

First United Methodist Church
 Balance Sheet
 CHURCH OPERATING FUND
 December 2017

Accounts

Assets		
CURRENT ASSETS		
1-100001 - OPERATING FUND CHECKING	\$135,154.34	
1-100030 - OPERATING TMF LOAN FUND	<u>\$393,076.21</u>	
Total CURRENT ASSETS		<u>\$528,230.55</u>
Total Assets		<u><u>\$528,230.55</u></u>
Liabilities, Fund Principal, & Restricted Funds		
Liabilities		
CURRENT LIABILITIES		
1-200020 - TAX DEFERRED ANNUITY W/H	(\$1,255.94)	
1-200035 - PASTOR'S HOUSING EXCLUSION	(\$0.16)	
1-200080 - HEALTH-LIFE INSURANCE W/H	(\$34.59)	
1-200090 - PREPAID PLEDGES	<u>\$296,070.00</u>	
Total CURRENT LIABILITIES		<u>\$294,779.31</u>
Total Liabilities		<u>\$294,779.31</u>
Fund Principal		
1-300000 - FUND BALANCE-CHURCH	\$296,659.35	
Excess Cash Received	<u>(\$63,208.11)</u>	
Total Fund Principal and Excess Cash Received		\$233,451.24
Restricted Funds		
Total Temporary Restricted	<u>\$0.00</u>	
Total Restricted Funds		<u>\$0.00</u>
Total Liabilities, Fund Principal, & Restricted Funds		<u><u>\$528,230.55</u></u>

First United Methodist Church
Monthly Income Statement
CHURCH OPERATING FUND
December 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	\$168,175.36	\$206,884.00	(\$38,708.64)	\$1,446,608.15	\$1,496,884.00	(\$50,275.85)	\$1,496,884.00	\$50,275.85
1-400010 - NONPLEDGE GIVING	\$42,261.15	\$51,600.00	(\$9,338.85)	\$118,878.73	\$160,000.00	(\$41,121.27)	\$160,000.00	\$41,121.27
1-400030 - SUNDAY SCHOOL OFFERING	\$238.00	\$245.00	(\$7.00)	\$2,935.01	\$3,200.00	(\$264.99)	\$3,200.00	\$264.99
1-400040 - PLATE OFFERING	\$2,580.82	\$4,000.00	(\$1,419.18)	\$26,179.61	\$28,000.00	(\$1,820.39)	\$28,000.00	\$1,820.39
1-400050 - EASTER & CHRISTMAS	\$29,254.00	\$11,000.00	\$18,254.00	\$64,505.00	\$18,000.00	\$46,505.00	\$18,000.00	(\$46,505.00)
Total GIVING	\$242,509.33	\$273,729.00	(\$31,219.67)	\$1,659,106.50	\$1,706,084.00	(\$46,977.50)	\$1,706,084.00	\$46,977.50
OTHER REVENUE								
1-400060 - BUILDING USE FEES	\$150.00	\$2,500.00	(\$2,350.00)	\$28,154.00	\$35,000.00	(\$6,846.00)	\$35,000.00	\$6,846.00
1-400065 - PROGRAM FEES	\$916.00	\$1,000.00	(\$84.00)	\$19,260.16	\$17,000.00	\$2,260.16	\$17,000.00	(\$2,260.16)
1-400080 - MISCELLANEOUS INCOME	\$2,084.15	\$1,700.00	\$384.15	\$15,948.56	\$14,000.00	\$1,948.56	\$14,000.00	(\$1,948.56)
1-400090 - INTEREST INCOME	\$867.99	\$400.00	\$467.99	\$11,447.45	\$8,000.00	\$3,447.45	\$8,000.00	(\$3,447.45)
1-400100 - JUANITA MORRIS TRUST	\$1,497.64	\$2,000.00	(\$502.36)	\$22,463.03	\$15,000.00	\$7,463.03	\$15,000.00	(\$7,463.03)
Total OTHER REVENUE	\$5,515.78	\$7,600.00	(\$2,084.22)	\$97,273.20	\$89,000.00	\$8,273.20	\$89,000.00	(\$8,273.20)
Total Revenues	\$248,025.11	\$281,329.00	(\$33,303.89)	\$1,756,379.70	\$1,795,084.00	(\$38,704.30)	\$1,795,084.00	\$38,704.30
Expenses								
CLERGY COMPENSATION								
Clergy Salaries								
1-500011 - SALARY-SENIOR PASTOR	\$8,217.00	\$8,217.00	\$0.00	\$95,854.00	\$95,854.00	\$0.00	\$95,854.00	\$0.00
1-500012 - SALARY-ASSOC. PASTOR	\$5,500.00	\$5,500.00	\$0.00	\$63,250.00	\$63,250.00	\$0.00	\$63,250.00	\$0.00
1-500013 - SALARY- DEACON	\$3,763.50	\$3,763.50	\$0.00	\$42,412.00	\$42,412.00	\$0.00	\$42,412.00	\$0.00
Total Clergy Salaries	\$17,480.50	\$17,480.50	\$0.00	\$201,516.00	\$201,516.00	\$0.00	\$201,516.00	\$0.00
Clergy Housing Allowances								
1-500020 - HOUSING ALLOWANCE-DEACON	\$1,500.00	\$1,500.00	\$0.00	\$18,000.00	\$18,000.00	\$0.00	\$18,000.00	\$0.00
1-510015 - HOUSING ALLOWANCE-SR PASTO	\$2,000.00	\$2,000.00	\$0.00	\$24,000.00	\$24,000.00	\$0.00	\$24,000.00	\$0.00
Total Clergy Housing Allowances	\$3,500.00	\$3,500.00	\$0.00	\$42,000.00	\$42,000.00	\$0.00	\$42,000.00	\$0.00
Clergy Expense Accounts								
1-500130 - SENIOR PASTOR EXPENSE ACCT	\$640.98	\$570.87	(\$70.11)	\$5,443.67	\$6,850.00	\$1,406.33	\$6,850.00	\$1,406.33
1-500135 - ASSOC PASTOR EXPENSE ACCT	\$337.70	\$541.74	\$204.04	\$7,056.00	\$6,500.00	(\$556.00)	\$6,500.00	(\$556.00)
1-500140 - DEACON EXPENSE ACCT	\$240.21	\$386.50	\$146.29	\$3,596.78	\$4,638.00	\$1,041.22	\$4,638.00	\$1,041.22
Total Clergy Expense Accounts	\$1,218.89	\$1,499.11	\$280.22	\$16,096.45	\$17,988.00	\$1,891.55	\$17,988.00	\$1,891.55
Clergy - Other Benefits								
1-500070 - HEALTH INSURANCE	\$2,695.00	\$2,695.00	\$0.00	\$32,340.00	\$32,340.00	\$0.00	\$32,340.00	\$0.00
1-500090 - WORKER'S COMPENSATION INS	\$186.45	\$234.78	\$48.33	\$2,760.81	\$2,818.02	\$57.21	\$2,818.02	\$57.21
1-500110 - MINISTER'S PENSION & PROTECTI	\$2,688.09	\$2,688.13	\$0.04	\$32,186.84	\$32,258.00	\$71.16	\$32,258.00	\$71.16
Total Clergy - Other Benefits	\$5,569.54	\$5,617.91	\$48.37	\$67,287.65	\$67,416.02	\$128.37	\$67,416.02	\$128.37
Total CLERGY COMPENSATION	\$27,768.93	\$28,097.52	\$328.59	\$326,900.10	\$328,920.02	\$2,019.92	\$328,920.02	\$2,019.92
PROGRAM STAFF COMPENSATION								
Program Staff Salaries								
1-500163 - WORSHIP TECHNICAL SUPPORT	\$712.50	\$925.00	\$212.50	\$4,977.50	\$8,900.00	\$3,922.50	\$8,900.00	\$3,922.50
1-505010 - SALARY-MUSIC DIRECTOR/ORGAN	\$4,979.00	\$4,979.00	\$0.00	\$56,998.00	\$56,998.00	\$0.00	\$56,998.00	\$0.00
1-505011 - SALARY-CHILDRENS CHOIR DIREC	\$675.00	\$940.50	\$265.50	\$7,418.00	\$10,186.00	\$2,768.00	\$10,186.00	\$2,768.00
1-505012 - SALARY-CHAPEL PIANIST	\$865.00	\$695.00	(\$170.00)	\$6,857.50	\$7,240.00	\$382.50	\$7,240.00	\$382.50
1-505013 - SALARY-DIRECTOR CHILDREN/FAI	\$2,030.92	\$1,893.38	(\$137.54)	\$21,497.74	\$21,621.00	\$123.26	\$21,621.00	\$123.26
1-505014 - SALARY-CHILDCARE WORKERS	\$3,526.54	\$3,910.00	\$383.46	\$43,153.08	\$46,920.00	\$3,766.92	\$46,920.00	\$3,766.92
1-505015 - SALARY-CARE COORDINATOR	\$1,300.84	\$1,300.87	\$0.03	\$12,225.54	\$12,860.00	\$634.46	\$12,860.00	\$634.46

