

First United Methodist Church
Balance Sheet
CHURCH OPERATING FUND
April 2017

Accounts

Assets		
CURRENT ASSETS		
1-100001 - OPERATING FUND CHECKING	\$46,608.98	
1-100030 - OPERATING TMF LOAN FUND	<u>\$384,563.06</u>	
Total CURRENT ASSETS		<u>\$431,172.04</u>
Total Assets		<u><u>\$431,172.04</u></u>

Liabilities, Fund Principal, & Restricted Funds		
Liabilities		
CURRENT LIABILITIES		
1-200020 - TAX DEFERRED ANNUITY W/H	(\$1,255.88)	
1-200035 - PASTOR'S HOUSING EXCLUSION	(\$0.08)	
1-200080 - HEALTH-LIFE INSURANCE W/H	(\$34.59)	
1-200090 - PREPAID PLEDGES	<u>\$99,430.00</u>	
Total CURRENT LIABILITIES		<u>\$98,139.45</u>
Total Liabilities		<u>\$98,139.45</u>
Fund Principal		
1-300000 - FUND BALANCE-CHURCH	\$296,659.35	
Excess Cash Received	<u>\$36,373.24</u>	
Total Fund Principal and Excess Cash Received		<u>\$333,032.59</u>
Restricted Funds		
Total Temporary Restricted	<u>\$0.00</u>	
Total Restricted Funds		<u>\$0.00</u>
Total Liabilities, Fund Principal, & Restricted Funds		<u><u>\$431,172.04</u></u>

First United Methodist Church
Monthly Income Statement
CHURCH OPERATING FUND
April 2017

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	\$119,482.37	\$130,000.00	(\$10,517.63)	\$489,172.91	\$480,000.00	\$9,172.91	\$1,496,884.00	\$1,007,711.09
1-400010 - NONPLEDGE GIVING	\$9,355.00	\$12,800.00	(\$3,445.00)	\$31,868.00	\$43,200.00	(\$11,332.00)	\$160,000.00	\$128,132.00
1-400030 - SUNDAY SCHOOL OFFERING	\$270.01	\$310.00	(\$39.99)	\$1,083.01	\$1,110.00	(\$26.99)	\$3,200.00	\$2,116.99
1-400040 - PLATE OFFERING	\$3,844.83	\$4,000.00	(\$155.17)	\$10,132.11	\$10,000.00	\$132.11	\$28,000.00	\$17,867.89
1-400050 - EASTER & CHRISTMAS	\$31,021.00	\$0.00	\$31,021.00	\$34,341.00	\$7,000.00	\$27,341.00	\$18,000.00	(\$16,341.00)
Total GIVING	\$163,973.21	\$147,110.00	\$16,863.21	\$566,597.03	\$541,310.00	\$25,287.03	\$1,706,084.00	\$1,139,486.97
OTHER REVENUE								
1-400060 - BUILDING USE FEES	\$2,555.00	\$3,500.00	(\$945.00)	\$17,199.00	\$13,000.00	\$4,199.00	\$35,000.00	\$17,801.00
1-400065 - PROGRAM FEES	\$4,950.00	\$950.00	\$4,000.00	\$10,346.41	\$4,525.00	\$5,821.41	\$17,000.00	\$6,653.59
1-400080 - MISCELLANEOUS INCOME	\$598.18	\$600.00	(\$1.82)	\$6,643.58	\$4,100.00	\$2,543.58	\$14,000.00	\$7,356.42
1-400090 - INTEREST INCOME	\$933.71	\$700.00	\$233.71	\$2,934.25	\$2,700.00	\$234.25	\$8,000.00	\$5,065.75
1-400100 - JUANITA MORRIS TRUST	\$2,395.91	\$1,000.00	\$1,395.91	\$9,583.64	\$5,000.00	\$4,583.64	\$15,000.00	\$5,416.36
Total OTHER REVENUE	\$11,432.80	\$6,750.00	\$4,682.80	\$46,706.88	\$29,325.00	\$17,381.88	\$89,000.00	\$42,293.12
Total Revenues	\$175,406.01	\$153,860.00	\$21,546.01	\$613,303.91	\$570,635.00	\$42,668.91	\$1,795,084.00	\$1,181,780.09
Expenses								
CLERGY COMPENSATION								
Clergy Salaries								
1-500011 - SALARY-SENIOR PASTOR	\$7,967.00	\$7,967.00	\$0.00	\$31,868.00	\$31,868.00	\$0.00	\$95,854.00	\$63,986.00
1-500012 - SALARY-ASSOC. PASTOR	\$5,250.00	\$5,250.00	\$0.00	\$21,000.00	\$21,000.00	\$0.00	\$63,250.00	\$42,250.00
1-500013 - SALARY- DEACON	\$3,513.50	\$3,513.50	\$0.00	\$14,054.00	\$14,054.00	\$0.00	\$42,412.00	\$28,358.00
Total Clergy Salaries	\$16,730.50	\$16,730.50	\$0.00	\$66,922.00	\$66,922.00	\$0.00	\$201,516.00	\$134,594.00
Clergy Housing Allowances								
1-500020 - HOUSING ALLOWANCE-DEACON	\$1,500.00	\$1,500.00	\$0.00	\$6,000.00	\$6,000.00	\$0.00	\$18,000.00	\$12,000.00
1-510015 - HOUSING ALLOWANCE-SR PASTO	\$2,000.00	\$2,000.00	\$0.00	\$8,000.00	\$8,000.00	\$0.00	\$24,000.00	\$16,000.00
Total Clergy Housing Allowances	\$3,500.00	\$3,500.00	\$0.00	\$14,000.00	\$14,000.00	\$0.00	\$42,000.00	\$28,000.00
Clergy Expense Accounts								
1-500130 - SENIOR PASTOR EXPENSE ACCT	\$844.61	\$570.83	(\$273.78)	\$2,609.22	\$2,283.32	(\$325.90)	\$6,850.00	\$4,240.78
1-500135 - ASSOC PASTOR EXPENSE ACCT	\$228.95	\$541.66	\$312.71	\$2,952.99	\$2,166.64	(\$786.35)	\$6,500.00	\$3,547.01
1-500140 - DEACON EXPENSE ACCT	\$113.50	\$386.50	\$273.00	\$670.57	\$1,546.00	\$875.43	\$4,638.00	\$3,967.43
Total Clergy Expense Accounts	\$1,187.06	\$1,498.99	\$311.93	\$6,232.78	\$5,995.96	(\$236.82)	\$17,988.00	\$11,755.22
Clergy - Other Benefits								
1-500070 - HEALTH INSURANCE	\$2,695.00	\$2,695.00	\$0.00	\$10,780.00	\$10,780.00	\$0.00	\$32,340.00	\$21,560.00
1-500090 - WORKER'S COMPENSATION INS	\$234.84	\$234.84	\$0.00	\$939.36	\$939.36	\$0.00	\$2,818.02	\$1,878.66
1-500110 - MINISTER'S PENSION & PROTECTI	\$2,688.09	\$2,688.17	\$0.08	\$10,682.12	\$10,752.68	\$70.56	\$32,258.00	\$21,575.88
Total Clergy - Other Benefits	\$5,617.93	\$5,618.01	\$0.08	\$22,401.48	\$22,472.04	\$70.56	\$67,416.02	\$45,014.54
Total CLERGY COMPENSATION	\$27,035.49	\$27,347.50	\$312.01	\$109,556.26	\$109,390.00	(\$166.26)	\$328,920.02	\$219,363.76
PROGRAM STAFF COMPENSATION								
Program Staff Salaries								
1-500163 - WORSHIP TECHNICAL SUPPORT	\$550.00	\$725.00	\$175.00	\$1,615.00	\$2,900.00	\$1,285.00	\$8,900.00	\$7,285.00
1-505010 - SALARY-MUSIC DIRECTOR/ORGAN	\$4,729.00	\$4,729.00	\$0.00	\$18,916.00	\$18,916.00	\$0.00	\$56,998.00	\$38,082.00
1-505011 - SALARY-CHILDRENS CHOIR DIREC	\$1,040.50	\$840.50	(\$200.00)	\$3,562.00	\$3,362.00	(\$200.00)	\$10,186.00	\$6,624.00
1-505012 - SALARY-CHAPEL PIANIST	\$510.00	\$595.00	\$85.00	\$2,167.50	\$2,380.00	\$212.50	\$7,240.00	\$5,072.50
1-505013 - SALARY-DIRECTOR CHILDREN/FAI	\$1,780.92	\$1,793.42	\$12.50	\$7,123.68	\$7,173.68	\$50.00	\$21,621.00	\$14,497.32
1-505014 - SALARY-CHILDCARE WORKERS	\$3,867.01	\$3,910.00	\$42.99	\$13,633.38	\$15,640.00	\$2,006.62	\$46,920.00	\$33,286.62
1-505015 - SALARY-CARE COORDINATOR	\$1,050.84	\$1,050.83	(\$0.01)	\$3,932.57	\$4,203.32	\$270.75	\$12,860.00	\$8,927.43

