

Ashland United Methodist Church
Treasurer's Report
June 2022

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	\$655,600.00	\$377,649.04	\$0.00	\$277,950.96	57.60 %
Total Member Donations	\$655,600.00	\$377,649.04	\$0.00	\$277,950.96	57.60 %
Interest Income					
40250 - Interest Income on Checki	\$150.00	\$48.60	\$0.00	\$101.40	32.40 %
Total Interest Income	\$150.00	\$48.60	\$0.00	\$101.40	32.40 %
Other Sources of Income					
40300 - Use of Facilities Income	\$500.00	\$509.00	\$0.00	(\$9.00)	101.80 %
Total Other Sources of Income	\$500.00	\$509.00	\$0.00	(\$9.00)	101.80 %
Total Income	\$656,250.00	\$378,206.64	\$0.00	\$278,043.36	57.63 %
Expenses					
Staff Parish/Salary Expenses					
Pastor's Expenses					
50110 - Pastor's Cash Compensati	\$81,326.00	\$0.00	\$40,663.20	\$40,662.80	50.00 %
50120 - Pastor's Pension	\$1,300.00	\$0.00	\$650.04	\$649.96	50.00 %
50130 - Pastor's Health Insurance	\$5,924.00	\$0.00	\$2,961.77	\$2,962.23	50.00 %
50140 - Pastor's Parsonage Excl	\$12,000.00	\$0.00	\$6,000.00	\$6,000.00	50.00 %
50150 - Pastor's Housing Allowanc	\$15,000.00	\$0.00	\$7,500.00	\$7,500.00	50.00 %
50160 - Pastor's Accountable Reir	\$6,200.00	\$0.00	\$1,031.49	\$5,168.51	16.64 %
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	\$58,806.50	\$66,243.50	47.03 %
Other Personnel Expenses					
50210 - Staff Salaries	\$214,351.00	\$0.00	\$104,757.62	\$109,593.38	48.87 %
50220 - Staff Pension	\$8,515.00	\$0.00	\$4,017.80	\$4,497.20	47.18 %
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	\$8,013.83	\$8,269.17	49.22 %
50240 - Staff Accountable Reimbu	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00 %
50250 - Other Staff Training	\$800.00	\$0.00	\$0.00	\$800.00	0.00 %
50260 - Staff-Parish Committee Ex	\$250.00	\$0.00	\$0.00	\$250.00	0.00 %
50265 - Guest Minister, Organist, e	\$700.00	\$0.00	\$300.00	\$400.00	42.86 %
Total Other Personnel Expenses	\$245,249.00	\$0.00	\$117,089.25	\$128,159.75	47.74 %
Total Staff Parish/Salary Expenses	\$370,299.00	\$0.00	\$175,895.75	\$194,403.25	47.50 %
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	\$0.00	\$400.00	0.00 %
50305 - Disciples	\$500.00	\$0.00	\$0.00	\$500.00	0.00 %
50307 - Library	\$200.00	\$0.00	\$0.00	\$200.00	0.00 %
50308 - Literature/Performances	\$100.00	\$0.00	\$0.00	\$100.00	0.00 %
50309 - MYF Retreats	\$4,500.00	\$0.00	\$1,372.88	\$3,127.12	30.51 %
50310 - MYF Outreach	\$500.00	\$0.00	\$205.41	\$294.59	41.08 %
50311 - MYF General	\$2,000.00	\$0.00	\$1,064.18	\$935.82	53.21 %
50312 - Nursery	\$200.00	\$0.00	\$0.00	\$200.00	0.00 %
50313 - Seasonal Events	\$500.00	\$0.00	\$801.23	(\$301.23)	160.25 %

