

Treasurer's Report
December 31, 2020

Presbytery of East Tennessee

STATEMENT OF ACTIVITY

January - December 2020

	TOTAL	
	JAN - DEC 2020	JAN - DEC 2019 (PY)
Revenue		
41000 PET Income		
41001 PET Contributions/Offerings	539,491.26	524,108.96
41002 PET Other Income	3,087.89	7,638.75
41003 PET Mission and Ministry Fund	74,000.00	
Total 41000 PET Income	616,579.15	531,747.71
Total Revenue	\$616,579.15	\$531,747.71
GROSS PROFIT	\$616,579.15	\$531,747.71
Expenditures		
61000 PET Operating Budget		
61050 Committee on Ministry (COM)		105.00
61100 Committee on Prep for Ministry	166.66	1,048.12
61200 Congregational Development Team	20,858.29	
61300 Congregational Relations Team	117.74	377.00
61400 Equip Team		
61401 Childrens Ministry		100.00
61402 UTC Campus Ministry	45,000.00	25,000.00
61403 UTK Campus Ministry	25,000.00	25,000.00
61404 MAST	15,000.00	
Total 61400 Equip Team	85,000.00	50,100.00
61500 Finance & Stewardship		
61501 Accounting Services	17,635.57	16,552.01
61502 Audit	8,562.32	4,250.00
61503 Miscellaneous/Contingency	3,708.26	2,442.73
Total 61500 Finance & Stewardship	29,906.15	23,244.74
61550 Outdoors Ministry Team		
61551 John Knox Center	70,000.00	50,000.00
Total 61550 Outdoors Ministry Team	70,000.00	50,000.00
61600 Per Capita		
61601 Per Capita - GA	87,728.00	87,048.00
61602 Per Capita - Synod	39,012.00	38,708.00
Total 61600 Per Capita	126,740.00	125,756.00

Presbytery of East Tennessee

STATEMENT OF ACTIVITY

January - December 2020

	TOTAL	
	JAN - DEC 2020	JAN - DEC 2019 (PY)
61700 Personnel Committee		
61710 General Presbyter		
61711 Presbyter - Salary	46,275.12	44,927.00
61712 Presbyter - Housing	37,506.00	36,414.00
61713 Presbyter - SECA	6,408.96	6,222.91
61714 Presbyter - Medical	20,335.20	20,335.20
61715 Presbyter - Pension	8,947.56	8,947.56
61716 Presbyter - Death/Disability	813.36	813.36
Total 61710 General Presbyter	120,286.20	117,660.03
61720 Presbytery Administrator		
61721 Presbytery Admin - Salary	42,918.96	42,918.97
61722 Presbytery Admin - Medical	22,655.88	19,701.36
61723 Presbytery Admin - Pension	4,721.04	4,721.04
61724 Presbytery Admin - Death/Disabi	429.24	429.24
Total 61720 Presbytery Administrator	70,725.12	67,770.61
61730 Stated Clerk	13,146.96	12,763.31
61740 Treasurer	12,606.96	12,240.00
61750 PET FICA	5,043.16	4,989.55
61760 Other Personnel Expense		
61762 Professional Expense	4,931.00	10,305.45
Total 61760 Other Personnel Expense	4,931.00	10,305.45
Total 61700 Personnel Committee	226,739.40	225,728.95
61800 Property & Office		
61801 Insurance	3,390.76	10,034.57
61802 Telephone	4,963.65	5,137.32
61803 Office Supplies	1,149.47	1,436.94
61804 IT Infrastructure	5,033.23	8,262.06
61805 Travel/Meals/Dues	797.17	1,598.03
Total 61800 Property & Office	15,334.28	26,468.92
61900 Serve		
61901 Morgan Scott	2,167.00	
61902 Newton Center	2,167.00	
61903 Sunset Gap	2,167.00	
61904 Shared Mission	3,500.00	
Total 61900 Serve	10,001.00	
Total 61000 PET Operating Budget	584,863.52	502,828.73

Presbytery of East Tennessee

STATEMENT OF ACTIVITY

January - December 2020

	TOTAL	
	JAN - DEC 2020	JAN - DEC 2019 (PY)
63000 Special Fund Expense	31,715.63	28,918.98
Total Expenditures	\$616,579.15	\$531,747.71
NET OPERATING REVENUE	\$0.00	\$0.00
NET REVENUE	\$0.00	\$0.00