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1-505016 - DIRECTOR OF CONNECTIONS	\$961.54	\$1,250.00	\$288.46	\$4,711.54	\$5,000.00	\$288.46	\$15,250.00	\$10,538.46
1-505017 - SALARY-CHILDREN'S MINISTRY ASST	\$1,000.00	\$1,000.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$12,250.00	\$8,250.00
1-505018 - SALARY-HANDBELL DIRECTOR	\$263.16	\$263.11	(\$0.05)	\$1,052.64	\$1,052.44	(\$0.20)	\$2,468.00	\$1,415.36
1-505019 - CHILDREN'S ASSOCIATE	\$131.58	\$131.56	(\$0.02)	\$526.32	\$526.24	(\$0.08)	\$1,284.00	\$757.68
1-520010 - SALARY-DIR YOUTH MINISTRIES	\$0.00	\$2,550.00	\$2,550.00	\$1,250.00	\$10,200.00	\$8,950.00	\$30,850.00	\$29,600.00
1-520011 - SALARY-ASST YOUTH MINISTRIES	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$4,000.00	\$4,000.00	\$12,250.00	\$12,250.00
1-520012 - FEE- CONSULTANT YOUTH MINIST	\$0.00	\$1,000.00	\$1,000.00	\$2,250.00	\$2,000.00	(\$250.00)	\$5,000.00	\$2,750.00
Total Program Staff Salaries	\$15,884.55	\$20,838.42	\$4,953.87	\$64,740.63	\$81,353.68	\$16,613.05	\$244,077.00	\$179,336.37
Program Staff Other Benefits								
1-505040 - SOCIAL SECURITY	\$1,494.94	\$1,509.12	\$14.18	\$5,602.44	\$6,036.48	\$434.04	\$18,289.16	\$12,686.72
1-505060 - HEALTH INSURANCE	\$1,159.81	\$1,171.06	\$11.25	\$4,672.99	\$4,684.24	\$11.25	\$14,052.72	\$9,379.73
1-505080 - WORKER'S COMPENSATION INS	\$191.71	\$191.71	\$0.00	\$766.84	\$766.84	\$0.00	\$2,300.54	\$1,533.70
1-505090 - TAX SHELTERED ANNUITY	\$283.74	\$283.73	(\$0.01)	\$1,134.96	\$1,134.92	(\$0.04)	\$3,404.70	\$2,269.74
Total Program Staff Other Benefits	\$3,130.20	\$3,155.62	\$25.42	\$12,177.23	\$12,622.48	\$445.25	\$38,047.12	\$25,869.89
Total PROGRAM STAFF COMPENSATION	\$19,014.75	\$23,994.04	\$4,979.29	\$76,917.86	\$93,976.16	\$17,058.30	\$282,124.12	\$205,206.26
WORSHIP-PROGRAM PURCH SVS SUPP								
Worship PS Supplies								
1-500160 - WORSHIP SUPPLIES	\$173.81	\$250.00	\$76.19	\$283.26	\$1,000.00	\$716.74	\$3,000.00	\$2,716.74
1-500165 - WORSHIP FLOWERS	\$1,035.99	\$300.00	(\$735.99)	\$1,100.99	\$1,200.00	\$99.01	\$3,600.00	\$2,499.01
1-500170 - WORSHIP COPYRIGHT/LICENSING	\$0.00	\$125.00	\$125.00	\$0.00	\$500.00	\$500.00	\$1,600.00	\$1,600.00
1-500175 - WORSHIP PUBLICATIONS	\$0.00	\$125.00	\$125.00	\$494.73	\$500.00	\$5.27	\$1,500.00	\$1,005.27
1-500180 - WORSHIP SPECIALITY SUPPLIES	\$26.98	\$25.00	(\$1.98)	\$147.97	\$100.00	(\$47.97)	\$300.00	\$152.03
Total Worship PS Supplies	\$1,236.78	\$825.00	(\$411.78)	\$2,026.95	\$3,300.00	\$1,273.05	\$10,000.00	\$7,973.05
Music PS Supplies								
1-505100 - MUSIC-SANCTUARY	\$36.00	\$125.00	\$89.00	\$36.00	\$500.00	\$464.00	\$1,500.00	\$1,464.00
1-505110 - MUSIC-CHILDREN	\$0.00	\$0.00	\$0.00	\$47.82	\$100.00	\$52.18	\$200.00	\$152.18
1-505120 - CHORAL SCHOLARS	\$3,373.00	\$3,420.00	\$47.00	\$9,608.00	\$10,020.00	\$412.00	\$28,000.00	\$18,392.00
1-505121 - INSTRUMENTAL SUPPORT	\$3,200.00	\$2,000.00	(\$1,200.00)	\$3,200.00	\$2,000.00	(\$1,200.00)	\$5,500.00	\$2,300.00
1-505140 - MUSICALS-CHILDREN'S CHOIR	\$0.00	\$0.00	\$0.00	\$7.95	\$0.00	(\$7.95)	\$800.00	\$792.05
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	\$366.67	\$366.67	\$270.00	\$1,466.67	\$1,196.67	\$4,400.00	\$4,130.00
Total Music PS Supplies	\$6,609.00	\$5,911.67	(\$697.33)	\$13,169.77	\$14,136.67	\$966.90	\$40,550.00	\$27,380.23
Children's Ministries PS Suppl								
1-515100 - CLASSROOM MATERIALS	\$185.03	\$200.00	\$14.97	\$436.23	\$800.00	\$363.77	\$2,500.00	\$2,063.77
1-515110 - FAMILY OUTREACH	\$114.56	\$500.00	\$385.44	\$296.87	\$1,000.00	\$703.13	\$2,000.00	\$1,703.13
1-515120 - ADULT TRAINING & EDUCATION	\$0.00	\$0.00	\$0.00	\$176.47	\$300.00	\$123.53	\$1,125.00	\$948.53
1-515130 - FURNITURE & PLAY EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
1-515150 - VBS	\$0.00	\$0.00	\$0.00	\$689.49	\$300.00	(\$389.49)	\$5,500.00	\$4,810.51
1-515170 - SEASONAL PROGRAMMING	\$241.92	\$200.00	(\$41.92)	\$271.88	\$200.00	(\$71.88)	\$400.00	\$128.12
1-515200 - CHILDCARE MATERIALS	\$0.00	\$75.00	\$75.00	\$42.80	\$150.00	\$107.20	\$300.00	\$257.20
1-515210 - CHILDCARE TRAINING	\$0.00	\$0.00	\$0.00	\$57.00	\$0.00	(\$57.00)	\$0.00	(\$57.00)
1-520009 - SPECIAL PROGRAMS & EVENTS	\$355.14	\$500.00	\$144.86	\$2,223.93	\$1,500.00	(\$723.93)	\$2,500.00	\$276.07
Total Children's Ministries PS Suppl	\$896.65	\$1,475.00	\$578.35	\$4,194.67	\$4,250.00	\$55.33	\$14,825.00	\$10,630.33
Youth Ministries PS Supplies								
1-520100 - PROGRAMMING & UMYF RES	\$109.25	\$415.00	\$305.75	\$519.32	\$1,660.00	\$1,140.68	\$5,000.00	\$4,480.68
1-520110 - TRIPS & RETREATS	\$0.00	\$335.00	\$335.00	\$2,889.49	\$1,340.00	(\$1,549.49)	\$4,000.00	\$1,110.51
1-520140 - YOUTH MISSIONS	\$1,925.00	\$335.00	(\$1,590.00)	\$4,625.00	\$1,340.00	(\$3,285.00)	\$4,000.00	(\$625.00)
1-520150 - CONFIRMATION	\$800.77	\$80.00	(\$720.77)	\$1,076.41	\$320.00	(\$756.41)	\$950.00	(\$126.41)

