

THE COUNCIL ON FINANCE AND ADMINISTRATION

RECOMMENDATIONS

Report No. 1

We recommend that the following funds be distributed to churches on the basis of percentages of average net funds.

FUND	Budget for 2007	Requested for 2008	Recom- mended for 2008	% Change
1 World Service **	2,059,583	2,174,147	2,174,147	5.6%
2 Conference Benevolences	2,270,103	2,337,612	2,337,612	3.0%
3 Episcopal Fund **	529,560	568,584	568,584	7.4%
4 Retiree Health/Transition/Contingency	2,102,492	1,866,102	1,866,102	-11.2%
5 District Superintendents Salary	1,012,000	1,042,400	1,042,400	3.0%
6 Equitable Compensation	275,000	540,000	540,000	96.4%
7 District Administration	780,000	780,000	780,000	0.0%
8 Conference Administration	1,566,502	1,631,897	1,600,264	2.2%
9 Jurisdiction Mission/Ministry #	166,023	166,023	166,023	0.0%
10 General Conference Administration **	178,121	191,391	191,391	7.4%
11 Senior College Scholarships	1,374,825	1,416,099	1,416,099	3.0%
12 Spartanburg Methodist College	534,343	635,000	587,777	10.0%
13 Campus Ministry	511,637	561,637	561,637	9.8%
14 Methodist Homes Residents' Assistance	638,446	638,446	638,446	0.0%
15 Camps & Retreat Ministries	368,798	368,798	368,798	0.0%
16 Congregational Development	1,050,000	1,050,000	1,050,000	0.0%
17 Ministerial Education **	708,722	706,605	706,605	-0.3%
18 Interdenominational Cooperation **	54,872	55,808	55,808	1.7%
19 Black College **	282,210	281,367	281,367	-0.3%
20 Africa University **	62,320	62,134	62,134	-0.3%
TOTALS	\$16,525,557	\$17,074,050	\$16,995,194	2.8%

** Line items marked with ** are General Conference apportioned funds.

Line item marked with # is a Southeastern Jurisdictional apportionment.

(The "Average Net Funds Factor" column will appear in the Journal when this report is printed there.)

Report No. 2

The Conference Benevolences Fund (Item 2, Report No. 1) will be divided as follows:

Fund	Budget for 2005	Re-organized Budget for 2006	Budget for 2007	Requested Budget for 2008	Recom- mended for 2008	% Change
A. Connectional Ministries (formerly CCOM)						
1. Conference Advance Specials						
Ministry Programs	200,486	195,572	195,572	229,000	229,000	17.1%
Special Salary Supplements	23,278	25,000	25,000	34,000	34,000	36.0%
Sub-totals (1)	223,764	220,572	220,572	263,000	263,000	19.2%
2. Board/Agency Programs	708,360	650,000	521,150	521,150	521,150	0.0%
3. Board/Agency Administration	110,477	60,000	80,000	80,000	80,000	0.0%
4. Operations (100% guaranteed)						
Salaries	385,000	525,000	681,250	700,000	700,000	2.8%
Employee Benefits	180,000	200,000	220,000	226,000	226,000	2.7%
Staff Housing Allowances	36,000	60,000	75,000	75,000	75,000	0.0%
Staff travel	22,950	35,000	70,000	84,000	84,000	20.0%
Office Rent	56,688	56,688	56,688	45,000	45,000	-20.6%
Office Operations	30,000	35,000	40,000	40,000	40,000	0.0%
Equipment/Maintenance/Depreciation	13,000	15,000	15,000	15,000	15,000	0.0%
Staff Development	1,000	1,000	1,500	1,500	1,500	0.0%
Insurance & Bond	1,000	3,000	3,000	3,000	3,000	0.0%
Interpretation	2,500	1,500	1,500	1,500	1,500	0.0%
Program Review	1,500	0	0	0		
Travel Contingency	2,500	2,500	3,000	3,000	3,000	0.0%
Contract Services	2,500	2,500	2,500	2,500	2,500	0.0%
Sub-totals (4)	734,638	937,188	1,169,438	1,196,500	1,196,500	2.3%
5. Communications						
Electronics	132,328	45,400	55,000	55,000	55,000	0.0%
Resource Center	65,000	25,000	35,000	35,000	35,000	0.0%
Public & Media Relations	48,000	48,000	55,000	55,000	55,000	0.0%
Committee Meetings	1,500	1,500	1,500	1,500	1,500	0.0%
Sub-totals (5)	246,828	119,900	146,500	146,500	146,500	0.0%
Sub-totals (A)	2,024,067	1,987,660	2,137,660	2,207,150	2,207,150	3.3%
B. Other Conference Agencies						
Cabinet Emergency Fund	15,000	30,000	30,000	30,000	30,000	0.0%
Bishop's Contingency Fund	750	1,000	10,000	10,000	10,000	0.0%
Committee on Episcopacy	750	1,500	1,500	1,500	1,500	0.0%
Episcopal Residence	8,000	10,000	10,000	10,000	10,000	0.0%
Archives & History						
1) Conference Archivist Contract	14,207	14,633	15,218	15,827	15,827	4.0%
2) Program & Administration	9,085	7,285	7,375	7,885	7,885	6.9%
Board of the Ordained Ministry						
1) Operations	50,600	57,450	53,350	55,250	55,250	3.6%
2) Formation in Ministry Programs	6,000	5,300	5,000	0	0	-100.0%
3) Career Planning Programs	3,000	2,500	0			
Sub-totals (B)	107,392	129,668	132,443	130,462	130,462	-1.5%
Total Conference Benevolences	\$2,131,459	\$2,117,328	\$2,270,103	\$2,337,612	\$2,337,612	3.0%

The Conference Administration Fund (Item 8, Report No. 1) shall be divided as follows:

Fund	Budget for 2006	Budget for 2007	Requested for 2008	Recom- mended for 2008	% Change
1 Advocate	143,000	143,000	172,833	150,000	4.9%
2 Contingency Fund	300,000	325,000	325,000	325,000	0.0%
3 Journal Publication	70,000	75,500	75,000	75,500	0.0%
4 Ministers Book	5,000	8,350	6,125	6,125	-26.6%
5 Director of Administrative Services Office					
Salaries	182,023	348,844	366,150	366,150	5.0%
Benefits	51,400	106,525	114,583	115,283	8.2%
Operations	70,590	155,540	149,185	149,185	-4.1%
(Less Benefits Administration Carry-Over)		(80,000)	(80,000)	(80,000)	
6 Print Media Services	78,000	78,000	78,000	78,000	0.0%
7 Conference Expense Fund	160,000	152,500	152,500	152,500	0.0%
8 Administrative Committees			2,750	2,750	
Council on Finance & Administration	2,750	2,750	0	0	-100.0%
Conference Staff Relations Committee	300	300	0	0	-100.0%
Nominating Committee	500	500	0	0	-100.0%
Standing Rules Committee	250	250	0	0	-100.0%
9 Conference Secretary	40,000	41,750	44,360	44,360	6.3%
10 Methodist Center Trustees	40,000	25,000	40,000	30,000	20.0%
11 Coordinator of Clergy Services	155,000	166,193	169,411	169,411	1.9%
12 General Conference Delegates	9,000	9,000	9,000	9,000	0.0%
13 Judicial/Administrative Proceedings	7,000	7,000	7,000	7,000	0.0%
TOTALS	\$1,314,813	\$1,566,002	\$1,631,897	\$1,600,264	2.2%