John Knox Center
STATEMENT OF ACTIVITY
 January - December 2020

	TOTAL	
	JAN - DEC 2020	JAN - DEC 2019 (PY)
Revenue		
42000 JKC Income		
42010 JKC Contributions/Offerings	96,764.39	30,173.41
42020 User Fees	7,508.80	29,585.50
42030 Retreats	9,002.00	9,727.50
42040 Merchandise		
42041 JKC Merchandise	3,360.08	1,718.91
42042 EE Merchandise		545.00
Total 42040 Merchandise	3,360.08	2,263.91
42050 Program		
42051 General Program	1,010.00	10,962.50
42052 Summer Program	70,782.25	80,961.00
42053 EE Program	2,010.00	72,310.70
Total 42050 Program	73,802.25	164,234.20
42060 Food Services	2,136.17	40,096.08
42100 Other Income		
42110 PET Designated Contribution	70,000.00	50,000.00
42120 JKC Reserves Transfer	50,000.00	85,000.00
Total 42100 Other Income	120,000.00	135,000.00
Total 42000 JKC Income	312,573.69	411,080.60
Total Revenue	\$312,573.69	\$411,080.60
GROSS PROFIT	\$312,573.69	\$411,080.60
Expenditures		
62000 JKC Operating Budget		
62100 Office Administration		
62101 JKC Administrative Supplies	6,855.21	9,815.93
62102 JKC Postage	2,583.94	8,859.00
62103 JKC Public Relations	1,162.79	1,692.62
62104 JKC Merchandise	2,948.02	670.45
62105 JKC Dues/Fees	1,980.54	1,105.15
62106 JKC IT Infrastructure	3,792.54	3,014.06
62107 JKC Credit Card Processing	2,306.94	2,067.72
62108 JKC Administrative Fuel	362.58	919.41
62109 JKC Accounting Service	7,032.76	9,665.34
Total 62100 Office Administration	29,025.32	37,809.68

John Knox Center
STATEMENT OF ACTIVITY
 January - December 2020

	TOTAL	
	JAN - DEC 2020	JAN - DEC 2019 (PY)
62200 Personnel		
62210 JKC Director		
62211 JKC Director - Salary	43,468.08	42,332.46
62212 JKC Director - Medical	8,182.08	7,905.00
62213 JKC Director - Pension	6,039.60	6,039.60
62214 JKC Director - Death/Disability	549.12	547.32
62215 JKC Director - Cont. Ed.	75.00	1,001.25
Total 62210 JKC Director	58,313.88	57,825.63
62220 JKC Program Director		
62221 JKC Program Director - Salary	24,499.92	22,356.32
62222 JKC Program Director - Medical	8,182.08	12,705.24
62223 JKC Program Director - Pension		2,611.26
62224 JKC Program Director - D&D	612.48	390.54
62225 JKC Program Director - Cont. Ed	159.00	1,199.00
Total 62220 JKC Program Director	33,453.48	39,262.36
62230 JKC Administrative Assistant		
62231 JKC Admin Asst - Salary	25,455.38	22,663.39
62233 JKC Admin Asst - D&D	796.62	383.70
Total 62230 JKC Administrative Assistant	26,252.00	23,047.09
62240 JKC Guest Services Supervisor		
62241 JKC Guest Services - Salary		1,008.54
62242 JKC Guest Services - Medical		658.75
62243 JKC Guest Services - D&D		50.43
Total 62240 JKC Guest Services Supervisor		1,717.72
62250 JKC Maintenance Engineer		
62251 JKC Maintenance Eng - Salary	20,771.75	13,935.00
Total 62250 JKC Maintenance Engineer	20,771.75	13,935.00
62260 Hourly / Seasonal Staff		
62261 JKC Summer Program Staff	18,305.00	19,706.00
62262 JKC EE Staff	1,812.84	9,905.34
62263 JKC Program Staff	1,791.00	5,549.13
62264 JKC Housekeeping Staff	1,647.88	9,057.21
62265 JKC Food Service Staff	5,348.75	19,736.83
62266 JKC Miscellaneous Staff	1,381.00	3,015.00
Total 62260 Hourly / Seasonal Staff	30,286.47	66,969.51
62270 JKC FICA	10,808.02	12,415.45
Total 62200 Personnel	179,885.60	215,172.76

