

Budgeted Financial Statement for Quarter 2 50.00 %  
 Company#: 1 Name: Highland Baptist Church of Mer.Inc.  
 Fiscal Year Beginning 1/1/2020

<u>Account #</u> <u>Description</u>	<u>Budget</u> <u>Annual</u>	<u>Budget for</u> <u>Period</u>	<u>Actual for</u> <u>Period</u>	<u>Variance</u> <u>for Period</u>	<u>Budget</u> <u>YTD</u>	<u>Actual</u> <u>YTD</u>	<u>Var. Actual</u> <u>to YTD</u> <u>Budget Dollar</u>	<u>Var. Actual</u> <u>to Annual</u> <u>Budget Dollar</u>
<b>CHURCH&amp;CDC OVER/UNDER EXP</b>								
<b>CHURCH OVER/UNDER EXPENSE</b>								
<b>CHURCH INCOME</b>								
40100 Undesignated Receipts	\$1,182,528	\$295,632	\$241,250	(\$54,382)	\$591,264	\$557,406	(\$33,858)	(\$625,122)
40300 Interest	\$0	\$0	\$973	\$973	\$0	\$2,572	\$2,572	\$2,572
40400 Miscellaneous	\$0	\$0	\$77,740	\$77,740	\$0	\$77,740	\$77,740	\$77,740
<b>TOTAL CHURCH INCOME</b>	<b>\$1,182,528</b>	<b>\$295,632</b>	<b>\$319,963</b>	<b>\$24,331</b>	<b>\$591,264</b>	<b>\$637,718</b>	<b>\$46,454</b>	<b>(\$544,810)</b>
<b>CHURCH EXPENSES</b>								
<b>MISSIONS &amp; OUTREACH</b>								
51001 *Cooperative Program	\$82,777	\$20,694	\$16,874	\$3,820	\$41,388	\$39,004	\$2,384	\$43,773
51002 *L.B.A. Association	\$23,651	\$5,913	\$4,821	\$1,092	\$11,825	\$11,144	\$681	\$12,506
51003 *Community Missions	\$12,000	\$3,000	\$2,550	\$450	\$6,000	\$5,000	\$1,000	\$7,000
51004 *Media Ministry	\$2,300	\$575	\$135	\$440	\$1,150	\$214	\$936	\$2,086
51005 *Conf./Revivals/Sp.Activi	\$3,100	\$775	\$0	\$775	\$1,550	\$1,120	\$430	\$1,980
51006 *Family Ministry Enrichm	\$450	\$113	\$25	\$88	\$225	\$68	\$157	\$382
51007 *Trail Life	\$1,200	\$300	\$0	\$300	\$600	\$380	\$220	\$820
51008 *Baptist Record	\$1,100	\$275	\$70	\$205	\$550	\$212	\$338	\$888
<b>TOTAL MISSIONS &amp; OUTREACH</b>	<b>\$126,578</b>	<b>\$31,644</b>	<b>\$24,475</b>	<b>\$7,170</b>	<b>\$63,289</b>	<b>\$57,142</b>	<b>\$6,146</b>	<b>\$69,435</b>
<b>PERSONNEL</b>								
<b>PERSONNEL SALARIES</b>								
52101 *Ministerial Staff	\$268,964	\$67,241	\$61,390	\$5,851	\$134,482	\$124,868	\$9,614	\$144,096
52102 *Church Preschool Staff	\$12,900	\$3,225	\$3,871	(\$646)	\$6,450	\$2,625	\$3,825	\$10,275
52103 *Secretarial Staff	\$92,304	\$23,076	\$20,046	\$3,030	\$46,152	\$42,092	\$4,060	\$50,212
52104 *Custodial Staff & Other	\$59,039	\$14,760	\$15,322	(\$563)	\$29,520	\$29,820	(\$300)	\$29,220
52105 *Organist/Pianist/Sound	\$33,322	\$8,330	\$7,568	\$762	\$16,661	\$14,503	\$2,158	\$18,819
<b>TOTAL PERSONNEL SALARIES</b>	<b>\$466,529</b>	<b>\$116,632</b>	<b>\$108,197</b>	<b>\$8,435</b>	<b>\$233,265</b>	<b>\$213,909</b>	<b>\$19,356</b>	<b>\$252,620</b>
<b>PERSONNEL SUPPORT</b>								
52201 *Conv/Conf/Cont Ed	\$16,782	\$4,196	\$340	\$3,856	\$8,391	\$1,336	\$7,055	\$15,446
52202 *Salary Contingency	\$8,000	\$2,000	\$0	\$2,000	\$4,000	\$0	\$4,000	\$8,000
52203 *Church SS/Medicare	\$23,700	\$5,925	\$4,170	\$1,755	\$11,850	\$8,775	\$3,075	\$14,925

Budgeted Financial Statement for Quarter 2 50.00 %  
 Company#: 1 Name: Highland Baptist Church of Mer.Inc.  