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1-520160 - WORKER TRAINING & SUPPORT	\$0.00	\$65.00	\$65.00	\$21.00	\$260.00	\$239.00	\$800.00	\$779.00
1-520170 - SUNDAY SCHOOL RESOURCES	\$0.00	\$50.00	\$50.00	\$11.99	\$200.00	\$188.01	\$600.00	\$588.01
Total Youth Ministries PS Supplies	\$2,835.02	\$1,280.00	(\$1,555.02)	\$9,143.21	\$5,120.00	(\$4,023.21)	\$15,350.00	\$6,206.79
Adult Ministries PS Supplies								
1-510100 - PROGRAMMING MATERIALS	\$724.32	\$350.00	(\$374.32)	\$2,171.43	\$1,400.00	(\$771.43)	\$4,200.00	\$2,028.57
1-510105 - NEW MINISTRIES	\$70.36	\$0.00	(\$70.36)	\$109.38	\$1,000.00	\$890.62	\$5,000.00	\$4,890.62
1-510115 - LAY DELEGATE ALLOWANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,400.00	\$1,400.00
Total Adult Ministries PS Supplies	\$794.68	\$350.00	(\$444.68)	\$2,280.81	\$2,400.00	\$119.19	\$10,600.00	\$8,319.19
Membership Evangelism PSS								
1-540100 - CONNECTIONS	\$0.00	\$100.00	\$100.00	\$122.57	\$400.00	\$277.43	\$1,000.00	\$877.43
Total Membership Evangelism PSS	\$0.00	\$100.00	\$100.00	\$122.57	\$400.00	\$277.43	\$1,000.00	\$877.43
Congregational Care PS Supply								
1-530100 - CARE MINISTRY	\$16.11	\$100.00	\$83.89	\$153.58	\$300.00	\$146.42	\$1,000.00	\$846.42
1-530110 - STEPHEN MINISTRY	\$0.00	\$25.00	\$25.00	\$0.00	\$75.00	\$75.00	\$250.00	\$250.00
Total Congregational Care PS Supply	\$16.11	\$125.00	\$108.89	\$153.58	\$375.00	\$221.42	\$1,250.00	\$1,096.42
Stewardship PS Supplies								
1-545100 - STEWARDSHIP	\$0.00	\$265.00	\$265.00	\$0.00	\$1,060.00	\$1,060.00	\$3,200.00	\$3,200.00
Total Stewardship PS Supplies	\$0.00	\$265.00	\$265.00	\$0.00	\$1,060.00	\$1,060.00	\$3,200.00	\$3,200.00
Total WORSHIP-PROGRAM PURCH SVS SUPP	\$12,388.24	\$10,331.67	(\$2,056.57)	\$31,091.56	\$31,041.67	(\$49.89)	\$96,775.00	\$65,683.44
APPORTIONMENTS								
1-550160 - PENSIONS: HEALTH INS	\$2,279.75	\$2,279.75	\$0.00	\$9,119.00	\$9,119.00	\$0.00	\$27,357.00	\$18,238.00
1-550170 - MINISTERIAL SUPPORT	\$0.00	\$2,224.83	\$2,224.83	\$11,109.24	\$8,899.32	(\$2,209.92)	\$26,698.00	\$15,588.76
1-550190 - CONFERENCE ADMINISTRATION	\$0.00	\$1,811.83	\$1,811.83	\$0.00	\$7,247.32	\$7,247.32	\$21,742.00	\$21,742.00
1-550220 - GENERAL/JURISDICTIONAL CAUSE	\$0.00	\$4,277.83	\$4,277.83	\$0.00	\$17,111.32	\$17,111.32	\$51,334.00	\$51,334.00
1-550230 - CONFERENCE BENEVOLENCES	\$0.00	\$4,243.83	\$4,243.83	\$0.00	\$16,975.32	\$16,975.32	\$50,926.00	\$50,926.00
1-550240 - CAPITAL DISTRICT CAUSES	\$0.00	\$2,951.75	\$2,951.75	\$35,421.00	\$11,807.00	(\$23,614.00)	\$35,421.00	\$0.00
Total APPORTIONMENTS	\$2,279.75	\$17,789.82	\$15,510.07	\$55,649.24	\$71,159.28	\$15,510.04	\$213,478.00	\$157,828.76
MISSIONS								
1-555170 - FOURTH TUESDAY BREAKFAST	\$342.70	\$367.00	\$24.30	\$1,607.96	\$1,468.00	(\$139.96)	\$4,400.00	\$2,792.04
Total MISSIONS	\$342.70	\$367.00	\$24.30	\$1,607.96	\$1,468.00	(\$139.96)	\$4,400.00	\$2,792.04
ADMINISTRATION STAFF COMPENSAT								
Administrative Staff Salaries								
1-560010 - SALARY-OFFICE MANAGER	\$2,295.00	\$2,295.00	\$0.00	\$9,180.00	\$9,180.00	\$0.00	\$27,790.00	\$18,610.00
1-560011 - SALARY-FINANCIAL ASSISTANT	\$3,045.50	\$3,045.50	\$0.00	\$12,182.00	\$12,182.00	\$0.00	\$36,796.00	\$24,614.00
1-560012 - SALARY-BUSINESS ADMINISTRATOR	\$3,940.00	\$3,940.00	\$0.00	\$15,760.00	\$15,760.00	\$0.00	\$47,530.00	\$31,770.00
1-560013 - SALARY-FACILITIES COORDINATOR	\$1,530.00	\$1,530.00	\$0.00	\$6,120.00	\$6,120.00	\$0.00	\$18,610.00	\$12,490.00
1-560014 - SALARY-DIRECTOR OF COMMUNICATIONS	\$2,160.00	\$2,160.00	\$0.00	\$8,640.00	\$8,640.00	\$0.00	\$26,170.00	\$17,530.00
1-560015 - SALARY-DIRECTOR OF PUBLICATIONS	\$2,442.58	\$2,301.00	(\$141.58)	\$9,345.58	\$9,204.00	(\$141.58)	\$27,862.00	\$18,516.42
1-560016 - SALARY - CUSTODIAN	\$3,215.74	\$2,951.67	(\$264.07)	\$12,543.63	\$11,806.68	(\$736.95)	\$35,670.00	\$23,126.37
1-565010 - SALARY-FACILITIES MANAGER	\$1,700.34	\$1,700.33	(\$0.01)	\$6,801.36	\$6,801.32	(\$0.04)	\$20,654.00	\$13,852.64
1-565011 - SALARY-WEDDING COORDINATOR	\$0.00	\$166.67	\$166.67	\$0.00	\$666.68	\$666.68	\$2,000.00	\$2,000.00
Total Administrative Staff Salaries	\$20,329.16	\$20,090.17	(\$238.99)	\$80,572.57	\$80,360.68	(\$211.89)	\$243,082.00	\$162,509.43
Administrative Staff Benefits								
1-560040 - SOCIAL SECURITY	\$1,607.22	\$1,536.82	(\$70.40)	\$6,386.29	\$6,147.28	(\$239.01)	\$18,594.86	\$12,208.57
1-560060 - HEALTH INSURANCE	\$4,040.88	\$4,078.08	\$37.20	\$16,275.12	\$16,312.32	\$37.20	\$48,936.96	\$32,661.84
1-560080 - WORKER'S COMPENSATION INS	\$314.98	\$314.98	\$0.00	\$1,259.92	\$1,259.92	\$0.00	\$3,779.73	\$2,519.81
1-560090 - TAX SHELTERED ANNUITY	\$679.83	\$616.04	(\$63.79)	\$2,907.71	\$2,464.16	(\$443.55)	\$7,392.45	\$4,484.74
1-565020 - CONTINUING EDUCATION	\$0.00	\$200.00	\$200.00	\$0.00	\$600.00	\$600.00	\$2,000.00	\$2,000.00

