

First United Methodist Church
 Balance Sheet
 CHURCH OPERATING FUND
 May 2015

Accounts

Assets		
CURRENT ASSETS		
1-100001 - OPERATING FUND CHECKING	\$155,454.55	
1-100030 - OPERATING TMF LOAN FUND	\$171,063.10	
Total CURRENT ASSETS		\$326,517.65
Total Assets		\$326,517.65
Liabilities, Fund Principal, & Restricted Funds		
Liabilities		
CURRENT LIABILITIES		
1-200020 - TAX DEFERRED ANNUITY W/H	(\$1,215.56)	
1-200035 - PASTOR'S HOUSING EXCLUSION	\$246.57	
1-200080 - HEALTH-LIFE INSURANCE W/H	(\$34.59)	
1-200090 - PREPAID PLEDGES	\$81,710.37	
1-200100 - REIMBURSEMENT CLEARING ACCOUNT	\$405.00	
Total CURRENT LIABILITIES		\$81,111.79
Total Liabilities		\$81,111.79
Fund Principal		
1-300000 - FUND BALANCE-CHURCH	\$218,102.40	
Excess Cash Received	\$27,303.46	
Total Fund Principal and Excess Cash Received		\$245,405.86
Restricted Funds		
Total Temporarily Restricted	\$0.00	
Total Permanently Restricted	\$0.00	
Total Restricted Funds		\$0.00
Total Liabilities, Fund Principal, & Restricted Funds		\$326,517.65

First United Methodist Church
Monthly Income Statement
CHURCH OPERATING FUND
May 2015

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	\$110,419.84	\$125,000.00	(\$14,580.16)	\$572,044.74	\$563,000.00	\$9,044.74	\$1,408,224.00	\$836,179.26
1-400010 - NONPLEDGE GIVING	\$14,075.00	\$10,500.00	\$3,575.00	\$62,489.50	\$47,200.00	\$15,289.50	\$164,007.00	\$101,517.50
1-400030 - SUNDAY SCHOOL OFFERING	\$166.00	\$375.00	(\$209.00)	\$1,592.00	\$1,700.00	(\$108.00)	\$4,000.00	\$2,408.00
1-400040 - PLATE OFFERING	\$3,035.63	\$2,900.00	\$135.63	\$15,922.52	\$17,800.00	(\$1,877.48)	\$38,000.00	\$22,077.48
1-400050 - EASTER, THANKSGIVING, & CHRIS	\$0.00	\$0.00	\$0.00	\$10,633.67	\$7,000.00	\$3,633.67	\$18,000.00	\$7,366.33
Total GIVING	\$127,696.47	\$138,775.00	(\$11,078.53)	\$662,682.43	\$636,700.00	\$25,982.43	\$1,632,231.00	\$969,548.57
OTHER REVENUE								
1-400060 - BUILDING USE FEES	\$7,050.73	\$6,117.96	\$932.77	\$33,885.23	\$29,803.33	\$4,081.90	\$48,000.00	\$14,114.77
1-400065 - PROGRAM FEES	\$1,696.00	\$1,457.13	\$238.87	\$8,154.60	\$5,387.34	\$2,767.26	\$16,000.00	\$7,845.40
1-400080 - MISCELLANEOUS INCOME	\$2,310.00	\$1,500.00	\$810.00	\$7,186.10	\$5,200.00	\$1,986.10	\$14,000.00	\$6,813.90
1-400090 - INTEREST INCOME	\$499.33	\$300.00	\$199.33	\$2,159.89	\$1,500.00	\$659.89	\$3,600.00	\$1,440.11
1-400100 - JUANITA MORRIS TRUST	\$2,438.14	\$1,000.00	\$1,438.14	\$7,143.44	\$6,000.00	\$1,143.44	\$15,000.00	\$7,856.56
Total OTHER REVENUE	\$13,994.20	\$10,375.09	\$3,619.11	\$58,529.26	\$47,890.67	\$10,638.59	\$96,600.00	\$38,070.74
Total Revenues	\$141,690.67	\$149,150.09	(\$7,459.42)	\$721,211.69	\$684,590.67	\$36,621.02	\$1,728,831.00	\$1,007,619.31
Expenses								
CLERGY COMPENSATION								
Clergy Salaries								
1-500010 - SALARY-ASSOC PASTOR ADMN	\$7,541.26	\$7,541.26	\$0.00	\$37,706.30	\$37,707.20	\$0.90	\$45,247.56	\$7,541.26
1-500011 - SALARY-SENIOR PASTOR	\$7,657.68	\$7,657.68	\$0.00	\$38,288.40	\$38,288.40	\$0.00	\$91,892.16	\$53,603.76
1-500012 - SALARY-ASSOC. PASTOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00
1-500013 - SALARY- DEACON	\$3,343.76	\$3,343.76	\$0.00	\$16,718.80	\$16,718.80	\$0.00	\$40,125.12	\$23,406.32
1-500016 - SALARY-INTERN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00
Total Clergy Salaries	\$18,542.70	\$18,542.70	\$0.00	\$92,713.50	\$92,714.40	\$0.90	\$222,264.84	\$129,551.34
Clergy Housing Allowances								
1-500020 - HOUSING ALLOWANCE-DEACON	\$1,208.34	\$1,208.33	(\$0.01)	\$6,041.70	\$6,041.65	(\$0.05)	\$14,500.00	\$8,458.30
1-540015 - HOUSING ALLOWANCE-ASC PSTR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,000.00	\$12,000.00
Total Clergy Housing Allowances	\$1,208.34	\$1,208.33	(\$0.01)	\$6,041.70	\$6,041.65	(\$0.05)	\$26,500.00	\$20,458.30
Clergy Expense Accounts								
1-500120 - ASSOC PASTOR ADMN EXPENSE	\$321.03	\$570.83	\$249.80	\$1,572.74	\$2,854.15	\$1,281.41	\$3,425.00	\$1,852.26
1-500130 - SENIOR PASTOR EXPENSE ACCT	\$768.20	\$570.83	(\$197.37)	\$1,187.40	\$2,854.15	\$1,666.75	\$6,850.00	\$5,662.60
1-500135 - ASSOC PASTOR EXPENSE ACCT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00
1-500140 - DEACON EXPENSE ACCT	\$87.29	\$308.00	\$220.71	\$1,308.84	\$1,538.00	\$229.16	\$3,691.00	\$2,382.16
Total Clergy Expense Accounts	\$1,176.52	\$1,449.66	\$273.14	\$4,068.98	\$7,246.30	\$3,177.32	\$16,466.00	\$12,397.02
Clergy - Other Benefits								
1-500070 - HEALTH INSURANCE	\$1,746.00	\$1,744.00	(\$2.00)	\$8,730.00	\$8,720.00	(\$10.00)	\$20,928.00	\$12,198.00
1-500090 - WORKER'S COMPENSATION INS	\$225.88	\$182.70	(\$43.18)	\$1,141.62	\$913.48	(\$228.14)	\$2,192.35	\$1,050.73
1-500110 - MINISTER'S PENSION & PROTECTI	\$3,426.09	\$3,426.17	\$0.08	\$17,130.45	\$17,130.85	\$0.40	\$41,114.04	\$23,983.59
Total Clergy - Other Benefits	\$5,397.97	\$5,352.87	(\$45.10)	\$27,002.07	\$26,764.33	(\$237.74)	\$64,234.39	\$37,232.32
Total CLERGY COMPENSATION	\$26,325.53	\$26,553.56	\$228.03	\$129,826.25	\$132,766.68	\$2,940.43	\$329,465.23	\$199,638.98
PROGRAM STAFF COMPENSATION								
Program Staff Salaries								
1-500163 - WORSHIP TECHNICAL SUPPORT	\$100.00	\$125.00	\$25.00	\$475.00	\$550.00	\$75.00	\$1,300.00	\$825.00
1-505010 - SALARY-MUSIC DIRECTOR/ORGAN	\$4,501.10	\$4,501.10	\$0.00	\$22,505.50	\$22,505.50	\$0.00	\$54,013.20	\$31,507.70
1-505011 - SALARY-CHILDRENS CHOIR DIREC	\$800.00	\$800.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$9,600.00	\$5,600.00
1-505012 - SALARY-CHAPEL PIANIST	\$625.00	\$500.00	(\$125.00)	\$2,375.00	\$2,500.00	\$125.00	\$6,000.00	\$3,625.00

