

Ashland United Methodist Church
 Treasurer's Report
 August 2021

Note: The Report Option to include Open Transactions is selected.

Accounts	Annual Budget	YTD Receipts	YTD Expenses	Annual Budget Remaining	% of Annual Budget Used
Income					
Member Donations					
40100 - Operating Budget Collecti	\$662,376.00	\$447,206.54	\$0.00	\$215,169.46	67.52 %
Total Member Donations	\$662,376.00	\$447,206.54	\$0.00	\$215,169.46	67.52 %
Interest Income					
40250 - Interest Income on Checki	\$500.00	\$99.35	\$0.00	\$400.65	19.87 %
Total Interest Income	\$500.00	\$99.35	\$0.00	\$400.65	19.87 %
Other Sources of Income					
40300 - Use of Facilities Income	\$650.00	\$241.05	\$0.00	\$408.95	37.08 %
40400 - Grant Income	\$0.00	\$67,900.00	\$0.00	(\$67,900.00)	0.00 %
Total Other Sources of Income	\$650.00	\$68,141.05	\$0.00	(\$67,491.05)	10483.24 %
Total Income	\$663,526.00	\$515,446.94	\$0.00	\$148,079.06	77.68 %
Expenses					
Staff Parish/Salary Expenses					
Pastor's Expenses					
50110 - Pastor's Cash Compensati	\$77,526.00	\$0.00	\$51,684.16	\$25,841.84	66.67 %
50120 - Pastor's Pension	\$1,300.00	\$0.00	\$866.72	\$433.28	66.67 %
50130 - Pastor's Health Insurance	\$9,724.00	\$0.00	\$6,482.48	\$3,241.52	66.66 %
50140 - Pastor's Parsonage Exclue	\$12,000.00	\$0.00	\$8,000.00	\$4,000.00	66.67 %
50150 - Pastor's Housing Allowanc	\$15,000.00	\$0.00	\$10,000.00	\$5,000.00	66.67 %
50160 - Pastor's Accountable Reirr	\$6,200.00	\$0.00	\$1,283.88	\$4,916.12	20.71 %
50170 - Pastor's Continuing Educa	\$800.00	\$0.00	\$0.00	\$800.00	0.00 %
50180 - Pastor's Moving Expenses	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00 %
Total Pastor's Expenses	\$125,050.00	\$0.00	\$78,317.24	\$46,732.76	62.63 %
Other Personnel Expenses					
50210 - Staff Salaries	\$214,351.00	\$0.00	\$139,587.74	\$74,763.26	65.12 %
50220 - Staff Pension	\$8,515.00	\$0.00	\$5,330.40	\$3,184.60	62.60 %
50225 - Staff Holiday Gifts	\$1,350.00	\$0.00	\$0.00	\$1,350.00	0.00 %
50230 - Matching FICA & Medicare	\$16,283.00	\$0.00	\$10,678.27	\$5,604.73	65.58 %
50240 - Staff Accountable Reimbu	\$3,000.00	\$0.00	\$27.99	\$2,972.01	0.93 %
50250 - Other Staff Training	\$800.00	\$0.00	\$599.00	\$201.00	74.87 %
50260 - Staff-Parish Committee Ex	\$250.00	\$0.00	\$0.00	\$250.00	0.00 %
50265 - Guest Minister, Organist, e	\$700.00	\$0.00	\$100.00	\$600.00	14.29 %
Total Other Personnel Expenses	\$245,249.00	\$0.00	\$156,323.40	\$88,925.60	63.74 %
Total Staff Parish/Salary Expenses	\$370,299.00	\$0.00	\$234,640.64	\$135,658.36	63.37 %
Program Area Expenses					
Education					
50301 - Christmas Pageant	\$200.00	\$0.00	\$0.00	\$200.00	0.00 %
50302 - Continuing Education	\$100.00	\$0.00	\$0.00	\$100.00	0.00 %
50303 - Confirmation	\$400.00	\$0.00	\$331.12	\$68.88	82.78 %
50305 - Disciples	\$500.00	\$0.00	\$0.00	\$500.00	0.00 %
50307 - Library	\$200.00	\$0.00	\$181.92	\$18.08	90.96 %
50308 - Literature/Performances	\$100.00	\$0.00	\$0.00	\$100.00	0.00 %
50309 - MYF Retreats	\$4,500.00	\$0.00	\$0.00	\$4,500.00	0.00 %
50310 - MYF Outreach	\$500.00	\$0.00	\$394.51	\$105.49	78.90 %
50311 - MYF General	\$2,000.00	\$554.00	\$3,694.69	(\$1,140.69)	157.03 %
50312 - Nursery	\$200.00	\$0.00	\$0.00	\$200.00	0.00 %