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1-505016 - DIRECTOR OF CONNECTIONS	\$1,355.77	\$1,500.00	\$144.23	\$14,480.77	\$15,250.00	\$769.23	\$15,250.00	\$769.23
1-505017 - SALARY-CHILDREN'S MINISTRY ASST	\$1,250.00	\$1,250.00	\$0.00	\$12,250.00	\$12,250.00	\$0.00	\$12,250.00	\$0.00
1-505018 - SALARY-HANDBELL DIRECTOR	\$363.16	\$363.12	(\$0.04)	\$2,726.44	\$2,468.00	(\$258.44)	\$2,468.00	(\$258.44)
1-505019 - CHILDREN'S ASSOCIATE	\$0.00	\$231.52	\$231.52	\$789.48	\$1,284.00	\$494.52	\$1,284.00	\$494.52
1-520010 - SALARY-DIR YOUTH MINISTRIES	\$3,885.00	\$2,800.00	(\$1,085.00)	\$10,538.88	\$30,850.00	\$20,311.12	\$30,850.00	\$20,311.12
1-520011 - SALARY-ASST YOUTH MINISTRIES	\$0.00	\$1,250.00	\$1,250.00	\$870.00	\$12,250.00	\$11,380.00	\$12,250.00	\$11,380.00
1-520012 - FEE- CONSULTANT YOUTH MINISTER	\$0.00	\$0.00	\$0.00	\$16,383.21	\$5,000.00	(\$11,383.21)	\$5,000.00	(\$11,383.21)
Total Program Staff Salaries	\$20,943.73	\$22,038.39	\$1,094.66	\$211,166.14	\$244,077.00	\$32,910.86	\$244,077.00	\$32,910.86
Program Staff Other Benefits								
1-505040 - SOCIAL SECURITY	\$1,861.69	\$1,688.88	(\$172.81)	\$17,517.21	\$18,289.16	\$771.95	\$18,289.16	\$771.95
1-505060 - HEALTH INSURANCE	\$2,440.23	\$1,171.06	(\$1,269.17)	\$14,176.69	\$14,052.72	(\$123.97)	\$14,052.72	(\$123.97)
1-505080 - WORKER'S COMPENSATION INSURANCE	\$152.21	\$191.73	\$39.52	\$2,253.79	\$2,300.54	\$46.75	\$2,300.54	\$46.75
1-505090 - TAX SHELTERED ANNUITY	\$298.74	\$283.67	(\$15.07)	\$3,419.88	\$3,404.70	(\$15.18)	\$3,404.70	(\$15.18)
Total Program Staff Other Benefits	\$4,752.87	\$3,335.34	(\$1,417.53)	\$37,367.57	\$38,047.12	\$679.55	\$38,047.12	\$679.55
Total PROGRAM STAFF COMPENSATION	\$25,696.60	\$25,373.73	(\$322.87)	\$248,533.71	\$282,124.12	\$33,590.41	\$282,124.12	\$33,590.41
WORSHIP-PROGRAM PURCH SVS SUPP								
Worship PS Supplies								
1-500160 - WORSHIP SUPPLIES	\$84.13	\$250.00	\$165.87	\$1,722.07	\$3,000.00	\$1,277.93	\$3,000.00	\$1,277.93
1-500165 - WORSHIP FLOWERS	\$1,477.61	\$300.00	(\$1,177.61)	\$4,275.86	\$3,600.00	(\$675.86)	\$3,600.00	(\$675.86)
1-500170 - WORSHIP COPYRIGHT/LICENSING	\$0.00	\$225.00	\$225.00	\$1,417.68	\$1,600.00	\$182.32	\$1,600.00	\$182.32
1-500175 - WORSHIP PUBLICATIONS	\$14.00	\$125.00	\$111.00	\$1,023.28	\$1,500.00	\$476.72	\$1,500.00	\$476.72
1-500180 - WORSHIP SPECIALITY SUPPLIES	\$251.10	\$25.00	(\$226.10)	\$893.17	\$300.00	(\$593.17)	\$300.00	(\$593.17)
Total Worship PS Supplies	\$1,826.84	\$925.00	(\$901.84)	\$9,332.06	\$10,000.00	\$667.94	\$10,000.00	\$667.94
Music PS Supplies								
1-505100 - MUSIC-SANCTUARY	\$38.86	\$125.00	\$86.14	\$314.84	\$1,500.00	\$1,185.16	\$1,500.00	\$1,185.16
1-505110 - MUSIC-CHILDREN	\$0.00	\$0.00	\$0.00	\$179.62	\$200.00	\$20.38	\$200.00	\$20.38
1-505120 - CHORAL SCHOLARS	\$3,455.00	\$2,580.00	(\$875.00)	\$31,681.00	\$28,000.00	(\$3,681.00)	\$28,000.00	(\$3,681.00)
1-505121 - INSTRUMENTAL SUPPORT	\$0.00	\$2,000.00	\$2,000.00	\$3,950.00	\$5,500.00	\$1,550.00	\$5,500.00	\$1,550.00
1-505140 - MUSICALS-CHILDREN'S CHOIR	\$0.00	\$400.00	\$400.00	\$269.18	\$800.00	\$530.82	\$800.00	\$530.82
1-505150 - HANDBELLS	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00	\$150.00	\$150.00	\$150.00
1-565170 - INSTRUMENT REPAIRS/TUNING	\$0.00	\$366.67	\$366.67	\$763.38	\$4,400.00	\$3,636.62	\$4,400.00	\$3,636.62
Total Music PS Supplies	\$3,493.86	\$5,471.67	\$1,977.81	\$37,158.02	\$40,550.00	\$3,391.98	\$40,550.00	\$3,391.98
Children's Ministries PS Suppl								
1-515100 - CLASSROOM MATERIALS	\$29.92	\$200.00	\$170.08	\$1,468.40	\$2,500.00	\$1,031.60	\$2,500.00	\$1,031.60
1-515110 - FAMILY OUTREACH	\$13.88	\$0.00	(\$13.88)	\$644.69	\$2,000.00	\$1,355.31	\$2,000.00	\$1,355.31
1-515120 - ADULT TRAINING & EDUCATION	\$0.00	\$400.00	\$400.00	\$176.47	\$1,125.00	\$948.53	\$1,125.00	\$948.53
1-515130 - FURNITURE & PLAY EQUIPMENT	\$0.00	\$250.00	\$250.00	\$1,897.65	\$500.00	(\$1,397.65)	\$500.00	(\$1,397.65)
1-515150 - VBS	\$0.00	\$0.00	\$0.00	\$5,039.55	\$5,500.00	\$460.45	\$5,500.00	\$460.45
1-515170 - SEASONAL PROGRAMMING	\$20.10	\$200.00	\$179.90	\$666.36	\$400.00	(\$266.36)	\$400.00	(\$266.36)
1-515200 - CHILDCARE MATERIALS	\$137.94	\$0.00	(\$137.94)	\$512.87	\$300.00	(\$212.87)	\$300.00	(\$212.87)
1-515210 - CHILDCARE TRAINING	\$0.00	\$0.00	\$0.00	\$566.00	\$0.00	(\$566.00)	\$0.00	(\$566.00)
1-520009 - SPECIAL PROGRAMS & EVENTS	\$664.16	\$0.00	(\$664.16)	\$4,160.35	\$2,500.00	(\$1,660.35)	\$2,500.00	(\$1,660.35)
Total Children's Ministries PS Suppl	\$866.00	\$1,050.00	\$184.00	\$15,132.34	\$14,825.00	(\$307.34)	\$14,825.00	(\$307.34)
Youth Ministries PS Supplies								
1-520100 - PROGRAMMING & UMYF RES	\$1,982.78	\$435.00	(\$1,547.78)	\$3,961.37	\$5,000.00	\$1,038.63	\$5,000.00	\$1,038.63
1-520110 - TRIPS & RETREATS	\$0.00	\$315.00	\$315.00	\$3,988.22	\$4,000.00	\$11.78	\$4,000.00	\$11.78
1-520140 - YOUTH MISSIONS	\$0.00	\$315.00	\$315.00	\$6,834.95	\$4,000.00	(\$2,834.95)	\$4,000.00	(\$2,834.95)
1-520150 - CONFIRMATION	\$0.00	\$70.00	\$70.00	\$1,076.41	\$950.00	(\$126.41)	\$950.00	(\$126.41)