 Fiscal Year Beginning 1/1/2020

<u>Account #</u> <u>Description</u>	<u>Budget</u> <u>Annual</u>	<u>Budget for</u> <u>Period</u>	<u>Actual for</u> <u>Period</u>	<u>Variance</u> <u>for Period</u>	<u>Budget</u> <u>YTD</u>	<u>Actual</u> <u>YTD</u>	<u>Var. Actual</u> <u>to YTD</u> <u>Budget Dollar</u>	<u>Var. Actual</u> <u>to Annual</u> <u>Budget Dollar</u>
52204 *Medical/D'ability Ins	\$35,416	\$8,854	\$8,879	(\$25)	\$17,708	\$17,674	\$34	\$17,742
52205 *Guidestone Retirement	\$18,624	\$4,656	\$4,688	(\$32)	\$9,312	\$7,813	\$1,499	\$10,811
52206 *Mileage	\$12,000	\$3,000	\$439	\$2,561	\$6,000	\$1,441	\$4,559	\$10,559
<b>TOTAL PERSONNEL SUPPORT</b>	<b>\$114,522</b>	<b>\$28,630</b>	<b>\$18,515</b>	<b>\$10,115</b>	<b>\$57,261</b>	<b>\$37,039</b>	<b>\$20,222</b>	<b>\$77,483</b>
<b>TOTAL PERSONNEL</b>	<b>\$581,051</b>	<b>\$145,263</b>	<b>\$126,713</b>	<b>\$18,550</b>	<b>\$290,525</b>	<b>\$250,948</b>	<b>\$39,578</b>	<b>\$330,103</b>
<b>CHURCH MINISTRIES</b>								
53001 *Deacon Supplies/Trainin	\$250	\$63	\$110	(\$47)	\$125	\$110	\$15	\$140
53002 *Pulpit Guests/Supply	\$2,750	\$688	\$250	\$438	\$1,375	\$475	\$900	\$2,275
53003 *Literature	\$11,200	\$2,800	\$2,393	\$407	\$5,600	\$4,814	\$786	\$6,386
53004 *Educational Promotion	\$200	\$50	\$0	\$50	\$100	\$0	\$100	\$200
53005 *Educational Supplies	\$200	\$50	\$0	\$50	\$100	\$37	\$63	\$163
53006 *Leadership Training	\$1,800	\$450	\$0	\$450	\$900	\$0	\$900	\$1,800
53007 *Music	\$8,500	\$2,125	\$1,416	\$709	\$4,250	\$2,101	\$2,149	\$6,399
53008 *Music Supplies/Equipme	\$2,700	\$675	\$179	\$496	\$1,350	\$980	\$370	\$1,720
53009 *Music Programs/Training	\$6,000	\$1,500	\$0	\$1,500	\$3,000	\$0	\$3,000	\$6,000
53010 *Youth Retreats/Fellowsh	\$10,800	\$2,700	\$2,247	\$453	\$5,400	\$4,246	\$1,154	\$6,554
53011 *Youth Supplies/Training	\$4,300	\$1,075	\$1,005	\$70	\$2,150	\$1,339	\$811	\$2,961
53012 *Youth Literature/Equip	\$3,500	\$875	\$740	\$135	\$1,750	\$885	\$865	\$2,615
53013 *Children	\$2,780	\$695	\$226	\$469	\$1,390	\$181	\$1,209	\$2,599
53014 *Vacation Bible School	\$2,800	\$700	\$0	\$700	\$1,400	\$0	\$1,400	\$2,800
