Pacific Southwest District 2021 Operating Budget and Church Planting Support Budget, and 2022 Operating Expense Maximum

In the pages that follow you will find the proposed 2021 PSWD Operating Budget, the 2021 Church Planting Support Budget, and the recommended 2022 Operating Expense Maximum from the Policy Board. In 2016 the Policy Board spent a significant amount of time looking at the District budget and the operating deficits that were represented in budgets over the last several years. The determination of the 2016 Policy Board was that continued deficits at this level would not provide a base of funding at which we could work to operate as a district with the kinds of programs and support that were desired. From that work they determined that the Operating Budget deficit each year should work to be not more than \$300,000. That year they began to bring to the District Conference a proposal to set an Operating Expense Maximum for the following year.

Budgeting for 2021 was challenging as the experience of 2020 does not provide much guidance. Expenses are down in many areas including support of Pastors Retreat, District Executive Travel, Youth Ministry, Disaster Response, and Board and Committee Expenses. Expenses are up in Ministry Partnerships (but within budget), and COVID grants to congregations. We anticipate that 2021 will have its own challenges as well.

2021 PSWD Operating Budget

In the spreadsheets that follow is the proposed 2021 District Operating Budget. The Policy Board is recommending a budget expense of \$466,729. This is an increase of \$4,700 from the 2020 District Operating Budget, and more than \$8000 less than the 2021 Operating Expense Maximum set at last year's District Conference. In this budget are small salary increases for staff in line with denominational recommendations, as well as anticipated increases to health insurance. Other increases included are in Ministry Training programs and Nurturing and Credentialing Committee assessment expenses, positive developments as we have more future ministers entering the licensing and training processes. The anticipated deficit for 2021 is \$321,229, an increase from the 2020 budget, and reaching close to the maximum over the optimal operating deficit that the Board had articulated. One of the challenges for 2021 is projecting a realistic income with the unknowns of when loan payments will resume and interest rate income might improve.

2021 District Operating Budget Notes

Commitments

Ministry Partnership Funds — These funds work with congregations to encourage entrepreneurial work to revitalize, grow, and try new ministries with shared financial support from the district. Funds are also available to support vital ministry in communities whose mission is with those who are on the economic margins. \$45,000 is marked for this work in 2021.

Ministry Training and Minister Support – Our work with providing training for those called into ministry continues to grow, and as some students finish their work other students are just beginning. It is a vital partnership - the district support of ministry training - that seeks to ensure we have strong pastoral leaders for the years to come. We also provide funds for the annual retreat for pastors and chaplains, a key week of spiritual and personal renewal, and for the professional growth event prior to District Conference.

Youth Conference in four years. As a deposit on our support of NYC 2022 we have placed \$2500 in the 2021 budget which will begin to build the fund to send our youth that year. Additionally we continue to grow leaders through their participation on the Youth Cabinet and as Youth/Young Adult members of the Policy Board.

<u>Congregational Mission and Transition Support</u> – The work of our District staff represented in the Operating Ministry portion of the budget plays key roles in helping congregations in connecting to resources, supporting Boards and pastors, and working with congregations in pastoral transitions or evaluating future steps in ministry.

2021 Church Planting Support Budget

The Policy Board set aside the funds (approximately \$123,000) from the sale of the New Harvest Lindsay church property and the Ministry & Improvement Fund approved at District Conference 2019 included \$225,000 to be used for Church Planting Support. About \$55,000 of the Lindsay funds will remain at the end of 2020. The Policy Board is recommending a 2021 budget of \$84,180 across the four church plants that are in operation.

Action Item: The Policy Board recommends to the District Conference the adoption of the 2021 Operating Budget and the 2021 Church Planting Support Budget as presented.

2022 Operating Expense Maximum

The recommendation for 2022 of \$475,000 is a \$8,271 increase over 2021 budget. This level will require the Policy Board to make strategic choices in budget planning next year. This level of expense holds us right in the area of an anticipated deficit very near the working deficit level identified by the Policy Board in their prior work.