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1-520160 - WORKER TRAINING & SUPPORT	\$0.00	\$85.00	\$85.00	\$317.44	\$800.00	\$482.56	\$800.00	\$482.56
1-520170 - SUNDAY SCHOOL RESOURCES	\$139.86	\$50.00	(\$89.86)	\$377.70	\$600.00	\$222.30	\$600.00	\$222.30
Total Youth Ministries PS Supplies	\$2,122.64	\$1,270.00	(\$852.64)	\$16,556.09	\$15,350.00	(\$1,206.09)	\$15,350.00	(\$1,206.09)
Adult Ministries PS Supplies								
1-510100 - PROGRAMMING MATERIALS	\$1,032.29	\$350.00	(\$682.29)	\$4,745.64	\$4,200.00	(\$545.64)	\$4,200.00	(\$545.64)
1-510105 - NEW MINISTRIES	\$313.86	\$1,000.00	\$686.14	\$1,804.05	\$5,000.00	\$3,195.95	\$5,000.00	\$3,195.95
1-510115 - LAY DELEGATE ALLOWANCE	\$0.00	\$0.00	\$0.00	\$600.00	\$1,400.00	\$800.00	\$1,400.00	\$800.00
Total Adult Ministries PS Supplies	\$1,346.15	\$1,350.00	\$3.85	\$7,149.69	\$10,600.00	\$3,450.31	\$10,600.00	\$3,450.31
Membership Evangelism PSS								
1-540100 - CONNECTIONS	\$0.00	\$0.00	\$0.00	\$399.98	\$1,000.00	\$600.02	\$1,000.00	\$600.02
Total Membership Evangelism PSS	\$0.00	\$0.00	\$0.00	\$399.98	\$1,000.00	\$600.02	\$1,000.00	\$600.02
Congregational Care PS Supply								
1-530100 - CARE MINISTRY	\$0.00	\$100.00	\$100.00	\$633.71	\$1,000.00	\$366.29	\$1,000.00	\$366.29
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	\$0.00	\$125.00	\$125.00	\$633.71	\$1,250.00	\$616.29	\$1,250.00	\$616.29
Stewardship PS Supplies								
1-545100 - STEWARDSHIP	(\$212.59)	\$285.00	\$497.59	\$3,176.77	\$3,200.00	\$23.23	\$3,200.00	\$23.23
Total Stewardship PS Supplies	(\$212.59)	\$285.00	\$497.59	\$3,176.77	\$3,200.00	\$23.23	\$3,200.00	\$23.23
Total WORSHIP-PROGRAM PURCH SVS SUPP	\$9,442.90	\$10,476.67	\$1,033.77	\$89,538.66	\$96,775.00	\$7,236.34	\$96,775.00	\$7,236.34
APPORTIONMENTS								
1-550160 - PENSIONS: HEALTH INS	\$2,279.75	\$2,279.75	\$0.00	\$27,357.00	\$27,357.00	\$0.00	\$27,357.00	\$0.00
1-550170 - MINISTERIAL SUPPORT	\$0.00	\$2,224.87	\$2,224.87	\$26,698.00	\$26,698.00	\$0.00	\$26,698.00	\$0.00
1-550190 - CONFERENCE ADMINISTRATION	\$0.00	\$1,811.87	\$1,811.87	\$21,742.00	\$21,742.00	\$0.00	\$21,742.00	\$0.00
1-550220 - GENERAL/JURISDICTIONAL CAUSE	\$15,510.00	\$4,277.87	(\$11,232.13)	\$51,334.00	\$51,334.00	\$0.00	\$51,334.00	\$0.00
1-550230 - CONFERENCE BENEVOLENCES	\$0.00	\$4,243.87	\$4,243.87	\$50,926.00	\$50,926.00	\$0.00	\$50,926.00	\$0.00
1-550240 - CAPITAL DISTRICT CAUSES	\$0.00	\$2,951.75	\$2,951.75	\$35,421.00	\$35,421.00	\$0.00	\$35,421.00	\$0.00
Total APPORTIONMENTS	\$17,789.75	\$17,789.98	\$0.23	\$213,478.00	\$213,478.00	\$0.00	\$213,478.00	\$0.00
MISSIONS								
1-555170 - FOURTH TUESDAY BREAKFAST	\$0.00	\$363.00	\$363.00	\$4,020.07	\$4,400.00	\$379.93	\$4,400.00	\$379.93
Total MISSIONS	\$0.00	\$363.00	\$363.00	\$4,020.07	\$4,400.00	\$379.93	\$4,400.00	\$379.93
ADMINISTRATION STAFF COMPENSAT								
Administrative Staff Salaries								
1-560010 - SALARY-OFFICE MANAGER	\$2,545.00	\$2,545.00	\$0.00	\$27,790.00	\$27,790.00	\$0.00	\$27,790.00	\$0.00
1-560011 - SALARY-FINANCIAL ASSISTANT	\$3,295.50	\$3,295.50	\$0.00	\$36,796.00	\$36,796.00	\$0.00	\$36,796.00	\$0.00
1-560012 - SALARY-BUSINESS ADMINISTRATOR	\$4,190.00	\$4,190.00	\$0.00	\$47,530.00	\$47,530.00	\$0.00	\$47,530.00	\$0.00
1-560013 - SALARY-FACILITIES COORDINATOR	\$1,780.00	\$1,780.00	\$0.00	\$18,610.00	\$18,610.00	\$0.00	\$18,610.00	\$0.00
1-560014 - SALARY-DIRECTOR OF COMMUNICATIONS	\$2,410.00	\$2,410.00	\$0.00	\$26,170.00	\$26,170.00	\$0.00	\$26,170.00	\$0.00
1-560015 - SALARY-DIRECTOR OF PUBLICATIONS	\$2,551.00	\$2,551.00	\$0.00	\$28,003.58	\$27,862.00	(\$141.58)	\$27,862.00	(\$141.58)
1-560016 - SALARY - CUSTODIAN	\$2,853.70	\$3,201.63	\$347.93	\$36,156.55	\$35,670.00	(\$486.55)	\$35,670.00	(\$486.55)
1-565010 - SALARY-FACILITIES MANAGER	\$1,950.34	\$1,950.37	\$0.03	\$20,654.08	\$20,654.00	(\$0.08)	\$20,654.00	(\$0.08)
1-565011 - SALARY-WEDDING COORDINATOR	\$0.00	\$166.63	\$166.63	\$1,700.00	\$2,000.00	\$300.00	\$2,000.00	\$300.00
Total Administrative Staff Salaries	\$21,575.54	\$22,090.13	\$514.59	\$243,410.21	\$243,082.00	(\$328.21)	\$243,082.00	(\$328.21)
Administrative Staff Benefits								
1-560040 - SOCIAL SECURITY	\$1,706.51	\$1,689.84	(\$16.67)	\$19,265.95	\$18,594.86	(\$671.09)	\$18,594.86	(\$671.09)
1-560060 - HEALTH INSURANCE	\$8,161.70	\$4,078.08	(\$4,083.62)	\$49,053.74	\$48,936.96	(\$116.78)	\$48,936.96	(\$116.78)
1-560080 - WORKER'S COMPENSATION INS	\$250.09	\$314.98	\$64.89	\$3,702.96	\$3,779.73	\$76.77	\$3,779.73	\$76.77
1-560090 - TAX SHELTERED ANNUITY	\$731.52	\$616.01	(\$115.51)	\$8,430.59	\$7,392.45	(\$1,038.14)	\$7,392.45	(\$1,038.14)
1-565020 - CONTINUING EDUCATION	\$0.00	\$0.00	\$0.00	(\$1.30)	\$2,000.00	\$2,001.30	\$2,000.00	\$2,001.30