53015 *WOW Awana	\$1,100	\$275	\$156	\$119	\$550	\$156	\$394	\$944
53016 *WOW Missions	\$100	\$25	\$0	\$25	\$50	\$0	\$50	\$100
53017 *Children/Preschool Liter	\$3,600	\$900	\$579	\$321	\$1,800	\$1,284	\$516	\$2,316
53018 *Church Preschool Ministr	\$750	\$188	\$0	\$188	\$375	\$145	\$230	\$605
53019 *Background Checks	\$100	\$25	\$48	(\$23)	\$50	\$200	(\$150)	(\$100)
53020 *Children/Preschool Outr	\$2,000	\$500	\$0	\$500	\$1,000	\$0	\$1,000	\$2,000
53021 *Senior Adults	\$2,000	\$500	\$0	\$500	\$1,000	(\$20)	\$1,020	\$2,020
53022 *Library/Media Center	\$500	\$125	\$0	\$125	\$250	\$17	\$233	\$483
53023 *Family Life Center	\$500	\$125	\$0	\$125	\$250	\$0	\$250	\$500
53024 *Stewardship Ed/Budget	\$700	\$175	\$0	\$175	\$350	\$784	(\$434)	(\$84)
53026 *Church Bereavement	\$750	\$188	\$154	\$34	\$375	\$411	(\$36)	\$339
53027 *Wednesday Night Supper	\$0	\$0	\$1,027	(\$1,027)	\$0	(\$1,110)	\$1,110	\$1,110

Budgeted Financial Statement for Quarter 2 50.00 %  
 Company#: 1 Name: Highland Baptist Church of Mer.Inc.  
 Fiscal Year Beginning 1/1/2020

<u>Account #</u> <u>Description</u>	<u>Budget</u> <u>Annual</u>	<u>Budget for</u> <u>Period</u>	<u>Actual for</u> <u>Period</u>	<u>Variance</u> <u>for Period</u>	<u>Budget</u> <u>YTD</u>	<u>Actual</u> <u>YTD</u>	<u>Var. Actual</u> <u>to YTD</u> <u>Budget Dollar</u>	<u>Var. Actual</u> <u>to Annual</u> <u>Budget Dollar</u>
53028 *Men's Ministries	\$2,500	\$625	\$268	\$357	\$1,250	\$438	\$812	\$2,062
53029 *Women's Ministries	\$2,500	\$625	(\$673)	\$1,298	\$1,250	\$233	\$1,017	\$2,267
53030 *Pastoral Ministry	\$1,650	\$413	\$155	\$258	\$825	\$1,479	(\$654)	\$171
53031 *College/Young Adult Min	\$4,000	\$1,000	\$0	\$1,000	\$2,000	\$0	\$2,000	\$4,000
53032 *Children's Ministry Searc	\$1,000	\$250	\$0	\$250	\$500	\$0	\$500	\$1,000
<b>TOTAL CHURCH MINISTRIES</b>	<b>\$81,530</b>	<b>\$20,383</b>	<b>\$10,280</b>	<b>\$10,103</b>	<b>\$40,765</b>	<b>\$19,186</b>	<b>\$21,579</b>	<b>\$62,344</b>
<b>OVERHEAD &amp; PROPERTY</b>								
54001 *Printing/Promotion/Post	\$13,000	\$3,250	\$2,011	\$1,239	\$6,500	\$3,837	\$2,663	\$9,163