First United Methodist Church
Monthly Income Statement
CHURCH OPERATING FUND
April 2017

Accounts	MTD Actual	MTD Budget	MTD Budget/Actual	YTD Actual	YTD Budget	YTD Budget/Actual	Annual Budget	Annual Budget Remaining
Total Administrative. Staff Benefits	\$6,642.91	\$6,745.92	\$103.01	\$26,829.04	\$26,783.68	(\$45.36)	\$80,704.00	\$53,874.96
Total ADMINISTRATION STAFF COMPENSAT	\$26,972.07	\$26,836.09	(\$135.98)	\$107,401.61	\$107,144.36	(\$257.25)	\$323,786.00	\$216,384.39
ADMINISTRATIVE PS SUPPLIES								
Office PS & Supplies								
1-560100 - POSTAGE	\$0.00	\$750.00	\$750.00	\$2,043.27	\$2,250.00	\$206.73	\$7,000.00	\$4,956.73
1-560110 - PRINTING	(\$988.96)	\$200.00	\$1,188.96	\$1,513.55	\$700.00	(\$813.55)	\$2,000.00	\$486.45
1-560120 - OFFICE EQUIPMENT	\$0.00	\$700.00	\$700.00	\$1,792.98	\$2,800.00	\$1,007.02	\$8,500.00	\$6,707.02
1-560130 - LEASES/MAINTENANCE AGREEME	\$11,100.35	\$7,000.00	(\$4,100.35)	\$32,334.98	\$29,000.00	(\$3,334.98)	\$88,000.00	\$55,665.02
1-560132 - AUDIT EXPENSES	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
1-560135 - IT SUPPORT	\$3,244.50	\$2,290.00	(\$954.50)	\$10,113.00	\$9,160.00	(\$953.00)	\$27,500.00	\$17,387.00
1-560140 - OFFICE SUPPLIES	\$785.68	\$500.00	(\$285.68)	\$1,661.46	\$2,000.00	\$338.54	\$6,000.00	\$4,338.54
1-560145 - FELLOWSHIP	\$0.00	\$500.00	\$500.00	\$429.00	\$2,000.00	\$1,571.00	\$6,000.00	\$5,571.00
1-560150 - PAPER/ENVELOPES	\$474.75	\$416.00	(\$58.75)	\$1,849.88	\$1,664.00	(\$185.88)	\$5,000.00	\$3,150.12
1-560170 - BANK CHARGES	\$314.77	\$333.00	\$18.23	\$1,693.88	\$1,332.00	(\$361.88)	\$4,000.00	\$2,306.12
Total Office PS & Supplies	\$14,931.09	\$12,689.00	(\$2,242.09)	\$53,432.00	\$51,906.00	(\$1,526.00)	\$155,000.00	\$101,568.00
Facility Maintenance PS Supply								
1-565095 - LEASES/MAINTENANCE AGREEME	\$7,175.59	\$5,166.00	(\$2,009.59)	\$20,311.79	\$20,664.00	\$352.21	\$62,000.00	\$41,688.21
1-565100 - FACILITIES MAINTENANCE	\$18,499.77	\$7,334.00	(\$11,165.77)	\$52,165.96	\$29,336.00	(\$22,829.96)	\$88,000.00	\$35,834.04
1-565110 - MAINTENANCE SUPPLIES	\$264.19	\$250.00	(\$14.19)	\$1,431.84	\$1,000.00	(\$431.84)	\$3,000.00	\$1,568.16
1-565115 - MAINTENANCE EQUIPMENT	\$108.30	\$0.00	(\$108.30)	\$239.79	\$300.00	\$60.21	\$1,000.00	\$760.21
1-565118 - ARCHIVES	\$0.00	\$500.00	\$500.00	\$0.00	\$1,000.00	\$1,000.00	\$2,500.00	\$2,500.00
1-565120 - UTILITIES-PARSONAGE	\$649.64	\$590.00	(\$59.64)	\$2,065.51	\$2,365.00	\$299.49	\$7,100.00	\$5,034.49
1-565122 - CLERGY UTILITIES	\$669.40	\$465.00	(\$204.40)	\$2,283.19	\$1,860.00	(\$423.19)	\$5,600.00	\$3,316.81
1-565130 - UTILITIES-MAIN BUILDING	\$4,707.39	\$8,000.00	\$3,292.61	\$24,745.84	\$34,000.00	\$9,254.16	\$100,000.00	\$75,254.16
1-565140 - UTILITIES-FLC	\$3,430.99	\$4,000.00	\$569.01	\$11,713.20	\$16,000.00	\$4,286.80	\$50,000.00	\$38,286.80
1-565150 - TELEPHONE	\$1,220.11	\$1,250.00	\$29.89	\$4,817.88	\$5,000.00	\$182.12	\$15,000.00	\$10,182.12
1-565160 - PROPERTY/LIABILITY INSURANCE	\$2,632.20	\$2,632.19	(\$0.01)	\$10,528.80	\$10,528.76	(\$0.04)	\$31,586.25	\$21,057.45
Total Facility Maintenance PS Supply	\$39,357.58	\$30,187.19	(\$9,170.39)	\$130,303.80	\$122,053.76	(\$8,250.04)	\$365,786.25	\$235,482.45
Custodial Svs PS & Supplies								
1-555175 - HOMELESS BREAKFAST SUPPLIES	\$500.46	\$850.00	\$349.54	\$2,942.86	\$3,350.00	\$407.14	\$10,000.00	\$7,057.14
1-565111 - CLEANING CONTRACT SVCS	\$2,175.00	\$3,125.00	\$950.00	\$9,245.00	\$12,500.00	\$3,255.00	\$37,500.00	\$28,255.00
1-565112 - JANITORIAL SUPPLIES	\$659.04	\$666.67	\$7.63	\$2,394.57	\$2,666.68	\$272.11	\$8,000.00	\$5,605.43
1-565113 - CONTRACT CUSTODIAN	\$75.00	\$125.00	\$50.00	\$130.00	\$500.00	\$370.00	\$1,500.00	\$1,370.00
1-565114 - CUSTODIAL EQUIPMENT	\$468.43	\$0.00	(\$468.43)	\$468.43	\$500.00	\$31.57	\$2,000.00	\$1,531.57
Total Custodial Svs PS & Supplies	\$3,877.93	\$4,766.67	\$888.74	\$15,180.86	\$19,516.68	\$4,335.82	\$59,000.00	\$43,819.14
Communication PS & Supplies								
1-580170 - MARKETING & COMMUNICATIONS	\$2,364.47	\$1,000.00	(\$1,364.47)	\$7,195.43	\$7,750.00	\$554.57	\$12,500.00	\$5,304.57
Total Communication PS & Supplies	\$2,364.47	\$1,000.00	(\$1,364.47)	\$7,195.43	\$7,750.00	\$554.57	\$12,500.00	\$5,304.57
Total ADMINISTRATIVE PS SUPPLIES	\$60,531.07	\$48,642.86	(\$11,888.21)	\$206,112.09	\$201,226.44	(\$4,885.65)	\$592,286.25	\$386,174.16
Total Expenses	\$148,564.07	\$155,308.98	\$6,744.91	\$588,336.58	\$615,405.91	\$27,069.33	\$1,841,769.39	\$1,253,432.81
Net Total	\$26,841.94	(\$1,448.98)	\$28,290.92	\$24,967.33	(\$44,770.91)	\$69,738.24	(\$46,685.39)	(\$71,652.72)
Other Expenses								
1-900000 - FUND TRANSFER	(\$3,684.00)	(\$3,684.00)	\$0.00	(\$11,405.91)	(\$15,326.00)	(\$3,920.09)	(\$46,685.39)	(\$35,279.48)
Total Other Expenses	(\$3,684.00)	(\$3,684.00)	\$0.00	(\$11,405.91)	(\$15,326.00)	(\$3,920.09)	(\$46,685.39)	(\$35,279.48)
Net Operating Total	\$30,525.94	\$2,235.02	\$28,290.92	\$36,373.24	(\$29,444.91)	\$65,818.15	\$0.00	(\$36,373.24)