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1-505013 - SALARY-DIRECTOR CHILDREN/FAI	\$1,695.00	\$1,695.00	\$0.00	\$8,475.00	\$8,475.00	\$0.00	\$20,340.00	\$11,865.00
1-505014 - SALARY-CHILDCARE WORKERS	\$3,718.00	\$4,700.00	\$982.00	\$16,913.25	\$17,940.00	\$1,026.75	\$46,000.00	\$29,086.75
1-505015 - SALARY-CARE COORDINATOR	\$942.64	\$1,000.35	\$57.71	\$4,890.19	\$5,001.75	\$111.56	\$12,004.20	\$7,114.01
1-505017 - SALARY-CHILDREN'S MINISTRY AS	\$0.00	\$250.00	\$250.00	\$550.00	\$1,250.00	\$700.00	\$3,000.00	\$2,450.00
1-505018 - SALARY-HANDBELL DIRECTOR	\$250.00	\$250.00	\$0.00	\$1,250.00	\$1,250.00	\$0.00	\$2,250.00	\$1,000.00
1-505019 - CHILDREN'S ASSOCIATE	\$125.00	\$125.00	\$0.00	\$625.00	\$625.00	\$0.00	\$1,125.00	\$500.00
1-520010 - SALARY-YOUTH MINISTRIES	\$772.76	\$1,000.00	\$227.24	\$4,726.61	\$5,000.00	\$273.39	\$12,000.00	\$7,273.39
Total Program Staff Salaries	\$13,529.50	\$14,946.45	\$1,416.95	\$66,785.55	\$69,097.25	\$2,311.70	\$167,632.40	\$100,846.85
Program Staff Other Benefits								
1-505040 - SOCIAL SECURITY	\$1,203.39	\$1,236.96	\$33.57	\$6,122.73	\$6,184.79	\$62.06	\$14,843.48	\$8,720.75
1-505060 - HEALTH INSURANCE	\$1,061.60	\$1,022.05	(\$39.55)	\$5,341.75	\$5,110.25	(\$231.50)	\$12,264.60	\$6,922.85
1-505080 - WORKER'S COMPENSATION INS	\$184.40	\$149.15	(\$35.25)	\$931.98	\$745.75	(\$186.23)	\$1,789.77	\$857.79
1-505090 - TAX SHELTERED ANNUITY	\$270.06	\$270.06	\$0.00	\$1,350.30	\$1,350.32	\$0.02	\$3,240.79	\$1,890.49
Total Program Staff Other Benefits	\$2,719.45	\$2,678.22	(\$41.23)	\$13,746.76	\$13,391.11	(\$355.65)	\$32,138.64	\$18,391.88
Total PROGRAM STAFF COMPENSATION	\$16,248.95	\$17,624.67	\$1,375.72	\$80,532.31	\$82,488.36	\$1,956.05	\$199,771.04	\$119,238.73
WORSHIP-PROGRAM PURCH SVS SUPP								
Worship PS Supplies								
1-500160 - WORSHIP SUPPLIES	\$0.00	\$250.00	\$250.00	\$392.53	\$1,250.00	\$857.47	\$3,000.00	\$2,607.47
1-500165 - WORSHIP FLOWERS	\$325.00	\$300.00	(\$25.00)	\$1,170.00	\$1,500.00	\$330.00	\$3,600.00	\$2,430.00
1-500170 - WORSHIP COPYRIGHT/LICENSING	\$0.00	\$125.00	\$125.00	\$0.00	\$625.00	\$625.00	\$1,600.00	\$1,600.00
1-500175 - WORSHIP PUBLICATIONS	\$0.00	\$125.00	\$125.00	\$126.26	\$625.00	\$498.74	\$1,500.00	\$1,373.74
1-500180 - WORSHIP SPECIALITY SUPPLIES	\$0.00	\$25.00	\$25.00	\$1,306.70	\$125.00	(\$1,181.70)	\$300.00	(\$1,006.70)
Total Worship PS Supplies	\$325.00	\$825.00	\$500.00	\$2,995.49	\$4,125.00	\$1,129.51	\$10,000.00	\$7,004.51
Music PS Supplies								
1-505100 - MUSIC-SANCTUARY	\$0.00	\$0.00	\$0.00	\$251.69	\$400.00	\$148.31	\$1,250.00	\$998.31
1-505110 - MUSIC-CHILDREN	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00	\$200.00	\$200.00
1-505120 - CHORAL SCHOLARS	\$2,200.00	\$2,200.00	\$0.00	\$13,245.00	\$11,000.00	(\$2,245.00)	\$26,400.00	\$13,155.00
1-505121 - INSTRUMENTAL SUPPORT	\$0.00	\$0.00	\$0.00	\$3,750.00	\$2,000.00	(\$1,750.00)	\$4,000.00	\$250.00
1-505140 - MUSICALS-CHILDREN'S CHOIR	\$275.08	\$400.00	\$124.92	\$550.75	\$400.00	(\$150.75)	\$800.00	\$249.25
1-505150 - HANDBELLS	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00	\$150.00	\$150.00
1-565170 - INSTRUMENT REPAIRS/TUNING	\$0.00	\$366.66	\$366.66	\$260.00	\$1,833.33	\$1,573.33	\$4,400.00	\$4,140.00
Total Music PS Supplies	\$2,475.08	\$2,966.66	\$491.58	\$18,057.44	\$15,783.33	(\$2,274.11)	\$37,200.00	\$19,142.56
Children's Ministries PS Suppl								
1-515100 - CLASSROOM MATERIALS	\$89.16	\$250.00	\$160.84	\$685.78	\$1,250.00	\$564.22	\$3,000.00	\$2,314.22
1-515110 - FAMILY OUTREACH	\$37.91	\$166.67	\$128.76	\$86.91	\$833.35	\$746.44	\$2,000.00	\$1,913.09
1-515120 - ADULT TRAINING & EDUCATION	\$0.00	\$325.00	\$325.00	\$0.00	\$325.00	\$325.00	\$650.00	\$650.00
1-515130 - FURNITURE & PLAY EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$1,000.00	\$1,000.00
1-515150 - VBS	\$809.61	\$300.00	(\$509.61)	\$809.61	\$1,200.00	\$390.39	\$5,300.00	\$4,490.39
1-515170 - SEASONAL PROGRAMMING	\$0.00	\$50.00	\$50.00	\$129.75	\$250.00	\$120.25	\$500.00	\$370.25
1-515200 - CHILDCARE MATERIALS	\$61.86	\$25.00	(\$36.86)	\$83.12	\$125.00	\$41.88	\$300.00	\$216.88
1-515210 - CHILDCARE TRAINING	\$0.00	\$0.00	\$0.00	\$96.00	\$0.00	(\$96.00)	\$0.00	(\$96.00)
1-520009 - SPECIAL PROGRAMS & EVENTS	\$98.23	\$0.00	(\$98.23)	\$1,271.08	\$1,000.00	(\$271.08)	\$2,000.00	\$728.92
Total Children's Ministries PS Suppl	\$1,096.77	\$1,116.67	\$19.90	\$3,162.25	\$5,483.35	\$2,321.10	\$14,750.00	\$11,587.75
Youth Ministries PS Supplies								
1-520100 - PROGRAMMING & UMYF RES	\$420.47	\$583.33	\$162.86	\$1,668.82	\$2,916.66	\$1,247.84	\$7,000.00	\$5,331.18
1-520110 - TRIPS & RETREATS	\$0.00	\$415.00	\$415.00	\$183.92	\$2,140.00	\$1,956.08	\$4,000.00	\$3,816.08
1-520140 - YOUTH MISSIONS	\$0.00	\$0.00	\$0.00	\$2,805.00	\$0.00	(\$2,805.00)	\$1,000.00	(\$1,805.00)
1-520150 - CONFIRMATION	\$95.56	\$0.00	(\$95.56)	\$942.78	\$1,000.00	\$57.22	\$1,000.00	\$57.22

