546,616.35</b>	<b>-137,017.11</b>
<b>Net Ordinary Income</b>	<b>-21,273.53</b>	<b>-23,569.47</b>	<b>2,295.94</b>
<b>Net Income</b>	<b>-21,273.53</b>	<b>-23,569.47</b>	<b>2,295.94</b>

**Presbytery of Santa Barbara**  
**Balance Sheet**  
 As of September 30, 2020

Sep 30, 20

**ASSETS**

**Current Assets**

**Checking/Savings**

**10000 · Cash Accounts**

10001 · Petty Cash	200.00
10010 · Rabobank #5501	164,065.24
10020 · Rabobank - #7162	84,398.79
10030 · Rabobank - #0190	18,982.24
10040 · Rabobank #5301	214,361.36
10050 · Rabobank - Santa Maria #3062	270,043.73
10060 · Montecito Bank #6161	541,511.82
10070 · SESLOC Bank #2005	2,878.64

**Total 10000 · Cash Accounts** 1,296,441.82

**Total Checking/Savings** 1,296,441.82

**Accounts Receivable**

12000 · Accounts Receivable 1,048,654.00

**Total Accounts Receivable** 1,048,654.00

**Total Current Assets** 2,345,095.82

**Fixed Assets**

**17000 · Land**

17010 · Highlands Church Land 1,967,291.00

**Total 17000 · Land** 1,967,291.00

**18000 · Buildings**

18010 · Highlands Church Building 2,218,544.00

**Total 18000 · Buildings** 2,218,544.00

**19000 · Accumulated Depreciation**

19010 · Highlands Church Depreciation -455,074.00

**Total 19000 · Accumulated Depreciation** -455,074.00

**Total Fixed Assets** 3,730,761.00

**Other Assets**

**11000 · Investments**

**11001 · Temporary Restricted**

**11100 · New Covenant**

11110 · Armington Fund 11,847.89

11120 · Imbach Fund 26,353.33

11130 · Operations Fund 23,322.00

11140 · Newton Fund 1,405.67

**Total 11100 · New Covenant** 62,928.89

**Total 11001 · Temporary Restricted** 62,928.89

**Total 11000 · Investments** 62,928.89

12050 · Dismissal Receivable 2,000.00

**Total Other Assets** 64,928.89

**TOTAL ASSETS** 6,140,785.71

**LIABILITIES & EQUITY**

**Liabilities**

**Presbytery of Santa Barbara**  
**Balance Sheet**  
 As of September 30, 2020

Sep 30, 20

<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
24000 · Payroll Liabilities	
24010 · 403(b) - Sandy Thoits	2,083.30
<b>Total 24000 · Payroll Liabilities</b>	<u>2,083.30</u>
25000 · Bank Loans	
25010 · SESLOC - Paso Robles	1,963,441.22
25020 · PILP - Paso Robles	162,163.34
25030 · Paycheck Protection Program	38,107.00
<b>Total 25000 · Bank Loans</b>	<u>2,163,711.56</u>
<b>Total Other Current Liabilities</b>	<u>2,165,794.86</u>
<b>Total Current Liabilities</b>	<u>2,165,794.86</u>
<b>Total Liabilities</b>	2,165,794.86
<b>Equity</b>	
3000 · Opening Balance Equity	1,957,605.98
30000 · Fund Balances	
31000 · Operating Fund	1,603,516.59
33000 · Restricted Investment Income	
33100 · Temporarily Restricted	
33200 · Presbyterian Foundation	
33210 · Anderson Fund	1,148.06
33220 · Bates-Coons Fund	6,179.35
33240 · Jack Brink Fund	12,474.51
<b>Total 33200 · Presbyterian Foundation</b>	<u>19,801.92</u>
<b>Total 33100 · Temporarily Restricted</b>	<u>19,801.92</u>
<b>Total 33000 · Restricted Investment Income</b>	19,801.92
34000 · Restricted Ministry Assets	
34010 · Front Porch	
34011 · General Fund Balance	162,269.15
34015 · Kyle Smith Fund	-5,418.31
<b>Total 34010 · Front Porch</b>	<u>156,850.84</u>
34050 · Mission Conference	
34051a · Mission Conf Operating	16,137.62
34052 · Circle of Friends	29,840.60
34053 · Mission Conference Grant	5,000.00
<b>Total 34050 · Mission Conference</b>	<u>50,978.22</u>
<b>Total 34000 · Restricted Ministry Assets</b>	207,829.06
36000 · Per Capita	
36010 · GA Per Capita	4,697.27
36020 · Synod Per Capita	2,295.78
<b>Total 36000 · Per Capita</b>	<u>6,993.05</u>
37000 · Specially Designated Offerings	
37001 · One Great Hour of Sharing	500.00
37002 · Peacemaking Offering	711.25
37003 · Care Corps	275.00