First United Methodist Church
Balance Sheet
CHURCH DESIGNATED FUNDS
April 2017

Accounts

Assets		
CURRENT ASSETS		
2-100001 - CHURCH DESIGNATED CHECKING	(\$10,910.06)	
2-100030 - CHURCH DESGN TMF LOAN FUND	<u>\$408,875.94</u>	
Total CURRENT ASSETS		<u>\$397,965.88</u>
Total Assets		<u><u>\$397,965.88</u></u>

Liabilities, Fund Principal, & Restricted Funds		
Liabilities		
Fund Principal		
2-300000 - FUND BALANCE DESIG FUNDS	\$0.20	
Excess Cash Received	<u>\$404,653.75</u>	
Total Fund Principal and Excess Cash Received		\$404,653.95
Restricted Funds		
Total Temporary Restricted	<u>(\$6,688.07)</u>	
Total Restricted Funds		<u>(\$6,688.07)</u>
Total Liabilities, Fund Principal, & Restricted Funds		<u><u>\$397,965.88</u></u>

First United Methodist Church
Monthly/YTD Balance Detail
Fund: CHURCH DESIGNATED FUNDS
April 2017

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	\$4,525.83
Total BELLS	\$0.00	\$4,525.83
MEMORIAL GIFTS		
2-301050 - MEMORIAL GIFTS BAL	\$0.00	\$3,395.00
2-401050 - MEMORIAL GIFTS - REV	\$0.00	\$50.00
Total MEMORIAL GIFTS	\$0.00	\$3,445.00
MISCELLANEOUS FUND		
2-306070 - MISCELLANEOUS FUND BAL	\$0.00	\$289,821.03
2-406070 - MISCELLANEOUS FUND REV	\$540.00	\$4,576.75
2-506070 - MISCELLANEOUS FUND EXP	(\$6,788.69)	(\$132,500.39)
2-906070 - MISCELLANEOUS FUND TRANS	(\$3,034.00)	(\$8,530.91)
Total MISCELLANEOUS FUND	(\$9,282.69)	\$153,366.48
CRAVENS FUND		
2-301080 - CRAVENS FUND BAL	\$0.00	\$51,061.18
2-401080 - CRAVENS FUND REV	\$4.20	\$14.26
Total CRAVENS FUND	\$4.20	\$51,075.44
PARSONAGE FUND		
2-301090 - PARSONAGE FUND BAL	\$0.00	\$58,152.40
2-401090 - PARSONAGE FUND REV	\$47.89	\$162.48
Total PARSONAGE FUND	\$47.89	\$58,314.88
ORGAN FUND		
2-301030 - ORGAN FUND BAL	\$0.00	\$10,517.79
2-401030 - ORGAN FUND REV	\$80.00	\$115.00
Total ORGAN FUND	\$80.00	\$10,632.79
Total SPECIAL PROJECTS	(\$9,150.60)	\$285,205.70
CHURCH ORGANIZATIONS		
BIBLE STUDY CLASS		
2-302010 - BIBLE STUDY BAL	\$0.00	\$817.53
Total BIBLE STUDY CLASS	\$0.00	\$817.53
KOINONIA CLASS		
2-302020 - KOINONIA CLASS BAL	\$0.00	\$58.21
2-402020 - KOINONIA CLASS REV	\$0.00	\$80.00
Total KOINONIA CLASS	\$0.00	\$138.21
CROSS SECTION CLASS		
2-302040 - CROSS SECTION CLASS BAL	\$0.00	\$1,187.03
2-402040 - CROSS SECTION CLASS REV	\$116.00	\$750.00
Total CROSS SECTION CLASS	\$116.00	\$1,937.03
DOWNTOWNERS CLASS		
2-302050 - DOWNTOWNERS BAL	\$0.00	\$975.43
2-402050 - DOWNTOWNERS REV	\$216.00	\$866.00
2-502050 - DOWNTOWNERS EXP	(\$100.00)	(\$750.00)
Total DOWNTOWNERS CLASS	\$116.00	\$1,091.43
EPIPHANY CLASS		
2-302060 - EPIPHANY CLASS BAL	\$0.00	\$1,275.79
2-402060 - EPIPHANY CLASS REV	\$82.00	\$442.00
2-502060 - EPIPHANY CLASS EXP	\$0.00	(\$500.00)

First United Methodist Church
Monthly/YTD Balance Detail
Fund: CHURCH DESIGNATED FUNDS
April 2017

Accounts	MTD Actual (This Year)	YTD Actual (This Year)
Total EPIPHANY CLASS	\$82.00	\$1,217.79
FRED MATTHYS MENS BIBLE CLASS		
2-302080 - FRED MATTHYS CLASS BAL	\$0.00	\$171.34
2-402080 - FRED MATTHYS CLASS REV	\$9.00	\$79.00
2-902080 - FRED MATTHYS TRANS	(\$50.00)	(\$75.00)
Total FRED MATTHYS MENS BIBLE CLASS	(\$41.00)	\$175.34
GENESIS CLASS		
2-302100 - GENESIS CLASS BAL	\$0.00	\$3,076.18
2-502100 - GENESIS CLASS EXP	\$0.00	(\$208.24)
Total GENESIS CLASS	\$0.00	\$2,867.94
COME AS YOU ARE CLASS		
2-302110 - COME AS YOU ARE CLASS BAL	\$0.00	\$2,072.21
2-402110 - COME AS YOU ARE CLASS REV	\$170.06	\$700.15
Total COME AS YOU ARE CLASS	\$170.06	\$2,772.36
EKLETIKOS CLASS		
2-302120 - EKLETIKOS BAL	\$0.00	\$1,668.31
2-402120 - EKLETIKOS REV	\$42.00	\$259.00
2-902120 - EKLETIKOS TRANS	\$0.00	(\$200.00)
Total EKLETIKOS CLASS	\$42.00	\$1,727.31
OPEN DOOR WOMEN'S CLASS		
2-302130 - OPEN DOOR CLASS BAL	\$0.00	\$583.91
2-402130 - OPEN DOOR CLASS REV	\$27.00	\$109.00
2-902130 - OPEN DOOR CLASS TRANS	\$0.00	(\$50.00)
Total OPEN DOOR WOMEN'S CLASS	\$27.00	\$642.91
MODERN FAMILIES CLASS		
2-302140 - MODERN FAMILIES CLASS BAL	\$0.00	\$624.58
2-402140 - MODERN FAMILIES CLASS REV	\$33.00	\$244.00
2-502140 - MODERN FAMILIES CLASS EXP	(\$200.00)	(\$265.00)
Total MODERN FAMILIES CLASS	(\$167.00)	\$603.58
SUSANNA WESLEY CLASS		
2-302180 - SUSANNA WESLEY BAL	\$0.00	\$450.05
2-402180 - SUSANNA WESLEY REV	\$423.00	\$488.00
2-502180 - SUSANNA WESLEY EXP	(\$100.00)	(\$200.00)
2-902180 - SUSANNA WESLEY TRANS	\$0.00	(\$50.00)
Total SUSANNA WESLEY CLASS	\$323.00	\$688.05
WEDDING RING CLASS		
2-302200 - WEDDING RING CLASS BAL	\$0.00	\$874.27
2-402200 - WEDDING RING CLASS REV	\$94.00	\$837.00
2-502200 - WEDDING RING CLASS EXP	(\$300.00)	(\$450.00)
Total WEDDING RING CLASS	(\$206.00)	\$1,261.27
Total CHURCH ORGANIZATIONS	\$462.06	\$15,940.75
PROGRAMS		
MEN'S BIG BEND TRIP		
2-303020 - MEN'S BIG BEND MISSION BAL	\$0.00	\$1,355.25
2-403020 - MEN'S BIG BEND TRIP REV	\$0.00	\$805.00
2-503020 - MEN'S BIG BEND TRIP EXP	\$0.00	(\$2,000.00)
Total MEN'S BIG BEND TRIP	\$0.00	\$160.25
ESL PROGRAM		
2-303060 - ESL PROGRAM BAL	\$0.00	\$1,777.33
2-503060 - ESL PROGRAM EXP	(\$177.76)	(\$619.62)
Total ESL PROGRAM	(\$177.76)	\$1,157.71
SR HI SPECIAL EVENTS		

