

Antler River Watershed Regional Council
Holding and Encouraging Communities of Faith
 for the 9 months ended September 30, 2020

2019 PRELIMINARY RESULTS & 2020 BUDGET vs 2020 YTD RESULTS (1)

| | 2019 | | 2020 YTD | 2019 M&S | 2020 M&S | 2020 YTD | 2019 Other | 2020 Other | 2020 YTD | 2019 Total | 2020 Total | 2020 YTD |
|--|----------------|----------------|----------------|----------------|----------------|----------------|---------------|---------------|---------------|----------------|----------------|----------------|
| | Assmt | 2020 Assmt | Assmt ACTL | ACTL (31) | Budget (21) | M&S ACTL | ACTL (31) | Budget (21) | Other ACTL | ACTL (31) | BDGT (21) | Total ACTL |
| | ACTL (31) | Budget (21) | Assmt ACTL | ACTL (31) | Budget (21) | M&S ACTL | ACTL (31) | Budget (21) | Other ACTL | ACTL (31) | BDGT (21) | Total ACTL |
| REVENUE | | | | | | | | | | | | |
| EM/EA | 67,000 | 67,000 | 50,250 | - | - | - | - | - | - | 67,000 | 67,000 | 50,250 |
| Assess. | 325,000 | 325,000 | 238,167 | - | - | - | - | - | - | 325,000 | 325,000 | 238,167 |
| M&S | - | - | - | 289,000 | 289,000 | 205,069 | - | - | - | 289,000 | 289,000 | 205,069 |
| Other | - | - | - | - | - | - | 18,050 (11) | 18,973 (12) | 4,421 (40) | 18,050 | 18,973 (12) | 4,421 |
| Investment | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers | - | - | - | - | - | - | 29,962 (52) | 75,000 (51) | 11,471 (52) | 29,962 | 75,000 (51) | 11,471 |
| TOTAL REVENUE | 392,000 | 392,000 | 288,417 | 289,000 | 289,000 | 205,069 | 48,012 | 93,973 | 15,892 | 729,012 | 774,973 | 509,378 |
| MINISTRIES | | | | | | | | | | | | |
| Regional Operations | | | | | | | | | | | | |
| Staff | 66,959 (3) | 66,613 (22) | 52,213 | - | - | - | - | - | - | 66,959 | 66,613 | 52,213 |
| Con Ed | 780 | 725 | 243 | - | - | - | - | - | - | 780 | 725 | 243 |
| Travel | 7,307 | 6,666 | 381 | - | - | - | - | - | - | 7,307 | 6,666 | 381 |
| Staff admin resources | - | - | - | - | - | - | - | - | - | - | - | - |
| Staff Support | 418 | 1,000 | - | - | - | - | - | - | - | 418 | 1,000 | - |
| RC Meetings | 31,951 (4) | 40,000 (53) | 227 | - | - | - | - | - | - | 31,951 (4) | 40,000 | 227 (4) |
| Commis/Exec | 12,057 | 7,500 | 476 | - | - | - | - | 10,000 (24) | 100 | 12,057 | 17,500 | 576 |
| Executive Expenses | - | - | - | - | - | - | 1,200 | 5,000 (25) | 2,750 | 1,200 | 5,000 | 2,750 |
