

First United Methodist Church
Balance Sheet
CHURCH OPERATING FUND
December 2014

Accounts

Assets		
CURRENT ASSETS		
1-100001 - OPERATING FUND CHECKING	\$188,665.55	
1-100030 - OPERATING TMF LOAN FUND	\$168,903.21	
Total CURRENT ASSETS		\$357,568.76
Total Assets		\$357,568.76
Liabilities, Fund Principal, & Restricted Funds		
Liabilities		
CURRENT LIABILITIES		
1-200020 - TAX DEFERRED ANNUITY W/H	(\$1,215.56)	
1-200035 - PASTOR'S HOUSING EXCLUSION	\$11.51	
1-200080 - HEALTH-LIFE INSURANCE W/H	(\$34.59)	
1-200090 - PREPAID PLEDGES	\$140,075.00	
1-200100 - REIMBURSEMENT CLEARING ACCOUNT	\$405.00	
Total CURRENT LIABILITIES		\$139,241.36
Total Liabilities		\$139,241.36
Fund Principal		
1-300000 - FUND BALANCE-CHURCH	\$162,678.55	
Excess Cash Received	\$55,648.85	
Total Fund Principal and Excess Cash Received		\$218,327.40
Restricted Funds		
Total Temporarily Restricted	\$0.00	
Total Permanently Restricted	\$0.00	
Total Restricted Funds		\$0.00
Total Liabilities, Fund Principal, & Restricted Funds		\$357,568.76

**First United Methodist Church
 Monthly Income Statement
 CHURCH OPERATING FUND
 December 2014**

Accounts	MTD Actual	MTD Budget	MTD Budget/Actual	YTD Actual	YTD Budget	YTD Budget/Actual	Annual Budget	Annual Budget Remaining
Revenues								
GIVING								
1-400000 - PLEDGED GIVING	\$205,284.41	\$182,000.00	\$23,284.41	\$1,414,144.57	\$1,404,934.00	\$9,210.57	\$1,404,934.00	(\$9,210.57)
1-400010 - NONPLEDGE GIVING	\$50,808.67	\$48,007.00	\$2,801.67	\$165,911.21	\$164,007.00	\$1,904.21	\$164,007.00	(\$1,904.21)
1-400030 - SUNDAY SCHOOL OFFERING	\$345.00	\$200.00	\$145.00	\$4,009.43	\$3,800.00	\$209.43	\$3,800.00	(\$209.43)
1-400040 - PLATE OFFERING	\$2,965.35	\$3,400.00	(\$434.65)	\$33,865.82	\$38,000.00	(\$4,134.18)	\$38,000.00	\$4,134.18
1-400050 - EASTER, THANKSGIVING, & CHRIS	\$35,051.94	\$10,600.00	\$24,451.94	\$45,271.49	\$18,000.00	\$27,271.49	\$18,000.00	(\$27,271.49)
1-400070 - MISSIONAL GIVING	\$0.00	\$20.00	(\$20.00)	\$0.00	\$90.00	(\$90.00)	\$90.00	\$90.00
Total GIVING	\$294,455.37	\$244,227.00	\$50,228.37	\$1,663,202.52	\$1,628,831.00	\$34,371.52	\$1,628,831.00	(\$34,371.52)
OTHER REVENUE								
1-400060 - BUILDING USE FEES	\$1,900.00	\$1,787.60	\$112.40	\$43,459.50	\$47,000.00	(\$3,540.50)	\$47,000.00	\$3,540.50
1-400065 - PROGRAM FEES	\$1,284.00	\$794.97	\$489.03	\$16,878.99	\$16,000.00	\$878.99	\$16,000.00	(\$878.99)
1-400080 - MISCELLANEOUS INCOME	\$662.30	\$1,850.00	(\$1,187.70)	\$13,822.14	\$14,590.00	(\$767.86)	\$14,590.00	\$767.86
1-400090 - INTEREST INCOME	\$212.57	\$230.00	(\$17.43)	\$4,567.86	\$2,980.00	\$1,587.86	\$2,980.00	(\$1,587.86)
1-400100 - JUANITA MORRIS TRUST	\$2,102.92	\$2,100.00	\$2.92	\$15,486.09	\$19,430.00	(\$3,943.91)	\$19,430.00	\$3,943.91
Total OTHER REVENUE	\$6,161.79	\$6,762.57	(\$600.78)	\$94,214.58	\$100,000.00	(\$5,785.42)	\$100,000.00	\$5,785.42
Total Revenues	\$300,617.16	\$250,989.57	\$49,627.59	\$1,757,417.10	\$1,728,831.00	\$28,586.10	\$1,728,831.00	(\$28,586.10)
Expenses								
CLERGY COMPENSATION								
Clergy Salaries								
1-500010 - SALARY-ASSOC PASTOR ADMN	\$7,741.26	\$5,457.92	(\$2,283.34)	\$78,195.08	\$65,495.04	(\$12,700.04)	\$65,495.04	(\$12,700.04)
1-500011 - SALARY-SENIOR PASTOR	\$7,857.68	\$7,357.68	(\$500.00)	\$90,292.16	\$88,292.16	(\$2,000.00)	\$88,292.16	(\$2,000.00)
1-500013 - SALARY- DEACON	\$0.00	\$1,466.34	\$1,466.34	\$7,731.30	\$17,995.20	\$10,263.90	\$17,995.20	\$10,263.90
1-500014 - SALARY-ASSOC PASTOR YOUTH/F	\$3,543.76	\$3,043.80	(\$499.96)	\$38,525.12	\$36,525.16	(\$1,999.96)	\$36,525.16	(\$1,999.96)
1-500015 - SALARY - ASSOC PASTOR CONNE	\$0.00	\$2,564.60	\$2,564.60	\$15,387.60	\$30,775.20	\$15,387.60	\$30,775.20	\$15,387.60
Total Clergy Salaries	\$19,142.70	\$19,890.34	\$747.64	\$230,131.26	\$239,082.76	\$8,951.50	\$239,082.76	\$8,951.50
Clergy Housing Allowances								
1-500020 - HOUSING ALLOWANCE-DEACON	\$0.00	\$666.52	\$666.52	\$3,333.40	\$8,000.00	\$4,666.60	\$8,000.00	\$4,666.60
1-520015 - HOUSING ALLOWANCE-ASC PSTR	\$1,208.26	\$1,208.37	\$0.11	\$14,500.00	\$14,500.00	\$0.00	\$14,500.00	\$0.00
1-540015 - HOUSING ALLOWANCE-ASC PSTR	\$0.00	\$1,208.37	\$1,208.37	\$7,250.04	\$14,500.00	\$7,249.96	\$14,500.00	\$7,249.96
Total Clergy Housing Allowances	\$1,208.26	\$3,083.26	\$1,875.00	\$25,083.44	\$37,000.00	\$11,916.56	\$37,000.00	\$11,916.56
Clergy Expense Accounts								
1-500120 - ASSOC PASTOR ADMN EXPENSE	\$1,284.51	\$570.87	(\$713.64)	\$6,760.27	\$6,850.00	\$89.73	\$6,850.00	\$89.73
1-500130 - SENIOR PASTOR EXPENSE ACCT	\$1,646.99	\$570.87	(\$1,076.12)	\$4,391.39	\$6,850.00	\$2,458.61	\$6,850.00	\$2,458.61
1-500140 - DEACON EXPENSE ACCT	\$0.00	\$42.00	\$42.00	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00
1-500150 - ASSOC PASTOR YOUTH/FAM EXPE	\$772.37	\$308.00	(\$464.37)	\$2,781.17	\$3,691.00	\$909.83	\$3,691.00	\$909.83
1-520095 - ASC PASTR CONNECTIONS EXPE	\$0.00	\$281.00	\$281.00	\$2,380.07	\$3,368.00	\$987.93	\$3,368.00	\$987.93
Total Clergy Expense Accounts	\$3,703.87	\$1,772.74	(\$1,931.13)	\$16,312.90	\$21,259.00	\$4,946.10	\$21,259.00	\$4,946.10
Clergy - Other Benefits								
1-500070 - HEALTH INSURANCE	\$1,419.00	\$1,892.00	\$473.00	\$19,866.00	\$22,704.00	\$2,838.00	\$22,704.00	\$2,838.00
1-500090 - WORKER'S COMPENSATION INS	\$182.70	\$256.54	\$73.84	\$2,783.59	\$3,079.14	\$295.55	\$3,079.14	\$295.55
1-500100 - TAX SHELTERED ANNUITY	\$0.00	\$86.16	\$86.16	\$476.82	\$1,079.76	\$602.94	\$1,079.76	\$602.94
1-500110 - MINISTER'S PENSION & PROTECTI	\$3,426.09	\$3,685.34	\$259.25	\$41,881.57	\$44,224.08	\$2,342.51	\$44,224.08	\$2,342.51
Total Clergy - Other Benefits	\$5,027.79	\$5,920.04	\$892.25	\$65,007.98	\$71,086.98	\$6,079.00	\$71,086.98	\$6,079.00
Total CLERGY COMPENSATION	\$29,082.62	\$30,666.38	\$1,583.76	\$336,535.58	\$368,428.74	\$31,893.16	\$368,428.74	\$31,893.16
PROGRAM STAFF COMPENSATION								
Program Staff Salaries								