Report No. 3

- A. The compensation for the District Superintendents for the year 2007 will be set at \$86,864.
- B. The Council on Finance and Administration of the South Carolina Annual Conference, The United Methodist Church, hereby designates up to 15% (\$13,030) of the district superintendent's salary for the year 2008 as allocated for parsonage utilities and maintenance, not including maid service and such expenses as paid by the district.
- C. The District Administration Fund will be handled as follows:
 - 1) The item "Office Expense" in the District Administration Fund will be for the operation of the District Office to pay such items as secretary, postage, and supplies and will be set at \$21,000 per district.
 - 2) Exception: Inasmuch as the Columbia District Office must be in The United Methodist Center, one-half of that office rent will be paid from the Conference Expense Fund.
 - 3) The funds for program in each district are based on the membership of the district, beginning with a base of \$3,000 for the smallest membership district and adding \$100 for each one thousand (1,000) members, or major fraction thereof, above 15,000. The schedule for 2008 will be as follows:

	Membership	Amount
Anderson	15,410	\$3,000
Charleston	25,245	\$4,000
Columbia	32,211	\$4,700
Florence	19,797	\$3,500
Greenville	21,660	\$3,700
Greenwood	16,882	\$3,200
Hartsville	20,077	\$3,500
Marion	22,194	\$3,700
Orangeburg	19,211	\$3,400
Rock Hill	16,548	\$3,200
Spartanburg	17,052	\$3,200
Walterboro	15,764	\$3,100

- 4) Travel (in and out-of-district) is set at \$132,000 for the total of all districts. This will be set at \$11,000 per district or an allocated amount set by the Cabinet not to exceed a total of \$132,000. In addition, insurance and pensions is set at \$264,000 (\$22,000 per district), and continuing education at \$500 per superintendent.
- 5) Vouchers for continuing education must be approved by the District Committee on Continuing Education prior to payment. The unused portion of the Continuing Education allowance may be carried forward from year to year during a district superintendent's tenure, not to exceed a total amounting to three year's Continuing Education allocation. Not more than fifty percent of accumulated funds shall be used for travel expenses. The accumulation is cancelled in full when a district superintendent leaves the superintendency. It does not carry forward to the new district superintendent. However, by application to the CF&A in advance of leaving the superintendency, the district superintendent may within a reasonable length of time use the unused portion of the Continuing Education allowance to take training that would assist in his/her return to the parish ministry or other appointment. For the year in which there is a move, one-half of the Continuing Education allowance will be available for each superintendent.
- D. Each District Board of Trustees shall administer all funds for the District Parsonage Fund, which provides funds for parsonage payments, repairs, insurance and furnishings (not to include parsonage utility payments). The moving expenses of an in-coming district superintendent may also be paid from the District Parsonage Fund, not to include more than \$250 packing expenses. Each district office shall provide its trustees with regular reports of all receipts and expenditures of the District Parsonage Fund.
- E. Below are the percentages of average net funds that each church is asked to pay to its respective District Parsonage/Office Fund:

Recommended for 2008

<u>District</u>	<u>Parsonage</u>	<u>Office</u>	<u>Total</u>	<u>% of District Avg. Net Funds</u>
Anderson	\$10,000	\$45,000	\$55,000	(This information will be available when the Journal is printed.)
Charleston	15,000	15,000	30,000	
Columbia	10,000	30,000	40,000	
Florence	15,000	35,000	50,000	
Greenville	15,000	25,000	40,000	
Greenwood	12,000	13,000	25,000	
Hartsville	17,000	30,000	47,000	
Marion	16,000	30,000	46,000	
Orangeburg	8,000	36,000	44,000	
Rock Hill	12,000	27,000	36,000	
Spartanburg	20,000	25,000	45,000	
Walterboro	<u>15,000</u>	<u>25,000</u>	<u>35,000</u>	
	\$165,000	\$336,000	\$501,000	

Report No. 4

- A. We call attention to the "Special Days" designated by the *Book of Discipline* and recommend that they be observed with appropriate free-will offerings and that the following special observances be a part of the program of each local church.