First United Methodist Church
Monthly/YTD Balance Detail
Fund: CHURCH DESIGNATED FUNDS
April 2017

Accounts	MTD Actual (This Year)	YTD Actual (This Year)
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 ENDOWMENT FUND		
2-303110 - MIND & SPIRIT ENDOWMENT BAL	\$0.00	\$6,086.32
2-403110 - MIND & SPIRIT ENDOWMENT REV	\$5.01	\$17.00
Total MIND & SPIRIT ENDOWMENT FUND	<u>\$5.01</u>	<u>\$6,103.32</u>
MUSIC MEMORIALS		
2-303120 - MUSIC MEM BAL	\$0.00	\$10,008.46
2-403120 - MUSIC MEMORIALS REV	\$40.00	\$295.00
2-503120 - MUSIC MEMORIALS EXP	(\$2,730.33)	(\$3,050.33)
Total MUSIC MEMORIALS	<u>(\$2,690.33)</u>	<u>\$7,253.13</u>
STEPHEN'S MINISTRY		
2-303140 - STEPHEN'S MINISTRY BAL	\$0.00	\$93.69
Total STEPHEN'S MINISTRY	<u>\$0.00</u>	<u>\$93.69</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>(\$2,863.08)</u>	<u>\$19,174.02</u>
MISSIONS		
APPALACHIA SERVICE PROJECT		
2-304010 - ASP BAL	\$0.00	\$3,748.22
2-404010 - ASP REV	\$1,725.00	\$4,455.00
2-504010 - ASP EXP	\$0.00	(\$2,793.52)
Total APPALACHIA SERVICE PROJECT	<u>\$1,725.00</u>	<u>\$5,409.70</u>
FOUR CORNERS MISSION		
2-304030 - FOUR CORNERS MISSION BAL	\$0.00	\$2,652.04
Total FOUR CORNERS MISSION	<u>\$0.00</u>	<u>\$2,652.04</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		
2-304050 - HOMELESS CHRISTMAS BRUNCH BAL	\$0.00	\$1,264.74
2-404050 - HOMELESS CHRISTMAS BRUNCH REV	\$25.00	\$1,394.00
2-504050 - HOMELESS CHRISTMAS BRUNCH EXP	\$0.00	(\$915.59)
Total HOMELESS CHRISTMAS BRUNCH	<u>\$25.00</u>	<u>\$1,743.15</u>
FAMILY PROMISE/SHELTER MIN		
2-304060 - FAMILY PROMISE/SHELTER MIN BAL	\$0.00	\$2,290.50
2-404060 - FAMILY PROMISE/SHELTER MIN REV	\$0.00	\$1,039.00
2-504060 - FAMILY PROMISE/SHELTER MIN EXP	\$0.00	(\$102.17)
Total FAMILY PROMISE/SHELTER MIN	<u>\$0.00</u>	<u>\$3,227.33</u>
MANNA MADE MANIFEST		
2-304070 - MANNA MADE MANIFEST BAL	\$0.00	\$7,398.90
2-404070 - MANNA MADE MANIFEST REV	\$315.01	\$1,486.01
2-504070 - MANNA MADE MANIFEST EXP	(\$512.22)	(\$1,676.49)
2-904070 - MANNA MADE MANIFEST TRANS	(\$76.50)	\$397.00
Total MANNA MADE MANIFEST	<u>(\$273.71)</u>	<u>\$7,605.42</u>
MOBILE LOAVES & FISHES		
2-304080 - MOBILE LOAVES & FISHES BAL	\$0.00	\$9,893.10
2-404080 - MOBILE LOAVES & FISHES REV	\$300.00	\$1,300.00
2-904080 - MOBILE LOAVES & FISHES TRANS	\$126.50	\$203.00
Total MOBILE LOAVES & FISHES	<u>\$426.50</u>	<u>\$11,396.10</u>
EMERGENCY ASSISTANCE FUMC FUND		

First United Methodist Church
Monthly/YTD Balance Detail
Fund: CHURCH DESIGNATED FUNDS
April 2017

Accounts	MTD Actual (This Year)	YTD Actual (This Year)
2-304110 - EMERGCY ASSIST FUMC FUND BAL	\$0.00	\$31,825.57
2-404110 - EMERGCY ASSIST FUMC FUND REV	\$100.00	\$815.50
2-504110 - EMERGCY ASSIST FUMC FUND EXP	(\$1,733.57)	(\$4,721.91)
2-904110 - EMERGCY ASSIST FUMC FUND TRANS	\$0.00	(\$550.00)
Total EMERGENCY ASSISTANCE FUMC FUND	<u>(\$1,633.57)</u>	<u>\$27,369.16</u>
EURASIA PROJECT		
2-304120 - EURASIA MISSION BAL	\$0.00	\$10,714.97
2-404120 - EURASIA MISSION REV	\$855.94	\$1,525.94
Total EURASIA PROJECT	<u>\$855.94</u>	<u>\$12,240.91</u>
MERCY & JUSTICE COMMITTEE		
2-304150 - MERCY & JUSTICE BAL	\$0.00	\$2,254.74
2-404150 - MERCY & JUSTICE REV	\$25.00	\$125.00
2-504150 - MERCY & JUSTICE EXP	(\$211.79)	(\$241.76)
Total MERCY & JUSTICE COMMITTEE	<u>(\$186.79)</u>	<u>\$2,137.98</u>
RECONCILING MINISTRIES NETWORK		
2-304160 - RMN - BALANCE	\$0.00	\$8,158.75
2-404160 - RMN - REVENUE	\$25.00	\$763.00
2-504160 - RMN - EXPENSES	\$0.00	(\$198.94)
Total RECONCILING MINISTRIES NETWORK	<u>\$25.00</u>	<u>\$8,722.81</u>
Total MISSIONS	<u>\$963.37</u>	<u>\$84,333.28</u>
Total Revenues	<u>(\$10,588.25)</u>	<u>\$404,653.75</u>
Net Total	(\$10,588.25)	\$404,653.75