First United Methodist Church
Monthly Income Statement
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December 2014

Accounts	MTD Actual	MTD Budget	MTD Budget/Actual	YTD Actual	YTD Budget	YTD Budget/Actual	Annual Budget	Annual Budget Remaining
1-500163 - WORSHIP TECHNICAL SUPPORT	\$200.00	\$0.00	(\$200.00)	\$1,050.00	\$0.00	(\$1,050.00)	\$0.00	(\$1,050.00)
1-505010 - SALARY-MUSIC DIRECTOR/ORGAN	\$4,701.10	\$4,351.10	(\$350.00)	\$53,313.20	\$52,213.20	(\$1,100.00)	\$52,213.20	(\$1,100.00)
1-505011 - SALARY-CHILDRENS CHOIR DIREC	\$900.00	\$800.00	(\$100.00)	\$9,700.00	\$9,600.00	(\$100.00)	\$9,600.00	(\$100.00)
1-505012 - SALARY-CHAPEL PIANIST	\$850.00	\$451.75	(\$398.25)	\$6,025.00	\$5,421.00	(\$604.00)	\$5,421.00	(\$604.00)
1-505013 - SALARY-DIRECTOR CHILDREN/FAI	\$1,895.00	\$1,545.00	(\$350.00)	\$19,640.00	\$18,540.00	(\$1,100.00)	\$18,540.00	(\$1,100.00)
1-505014 - SALARY-CHILDCARE WORKERS	\$5,202.50	\$5,500.00	\$297.50	\$48,375.50	\$46,000.00	(\$2,375.50)	\$46,000.00	(\$2,375.50)
1-505015 - SALARY-CARE COORDINATOR	\$1,388.88	\$1,000.00	(\$388.88)	\$11,273.16	\$12,000.00	\$726.84	\$12,000.00	\$726.84
1-505016 - SALARY-LITC CREATIVE DIRECTOR	\$0.00	\$1,833.34	\$1,833.34	\$10,000.00	\$28,000.00	\$18,000.00	\$28,000.00	\$18,000.00
1-505017 - SALARY-CHILDREN'S MINISTRY A	\$430.00	\$250.00	(\$180.00)	\$2,036.00	\$3,000.00	\$964.00	\$3,000.00	\$964.00
1-505018 - SALARY-HANDBELL DIRECTOR	\$350.00	\$250.00	(\$100.00)	\$2,350.00	\$2,250.00	(\$100.00)	\$2,250.00	(\$100.00)
1-520010 - SALARY-YOUTH MINISTRIES	\$885.71	\$1,500.00	\$614.29	\$15,481.49	\$18,000.00	\$2,518.51	\$18,000.00	\$2,518.51
Total Program Staff Salaries	\$16,803.19	\$17,481.19	\$678.00	\$179,244.35	\$195,024.20	\$15,779.85	\$195,024.20	\$15,779.85
Program Staff Other Benefits								
1-505040 - SOCIAL SECURITY	\$1,285.47	\$1,243.27	(\$42.20)	\$13,752.74	\$14,919.35	\$1,166.61	\$14,919.35	\$1,166.61
1-505060 - HEALTH INSURANCE	\$1,095.35	\$1,491.91	\$396.56	\$14,422.18	\$17,902.92	\$3,480.74	\$17,902.92	\$3,480.74
1-505080 - WORKER'S COMPENSATION INS	\$149.15	\$209.43	\$60.28	\$2,272.43	\$2,513.71	\$241.28	\$2,513.71	\$241.28
1-505090 - TAX SHELTERED ANNUITY	\$282.06	\$261.02	(\$21.04)	\$3,198.72	\$3,132.79	(\$65.93)	\$3,132.79	(\$65.93)
Total Program Staff Other Benefits	\$2,812.03	\$3,205.63	\$393.60	\$33,646.07	\$38,468.77	\$4,822.70	\$38,468.77	\$4,822.70
Total PROGRAM STAFF COMPENSATION	\$19,615.22	\$20,686.82	\$1,071.60	\$212,890.42	\$233,492.97	\$20,602.55	\$233,492.97	\$20,602.55
WORSHIP-PROGRAM PURCH SVS SUPP								
Worship PS Supplies								
1-500160 - WORSHIP SUPPLIES	\$0.00	\$250.00	\$250.00	\$2,029.51	\$3,000.00	\$970.49	\$3,000.00	\$970.49
1-500165 - WORSHIP FLOWERS	\$260.00	\$300.00	\$40.00	\$3,375.00	\$3,600.00	\$225.00	\$3,600.00	\$225.00
1-500170 - WORSHIP COPYRIGHT/LICENSING	\$0.00	\$225.00	\$225.00	\$1,631.67	\$1,600.00	(\$31.67)	\$1,600.00	(\$31.67)
1-500175 - WORSHIP PUBLICATIONS	\$272.83	\$125.00	(\$147.83)	\$767.68	\$1,500.00	\$732.32	\$1,500.00	\$732.32
1-500180 - WORSHIP SPECIALITY SUPPLIES	\$16.22	\$25.00	\$8.78	\$1,095.98	\$300.00	(\$795.98)	\$300.00	(\$795.98)
Total Worship PS Supplies	\$549.05	\$925.00	\$375.95	\$8,899.84	\$10,000.00	\$1,100.16	\$10,000.00	\$1,100.16
Music PS Supplies								
1-505100 - MUSIC-SANCTUARY	(\$557.13)	\$0.00	\$557.13	\$1,396.01	\$1,000.00	(\$396.01)	\$1,000.00	(\$396.01)
1-505110 - MUSIC-CHILDREN	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00	\$200.00
1-505120 - CHORAL SCHOLARS	\$2,795.00	\$2,775.00	(\$20.00)	\$26,945.00	\$27,525.00	\$580.00	\$27,525.00	\$580.00
1-505130 - SUPPLIES-CHILDREN	\$0.00	\$0.00	\$0.00	\$48.75	\$0.00	(\$48.75)	\$0.00	(\$48.75)
1-505140 - MUSICALS-CHILDREN'S CHOIR	\$0.00	\$400.00	\$400.00	\$185.41	\$800.00	\$614.59	\$800.00	\$614.59
1-505150 - HANDBELLS	\$0.00	\$0.00	\$0.00	\$28.68	\$0.00	(\$28.68)	\$0.00	(\$28.68)
1-565170 - INSTRUMENT REPAIRS/TUNING	\$0.00	\$0.00	\$0.00	\$3,251.08	\$3,250.00	(\$1.08)	\$3,250.00	(\$1.08)
Total Music PS Supplies	\$2,237.87	\$3,175.00	\$937.13	\$31,854.93	\$32,775.00	\$920.07	\$32,775.00	\$920.07
Life in the City PS Supplies								
1-507100 - LITC Music	\$0.00	\$40.00	\$40.00	\$0.00	\$480.00	\$480.00	\$480.00	\$480.00
1-507120 - LITC Tech/Music Staff	\$0.00	\$700.00	\$700.00	\$6,990.00	\$10,575.00	\$3,585.00	\$10,575.00	\$3,585.00
1-507130 - LITC Program Costs	\$0.00	\$315.00	\$315.00	\$0.00	\$3,780.00	\$3,780.00	\$3,780.00	\$3,780.00
Total Life in the City PS Supplies	\$0.00	\$1,055.00	\$1,055.00	\$6,990.00	\$14,835.00	\$7,845.00	\$14,835.00	\$7,845.00
Children's Ministries PS Suppl								
1-515100 - CLASSROOM MATERIALS	\$216.86	\$250.00	\$33.14	\$4,211.87	\$3,000.00	(\$1,211.87)	\$3,000.00	(\$1,211.87)
1-515110 - CLASSROOM SUPPLIES	\$0.00	\$166.63	\$166.63	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
1-515120 - TEACHER TRAINING	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00
1-515130 - EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
1-515150 - MISSIONAL OUTREACH	\$0.00	\$0.00	\$0.00	\$3,340.73	\$4,000.00	\$659.27	\$4,000.00	\$659.27
1-515200 - CHILDCARE MATERIALS	\$0.00	\$83.37	\$83.37	\$58.15	\$1,000.00	\$941.85	\$1,000.00	\$941.85