| Archives | 18,049 (11) | 18,973 (12) | 14,230 | - | - | - | 18,049 (11) | 18,973 (12) | - | 36,099 | 37,945 (12) | 14,230 |
| Corps. | 7,500 | 7,500 | 2,917 | - | - | - | - | - | - | 7,500 | 7,500 | 2,917 |
| Legal | 13,490 (26) | 10,000 | - | - | - | - | - | - | - | 13,490 | 10,000 | - |
| Learning opportunity | - | - | - | - | - | - | 6,657 (9) | 30,000 | - | 6,657 | 30,000 | - |
| Prof. Fees | - | 6,000 | 1,978 | - | - | - | 13,490 (56) | - | - | 13,490 | 6,000 | 1,978 |
| Total | 158,511 | 164,977 | 72,665 | - | - | - | 39,396 | 63,973 | 2,850 | 197,907 | 228,949 | 75,515 |
| Supporting C of F, including Indigenous Comm. | | | | | | | | | | | | |
| Staff | 32,174 (3) | 57,431 (22) | 29,979 | 18,172 | 17,000 (22) | 5,471 | - | - | - | 50,347 | 74,431 | 35,450 |
| Con Ed | 874 | 722 | - | - | 241 | - | - | - | - | 874 | 963 | - |
| Travel | 5,538 | 5,000 | 375 | 181 | 1,667 | 190 | - | - | - | 5,719 | 6,667 | 565 |
| Cov't Comm | 320 | 5,000 | 323 | - | - | 237 | - | - | - | 320 | 5,000 | 560 |
| Commission events | - | - | - | - | - | - | - | 10,000 (51) | - | - | 10,000 (51) | - |
| Other | - | - | 1,000 (34) | - | - | - | - | - | 7,477 (41) | - | - | 8,477 |
| Total | 38,907 | 68,153 | 31,677 | 18,353 | 18,908 | 5,898 | - | 10,000 | 7,477 | 57,260 | 97,061 | 45,052 |
| Pastoral Relations | | | | | | | | | | | | |
| Staff | 72,527 (3) | 73,057 (22) | 56,421 | - | - | - | - | - | - | 72,527 | 73,057 | 56,421 |
| Con Ed | 513 | 1,092 | 304 | - | - | - | - | - | - | 513 | 1,092 | 304 |
| Travel | 2,182 | 6,666 | 255 | - | - | 246 | - | - | - | 2,182 | 6,666 | 501 |
| HR Comm | 1,844 | 5,000 | 95 | - | - | - | - | - | - | 1,844 | 5,000 | 95 |
| Commission events | - | - | - | - | - | - | - | 10,000 (51) | - | - | 10,000 (51) | - |
| Emergency Fund | - | 1,000 | - | - | - | - | - | - | - | - | 1,000 | - |
| Other | 600 (10) | - | - | - | - | - | - | - | - | 600 (10) | - | - |
| Total | 77,666 | 86,815 | 57,075 | - | - | 246 | - | 10,000 | - | 77,666 | 96,815 | 57,321 |
| Communication | | | | | | | | | | | | |
| Staff | 12,351 (3) | 12,290 | 9,467 | - | - | - | - | - | - | 12,351 | 12,290 | 9,467 |
| Con Ed | - | 130 | - | - | - | - | - | - | - | - | 130 | - |
| M&S Grants | - | - | - | 7,500 | 10,000 | 7,500 (39) | - | - | - | 7,500 | 10,000 | 7,500 |
| Other | 22 | - | - | - | - | - | - | - | - | 22 | - | - |
| Total | 12,372 | 12,420 | 9,467 | 7,500 | 10,000 | 7,500 | - | - | - | 19,872 | 22,420 | 16,967 |