Action Item: The Policy Board recommends to the District Conference that the expense maximum for the 2022 Operating Budget be \$475,000.

Pacific Southwest District Church of the Brethren Income & Expense Summary - Proposed 2021 Budget

		2016	2017	2018	2019	2020	2021
		Actual	Actual	Actual	Actual	Budget	Proposed
Contributions Income	4100	52,477	34,849	29,222	37,496	33,500	33,500
Interest and Other Income	4200	42,624	100,250	107,784	81,290	100,300	91,300
Participation Income	4600	19,394	15,337	21,983	39,136	20,700	20,700
Total Operating Income	_	114,494	150,436	158,989	157,922	154,500	145,500
Congregational Development Ministry	5005	133,052	117,390	36,540	30,256	46,500	46,500
Pastoral Leadership & Support	5300	37,137	21,198	31,014	32,685	30,400	31,650
District Empowering Ministry	5500	40,604	38,052	63,922	69,871	44,600	46,600
Partnership & Property Ministry	5700	55,103	126,640	42,708	54,854	23,805	23,805
Service Ministries	6300	3,111	3,365	5,471	6,434	9,500	9,500
District Operating Ministry	6500	295,224	290,799	299,085	296,556	307,224	308,674
Total Operating Expenses	_	564,231	597,444	478,740	490,656	462,029	466,729
Operating Deficit		-449,737	-447,008	-319,751	-332,734	-307,529	-321,229