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CHURCH OPERATING FUND
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Accounts	MTD Actual	MTD Budget	MTD Budget/Actual	YTD Actual	YTD Budget	YTD Budget/Actual	Annual Budget	Annual Budget Remaining
Office PS & Supplies								
1-560100 - POSTAGE	\$0.00	\$500.00	\$500.00	\$1,143.08	\$2,500.00	\$1,356.92	\$6,000.00	\$4,856.92
1-560110 - PRINTING	\$698.00	\$200.00	(\$498.00)	\$1,215.00	\$1,000.00	(\$215.00)	\$2,400.00	\$1,185.00
1-560120 - OFFICE EQUIPMENT	\$425.99	\$0.00	(\$425.99)	\$3,254.95	\$6,500.00	\$3,245.05	\$7,775.00	\$4,520.05
1-560130 - LEASES/MAINTENANCE AGREEME	\$5,769.99	\$8,000.00	\$2,230.01	\$35,960.53	\$40,000.00	\$4,039.47	\$96,000.00	\$60,039.47
1-560132 - AUDIT EXPENSES	\$0.00	\$2,500.00	\$2,500.00	\$300.00	\$10,000.00	\$9,700.00	\$11,500.00	\$11,200.00
1-560135 - IT SUPPORT	\$1,116.90	\$1,250.00	\$133.10	\$6,369.90	\$6,250.00	(\$119.90)	\$15,000.00	\$8,630.10
1-560140 - OFFICE SUPPLIES	\$955.20	\$500.00	(\$455.20)	\$3,166.66	\$2,500.00	(\$666.66)	\$6,000.00	\$2,833.34
1-560145 - FELLOWSHIP	\$422.37	\$500.00	\$77.63	\$2,463.11	\$2,500.00	\$36.89	\$5,900.00	\$3,436.89
1-560150 - PAPER/ENVELOPES	\$0.00	\$350.00	\$350.00	\$1,146.86	\$1,900.00	\$753.14	\$5,000.00	\$3,853.14
1-560170 - BANK CHARGES	\$192.27	\$250.00	\$57.73	\$962.42	\$1,250.00	\$287.58	\$3,000.00	\$2,037.58
Total Office PS & Supplies	\$9,580.72	\$14,050.00	\$4,469.28	\$55,982.51	\$74,400.00	\$18,417.49	\$158,575.00	\$102,592.49
Facility Maintenance PS Supply								
1-565095 - LEASES/MAINTENANCE AGREEME	\$1,876.60	\$2,000.00	\$123.40	\$16,385.20	\$10,000.00	(\$6,385.20)	\$24,000.00	\$7,614.80
1-565100 - FACILITIES MAINTENANCE	\$9,421.00	\$9,166.66	(\$254.34)	\$29,477.20	\$45,833.33	\$16,356.13	\$110,000.00	\$80,522.80
1-565110 - MAINTENANCE SUPPLIES	\$184.14	\$400.00	\$215.86	\$1,176.32	\$1,950.00	\$773.68	\$5,000.00	\$3,823.68
1-565115 - MAINTENANCE EQUIPMENT	\$0.00	\$0.00	\$0.00	\$602.14	\$300.00	(\$302.14)	\$1,000.00	\$397.86
1-565120 - UTILITIES-PARSONAGE	\$414.61	\$416.67	\$2.06	\$1,951.33	\$2,083.34	\$132.01	\$5,000.00	\$3,048.67
1-565122 - CLERGY UTILITIES	\$0.00	\$550.00	\$550.00	\$89.67	\$2,750.00	\$2,660.33	\$6,600.00	\$6,510.33
1-565130 - UTILITIES-MAIN BUILDING	\$11,008.73	\$7,666.67	(\$3,342.06)	\$53,590.84	\$38,333.34	(\$15,257.50)	\$92,000.00	\$38,409.16
1-565140 - UTILITIES-FLC	\$4,855.75	\$6,083.33	\$1,227.58	\$29,208.54	\$30,416.67	\$1,208.13	\$73,000.00	\$43,791.46
1-565150 - TELEPHONE	\$766.17	\$941.25	\$175.08	\$4,742.59	\$4,706.25	(\$36.34)	\$11,295.00	\$6,552.41
1-565160 - PROPERTY/LIABILITY INSURANCE	\$2,531.80	\$2,047.78	(\$484.02)	\$12,795.99	\$10,238.89	(\$2,557.10)	\$24,573.33	\$11,777.34
Total Facility Maintenance PS Supply	\$31,058.80	\$29,272.36	(\$1,786.44)	\$150,019.82	\$146,611.82	(\$3,408.00)	\$352,468.33	\$202,448.51
Custodial Svs PS & Supplies								
1-555175 - HOMELESS BREAKFAST SUPPLIES	\$974.52	\$1,165.00	\$190.48	\$3,678.78	\$5,825.00	\$2,146.22	\$14,000.00	\$10,321.22
1-565111 - CLEANING CONTRACT SVCS	\$1,196.20	\$2,805.92	\$1,609.72	\$12,076.20	\$14,029.58	\$1,953.38	\$33,671.00	\$21,594.80
1-565112 - JANITORIAL SUPPLIES	\$710.88	\$666.67	(\$44.21)	\$3,899.69	\$3,333.35	(\$566.34)	\$8,000.00	\$4,100.31
1-565113 - CONTRACT CUSTODIAN	\$0.00	\$150.00	\$150.00	\$400.00	\$1,000.00	\$600.00	\$2,500.00	\$2,100.00
1-565114 - CUSTODIAL EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$2,000.00	\$2,000.00
Total Custodial Svs PS & Supplies	\$2,881.60	\$4,787.59	\$1,905.99	\$20,054.67	\$24,687.93	\$4,633.26	\$60,171.00	\$40,116.33
Communication PS & Supplies								
1-580170 - ADVERTISING	\$199.00	\$1,250.00	\$1,051.00	\$1,681.22	\$6,250.00	\$4,568.78	\$15,000.00	\$13,318.78
1-580175 - ANNIVERSARY CELEBRATION	\$301.31	\$0.00	(\$301.31)	\$2,400.06	\$5,000.00	\$2,599.94	\$5,000.00	\$2,599.94
Total Communication PS & Supplies	\$500.31	\$1,250.00	\$749.69	\$4,081.28	\$11,250.00	\$7,168.72	\$20,000.00	\$15,918.72
Total ADMINISTRATIVE PS SUPPLIES	\$44,021.43	\$49,359.95	\$5,338.52	\$230,138.28	\$256,949.75	\$26,811.47	\$591,214.33	\$361,076.05
Total Expenses	\$141,089.53	\$143,094.47	\$2,004.94	\$696,158.23	\$721,666.34	\$25,508.11	\$1,720,401.39	\$1,024,243.16
Net Total	\$601.14	\$6,055.62	(\$5,454.48)	\$25,053.46	(\$37,075.67)	\$62,129.13	\$8,429.61	(\$16,623.85)
Other Expenses								
1-900000 - FUND TRANSFER	(\$950.00)	(\$650.00)	\$300.00	(\$2,250.00)	(\$3,850.00)	(\$1,600.00)	(\$11,300.00)	(\$9,050.00)
Total Other Expenses	(\$950.00)	(\$650.00)	\$300.00	(\$2,250.00)	(\$3,850.00)	(\$1,600.00)	(\$11,300.00)	(\$9,050.00)
Net Operating Total	\$1,551.14	\$6,705.62	(\$5,154.48)	\$27,303.46	(\$33,225.67)	\$60,529.13	\$19,729.61	(\$7,573.85)