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Accounts	MTD Actual	MTD Budget	MTD Budget/Actual	YTD Actual	YTD Budget	YTD Budget/Actual	Annual Budget	Annual Budget Remaining
1-515210 - CHILDCARE TRAINING	\$138.00	\$0.00	(\$138.00)	\$438.00	\$500.00	\$62.00	\$500.00	\$62.00
1-520009 - SPECIAL PROGRAMS	\$290.72	\$0.00	(\$290.72)	\$1,114.66	\$2,000.00	\$885.34	\$2,000.00	\$885.34
Total Children's Ministries PS Suppl	\$645.58	\$500.00	(\$145.58)	\$9,163.41	\$14,000.00	\$4,836.59	\$14,000.00	\$4,836.59
Youth Ministries PS Supplies								
1-520100 - PROGRAMMING & UMYF RES	\$394.00	\$667.00	\$273.00	\$5,088.96	\$8,000.00	\$2,911.04	\$8,000.00	\$2,911.04
1-520110 - TRIPS & RETREATS	\$0.00	\$0.00	\$0.00	\$6,999.83	\$5,500.00	(\$1,499.83)	\$5,500.00	(\$1,499.83)
1-520140 - YOUTH MISSIONS	\$0.00	\$0.00	\$0.00	\$3,147.23	\$1,000.00	(\$2,147.23)	\$1,000.00	(\$2,147.23)
1-520150 - CONFIRMATION	\$0.00	\$0.00	\$0.00	\$760.29	\$1,000.00	\$239.71	\$1,000.00	\$239.71
1-520160 - WORKER TRAINING & SUPPORT	\$0.00	\$10.00	\$10.00	\$18.38	\$120.00	\$101.62	\$120.00	\$101.62
1-520170 - SUNDAY SCHOOL RESOURCES	\$13.94	\$50.00	\$36.06	\$549.96	\$600.00	\$50.04	\$600.00	\$50.04
Total Youth Ministries PS Supplies	\$407.94	\$727.00	\$319.06	\$16,564.65	\$16,220.00	(\$344.65)	\$16,220.00	(\$344.65)
Adult Ministries PS Supplies								
1-510100 - PROGRAMMING MATERIALS	\$0.00	\$350.00	\$350.00	\$4,448.27	\$4,200.00	(\$248.27)	\$4,200.00	(\$248.27)
Total Adult Ministries PS Supplies	\$0.00	\$350.00	\$350.00	\$4,448.27	\$4,200.00	(\$248.27)	\$4,200.00	(\$248.27)
Membership Evangelism PSS								
1-540100 - MEMBERSHIP PROGRAMMING	\$0.00	\$200.00	\$200.00	\$1,873.12	\$2,400.00	\$526.88	\$2,400.00	\$526.88
1-540110 - EVANGELISM PROGRAMMING	\$0.00	\$0.00	\$0.00	\$327.02	\$0.00	(\$327.02)	\$0.00	(\$327.02)
Total Membership Evangelism PSS	\$0.00	\$200.00	\$200.00	\$2,200.14	\$2,400.00	\$199.86	\$2,400.00	\$199.86
Congregational Care PS Supply								
1-530100 - CARE MINISTRY	\$447.20	\$208.34	(\$238.86)	\$1,233.07	\$2,500.08	\$1,267.01	\$2,500.08	\$1,267.01
1-530110 - STEPHEN MINISTRY	\$0.00	\$25.00	\$25.00	\$0.00	\$250.00	\$250.00	\$250.00	\$250.00
Total Congregational Care PS Supply	\$447.20	\$233.34	(\$213.86)	\$1,233.07	\$2,750.08	\$1,517.01	\$2,750.08	\$1,517.01
Stewardship PS Supplies								
1-545100 - STEWARDSHIP	\$0.00	\$0.00	\$0.00	\$41.55	\$1,200.00	\$1,158.45	\$1,200.00	\$1,158.45
Total Stewardship PS Supplies	\$0.00	\$0.00	\$0.00	\$41.55	\$1,200.00	\$1,158.45	\$1,200.00	\$1,158.45
Total WORSHIP-PROGRAM PURCH SVS SUPP	\$4,287.64	\$7,165.34	\$2,877.70	\$81,395.86	\$98,380.08	\$16,984.22	\$98,380.08	\$16,984.22
APPORTIONMENTS								
1-550150 - ADMINISTRATION	\$0.00	\$1,573.12	\$1,573.12	\$18,877.00	\$18,877.00	\$0.00	\$18,877.00	\$0.00
1-550160 - PENSIONS: HEALTH INS	\$4,034.87	\$4,034.87	\$0.00	\$48,418.00	\$48,418.00	\$0.00	\$48,418.00	\$0.00
1-550170 - MINISTERIAL SUPPORT	\$0.00	\$2,376.25	\$2,376.25	\$28,515.00	\$28,515.00	\$0.00	\$28,515.00	\$0.00
1-550220 - GENERAL/JURISDICTIONAL CAUSE	\$21,511.39	\$4,266.75	(\$17,244.64)	\$51,201.00	\$51,201.00	\$0.00	\$51,201.00	\$0.00
1-550230 - CONFERENCE BENEVOLENCES	\$24,351.39	\$4,503.38	(\$19,848.01)	\$54,041.00	\$54,041.00	\$0.00	\$54,041.00	\$0.00
1-550240 - AUSTIN DISTRICT CAUSES	\$0.00	\$2,568.12	\$2,568.12	\$30,817.00	\$30,817.00	\$0.00	\$30,817.00	\$0.00
Total APPORTIONMENTS	\$49,897.65	\$19,322.49	(\$30,575.16)	\$231,869.00	\$231,869.00	\$0.00	\$231,869.00	\$0.00
MISSIONS								
1-555170 - FOURTH TUESDAY BREAKFAST	\$553.12	\$450.00	(\$103.12)	\$4,564.98	\$5,400.00	\$835.02	\$5,400.00	\$835.02
Total MISSIONS	\$553.12	\$450.00	(\$103.12)	\$4,564.98	\$5,400.00	\$835.02	\$5,400.00	\$835.02
ADMINISTRATION STAFF COMPENSAT								
Administrative Staff Salaries								
1-560010 - SALARY-ADMINISTRATIVE ASSIST.	\$2,700.00	\$2,500.00	(\$200.00)	\$35,556.64	\$30,000.00	(\$5,556.64)	\$30,000.00	(\$5,556.64)
1-560011 - SALARY-FINANCIAL ASSISTANT	\$2,900.02	\$0.00	(\$2,900.02)	\$11,093.55	\$0.00	(\$11,093.55)	\$0.00	(\$11,093.55)
1-560012 - SALARY-BUSINESS ADMINISTRAT	\$3,950.00	\$5,000.00	\$1,050.00	\$56,882.70	\$60,000.00	\$3,117.30	\$60,000.00	\$3,117.30
1-560013 - SALARY-FACILITIES COORDINATO	\$1,938.92	\$1,386.12	(\$552.80)	\$18,788.77	\$16,633.00	(\$2,155.77)	\$16,633.00	(\$2,155.77)
1-560014 - SALARY-WEBMASTER	\$1,766.68	\$1,666.68	(\$100.00)	\$20,100.16	\$20,000.16	(\$100.00)	\$20,000.16	(\$100.00)
1-560015 - SALARY-DIRECTOR OF PUBLICATI	\$2,389.20	\$2,189.20	(\$200.00)	\$27,043.74	\$26,270.40	(\$773.34)	\$26,270.40	(\$773.34)
1-560016 - SALARY - CUSTODIAN	\$3,161.51	\$2,832.50	(\$329.01)	\$34,308.31	\$33,990.00	(\$318.31)	\$33,990.00	(\$318.31)
1-565010 - SALARY-FACILITIES MANAGER	\$1,700.00	\$0.00	(\$1,700.00)	\$6,200.00	\$0.00	(\$6,200.00)	\$0.00	(\$6,200.00)
Total Administrative Staff Salaries	\$20,506.33	\$15,574.50	(\$4,931.83)	\$209,973.87	\$186,893.56	(\$23,080.31)	\$186,893.56	(\$23,080.31)