First United Methodist Church
Balance Sheet
FIXED ASSET FUND
April 2017

Accounts

Assets		
CURRENT ASSETS		
3-100001 - FIXED ASSETS CHECKING	\$87.04	
3-100002 - ENDOWMENT GIFT CHECKING	(\$91,100.00)	
3-100030 - FIXED ASSET FUND TMF LOAN FUND	\$459,044.00	
Total CURRENT ASSETS		\$368,031.04
FIXED ASSETS		
3-100100 - BUILDINGS	\$4,683,011.61	
3-100110 - ACC DEPR BUILDINGS	(\$2,293,764.31)	
3-100120 - SCHMIDT-JONES FAMILY LIFE CTR	\$2,723,817.99	
3-100130 - ACC DEPR SJFLC	(\$1,293,007.25)	
3-100160 - EQUIP & FURNISHINGS	\$1,150,319.00	
3-100170 - ACC DEPR EQUIP & FURN	(\$465,759.23)	
3-100180 - PARSONAGE	\$215,563.36	
3-100190 - ACC DEPR PARSONAGE	(\$137,959.95)	
3-100200 - LAND	\$2,357,760.00	
Total FIXED ASSETS		\$6,939,981.22
Total Assets		\$7,308,012.26
Liabilities, Fund Principal, & Restricted Funds		
Liabilities		
NOTES PAYABLE		
3-200015 - TMF SMALL NOTE	\$179,651.80	
3-200025 - FLC LARGE NOTE	\$1,704,960.09	
Total NOTES PAYABLE		\$1,884,611.89
Total Liabilities		\$1,884,611.89
Fund Principal		
3-300000 - FUND BALANCE-FIXED ASSETS	\$5,185,628.41	
Excess Cash Received	\$237,771.96	
Total Fund Principal and Excess Cash Received		\$5,423,400.37
Restricted Funds		
Total Temporary Restricted	\$0.00	
Total Restricted Funds		\$0.00
Total Liabilities, Fund Principal, & Restricted Funds		\$7,308,012.26

First United Methodist Church
Monthly Income Statement
FIXED ASSET FUND
April 2017

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	\$37.78	\$0.00	\$37.78	\$128.28	\$0.00	\$128.28	\$0.00	(\$128.28)
Total Revenues	<u>\$37.78</u>	<u>\$0.00</u>	<u>\$37.78</u>	<u>\$128.28</u>	<u>\$0.00</u>	<u>\$128.28</u>	<u>\$0.00</u>	<u>(\$128.28)</u>
Expenses								
DEBT SERVICE								
3-570105 - INTEREST EXP-LARGE NOTE	\$6,932.44	\$0.00	(\$6,932.44)	\$27,374.17	\$0.00	(\$27,374.17)	\$0.00	(\$27,374.17)
3-570115 - INTEREST EXP-SMALL NOTE	\$219.20	\$0.00	(\$219.20)	\$849.15	\$0.00	(\$849.15)	\$0.00	(\$849.15)
Total DEBT SERVICE	<u>\$7,151.64</u>	<u>\$0.00</u>	<u>(\$7,151.64)</u>	<u>\$28,223.32</u>	<u>\$0.00</u>	<u>(\$28,223.32)</u>	<u>\$0.00</u>	<u>(\$28,223.32)</u>
Total Expenses	<u>\$7,151.64</u>	<u>\$0.00</u>	<u>(\$7,151.64)</u>	<u>\$28,223.32</u>	<u>\$0.00</u>	<u>(\$28,223.32)</u>	<u>\$0.00</u>	<u>(\$28,223.32)</u>
Net Total	(\$7,113.86)	\$0.00	(\$7,113.86)	(\$28,095.04)	\$0.00	(\$28,095.04)	\$0.00	\$28,095.04
Other Expenses								
3-900000 - FUND TRANSFERS	\$0.00	\$0.00	\$0.00	(\$265,867.00)	\$0.00	\$265,867.00	\$0.00	\$265,867.00
Total Other Expenses	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$265,867.00)</u>	<u>\$0.00</u>	<u>\$265,867.00</u>	<u>\$0.00</u>	<u>\$265,867.00</u>
Net Operating Total	(\$7,113.86)	\$0.00	(\$7,113.86)	\$237,771.96	\$0.00	\$237,771.96	\$0.00	(\$237,771.96)

First United Methodist Church
Balance Sheet
ENDOWMENT FUND
April 2017

Accounts

Assets		
CURRENT ASSETS		
7-100001 - ENDOWMENT FUND CHECKING	\$71,360.39	
7-100003 - PRINCIPAL GLOBAL INVESTOR CASH	\$6,997.29	
7-100005 - KAYNE ANDERSON RUDNICK CASH	\$15,361.61	
7-100007 - FUNDING ACCOUNT CASH	\$330,021.89	
7-100011 - WATERLOO HEDGE FUNDS CASH	(\$4,468.00)	
Total CURRENT ASSETS		\$419,273.18
INVESTMENTS		
7-100101 - PRINCIPAL GLOBAL INVESTOR	\$295,584.15	
7-100102 - UNREALIZED GAIN/LOSS PGI	\$56,680.01	
7-100105 - KAYNE ANDERSON RUDNICK	\$200,990.10	
7-100106 - UNREALIZED GAIN/LOSS KAR	\$65,251.73	
7-100210 - FUNDING ACCOUNT	\$2,688,154.24	
7-100211 - UNREALIZED GAIN/LOSS FA	\$168,335.82	
7-100225 - PRIVATE EQUITY	\$355,792.60	
7-100226 - UNREALIZED GAIN/LOSS PE	\$157,653.19	
7-100230 - WATERLOO HEDGE FUNDS	\$968,213.46	
7-100231 - UNREALIZED GAIN/LOSS WHF	\$114,653.02	
Total INVESTMENTS		\$5,071,308.32
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		\$5,523,592.53
Liabilities, Fund Principal, & Restricted Funds		
Liabilities		
Fund Principal		
7-300000 - FUND BALANCE-ENDOWMENT FUND	\$5,786,363.67	
Excess Cash Received	(\$262,771.14)	
Total Fund Principal and Excess Cash Received		\$5,523,592.53
Restricted Funds		
Total Temporary Restricted	\$0.00	
Total Restricted Funds		\$0.00
Total Liabilities, Fund Principal, & Restricted Funds		\$5,523,592.53

First United Methodist Church
Monthly Income Statement
ENDOWMENT FUND
April 2017

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	\$762.44	\$0.00	\$762.44	\$4,306.61	\$0.00	\$4,306.61	\$0.00	(\$4,306.61)
GIVING								
7-400000 - DONATIONS	\$205.00	\$0.00	\$205.00	\$1,225.00	\$0.00	\$1,225.00	\$0.00	(\$1,225.00)
Total GIVING	<u>\$205.00</u>	<u>\$0.00</u>	<u>\$205.00</u>	<u>\$1,225.00</u>	<u>\$0.00</u>	<u>\$1,225.00</u>	<u>\$0.00</u>	<u>(\$1,225.00)</u>
Total Revenues	<u>\$967.44</u>	<u>\$0.00</u>	<u>\$967.44</u>	<u>\$5,531.61</u>	<u>\$0.00</u>	<u>\$5,531.61</u>	<u>\$0.00</u>	<u>(\$5,531.61)</u>
Expenses								
7-500000 - ROYALTY/LEASE EXPENSES	\$0.00	\$0.00	\$0.00	\$2,435.75	\$0.00	(\$2,435.75)	\$0.00	(\$2,435.75)
Total Expenses	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,435.75</u>	<u>\$0.00</u>	<u>(\$2,435.75)</u>	<u>\$0.00</u>	<u>(\$2,435.75)</u>
Net Total	\$967.44	\$0.00	\$967.44	\$3,095.86	\$0.00	\$3,095.86	\$0.00	(\$3,095.86)
Other Expenses								
7-900000 - FUND TRANSFER	\$0.00	\$0.00	\$0.00	\$265,867.00	\$0.00	(\$265,867.00)	\$0.00	(\$265,867.00)
Total Other Expenses	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$265,867.00</u>	<u>\$0.00</u>	<u>(\$265,867.00)</u>	<u>\$0.00</u>	<u>(\$265,867.00)</u>
Net Operating Total	\$967.44	\$0.00	\$967.44	(\$262,771.14)	\$0.00	(\$262,771.14)	\$0.00	\$262,771.14