Antler River Watershed Regional Council
Holding and Encouraging Communities of Faith
for the 9 months ended September 30, 2020

2019 PRELIMINARY RESULTS & 2020 BUDGET vs 2020 YTD RESULTS (1)

| | 2019 Assmt ACTL (31) | 2020 Assmt Budget (21) | 2020 YTD Assmt ACTL | 2019 M&S ACTL (31) | 2020 M&S Budget (21) | 2020 YTD M&S ACTL | 2019 Other ACTL (31) | 2020 Other Budget (21) | 2020 YTD Other ACTL | 2019 Total ACTL (31) | 2020 Total BDGT (21) | 2020 YTD Total ACTL |
|-------------------------------------|----------------------------|---------------------------|------------------------|-----------------------|-------------------------|----------------------|-------------------------|---------------------------|------------------------|-------------------------|-------------------------|------------------------|
| Social Justice and Outreach | | | | | | | | | | | | |
| Staff | - | - | - | 35,434 | 42,226 (22) | 26,046 | - | - | - | 35,434 | 42,226 | 26,046 |
| Con Ed | - | - | - | 95 | 611 | 28 | - | - | - | 95 | 611 | 28 |
| Travel | - | - | 83 | 2,126 | 3,333 | 140 | - | - | - | 2,126 | 3,333 | 223 |
| Mission & Disc. Comm | 540 | 2,500 | 1,000 | 79 | - | 227 | - | - | - | 619 | 2,500 | 1,227 |
| Commission events | - | - | - | - | 5,000 | - | - | 5,000 | - | - | 5,000 | - |
| M&S Outreach Min. | - | - | - | 61,000 (15) | 58,000 | 31,000 (38) | - | - | - | 61,000 | 58,000 | 31,000 |
| All Other M&S Grants | - | - | 1,500 | - | - | - | - | - | - | - | - | 1,500 |
| Total | 540 | 2,500 | 2,583 | 98,734 | 104,170 | 57,441 | - | 5,000 | - | 99,274 | 111,670 | 60,024 |
| Camps and Youth | | | | | | | | | | | | |
| Staff | - | - | - | 41,857 (3) | 42,895 (22) | 33,080 | - | - | - | 41,857 | 42,895 | 33,080 |
| Con Ed | - | - | - | 145 | 611 | 137 | - | - | - | 145 | 611 | 137 |
| Travel | - | - | - | 2,833 | 3,333 | 152 | - | - | - | 2,833 | 3,333 | 152 |
| Mission & Disc. Comm | - | 2,500 | - | 79 | - | 83 | - | - | - | 79 | 2,500 | 83 |
| Commission events | - | - | - | - | - | - | - | 5,000 | 2,079 (42) | - | 5,000 | 2,079 |
| Youth Forum | - | - | - | 13,445 (14) | 3,000 | - | - | - | - | 13,445 | 3,000 | - |
| M&S Camps | - | - | - | 75,108 | 52,500 | 75,000 (36) | - | - | - | 75,108 | 52,500 | 75,000 |
| M&S Chaplaincy | - | - | - | 7,744 | - | 21,500 (37) | - | - | - | 7,744 | - | 21,500 |
| Total | - | 2,500 | - | 141,210 | 102,339 | 129,952 | - | 5,000 | 2,079 | 141,210 | 109,839 | 132,031 |
| Living into Right Relations | | | | | | | | | | | | |
| Staff | - | - | - | 18,172 (3) | 18,475 (22) | 5,471 | - | - | - | 18,172 | 18,475 | 5,471 |
| Con Ed | - | - | - | 96 | 241 | - | - | - | - | 96 | 241 | - |
| Travel | - | - | - | 3,090 | 1,667 | 208 | - | - | - | 3,090 | 1,667 | 208 |
| Commission events | - | - | - | - | - | - | - | - | 2,000 (43) | - | - | 2,000 |
| Grants | - | - | 600 | - | - | - | 2,000 (2) | - | - | 2,000 | - | 600 |
| Total | - | - | 600 | 21,359 | 20,383 | 5,679 | 2,000 | - | 2,000 | 23,359 | 20,383 | 8,279 |
| Emerging Ministry | | | | | | | | | | | | |
| Kids Across the Regions | - | - | - | - | - | - | (486) (6) | - | 897 | (486) | - | 897 |
| Interim Ministry | - | - | - | - | - | - | (6) (6) | - | - | - | - | - |
| Clergy Retreat | - | - | - | - | - | - | 243 (6) | - | 512 | 243 | - | 512 |
| Workshops | - | - | - | - | - | - | 1,850 (6) | - | 77 | 1,850 | - | 77 |
| COVID-19 Global Relief Fund Support | - | - | 5,000 (47) | - | - | - | - | - | - | - | - | 5,000 |
| Total | - | - | 5,000 | - | - | - | 1,608 | - | 1,486 | 1,608 | - | 6,486 |
| Office Operations | 47,720 (28),(15) | 59,740 (28),(19) | 23,010 (8),(19) | - | - | - | - | - | - | 47,720 | 59,740 (28),(19) | 23,010 |
| Building Expenses | 14,235 (5),(19) | 11,330 (19) | 8,092 (19) | - | - | - | - | - | - | 14,235 | 11,330 (5),(19) | 8,092 |
| Start Up Costs | - | - | - | - | - | - | 5,008 (7) | - | - | 5,008 | - | - |
| TOTAL MINISTRY EXPENSES | 349,951 | 408,435 | 210,168 | 287,156 | 255,800 | 206,717 | 48,012 | 93,973 | 15,892 | 685,118 (29) | 758,207 | 432,777 (29) |
| OPERATING SURPLUS | 42,049 | (16,435) | 78,248 | 1,844 | 33,200 | (1,648) | (0) | - [18] | - | 43,893 | 16,765 | 76,600 |