**First United Methodist Church
 Monthly Income Statement
 CHURCH OPERATING FUND
 December 2014**

Accounts	MTD Actual	MTD Budget	MTD Budget/Actual	YTD Actual	YTD Budget	YTD Budget/Actual	Annual Budget	Annual Budget Remaining
1-900000 - FUND TRANSFER	\$39,231.12	(\$2,590.00)	(\$41,821.12)	\$38,670.32	(\$10,280.00)	(\$48,950.32)	(\$10,280.00)	(\$48,950.32)
Total Other Expenses	<u>\$39,231.12</u>	<u>(\$2,590.00)</u>	<u>(\$41,821.12)</u>	<u>\$38,670.32</u>	<u>(\$10,280.00)</u>	<u>(\$48,950.32)</u>	<u>(\$10,280.00)</u>	<u>(\$48,950.32)</u>
Net Operating Total	\$84,328.03	\$108,282.44	(\$23,954.41)	\$55,648.85	\$42,114.23	\$13,534.62	\$42,114.23	(\$13,534.62)

First United Methodist Church
Balance Sheet
CHURCH DESIGNATED FUNDS
December 2014

Accounts

Assets		
CURRENT ASSETS		
2-100001 - CHURCH DESIGNATED CHECKING	\$132,900.04	
2-100030 - CHURCH DESGN TMF LOAN FUND	<u>\$232,596.38</u>	
Total CURRENT ASSETS		<u>\$365,496.42</u>
Total Assets		<u><u>\$365,496.42</u></u>

Liabilities, Fund Principal, & Restricted Funds		
Liabilities		
Fund Principal		
2-300000 - FUND BALANCE DESIG FUNDS	\$0.20	
Excess Cash Received	<u>\$371,761.29</u>	
Total Fund Principal and Excess Cash Received		\$371,761.49
Restricted Funds		
Total Temporarily Restricted	(\$6,265.07)	
Total Permanently Restricted	<u>\$0.00</u>	
Total Restricted Funds		<u>(\$6,265.07)</u>
Total Liabilities, Fund Principal, & Restricted Funds		<u><u>\$365,496.42</u></u>

First United Methodist Church
Monthly/YTD Balance Detail
Fund: CHURCH DESIGNATED FUNDS
December 2014

Accounts	MTD Actual (This Year)	YTD Actual (This Year)
Revenues		
SPECIAL PROJECTS		
ARCHIVES		
2-301000 - ARCHIVES BAL	\$0.00	\$3,845.28
Total ARCHIVES	\$0.00	\$3,845.28
BELLS		
2-301010 - BELLS BAL	\$0.00	\$2,136.64
2-401010 - BELLS REV	\$798.00	\$6,736.90
2-501010 - BELLS EXP	(\$735.00)	(\$3,709.48)
2-901010 - BELLS TRANS	\$0.00	\$400.00
Total BELLS	\$63.00	\$5,564.06
MEMORIAL GIFTS		
2-401050 - MEMORIAL GIFTS - REV	\$505.00	\$1,205.00
Total MEMORIAL GIFTS	\$505.00	\$1,205.00
MISCELLANEOUS FUND		
2-306070 - MISCELLANEOUS FUND BAL	\$0.00	\$81,322.98
2-406070 - MISCELLANEOUS FUND REV	\$18,315.00	\$98,643.59
2-506070 - MISCELLANEOUS FUND EXP	(\$17,693.89)	(\$86,736.76)
2-906070 - MISCELLANEOUS FUND TRANS	\$9,201.00	\$1,648.53
Total MISCELLANEOUS FUND	\$9,822.11	\$94,878.34
CRAVENS FUND		
2-301080 - CRAVENS FUND BAL	\$0.00	\$84,583.53
2-401080 - CRAVENS FUND REV	\$3.56	\$47.15
2-501080 - CRAVENS FUND EXP	\$0.00	(\$33,650.00)
Total CRAVENS FUND	\$3.56	\$50,980.68
PARSONAGE FUND		
2-301090 - PARSONAGE FUND BAL	\$0.00	\$60,116.80
2-401090 - PARSONAGE FUND REV	\$39.95	\$461.28
2-501090 - PARSONAGE FUND EXP	\$0.00	(\$3,335.73)
Total PARSONAGE FUND	\$39.95	\$57,242.35
ORGAN FUND		
2-301030 - ORGAN FUND BAL	\$0.00	\$159,445.14
2-401030 - ORGAN FUND REV	\$7,150.00	\$227,640.00
2-501030 - ORGAN FUND EXP	(\$76,347.56)	(\$343,671.67)
2-901030 - ORGAN FUND TRANS	\$0.00	\$2,900.00
Total ORGAN FUND	(\$69,197.56)	\$46,313.47
Total SPECIAL PROJECTS	(\$58,763.94)	\$260,029.18
CHURCH ORGANIZATIONS		
ADELPHI CLASS		
2-302000 - ADELPHI CLASS BAL	\$0.00	\$914.88
2-402000 - ADELPHI CLASS REV	\$0.00	\$108.50
Total ADELPHI CLASS	\$0.00	\$1,023.38
BIBLE STUDY CLASS		
2-302010 - BIBLE STUDY BAL	\$0.00	\$1,501.53
2-402010 - BIBLE STUDY CLASS REV	\$61.00	\$603.00
2-902010 - BIBLE STUDY CLASS TRANS	(\$50.00)	(\$1,080.00)
Total BIBLE STUDY CLASS	\$11.00	\$1,024.53
KOINONIA CLASS		
2-302020 - KOINONIA CLASS BAL	\$0.00	\$435.81
2-502020 - KONONIA CLASS EXP	\$0.00	(\$100.00)
2-902020 - KONONIA CLASS TRANS	\$0.00	(\$100.00)
Total KOINONIA CLASS	\$0.00	\$235.81

First United Methodist Church
Monthly/YTD Balance Detail
Fund: CHURCH DESIGNATED FUNDS
December 2014