Valuation as of 12/31/16

First United Methodist Church
Balance Sheet
PRESCHOOL FUND
April 2017

Valuation as of 12/31/16

Accounts

Assets		
CURRENT ASSETS		
5-100001 - PRESCHOOL CHECKING	\$45,909.44	
5-100030 - PRESCHOOL TMF LOAN FUND	\$28,431.64	
Total CURRENT ASSETS		\$74,341.08
Total Assets		\$74,341.08

Liabilities, Fund Principal, & Restricted Funds		
Liabilities		
Fund Principal		
5-300000 - FUND BALANCE-PRESCHOOL	\$41,002.54	
Excess Cash Received	\$33,338.54	
Total Fund Principal and Excess Cash Received		\$74,341.08
Restricted Funds		
Total Temporary Restricted	\$0.00	
Total Restricted Funds		\$0.00
Total Liabilities, Fund Principal, & Restricted Funds		\$74,341.08

First United Methodist Church
Monthly Income Statement
PRESCHOOL FUND
April 2017

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	\$40,985.43	\$41,365.00	(\$379.57)	\$168,966.17	\$165,475.00	\$3,491.17	\$372,300.00	\$203,333.83
5-400030 - REGISTRATION FEES-SCHOOL YE.	\$200.00	\$1,370.00	(\$1,170.00)	\$15,050.00	\$5,470.00	\$9,580.00	\$16,400.00	\$1,350.00
5-400040 - TUITION-SUMMER	\$0.00	\$0.00	\$0.00	\$435.00	\$0.00	\$435.00	\$33,739.00	\$33,304.00
5-400060 - REGISTRATION FEES-SUMMER	\$6,850.00	\$0.00	\$6,850.00	\$6,850.00	\$0.00	\$6,850.00	\$0.00	(\$6,850.00)
5-400070 - TUITION DEPOSITS	\$0.00	\$2,900.00	(\$2,900.00)	\$2,797.50	\$11,600.00	(\$8,802.50)	\$34,768.00	\$31,970.50
5-400080 - FUNDRAISERS	\$142.43	\$100.00	\$42.43	\$2,883.18	\$400.00	\$2,483.18	\$1,100.00	(\$1,783.18)
5-400090 - WAIT LIST FEES	\$200.00	\$100.00	\$100.00	\$600.00	\$400.00	\$200.00	\$1,200.00	\$600.00
5-400100 - PRESCHOOL DONATIONS	\$1,050.00	\$1,400.00	(\$350.00)	\$1,300.00	\$5,600.00	(\$4,300.00)	\$17,000.00	\$15,700.00
5-400120 - INTEREST INCOME	\$23.35	\$20.00	\$3.35	\$79.22	\$80.00	(\$0.78)	\$240.00	\$160.78
5-400140 - HDDG INCOME	\$65.00	\$0.00	\$65.00	\$410.91	\$0.00	\$410.91	\$0.00	(\$410.91)
Total Revenues	<u>\$49,516.21</u>	<u>\$47,255.00</u>	<u>\$2,261.21</u>	<u>\$199,371.98</u>	<u>\$189,025.00</u>	<u>\$10,346.98</u>	<u>\$476,747.00</u>	<u>\$277,375.02</u>
Expenses								
PRESCHOOL								
5-500010 - SALARY	\$34,270.79	\$31,472.00	(\$2,798.79)	\$136,992.57	\$125,888.00	(\$11,104.57)	\$377,663.00	\$240,670.43
5-500020 - SOC SECURITY	\$2,621.70	\$2,408.00	(\$213.70)	\$10,480.01	\$9,632.00	(\$848.01)	\$28,891.00	\$18,410.99
5-500090 - WORKER'S COMPENSATION INS	\$106.85	\$187.50	\$80.65	\$427.40	\$750.00	\$322.60	\$2,250.00	\$1,822.60
5-500130 - CONTINUING ED SUPPORT	\$0.00	\$100.00	\$100.00	\$0.00	\$400.00	\$400.00	\$1,000.00	\$1,000.00
5-500140 - HDDG EXPENSE	\$0.00	\$0.00	\$0.00	\$2,571.28	\$0.00	(\$2,571.28)	\$0.00	(\$2,571.28)
5-501010 - OFFICE SUPPLIES, ADVERTISING,	\$234.20	\$417.00	\$182.80	\$589.29	\$1,668.00	\$1,078.71	\$5,000.00	\$4,410.71
5-501050 - TELEPHONE	\$48.75	\$67.00	\$18.25	\$195.00	\$268.00	\$73.00	\$800.00	\$605.00
5-501070 - PROFESSIONAL SERVICE FEES	\$0.00	\$0.00	\$0.00	\$95.00	\$0.00	(\$95.00)	\$0.00	(\$95.00)
5-501080 - BANK CHARGES	\$69.53	\$0.00	(\$69.53)	\$263.88	\$0.00	(\$263.88)	\$0.00	(\$263.88)
5-501090 - BUILDING MAINTENANCE	\$500.00	\$167.00	(\$333.00)	\$543.38	\$668.00	\$124.62	\$2,000.00	\$1,456.62
5-501100 - CONFERENCE & DUES	\$0.00	\$460.00	\$460.00	\$0.00	\$1,840.00	\$1,840.00	\$5,500.00	\$5,500.00
5-501140 - PROFESSIONAL TRAINING	\$101.00	\$208.00	\$107.00	\$748.00	\$832.00	\$84.00	\$2,500.00	\$1,752.00
5-501150 - LICENSE AND ACCREDITATION	\$0.00	\$125.00	\$125.00	\$392.34	\$500.00	\$107.66	\$1,500.00	\$1,107.66
5-501180 - CLASSROOM MATERIALS	\$962.30	\$1,000.00	\$37.70	\$2,936.13	\$4,000.00	\$1,063.87	\$12,000.00	\$9,063.87
5-502000 - STAFF APPRECIATION & HOSPITAL	\$293.50	\$250.00	(\$43.50)	\$293.50	\$1,000.00	\$706.50	\$3,000.00	\$2,706.50
5-502070 - CUSTODIAL	\$1,140.00	\$1,208.00	\$68.00	\$4,768.46	\$4,832.00	\$63.54	\$14,500.00	\$9,731.54
5-502080 - STRETCH-N-GROW	\$126.00	\$275.00	\$149.00	\$456.75	\$1,100.00	\$643.25	\$3,300.00	\$2,843.25
5-502090 - FUNDRAISING EXPENSES	\$0.00	\$42.00	\$42.00	\$1,680.45	\$168.00	(\$1,512.45)	\$500.00	(\$1,180.45)
Total PRESCHOOL	<u>\$40,474.62</u>	<u>\$38,386.50</u>	<u>(\$2,088.12)</u>	<u>\$163,433.44</u>	<u>\$153,546.00</u>	<u>(\$9,887.44)</u>	<u>\$460,404.00</u>	<u>\$296,970.56</u>
Total Expenses	<u>\$40,474.62</u>	<u>\$38,386.50</u>	<u>(\$2,088.12)</u>	<u>\$163,433.44</u>	<u>\$153,546.00</u>	<u>(\$9,887.44)</u>	<u>\$460,404.00</u>	<u>\$296,970.56</u>
Net Total	\$9,041.59	\$8,868.50	\$173.09	\$35,938.54	\$35,479.00	\$459.54	\$16,343.00	(\$19,595.54)
Other Expenses								
5-900000 - FUND TRANSFER	\$650.00	\$1,333.00	\$683.00	\$2,600.00	\$5,332.00	\$2,732.00	\$16,000.00	\$13,400.00
Total Other Expenses	<u>\$650.00</u>	<u>\$1,333.00</u>	<u>\$683.00</u>	<u>\$2,600.00</u>	<u>\$5,332.00</u>	<u>\$2,732.00</u>	<u>\$16,000.00</u>	<u>\$13,400.00</u>
Net Operating Total	\$8,391.59	\$7,535.50	\$856.09	\$33,338.54	\$30,147.00	\$3,191.54	\$343.00	(\$32,995.54)