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50313 - Seasonal Events	\$500.00	\$0.00	\$788.99	(\$288.99)	157.80 %
50314 - Sunday School Curriculum	\$2,000.00	\$35.00	\$836.47	\$1,198.53	40.07 %
50315 - Supplies	\$500.00	\$24.73	\$487.54	\$37.19	92.56 %
50316 - Vacation Bible School	\$4,000.00	\$1,107.00	\$4,419.27	\$687.73	82.81 %
50317 - Wednesday Night Program	\$200.00	\$0.00	\$0.00	\$200.00	0.00 %
50318 - SS Promotion	\$100.00	\$0.00	\$0.00	\$100.00	0.00 %
50319 - Higher Education	\$100.00	\$0.00	\$0.00	\$100.00	0.00 %
50320 - Scholarship	\$1,500.00	\$275.00	\$1,492.50	\$282.50	81.17 %
50322 - Operational Expenses	\$200.00	\$0.00	\$200.00	\$0.00	100.00 %
50323 - Movie License	\$400.00	\$0.00	\$319.78	\$80.22	79.94 %
50325 - Background Checks	\$400.00	\$342.00	\$571.40	\$170.60	57.35 %
50326 - Older Adult Ministry	\$100.00	\$0.00	\$0.00	\$100.00	0.00 %
50327 - New Initiatives	\$100.00	\$0.00	\$0.00	\$100.00	0.00 %
50328 - Youth 5th Quarter	\$800.00	\$0.00	\$295.14	\$504.86	36.89 %
Total Education	\$19,600.00	\$2,337.73	\$14,013.33	\$7,924.40	59.57 %
All Other Program Areas					
50350 - Worship Committee Budget	\$800.00	\$0.00	\$557.76	\$242.24	69.72 %
50351 - The Path Worship Service	\$900.00	\$0.00	\$368.47	\$531.53	40.94 %
50355 - Finance & Stewardship Co	\$300.00	\$0.00	\$0.00	\$300.00	0.00 %
50360 - Communications Committee	\$3,410.00	\$0.00	\$1,528.59	\$1,881.41	44.83 %
50363 - Stephen Ministry Committee	\$600.00	\$0.00	\$0.00	\$600.00	0.00 %
50365 - Congregational Care Comi	\$1,270.00	\$20.15	\$358.63	\$931.52	26.65 %
50366 - Family Ministries Committee	\$1,250.00	\$0.00	\$255.00	\$995.00	20.40 %
50375 - Music Committee Budget	\$5,750.00	\$0.00	\$2,354.44	\$3,395.56	40.95 %
50380 - Hospitality & Outreach	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00 %
50390 - Missions Committee Budget	\$16,000.00	\$1,000.00	\$12,676.70	\$4,323.30	72.98 %
Total All Other Program Areas	\$31,280.00	\$1,020.15	\$18,099.59	\$14,200.56	54.60 %
Total Program Area Expenses	\$50,880.00	\$3,357.88	\$32,112.92	\$22,124.96	56.52 %
Administrative Expenses					
Trustees					
50401 - Dumpster	\$2,300.00	\$0.00	\$2,102.30	\$197.70	91.40 %
50402 - Electricity	\$30,000.00	\$0.00	\$12,682.00	\$17,318.00	42.27 %
50403 - Telephone	\$2,000.00	\$0.00	\$1,165.32	\$834.68	58.27 %
50404 - Water	\$2,300.00	\$0.00	\$1,483.08	\$816.92	64.48 %
50405 - Sewer	\$2,200.00	\$0.00	\$1,100.34	\$1,099.66	50.02 %
50406 - Gas	\$4,000.00	\$0.00	\$2,287.36	\$1,712.64	57.18 %
50407 - Insurance	\$10,000.00	\$0.00	\$8,421.50	\$1,578.50	84.22 %
50408 - Weekly Custodial Service	\$28,000.00	\$0.00	\$17,500.00	\$10,500.00	62.50 %
50409 - Cleaning Supplies	\$1,700.00	\$0.00	\$460.08	\$1,239.92	27.06 %
50410 - Grounds Maintenance	\$10,550.00	\$0.00	\$7,881.17	\$2,668.83	74.70 %
50411 - Capital Expenditures	\$16,000.00	\$0.00	\$696.74	\$15,303.26	4.35 %
50412 - Building & Equipment Maint	\$22,100.00	\$0.00	\$16,225.98	\$5,874.02	73.42 %
50413 - Kitchen Supplies	\$1,600.00	\$0.00	\$191.14	\$1,408.86	11.95 %
Total Trustees	\$132,750.00	\$0.00	\$72,197.01	\$60,552.99	54.39 %
Conference Expenses					
50440 - Conference Pension	\$12,898.00	\$0.00	\$8,598.72	\$4,299.28	66.67 %
50441 - Conference Health Insuranc	\$12,300.00	\$0.00	\$8,200.00	\$4,100.00	66.67 %

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Note: The Report Option to include Open Transactions is selected.