First United Methodist Church
Monthly Income Statement
CHURCH OPERATING FUND
December 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	\$10,849.82	\$6,698.91	(\$4,150.91)	\$80,451.94	\$80,704.00	\$252.06	\$80,704.00	\$252.06
Total ADMINISTRATION STAFF COMPENSAT	\$32,425.36	\$28,789.04	(\$3,636.32)	\$323,862.15	\$323,786.00	(\$76.15)	\$323,786.00	(\$76.15)
ADMINISTRATIVE PS SUPPLIES								
Office PS & Supplies								
1-560100 - POSTAGE	\$1,051.94	\$750.00	(\$301.94)	\$4,558.73	\$7,000.00	\$2,441.27	\$7,000.00	\$2,441.27
1-560110 - PRINTING	\$661.25	\$200.00	(\$461.25)	\$3,434.50	\$2,000.00	(\$1,434.50)	\$2,000.00	(\$1,434.50)
1-560120 - OFFICE EQUIPMENT	\$4,360.32	\$800.00	(\$3,560.32)	\$7,716.77	\$8,500.00	\$783.23	\$8,500.00	\$783.23
1-560130 - LEASES/MAINTENANCE AGREEME	\$7,492.79	\$7,000.00	(\$492.79)	\$89,864.72	\$88,000.00	(\$1,864.72)	\$88,000.00	(\$1,864.72)
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	\$2,529.38	\$2,310.00	(\$219.38)	\$30,039.13	\$27,500.00	(\$2,539.13)	\$27,500.00	(\$2,539.13)
1-560140 - OFFICE SUPPLIES	\$559.35	\$500.00	(\$59.35)	\$4,885.49	\$6,000.00	\$1,114.51	\$6,000.00	\$1,114.51
1-560145 - FELLOWSHIP	\$728.81	\$500.00	(\$228.81)	\$4,753.15	\$6,000.00	\$1,246.85	\$6,000.00	\$1,246.85
1-560150 - PAPER/ENVELOPES	\$489.46	\$424.00	(\$65.46)	\$4,769.33	\$5,000.00	\$230.67	\$5,000.00	\$230.67
1-560170 - BANK CHARGES	\$411.74	\$337.00	(\$74.74)	\$4,429.18	\$4,000.00	(\$429.18)	\$4,000.00	(\$429.18)
Total Office PS & Supplies	\$18,285.04	\$12,821.00	(\$5,464.04)	\$154,451.00	\$155,000.00	\$549.00	\$155,000.00	\$549.00
Facility Maintenance PS Supply								
1-565095 - LEASES/MAINTENANCE AGREEME	\$4,995.24	\$5,174.00	\$178.76	\$60,275.77	\$62,000.00	\$1,724.23	\$62,000.00	\$1,724.23
1-565100 - FACILITIES MAINTENANCE	\$15,162.49	\$7,326.00	(\$7,836.49)	\$127,754.37	\$88,000.00	(\$39,754.37)	\$88,000.00	(\$39,754.37)
1-565110 - MAINTENANCE SUPPLIES	\$218.38	\$250.00	\$31.62	\$3,798.29	\$3,000.00	(\$798.29)	\$3,000.00	(\$798.29)
1-565115 - MAINTENANCE EQUIPMENT	\$1,657.00	\$0.00	(\$1,657.00)	\$2,784.97	\$1,000.00	(\$1,784.97)	\$1,000.00	(\$1,784.97)
1-565118 - ARCHIVES	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
1-565120 - UTILITIES-PARSONAGE	\$520.22	\$590.00	\$69.78	\$7,709.04	\$7,100.00	(\$609.04)	\$7,100.00	(\$609.04)
1-565122 - CLERGY UTILITIES	\$465.56	\$485.00	\$19.44	\$7,334.16	\$5,600.00	(\$1,734.16)	\$5,600.00	(\$1,734.16)
1-565130 - UTILITIES-MAIN BUILDING	\$6,214.54	\$8,000.00	\$1,785.46	\$83,386.46	\$100,000.00	\$16,613.54	\$100,000.00	\$16,613.54
1-565140 - UTILITIES-FLC	\$2,487.54	\$4,000.00	\$1,512.46	\$37,569.20	\$50,000.00	\$12,430.80	\$50,000.00	\$12,430.80
1-565150 - TELEPHONE	\$1,023.61	\$1,250.00	\$226.39	\$14,420.50	\$15,000.00	\$579.50	\$15,000.00	\$579.50
1-565160 - PROPERTY/LIABILITY INSURANCE	\$1,622.90	\$2,632.16	\$1,009.26	\$30,477.53	\$31,586.25	\$1,108.72	\$31,586.25	\$1,108.72
Total Facility Maintenance PS Supply	\$34,367.48	\$29,707.16	(\$4,660.32)	\$375,510.29	\$365,786.25	(\$9,724.04)	\$365,786.25	(\$9,724.04)
Custodial Svs PS & Supplies								
1-555175 - HOMELESS BREAKFAST SUPPLIES	\$0.00	\$850.00	\$850.00	\$8,938.86	\$10,000.00	\$1,061.14	\$10,000.00	\$1,061.14
1-565111 - CLEANING CONTRACT SVCS	\$3,530.00	\$3,125.00	(\$405.00)	\$33,633.86	\$37,500.00	\$3,866.14	\$37,500.00	\$3,866.14
1-565112 - JANITORIAL SUPPLIES	\$0.00	\$666.63	\$666.63	\$8,338.93	\$8,000.00	(\$338.93)	\$8,000.00	(\$338.93)
1-565113 - CONTRACT CUSTODIAN	\$0.00	\$125.00	\$125.00	\$330.00	\$1,500.00	\$1,170.00	\$1,500.00	\$1,170.00
1-565114 - CUSTODIAL EQUIPMENT	\$0.00	\$0.00	\$0.00	\$468.43	\$2,000.00	\$1,531.57	\$2,000.00	\$1,531.57
Total Custodial Svs PS & Supplies	\$3,530.00	\$4,766.63	\$1,236.63	\$51,710.08	\$59,000.00	\$7,289.92	\$59,000.00	\$7,289.92
Communication PS & Supplies								
1-580170 - MARKETING & COMMUNICATIONS	\$587.88	\$2,000.00	\$1,412.12	\$12,376.66	\$12,500.00	\$123.34	\$12,500.00	\$123.34
Total Communication PS & Supplies	\$587.88	\$2,000.00	\$1,412.12	\$12,376.66	\$12,500.00	\$123.34	\$12,500.00	\$123.34
Total ADMINISTRATIVE PS SUPPLIES	\$56,770.40	\$49,294.79	(\$7,475.61)	\$594,048.03	\$592,286.25	(\$1,761.78)	\$592,286.25	(\$1,761.78)
Total Expenses	\$169,893.94	\$160,184.73	(\$9,709.21)	\$1,800,380.72	\$1,841,769.39	\$41,388.67	\$1,841,769.39	\$41,388.67
Net Total	\$78,131.17	\$121,144.27	(\$43,013.10)	(\$44,001.02)	(\$46,685.39)	\$2,684.37	(\$46,685.39)	(\$2,684.37)
Other Expenses								
1-900000 - FUND TRANSFER	\$26,480.00	(\$4,671.39)	(\$31,151.39)	\$19,207.09	(\$46,685.39)	(\$65,892.48)	(\$46,685.39)	(\$65,892.48)
Total Other Expenses	\$26,480.00	(\$4,671.39)	(\$31,151.39)	\$19,207.09	(\$46,685.39)	(\$65,892.48)	(\$46,685.39)	(\$65,892.48)
Net Operating Total	\$51,651.17	\$125,815.66	(\$74,164.49)	(\$63,208.11)	\$0.00	(\$63,208.11)	\$0.00	\$63,208.11