Human Relations Day – January 20, 2008
Golden Cross Sunday – February 3, 2008
One Great Hour of Sharing – March 2, 2008
Native American Awareness Sunday – April 6, 2008
Peace with Justice Sunday – May 18, 2008
Epworth Children's Home
Mothers' Day – May 11, 2008
Work Day – September 7, 2008
Church school offering first Sunday each month
Aldersgate Special Needs Sunday – July 13, 2008
Youth Service Fund Sunday – September 16, 2008
(youth offering)
World Communion Sunday – October 5, 2008
Conference Advance Specials Sunday – November 2, 2008
United Methodist Student Day – November 30, 2008
Global AIDS Awareness Sunday – December 7, 2008

- B. An offering may be taken to support the Bessie Parker Memorial Scholarship Fund as a part of the observance of Women in the Pulpit Sunday, March 9, 2008.
- C. We offer the following recommendations:
- 1) That all boards, commissions and committees receiving funds from the conference treasurer shall submit with each voucher adequate supporting data (receipts, bills, contemporaneous travel log, etc.).
 - 2) That boards, agencies and conference institutions which are allowed to withdraw lump sums from the conference treasurer shall submit an annual audit (with management letter) by a certified public accountant to the Council on Finance and Administration, along with evidence of fidelity insurance coverage.
 - 3) That all boards, commissions and agencies of the conference reimburse persons at a rate of 24 cents per mile when traveling on conference business. In order to encourage car pooling, we recommend that if a car contains two persons traveling on church business, the mileage rate be increased to 32 cents; if a car contains three or more persons all traveling on church business, the rate be increased to 40 cents per mile. Pastors who are members of such agencies should submit reimbursement requests to their appointed church or charge for the difference between their conference reimbursement and the approved IRS mileage rate, since participation in the ministries of the district and conference is an expected responsibility of all appointed pastors. Conference employees will be reimbursed at the approved IRS mileage rate for 2008 when traveling on church business. We recommend that other expenses for travel on church business be paid. We also recommend that the guideline amount paid to a person for meals shall be \$4.00 for breakfast, \$6.00 for lunch and \$10.00 for the evening meal.
 - 4) That each charge place in its budget an amount of at least \$500 per year to be used by the pastor as a continuing education fund, and that if the full amount is not used in a given year, the unused portion may be carried forward from year to year during the tenure of a pastor, not to exceed a total amounting to three year's continuing education allowance. Not more than fifty percent of accumulated funds shall be used for travel expenses. The accumulation is cancelled in full when there is a change of pastor. It is also recommended that the health insurance premium be paid by the local church directly to the Office of Ministerial Affairs; if it is done on a salary reduction basis, the amount must be included in the charge conference worksheet which itemizes compensation and benefits for 2008.
 - 5) That the balance held for each board, commission, committee or agency on the books of the conference treasurer shall be carried forward from one year to the next and that this shall be taken into consideration in the subsequent budget request.
 - 6) That conference boards and agencies may not spend in excess of funds received on budget for the given conference year, except that funds carried forward may be spent in addition to funds received in the current year if such carryover funds were included in the budget presented to CFA. Any expenses beyond the combination of anticipated receipts (based on previous-year percentage of payment) plus budgeted carryover funds will not be paid by the treasurer.
 - 7) That "average net funds" as used in the calculation of 2008 apportionments shall mean for each church the four-year average of net funds in the years 2003, 2004, 2005 and 2006. When a church has declined for two consecutive years in "net funds," the term "average net funds" shall mean the average of the last two years only; the first year net funds increases, a three-year average will be used, and the following year the normal four-year average. Newly organized churches will be treated in the same manner as other churches of the conference. A four-year average of net funds will be used, but for the years prior to the organization of the new church, the net funds figure will be zero.
 - 8) That "net funds" be defined as the total of figures reported on lines 64 through 72 (inclusive) of Table II.
 - 9) That once the apportionments are calculated from Table II statistics for any given year, those apportionments cannot be altered. Needed corrections can be made on Table II reports for use in future year calculations.
 - 10) That the funds received on the apportionment for Methodist Homes Residents' Assistance (item 14, Report No. 1) be divided 50% to Methodist Oaks (Orangeburg), 35% to Wesley Commons (Greenwood), 15% to Methodist Manor of the Pee Dee (Florence); that the funds received on the apportionment for Senior College Scholarship Fund (item 11, Report No. 1) be divided in three equal parts, one-third each going to Wofford College, Columbia College and Claflin College; that the funds received on the apportionment for Camps and Retreat Ministries (item 15, Report No. 1) be divided 60% to Asbury Hills Camp and 40% to Sewee Coastal Retreat Center.
 - 11) That the Annual Conference Council on Finance and Administration be authorized to grant amounts up to \$7,500 from the Conference Contingency Fund to meet any individual emergency or unanticipated need.
 - 12) That the salaries and fixed essential expenses of the Conference Council on Ministries (section A-4 of the Conference Benevolences budget) be funded up to 100% of budget by using funds from the Contingency Fund; the remainder of that budget will be funded at the percentage paid on the line item.
 - 13) That the salaries and benefits portion of the Campus Ministry budget be funded up to 100% of budget by using funds from the Contingency Fund; the remainder of that budget will be funded at the percentage paid on the line item.
 - 14) That the budgets of the Resource Center, Conference Archivist Contract and the Coordinator of Clergy Services be funded up to 100% of budget by using funds from the Contingency Fund.