John Knox Center
STATEMENT OF ACTIVITY
 January - December 2020

	TOTAL	
	JAN - DEC 2020	JAN - DEC 2019 (PY)
62300 Summer Program		
62301 Summer Program Supplies	3,699.70	4,922.77
62302 Equipment Rental	675.98	1,105.32
62303 Summer Program Fuel	487.58	1,684.78
Total 62300 Summer Program	4,863.26	7,712.87
62400 Environmental Education Program		
62401 EE Materials	1,378.45	1,501.22
62402 EE Animal Supplies	1,594.88	1,975.81
62403 EE Merchandise		660.69
62404 EE Fuel	131.68	543.07
Total 62400 Environmental Education Program	3,105.01	4,680.79
62500 Programs		
62501 Retreats	183.98	1,903.79
62502 Ropes Course Maintenance		5,547.42
62503 Ropes Course Inspection	3,011.66	1,641.02
Total 62500 Programs	3,195.64	9,092.23
62600 Food Service		
62601 Food Supplies	18,510.36	44,059.33
62602 Equipment Purchase	316.96	1,320.88
62603 Food Service Fuel	228.48	947.56
Total 62600 Food Service	19,055.80	46,327.77
62700 Property		
62701 JKC Property Fuel	1,803.77	1,827.64
62702 JKC Property Maintenance	9,855.52	3,536.04
62703 JKC Building Maintenance	6,176.32	3,674.00
62704 JKC Equipment Maintenance	2,225.24	1,468.42
62705 JKC Vehicle Maintenance	1,569.34	2,367.96
62706 JKC Cleaning & Sanitation	2,911.16	9,324.70
62707 JKC Insurance	17,888.96	25,836.28
Total 62700 Property	42,430.31	48,035.04
62800 Utilities		
62801 JKC Electricity	18,140.31	23,790.82
62802 JKC Telephone	5,222.29	4,107.22
62803 JKC Water	6,997.65	3,766.71
62804 JKC Propane	3,902.53	5,127.80
Total 62800 Utilities	34,262.78	36,792.55
Total 62000 JKC Operating Budget	315,823.72	405,623.69

John Knox Center

STATEMENT OF ACTIVITY

January - December 2020

	TOTAL	
	JAN - DEC 2020	JAN - DEC 2019 (PY)
63000 Special Fund Expense	(3,250.03)	5,456.91
Total Expenditures	\$312,573.69	\$411,080.60
NET OPERATING REVENUE	\$0.00	\$0.00
NET REVENUE	\$0.00	\$0.00

Presbytery of East Tennessee

BALANCE SHEET

As of December 31, 2020

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
10000 Checking	
10100 1st TN Checking	70,191.33
Total 10000 Checking	70,191.33
10700 Brokerage	
10710 Fidelity	1,184,580.57
10720 1st TN Brokerage	164,730.28
10730 PILP	281,060.94
10740 Worden, Rechenbach & Brooke	3,206,311.11
Total 10700 Brokerage	4,836,682.90
Total Bank Accounts	\$4,906,874.23
Other Current Assets	
11100 Petty Cash	439.14
11200 Paypal	6,207.24
12000 Undeposited Funds	1,195.00
Total Other Current Assets	\$7,841.38
Total Current Assets	\$4,914,715.61
Other Assets	
18000 Church Loans Receivable	
18001 Center	23,083.37
18002 First Sweetwater	41,280.00
18003 First Lenoir City	9,375.00
18004 Bethel	44,098.38
18006 Madisonville	15,000.14
18007 Cross Roads	0.00
18008 Emmanuel	14,150.00
18009 Washington	168,040.44
18010 Graystone	30,000.00
18011 Highland	49,332.66
18012 Northside Chattanooga	17,500.00
18013 Powell	0.00
18014 Knoxville Korean	0.00
Total 18000 Church Loans Receivable	411,859.99
18500 Other Loans	
18511 Emmanuel Loan	0.00
Total 18500 Other Loans	0.00
Total Other Assets	\$411,859.99
TOTAL ASSETS	\$5,326,575.60