Accounts	MTD Actual (This Year)	YTD Actual (This Year)
CROSS SECTION CLASS		
2-302040 - CROSS SECTION CLASS BAL	\$0.00	\$616.67
2-402040 - CROSS SECTION CLASS REV	\$115.00	\$1,676.00
2-502040 - CROSS SECTION CLASS EXP	\$0.00	(\$50.00)
2-902040 - CROSS SECTION CLASS TRANS	(\$175.00)	(\$1,925.00)
Total CROSS SECTION CLASS	(\$60.00)	\$317.67
DOWNTOWNERS CLASS		
2-302050 - DOWNTOWNERS BAL	\$0.00	\$3,757.27
2-402050 - DOWNTOWNERS REV	\$140.25	\$7,267.29
2-502050 - DOWNTOWNERS EXP	\$0.00	(\$8,047.89)
2-902050 - DOWNTOWNERS TRANS	(\$50.00)	(\$950.00)
Total DOWNTOWNERS CLASS	\$90.25	\$2,026.67
EPIPHANY CLASS		
2-302060 - EPIPHANY CLASS BAL	\$0.00	\$9,058.48
2-402060 - EPIPHANY CLASS REV	\$3,516.00	\$6,485.00
2-502060 - EPIPHANY CLASS EXP	\$0.00	(\$7,428.00)
2-902060 - EPIPHANY CLASS TRANS	\$0.00	(\$1,126.00)
Total EPIPHANY CLASS	\$3,516.00	\$6,989.48
FRED MATTHYS MENS BIBLE CLASS		
2-302080 - FRED MATTHYS CLASS BAL	\$0.00	\$262.34
2-402080 - FRED MATTHYS CLASS REV	\$7.00	\$154.00
2-902080 - FRED MATTHYS TRANS	\$0.00	(\$200.00)
Total FRED MATTHYS MENS BIBLE CLASS	\$7.00	\$216.34
GENESIS CLASS		
2-302100 - GENESIS CLASS BAL	\$0.00	\$3,082.85
2-402100 - GENESIS CLASS REV	\$418.50	\$853.37
2-502100 - GENESIS CLASS EXP	\$0.00	(\$1,359.26)
Total GENESIS CLASS	\$418.50	\$2,576.96
HONEYMOONERS CLASS		
2-302110 - HONEYMOONERS CLASS BAL	\$0.00	\$1,302.82
2-402110 - HONEYMOONERS CLASS REV	\$140.00	\$2,262.18
2-902110 - HONEYMOONERS CLASS TRANS	\$0.00	(\$2,317.00)
Total HONEYMOONERS CLASS	\$140.00	\$1,248.00
EKLETIKOS CLASS		
2-302120 - EKLETIKOS BAL	\$0.00	\$2,325.31
2-402120 - EKLETIKOS REV	\$72.00	\$891.00
2-502120 - EKLETIKOS EXP	(\$500.00)	(\$500.00)
2-902120 - EKLETIKOS TRANS	(\$500.00)	(\$1,900.00)
Total EKLETIKOS CLASS	(\$928.00)	\$816.31
OPEN DOOR WOMEN'S CLASS		
2-302130 - OPEN DOOR CLASS BAL	\$0.00	\$840.50
2-402130 - OPEN DOOR CLASS REV	\$39.00	\$317.10
2-502130 - OPEN DOOR CLASS EXP	(\$140.49)	(\$140.49)
Total OPEN DOOR WOMEN'S CLASS	(\$101.49)	\$1,017.11
MODERN FAMILIES CLASS		
2-302140 - MODERN FAMILIES CLASS BAL	\$0.00	\$712.00
2-402140 - MODERN FAMILIES CLASS REV	\$90.00	\$989.00
2-902140 - MODERN FAMILIES CLASS TRANS	\$0.00	(\$600.00)
Total MODERN FAMILIES CLASS	\$90.00	\$1,101.00
SUSANNA WESLEY CLASS		
2-302180 - SUSANNA WESLEY BAL	\$0.00	\$914.47
2-402180 - SUSANNA WESLEY REV	\$1,257.00	\$2,391.53
2-502180 - SUSANNA WESLEY EXP	\$0.00	(\$500.00)

First United Methodist Church
Monthly/YTD Balance Detail
Fund: CHURCH DESIGNATED FUNDS
December 2014

Accounts	MTD Actual (This Year)	YTD Actual (This Year)
2-902180 - SUSANNA WESLEY TRANS	\$0.00	(\$865.00)
Total SUSANNA WESLEY CLASS	<u>\$1,257.00</u>	<u>\$1,941.00</u>
WEDDING RING CLASS		
2-302200 - WEDDING RING CLASS BAL	\$0.00	\$3,767.06
2-402200 - WEDDING RING CLASS REV	\$271.25	\$3,302.75
2-502200 - WEDDING RING CLASS EXP	(\$537.64)	(\$4,003.53)
2-902200 - WEDDING RING CLASS TRANS	\$0.00	(\$700.00)
Total WEDDING RING CLASS	<u>(\$266.39)</u>	<u>\$2,366.28</u>
Total CHURCH ORGANIZATIONS PROGRAMS	<u>\$4,173.87</u>	<u>\$22,900.54</u>
MEN'S BIG BEND TRIP		
2-303020 - MEN'S BIG BEND MISSION BAL	\$0.00	\$6,005.25
Total MEN'S BIG BEND TRIP	<u>\$0.00</u>	<u>\$6,005.25</u>
ESL PROGRAM		
2-303060 - ESL PROGRAM BAL	\$0.00	\$876.13
2-403060 - ESL PROGRAM REV	\$100.00	\$1,233.00
2-503060 - ESL PROGRAM EXP	\$0.00	(\$14.99)
2-903060 - ESL PROGRAM TRANS	(\$2,000.00)	(\$2,000.00)
Total ESL PROGRAM	<u>(\$1,900.00)</u>	<u>\$94.14</u>
SR HI SPECIAL EVENTS		
2-303160 - SR HI SPECIAL BAL	\$0.00	\$4,365.92
Total SR HI SPECIAL EVENTS	<u>\$0.00</u>	<u>\$4,365.92</u>
MIND & SPIRIT PROGRAMS		
2-503100 - MIND & SPIRIT PROG EXP	\$0.00	(\$234.99)
Total MIND & SPIRIT PROGRAMS	<u>\$0.00</u>	<u>(\$234.99)</u>
MIND & SPIRIT ENDOWMENT FUND		
2-303110 - MIND & SPIRIT ENDOWMENT BAL	\$0.00	\$6,941.79
2-403110 - MIND & SPIRIT ENDOWMENT REV	\$4.18	\$49.26
2-503110 - MIND & SPIRIT ENDOWMENT EXP	\$0.00	(\$1,000.00)
Total MIND & SPIRIT ENDOWMENT FUND	<u>\$4.18</u>	<u>\$5,991.05</u>
MUSIC MEMORIALS		
2-303120 - MUSIC MEM BAL	\$0.00	\$18,012.49
2-403120 - MUSIC MEMORIALS REV	\$610.00	\$1,531.00
2-503120 - MUSIC MEMORIALS EXP	(\$968.12)	(\$8,598.12)
Total MUSIC MEMORIALS	<u>(\$358.12)</u>	<u>\$10,945.37</u>
STEPHEN'S MINISTRY		
2-303140 - STEPHEN'S MINISTRY BAL	\$0.00	\$20.00
Total STEPHEN'S MINISTRY	<u>\$0.00</u>	<u>\$20.00</u>
WED EVE CHAPEL INST		
2-303200 - WED EVE CHAPEL BAL	\$0.00	\$40.00
Total WED EVE CHAPEL INST	<u>\$0.00</u>	<u>\$40.00</u>
LIFE IN THE CITY		
2-302170 - LIFE IN THE CITY BAL	\$0.00	(\$0.20)
2-402170 - LIFE IN THE CITY REV	\$0.00	\$730.00
2-902170 - LIFE IN THE CITY TRANS	\$0.00	(\$729.80)
Total LIFE IN THE CITY	<u>\$0.00</u>	<u>\$0.00</u>
Total PROGRAMS	<u>(\$2,253.94)</u>	<u>\$27,226.74</u>
MISSIONS		
APPALACHIA SERVICE PROJECT		
2-304010 - ASP BAL	\$0.00	(\$1,453.48)
2-404010 - ASP REV	\$0.00	\$19,063.59
2-504010 - ASP EXP	\$0.00	(\$18,466.35)

First United Methodist Church
Monthly/YTD Balance Detail
Fund: CHURCH DESIGNATED FUNDS
December 2014