Exhibit C

ver Church Report Levels	PC	2016	erview 2017	2018	2019	2020	2021
2 3 4	Line #	Actual	Actual	Actual	Actual	Budget	Propos
COME	4000						
MINISTRY INCOME	4010						
CONTRIBUTIONS INCOME	4100						
Individuals	4110	337	1,667	838	2.610	1,200	1,;
Congregations	4120	31,201	30,520	27,714	32,471	32,000	32,
Church Closure Contritribution	4125	17,880	0	0	02,471	02,000	02,
Groups	4126	0	100	0	0	0	
Subtotal Temp Restricted Income	4700	2,059	2,087	0	0	0	
CDS Children's Disaster Rapid Respor	1: 4135	0	0	670	416	300	
Other Income	4140	1,000	475	0	2,000	0	
Subtotal Contributions Inc.	4100	52,477	34,849	29,222	37,496	33,500	33,
INVESTMENT INCOME	4200						
CHECKING/MONEY MKT INCOME	4210	2	1	0	11,216	2,000	2,
NOTES REC. INTEREST/FEES	4301	39,044	72,326	107,784	66,908	98,000	89,
SALE OF CHURCH PROPERTY	4500	0	0	0	0	0	
MISC. INCOME	4550	3,578	27,923	0	3,165	300	
Subtotal Investment Income	4200	42,624	100,250	107,784	81,290	100,300	91,
PARTICIPATION INCOME	4600						
		10.770	10.000	44.000	0.4.000	47.000	4.7
DIST CONF INCOME EVENTS INCOME	4610 4630	16,770 2,624	12,002	14,962	34,969	17,000	17,
	4600	19,394	3,335 15,337	7,021 21,983	4,167 39,136	3,700 20,700	3, 20 ,
Subtotal Participation Income	4000	15,354	15,557	21,963	39,130	20,700	20,
OTAL INCOME		114,495	150,436	158,989	157,922	154,500	145,
(PENSES	5000						
(PENSES MINISTRY INVESTMENTS	5000 5001						
MINISTRY INVESTMENTS	5001	306	715	801	1,088	1,500	1,
MINISTRY INVESTMENTS CONGREGATIONAL DEV MIN	5001 5005	306 268	715 25,675	801 35,739	1,088 29,168	1,500 45,000	
MINISTRY INVESTMENTS CONGREGATIONAL DEV MIN WEB SITE DEVELOPMENT Ministry Partnership Funds Cong Minister Support Grants	5001 5005 5020	268 132,477					
MINISTRY INVESTMENTS CONGREGATIONAL DEV MIN WEB SITE DEVELOPMENT Ministry Partnership Funds	5001 5005 5020 5180	268	25,675	35,739	29,168	45,000	45,
CONGREGATIONAL DEV MIN WEB SITE DEVELOPMENT Ministry Partnership Funds Cong Minister Support Grants Subtotal Congregational Dev Min	5001 5005 5020 5180 5100 5005	268 132,477	25,675 91,000	35,739 0	29,168 0	45,000 0	45,
MINISTRY INVESTMENTS CONGREGATIONAL DEV MIN WEB SITE DEVELOPMENT Ministry Partnership Funds Cong Minister Support Grants Subtotal Congregational Dev Min PAST'L. LDRSHP & SUPPORT	5001 5005 5020 5180 5100 5005	268 132,477 133,052	25,675 91,000 117,390	35,739 0 36,540	29,168 0 30,256	45,000 0 46,500	45, 46 ,
MINISTRY INVESTMENTS CONGREGATIONAL DEV MIN WEB SITE DEVELOPMENT Ministry Partnership Funds Cong Minister Support Grants Subtotal Congregational Dev Min PAST'L. LDRSHP & SUPPORT TRIM (TRAINING IN MIN)	5001 5005 5020 5180 5100 5005 5300 5310	268 132,477 133,052 1,637	25,675 91,000 117,390 220	35,739 0 36,540 230	29,168 0 30,256 1,641	45,000 0 46,500 1,500	45, 46, 1,