First United Methodist Church
Balance Sheet
CHURCH DESIGNATED FUNDS
May 2015

Accounts

Assets		
CURRENT ASSETS		
2-100001 - CHURCH DESIGNATED CHECKING	\$57,239.20	
2-100030 - CHURCH DESGN TMF LOAN FUND	<u>\$232,802.50</u>	
Total CURRENT ASSETS		<u>\$290,041.70</u>
Total Assets		<u><u>\$290,041.70</u></u>

Liabilities, Fund Principal, & Restricted Funds		
Liabilities		
Fund Principal		
2-300000 - FUND BALANCE DESIG FUNDS	\$0.20	
Excess Cash Received	<u>\$300,438.57</u>	
Total Fund Principal and Excess Cash Received		\$300,438.77
Restricted Funds		
Total Temporarily Restricted	(\$10,397.07)	
Total Permanently Restricted	<u>\$0.00</u>	
Total Restricted Funds		<u>(\$10,397.07)</u>
Total Liabilities, Fund Principal, & Restricted Funds		<u><u>\$290,041.70</u></u>

First United Methodist Church
Monthly/YTD Balance Detail
Fund: CHURCH DESIGNATED FUNDS
May 2015

Accounts	MTD Actual (This Year)	YTD Actual (This Year)
Revenues		
SPECIAL PROJECTS		
ARCHIVES		
2-301000 - ARCHIVES BAL	\$0.00	\$3,845.28
Total ARCHIVES	<u>\$0.00</u>	<u>\$3,845.28</u>
BELLS		
2-301010 - BELLS BAL	\$0.00	\$5,564.06
2-401010 - BELLS REV	\$50.00	\$831.00
2-501010 - BELLS EXP	\$0.00	(\$1,003.05)
2-901010 - BELLS TRANS	\$0.00	\$150.00
Total BELLS	<u>\$50.00</u>	<u>\$5,542.01</u>
MEMORIAL GIFTS		
2-301050 - MEMORIAL GIFTS BAL	\$0.00	\$1,205.00
2-401050 - MEMORIAL GIFTS - REV	\$100.00	\$375.00
Total MEMORIAL GIFTS	<u>\$100.00</u>	<u>\$1,580.00</u>
MISCELLANEOUS FUND		
2-306070 - MISCELLANEOUS FUND BAL	\$0.00	\$94,878.34
2-406070 - MISCELLANEOUS FUND REV	\$7,270.00	\$24,607.36
2-506070 - MISCELLANEOUS FUND EXP	(\$350.00)	(\$33,343.61)
2-906070 - MISCELLANEOUS FUND TRANS	\$350.00	\$4,035.00
Total MISCELLANEOUS FUND	<u>\$7,270.00</u>	<u>\$90,177.09</u>
CRAVENS FUND		
2-301080 - CRAVENS FUND BAL	\$0.00	\$50,980.68
2-401080 - CRAVENS FUND REV	\$3.33	\$15.36
Total CRAVENS FUND	<u>\$3.33</u>	<u>\$50,996.04</u>
PARSONAGE FUND		
2-301090 - PARSONAGE FUND BAL	\$0.00	\$57,242.35
2-401090 - PARSONAGE FUND REV	\$37.42	\$172.67
Total PARSONAGE FUND	<u>\$37.42</u>	<u>\$57,415.02</u>
ORGAN FUND		
2-301030 - ORGAN FUND BAL	\$0.00	\$46,313.47
2-401030 - ORGAN FUND REV	\$0.00	\$125.00
2-501030 - ORGAN FUND EXP	(\$4,700.00)	(\$52,122.43)
Total ORGAN FUND	<u>(\$4,700.00)</u>	<u>(\$5,683.96)</u>
Total SPECIAL PROJECTS	<u>\$2,760.75</u>	<u>\$203,871.48</u>
CHURCH ORGANIZATIONS		
ADELPHI CLASS		
2-302000 - ADELPHI CLASS BAL	\$0.00	\$1,023.38
2-902000 - ADELPHI CLASS TRANS	\$0.00	(\$1,023.38)
Total ADELPHI CLASS	<u>\$0.00</u>	<u>\$0.00</u>
BIBLE STUDY CLASS		
2-302010 - BIBLE STUDY BAL	\$0.00	\$1,024.53
2-402010 - BIBLE STUDY CLASS REV	\$40.00	\$207.00
2-502010 - BIBLE STUDY CLASS EXP	\$0.00	(\$50.00)
2-902010 - BIBLE STUDY CLASS TRANS	(\$150.00)	(\$200.00)
Total BIBLE STUDY CLASS	<u>(\$110.00)</u>	<u>\$981.53</u>
KOINONIA CLASS		
2-302020 - KOINONIA CLASS BAL	\$0.00	\$235.81
2-402020 - KOINONIA CLASS REV	\$0.00	\$2.40
Total KOINONIA CLASS	<u>\$0.00</u>	<u>\$238.21</u>
CROSS SECTION CLASS		
2-302040 - CROSS SECTION CLASS BAL	\$0.00	\$317.67