54002 *Office Supplies/Equipm	\$8,000	\$2,000	\$2,344	(\$344)	\$4,000	\$4,989	(\$989)	\$3,011
54003 *Computer Support/Expe	\$14,200	\$3,550	\$6,506	(\$2,956)	\$7,100	\$9,272	(\$2,172)	\$4,928
54004 *Utilities	\$115,000	\$28,750	\$21,547	\$7,203	\$57,500	\$41,286	\$16,214	\$73,714
54005 *Insurance	\$21,650	\$5,413	\$5,404	\$9	\$10,825	\$10,808	\$17	\$10,842
54006 *Janitorial/Kit Sup/Equip	\$15,750	\$3,938	\$4,500	(\$562)	\$7,875	\$11,345	(\$3,470)	\$4,405
54007 *Property Committee	\$3,000	\$750	\$0	\$750	\$1,500	\$0	\$1,500	\$3,000
54008 *General Maintenance	\$30,000	\$7,500	\$3,387	\$4,113	\$15,000	\$7,976	\$7,024	\$22,024
54009 *Vehicle Maintenance/Re	\$6,000	\$1,500	\$0	\$1,500	\$3,000	\$978	\$2,022	\$5,022
54010 *Sound/PA/B'cast Supplie	\$2,000	\$500	\$756	(\$256)	\$1,000	\$1,079	(\$79)	\$921
54011 *Custodial Contract	\$33,420	\$8,355	\$8,355	\$0	\$16,710	\$16,710	\$0	\$16,710
54012 *General Contingency	\$0	\$0	\$1,456	(\$1,456)	\$0	\$2,222	(\$2,222)	(\$2,222)
54013 *Security	\$6,350	\$1,588	\$0	\$1,588	\$3,175	\$0	\$3,175	\$6,350
<b>TOTAL OVERHEAD &amp; PROPERTY</b>	<b>\$268,370</b>	<b>\$67,093</b>	<b>\$56,265</b>	<b>\$10,828</b>	<b>\$134,185</b>	<b>\$110,502</b>	<b>\$23,683</b>	<b>\$157,868</b>
<b>IMPROVEMENTS</b>								
55001 *Capital Improvements/L	\$125,000	\$31,250	\$4,174	\$27,076	\$62,500	\$57,769	\$4,731	\$67,231
<b>TOTAL IMPROVEMENTS</b>	<b>\$125,000</b>	<b>\$31,250</b>	<b>\$4,174</b>	<b>\$27,076</b>	<b>\$62,500</b>	<b>\$57,769</b>	<b>\$4,731</b>	<b>\$67,231</b>
<b>NON-BUDGET ITEMS</b>								
<b>TOTAL NON-BUDGET ITEMS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL CHURCH EXPENSES</b>	<b>\$1,182,528</b>	<b>\$295,632</b>	<b>\$221,905</b>	<b>\$73,727</b>	<b>\$591,264</b>	<b>\$495,547</b>	<b>\$95,717</b>	<b>\$686,981</b>
<b>TOTAL CHURCH OVER/UNDER EX</b>	<b>\$0</b>	<b>\$0</b>	<b>\$98,058</b>	<b>\$98,058</b>	<b>\$0</b>	<b>\$142,171</b>	<b>\$142,171</b>	<b>\$142,171</b>

Budgeted Financial Statement for Quarter 2 50.00 %  
 Company#: 1 Name: Highland Baptist Church of Mer.Inc.  