MINISTRY INVESTMENTS CONGREGATIONAL DEV MIN WEB SITE DEVELOPMENT Ministry Partnership Funds Cong Minister Support Grants Subtotal Congregational Dev Min PAST'L. LDRSHP & SUPPORT TRIM (TRAINING IN MIN) SEBAH & EPMC	5001 5005 5020 5180 5100 5005 5300 5310 5315	268 132,477 133,052 1,637 15,648	25,675 91,000 117,390 220 4,137	35,739 0 36,540 230 9,849	29,168 0 30,256 1,641 2,784	45,000 0 46,500 1,500 4,900	45, 46, 1, 3,
MINISTRY INVESTMENTS CONGREGATIONAL DEV MIN WEB SITE DEVELOPMENT Ministry Partnership Funds Cong Minister Support Grants Subtotal Congregational Dev Min PAST'L. LDRSHP & SUPPORT TRIM (TRAINING IN MIN) SEBAH & EPMC BETHANY THEO. SEMINARY	5001 5005 5020 5180 5100 5005 5300 5310 5315 5320	268 132,477 133,052 1,637 15,648	25,675 91,000 117,390 220 4,137 0	35,739 0 36,540 230 9,849 0	29,168 0 30,256 1,641 2,784 4,300	45,000 0 46,500 1,500 4,900 4,000	45, 46, 1, 3, 7,
MINISTRY INVESTMENTS CONGREGATIONAL DEV MIN WEB SITE DEVELOPMENT Ministry Partnership Funds Cong Minister Support Grants Subtotal Congregational Dev Min PAST'L. LDRSHP & SUPPORT TRIM (TRAINING IN MIN) SEBAH & EPMC BETHANY THEO. SEMINARY PASTORS' RETREAT	5001 5005 5020 5180 5100 5005 5300 5310 5315 5320 5325	268 132,477 133,052 1,637 15,648 0 17,319	25,675 91,000 117,390 220 4,137 0 10,710	35,739 0 36,540 230 9,849 0 17,446	29,168 0 30,256 1,641 2,784 4,300 14,387	45,000 0 46,500 1,500 4,900 4,000 15,000	45, 46, 1, 3, 7, 15,
MINISTRY INVESTMENTS CONGREGATIONAL DEV MIN WEB SITE DEVELOPMENT Ministry Partnership Funds Cong Minister Support Grants Subtotal Congregational Dev Min PAST'L. LDRSHP & SUPPORT TRIM (TRAINING IN MIN) SEBAH & EPMC BETHANY THEO. SEMINARY PASTORS' RETREAT MINISTER'S WORKSHOP	5001 5005 5020 5180 5100 5005 5300 5310 5315 5320	268 132,477 133,052 1,637 15,648	25,675 91,000 117,390 220 4,137 0	35,739 0 36,540 230 9,849 0 17,446 2,120	29,168 0 30,256 1,641 2,784 4,300 14,387 2,180	45,000 0 46,500 1,500 4,900 4,000	45, 46, 1, 3, 7, 15, 2,
MINISTRY INVESTMENTS CONGREGATIONAL DEV MIN WEB SITE DEVELOPMENT Ministry Partnership Funds Cong Minister Support Grants Subtotal Congregational Dev Min PAST'L. LDRSHP & SUPPORT TRIM (TRAINING IN MIN) SEBAH & EPMC BETHANY THEO. SEMINARY PASTORS' RETREAT	5001 5005 5020 5180 5100 5005 5300 5310 5315 5320 5325 5330	268 132,477 133,052 1,637 15,648 0 17,319 1,800	25,675 91,000 117,390 220 4,137 0 10,710 4,221	35,739 0 36,540 230 9,849 0 17,446	29,168 0 30,256 1,641 2,784 4,300 14,387	45,000 0 46,500 1,500 4,900 4,000 15,000 2,500	1, 45, 46, 1, 3, 7, 15, 2,
CONGREGATIONAL DEV MIN WEB SITE DEVELOPMENT Ministry Partnership Funds Cong Minister Support Grants Subtotal Congregational Dev Min PAST'L. LDRSHP & SUPPORT TRIM (TRAINING IN MIN) SEBAH & EPMC BETHANY THEO. SEMINARY PASTORS' RETREAT MINISTER'S WORKSHOP OTHER DISTRICT WORKSHOPS	5001 5005 5020 5180 5100 5005 5300 5310 5315 5320 5325 5330 5335	268 132,477 133,052 1,637 15,648 0 17,319 1,800	25,675 91,000 117,390 220 4,137 0 10,710 4,221 744	35,739 0 36,540 230 9,849 0 17,446 2,120 1,369	29,168 0 30,256 1,641 2,784 4,300 14,387 2,180 1,273	45,000 0 46,500 1,500 4,900 4,000 15,000 2,500 500	45, 46, 1, 3, 7, 15, 2,
