

Treasurer's Report
December 31, 2019

Presbytery of East Tennessee

STATEMENT OF ACTIVITY

January - December 2019

	TOTAL	
	JAN - DEC 2019	JAN - DEC 2018 (PY)
Revenue		
41000 PET Income		
41001 PET Contributions/Offerings	524,108.96	393,976.91
41002 PET Other Income	7,688.75	1,768.65
Total 41000 PET Income	531,797.71	395,745.56
Total Revenue	\$531,797.71	\$395,745.56
GROSS PROFIT	\$531,797.71	\$395,745.56
Expenditures		
61000 PET Operating Budget		
61050 Committee on Ministry (COM)	105.00	230.00
61100 Committee on Prep for Ministry	1,048.12	419.36
61200 Congregational Development Team		5,500.00
61300 Congregational Relations Team	377.00	199.11
61400 Equip Team		
61401 Childrens Ministry	100.00	1,125.00
61402 UTC Campus Ministry	25,000.00	
61403 UTK Campus Ministry	25,000.00	
Total 61400 Equip Team	50,100.00	1,125.00
61500 Finance & Stewardship		
61501 Accounting Services	16,552.01	31,626.14
61502 Audit	4,250.00	4,811.00
61503 Miscellaneous/Contingency	2,442.73	1,811.73
Total 61500 Finance & Stewardship	23,244.74	38,248.87
61550 Outdoors Ministry Team		
61551 John Knox Center	50,000.00	
Total 61550 Outdoors Ministry Team	50,000.00	
61600 Per Capita		
61601 Per Capita - GA	87,048.00	78,792.00
61602 Per Capita - Synod	38,708.00	40,568.00
Total 61600 Per Capita	125,756.00	119,360.00
61700 Personnel Committee		
61710 General Presbyter		
61711 Presbyter - Salary	44,927.00	44,045.76
61712 Presbyter - Housing	36,414.00	35,700.00
61713 Presbyter - SECA	6,222.91	6,100.56
61714 Presbyter - Medical	20,335.20	19,936.44
61715 Presbyter - Pension	8,947.56	8,772.00
61716 Presbyter - Death/Disability	813.36	797.52
Total 61710 General Presbyter	117,660.03	115,352.28
61720 Presbytery Administrator		
61721 Presbytery Admin - Salary	42,918.97	42,077.03

	TOTAL	
	JAN - DEC 2019	JAN - DEC 2018 (PY)
61722 Presbytery Admin - Medical	19,701.36	17,751.96
61723 Presbytery Admin - Pension	4,721.04	4,493.64
61724 Presbytery Admin - Death/Disabi	429.24	408.48
Total 61720 Presbytery Administrator	67,770.61	64,731.11
61730 Stated Clerk	12,763.31	12,509.04
61740 Treasurer	12,240.00	12,000.00
61750 PET FICA	4,989.55	4,898.77
61760 Other Personnel Expense		
61762 Professional Expense	10,305.45	7,685.75
Total 61760 Other Personnel Expense	10,305.45	7,685.75
Total 61700 Personnel Committee	225,728.95	217,176.95
61800 Property & Office		
61801 Insurance	10,034.57	5,403.65
61802 Telephone	5,137.32	4,843.41
61803 Office Supplies	1,436.94	1,506.33
61804 IT Infrastructure	8,262.06	6,154.44
61805 Travel/Meals/Dues	1,598.03	3,824.31
Total 61800 Property & Office	26,468.92	21,732.14
Total 61000 PET Operating Budget	502,828.73	403,991.43
63000 Special Fund Expense	28,968.98	(8,245.87)
Total Expenditures	\$531,797.71	\$395,745.56
NET OPERATING REVENUE	\$0.00	\$0.00
NET REVENUE	\$0.00	\$0.00

