

Ashland United Methodist Church
Treasurer's Report
October 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	\$557,293.54	\$0.00	\$105,082.46	84.14 %
Total Member Donations	\$662,376.00	\$557,293.54	\$0.00	\$105,082.46	84.14 %
Interest Income					
40250 - Interest Income on Checki	\$500.00	\$124.30	\$0.00	\$375.70	24.86 %
Total Interest Income	\$500.00	\$124.30	\$0.00	\$375.70	24.86 %
Other Sources of Income					
40300 - Use of Facilities Income	\$650.00	\$321.05	\$0.00	\$328.95	49.39 %
40400 - Grant Income	\$0.00	\$67,900.00	\$0.00	(\$67,900.00)	0.00 %
Total Other Sources of Income	\$650.00	\$68,221.05	\$0.00	(\$67,571.05)	10495.55 %
Total Income	\$663,526.00	\$625,638.89	\$0.00	\$37,887.11	94.29 %
Expenses					
Staff Parish/Salary Expenses					
Pastor's Expenses					
50110 - Pastor's Cash Compensati	\$77,526.00	\$0.00	\$64,605.20	\$12,920.80	83.33 %
50120 - Pastor's Pension	\$1,300.00	\$0.00	\$1,083.40	\$216.60	83.34 %
50130 - Pastor's Health Insurance	\$9,724.00	\$0.00	\$8,103.10	\$1,620.90	83.33 %
50140 - Pastor's Parsonage Exclue	\$12,000.00	\$0.00	\$10,000.00	\$2,000.00	83.33 %
50150 - Pastor's Housing Allowanc	\$15,000.00	\$0.00	\$12,500.00	\$2,500.00	83.33 %
50160 - Pastor's Accountable Reir	\$6,200.00	\$0.00	\$3,172.04	\$3,027.96	51.16 %
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	\$99,463.74	\$25,586.26	79.54 %
Other Personnel Expenses					
50210 - Staff Salaries	\$214,351.00	\$0.00	\$174,434.96	\$39,916.04	81.38 %
50220 - Staff Pension	\$8,515.00	\$0.00	\$6,663.00	\$1,852.00	78.25 %
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	\$13,344.04	\$2,938.96	81.95 %
50240 - Staff Accountable Reimbu	\$3,000.00	\$0.00	\$42.37	\$2,957.63	1.41 %
50250 - Other Staff Training	\$800.00	\$0.00	\$599.00	\$201.00	74.87 %
50260 - Staff-Parish Committee Ex	\$250.00	\$0.00	\$144.00	\$106.00	57.60 %
50265 - Guest Minister, Organist, e	\$700.00	\$0.00	\$100.00	\$600.00	14.29 %
Total Other Personnel Expenses	\$245,249.00	\$0.00	\$195,327.37	\$49,921.63	79.64 %
Total Staff Parish/Salary Expenses	\$370,299.00	\$0.00	\$294,791.11	\$75,507.89	79.61 %
Program Area Expenses					
Education					
50301 - Christmas Pageant	\$200.00	\$0.00	\$151.57	\$48.43	75.78 %
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	\$151.57	(\$51.57)	151.57 %
50309 - MYF Retreats	\$4,500.00	\$0.00	\$2,791.00	\$1,709.00	62.02 %
50310 - MYF Outreach	\$500.00	\$0.00	\$394.51	\$105.49	78.90 %
50311 - MYF General	\$2,000.00	\$1,759.00	\$3,759.00	\$0.00	100.00 %
50312 - Nursery	\$200.00	\$0.00	\$0.00	\$200.00	0.00 %