- 15) That up to 15% of the cash salary, exclusive of a designated housing allowance, for clergy staff of the conference be designated as a utilities allowance for 2008 in addition to any designated housing allowance.
- 16) That local churches of the conference incorporate, as recommended in *The Discipline*. A packet of materials prepared by the Conference Chancellor and the Cabinet is available from the district office to assist in this process. After incorporation, churches should take care to maintain with the Secretary of State, an accurate, up-to-date record of the name and address of their registered agent.

Report No. 5

A major reconstruction/repair project for the dam at Lake Junaluska was approved by the 2004 Southeastern Jurisdictional Conference and has been undertaken by the SEJ Council on Finance and Administration. By action of the SEJ, each member conference has been asked to raise \$.50 per member over a four year period. South Carolina's share would be approximately \$121,000, or \$30,250 per year. We ask each church within the South Carolina Conference to contribute \$.125 per member during 2008, based on the membership as reported in the 2005 Report to the Annual Conference (statistical report).

Report No. 6

The Conference undertook the building and funding of a major renovation to the United Methodist Conference Center in 2002. The 2002 conference session agreed that all churches of the Conference would share in the cost through an "asking" to be paid over the following five years. That five year period will be done at the end of 2007. However, many churches are behind in meeting this obligation and there is a significant outstanding balance on the construction loan. Because the terms of our loan have given us until the end of 2008 for final payment, we request permission to continue this campaign through 2008. Only those churches that have not paid the full amount originally assigned to them for the five years will be notified of the balance outstanding during 2008. This will be identified as an "Asking" at the bottom of the monthly apportionment statement.

Report No. 7

Following is a listing of the 2006 Average Net Funds for each district for the total Conference. These are the figures used in the calculation of 2008 apportionments.

(This information will be available when the Journal is printed.)

*H. Samuel Johnson, President
D. Mitchell Houston, Vice-President
Ernestine Hunter, Secretary
James H. Knowles-Tuell, Treasurer*

The complete Funds Analysis Report is available on the
Conference web-site on the
Treasurer's page.