Presbytery of East Tennessee

BALANCE SHEET

As of December 31, 2020

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
20150 Credit Card Payable	
20151 American Express CC	655.74
20152 Lowes CC	177.41
20153 First Tennessee CC	0.00
20154 Capital One CC	16,123.23
Total 20150 Credit Card Payable	16,956.38
Total Credit Cards	\$16,956.38
Other Current Liabilities	
24000 Payroll Liabilities	
24002 403B Payable	2,000.00
24003 Flex Spending Account Payable	5,724.84
24004 Dental Payable	(132.50)
Total 24000 Payroll Liabilities	7,592.34
24100 Donor Restricted Payable	
24101 Donor Benevolences	7,478.96
24102 GA Benevolences	2,481.13
24103 Synod Benevolences	132.53
24104 Theological Education Fund	1,396.00
Total 24100 Donor Restricted Payable	11,488.62
24200 Deposit Escrow	25,437.21
Total Other Current Liabilities	\$44,518.17
Total Current Liabilities	\$61,474.55
Long-Term Liabilities	
29000 Notes Payable	
29001 SBA Paycheck Protection Program	70,614.00
Total 29000 Notes Payable	70,614.00
Total Long-Term Liabilities	\$70,614.00
Total Liabilities	\$132,088.55

Presbytery of East Tennessee

BALANCE SHEET

As of December 31, 2020

	TOTAL
Equity	
30000 General	0.00
30100 Current Year R/E	
30110 JKC Current Year R/E	0.00
30120 PET Current Year R/E	0.00
Total 30100 Current Year R/E	0.00
30140 PET Retained Earnings	520,000.00
30141 PET Mission Fund	2,797,837.45
30142 Sam Wolfe Trust	46,448.26
30143 C. A. Jordan Estate	24,460.89
30144 2020 Budget Funds	0.00
30145 2019 Budget Funds	0.00
30146 2021 Budget Funds	75,000.00
30200 Administration	
30201 McCall Technology	10,831.43
30202 Administrative Commission	22,712.45
30205 Zane Scholarship	2,859.62
30206 Loaves & Fishes	28,051.77
30208 Loan Fund	705,376.00
Total 30200 Administration	769,831.27
30300 Committee on Ministry	
30301 Church Discretionary Fund	694.65
30302 Church Professionals	7,267.76
30303 Conflict Management/Pastor Care	6,357.93
30304 CRE/School of Laity	1,901.65
30305 Minister Emergency	484.16
Total 30300 Committee on Ministry	16,706.15
30400 Congregational Development Team	
30402 Geekworks	0.00
30404 Syndeo	0.00
30405 Syndeo - Congregation	1,193.95
Total 30400 Congregational Development Team	1,193.95
30500 Equip	
30501 APCE	217.80
30502 Big Tent Scholarships	2,100.00
30503 Continuing Education	746.95
30504 Workshops & Retreats	6,171.32
Total 30500 Equip	9,236.07

Presbytery of East Tennessee

BALANCE SHEET

As of December 31, 2020

	TOTAL
30600 Outdoor Ministry Team	
30601 JKC Renovations	22,845.20
30602 JKC Waterfront	8,720.97
30603 JKC Etowah Church Fund	168,101.16
30604 JKC Consultant Fund	11,104.98
30605 JKC Restricted Donations	70,415.27
30606 JKC Unrestricted Donations	26,376.51
30607 JKC Scholarship	3,928.42
30608 JKC Cabin Renovations	4,345.75
30609 JKC Program Fund	9,793.73
30610 JKC Retained Earnings	117,554.42
Total 30600 Outdoor Ministry Team	443,186.41
30700 Serve Team	
30701 PET Disaster Response	20,680.96
30702 Cents-Ability	2,952.92
30703 Peacemaking	4,176.85
30704 Gatlinburg Fire - PET	3,957.63
30705 PET Mission Trips	30.00
30706 Carbon Footprint Fund	6,303.01
Total 30700 Serve Team	38,101.37
30800 Youth Committee	
30801 Youth Ministry	31,345.24
30802 Youth Triennium	6,672.11
30803 E. Jaynes Scholarship	2,607.89
Total 30800 Youth Committee	40,625.24
32000 Unrestricted Net Assets	0.00
33000 Receivable Fund Balances	
33001 Church Loans Receivable	411,859.99
33003 Emmanuel Loan Receivable	0.00
Total 33000 Receivable Fund Balances	411,859.99
Net Revenue	0.00
Total Equity	\$5,194,487.05
TOTAL LIABILITIES AND EQUITY	\$5,326,575.60