Accounts	MTD Actual (This Year)	YTD Actual (This Year)
2-904010 - ASP TRANS	\$0.00	\$200.00
Total APPALACHIA SERVICE PROJECT	<u>\$0.00</u>	<u>(\$656.24)</u>
FOUR CORNERS MISSION		
2-304030 - FOUR CORNERS MISSION BAL	\$0.00	\$4,419.85
2-404030 - FOUR CORNERS MISSION REV	\$19.50	\$4,063.30
2-504030 - FOUR CORNERS MISSION EXP	\$0.00	(\$321.29)
2-904030 - FOUR CORNERS MISSION TRANS	\$0.00	\$50.00
Total FOUR CORNERS MISSION	<u>\$19.50</u>	<u>\$8,211.86</u>
HANDS ON HOUSING		
2-304040 - HANDS ON HOUSING BAL	\$0.00	\$1,828.68
Total HANDS ON HOUSING	<u>\$0.00</u>	<u>\$1,828.68</u>
HOMELESS CHRISTMAS BRUNCH		
2-304050 - HOMELESS CHRISTMAS BRUNCH BAL	\$0.00	\$3,141.24
2-404050 - HOMELESS CHRISTMAS BRUNCH REV	\$565.00	\$2,069.00
2-504050 - HOMELESS CHRISTMAS BRUNCH EXP	(\$1,566.63)	(\$2,104.08)
2-904050 - HOMELESS CHRISTMAS BRUNCH TRANS	(\$24.96)	\$75.04
Total HOMELESS CHRISTMAS BRUNCH	<u>(\$1,026.59)</u>	<u>\$3,181.20</u>
FAMILY PROMISE/IHN		
2-304060 - FAMILY PROMISE/IHN BAL	\$0.00	\$2,830.86
2-404060 - FAMILY PROMISE/IHN REV	\$0.00	\$953.00
2-504060 - FAMILY PROMISE/IHN EXP	(\$96.50)	(\$523.95)
2-904060 - FAMILY PROMISE/IHN TRANS	(\$300.00)	(\$980.00)
Total FAMILY PROMISE/IHN	<u>(\$396.50)</u>	<u>\$2,279.91</u>
MANNA MADE MANIFEST		
2-304070 - MANNA MADE MANIFEST BAL	\$0.00	\$5,949.91
2-404070 - MANNA MADE MANIFEST REV	\$546.60	\$4,159.37
2-504070 - MANNA MADE MANIFEST EXP	\$0.00	(\$1,926.88)
2-904070 - MANNA MADE MANIFEST TRANS	\$0.00	(\$3,620.00)
Total MANNA MADE MANIFEST	<u>\$546.60</u>	<u>\$4,562.40</u>
MOBILE LOAVES & FISHES		
2-304080 - MOBILE LOAVES & FISHES BAL	\$0.00	\$1,708.00
2-404080 - MOBILE LOAVES & FISHES REV	\$1,453.35	\$6,760.40
2-504080 - MOBILE LOAVES & FISHES EXP	\$0.00	(\$12,291.05)
2-904080 - MOBILE LOAVES & FISHES TRANS	\$725.00	\$9,271.00
Total MOBILE LOAVES & FISHES	<u>\$2,178.35</u>	<u>\$5,448.35</u>
EMERGENCY ASSISTANCE FUMC FUND		
2-304110 - EMERGCY ASSIST FUMC FUND BAL	\$0.00	\$14,835.19
2-404110 - EMERGCY ASSIST FUMC FUND REV	\$2,276.00	\$10,001.95
2-504110 - EMERGCY ASSIST FUMC FUND EXP	(\$1,354.00)	(\$20,832.12)
2-904110 - EMERGCY ASSIST FUMC FUND TRANS	\$20,024.96	\$19,839.96
Total EMERGENCY ASSISTANCE FUMC FUND	<u>\$20,946.96</u>	<u>\$23,844.98</u>
RUSSIAN PROJECT		
2-304120 - RUSSIA MISSION BAL	\$0.00	\$6,156.25
2-404120 - RUSSIA MISSION REV	\$416.50	\$6,580.66
2-504120 - RUSSIA MISSION EXP	(\$3,250.00)	(\$4,427.05)
Total RUSSIAN PROJECT	<u>(\$2,833.50)</u>	<u>\$8,309.86</u>
SOCIAL JUSTICE COMMITTEE		
2-304150 - SOCIAL JUSTICE BAL	\$0.00	\$3,693.45
2-504150 - SOCIAL JUSTICE EXP	\$0.00	(\$8.63)
Total SOCIAL JUSTICE COMMITTEE	<u>\$0.00</u>	<u>\$3,684.82</u>
RECONCILING MINISTRIES NETWORK		
2-404160 - RMN - REVENUE	\$0.00	\$3,625.92

First United Methodist Church
Monthly/YTD Balance Detail
Fund: CHURCH DESIGNATED FUNDS
December 2014

Accounts	MTD Actual (This Year)	YTD Actual (This Year)
2-504160 - RMN - EXPENSES	\$0.00	(\$3,473.88)
2-904160 - RMN - TRANSFERS	\$0.00	\$756.97
Total RECONCILING MINISTRIES NETWORK	<u>\$0.00</u>	<u>\$909.01</u>
Total MISSIONS	<u>\$19,434.82</u>	<u>\$61,604.83</u>
Total Revenues	<u>(\$37,409.19)</u>	<u>\$371,761.29</u>
Net Total	(\$37,409.19)	\$371,761.29

First United Methodist Church
Balance Sheet
FIXED ASSET FUND
December 2014

Accounts

Assets		
CURRENT ASSETS		
3-100001 - FIXED ASSETS CHECKING	\$4,290.99	
3-100030 - FIXED ASSET FUND TMF LOAN FUND	\$17,324.20	
Total CURRENT ASSETS		\$21,615.19
FIXED ASSETS		
3-100100 - BUILDINGS	\$4,566,458.45	
3-100110 - ACC DEPR BUILDINGS	(\$1,942,280.86)	
3-100120 - SCHMIDT-JONES FAMILY LIFE CTR	\$2,723,817.99	
3-100130 - ACC DEPR SJFLC	(\$1,088,353.80)	
3-100160 - EQUIP & FURNISHINGS	\$446,369.60	
3-100170 - ACC DEPR EQUIP & FURN	(\$270,050.50)	
3-100180 - PARSONAGE	\$215,563.36	
3-100190 - ACC DEPR PARSONAGE	(\$112,092.36)	
3-100200 - LAND	\$2,357,760.00	
Total FIXED ASSETS		\$6,897,191.88
Total Assets		\$6,918,807.07
Liabilities, Fund Principal, & Restricted Funds		
Liabilities		
NOTES PAYABLE		
3-200025 - COMERICA LARGE NOTE	\$2,026,814.72	
Total NOTES PAYABLE		\$2,026,814.72
Total Liabilities		\$2,026,814.72
Fund Principal		
3-300000 - FUND BALANCE-FIXED ASSETS	\$4,693,086.39	
Excess Cash Received	\$198,905.96	
Total Fund Principal and Excess Cash Received		\$4,891,992.35
Restricted Funds		
Total Temporarily Restricted	\$0.00	
Total Permanently Restricted	\$0.00	
Total Restricted Funds		\$0.00
Total Liabilities, Fund Principal, & Restricted Funds		\$6,918,807.07

First United Methodist Church
Monthly Income Statement
FIXED ASSET FUND
December 2014