MINISTRY INVESTMENTS CONGREGATIONAL DEV MIN WEB SITE DEVELOPMENT Ministry Partnership Funds Cong Minister Support Grants Subtotal Congregational Dev Min PAST'L. LDRSHP & SUPPORT TRIM (TRAINING IN MIN) SEBAH & EPMC BETHANY THEO. SEMINARY PASTORS' RETREAT MINISTER'S WORKSHOP OTHER DISTRICT WORKSHOPS MINISTER'S ETHICS TRAINING	5001 5005 5020 5180 5100 5005 5300 5310 5315 5320 5325 5330 5335 5336	268 132,477 133,052 1,637 15,648 0 17,319 1,800 0	25,675 91,000 117,390 220 4,137 0 10,710 4,221 744 0	35,739 0 36,540 230 9,849 0 17,446 2,120 1,369 0	29,168 0 30,256 1,641 2,784 4,300 14,387 2,180 1,273 5,421	45,000 0 46,500 1,500 4,900 4,000 15,000 2,500 500 1,000 1,000	45, 46, 1, 3, 7, 15, 2,
MINISTRY INVESTMENTS CONGREGATIONAL DEV MIN WEB SITE DEVELOPMENT Ministry Partnership Funds Cong Minister Support Grants Subtotal Congregational Dev Min PAST'L. LDRSHP & SUPPORT TRIM (TRAINING IN MIN) SEBAH & EPMC BETHANY THEO. SEMINARY PASTORS' RETREAT MINISTER'S WORKSHOP OTHER DISTRICT WORKSHOPS MINISTER'S ETHICS TRAINING PROF. GROWTH SUBSIDY	5001 5005 5020 5180 5100 5005 5300 5310 5315 5320 5325 5330 5335 5336 5338	268 132,477 133,052 1,637 15,648 0 17,319 1,800 0 0	25,675 91,000 117,390 220 4,137 0 10,710 4,221 744 0 583	35,739 0 36,540 230 9,849 0 17,446 2,120 1,369 0	29,168 0 30,256 1,641 2,784 4,300 14,387 2,180 1,273 5,421 700	45,000 0 46,500 1,500 4,900 4,000 15,000 2,500 500 1,000	45, 46, 1, 3, 7, 15, 2,
MINISTRY INVESTMENTS CONGREGATIONAL DEV MIN WEB SITE DEVELOPMENT Ministry Partnership Funds Cong Minister Support Grants Subtotal Congregational Dev Min PAST'L. LDRSHP & SUPPORT TRIM (TRAINING IN MIN) SEBAH & EPMC BETHANY THEO. SEMINARY PASTORS' RETREAT MINISTER'S WORKSHOP OTHER DISTRICT WORKSHOPS MINISTER'S ETHICS TRAINING PROF. GROWTH SUBSIDY TEMP RESTRICTED EXPENSES Subtotal Past'l. Ldrshp & Support	5001 5005 5020 5180 5100 5005 5300 5310 5315 5320 5325 5330 5335 5336 5338 7943 5300	268 132,477 133,052 1,637 15,648 0 17,319 1,800 0 0 485 248	25,675 91,000 117,390 220 4,137 0 10,710 4,221 744 0 583 583	35,739 0 36,540 230 9,849 0 17,446 2,120 1,369 0	29,168 0 30,256 1,641 2,784 4,300 14,387 2,180 1,273 5,421 700 0	45,000 0 46,500 1,500 4,900 4,000 15,000 2,500 500 1,000 1,000	45, 46, 1, 3, 7, 15, 2,
MINISTRY INVESTMENTS CONGREGATIONAL DEV MIN WEB SITE DEVELOPMENT Ministry Partnership Funds Cong Minister Support Grants Subtotal Congregational Dev Min PAST'L. LDRSHP & SUPPORT TRIM (TRAINING IN MIN) SEBAH & EPMC BETHANY THEO. SEMINARY PASTORS' RETREAT MINISTER'S WORKSHOP OTHER DISTRICT WORKSHOPS MINISTER'S ETHICS TRAINING PROF. GROWTH SUBSIDY TEMP RESTRICTED EXPENSES Subtotal Past'I. Ldrshp & Support	5001 5005 5020 5180 5100 5005 5300 5310 5315 5320 5325 5336 5338 7943 5300	268 132,477 133,052 1,637 15,648 0 17,319 1,800 0 485 248 37,137	25,675 91,000 117,390 220 4,137 0 10,710 4,221 744 0 583 583 21,198	35,739 0 36,540 230 9,849 0 17,446 2,120 1,369 0 0 31,014	29,168 0 30,256 1,641 2,784 4,300 14,387 2,180 1,273 5,421 700 0 32,685	45,000 0 46,500 1,500 4,900 4,000 15,000 2,500 500 1,000 0 30,400	45, 46, 1, 3, 7, 15, 2, 1, 1,