First United Methodist Church
Monthly/YTD Balance Detail
Fund: CHURCH DESIGNATED FUNDS
May 2015

Accounts	MTD Actual (This Year)	YTD Actual (This Year)
2-402040 - CROSS SECTION CLASS REV	\$86.00	\$818.00
2-902040 - CROSS SECTION CLASS TRANS	\$0.00	(\$355.00)
Total CROSS SECTION CLASS	<u>\$86.00</u>	<u>\$780.67</u>
DOWNTOWNERS CLASS		
2-302050 - DOWNTOWNERS BAL	\$0.00	\$2,026.67
2-402050 - DOWNTOWNERS REV	\$177.00	\$571.00
2-502050 - DOWNTOWNERS EXP	\$0.00	(\$650.00)
2-902050 - DOWNTOWNERS TRANS	(\$400.00)	(\$550.00)
Total DOWNTOWNERS CLASS	<u>(\$223.00)</u>	<u>\$1,397.67</u>
EPIPHANY CLASS		
2-302060 - EPIPHANY CLASS BAL	\$0.00	\$6,989.48
2-402060 - EPIPHANY CLASS REV	\$142.00	\$672.00
2-502060 - EPIPHANY CLASS EXP	\$0.00	(\$3,820.00)
2-902060 - EPIPHANY CLASS TRANS	\$0.00	(\$1,735.00)
Total EPIPHANY CLASS	<u>\$142.00</u>	<u>\$2,106.48</u>
FRED MATTHYS MENS BIBLE CLASS		
2-302080 - FRED MATTHYS CLASS BAL	\$0.00	\$216.34
2-402080 - FRED MATTHYS CLASS REV	\$24.00	\$93.00
2-902080 - FRED MATTHYS TRANS	\$0.00	(\$200.00)
Total FRED MATTHYS MENS BIBLE CLASS	<u>\$24.00</u>	<u>\$109.34</u>
GENESIS CLASS		
2-302100 - GENESIS CLASS BAL	\$0.00	\$2,576.96
2-402100 - GENESIS CLASS REV	\$355.26	\$360.26
2-902100 - GENESIS CLASS TRANS	\$0.00	\$1,023.38
Total GENESIS CLASS	<u>\$355.26</u>	<u>\$3,960.60</u>
HONEYMOONERS CLASS		
2-302110 - HONEYMOONERS CLASS BAL	\$0.00	\$1,248.00
2-402110 - HONEYMOONERS CLASS REV	\$130.00	\$870.03
2-902110 - HONEYMOONERS CLASS TRANS	\$0.00	(\$1,200.00)
Total HONEYMOONERS CLASS	<u>\$130.00</u>	<u>\$918.03</u>
EKLETIKOS CLASS		
2-302120 - EKLETIKOS BAL	\$0.00	\$816.31
2-402120 - EKLETIKOS REV	\$48.00	\$368.00
Total EKLETIKOS CLASS	<u>\$48.00</u>	<u>\$1,184.31</u>
OPEN DOOR WOMEN'S CLASS		
2-302130 - OPEN DOOR CLASS BAL	\$0.00	\$1,017.11
2-402130 - OPEN DOOR CLASS REV	\$24.00	\$107.00
2-502130 - OPEN DOOR CLASS EXP	\$0.00	(\$50.00)
2-902130 - OPEN DOOR CLASS TRANS	\$0.00	(\$235.00)
Total OPEN DOOR WOMEN'S CLASS	<u>\$24.00</u>	<u>\$839.11</u>
MODERN FAMILIES CLASS		
2-302140 - MODERN FAMILIES CLASS BAL	\$0.00	\$1,101.00
2-402140 - MODERN FAMILIES CLASS REV	\$90.00	\$526.00
2-902140 - MODERN FAMILIES CLASS TRANS	\$0.00	(\$300.00)
Total MODERN FAMILIES CLASS	<u>\$90.00</u>	<u>\$1,327.00</u>
SUSANNA WESLEY CLASS		
2-302180 - SUSANNA WESLEY BAL	\$0.00	\$1,941.00
2-402180 - SUSANNA WESLEY REV	\$169.00	\$684.00
2-502180 - SUSANNA WESLEY EXP	\$0.00	(\$654.95)
2-902180 - SUSANNA WESLEY TRANS	\$0.00	(\$350.00)
Total SUSANNA WESLEY CLASS	<u>\$169.00</u>	<u>\$1,620.05</u>
WEDDING RING CLASS		

First United Methodist Church
Monthly/YTD Balance Detail
Fund: CHURCH DESIGNATED FUNDS
May 2015

Accounts	MTD Actual (This Year)	YTD Actual (This Year)
2-302200 - WEDDING RING CLASS BAL	\$0.00	\$2,366.28
2-402200 - WEDDING RING CLASS REV	\$468.00	\$2,106.00
2-502200 - WEDDING RING CLASS EXP	(\$923.35)	(\$1,959.85)
Total WEDDING RING CLASS	<u>(\$455.35)</u>	<u>\$2,512.43</u>
Total CHURCH ORGANIZATIONS PROGRAMS	\$279.91	\$17,975.43
MEN'S BIG BEND TRIP		
2-303020 - MEN'S BIG BEND MISSION BAL	\$0.00	\$6,005.25
2-503020 - MEN'S BIG BEND TRIP EXP	\$0.00	(\$5,000.00)
Total MEN'S BIG BEND TRIP	<u>\$0.00</u>	<u>\$1,005.25</u>
ESL PROGRAM		
2-303060 - ESL PROGRAM BAL	\$0.00	\$94.14
2-403060 - ESL PROGRAM REV	\$0.00	\$154.00
Total ESL PROGRAM	<u>\$0.00</u>	<u>\$248.14</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	\$5,991.05
2-403110 - MIND & SPIRIT ENDOWMENT REV	\$3.92	\$18.09
Total MIND & SPIRIT ENDOWMENT FUND	<u>\$3.92</u>	<u>\$6,009.14</u>
MUSIC MEMORIALS		
2-303120 - MUSIC MEM BAL	\$0.00	\$10,945.37
2-403120 - MUSIC MEMORIALS REV	\$50.00	\$230.00
2-503120 - MUSIC MEMORIALS EXP	\$0.00	(\$850.00)
Total MUSIC MEMORIALS	<u>\$50.00</u>	<u>\$10,325.37</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>
Total PROGRAMS	<u>\$53.92</u>	<u>\$21,778.83</u>
MISSIONS		
APPALACHIA SERVICE PROJECT		
2-304010 - ASP BAL	\$0.00	(\$656.24)
2-404010 - ASP REV	\$675.00	\$2,325.00
2-504010 - ASP EXP	\$0.00	(\$3,605.84)
2-904010 - ASP TRANS	\$100.00	\$100.00
Total APPALACHIA SERVICE PROJECT	<u>\$775.00</u>	<u>(\$1,837.08)</u>
FOUR CORNERS MISSION		
2-304030 - FOUR CORNERS MISSION BAL	\$0.00	\$8,211.86
2-404030 - FOUR CORNERS MISSION REV	\$150.00	\$1,300.00
2-504030 - FOUR CORNERS MISSION EXP	(\$387.04)	(\$3,459.82)
Total FOUR CORNERS MISSION	<u>(\$237.04)</u>	<u>\$6,052.04</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		