 Fiscal Year Beginning 1/1/2020

<u>Account #</u> <u>Description</u>	<u>Budget</u> <u>Annual</u>	<u>Budget for</u> <u>Period</u>	<u>Actual for</u> <u>Period</u>	<u>Variance</u> <u>for Period</u>	<u>Budget</u> <u>YTD</u>	<u>Actual</u> <u>YTD</u>	<u>Var. Actual</u> <u>to YTD</u> <u>Budget Dollar</u>	<u>Var. Actual</u> <u>to Annual</u> <u>Budget Dollar</u>
<b>CDC OVER/UNDER EXPENSES</b>								
<b>C D C I N C O M E</b>								
70100 CHILD DEVELOPMENT CT	\$1,209,430	\$302,358	\$179,332	(\$123,026)	\$604,715	\$498,813	(\$105,902)	(\$710,617)
70200 Miscellaneous CDC Incom	\$0	\$0	\$139,125	\$139,125	\$0	\$139,125	\$139,125	\$139,125
<b>TOTAL C D C I N C O M E</b>	<b>\$1,209,430</b>	<b>\$302,358</b>	<b>\$318,457</b>	<b>\$16,100</b>	<b>\$604,715</b>	<b>\$637,938</b>	<b>\$33,223</b>	<b>(\$571,492)</b>
<b>CDC EXPENSES</b>								
81001 *Child Development Staff	\$887,584	\$221,896	\$199,610	\$22,286	\$443,792	\$414,008	\$29,784	\$473,576
81002 *Child Development SS/M	\$69,222	\$17,306	\$15,261	\$2,044	\$34,611	\$31,690	\$2,921	\$37,532
81003 *Admin/Operating Suppli	\$3,500	\$875	\$566	\$309	\$1,750	\$1,231	\$519	\$2,269
81004 *Teaching Material	\$22,000	\$5,500	\$4,978	\$522	\$11,000	\$7,911	\$3,089	\$14,089
81005 *CDC Equipment	\$6,000	\$1,500	\$821	\$679	\$3,000	\$3,128	(\$128)	\$2,872
81006 *Meals/Refreshments	\$65,000	\$16,250	\$16,787	(\$537)	\$32,500	\$30,247	\$2,253	\$34,753
81007 *Bonuses/Gifts	\$17,280	\$4,320	\$0	\$4,320	\$8,640	\$0	\$8,640	\$17,280
81008 *Workshops	\$700	\$175	\$20	\$155	\$350	\$20	\$330	\$680
81009 *Playground Equip/Maint	\$5,000	\$1,250	\$321	\$929	\$2,500	\$321	\$2,179	\$4,679
81010 *MSDH Requirements	\$2,000	\$500	\$535	(\$35)	\$1,000	\$635	\$365	\$1,365
81011 *Janitorial/Other Supplie	\$6,000	\$1,500	\$1,500	\$0	\$3,000	\$3,000	\$0	\$3,000
81012 *CDC Contingencies	\$35,644	\$8,911	\$0	\$8,911	\$17,822	\$0	\$17,822	\$35,644
81013 *CDC Workman's Comp	\$12,000	\$3,000	\$2,756	\$244	\$6,000	\$5,512	\$488	\$6,488
81014 *Custodial Contract	\$54,000	\$13,500	\$13,050	\$450	\$27,000	\$26,100	\$900	\$27,900
81015 *Drug Screening	\$3,000	\$750	\$0	\$750	\$1,500	\$0	\$1,500	\$3,000
81016 *Curriculum	\$8,500	\$2,125	\$0	\$2,125	\$4,250	\$0	\$4,250	\$8,500
81017 *Furnishings	\$10,000	\$2,500	\$2,531	(\$31)	\$5,000	\$4,039	\$961	\$5,961
81018 *Computer Support/Expe	\$2,000	\$500	\$0	\$500	\$1,000	\$0	\$1,000	\$2,000
<b>TOTAL CDC EXPENSES</b>	<b>\$1,209,430</b>	<b>\$302,358</b>	<b>\$258,736</b>	<b>\$43,622</b>	<b>\$604,715</b>	<b>\$527,841</b>	<b>\$76,874</b>	<b>\$681,589</b>
<b>TOTAL CDC OVER/UNDER EXPEN</b>	<b>\$0</b>	<b>\$0</b>	<b>\$59,721</b>	<b>\$59,721</b>	<b>\$0</b>	<b>\$110,097</b>	<b>\$110,097</b>	<b>\$110,097</b>
<b>TOTAL CHURCH&amp;CDC OVER/UND</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$157,779)</b>	<b>\$157,779</b>	<b>\$0</b>	<b>(\$252,268)</b>	<b>\$252,267</b>	<b>\$252,268</b>
<b>NET OPERATING &amp; PPP LOAN</b>	<b>\$0</b>	<b>\$0</b>	<b>\$157,779</b>	<b>\$157,779</b>	<b>\$0</b>	<b>\$252,268</b>	<b>\$252,267</b>	<b>\$252,268</b>
99020 Correction to Old Bank	\$0	\$0	\$0	\$0	\$0	(\$5,892)	(\$5,892)	(\$5,892)