Antler River Watershed Regional Council
Holding and Encouraging Communities of Faith
 for the 9 months ended September 30, 2020

2019 PRELIMINARY RESULTS & 2020 BUDGET vs 2020 YTD RESULTS (1)

| FUND ACTIVITY | 2019 | | 2020 YTD Assmt ACTL | 2019 M&S | | 2020 M&S Budget (21) | 2020 YTD M&S ACTL | 2019 Other | | 2020 Other Budget (21) | 2020 YTD Other ACTL | 2019 Total ACTL (31) | 2020 Total BDGT (21) | 2020 YTD Total ACTL |
|--|--------------------|---------------|------------------------|--------------|---------------|-------------------------|----------------------|------------------|------------------|---------------------------|------------------------|-------------------------|-------------------------|------------------------|
| | Assmt ACTL (31) | Budget (21) | | ACTL (31) | Budget (21) | | | ACTL (31) | Budget (21) | | | | | |
| Unrestricted Funds | | | | | | | | | | | | | | |
| General Fund | - | - | - | - | - | - | - | 485,649 (23) | 485,649 (23) | 485,649 (23) | 485,649 (23) | 485,649 (23) | 485,649 (23) | 485,649 |
| Operating Fund | 42,049 (13) | 25,615 (13) | 120,298 (13) | 1,844 (13) | 35,044 (13) | 196 (13) | (0) (13) | (0) (13) | (0) (13) | (0) (13) | 43,893 (13) | 60,659 (13) | 120,494 | |
| Property Income Fund | - | - | - | - | - | - | 125,440 (18) | 200,440 (18) | 160,603 (18) | 125,440 (18) | 200,440 (18) | 160,603 | | |
| Total Unrestricted Funds | 42,049 | 25,615 | 120,298 | 1,844 | 35,044 | 196 | 611,090 | 686,090 | 646,253 | 654,983 | 746,748 | 766,746 | | |
| Externally Restricted Funds | | | | | | | | | | | | | | |
| The Kent Legacy Fund | - | - | - | - | - | - | 20,776 (27) | 20,776 | 20,776 | 20,776 | 20,776 | 20,776 | 20,776 | 20,776 |
| The Oxford Legacy Fund | - | - | - | - | - | - | 65,069 | 65,069 | 65,069 | 65,069 | 65,069 | 65,069 | 65,069 | 65,069 |
| Middlesex Resource Centre Legacy Fund | - | - | - | - | - | - | 42,670 (57) | 42,670 | 42,670 | 42,670 | 42,670 | 42,670 | 42,670 | 42,670 |
| Fairfield Museum (5201105) | - | - | - | - | - | - | 10,919 (16) | 10,919 | 9,036 (44) | 10,919 | 10,919 | 10,919 | 9,036 | 9,036 |
| Westminster Weekend Fund | - | - | - | - | - | - | 22 (17) | 22 | 22 | 22 | 22 | 22 | 22 | 22 |
| Westminster Institute Special | - | - | - | - | - | - | 22,451 | 22,451 | 22,451 | 22,451 | 22,451 | 22,451 | 22,451 | 22,451 |
| Malahide Youth Fund | - | - | - | - | - | - | 24,906 | 24,906 | 24,933 | 24,906 | 24,933 | 24,906 | 24,933 | 24,933 |
| subtotal | - | - | - | - | - | - | 186,813 | 186,813 | 184,957 | 186,813 | 186,813 | 186,813 | 184,957 | 184,957 |
| Internally Restricted Funds | | | | | | | | | | | | | | |
| London Conference Closing and Legal Costs Fi | - | - | - | - | - | - | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| Mission & Service Projects Revenue Generati | - | - | - | - | - | - | 11,485 | 11,485 | 11,485 | 11,485 | 11,485 | 11,485 | 11,485 | 11,485 |
| Congregational Learning Grants | - | - | - | - | - | - | 7,957 | 7,957 | 7,957 | 7,957 | 7,957 | 7,957 | 7,957 | 7,957 |
| subtotal | - | - | - | - | - | - | 269,443 | 269,443 | 269,443 | 269,443 | 269,443 | 269,443 | 269,443 | 269,443 |
| Total Restricted Funds | - | - | - | - | - | - | 456,256 | 456,256 | 454,400 | 456,256 | 456,256 | 456,256 | 454,400 | 454,400 |
| TOTAL FUND BALANCES | 42,049 | 25,615 | 120,298 | 1,844 | 35,044 | 196 | 1,067,345 | 1,142,345 | 1,100,652 | 1,111,239 | 1,203,004 | 1,221,146 | | |