First United Methodist Church
Monthly/YTD Balance Detail
Fund: CHURCH DESIGNATED FUNDS
May 2015

Accounts	MTD Actual (This Year)	YTD Actual (This Year)
2-304050 - HOMELESS CHRISTMAS BRUNCH BAL	\$0.00	\$3,181.20
2-404050 - HOMELESS CHRISTMAS BRUNCH REV	\$25.00	\$1,341.00
2-504050 - HOMELESS CHRISTMAS BRUNCH EXP	\$0.00	(\$900.79)
Total HOMELESS CHRISTMAS BRUNCH	\$25.00	\$3,621.41
FAMILY PROMISE/SHELTER MIN		
2-304060 - FAMILY PROMISE/SHELTER MIN BAL	\$0.00	\$2,279.91
2-404060 - FAMILY PROMISE/SHELTER MIN REV	\$38.00	\$1,667.00
2-504060 - FAMILY PROMISE/SHELTER MIN EXP	(\$39.53)	(\$210.67)
2-904060 - FAMILY PROMISE/SHELTER MIN TRANS	(\$300.00)	(\$900.00)
Total FAMILY PROMISE/SHELTER MIN	(\$301.53)	\$2,836.24
MANNA MADE MANIFEST		
2-304070 - MANNA MADE MANIFEST BAL	\$0.00	\$4,562.40
2-404070 - MANNA MADE MANIFEST REV	\$115.00	\$1,407.00
2-504070 - MANNA MADE MANIFEST EXP	\$0.00	(\$2,167.51)
2-904070 - MANNA MADE MANIFEST TRANS	\$250.00	\$530.00
Total MANNA MADE MANIFEST	\$365.00	\$4,331.89
MOBILE LOAVES & FISHES		
2-304080 - MOBILE LOAVES & FISHES BAL	\$0.00	\$5,448.35
2-404080 - MOBILE LOAVES & FISHES REV	\$25.00	\$550.00
2-904080 - MOBILE LOAVES & FISHES TRANS	\$0.00	\$2,660.00
Total MOBILE LOAVES & FISHES	\$25.00	\$8,658.35
EMERGENCY ASSISTANCE FUMC FUND		
2-304110 - EMERGCY ASSIST FUMC FUND BAL	\$0.00	\$23,844.98
2-404110 - EMERGCY ASSIST FUMC FUND REV	\$1,753.00	\$4,316.50
2-504110 - EMERGCY ASSIST FUMC FUND EXP	(\$3,494.23)	(\$11,265.56)
2-904110 - EMERGCY ASSIST FUMC FUND TRANS	(\$250.00)	(\$650.00)
Total EMERGENCY ASSISTANCE FUMC FUND	(\$1,991.23)	\$16,245.92
RUSSIAN PROJECT		
2-304120 - RUSSIA MISSION BAL	\$0.00	\$8,309.86
2-404120 - RUSSIA MISSION REV	\$68.00	\$2,202.00
Total RUSSIAN PROJECT	\$68.00	\$10,511.86
SOCIAL JUSTICE COMMITTEE		
2-304150 - SOCIAL JUSTICE BAL	\$0.00	\$3,684.82
2-404150 - SOCIAL JUSTICE REV	\$0.00	\$56.00
2-504150 - SOCIAL JUSTICE EXP	\$0.00	(\$46.31)
Total SOCIAL JUSTICE COMMITTEE	\$0.00	\$3,694.51
RECONCILING MINISTRIES NETWORK		
2-304160 - RMN - BALANCE	\$0.00	\$909.01
2-404160 - RMN - REVENUE	\$1,500.00	\$1,750.00
2-504160 - RMN - EXPENSES	(\$1,440.00)	(\$1,890.00)
2-904160 - RMN - TRANSFERS	\$100.00	\$100.00
Total RECONCILING MINISTRIES NETWORK	\$160.00	\$869.01
Total MISSIONS	(\$1,111.80)	\$56,812.83
Total Revenues	\$1,982.78	\$300,438.57
Net Total	\$1,982.78	\$300,438.57

First United Methodist Church
Balance Sheet
FIXED ASSET FUND
May 2015

Accounts

Assets		
CURRENT ASSETS		
3-100001 - FIXED ASSETS CHECKING	(\$7,997.81)	
3-100002 - ENDOWMENT GIFT CHECKING	(\$107,178.90)	
3-100030 - FIXED ASSET FUND TMF LOAN FUND	\$476,604.46	
Total CURRENT ASSETS		\$361,427.75
FIXED ASSETS		
3-100100 - BUILDINGS	\$4,565,315.41	
3-100110 - ACC DEPR BUILDINGS	(\$2,040,344.00)	
3-100120 - SCHMIDT-JONES FAMILY LIFE CTR	\$2,723,817.99	
3-100130 - ACC DEPR SJFLC	(\$1,156,375.95)	
3-100160 - EQUIP & FURNISHINGS	\$446,369.60	
3-100170 - ACC DEPR EQUIP & FURN	(\$280,245.87)	
3-100180 - PARSONAGE	\$215,563.36	
3-100190 - ACC DEPR PARSONAGE	(\$120,714.89)	
3-100200 - LAND	\$2,357,760.00	
Total FIXED ASSETS		\$6,711,145.65
Total Assets		\$7,072,573.40
Liabilities, Fund Principal, & Restricted Funds		
Liabilities		
NOTES PAYABLE		
3-200025 - COMERICA LARGE NOTE	\$1,974,251.64	
Total NOTES PAYABLE		\$1,974,251.64
Total Liabilities		\$1,974,251.64
Fund Principal		
3-300000 - FUND BALANCE-FIXED ASSETS	\$4,705,946.12	
Excess Cash Received	\$392,375.64	
Total Fund Principal and Excess Cash Received		\$5,098,321.76
Restricted Funds		
Total Temporarily Restricted	\$0.00	
Total Permanently Restricted	\$0.00	
Total Restricted Funds		\$0.00
Total Liabilities, Fund Principal, & Restricted Funds		\$7,072,573.40