**Presbytery of Santa Barbara**  
**Balance Sheet**  
 As of September 30, 2020

	Sep 30, 20
37004 · Lifewater International	300.00
37005 · Threshold Ministries	500.00
37006 · Christmas Offering	60.00
37007 · Presbytery Disaster Relief	
37007a · Thomas Fire - Montecito Flood	7,327.94
37007b · Borderline Shooting - 1000 Oaks	954.25
37007c · Hill/Woolsey Fires	130.00
37007e · Area of Greatest Need	7,466.00
37007f · COVID-19 Emergency PDA Grant	200.00
<b>Total 37007 · Presbytery Disaster Relief</b>	<b>16,078.19</b>
37008 · Hearts and Hands	5,157.00
37009 · God's Hidden Treasures	375.00
37011 · Pentecost Offering	942.00
37016 · PDA-Presby. Disaster Assistance	223.82
37017 · Installations & Ordinations	2,480.88
37018 · Presby Scholar. for Candidates	174.39
37020 · Impact Ministry	1,750.00
<b>Total 37000 · Specially Designated Offerings</b>	<b>29,527.53</b>
38000 · Presby Held Restricted Funds	
38010 · Synod Grant -Leadership Retreat	1,049.00
38100 · NCD/NWC Restricted Assets	
38110 · Santa Maria	147,491.65
38125 · Hope & Peace Park Grant	3,750.00
38150 · Cambria	11,428.66
38160 · NCD/NWC Redevelopment	4,555.90
<b>Total 38100 · NCD/NWC Restricted Assets</b>	<b>167,226.21</b>
38200 · Miller Scholarship Fund	40,730.57
<b>Total 38000 · Presby Held Restricted Funds</b>	<b>209,005.78</b>
<b>Total 30000 · Fund Balances</b>	<b>2,076,673.93</b>
32001 · Unrestricted Net Assets	1,591,216.97
33500 · Unrealized Investment Gain/Loss	9,185.71
3999 · Retained Earnings	-1,649,106.50
Net Income	-10,585.24
<b>Total Equity</b>	<b>3,974,990.85</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>6,140,785.71</b>

