Living Water Association

2027 Proposed Plan | Resourcing the MInistry

Income

Account	2026 Budget	2027 Budget	Budget Notes
Income			
4000 - Our Church's Wider Mission	670,000.00	512,000.00	Reduced to reflect actual OCWM giving
4005 - Association Only Gifts	60,000.00	10,000.00	Legacy church giving
Joint Events Trainings/Programs			
4023 - Healthy Practices Income	3,000.00	3,000.00	Offset by Expense Acct #5323
4024 - Communities of Practice Income	7,000.00	7,000.00	Offset by Expense Acct #5324
4027 - Development & Vitality Events	10,000.00	10,000.00	Offset by Expense Acct #5327
4021 - General Synod Delegate Income	0.00	0.00	No General Synod in 2026
4035 - Annual Meeting Income	2,000.00	2,000.00	Offset by Expense Acct #5305
4065 - Key Bank Income to General Fund	154,881.25	154,881.25	From Investments
4071 - General Fund Income	950.00	950.00	From Investments
4072 - First Lakewood Income	4,200.00	4,200.00	From Investments
Reserve Funds	0.00	173,519.76	Reserves to Offset OCWM decreases
Total Income	**912,031.25**	**877,551.01**	

Expense

Covenental Support			
5000 - Heartland Conference Basic Support	288,100.00	220,160.00	43% of OCWM Giving #4000
Personnel Expenses			
5110 - Salaries	259,902.69	299,350.37	
5111 - Housing	70,000.00	70,000.00	

Expense

5112 - Social Security Offset	15,889.58	17,653.26	
5113 - FICA - Employer	9,484.24	10,602.04	
5120 - Health/Dental/Life/Disability Insurance	97,085.30	105,822.98	
5121 - Annuity/Pension Plan	46,186.38	51,709.05	

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5130 - Staff Travel Expenses	15,000.00	15,000.00	
5131 - Professional Expenses	5,000.00	5,000.00	
5132 - SONKA Car Lease	3,669.33	0.00	SONKA Car Lease expired July 2026
5140 - Professional Development	2,000.00	2,000.00	
5145 - Workers Compensation	500.00	700.00	
Administrative Expenses			
5200 - Rent	25,620.00	8,540.00	Office lease ends April 2027
5201 - Utilities	3,500.00	1,166.67	4 months
5202 - Repairs & Maintenance - Facility	4,000.00	1,333.32	4 months
5203 - Telephone and Internet	1,500.00	500.00	4 months
5210 - Office Equipment/Computer/Upgrades	4,000.00	4,000.00	New desktop and laptop need replaced
5220 - Website	1,200.00	1,200.00	
5221 - Online Program Fees	7,500.00	7,500.00	Cost of our cloud based programs
5230 - Office Supplies	2,000.00	2,000.00	
5231 - Postage	300.00	300.00	
5232 - Printing	100.00	100.00	
5240 - Service Contracts	1,000.00	333.32	4 months
5250 - Financial Software Fees	480.00	480.00	
5254 - Bank Fees	300.00	300.00	
5296 - Exploratory Team Expenses	2,500.00	0.00	
Association Expenses			
5255 - Financial Audit	11,550.00	18,000.00	Full Audit of year ending 12-31-2026
5256 - Insurance	6,500.00	6,500.00	
5257 - Legal Fees	1,000.00	1,000.00	
Collaborative Events/Trainings & Programs			
5300 - Association Council	300.00	300.00	
5305 - Association Annual Meeting Expense	2,000.00	2,000.00	Offset by Income Acct #4035

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5310 - Association Committee on Ministry	4,000.00	4,000.00	Covers Midwest Ministry program
5321 - General Synod Delegate Exp.	0.00	0.00	No General Synod in 2027
5323 - Healthy Practices Expenses	3,000.00	3,000.00	Offset by Income Acct #4023
5324 - Communities of Practice/Pastoral Excell	7,000.00	7,000.00	Offset by Income Acct #4024
5327 - Development & Vitality Events	10,000.00	10,000.00	Offset by Income Acct #4027
5330 - Association Events & Trainings			
Total Expense	**912,167.52**	**877,551.01**	
Net Income	**-136.27**	**0.00**	