First United Methodist Church
Monthly Income Statement
FIXED ASSET FUND
May 2015

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	\$29.93	\$0.00	\$29.93	\$138.26	\$0.00	\$138.26	\$0.00	(\$138.26)
Total Revenues	<u>\$29.93</u>	<u>\$0.00</u>	<u>\$29.93</u>	<u>\$138.26</u>	<u>\$0.00</u>	<u>\$138.26</u>	<u>\$0.00</u>	<u>(\$138.26)</u>
Expenses								
ADMINISTRATIVE PS SUPPLIES								
Facility Maintenance PS Supply								
3-501100 - PROJECT EXPENSES	\$0.00	\$0.00	\$0.00	\$12,243.93	\$0.00	(\$12,243.93)	\$0.00	(\$12,243.93)
Total Facility Maintenance PS Supply	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$12,243.93</u>	<u>\$0.00</u>	<u>(\$12,243.93)</u>	<u>\$0.00</u>	<u>(\$12,243.93)</u>
Total ADMINISTRATIVE PS SUPPLIES	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$12,243.93</u>	<u>\$0.00</u>	<u>(\$12,243.93)</u>	<u>\$0.00</u>	<u>(\$12,243.93)</u>
DEBT SERVICE								
3-570105 - INTEREST EXP-LARGE NOTE	\$10,379.30	\$10,738.93	\$359.63	\$54,615.82	\$54,630.34	\$14.52	\$98,070.67	\$43,454.85
3-570115 - INTEREST EXP-SMALL NOTE	\$44.87	\$0.00	(\$44.87)	\$44.87	\$0.00	(\$44.87)	\$0.00	(\$44.87)
Total DEBT SERVICE	<u>\$10,424.17</u>	<u>\$10,738.93</u>	<u>\$314.76</u>	<u>\$54,660.69</u>	<u>\$54,630.34</u>	<u>(\$30.35)</u>	<u>\$98,070.67</u>	<u>\$43,409.98</u>
Total Expenses	<u>\$10,424.17</u>	<u>\$10,738.93</u>	<u>\$314.76</u>	<u>\$66,904.62</u>	<u>\$54,630.34</u>	<u>(\$12,274.28)</u>	<u>\$98,070.67</u>	<u>\$31,166.05</u>
Net Total	(\$10,394.24)	(\$10,738.93)	\$344.69	(\$66,766.36)	(\$54,630.34)	(\$12,136.02)	(\$98,070.67)	(\$31,304.31)
Other Expenses								
3-900000 - FUND TRANSFERS	\$0.00	\$0.00	\$0.00	(\$459,142.00)	\$0.00	\$459,142.00	\$0.00	\$459,142.00
Total Other Expenses	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$459,142.00)</u>	<u>\$0.00</u>	<u>\$459,142.00</u>	<u>\$0.00</u>	<u>\$459,142.00</u>
Net Operating Total	(\$10,394.24)	(\$10,738.93)	\$344.69	\$392,375.64	(\$54,630.34)	\$447,005.98	(\$98,070.67)	(\$490,446.31)

First United Methodist Church
 Balance Sheet
 ENDOWMENT FUND
 May 2015

Awaiting valuation
 update since 12/31/14

Accounts

Assets		
CURRENT ASSETS		
7-100001 - ENDOWMENT FUND CHECKING	\$44,193.51	
7-100003 - PRINCIPAL GLOBAL INVESTOR CASH	\$18,517.17	
7-100005 - KAYNE ANDERSON RUDNICK CASH	\$20,361.50	
7-100007 - FUNDING ACCOUNT CASH	(\$21,637.33)	
7-100009 - NEUBERGER BERMAN LLC CASH	\$12,624.77	
7-100011 - WATERLOO HEDGE FUNDS CASH	(\$7,320.00)	
Total CURRENT ASSETS		\$66,739.62
INVESTMENTS		
7-100101 - PRINCIPAL GLOBAL INVESTOR	\$367,877.37	
7-100102 - UNREALIZED GAIN/LOSS PGI	\$85,349.63	
7-100105 - KAYNE ANDERSON RUDNICK	\$265,743.03	
7-100106 - UNREALIZED GAIN/LOSS KAR	\$79,167.06	
7-100210 - FUNDING ACCOUNT	\$3,045,699.62	
7-100211 - UNREALIZED GAIN/LOSS FA	\$125,467.15	
7-100215 - NEUBERGER BERMAN LLC	\$178,784.16	
7-100216 - UNREALIZED GAIN/LOSS NB	\$31,256.66	
7-100225 - PRIVATE EQUITY	\$526,261.66	
7-100226 - UNREALIZED GAIN/LOSS PE	\$115,976.02	
7-100230 - WATERLOO HEDGE FUNDS	\$987,639.35	
7-100231 - UNREALIZED GAIN?LOSS WHF	\$78,410.74	
Total INVESTMENTS		\$5,887,632.45
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		\$5,987,383.10
Liabilities, Fund Principal, & Restricted Funds		
Liabilities		
Fund Principal		
7-300000 - FUND BALANCE-ENDOWMENT FUND	\$6,439,187.62	
Excess Cash Received	(\$451,804.52)	
Total Fund Principal and Excess Cash Received		\$5,987,383.10
Restricted Funds		
Total Temporarily Restricted	\$0.00	
Total Permanently Restricted	\$0.00	
Total Restricted Funds		\$0.00
Total Liabilities, Fund Principal, & Restricted Funds		\$5,987,383.10

First United Methodist Church
Monthly Income Statement
ENDOWMENT FUND
May 2015

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	\$1,222.45	\$0.00	\$1,222.45	\$6,937.34	\$0.00	\$6,937.34	\$0.00	(\$6,937.34)
GIVING								
7-400000 - DONATIONS	\$275.00	\$0.00	\$275.00	\$1,390.00	\$0.00	\$1,390.00	\$0.00	(\$1,390.00)
Total GIVING	\$275.00	\$0.00	\$275.00	\$1,390.00	\$0.00	\$1,390.00	\$0.00	(\$1,390.00)
Total Revenues	\$1,497.45	\$0.00	\$1,497.45	\$8,327.34	\$0.00	\$8,327.34	\$0.00	(\$8,327.34)
Expenses								
7-500000 - ROYALTY/LEASE EXPENSES	\$0.00	\$0.00	\$0.00	\$1,089.86	\$0.00	(\$1,089.86)	\$0.00	(\$1,089.86)
Total Expenses	\$0.00	\$0.00	\$0.00	\$1,089.86	\$0.00	(\$1,089.86)	\$0.00	(\$1,089.86)
Net Total	\$1,497.45	\$0.00	\$1,497.45	\$7,237.48	\$0.00	\$7,237.48	\$0.00	(\$7,237.48)
Other Expenses								
7-900000 - FUND TRANSFER	\$0.00	\$0.00	\$0.00	\$459,042.00	\$0.00	(\$459,042.00)	\$0.00	(\$459,042.00)
Total Other Expenses	\$0.00	\$0.00	\$0.00	\$459,042.00	\$0.00	(\$459,042.00)	\$0.00	(\$459,042.00)
Net Operating Total	\$1,497.45	\$0.00	\$1,497.45	(\$451,804.52)	\$0.00	(\$451,804.52)	\$0.00	\$451,804.52