First United Methodist Church
Balance Sheet
CHURCH DESIGNATED FUNDS
December 2017

Accounts

Assets		
CURRENT ASSETS		
2-100001 - CHURCH DESIGNATED CHECKING	\$275,990.77	
2-100030 - CHURCH DESGN TMF LOAN FUND	<u>\$459,384.66</u>	
Total CURRENT ASSETS		<u>\$735,375.43</u>
Total Assets		<u><u>\$735,375.43</u></u>

Liabilities, Fund Principal, & Restricted Funds		
Liabilities		
Fund Principal		
2-300000 - FUND BALANCE DESIG FUNDS	\$0.20	
Excess Cash Received	<u>\$742,063.30</u>	
Total Fund Principal and Excess Cash Received		\$742,063.50
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>\$735,375.43</u></u>

First United Methodist Church
Monthly/YTD Balance Detail
Fund: CHURCH DESIGNATED FUNDS
December 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	<u>\$0.00</u>	<u>\$3,845.28</u>
BELLS		
2-301010 - BELLS BAL	\$0.00	\$4,525.83
2-501010 - BELLS EXP	\$0.00	(\$892.32)
Total BELLS	<u>\$0.00</u>	<u>\$3,633.51</u>
MEMORIAL GIFTS		
2-301050 - MEMORIAL GIFTS BAL	\$0.00	\$3,395.00
2-401050 - MEMORIAL GIFTS - REV	\$0.00	\$50.00
Total MEMORIAL GIFTS	<u>\$0.00</u>	<u>\$3,445.00</u>
MISCELLANEOUS FUND		
2-306070 - MISCELLANEOUS FUND BAL	\$0.00	\$289,821.03
2-406070 - MISCELLANEOUS FUND REV	\$6,390.00	\$555,356.09
2-506070 - MISCELLANEOUS FUND EXP	(\$462.76)	(\$287,240.34)
2-906070 - MISCELLANEOUS FUND TRANS	\$27,130.00	(\$68,817.91)
Total MISCELLANEOUS FUND	<u>\$33,057.24</u>	<u>\$489,118.87</u>
CRAVENS FUND		
2-301080 - CRAVENS FUND BAL	\$0.00	\$51,061.18
2-401080 - CRAVENS FUND REV	\$4.78	\$51.53
Total CRAVENS FUND	<u>\$4.78</u>	<u>\$51,112.71</u>
PARSONAGE FUND		
2-301090 - PARSONAGE FUND BAL	\$0.00	\$58,152.40
2-401090 - PARSONAGE FUND REV	\$54.83	\$589.25
Total PARSONAGE FUND	<u>\$54.83</u>	<u>\$58,741.65</u>
ORGAN FUND		
2-301030 - ORGAN FUND BAL	\$0.00	\$10,517.79
2-401030 - ORGAN FUND REV	\$5,000.00	\$5,195.00
2-501030 - ORGAN FUND EXP	\$0.00	(\$5,416.61)
Total ORGAN FUND	<u>\$5,000.00</u>	<u>\$10,296.18</u>
Total SPECIAL PROJECTS	<u>\$38,116.85</u>	<u>\$620,193.20</u>
CHURCH ORGANIZATIONS		
BIBLE STUDY CLASS		
2-302010 - BIBLE STUDY BAL	\$0.00	\$817.53
Total BIBLE STUDY CLASS	<u>\$0.00</u>	<u>\$817.53</u>
KOINONIA CLASS		
2-302020 - KOINONIA CLASS BAL	\$0.00	\$58.21
2-402020 - KOINONIA CLASS REV	\$0.00	\$133.00
2-502020 - KONONIA CLASS EXP	\$0.00	(\$100.00)
Total KOINONIA CLASS	<u>\$0.00</u>	<u>\$91.21</u>
CROSS SECTION CLASS		
2-302040 - CROSS SECTION CLASS BAL	\$0.00	\$1,187.03
2-402040 - CROSS SECTION CLASS REV	\$113.00	\$1,973.00
2-502040 - CROSS SECTION CLASS EXP	(\$86.60)	(\$186.60)
2-902040 - CROSS SECTION CLASS TRANS	\$0.00	(\$754.00)
Total CROSS SECTION CLASS	<u>\$26.40</u>	<u>\$2,219.43</u>
DOWNTOWNERS CLASS		
2-302050 - DOWNTOWNERS BAL	\$0.00	\$975.43
2-402050 - DOWNTOWNERS REV	\$315.00	\$2,698.00
2-502050 - DOWNTOWNERS EXP	(\$350.00)	(\$1,500.00)

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

Accounts	MTD Actual (This Year)	YTD Actual (This Year)
2-902050 - DOWNTOWNERS TRANS	\$0.00	(\$500.00)
Total DOWNTOWNERS CLASS	<u>(\$35.00)</u>	<u>\$1,673.43</u>
EPIPHANY CLASS		
2-302060 - EPIPHANY CLASS BAL	\$0.00	\$1,275.79
2-402060 - EPIPHANY CLASS REV	\$419.00	\$1,416.00
2-502060 - EPIPHANY CLASS EXP	\$0.00	(\$500.00)
2-902060 - EPIPHANY CLASS TRANS	\$0.00	(\$1,200.00)
Total EPIPHANY CLASS	<u>\$419.00</u>	<u>\$991.79</u>
FRED MATTHYS MENS BIBLE CLASS		
2-302080 - FRED MATTHYS CLASS BAL	\$0.00	\$171.34
2-402080 - FRED MATTHYS CLASS REV	\$0.00	\$124.00
2-902080 - FRED MATTHYS TRANS	\$0.00	(\$125.00)
Total FRED MATTHYS MENS BIBLE CLASS	<u>\$0.00</u>	<u>\$170.34</u>
GENESIS CLASS		
2-302100 - GENESIS CLASS BAL	\$0.00	\$3,076.18
2-402100 - GENESIS CLASS REV	\$334.15	\$689.15
2-502100 - GENESIS CLASS EXP	(\$58.14)	(\$1,380.79)
Total GENESIS CLASS	<u>\$276.01</u>	<u>\$2,384.54</u>
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	\$181.00	\$2,159.15
2-902110 - COME AS YOU ARE CLASS TRANS	\$0.00	(\$2,000.00)
Total COME AS YOU ARE CLASS	<u>\$181.00</u>	<u>\$2,231.36</u>
EKLETIKOS CLASS		
2-302120 - EKLETIKOS BAL	\$0.00	\$1,668.31
2-402120 - EKLETIKOS REV	\$46.00	\$631.00
2-502120 - EKLETIKOS EXP	\$0.00	(\$500.00)
2-902120 - EKLETIKOS TRANS	\$0.00	(\$400.00)
Total EKLETIKOS CLASS	<u>\$46.00</u>	<u>\$1,399.31</u>
OPEN DOOR WOMEN'S CLASS		
2-302130 - OPEN DOOR CLASS BAL	\$0.00	\$583.91
2-402130 - OPEN DOOR CLASS REV	\$25.00	\$277.00
2-502130 - OPEN DOOR CLASS EXP	\$0.00	(\$20.00)
2-902130 - OPEN DOOR CLASS TRANS	\$0.00	(\$350.00)
Total OPEN DOOR WOMEN'S CLASS	<u>\$25.00</u>	<u>\$490.91</u>
MODERN FAMILIES CLASS		
2-302140 - MODERN FAMILIES CLASS BAL	\$0.00	\$624.58
2-402140 - MODERN FAMILIES CLASS REV	\$127.00	\$1,137.00
2-502140 - MODERN FAMILIES CLASS EXP	\$0.00	(\$465.00)
Total MODERN FAMILIES CLASS	<u>\$127.00</u>	<u>\$1,296.58</u>
SUSANNA WESLEY CLASS		
2-302180 - SUSANNA WESLEY BAL	\$0.00	\$450.05
2-402180 - SUSANNA WESLEY REV	\$19.00	\$780.00
2-502180 - SUSANNA WESLEY EXP	\$0.00	(\$400.00)
2-902180 - SUSANNA WESLEY TRANS	\$0.00	(\$250.00)
Total SUSANNA WESLEY CLASS	<u>\$19.00</u>	<u>\$580.05</u>
WEDDING RING CLASS		
2-302200 - WEDDING RING CLASS BAL	\$0.00	\$874.27
2-402200 - WEDDING RING CLASS REV	\$193.01	\$2,107.01
2-502200 - WEDDING RING CLASS EXP	\$0.00	(\$1,100.00)
2-902200 - WEDDING RING CLASS TRANS	\$0.00	(\$1,100.00)
Total WEDDING RING CLASS	<u>\$193.01</u>	<u>\$781.28</u>