Antler River Watershed Regional Council
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for the 9 months ended September 30, 2020

2019 PRELIMINARY RESULTS & 2020 BUDGET vs 2020 YTD RESULTS (1)

| | 2019 Assmt ACTL (31) | 2020 Assmt Budget (21) | 2020 YTD Assmt ACTL | 2019 M&S ACTL (31) | 2020 M&S Budget (21) | 2020 YTD M&S ACTL | 2019 Other ACTL (31) | 2020 Other Budget (21) | 2020 YTD Other ACTL | 2019 Total ACTL (31) | 2020 Total BDGT (21) | 2020 YTD Total ACTL |
|--|----------------------------|---------------------------|------------------------|-----------------------|-------------------------|----------------------|-------------------------|---------------------------|------------------------|-------------------------|-------------------------|------------------------|
|--|----------------------------|---------------------------|------------------------|-----------------------|-------------------------|----------------------|-------------------------|---------------------------|------------------------|-------------------------|-------------------------|------------------------|

Legend:

- (1) The allocation of actual costs to the various budget line items has been partially verified by the regional leadership team
- (2) Grant to Nations Uniting
- (3) The staff costs allocation was based on initial budget
- (4) The AGM costs and related revenue have been equalized for the spring meeting. Total spring meeting costs were \$144,842 offset by \$93,852 of registration receipts. ARWRC's fall AGM totaled \$11,623.
- (5) An estimate of capitalizable expenses was equalized across the regional councils. But as ARWRC does not have an ownership interest, these costs are expensed in the current year.
- (6) Equalized across the regional councils except where the regional council is sole host of the event
- (7) Includes 2 invoices from Credence Consulting totaling \$2,487; website development \$2,522
- (8) This cost includes: 2 audit fees invoice for Kent Presbytery & Oxford Presbytery, which will be accounted for as a reduction of presbytery contributions to the region; and closing fees for Oxford Presbytery
- (9) Taxable bursary grants for education; includes C Crawford (\$4,000) and N Vandenberghe (\$2,000)
- (10) Emergency medical funding
- (11) 2019 Archive expenses are \$36,098.50 of which the Ontario Archives Fund will fund half as a grant of \$18,049.25
- (12) 2020 Archival expenses are being funded (50%) from the Ontario Archive Fund and are budgeted to be \$37,945.
- (13) The Operating Fund accumulates all of the annual surpluses and deficits over time.
- (14) Includes accommodation at Pearce Williams Christian Centre - \$9,935
- (15) This balance was under budgeted at the time given the available information
- (16) This balance includes donations (\$950), contributions (\$14,990) and expenses of \$13,858. These expenses exclude those paid by London Conf
- (17) This balance includes revenue (\$14,163) and expenses of \$14,141
- (18) Proceeds on disbanding churches less expenses and draws for funding selected staff ministry resources
- (19) HFRRC will record all building & operating expenses and invoice the other cost sharing regions each quarter to recover the costs.
- (21) Inflation was taken to be 3%
- (22) Increased by COLA at 1.9% for 2020 budget and includes step increases.
- (23) The General Fund records all contributions made to the region. These contributions primarily come from the presbyteries and former conferences.