Awaiting valuation
update since 12/31/14

First United Methodist Church
Balance Sheet
PRESCHOOL FUND
May 2015

Accounts

Assets		
CURRENT ASSETS		
5-100001 - PRESCHOOL CHECKING	\$27,713.28	
5-100030 - PRESCHOOL TMF LOAN FUND	\$27,992.92	
Total CURRENT ASSETS		\$55,706.20
Total Assets		\$55,706.20

Liabilities, Fund Principal, & Restricted Funds		
Liabilities		
Fund Principal		
5-300000 - FUND BALANCE-PRESCHOOL	\$25,905.05	
Excess Cash Received	\$29,801.15	
Total Fund Principal and Excess Cash Received		\$55,706.20
Restricted Funds		
Total Temporarily Restricted	\$0.00	
Total Permanently Restricted	\$0.00	
Total Restricted Funds		\$0.00
Total Liabilities, Fund Principal, & Restricted Funds		\$55,706.20

First United Methodist Church
Monthly Income Statement
PRESCHOOL FUND
May 2015

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	\$26,833.05	\$3,297.08	\$23,535.97	\$175,428.58	\$153,965.12	\$21,463.46	\$340,301.88	\$164,873.30
5-400030 - REGISTRATION FEES-SCHOOL YE.	\$470.00	\$0.00	\$470.00	\$15,970.00	\$18,000.00	(\$2,030.00)	\$18,000.00	\$2,030.00
5-400040 - TUITION-SUMMER	\$1,000.00	\$0.00	\$1,000.00	\$5,460.00	\$5,996.81	(\$536.81)	\$39,978.75	\$34,518.75
5-400070 - TUITION DEPOSITS	\$21,948.00	\$33,355.00	(\$11,407.00)	\$21,950.25	\$33,355.00	(\$11,404.75)	\$33,355.00	\$11,404.75
5-400080 - FUNDRAISERS	\$30.00	\$0.00	\$30.00	\$7,537.49	\$7,200.00	\$337.49	\$9,200.00	\$1,662.51
5-400090 - WAIT LIST FEES	\$100.00	\$91.67	\$8.33	\$950.00	\$458.35	\$491.65	\$1,100.00	\$150.00
5-400100 - PRESCHOOL DONATIONS	\$100.00	\$0.00	\$100.00	\$310.00	\$0.00	\$310.00	\$12,000.00	\$11,690.00
5-400120 - INTEREST INCOME	\$18.25	\$15.00	\$3.25	\$84.19	\$75.00	\$9.19	\$180.00	\$95.81
Total Revenues	<u>\$50,499.30</u>	<u>\$36,758.75</u>	<u>\$13,740.55</u>	<u>\$227,690.51</u>	<u>\$219,050.28</u>	<u>\$8,640.23</u>	<u>\$454,115.63</u>	<u>\$226,425.12</u>
Expenses								
PRESCHOOL								
5-500010 - SALARY	\$31,741.60	\$33,934.08	\$2,192.48	\$162,720.32	\$164,870.40	\$2,150.08	\$351,085.00	\$188,364.68
5-500020 - SOC SECURITY	\$2,428.24	\$2,595.96	\$167.72	\$12,448.05	\$12,612.60	\$164.55	\$26,858.00	\$14,409.95
5-500090 - WORKER'S COMPENSATION INS	\$102.77	\$217.47	\$114.70	\$519.41	\$1,056.59	\$537.18	\$2,250.00	\$1,730.59
5-500130 - CONTINUING ED SUPPORT	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00
5-501010 - OFFICE SUPPLIES, ADVERTISING,	\$39.86	\$333.33	\$293.47	\$419.25	\$1,666.65	\$1,247.40	\$4,000.00	\$3,580.75
5-501050 - TELEPHONE	\$32.50	\$50.00	\$17.50	\$227.50	\$250.00	\$22.50	\$600.00	\$372.50
5-501080 - BANK CHARGES	\$178.96	\$0.00	(\$178.96)	\$1,040.55	\$0.00	(\$1,040.55)	\$0.00	(\$1,040.55)
5-501090 - BUILDING MAINTENANCE	\$0.00	\$375.00	\$375.00	\$956.41	\$1,875.00	\$918.59	\$4,500.00	\$3,543.59
5-501100 - CONFERENCE & DUES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,500.00	\$7,500.00
5-501140 - PROFESSIONAL TRAINING	\$0.00	\$208.33	\$208.33	\$2,539.79	\$1,041.65	(\$1,498.14)	\$2,500.00	(\$39.79)
5-501150 - LICENSE AND ACCREDITATION	\$100.00	\$166.67	\$66.67	\$100.00	\$833.35	\$733.35	\$2,000.00	\$1,900.00
5-501180 - CLASSROOM MATERIALS	\$716.59	\$1,000.00	\$283.41	\$2,687.88	\$5,000.00	\$2,312.12	\$12,000.00	\$9,312.12
5-502000 - STAFF APPRECIATION & HOSPITAL	\$726.27	\$233.33	(\$492.94)	\$1,082.63	\$1,166.65	\$84.02	\$2,800.00	\$1,717.37
5-502070 - CUSTODIAL	\$1,286.20	\$1,208.33	(\$77.87)	\$6,255.55	\$6,041.65	(\$213.90)	\$14,500.00	\$8,244.45
5-502080 - STRETCH-N-GROW	\$252.00	\$275.00	\$23.00	\$1,260.00	\$1,375.00	\$115.00	\$3,300.00	\$2,040.00
5-502090 - FUNDRAISING EXPENSES	\$500.00	\$0.00	(\$500.00)	\$2,382.02	\$2,400.00	\$17.98	\$2,400.00	\$17.98
Total PRESCHOOL	<u>\$38,104.99</u>	<u>\$41,097.50</u>	<u>\$2,992.51</u>	<u>\$194,639.36</u>	<u>\$200,689.54</u>	<u>\$6,050.18</u>	<u>\$436,793.00</u>	<u>\$242,153.64</u>
Total Expenses	<u>\$38,104.99</u>	<u>\$41,097.50</u>	<u>\$2,992.51</u>	<u>\$194,639.36</u>	<u>\$200,689.54</u>	<u>\$6,050.18</u>	<u>\$436,793.00</u>	<u>\$242,153.64</u>
Net Total	\$12,394.31	(\$4,338.75)	\$16,733.06	\$33,051.15	\$18,360.74	\$14,690.41	\$17,322.63	(\$15,728.52)
Other Expenses								
5-900000 - FUND TRANSFER	\$650.00	\$650.00	\$0.00	\$3,250.00	\$3,250.00	\$0.00	\$7,800.00	\$4,550.00
Total Other Expenses	<u>\$650.00</u>	<u>\$650.00</u>	<u>\$0.00</u>	<u>\$3,250.00</u>	<u>\$3,250.00</u>	<u>\$0.00</u>	<u>\$7,800.00</u>	<u>\$4,550.00</u>
Net Operating Total	\$11,744.31	(\$4,988.75)	\$16,733.06	\$29,801.15	\$15,110.74	\$14,690.41	\$9,522.63	(\$20,278.52)