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

Accounts	MTD Actual (This Year)	YTD Actual (This Year)
Total CHURCH ORGANIZATIONS PROGRAMS	\$1,277.42	\$15,127.76
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	<u>\$0.00</u>	<u>\$160.25</u>
ESL PROGRAM		
2-303060 - ESL PROGRAM BAL	\$0.00	\$1,777.33
2-403060 - ESL PROGRAM REV	\$175.00	\$1,277.00
2-503060 - ESL PROGRAM EXP	(\$202.53)	(\$1,067.66)
Total ESL PROGRAM	<u>(\$27.53)</u>	<u>\$1,986.67</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 ENDOWMENT FUND		
2-303110 - MIND & SPIRIT ENDOWMENT BAL	\$0.00	\$6,086.32
2-403110 - MIND & SPIRIT ENDOWMENT REV	\$5.74	\$61.68
Total MIND & SPIRIT ENDOWMENT FUND	<u>\$5.74</u>	<u>\$6,148.00</u>
MUSIC MEMORIALS		
2-303120 - MUSIC MEM BAL	\$0.00	\$10,008.46
2-403120 - MUSIC MEMORIALS REV	\$1,575.00	\$2,350.00
2-503120 - MUSIC MEMORIALS EXP	\$0.00	(\$3,140.33)
Total MUSIC MEMORIALS	<u>\$1,575.00</u>	<u>\$9,218.13</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>\$1,553.21</u>	<u>\$22,012.66</u>
MISSIONS		
APPALACHIA SERVICE PROJECT		
2-304010 - ASP BAL	\$0.00	\$3,748.22
2-404010 - ASP REV	\$250.00	\$20,081.79
2-504010 - ASP EXP	\$0.00	(\$17,792.91)
2-904010 - ASP TRANS	\$0.00	\$200.00
Total APPALACHIA SERVICE PROJECT	<u>\$250.00</u>	<u>\$6,237.10</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	\$1,634.00
2-504050 - HOMELESS CHRISTMAS BRUNCH EXP	(\$1,539.89)	(\$2,660.69)
2-904050 - HOMELESS CHRISTMAS BRUNCH TRANS	(\$750.00)	(\$650.00)
Total HOMELESS CHRISTMAS BRUNCH	<u>(\$2,264.89)</u>	<u>(\$411.95)</u>
FAMILY PROMISE/SHELTER MIN		
2-304060 - FAMILY PROMISE/SHELTER MIN BAL	\$0.00	\$2,290.50

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

Accounts	MTD Actual (This Year)	YTD Actual (This Year)
2-404060 - FAMILY PROMISE/SHELTER MIN REV	\$0.00	\$1,179.00
2-504060 - FAMILY PROMISE/SHELTER MIN EXP	\$0.00	(\$177.53)
2-904060 - FAMILY PROMISE/SHELTER MIN TRANS	\$0.00	(\$900.00)
Total FAMILY PROMISE/SHELTER MIN	\$0.00	\$2,391.97
MANNA MADE MANIFEST		
2-304070 - MANNA MADE MANIFEST BAL	\$0.00	\$7,398.90
2-404070 - MANNA MADE MANIFEST REV	\$400.00	\$4,450.01
2-504070 - MANNA MADE MANIFEST EXP	(\$507.25)	(\$4,474.63)
2-904070 - MANNA MADE MANIFEST TRANS	(\$49.50)	\$1,302.75
Total MANNA MADE MANIFEST	(\$156.75)	\$8,677.03
MOBILE LOAVES & FISHES		
2-304080 - MOBILE LOAVES & FISHES BAL	\$0.00	\$9,893.10
2-404080 - MOBILE LOAVES & FISHES REV	\$750.00	\$6,294.10
2-504080 - MOBILE LOAVES & FISHES EXP	\$0.00	(\$5,000.00)
2-904080 - MOBILE LOAVES & FISHES TRANS	\$49.50	\$3,422.25
Total MOBILE LOAVES & FISHES	\$799.50	\$14,609.45
EMERGENCY ASSISTANCE FUMC FUND		
2-304110 - EMERGENCY ASSIST FUMC FUND BAL	\$0.00	\$31,825.57
2-404110 - EMERGENCY ASSIST FUMC FUND REV	\$10,340.00	\$12,335.41
2-504110 - EMERGENCY ASSIST FUMC FUND EXP	(\$1,045.59)	(\$15,923.96)
2-904110 - EMERGENCY ASSIST FUMC FUND TRANS	\$750.00	(\$1,000.00)
Total EMERGENCY ASSISTANCE FUMC FUND	\$10,044.41	\$27,237.02
EURASIA PROJECT		
2-304120 - EURASIA MISSION BAL	\$0.00	\$10,714.97
2-404120 - EURASIA MISSION REV	\$0.00	\$1,995.94
2-504120 - EURASIA MISSION EXP	(\$1,500.00)	(\$1,500.00)
Total EURASIA PROJECT	(\$1,500.00)	\$11,210.91
MERCY & JUSTICE COMMITTEE		
2-304150 - MERCY & JUSTICE BAL	\$0.00	\$2,254.74
2-404150 - MERCY & JUSTICE REV	\$25.00	\$775.00
2-504150 - MERCY & JUSTICE EXP	(\$100.00)	(\$940.12)
Total MERCY & JUSTICE COMMITTEE	(\$75.00)	\$2,089.62
RECONCILING MINISTRIES NETWORK		
2-304160 - RMN - BALANCE	\$0.00	\$8,158.75
2-404160 - RMN - REVENUE	\$575.00	\$1,563.00
2-504160 - RMN - EXPENSES	\$0.00	(\$1,513.94)
Total RECONCILING MINISTRIES NETWORK	\$575.00	\$8,207.81
Total MISSIONS	\$7,672.27	\$84,729.68
Total Revenues	\$48,619.75	\$742,063.30
Net Total	\$48,619.75	\$742,063.30

First United Methodist Church
Balance Sheet
FIXED ASSET FUND
December 2017

Accounts

Assets		
CURRENT ASSETS		
3-100001 - FIXED ASSETS CHECKING	\$87.04	
3-100002 - ENDOWMENT GIFT CHECKING	(\$4,563.00)	
3-100030 - FIXED ASSET FUND TMF LOAN FUND	\$193,512.42	
Total CURRENT ASSETS		\$189,036.46
FIXED ASSETS		
3-100100 - BUILDINGS	\$4,778,746.22	
3-100110 - ACC DEPR BUILDINGS	(\$2,380,483.30)	
3-100120 - SCHMIDT-JONES FAMILY LIFE CTR	\$2,723,817.99	
3-100130 - ACC DEPR SJFLC	(\$1,361,029.40)	
3-100160 - EQUIP & FURNISHINGS	\$1,150,319.00	
3-100170 - ACC DEPR EQUIP & FURN	(\$624,366.53)	
3-100180 - PARSONAGE	\$215,563.36	
3-100190 - ACC DEPR PARSONAGE	(\$146,582.48)	
3-100200 - LAND	\$2,357,760.00	
Total FIXED ASSETS		\$6,713,744.86
Total Assets		\$6,902,781.32
Liabilities, Fund Principal, & Restricted Funds		
Liabilities		
NOTES PAYABLE		
3-200015 - TMF SMALL NOTE	\$64,744.77	
3-200025 - FLC LARGE NOTE	\$1,594,625.04	
Total NOTES PAYABLE		\$1,659,369.81
Total Liabilities		\$1,659,369.81
Fund Principal		
3-300000 - FUND BALANCE-FIXED ASSETS	\$5,283,774.41	
Excess Cash Received	(\$40,362.90)	
Total Fund Principal and Excess Cash Received		\$5,243,411.51
Restricted Funds		
Total Temporary Restricted	\$0.00	
Total Restricted Funds		\$0.00
Total Liabilities, Fund Principal, & Restricted Funds		\$6,902,781.32