MINISTRY INVESTMENTS CONGREGATIONAL DEV MIN WEB SITE DEVELOPMENT Ministry Partnership Funds Cong Minister Support Grants Subtotal Congregational Dev Min PAST'L. LDRSHP & SUPPORT TRIM (TRAINING IN MIN) SEBAH & EPMC BETHANY THEO. SEMINARY PASTORS' RETREAT MINISTER'S WORKSHOP OTHER DISTRICT WORKSHOPS MINISTER'S ETHICS TRAINING PROF. GROWTH SUBSIDY TEMP RESTRICTED EXPENSES Subtotal Past'I. Ldrshp & Support DISTRICT EMPOWERING MINISTRY DISTRICT CONFERENCE	5001 5005 5020 5180 5100 5005 5300 5310 5315 5320 5325 5336 5338 7943 5300 5500 5520	268 132,477 133,052 1,637 15,648 0 17,319 1,800 0 485 248 37,137	25,675 91,000 117,390 220 4,137 0 10,710 4,221 744 0 583 583 21,198	35,739 0 36,540 230 9,849 0 17,446 2,120 1,369 0 0 31,014	29,168 0 30,256 1,641 2,784 4,300 14,387 2,180 1,273 5,421 700 0 32,685	45,000 0 46,500 1,500 4,900 4,000 15,000 2,500 500 1,000 0 30,400	45, 46, 1, 3, 7, 15, 2,
CONGREGATIONAL DEV MIN WEB SITE DEVELOPMENT Ministry Partnership Funds Cong Minister Support Grants Subtotal Congregational Dev Min PAST'L. LDRSHP & SUPPORT TRIM (TRAINING IN MIN) SEBAH & EPMC BETHANY THEO. SEMINARY PASTORS' RETREAT MINISTER'S WORKSHOP OTHER DISTRICT WORKSHOPS MINISTER'S ETHICS TRAINING PROF. GROWTH SUBSIDY TEMP RESTRICTED EXPENSES Subtotal Past'I. Ldrshp & Support DISTRICT EMPOWERING MINISTRY DISTRICT CONFERENCE MINISTRY COMMISSION	5001 5005 5020 5180 5100 5005 5300 5310 5315 5320 5325 5336 5338 7943 5300 5500 5520 5540	268 132,477 133,052 1,637 15,648 0 17,319 1,800 0 485 248 37,137	25,675 91,000 117,390 220 4,137 0 10,710 4,221 744 0 583 583 21,198	35,739 0 36,540 230 9,849 0 17,446 2,120 1,369 0 0 31,014	29,168 0 30,256 1,641 2,784 4,300 14,387 2,180 1,273 5,421 700 0 32,685 42,885 3,370	45,000 0 46,500 1,500 4,900 4,000 15,000 2,500 500 1,000 0 30,400	45, 46, 1, 3, 7, 15, 2, 1, 1,
MINISTRY INVESTMENTS CONGREGATIONAL DEV MIN WEB SITE DEVELOPMENT Ministry Partnership Funds Cong Minister Support Grants Subtotal Congregational Dev Min PAST'L. LDRSHP & SUPPORT TRIM (TRAINING IN MIN) SEBAH & EPMC BETHANY THEO. SEMINARY PASTORS' RETREAT MINISTER'S WORKSHOP OTHER DISTRICT WORKSHOPS MINISTER'S ETHICS TRAINING PROF. GROWTH SUBSIDY TEMP RESTRICTED EXPENSES Subtotal Past'I. Ldrshp & Support DISTRICT EMPOWERING MINISTRY DISTRICT CONFERENCE	5001 5005 5020 5180 5100 5005 5300 5310 5315 5320 5325 5336 5338 7943 5300 5500 5520	268 132,477 133,052 1,637 15,648 0 17,319 1,800 0 485 248 37,137	25,675 91,000 117,390 220 4,137 0 10,710 4,221 744 0 583 583 21,198	35,739 0 36,540 230 9,849 0 17,446 2,120 1,369 0 0 31,014	29,168 0 30,256 1,641 2,784 4,300 14,387 2,180 1,273 5,421 700 0 32,685	45,000 0 46,500 1,500 4,900 4,000 15,000 2,500 500 1,000 0 30,400	45 46 1 3 7 15 2 1 1 1