- (24) Discretionary disbursements to be issued as required from unrestricted funds.
- (25) For expenses of the executive funded by unrestricted funds
- (26) This legal expense includes 2 invoices from Cline Sanders for the Moravian land transfer & Metropolitan MOA
- (27) This balance includes 2 education bursaries for \$6,000 and contributions of \$20,775.59.
- (28) Includes GCO fees for Accounting (\$30,000) and IT (\$3,466) on a prorated basis
- (29) The unspent budget is primarily a result of: reduced staff costs (\$36,018); reduced start-up expenses (\$14,992); reduced professional expenses (\$10,000); and reduced office expenses (\$12,573); and over spend in social justice grants (\$14,000).
- (30) Inflation was taken at 2% and COLA at 2% plus step increases
- (31) The 2019 information is for the entire year
- (32) Includes GCO fees for accounting and IT support like 2019 at this time. This balance has been reduced by capitalized costs (e.g. computer purchases)
- (33) The archival services fee for 2021 is unknown at this time. The 2019 fee is used.
- (34) Grant to Bathurst UC
- (35) M&S grants to the regional councils was reduced by 17% as part of the GCO restructuring costs initiative
- (36) Includes camps Tanner, Kenesserie, Kee-Mo-Kee, Lambton Presbytery & Pearce Williams
- (37) Includes London Community Chaplaincy & Ridgetown Campus Chaplaincy
- (38) Includes East London UC Outreach & Windsor Downtown Mission
- (39) Includes Christian Resource Ctr for Huron Perth & Grand River Spiritual & Ed Resources
- (40) Receipts from disbanding churches are included in the Property Income Fund. Remainder is: a grant from St Paul's UC Windsor (\$2,846); and recovery of investigation costs (\$1,575) - Wesley Knox Presbytery
- (41) Grant for roof repairs at Windsor St Paul's UC
- (42) Deposit for Muskoka Thinks project less receipts from HFRRC and WOWRC for the project. The charge will be reclassified to prepaids and the receipts to deferred contributions on the balance sheet for use next year.
- (43) Grant to Nations Uniting
- (44) Includes donations to Fairfield Museum of \$14,333 less YTD expenses of \$16,216
- (45) Same as 2019 because the 2021 cost is unknown at this time
- (46) Result of move of 50% of R Mack's staff costs from M&S to Assessment to support regional finance tasks
- (47) Funded from underspending in the current year because of COVID19 pandemic
- (48) Includes a contract person doing website support and social media at 10 hours per week split across the 3 regional councils (\$5,471 per region)
- (49) The Property Income Fund is funding 1/6th of a full time person split across the Right Relations and Social Justice Ministries
- (50) To provide funding from reserves for learning opportunities having eliminated prior year funding for start-up costs and professional fees
- (51) The increased transfers are funding from reserves for increased Commission expenses and learning experiences
- (52) Sufficient funds were transferred from the reserves to cover the costs incurred in the year
- (53) The AGM costs are budgeted after reducing them for registration fees
- (54) Con Ed expense is determined by multiplying the FTE for the ministry by the approved Con Ed allowance recommended by the UCC for the pertinent year.
- (55) 75% of the closing balances of the former London Conference
- (56) Includes fees for the Moravian land transfer (\$9,624) and the MOA ARWRC/Metro UC London/Middlesex Presbytery (\$3,866)
- (57) Includes bursary for C Crawford
- (58) Includes estimated audit fees of \$15,000