Accounts	Annual Budget	YTD Receipts	YTD Expenses	Annual Budget Remaining	% of Annual Budget Used
Total Conference Expenses	\$25,198.00	\$0.00	\$16,798.72	\$8,399.28	66.67 %
Conference Apportionments					
50450 - Conference Apportionment	\$68,456.00	\$0.00	\$45,632.00	\$22,824.00	66.66 %
50451 - Extra Mile for Colleges & U	\$2,543.00	\$0.00	\$1,695.00	\$848.00	66.65 %
Total Conference Apportionments	<u>\$70,999.00</u>	<u>\$0.00</u>	<u>\$47,327.00</u>	<u>\$23,672.00</u>	<u>66.66 %</u>
Annual Conference Delegates					
50455 - Annual Conference Delegates	\$1,400.00	\$0.00	\$0.00	\$1,400.00	0.00 %
Total Annual Conference Delegates	<u>\$1,400.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,400.00</u>	<u>0.00 %</u>
Office Operating Expenses					
50460 - Office Operating Expenses	\$11,500.00	\$393.11	\$5,729.38	\$6,163.73	46.40 %
50465 - Finance Charges, Bank Fees	\$500.00	\$294.02	\$560.52	\$233.50	53.30 %
Total Office Operating Expenses	<u>\$12,000.00</u>	<u>\$687.13</u>	<u>\$6,289.90</u>	<u>\$6,397.23</u>	<u>46.69 %</u>
Total Administrative Expenses	<u>\$242,347.00</u>	<u>\$687.13</u>	<u>\$142,612.63</u>	<u>\$100,421.50</u>	<u>58.56 %</u>
Total Expenses	<u><u>\$663,526.00</u></u>	<u><u>\$4,045.01</u></u>	<u><u>\$409,366.19</u></u>	<u><u>\$258,204.82</u></u>	<u><u>61.09 %</u></u>
 Net Total	 \$0.00	 \$519,491.95	 \$409,366.19	 (\$110,125.76)	 0.00 %

Notes

	<u>2019</u>	<u>2020</u>	<u>2021</u>
a) Total Collections Statistics:			
Percent of Budget Collected	65.28%	65.86%	77.68%
YTD Total \$ Amount Collected	\$ 457,739	\$ 455,029	\$ 515,447
Percent of Budget Spent	58.84%	58.07%	61.09%
 b) Pledge Collection Statistics:			
Total Dollars Pledged (a)	\$ 577,546	\$ 581,074	\$ 552,678
Total Pledged Dollars Paid (b)	\$ 404,986	\$ 400,938	\$ 392,978
Percent of Pledges Collected (b/a)	70%	69%	71%
Total Non-Pledged Contributions	\$ 51,720	\$ 53,736	\$ 54,228

Ashland United Methodist Church
 Statement of Financial Position
 August 2021

Accounts

Assets		
Current Assets		
Checking Accounts		
10100 - Bank of America-Checking	\$160,662.71	
10140 - Ameris Bank - Money Market	\$149,274.11	
Total Checking Accounts	<u>\$309,936.82</u>	
Investments		
Restricted Investments		
10381 - Ray. James - Restricted McCrea Fund	\$23,372.35	
Total Restricted Investments	<u>\$23,372.35</u>	
Total Investments	<u>\$23,372.35</u>	
Total Current Assets		\$333,309.17
Endowments - Perm. Restricted		
10410 - Facilities Permanent Endowment Fund	\$19,304.78	
10420 - Programs Permanent Endowment Fund	\$13,571.30	
Total Endowments - Perm. Restricted		\$32,876.08
Fixed Assets		
14000 - Buildings	\$3,000,000.00	
14100 - Furnishings & Equipment	\$480,000.00	
14200 - Land	\$304,000.00	
Total Fixed Assets		<u>\$3,784,000.00</u>
Total Assets		<u><u>\$4,150,185.25</u></u>

Liabilities & Net Assets		
Liabilities		
Current Liabilities		
20250 - Aflac	\$38.74	
Total Current Liabilities		<u>\$38.74</u>
Total Liabilities		<u>\$38.74</u>
Net Assets		
Unrestricted		
30000 - Fund Principal	\$265,040.66	
30010 - Net Assets	\$3,709,249.61	
Unrestricted This Year	\$110,125.76	
Total Unrestricted	<u>\$4,084,416.03</u>	
Designated Funds	\$32,840.40	
Permanently Restricted	<u>\$32,890.08</u>	
Total Net Assets		<u>\$4,150,146.51</u>
Total Liabilities & Net Assets		<u><u>\$4,150,185.25</u></u>

Ashland United Methodist Church
 Summary of Designated Funds
 January to August 2021