Accounts	MTD Actual	MTD Budget	MTD Budget/Actual	YTD Actual	YTD Budget	YTD Budget/Actual	Annual Budget	Annual Budget Remaining
Revenues								
3-400100 - INTEREST INCOME	\$32.04	\$0.00	\$32.04	\$424.38	\$0.00	\$424.38	\$0.00	(\$424.38)
3-400200 - OTHER INCOME	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	\$0.00	(\$50.00)
Total Revenues	<u>\$32.04</u>	<u>\$0.00</u>	<u>\$32.04</u>	<u>\$474.38</u>	<u>\$0.00</u>	<u>\$474.38</u>	<u>\$0.00</u>	<u>(\$474.38)</u>
Expenses								
ADMINISTRATIVE PS SUPPLIES								
Facility Maintenance PS Supply								
3-501100 - PROJECT EXPENSES	(\$23,268.58)	\$0.00	\$23,268.58	\$4,664.05	\$0.00	(\$4,664.05)	\$0.00	(\$4,664.05)
Total Facility Maintenance PS Supply	<u>(\$23,268.58)</u>	<u>\$0.00</u>	<u>\$23,268.58</u>	<u>\$4,664.05</u>	<u>\$0.00</u>	<u>(\$4,664.05)</u>	<u>\$0.00</u>	<u>(\$4,664.05)</u>
Total ADMINISTRATIVE PS SUPPLIES	<u>(\$23,268.58)</u>	<u>\$0.00</u>	<u>\$23,268.58</u>	<u>\$4,664.05</u>	<u>\$0.00</u>	<u>(\$4,664.05)</u>	<u>\$0.00</u>	<u>(\$4,664.05)</u>
DEBT SERVICE								
3-570105 - INTEREST EXP-LARGE NOTE	\$11,018.03	\$11,017.91	(\$0.12)	\$137,686.99	\$137,663.99	(\$23.00)	\$137,663.99	(\$23.00)
Total DEBT SERVICE	<u>\$11,018.03</u>	<u>\$11,017.91</u>	<u>(\$0.12)</u>	<u>\$137,686.99</u>	<u>\$137,663.99</u>	<u>(\$23.00)</u>	<u>\$137,663.99</u>	<u>(\$23.00)</u>
Total Expenses	<u>(\$12,250.55)</u>	<u>\$11,017.91</u>	<u>\$23,268.46</u>	<u>\$142,351.04</u>	<u>\$137,663.99</u>	<u>(\$4,687.05)</u>	<u>\$137,663.99</u>	<u>(\$4,687.05)</u>
Net Total	\$12,282.59	(\$11,017.91)	\$23,300.50	(\$141,876.66)	(\$137,663.99)	(\$4,212.67)	(\$137,663.99)	\$4,212.67
Other Expenses								
3-900000 - FUND TRANSFERS	(\$46,630.12)	\$0.00	\$46,630.12	(\$340,782.62)	\$0.00	\$340,782.62	\$0.00	\$340,782.62
Total Other Expenses	<u>(\$46,630.12)</u>	<u>\$0.00</u>	<u>\$46,630.12</u>	<u>(\$340,782.62)</u>	<u>\$0.00</u>	<u>\$340,782.62</u>	<u>\$0.00</u>	<u>\$340,782.62</u>
Net Operating Total	\$58,912.71	(\$11,017.91)	\$69,930.62	\$198,905.96	(\$137,663.99)	\$336,569.95	(\$137,663.99)	(\$336,569.95)

First United Methodist Church
 Balance Sheet
 ENDOWMENT FUND
 December 2014

Awaiting valuation update
 since 12/31/13

Accounts

Assets		
CURRENT ASSETS		
7-100001 - ENDOWMENT FUND CHECKING	\$36,856.03	
7-100003 - PRINCIPAL GLOBAL INVESTOR CASH	\$9,390.56	
7-100005 - KAYNE ANDERSON RUDNICK CASH	\$8,585.34	
7-100007 - FUNDING ACCOUNT CASH	(\$6,538.97)	
7-100009 - NEUBERGER BERMAN LLC CASH	\$11,164.31	
7-100011 - WATERLOO HEDGE FUNDS CASH	\$6,904.00	
Total CURRENT ASSETS		\$66,361.27
INVESTMENTS		
7-100101 - PRINCIPAL GLOBAL INVESTOR	\$323,622.15	
7-100102 - UNREALIZED GAIN/LOSS PGI	\$89,524.03	
7-100105 - KAYNE ANDERSON RUDNICK	\$260,210.39	
7-100106 - UNREALIZED GAIN/LOSS KAR	\$76,248.18	
7-100210 - FUNDING ACCOUNT	\$3,046,304.52	
7-100211 - UNREALIZED GAIN/LOSS FA	\$286,896.39	
7-100215 - NEUBERGER BERMAN LLC	\$182,797.03	
7-100216 - UNREALIZED GAIN/LOSS NB	\$42,394.95	
7-100220 - ABSOLUTE RETURN	\$21,801.00	
7-100221 - UNREALIZED GAIN/LOSS AR	\$6,715.00	
7-100225 - PRIVATE EQUITY	\$690,083.00	
7-100226 - UNREALIZED GAIN/LOSS PE	\$98,645.00	
7-100230 - WATERLOO HEDGE FUNDS	\$981,578.55	
7-100231 - UNREALIZED GAIN?LOSS WHF	\$28,010.12	
Total INVESTMENTS		\$6,134,830.31
OTHER ASSETS		
7-100090 - ROYALTY INTERESTS	\$24,330.28	
7-100100 - LIFE INSURANCE POLICIES	\$8,675.75	
7-100110 - CEMETERY LOTS	\$5.00	
Total OTHER ASSETS		\$33,011.03
Total Assets		\$6,234,202.61
Liabilities, Fund Principal, & Restricted Funds		
Liabilities		
Fund Principal		
7-300000 - FUND BALANCE-ENDOWMENT FUND	\$6,491,274.71	
Excess Cash Received	(\$257,072.10)	
Total Fund Principal and Excess Cash Received		\$6,234,202.61
Restricted Funds		
Total Temporarily Restricted	\$0.00	
Total Permanently Restricted	\$0.00	
Total Restricted Funds		\$0.00
Total Liabilities, Fund Principal, & Restricted Funds		\$6,234,202.61

First United Methodist Church
Monthly Income Statement
ENDOWMENT FUND
December 2014

Accounts	MTD Actual	MTD Budget	MTD Budget/Actual	YTD Actual	YTD Budget	YTD Budget/Actual	Annual Budget	Annual Budget Remaining
Revenues								
7-400020 - ROYALTY INCOME	\$3,123.02	\$0.00	\$3,123.02	\$31,124.85	\$0.00	\$31,124.85	\$0.00	(\$31,124.85)
GIVING								
7-400000 - DONATIONS	\$1,120.00	\$0.00	\$1,120.00	\$1,875.00	\$0.00	\$1,875.00	\$0.00	(\$1,875.00)
Total GIVING	<u>\$1,120.00</u>	<u>\$0.00</u>	<u>\$1,120.00</u>	<u>\$1,875.00</u>	<u>\$0.00</u>	<u>\$1,875.00</u>	<u>\$0.00</u>	<u>(\$1,875.00)</u>
Total Revenues	<u>\$4,243.02</u>	<u>\$0.00</u>	<u>\$4,243.02</u>	<u>\$32,999.85</u>	<u>\$0.00</u>	<u>\$32,999.85</u>	<u>\$0.00</u>	<u>(\$32,999.85)</u>
Expenses								
7-500000 - ROYALTY/LEASE EXPENSES	\$380.56	\$0.00	(\$380.56)	\$12,560.95	\$0.00	(\$12,560.95)	\$0.00	(\$12,560.95)
Total Expenses	<u>\$380.56</u>	<u>\$0.00</u>	<u>(\$380.56)</u>	<u>\$12,560.95</u>	<u>\$0.00</u>	<u>(\$12,560.95)</u>	<u>\$0.00</u>	<u>(\$12,560.95)</u>
Net Total	\$3,862.46	\$0.00	\$3,862.46	\$20,438.90	\$0.00	\$20,438.90	\$0.00	(\$20,438.90)
Other Expenses								
7-900000 - FUND TRANSFER	\$0.00	\$0.00	\$0.00	\$277,511.00	\$0.00	(\$277,511.00)	\$0.00	(\$277,511.00)
Total Other Expenses	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$277,511.00</u>	<u>\$0.00</u>	<u>(\$277,511.00)</u>	<u>\$0.00</u>	<u>(\$277,511.00)</u>
Net Operating Total	\$3,862.46	\$0.00	\$3,862.46	(\$257,072.10)	\$0.00	(\$257,072.10)	\$0.00	\$257,072.10