John Knox Center

STATEMENT OF ACTIVITY

January - December 2019

	TOTAL	
	JAN - DEC 2019	JAN - DEC 2018 (PY)
Revenue		
42000 JKC Income		
42010 JKC Contributions/Offerings	30,173.41	108,966.59
42020 User Fees	29,585.50	39,809.50
42030 Retreats	9,727.50	7,089.00
42040 Merchandise		
42041 JKC Merchandise	1,718.91	1,537.50
42042 EE Merchandise	545.00	620.00
Total 42040 Merchandise	2,263.91	2,157.50
42050 Program		
42051 General Program	10,962.50	12,942.50
42052 Summer Program	80,961.00	65,740.00
42053 EE Program	72,310.70	93,611.28
Total 42050 Program	164,234.20	172,293.78
42060 Food Services	40,096.08	43,168.78
42100 Other Income		
42110 PET Designated Contribution	50,000.00	
42120 JKC Reserves Transfer	85,000.00	80,000.00
Total 42100 Other Income	135,000.00	80,000.00
Total 42000 JKC Income	411,080.60	453,485.15
Total Revenue	\$411,080.60	\$453,485.15
GROSS PROFIT	\$411,080.60	\$453,485.15
Expenditures		
62000 JKC Operating Budget		
62100 Office Administration		
62101 JKC Administrative Supplies	9,815.93	5,493.51
62102 JKC Postage	8,859.00	6,293.04
62103 JKC Public Relations	1,692.62	1,275.82
62104 JKC Merchandise	670.45	376.50
62105 JKC Dues/Fees	1,105.15	2,373.90
62106 JKC IT Infrastructure	3,014.06	2,993.05
62107 JKC Credit Card Processing	2,067.72	2,154.10
62108 JKC Administrative Fuel	919.41	1,119.64
62109 JKC Accounting Service	9,665.34	8,200.28
Total 62100 Office Administration	37,809.68	30,279.84
62200 Personnel		
62210 JKC Director		
62211 JKC Director - Salary	42,332.46	41,406.97
62212 JKC Director - Medical	7,905.00	8,195.16
62213 JKC Director - Pension	6,039.60	5,921.16
62214 JKC Director - Death/Disability	547.32	538.32
62215 JKC Director - Cont. Ed.	1,001.25	539.55

	TOTAL	
	JAN - DEC 2019	JAN - DEC 2018 (PY)
Total 62210 JKC Director	57,825.63	56,601.16
62220 JKC Program Director		
62221 JKC Program Director - Salary	22,356.32	23,869.93
62222 JKC Program Director - Medical	12,705.24	8,195.16
62223 JKC Program Director - Pension	2,611.26	3,413.40
62224 JKC Program Director - D&D	390.54	310.32
62225 JKC Program Director - Cont. Ed	1,199.00	1,209.95
Total 62220 JKC Program Director	39,262.36	36,998.76
62230 JKC Administrative Assistant		
62231 JKC Admin Asst - Salary	22,663.39	22,046.09
62232 JKC Admin Asst - Medical		6,829.30
62233 JKC Admin Asst - D&D	383.70	504.30
62234 JKC Admin Asst - Cont. Ed		34.19
Total 62230 JKC Administrative Assistant	23,047.09	29,413.88
62240 JKC Guest Services Supervisor		
62241 JKC Guest Services - Salary	1,008.54	24,204.97
62242 JKC Guest Services - Medical	658.75	8,195.16
62243 JKC Guest Services - D&D	50.43	605.16
Total 62240 JKC Guest Services Supervisor	1,717.72	33,005.29
62250 JKC Maintenance Engineer		
62251 JKC Maintenance Eng - Salary	13,935.00	
Total 62250 JKC Maintenance Engineer	13,935.00	
62260 Hourly / Seasonal Staff		
62261 JKC Summer Program Staff	19,706.00	15,240.00
62262 JKC EE Staff	9,905.34	13,524.04
62263 JKC Program Staff	5,549.13	4,147.50
62264 JKC Housekeeping Staff	9,057.21	8,078.36
62265 JKC Food Service Staff	19,736.83	7,652.26
62266 JKC Miscellaneous Staff	3,015.00	
Total 62260 Hourly / Seasonal Staff	66,969.51	48,642.16
62270 JKC FICA	12,415.45	11,981.47
Total 62200 Personnel	215,172.76	216,642.72
62300 Summer Program		
62301 Summer Program Supplies	4,922.77	5,065.34
62302 Equipment Rental	1,105.32	860.70
62303 Summer Program Fuel	1,684.78	1,933.25
Total 62300 Summer Program	7,712.87	7,859.29
62400 Environmental Education Program		
62401 EE Materials	1,501.22	4,060.61
62402 EE Animal Supplies	1,975.81	2,714.96
62403 EE Merchandise	660.69	272.28
62404 EE Fuel	543.07	499.63
Total 62400 Environmental Education Program	4,680.79	7,547.48
62500 Programs		
62501 Retreats	1,903.79	394.97
62502 Ropes Course Maintenance	5,547.42	90.00
62503 Ropes Course Inspection	1,641.02	1,285.00