Presbytery of Santa Barbara  
**Profit & Loss**  
 September 2020

Sep 20

Ordinary Income/Expense

Income

40000 · Revenue

41000 · Operating Income

41110 · Per Capita 12,468.76

41180 · Interest Income 40.56

41195 · UMB Accountant Reimbursement 560.00

44010 · Restricted FP Income

44011 · General Donations 23,486.40

44015 · Kyle Smith Fund 100.00

Total 44010 · Restricted FP Income 23,586.40

44050 · Mission Conference

44052 · Circle of Friends 125.00

Total 44050 · Mission Conference 125.00

Total 41000 · Operating Income 36,780.72

42000 · Other Income

42200 · Unrestricted Investment Income

42220 · Malibu Endowment Fund 348.91

42300 · SB Pres Endowment Fund 104.06

42400 · Parkin Family Fund 797.78

Total 42200 · Unrestricted Investment Income 1,250.75

Total 42000 · Other Income 1,250.75

Total 40000 · Revenue 38,031.47

46000 · Per Capita Revenue

46010 · GA Per Capita Revenue 522.08

46020 · Synod Per Capita Revenue 166.26

Total 46000 · Per Capita Revenue 688.34

47000 · Specially Designated Offerings

47002 · Peacemaking Offering 711.25

47006 · Christmas Offering 60.00

47020 · Impact Income 375.00

Total 47000 · Specially Designated Offerings 1,146.25

Total Income 39,866.06

Expense

50000 · Administration Expenses

50010 · Insurance Expense

50012 · Property & Liability 3,333.25

Total 50010 · Insurance Expense 3,333.25

50035 · Telephone Expense 121.68

50040 · Office Equipment 213.79

50060 · Bank Service Charges 8.00

50065 · Computer/Internet/Website 182.50

50070 · Office Supplies 27.99

50077 · Rent Expense 553.58

Total 50000 · Administration Expenses 4,440.79

**Presbytery of Santa Barbara**  
**Profit & Loss**  
 September 2020

	<b>Sep 20</b>
<b>50050 · Ministry Support Expenses</b>	
<b>50055 · Property &amp; Finance</b>	
<b>50055a · Debt Service Expenses</b>	
50055b · SESLOC Interest Expense	8,805.65
50055c · PILP Interest Expense	821.62
<b>Total 50055a · Debt Service Expenses</b>	9,627.27
50055e · Presbytery Property Taxes	3,447.40
<b>Total 50055 · Property &amp; Finance</b>	13,074.67
<b>54010 · Front Porch</b>	
54011 · Front Porch General Expenses	463.32
<b>Total 54010 · Front Porch</b>	463.32
<b>54050 · Mission Conference Expenses</b>	
54051a · Mission Conference General Exp	2,750.00
<b>Total 54050 · Mission Conference Expenses</b>	2,750.00
<b>Total 50050 · Ministry Support Expenses</b>	16,287.99
<b>51000 · Staff Expenses</b>	
50062 · Payroll Service Fees	232.19
51100 · Stated Clerk	2,983.75
<b>51300 · Transitional Accountant</b>	
51301 · Presbytery Accounting	1,609.50
51302 · UMB Accounting	500.00
<b>Total 51300 · Transitional Accountant</b>	2,109.50
51700 · Workman's Compensation	73.89
<b>51900 · Payroll Taxes</b>	
51900a · Presbytery Payroll Taxes	329.62
51900b · UMB Payroll Taxes	60.00
<b>Total 51900 · Payroll Taxes</b>	389.62
<b>52000 · Front Porch Staff</b>	
<b>52001 · Front Porch Director</b>	
52002 · Salary	2,535.26
52003 · Housing	4,166.66
52008 · Mileage	78.20
52009 · Cell Phone	300.00
<b>Total 52001 · Front Porch Director</b>	7,080.12
<b>52025 · Associate Director</b>	
52026 · Salary	3,500.00
52027 · Medical/Dental Benefit	200.00
<b>Total 52025 · Associate Director</b>	3,700.00
<b>52035 · Development Associate</b>	
52036 · Salary	0.00
52037 · Medical/Dental Benefit	0.00
<b>Total 52035 · Development Associate</b>	0.00
<b>52045 · Front Porch Interns</b>	
52046 · Front Porch Intern #1	1,728.00
52047 · Front Porch Intern #2	1,632.00



**Presbytery of Santa Barbara**  
**Profit & Loss**  
September 2020

	<b>Sep 20</b>
52048 · Front Porch Intern #3	<u>1,728.00</u>
Total 52045 · Front Porch Interns	<u>5,088.00</u>
52090 · Front Porch Payroll Taxes	<u>779.39</u>
Total 52000 · Front Porch Staff	<u>16,647.51</u>
Total 51000 · Staff Expenses	<u>22,436.46</u>
Total Expense	<u>43,165.24</u>
Net Ordinary Income	<u>-3,299.18</u>
Net Income	<u><u>-3,299.18</u></u>