Awaiting valuation
update since 12/31/13

First United Methodist Church
Balance Sheet
PRESCHOOL FUND
December 2014

Accounts

Assets		
CURRENT ASSETS		
5-100001 - PRESCHOOL CHECKING	(\$2,003.68)	
5-100030 - PRESCHOOL TMF LOAN FUND	\$27,908.73	
Total CURRENT ASSETS		\$25,905.05
Total Assets		\$25,905.05

Liabilities, Fund Principal, & Restricted Funds		
Liabilities		
Fund Principal		
5-300000 - FUND BALANCE-PRESCHOOL	\$29,970.73	
Excess Cash Received	(\$4,065.68)	
Total Fund Principal and Excess Cash Received		\$25,905.05
Restricted Funds		
Total Temporarily Restricted	\$0.00	
Total Permanently Restricted	\$0.00	
Total Restricted Funds		\$0.00
Total Liabilities, Fund Principal, & Restricted Funds		\$25,905.05

First United Methodist Church
Monthly Income Statement
PRESCHOOL FUND
December 2014

Accounts	MTD Actual	MTD Budget	MTD Budget/Actual	YTD Actual	YTD Budget	YTD Budget/Actual	Annual Budget	Annual Budget Remaining
Revenues								
5-400010 - TUITION-SCHOOL YEAR	\$37,117.50	\$0.00	\$37,117.50	\$318,862.14	\$0.00	\$318,862.14	\$0.00	(\$318,862.14)
5-400030 - REGISTRATION FEES-SCHOOL YE.	\$200.00	\$0.00	\$200.00	\$18,651.00	\$0.00	\$18,651.00	\$0.00	(\$18,651.00)
5-400040 - TUITION-SUMMER	\$0.00	\$0.00	\$0.00	\$38,424.86	\$0.00	\$38,424.86	\$0.00	(\$38,424.86)
5-400060 - REGISTRATION FEES-SUMMER	\$0.00	\$0.00	\$0.00	\$1,050.00	\$0.00	\$1,050.00	\$0.00	(\$1,050.00)
5-400070 - TUITION DEPOSITS	\$40.00	\$0.00	\$40.00	\$34,425.25	\$0.00	\$34,425.25	\$0.00	(\$34,425.25)
5-400080 - FUNDRAISERS	\$462.13	\$0.00	\$462.13	\$10,305.26	\$0.00	\$10,305.26	\$0.00	(\$10,305.26)
5-400090 - WAIT LIST FEES	\$50.00	\$0.00	\$50.00	\$810.00	\$0.00	\$810.00	\$0.00	(\$810.00)
5-400100 - PRESCHOOL DONATIONS	\$350.00	\$0.00	\$350.00	\$15,044.47	\$0.00	\$15,044.47	\$0.00	(\$15,044.47)
5-400120 - INTEREST INCOME	\$19.48	\$0.00	\$19.48	\$222.09	\$0.00	\$222.09	\$0.00	(\$222.09)
Total Revenues	<u>\$38,239.11</u>	<u>\$0.00</u>	<u>\$38,239.11</u>	<u>\$437,795.07</u>	<u>\$0.00</u>	<u>\$437,795.07</u>	<u>\$0.00</u>	<u>(\$437,795.07)</u>
Expenses								
PRESCHOOL								
5-500010 - SALARY	\$36,761.13	\$0.00	(\$36,761.13)	\$349,660.29	\$0.00	(\$349,660.29)	\$0.00	(\$349,660.29)
5-500020 - SOC SECURITY	\$2,812.24	\$0.00	(\$2,812.24)	\$26,733.63	\$0.00	(\$26,733.63)	\$0.00	(\$26,733.63)
5-500090 - WORKER'S COMPENSATION INS	\$83.12	\$0.00	(\$83.12)	\$1,266.49	\$0.00	(\$1,266.49)	\$0.00	(\$1,266.49)
5-500130 - CONTINUING ED SUPPORT	\$0.00	\$0.00	\$0.00	\$57.00	\$0.00	(\$57.00)	\$0.00	(\$57.00)
5-501010 - OFFICE SUPPLIES, ADVERTISING,	\$138.86	\$0.00	(\$138.86)	\$2,466.60	\$0.00	(\$2,466.60)	\$0.00	(\$2,466.60)
5-501050 - TELEPHONE	\$113.82	\$0.00	(\$113.82)	\$947.55	\$0.00	(\$947.55)	\$0.00	(\$947.55)
5-501080 - BANK CHARGES	\$156.08	\$0.00	(\$156.08)	\$1,576.45	\$0.00	(\$1,576.45)	\$0.00	(\$1,576.45)
5-501090 - BUILDING MAINTENANCE	\$0.00	\$0.00	\$0.00	\$6,644.41	\$0.00	(\$6,644.41)	\$0.00	(\$6,644.41)
5-501100 - CONFERENCE & DUES	\$0.00	\$0.00	\$0.00	\$343.84	\$0.00	(\$343.84)	\$0.00	(\$343.84)
5-501140 - PROFESSIONAL TRAINING	\$80.00	\$0.00	(\$80.00)	\$7,695.14	\$0.00	(\$7,695.14)	\$0.00	(\$7,695.14)
5-501150 - LICENSE AND ACCREDITATION	\$0.00	\$0.00	\$0.00	\$823.37	\$0.00	(\$823.37)	\$0.00	(\$823.37)
5-501160 - CLASSROOM CUSTODIAL	\$0.00	\$0.00	\$0.00	\$771.98	\$0.00	(\$771.98)	\$0.00	(\$771.98)
5-501180 - CLASSROOM MATERIALS	\$1,001.95	\$0.00	(\$1,001.95)	\$9,166.75	\$0.00	(\$9,166.75)	\$0.00	(\$9,166.75)
5-502000 - STAFF APPRECIATION & HOSPITAL	\$0.00	\$0.00	\$0.00	\$68.13	\$0.00	(\$68.13)	\$0.00	(\$68.13)
5-502010 - HOSPITALITY	\$887.13	\$0.00	(\$887.13)	\$3,367.68	\$0.00	(\$3,367.68)	\$0.00	(\$3,367.68)
5-502070 - CUSTODIAL	\$1,285.54	\$0.00	(\$1,285.54)	\$14,299.55	\$0.00	(\$14,299.55)	\$0.00	(\$14,299.55)
5-502080 - STRETCH-N-GROW	\$252.00	\$0.00	(\$252.00)	\$3,398.25	\$0.00	(\$3,398.25)	\$0.00	(\$3,398.25)
5-502090 - FUNDRAISING EXPENSES	\$0.00	\$0.00	\$0.00	\$5,373.64	\$0.00	(\$5,373.64)	\$0.00	(\$5,373.64)
Total PRESCHOOL	<u>\$43,571.87</u>	<u>\$0.00</u>	<u>(\$43,571.87)</u>	<u>\$434,660.75</u>	<u>\$0.00</u>	<u>(\$434,660.75)</u>	<u>\$0.00</u>	<u>(\$434,660.75)</u>
Total Expenses	<u>\$43,571.87</u>	<u>\$0.00</u>	<u>(\$43,571.87)</u>	<u>\$434,660.75</u>	<u>\$0.00</u>	<u>(\$434,660.75)</u>	<u>\$0.00</u>	<u>(\$434,660.75)</u>
Net Total	(\$5,332.76)	\$0.00	(\$5,332.76)	\$3,134.32	\$0.00	\$3,134.32	\$0.00	(\$3,134.32)
Other Expenses								
5-900000 - FUND TRANSFER	\$650.00	\$0.00	(\$650.00)	\$7,200.00	\$0.00	(\$7,200.00)	\$0.00	(\$7,200.00)
Total Other Expenses	<u>\$650.00</u>	<u>\$0.00</u>	<u>(\$650.00)</u>	<u>\$7,200.00</u>	<u>\$0.00</u>	<u>(\$7,200.00)</u>	<u>\$0.00</u>	<u>(\$7,200.00)</u>
Net Operating Total	(\$5,982.76)	\$0.00	(\$5,982.76)	(\$4,065.68)	\$0.00	(\$4,065.68)	\$0.00	\$4,065.68