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50313 - Seasonal Events	\$500.00	\$195.04	\$1,250.64	(\$555.60)	211.12 %
50314 - Sunday School Curriculum	\$2,000.00	\$35.00	\$1,406.94	\$628.06	68.60 %
50315 - Supplies	\$500.00	\$24.73	\$529.58	(\$4.85)	100.97 %
50316 - Vacation Bible School	\$4,000.00	\$1,107.00	\$4,471.97	\$635.03	84.12 %
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	\$11.60	\$88.40	11.60 %
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 - Media 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	\$151.57	(\$51.57)	151.57 %
50328 - Youth 5th Quarter	\$800.00	\$0.00	\$423.17	\$376.83	52.90 %
Total Education	\$19,600.00	\$3,737.77	\$18,589.84	\$4,747.93	75.78 %
All Other Program Areas					
50350 - Worship Committee Budget	\$800.00	\$0.00	\$636.86	\$163.14	79.61 %
50351 - The Path Worship Service	\$900.00	\$0.00	\$416.01	\$483.99	46.22 %
50355 - Finance & Stewardship Co	\$300.00	\$0.00	\$0.00	\$300.00	0.00 %
50360 - Communications Committee	\$3,410.00	\$0.00	\$2,224.64	\$1,185.36	65.24 %
50363 - Stephen Ministry Committee	\$600.00	\$0.00	\$0.00	\$600.00	0.00 %
50365 - Congregational Care Committee	\$1,270.00	\$20.15	\$358.63	\$931.52	26.65 %
50366 - Family Ministries Committee	\$1,250.00	\$0.00	\$496.78	\$753.22	39.74 %
50375 - Music Committee Budget	\$5,750.00	\$0.00	\$2,930.70	\$2,819.30	50.97 %
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	\$14,981.88	\$2,018.12	87.39 %
Total All Other Program Areas	\$31,280.00	\$1,020.15	\$22,045.50	\$10,254.65	67.22 %
Total Program Area Expenses	\$50,880.00	\$4,757.92	\$40,635.34	\$15,002.58	70.51 %
Administrative Expenses					
Trustees					
50401 - Dumpster	\$2,300.00	\$0.00	\$2,493.97	(\$193.97)	108.43 %
50402 - Electricity	\$30,000.00	\$0.00	\$17,810.00	\$12,190.00	59.37 %
50403 - Telephone	\$2,000.00	\$0.00	\$1,448.04	\$551.96	72.40 %
50404 - Water	\$2,300.00	\$0.00	\$2,172.65	\$127.35	94.46 %
50405 - Sewer	\$2,200.00	\$0.00	\$1,467.12	\$732.88	66.69 %
50406 - Gas	\$4,000.00	\$0.00	\$2,332.96	\$1,667.04	58.32 %
50407 - Insurance	\$10,000.00	\$0.00	\$8,421.50	\$1,578.50	84.22 %
50408 - Weekly Custodial Service	\$28,000.00	\$0.00	\$22,500.00	\$5,500.00	80.36 %
50409 - Cleaning Supplies	\$1,700.00	\$0.00	\$562.36	\$1,137.64	33.08 %
50410 - Grounds Maintenance	\$10,550.00	\$0.00	\$9,381.17	\$1,168.83	88.92 %
50411 - Capital Expenditures	\$16,000.00	\$0.00	\$696.74	\$15,303.26	4.35 %
50412 - Building & Equipment Maintenance	\$22,100.00	\$0.00	\$17,997.05	\$4,102.95	81.43 %
50413 - Kitchen Supplies	\$1,600.00	\$0.00	\$191.14	\$1,408.86	11.95 %
Total Trustees	\$132,750.00	\$0.00	\$87,474.70	\$45,275.30	65.89 %
Conference Expenses					
50440 - Conference Pension	\$12,898.00	\$0.00	\$10,748.40	\$2,149.60	83.33 %
50441 - Conference Health Insurance	\$12,300.00	\$0.00	\$10,250.00	\$2,050.00	83.33 %

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Total Conference Expenses	\$25,198.00	\$0.00	\$20,998.40	\$4,199.60	83.33 %
Conference Apportionments					
50450 - Conference Apportionment	\$68,456.00	\$0.00	\$57,044.00	\$11,412.00	83.33 %
50451 - Extra Mile for Colleges & U	\$2,543.00	\$0.00	\$2,119.00	\$424.00	83.33 %
Total Conference Apportionments	<u>\$70,999.00</u>	<u>\$0.00</u>	<u>\$59,163.00</u>	<u>\$11,836.00</u>	<u>83.33 %</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	\$553.69	\$7,322.69	\$4,731.00	58.86 %
50465 - Finance Charges, Bank Fees	\$500.00	\$320.98	\$718.39	\$102.59	79.48 %
Total Office Operating Expenses	<u>\$12,000.00</u>	<u>\$874.67</u>	<u>\$8,041.08</u>	<u>\$4,833.59</u>	<u>59.72 %</u>
Total Administrative Expenses	<u>\$242,347.00</u>	<u>\$874.67</u>	<u>\$175,677.18</u>	<u>\$67,544.49</u>	<u>72.13 %</u>
Total Expenses	<u><u>\$663,526.00</u></u>	<u><u>\$5,632.59</u></u>	<u><u>\$511,103.63</u></u>	<u><u>\$158,054.96</u></u>	<u><u>76.18 %</u></u>
Net Total	\$0.00	\$631,271.48	\$511,103.63	(\$120,167.85)	0.00 %

Notes

	<u>2019</u>	<u>2020</u>	<u>2021</u>
a) Total Collections Statistics:			
Percent of Budget Collected	79.98%	78.73%	94.29%
YTD Total \$ Amount Collected	\$ 560,785	\$ 543,908	\$ 625,639
Percent of Budget Spent	74.13%	72.25%	76.18%
b) Pledge Collection Statistics:			
Total Dollars Pledged (a)	\$ 577,546	\$ 581,074	\$ 552,678
Total Pledged Dollars Paid (b)	\$ 486,904	\$ 481,808	\$ 491,363
Percent of Pledges Collected (b/a)	84%	83%	89%
Total Non-Pledged Contributions	\$ 72,472	\$ 61,537	\$ 65,930