	Authorized		Y-T-D		Y-T-D		Other Income		Actual Expense		Variance		Beginning		Current
	Appropriated	Budget	Y-T-D Budget	Appt. Income	Y-T-D	Other Income	Budget	Actual Expense	Budget	to Budget	Transfers	balance	balance		
Conference Benevolences #500															
272 Episcopal Residence	8,000	18,000	8,634	10,000	13,987	4,013	38,905	0	43,552						
152 Archives & History/Archivist	14,633	14,633	12,640	0	14,633	0	0	1,993	0						
585 Youth Council/Program	50,693	50,693	54,827	0	26,665	24,028	0	(28,162)	0						
150 Archives & History/Administrative	2,320	2,320	2,804	0	1,178	1,142	5,953	0	7,579						
154 Archives & History/Program	3,508	3,508	3,489	0	1,581	1,927	3,605	0	5,513						
274 Bishop's Discretionary Fund	800	800	860	10,000	5,121	(4,321)	1,570	0	7,309						
264 Career Planning (Programs)	2,000	2,000	2,177	1,300	5,740	(3,740)	15,542	0	13,279						
520 Church & Society/Program	18,865	18,865	20,404	0	12,832	6,033	0	(7,572)	0						
502 Council on Ministries (Operations II)	31,200	31,200	28,683	0	40,719	(9,519)	2,573	9,463	0						
225 Cabinet Emergency Fund	24,000	24,000	25,932	7,500	24,698	(698)	(892)	0	7,842						
525 CUI/C/Program	1,232	1,232	1,332	0	1,281	(49)	0	(51)	0						
530 Education/Program	56,022	56,022	48,862	0	49,531	6,491	(3,471)	4,140	0						
591 Higher Ed & Campus Ministry/Program	11,560	11,560	11,430	0	10,115	1,445	0	(1,315)	0						
270 Committee on Episcopacy	1,200	1,200	1,299	0	0	1,200	1,148	0	2,447						
535 Ethnic Local Church Concerns/P program	73,150	73,150	79,115	1,505	82,915	(9,765)	0	3,800	0						
540 Evangelism/Program	9,818	9,818	10,619	0	10,719	(901)	0	(1,405)	0						
545 Health & Welfare Ministries/Program	8,470	8,470	9,161	0	2,831	5,639	0	(6,330)	0						
550 Laity/Program	13,706	13,706	14,824	0	11,165	2,541	0	(3,659)	0						
515 Committee on Communications	1,200	1,200	1,299	0	3,810	(2,610)	4,572	0	2,061						
500 Council on Ministries (Operations I)	898,188	898,188	778,668	0	868,690	29,498	1,421	88,601	0						
260 Board of Ministry (Operations)	45,960	45,960	49,628	5	47,021	(1,061)	6,535	0	9,147						
620 Conference Advance Specials	175,479	175,479	117,655	130	175,479	0	70,187	0	12,493						
555 Pastoral Care & Counseling/Program	23,100	23,100	24,984	0	17,959	5,141	(213)	(6,812)	0						
560 Religion & Race/Program	12,628	12,628	13,658	0	4,766	7,862	0	(8,892)	0						
565 Global Ministries/Program	233,200	233,200	259,026	0	230,370	2,830	0	(28,656)	0						
570 Status & Role of Women/Program	2,310	2,310	2,499	0	1,056	1,254	0	(1,443)	0						
575 Worship/Program	5,679	5,679	7,392	0	5,590	89	0	(1,802)	0						
505 CM Program Administration	48,000	48,000	51,914	0	49,982	(1,982)	0	0	1,932						
580 Disaster Response Committee	0	3,000	0	0	2,796	204	45	5,751	3,000						
517 Public & Media Relations	38,400	38,400	41,470	170	47,360	(8,960)	31,071	0	25,351						
504 Communications/Electronics	45,400	45,400	39,220	0	39,018	6,382	59,636	0	59,838						
510 Resource Center	20,000	28,000	21,604	10,245	27,467	533	0	0	4,382						
262 Board of Ministry (Formation in Ministry)	4,240	4,240	4,573	0	3,928	312	10,306	0	10,951						
595 Emerging Ministries	0	230,000	0	0	229,388	0	311,719	141,618	223,949						
	\$1,884,961	\$2,135,961	\$1,750,682	\$40,855	\$2,070,391	\$64,958	\$56,012	\$15,9267	\$440,625						