First United Methodist Church
Monthly Income Statement
FIXED ASSET FUND
December 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	\$42.97	\$0.00	\$42.97	\$463.70	\$0.00	\$463.70	\$0.00	(\$463.70)
Total Revenues	<u>\$42.97</u>	<u>\$0.00</u>	<u>\$42.97</u>	<u>\$463.70</u>	<u>\$0.00</u>	<u>\$463.70</u>	<u>\$0.00</u>	<u>(\$463.70)</u>
Expenses								
ADMINISTRATIVE PS SUPPLIES								
Facility Maintenance PS Supply								
3-501010 - DEPRECIATION EXPENSES	\$324,382.36	\$0.00	(\$324,382.36)	\$324,382.36	\$0.00	(\$324,382.36)	\$0.00	(\$324,382.36)
Total Facility Maintenance PS Supply	<u>\$324,382.36</u>	<u>\$0.00</u>	<u>(\$324,382.36)</u>	<u>\$324,382.36</u>	<u>\$0.00</u>	<u>(\$324,382.36)</u>	<u>\$0.00</u>	<u>(\$324,382.36)</u>
Total ADMINISTRATIVE PS SUPPLIES	<u>\$324,382.36</u>	<u>\$0.00</u>	<u>(\$324,382.36)</u>	<u>\$324,382.36</u>	<u>\$0.00</u>	<u>(\$324,382.36)</u>	<u>\$0.00</u>	<u>(\$324,382.36)</u>
DEBT SERVICE								
3-570105 - INTEREST EXP-LARGE NOTE	\$6,280.60	\$0.00	(\$6,280.60)	\$79,999.12	\$0.00	(\$79,999.12)	\$0.00	(\$79,999.12)
3-570115 - INTEREST EXP-SMALL NOTE	\$86.31	\$0.00	(\$86.31)	\$2,312.12	\$0.00	(\$2,312.12)	\$0.00	(\$2,312.12)
Total DEBT SERVICE	<u>\$6,366.91</u>	<u>\$0.00</u>	<u>(\$6,366.91)</u>	<u>\$82,311.24</u>	<u>\$0.00</u>	<u>(\$82,311.24)</u>	<u>\$0.00</u>	<u>(\$82,311.24)</u>
Total Expenses	<u>\$330,749.27</u>	<u>\$0.00</u>	<u>(\$330,749.27)</u>	<u>\$406,693.60</u>	<u>\$0.00</u>	<u>(\$406,693.60)</u>	<u>\$0.00</u>	<u>(\$406,693.60)</u>
Net Total	(\$330,706.30)	\$0.00	(\$330,706.30)	(\$406,229.90)	\$0.00	(\$406,229.90)	\$0.00	\$406,229.90
Other Expenses								
3-900000 - FUND TRANSFERS	\$0.00	\$0.00	\$0.00	(\$365,867.00)	\$0.00	\$365,867.00	\$0.00	\$365,867.00
Total Other Expenses	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$365,867.00)</u>	<u>\$0.00</u>	<u>\$365,867.00</u>	<u>\$0.00</u>	<u>\$365,867.00</u>
Net Operating Total	(\$330,706.30)	\$0.00	(\$330,706.30)	(\$40,362.90)	\$0.00	(\$40,362.90)	\$0.00	\$40,362.90

First United Methodist Church
Balance Sheet
ENDOWMENT FUND
December 2017

Accounts

Assets		
CURRENT ASSETS		
7-100001 - ENDOWMENT FUND CHECKING	\$85,478.62	
7-100003 - PRINCIPAL GLOBAL INVESTOR CASH	\$7,587.36	
7-100005 - KAYNE ANDERSON RUDNICK CASH	\$13,110.03	
7-100007 - FUNDING ACCOUNT CASH	\$471,895.08	
7-100011 - WATERLOO HEDGE FUNDS CASH	\$42,002.80	
Total CURRENT ASSETS		\$620,073.89
INVESTMENTS		
7-100101 - PRINCIPAL GLOBAL INVESTOR	\$333,004.28	
7-100102 - UNREALIZED GAIN/LOSS PGI	\$94,559.89	
7-100105 - KAYNE ANDERSON RUDNICK	\$213,459.80	
7-100106 - UNREALIZED GAIN/LOSS KAR	\$151,049.03	
7-100210 - FUNDING ACCOUNT	\$2,556,181.91	
7-100211 - UNREALIZED GAIN/LOSS FA	\$146,526.65	
7-100220 - ABSOLUTE RETURN	\$250,000.00	
7-100221 - UNREALIZED GAIN/LOSS AR	\$7,926.21	
7-100225 - PRIVATE EQUITY	\$276,046.07	
7-100226 - UNREALIZED GAIN/LOSS PE	\$324,480.76	
7-100230 - WATERLOO HEDGE FUNDS	\$929,113.74	
7-100231 - UNREALIZED GAIN/LOSS WHF	\$187,564.50	
Total INVESTMENTS		\$5,469,912.84
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		\$6,122,997.76
Liabilities, Fund Principal, & Restricted Funds		
Liabilities		
Fund Principal		
7-300000 - FUND BALANCE-ENDOWMENT FUND	\$5,786,363.67	
Excess Cash Received	\$336,634.09	
Total Fund Principal and Excess Cash Received		\$6,122,997.76
Restricted Funds		
Total Temporary Restricted	\$0.00	
Total Restricted Funds		\$0.00
Total Liabilities, Fund Principal, & Restricted Funds		\$6,122,997.76

First United Methodist Church
Monthly Income Statement
ENDOWMENT FUND
December 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	\$1,614.71	\$0.00	\$1,614.71	\$20,047.36	\$0.00	\$20,047.36	\$0.00	(\$20,047.36)
7-400030 - GAIN FROM SALE OF ASSETS	\$291,187.06	\$0.00	\$291,187.06	\$291,187.06	\$0.00	\$291,187.06	\$0.00	(\$291,187.06)
7-400040 - DIVIDEND INCOME	\$94,005.57	\$0.00	\$94,005.57	\$94,005.57	\$0.00	\$94,005.57	\$0.00	(\$94,005.57)
7-400060 - UNREALIZED GAIN/LOSS	\$250,273.69	\$0.00	\$250,273.69	\$250,273.69	\$0.00	\$250,273.69	\$0.00	(\$250,273.69)
GIVING								
7-400000 - DONATIONS	\$631.00	\$0.00	\$631.00	\$2,126.00	\$0.00	\$2,126.00	\$0.00	(\$2,126.00)
Total GIVING	<u>\$631.00</u>	<u>\$0.00</u>	<u>\$631.00</u>	<u>\$2,126.00</u>	<u>\$0.00</u>	<u>\$2,126.00</u>	<u>\$0.00</u>	<u>(\$2,126.00)</u>
Total Revenues	<u>\$637,712.03</u>	<u>\$0.00</u>	<u>\$637,712.03</u>	<u>\$657,639.68</u>	<u>\$0.00</u>	<u>\$657,639.68</u>	<u>\$0.00</u>	<u>(\$657,639.68)</u>
Expenses								
7-500000 - ROYALTY/LEASE EXPENSES	\$0.00	\$0.00	\$0.00	\$4,959.27	\$0.00	(\$4,959.27)	\$0.00	(\$4,959.27)
7-500030 - MISCELLANEOUS EXPENSES	\$50,179.32	\$0.00	(\$50,179.32)	\$50,179.32	\$0.00	(\$50,179.32)	\$0.00	(\$50,179.32)
Total Expenses	<u>\$50,179.32</u>	<u>\$0.00</u>	<u>(\$50,179.32)</u>	<u>\$55,138.59</u>	<u>\$0.00</u>	<u>(\$55,138.59)</u>	<u>\$0.00</u>	<u>(\$55,138.59)</u>
Net Total	\$587,532.71	\$0.00	\$587,532.71	\$602,501.09	\$0.00	\$602,501.09	\$0.00	(\$602,501.09)
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	\$587,532.71	\$0.00	\$587,532.71	\$336,634.09	\$0.00	\$336,634.09	\$0.00	(\$336,634.09)