Ashland United Methodist Church
 Statement of Financial Position
 October 2021

Accounts

Assets		
Current Assets		
Checking Accounts		
10100 - Bank of America-Checking	\$172,760.74	
10140 - Ameris Bank - Money Market	\$149,299.06	
Total Checking Accounts	<u>\$322,059.80</u>	
Investments		
Restricted Investments		
10381 - Ray. James - Restricted McCrea Fund	\$23,460.49	
Total Restricted Investments	<u>\$23,460.49</u>	
Total Investments	<u>\$23,460.49</u>	
Total Current Assets		\$345,520.29
Endowments - Perm. Restricted		
10410 - Facilities Permanent Endowment Fund	\$19,314.78	
10420 - Programs Permanent Endowment Fund	\$13,581.30	
Total Endowments - Perm. Restricted		\$32,896.08
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>\$4,162,416.37</u></u>

Liabilities & Net Assets		
Liabilities		
Current Liabilities		
20250 - Aflac	\$77.48	
Total Current Liabilities		<u>\$77.48</u>
Total Liabilities		<u>\$77.48</u>
Net Assets		
Unrestricted		
30000 - Fund Principal	\$265,040.66	
30010 - Net Assets	\$3,709,249.61	
Unrestricted This Year	\$120,167.85	
Total Unrestricted	<u>\$4,094,458.12</u>	
Designated Funds	\$34,984.69	
Permanently Restricted	<u>\$32,896.08</u>	
Total Net Assets		<u>\$4,162,338.89</u>
Total Liabilities & Net Assets		<u><u>\$4,162,416.37</u></u>

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

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
Designated Funds				
Education Designated Funds				
60110 - Education Designated Fund	\$1,733.21	\$514.66	\$261.73	\$1,986.14
60120 - Wednesday Supper	\$195.04	\$0.00	\$195.04	\$0.00
Total Education Designated Funds	\$1,928.25	\$514.66	\$456.77	\$1,986.14
Worship Designated Funds				
60210 - Worship Designated Fund	\$771.12	\$1,475.00	\$0.00	\$2,246.12
60220 - Altar Flowers	\$0.00	\$1,245.00	\$929.98	\$315.02
60240 - Poinsettias Fund	\$0.00	\$80.00	\$0.00	\$80.00
60250 - Easter Lillies Fund	\$0.00	\$720.00	\$763.80	(\$43.80)
Total Worship Designated Funds	\$771.12	\$3,520.00	\$1,693.78	\$2,597.34
Music Designated Funds				
60310 - Music Designated Fund	\$865.00	\$1,175.00	\$0.00	\$2,040.00
Total Music Designated Funds	\$865.00	\$1,175.00	\$0.00	\$2,040.00
Missions Designated Funds				
Missions Comm Designated Funds				
60450 - Missions Designated Fund	\$1,478.56	\$1,447.50	\$1,000.00	\$1,926.06
60451 - Missions - Snack Pack Program	\$3,856.85	\$2,345.00	\$4,045.18	\$2,156.67
Total Missions Comm Designated Funds	\$5,335.41	\$3,792.50	\$5,045.18	\$4,082.73
Conference Designated Missions				
60410 - Epworth	\$526.59	\$3,742.94	\$4,169.53	\$100.00
60411 - UMCOR	\$570.00	\$820.00	\$1,305.00	\$85.00
60418 - SC Conference Special Ministry	\$250.00	\$0.00	\$250.00	\$0.00
Total Conference Designated Missions	\$1,346.59	\$4,562.94	\$5,724.53	\$185.00
All Other Missions				
60455 - Pastor's Discretionary	\$6,941.76	\$17,341.00	\$14,970.15	\$9,312.61
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	\$3,574.71	\$5,718.15	\$40.46
Total All Other Missions	\$11,875.66	\$27,939.15	\$22,688.30	\$17,126.51
Total Missions Designated Funds	\$18,557.66	\$36,294.59	\$33,458.01	\$21,394.24
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	\$9,360.00	\$7,479.36	\$1,880.64
Total Trustees Designated Funds	(\$34,842.93)	\$10,850.41	\$22,479.36	(\$46,471.88)
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	\$5,385.00	\$947.00	\$13,906.00
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	\$436.70	\$0.00	\$23,460.49
Total Other Designated Funds	\$68,946.79	(\$16,976.23)	\$1,875.67	\$50,094.89
Total Designated Funds	\$59,569.85	\$36,275.65	\$60,860.81	\$34,984.69
Permanently Restricted				
70110 - Facilities Permanent Endowment Fund	\$18,750.90	\$563.88	\$0.00	\$19,314.78
70120 - Program Permanent Endowment Fund	\$13,268.33	\$312.97	\$0.00	\$13,581.30
Total Permanently Restricted	\$32,019.23	\$876.85	\$0.00	\$32,896.08