	TOTAL	
	JAN - DEC 2019	JAN - DEC 2018 (PY)
Total 62500 Programs	9,092.23	1,769.97
62600 Food Service		
62601 Food Supplies	44,059.33	47,841.26
62602 Equipment Purchase	1,320.88	1,581.82
62603 Food Service Fuel	947.56	627.44
Total 62600 Food Service	46,327.77	50,050.52
62700 Property		
62701 JKC Property Fuel	1,827.64	4,333.54
62702 JKC Property Maintenance	3,536.04	4,950.54
62703 JKC Building Maintenance	3,674.00	4,267.58
62704 JKC Equipment Maintenance	1,468.42	6,174.88
62705 JKC Vehicle Maintenance	2,367.96	2,661.70
62706 JKC Cleaning & Sanitation	9,324.70	7,309.87
62707 JKC Insurance	25,836.28	24,323.62
Total 62700 Property	48,035.04	54,021.73
62800 Utilities		
62801 JKC Electricity	23,790.82	24,489.37
62802 JKC Telephone	4,107.22	7,058.75
62803 JKC Water	3,766.71	2,744.65
62804 JKC Propane	5,127.80	8,086.42
Total 62800 Utilities	36,792.55	42,379.19
Total 62000 JKC Operating Budget	405,623.69	410,550.74
63000 Special Fund Expense	5,456.91	42,934.41
Total Expenditures	\$411,080.60	\$453,485.15
NET OPERATING REVENUE	\$0.00	\$0.00
NET REVENUE	\$0.00	\$0.00

Presbytery of East Tennessee

BALANCE SHEET

As of December 31, 2019

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
10000 Checking	
10100 1st TN Checking	106,584.56
Total 10000 Checking	106,584.56
10700 Brokerage	
10710 Fidelity	911,918.21
10720 1st TN Brokerage	162,430.01
10730 PILP	275,548.86
10740 Worden, Rechenbach & Brooke	2,730,906.33
Total 10700 Brokerage	4,080,803.41
Total Bank Accounts	\$4,187,387.97
Other Current Assets	
11100 Petty Cash	110.09
11200 Paypal	5,254.59
12000 Undeposited Funds	135.00
Total Other Current Assets	\$5,499.68
Total Current Assets	\$4,192,887.65
Other Assets	
18000 Church Loans Receivable	
18001 Center	28,583.37
18002 First Sweetwater	46,305.00
18003 First Lenoir City	10,625.00
18004 Bethel	49,498.38
18006 Madisonville	19,166.79
18007 Cross Roads	0.00
18008 Emmanuel	14,500.00
18009 Washington	89,225.00
18010 Graystone	37,500.00
18011 Highland	58,332.70
18012 Northside Chattanooga	17,500.00
18013 Powell	0.00
18014 Knoxville Korean	4,500.00
Total 18000 Church Loans Receivable	375,736.24
18500 Other Loans	
18511 Emmanuel Loan	0.00
Total 18500 Other Loans	0.00
Total Other Assets	\$375,736.24
TOTAL ASSETS	\$4,568,623.89
LIABILITIES AND EQUITY	
Liabilities	