Exhibit C

		PACIFIC SOUTHWEST DIS		t Budget Ov					
MO.	, C	Church Report Levels	PC PC	2016	2017	2018	2019	2020	2021
	_	3 4	Line #	Actual	Actual	Actual	Actual	Budget	Proposa
_	ď	RESOURCE MATERIALS	5650	0	0	0	0	500	5 Topose
		INTER-CULTURAL MINISTRY	5660	200	0	1,213	108	1,500	1,5
		NATIONAL YOUTH CONFERENCE	5670	1,961	0	13,741	2,500	2,500	2,5
		Youth Activity & Cabinet Expense	5680/7	786	2,117	230	2,500 575	2,500	2,5
	0	Subtotal District Empowering Min	5500						
	3	bublotal district Empowering with	5500	40,604	38,052	63,922	69,871	44,600	46,6
	D	ADTNEDELID & DDOD MIN	5700						
	۲	PARTNERSHIP & PROP. MIN							
		DENOMINATIONAL ASSESSMENT	5710	1,609	1,494	1,369	1,342	1,500	1,5
		STANDING COMMITTEE	5720	2,304	2,316	2,923	2,304	3,000	3,0
		UNIVERSITY OF LA VERNE	5725	5,000	4,000	4,000	4,000	4,000	4,0
		ECUMENICAL COUNCILS	5730	400	300	500	0	500	5
		COUNCIL OF DIST EXECS	5740	900	779	450	405	405	4
		PROPERTY & LEGAL	5800	44,891	117,751	33,466	46,803	14,400	14,4
	S	Subtotal Partnership & Prop. Min	5700	55,103	126,640	42,708	54,854	23,805	23,8
	S	SERVICE MINISTRIES	6300						
	Т	DISASTER RESPONSE	6310	3,011	3,265	5,167	5,137	6,000	6,0
		CHILDREN'S DISASTER SERV	6320	100	100	304	195	500	5
		Other Dist Service Opportunity	6350		0	0	1,102	3,000	3.0
	S	Subtotal Service Ministries	6300	3,111	3,365	5,471	6,434	9,500	9,5
	_			-,	-,	2,111	-,	-,	-,-
	ח	DIST. OPERATING MINISTRY	6500						
	_	OFFICE SPACE & UTILITIES	6520	28,497	28,860	16,338	16,956	18.800	18,8
		EQUIPMENT & MAINTENANCE	6600	4.234	5.834	5.238	10,930	1.500	1.5
		SUPPLIES/PRNTG/PUBLICAT'N	6650	5,545	6,436	4,760	5,324	6,500	6,5
			6670						1,8
		POSTAGE AND MAILING	6680	2,352	1,618	1,616	1,804	1,800	
		INSURANCE	6700	12,044	13,309	13,843	14,205	14,100	15,1
	-	AUDIT AND PROF. FEES		20,730	17,465	20,735	17,678	22,600	20,6
		STAFF SALARIES	7000	174,286	163,100	171,704	169,594	179,529	181,1
		STAFF BENEFITS & RCWF	7100	19,721	26,032	27,269	28,955	30,395	31,2
		STAFF TRVL-PROF GROWTH	7500	23,541	25,161	36,001	38,328	28,600	28,6
	_	NEW LIFE/PUB ETC & Misc.	7750	4,272	2,984	1,581	3,713	3,400	3,4
	S	Subtotal Dist. Operating Ministry	6500	295,224	290,799	299,085	296,556	307,224	308,6
Sı	uk	ototal Ministry Investments	5001	564,231	597,444	478,740	490,657	462,029	466,7
ŊΤ	Δ	L EXPENSES		564,231	597,444	478,740	490,657	462,029	466,7
<i>-</i> 1	_	L LAI LITOLO		337,201	551,177	5,1 45	.50,007	.02,020	100,1
	_								
K C	Æ	SS INCOME\EXPENSES		(449,736)	(447,008)	(319,751)	(332,735)	(307,529)	(321,2