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
Designated Funds				
Education Designated Funds				
60110 - Education Designated Fund	\$1,733.21	\$384.66	\$0.00	\$2,117.87
60120 - Wednesday Supper	\$195.04	\$0.00	\$0.00	\$195.04
Total Education Designated Funds	\$1,928.25	\$384.66	\$0.00	\$2,312.91
Worship Designated Funds				
60210 - Worship Designated Fund	\$771.12	\$1,475.00	\$0.00	\$2,246.12
60220 - Altar Flowers	\$0.00	\$540.00	\$518.40	\$21.60
60250 - Easter Lillies Fund	\$0.00	\$720.00	\$763.80	(\$43.80)
Total Worship Designated Funds	\$771.12	\$2,735.00	\$1,282.20	\$2,223.92
Music Designated Funds				
60310 - Music Designated Fund	\$865.00	\$1,125.00	\$0.00	\$1,990.00
Total Music Designated Funds	\$865.00	\$1,125.00	\$0.00	\$1,990.00
Missions Designated Funds				
Missions Comm Designated Funds				
60450 - Missions Designated Fund	\$1,478.56	\$825.00	\$0.00	\$2,303.56
60451 - Missions - Snack Pack Program	\$3,856.85	\$2,175.00	\$2,557.23	\$3,474.62
Total Missions Comm Designated Funds	\$5,335.41	\$3,000.00	\$2,557.23	\$5,778.18
Conference Designated Missions				
60410 - Epworth	\$526.59	\$2,353.94	\$1,352.59	\$1,527.94
60411 - UMCOR	\$570.00	\$350.00	\$920.00	\$0.00
60418 - SC Conference Special Ministry	\$250.00	\$0.00	\$250.00	\$0.00
Total Conference Designated Missions	\$1,346.59	\$2,703.94	\$2,522.59	\$1,527.94
All Other Missions				
60455 - Pastor's Discretionary	\$6,941.76	\$11,335.00	\$12,374.40	\$5,902.36
60460 - Family Promise	\$0.00	\$1,350.00	\$0.00	\$1,350.00
60465 - Salkehatchie Summer Service	\$2,735.00	\$5,673.44	\$2,000.00	\$6,408.44
60476 - E. T. House Mission	\$15.00	\$0.00	\$0.00	\$15.00
60477 - Other Missions	\$2,183.90	\$3,236.19	\$5,350.41	\$69.68
Total All Other Missions	\$11,875.66	\$21,594.63	\$19,724.81	\$13,745.48
Total Missions Designated Funds	\$18,557.66	\$27,298.57	\$24,804.63	\$21,051.60
Trustees Designated Funds				
60510 - Trustees' Designated Fund	\$2,474.07	\$0.00	\$0.00	\$2,474.07
60520 - Major Maintenance Reserve	\$10,556.82	\$537.41	\$0.00	\$11,094.23
60550 - Roof Replacement Fund	(\$47,873.82)	\$953.00	\$15,000.00	(\$61,920.82)
60560 - Safety & Security	\$0.00	\$7,020.00	\$6,054.72	\$965.28
Total Trustees Designated Funds	(\$34,842.93)	\$8,510.41	\$21,054.72	(\$47,387.24)
Youth Designated Funds				
60620 - Youth Events & Missions	\$3,343.96	\$897.22	\$897.22	\$3,343.96
Total Youth Designated Funds	\$3,343.96	\$897.22	\$897.22	\$3,343.96
Other Designated Funds				
60710 - Building Improvement Fund	\$9,468.00	\$4,100.00	\$363.50	\$13,204.50
60720 - Jeannie McCrea Scholarship Fund	\$290.00	\$30.00	\$0.00	\$320.00
60760 - United Methodist Women	\$0.00	\$0.00	\$6.60	(\$6.60)
60790 - Pastor's Continuing Ed Carryover	\$415.00	\$0.00	\$0.00	\$415.00
60795 - Prepaid Pledges	\$35,750.00	(\$23,750.00)	\$0.00	\$12,000.00
60810 - Spendable Facilities Endowment Fund	\$0.00	\$537.41	\$537.41	\$0.00
60820 - Spendable Program Endowment Fund	\$0.00	\$384.66	\$384.66	\$0.00
60980 - Jeannie McCrea Restricted Fund	\$23,023.79	\$348.56	\$0.00	\$23,372.35
Total Other Designated Funds	\$68,946.79	(\$18,349.37)	\$1,292.17	\$49,305.25
Total Designated Funds	\$59,569.85	\$22,601.49	\$49,330.94	\$32,840.40
Permanently Restricted				
70110 - Facilities Permanent Endowment Fund	\$18,750.90	\$560.88	\$0.00	\$19,311.78
70120 - Program Permanent Endowment Fund	\$13,268.33	\$309.97	\$0.00	\$13,578.30
Total Permanently Restricted	\$32,019.23	\$870.85	\$0.00	\$32,890.08