	TOTAL
Current Liabilities	
Credit Cards	
20150 Credit Card Payable	
20151 American Express CC	815.48
20152 Lowes CC	986.16
20153 First Tennessee CC	0.00
20154 Capital One CC	21,087.55
Total 20150 Credit Card Payable	22,889.19
Total Credit Cards	\$22,889.19
Other Current Liabilities	
24000 Payroll Liabilities	
24002 403B Payable	2,000.00
24003 Flex Spending Account Payable	2,925.00
24004 Dental Payable	(175.47)
Total 24000 Payroll Liabilities	4,749.53
24100 Donor Restricted Payable	
24101 Donor Benevolences	1,498.07
24102 GA Benevolences	6,941.17
24103 Synod Benevolences	165.52
24104 Theological Education Fund	1,500.00
Total 24100 Donor Restricted Payable	10,104.76
24200 Deposit Escrow	19,635.71
Total Other Current Liabilities	\$34,490.00
Total Current Liabilities	\$57,379.19
Total Liabilities	\$57,379.19
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 Retainined Earnings	520,000.00
30141 PET Mission Fund	2,041,760.57
30142 Sam Wolfe Trust	45,234.56
30143 C. A. Jordan Estate	22,150.41
30144 2020 Budget Funds	84,000.00
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	2,431.76
30206 Loaves & Fishes	28,051.77
30208 Loan Fund	741,499.75
Total 30200 Administration	805,527.16
30300 Committee on Ministry	
30301 Church Discretionary Fund	694.65
30302 Church Professionals	8,107.76

	TOTAL
30303 Conflict Managment/Pastor Care	6,357.93
30304 CRE/School of Laity	601.65
30305 Minister Emergency	484.16
Total 30300 Committee on Ministry	16,246.15
30400 Congregational Development Team	
30402 Geekworks	0.00
30404 Syndeo	1,453.08
30405 Syndeo - Congregation	1,430.34
Total 30400 Congregational Development Team	2,883.42
30500 Equip	
30501 APCE	617.80
30502 Big Tent Scholarships	2,100.00
30503 Continuing Education	746.95
30504 Workshops & Retreats	6,171.32
Total 30500 Equip	9,636.07
30600 Outdoor Ministry Team	
30601 JKC Renovations	22,845.20
30602 JKC Waterfront	8,720.97
30603 JKC Etowah Church Fund	142,845.62
30604 JKC Consultant Fund	11,104.98
30605 JKC Restricted Donations	56,015.00
30606 JKC Unrestricted Donations	25,290.22
30607 JKC Scholarship	4,660.92
30608 JKC Cabin Renovations	4,345.75
30609 JKC Program Fund	11,225.77
30610 JKC Retained Earnings	120,804.45
Total 30600 Outdoor Ministry Team	407,858.88
30700 Serve Team	
30701 PET Disaster Response	20,680.96
30702 Cents-Ability	11,244.59
30703 Peacemaking	5,261.60
30704 Gatlinburg Fire - PET	28,659.56
30705 PET Mission Trips	30.00
30706 Carbon Footprint Fund	4,862.01
Total 30700 Serve Team	70,738.72
30800 Youth Committee	
30801 Youth Ministry	27,192.52
30802 Youth Triennium	4,672.11
30803 E. Jaynes Scholarship	2,607.89
Total 30800 Youth Committee	34,472.52
32000 Unrestricted Net Assets	0.00
33000 Receivable Fund Balances	
33001 Church Loans Receivable	375,736.24
33003 Emmanuel Loan Receivable	0.00
Total 33000 Receivable Fund Balances	375,736.24
Net Revenue	0.00
Total Equity	\$4,511,244.70
TOTAL LIABILITIES AND EQUITY	\$4,568,623.89