Administration Fund #550 -

	Authorized Apportioned Budget	Y-T-D Budget	Y-T-D Income	Other Income	Actual Expense	Variance to Budget	Beginning balance	Transfers	Current balance
103 Contingency Fund	300,000	300,000	248,559	256,726	11,687	288,313	100,000	(270,079)	323,519
112 Journal Publication	52,500	65,250	58,005	3,800	80,274	(15,024)	7,574	0	(10,895)
114 Minister's Book	3,750	6,750	4,138	3,231	1,506	5,244	31,736	0	37,599
105 Treasurer's Office	331,418	331,418	274,580	0	304,012	27,406	4,303	29,432	0
120 Conference Staff Relations Committee	240	240	244	0	1,431	(1,191)	482	0	3,116
107 Council on Finance & Administration	2,500	2,500	2,280	0	1,740	760	0	0	1,022
101 Conference Expense Fund	128,000	149,000	132,565	4,805	143,775	5,225	77,044	0	70,639
135 Judicial/Administrative Proceedings	5,600	5,600	5,794	0	662	4,938	26,206	0	31,338
116 Nominating Committee	500	1,000	411	0	1,414	(414)	3,139	0	2,136
110 Conference Secretary	37,600	37,600	33,146	0	33,596	4,004	0	450	0
118 Standing Rules	300	300	211	0	37	263	2,144	0	2,318
160 Methodist Center Trustees	30,000	179,800	33,146	149,286	167,454	12,346	55,681	0	70,659
210 Coordinator of Clergy Services	155,000	155,000	128,417	0	148,511	6,489	0	20,094	0
140 General Conference Delegates	7,500	7,500	7,452	0	0	7,500	(778)	0	6,674
80 Advocate	143,000	143,000	118,473	0	118,295	24,705	0	0	178
180 Print Media Services	60,000	306,750	64,634	231,173	277,640	29,110	(5,688)	0	12,479
	\$1,257,908	\$1,691,708	\$1,112,055	\$649,021	\$1,292,034	\$399,674	\$301,843	(\$220,103)	\$550,782

Other Apportioned Funds - January 17, 2007

	Authorized Apportioned Budget	Y-T-D Budget	Y-T-D Income	Other Income	Actual Expense	Variance to Budget	Beginning balance	Transfers	Current balance
District Administration	830,000	830,000	751,801	0	672,090	157,910	102,450	0	182,161
Campus Ministry	431,410	431,410	432,605	0	446,902	-15,492	13,044	13,340	12,087
Equitable Compensation	300,000	300,000	278,698	19,865	214,035	85,965	331,132	0	415,660
Dist. Supt.'s Salary	1,012,000	1,012,000	955,401	0	1,021,571	-9,571	0	66,170	0
Pension Fund	64,374	5,169,945	52,640	4,657,232	4,867,646	302,299	273,205	0	115,431
Pension Administration	160,991	160,991	131,994	0	118,994	41,997	178,373	0	191,373
Health Insurance	2,062,344	12,359,256	1,870,506	7,614,467	9,900,000	2,459,256	667,180	0	252,153
Insurance Administration	145,352	145,352	119,171	0	116,522	28,830	216,013	0	218,662
Congregational Development		(allocated from 2005)							
Office Operations	203,833	203,833	203,833	0	206,308	-2,475	41,316	0	38,841
Existing Churches			107,291	0	0	0	3,353	-110,000	644
Allocated			0	300	238,071	0	283,245	495,000	540,474
New Congregations			214,581	53,568	0	0	309,163	-385,000	192,312
Land Acquisition			107,291	0	0	0	362,172	0	469,463
			632,996	53,868	444,379	-2,475	999,249	0	1,241,734