First United Methodist Church
Balance Sheet
PRESCHOOL FUND
December 2017

Accounts

Assets		
CURRENT ASSETS		
5-100001 - PRESCHOOL CHECKING	\$35,611.58	
5-100030 - PRESCHOOL TMF LOAN FUND	<u>\$28,639.71</u>	
Total CURRENT ASSETS		<u>\$64,251.29</u>
Total Assets		<u><u>\$64,251.29</u></u>

Liabilities, Fund Principal, & Restricted Funds		
Liabilities		
Fund Principal		
5-300000 - FUND BALANCE-PRESCHOOL	\$41,002.54	
Excess Cash Received	<u>\$23,248.75</u>	
Total Fund Principal and Excess Cash Received		\$64,251.29
Restricted Funds		
Total Temporary Restricted	<u>\$0.00</u>	
Total Restricted Funds		<u>\$0.00</u>
Total Liabilities, Fund Principal, & Restricted Funds		<u><u>\$64,251.29</u></u>

First United Methodist Church
Monthly Income Statement
PRESCHOOL FUND
December 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	\$46,646.92	\$46,811.00	(\$164.08)	\$381,270.76	\$421,275.00	(\$40,004.24)	\$421,275.00	\$40,004.24
5-400030 - REGISTRATION FEES-SCHOOL YE.	\$600.00	\$1,213.00	(\$613.00)	\$17,050.00	\$14,600.00	\$2,450.00	\$14,600.00	(\$2,450.00)
5-400040 - TUITION-SUMMER	\$0.00	\$0.00	\$0.00	\$45,718.35	\$57,838.00	(\$12,119.65)	\$57,838.00	\$12,119.65
5-400060 - REGISTRATION FEES-SUMMER	\$0.00	\$0.00	\$0.00	\$7,500.00	\$0.00	\$7,500.00	\$0.00	(\$7,500.00)
5-400070 - TUITION DEPOSITS	\$1,600.00	\$2,938.00	(\$1,338.00)	\$37,821.24	\$35,267.00	\$2,554.24	\$35,267.00	(\$2,554.24)
5-400080 - FUNDRAISERS	\$595.59	\$100.00	\$495.59	\$13,871.94	\$1,100.00	\$12,771.94	\$1,100.00	(\$12,771.94)
5-400090 - WAIT LIST FEES	\$50.00	\$100.00	(\$50.00)	\$950.00	\$1,200.00	(\$250.00)	\$1,200.00	\$250.00
5-400100 - PRESCHOOL DONATIONS	\$551.25	\$1,500.00	(\$948.75)	\$14,390.28	\$17,000.00	(\$2,609.72)	\$17,000.00	\$2,609.72
5-400120 - INTEREST INCOME	\$26.73	\$20.00	\$6.73	\$287.29	\$240.00	\$47.29	\$240.00	(\$47.29)
5-400140 - HDDG INCOME	\$80.00	\$0.00	\$80.00	\$2,172.98	\$0.00	\$2,172.98	\$0.00	(\$2,172.98)
Total Revenues	\$50,150.49	\$52,682.00	(\$2,531.51)	\$521,032.84	\$548,520.00	(\$27,487.16)	\$548,520.00	\$27,487.16
Expenses								
PRESCHOOL								
5-500010 - SALARY	\$40,437.41	\$36,482.50	(\$3,954.91)	\$402,576.93	\$437,790.00	\$35,213.07	\$437,790.00	\$35,213.07
5-500020 - SOC SECURITY	\$3,093.49	\$2,790.88	(\$302.61)	\$30,797.33	\$33,491.00	\$2,693.67	\$33,491.00	\$2,693.67
5-500090 - WORKER'S COMPENSATION INS	\$84.83	\$187.50	\$102.67	\$1,256.13	\$2,250.00	\$993.87	\$2,250.00	\$993.87
5-500130 - CONTINUING ED SUPPORT	\$0.00	\$100.00	\$100.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
5-500140 - HDDG EXPENSE	\$3,000.00	\$0.00	(\$3,000.00)	\$6,336.09	\$0.00	(\$6,336.09)	\$0.00	(\$6,336.09)
5-501010 - OFFICE SUPPLIES, ADVERTISING,	\$273.99	\$417.00	\$143.01	\$2,884.00	\$5,000.00	\$2,116.00	\$5,000.00	\$2,116.00
5-501050 - TELEPHONE	\$36.25	\$67.00	\$30.75	\$564.80	\$800.00	\$235.20	\$800.00	\$235.20
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	\$68.91	\$0.00	(\$68.91)	\$861.24	\$0.00	(\$861.24)	\$0.00	(\$861.24)
5-501090 - BUILDING MAINTENANCE	\$0.00	\$250.00	\$250.00	\$3,963.33	\$3,000.00	(\$963.33)	\$3,000.00	(\$963.33)
5-501100 - CONFERENCE & DUES	\$0.00	\$538.00	\$538.00	\$3,121.21	\$6,500.00	\$3,378.79	\$6,500.00	\$3,378.79
5-501140 - PROFESSIONAL TRAINING	\$12.00	\$250.00	\$238.00	\$1,415.89	\$3,000.00	\$1,584.11	\$3,000.00	\$1,584.11
5-501150 - LICENSE AND ACCREDITATION	\$38.03	\$125.00	\$86.97	\$935.99	\$1,500.00	\$564.01	\$1,500.00	\$564.01
5-501160 - CLASSROOM CUSTODIAL	\$0.00	\$0.00	\$0.00	\$445.45	\$0.00	(\$445.45)	\$0.00	(\$445.45)
5-501180 - CLASSROOM MATERIALS	\$1,006.82	\$1,120.00	\$113.18	\$10,396.63	\$13,000.00	\$2,603.37	\$13,000.00	\$2,603.37
5-502000 - STAFF APPRECIATION & HOSPITAL	\$558.69	\$230.00	(\$328.69)	\$3,037.30	\$3,200.00	\$162.70	\$3,200.00	\$162.70
5-502070 - CUSTODIAL	\$895.00	\$1,208.00	\$313.00	\$12,903.46	\$14,500.00	\$1,596.54	\$14,500.00	\$1,596.54
5-502080 - STRETCH-N-GROW	\$0.00	\$275.00	\$275.00	\$1,244.25	\$3,300.00	\$2,055.75	\$3,300.00	\$2,055.75
5-502090 - FUNDRAISING EXPENSES	\$1,240.76	\$42.00	(\$1,198.76)	\$7,149.06	\$500.00	(\$6,649.06)	\$500.00	(\$6,649.06)
Total PRESCHOOL	\$50,746.18	\$44,082.88	(\$6,663.30)	\$489,984.09	\$528,831.00	\$38,846.91	\$528,831.00	\$38,846.91
Total Expenses	\$50,746.18	\$44,082.88	(\$6,663.30)	\$489,984.09	\$528,831.00	\$38,846.91	\$528,831.00	\$38,846.91
Net Total	(\$595.69)	\$8,599.12	(\$9,194.81)	\$31,048.75	\$19,689.00	\$11,359.75	\$19,689.00	(\$11,359.75)
Other Expenses								
5-900000 - FUND TRANSFER	\$650.00	\$1,333.00	\$683.00	\$7,800.00	\$16,000.00	\$8,200.00	\$16,000.00	\$8,200.00
Total Other Expenses	\$650.00	\$1,333.00	\$683.00	\$7,800.00	\$16,000.00	\$8,200.00	\$16,000.00	\$8,200.00
Net Operating Total	(\$1,245.69)	\$7,266.12	(\$8,511.81)	\$23,248.75	\$3,689.00	\$19,559.75	\$3,689.00	(\$19,559.75)