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50314 - Sunday School Curriculum	\$2,000.00	\$180.00	\$811.88	\$1,368.12	31.59 %
50315 - Supplies	\$500.00	\$0.00	\$132.45	\$367.55	26.49 %
50316 - Vacation Bible School	\$4,000.00	\$1,120.00	\$7,507.44	(\$2,387.44)	159.69 %
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	\$0.00	\$1,800.00	(\$300.00)	120.00 %
50322 - Operational Expenses	\$200.00	\$0.00	\$0.00	\$200.00	0.00 %
50323 - Media License	\$400.00	\$0.00	\$0.00	\$400.00	0.00 %
50325 - Background Checks	\$400.00	\$0.00	\$21.00	\$379.00	5.25 %
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	\$0.00	\$800.00	0.00 %
50366 - Family Ministries Committee	\$1,250.00	\$194.00	\$553.39	\$890.61	28.75 %
Total Education	\$20,850.00	\$1,494.00	\$14,269.86	\$8,074.14	61.28 %
All Other Program Areas					
50350 - Worship Committee Budget	\$800.00	\$0.00	\$900.74	(\$100.74)	112.59 %
50351 - The Path Worship Service	\$900.00	\$0.00	\$29.13	\$870.87	3.24 %
50355 - Finance & Stewardship Co	\$300.00	\$0.00	\$0.00	\$300.00	0.00 %
50360 - Communications Committee	\$3,410.00	\$0.00	\$953.86	\$2,456.14	27.97 %
50363 - Stephen Ministry Committee	\$600.00	\$0.00	\$0.00	\$600.00	0.00 %
50365 - Congregational Care Committee	\$1,270.00	\$55.62	\$553.88	\$771.74	39.23 %
50375 - Music Committee Budget	\$5,750.00	\$0.00	\$1,618.15	\$4,131.85	28.14 %
50380 - Hospitality & Outreach	\$1,000.00	\$0.00	\$154.45	\$845.55	15.44 %
50390 - Missions Committee Budget	\$16,000.00	\$0.00	\$13,443.46	\$2,556.54	84.02 %
Total All Other Program Areas	\$30,030.00	\$55.62	\$17,653.67	\$12,431.95	58.60 %
Total Program Area Expenses	\$50,880.00	\$1,549.62	\$31,923.53	\$20,506.09	59.70 %
Administrative Expenses					
Trustees					
50401 - Dumpster	\$2,300.00	\$0.00	\$855.98	\$1,444.02	37.22 %
50402 - Electricity	\$30,000.00	\$0.00	\$9,210.00	\$20,790.00	30.70 %
50403 - Telephone	\$2,000.00	\$0.00	\$873.99	\$1,126.01	43.70 %
50404 - Water	\$2,300.00	\$0.00	\$943.78	\$1,356.22	41.03 %
50405 - Sewer	\$2,200.00	\$0.00	\$1,135.72	\$1,064.28	51.62 %
50406 - Gas	\$4,000.00	\$0.00	\$2,252.60	\$1,747.40	56.32 %
50407 - Insurance	\$10,000.00	\$0.00	\$5,581.50	\$4,418.50	55.81 %
50408 - Weekly Custodial Service	\$28,000.00	\$0.00	\$15,000.00	\$13,000.00	53.57 %
50409 - Cleaning Supplies	\$1,000.00	\$0.00	\$518.21	\$481.79	51.82 %
50410 - Grounds Maintenance	\$10,550.00	\$0.00	\$4,595.00	\$5,955.00	43.55 %
50411 - Capital Expenditures	\$16,000.00	\$0.00	\$747.93	\$15,252.07	4.67 %
50412 - Building & Equipment Maint	\$22,100.00	\$0.00	\$5,105.84	\$16,994.16	23.10 %
50413 - Kitchen Supplies	\$800.00	\$0.00	\$0.00	\$800.00	0.00 %
Total Trustees	\$131,250.00	\$0.00	\$46,820.55	\$84,429.45	35.67 %
Conference Expenses					
50440 - Conference Pension	\$12,898.00	\$0.00	\$6,449.04	\$6,448.96	50.00 %
50441 - Conference Health Insurance	\$12,300.00	\$0.00	\$6,150.00	\$6,150.00	50.00 %
Total Conference Expenses	\$25,198.00	\$0.00	\$12,599.04	\$12,598.96	50.00 %

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Conference Apportionments					
50450 - Conference Apportionmen	\$66,382.00	\$0.00	\$33,178.00	\$33,204.00	49.98 %
Total Conference Apportionments	<u>\$66,382.00</u>	<u>\$0.00</u>	<u>\$33,178.00</u>	<u>\$33,204.00</u>	<u>49.98 %</u>
Annual Conference Delegates					
50455 - Annual Conference Delega	\$241.00	\$0.00	\$0.00	\$241.00	0.00 %
Total Annual Conference Delegates	<u>\$241.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$241.00</u>	<u>0.00 %</u>
Office Operating Expenses					
50460 - Office Operating Expenses	\$11,500.00	\$534.28	\$4,593.28	\$7,441.00	35.30 %
50465 - Finance Charges, Bank Fe	\$500.00	\$204.05	\$464.36	\$239.69	52.06 %
Total Office Operating Expenses	<u>\$12,000.00</u>	<u>\$738.33</u>	<u>\$5,057.64</u>	<u>\$7,680.69</u>	<u>35.99 %</u>
Total Administrative Expenses	<u>\$235,071.00</u>	<u>\$738.33</u>	<u>\$97,655.23</u>	<u>\$138,154.10</u>	<u>41.23 %</u>
Total Expenses	<u><u>\$656,250.00</u></u>	<u><u>\$2,287.95</u></u>	<u><u>\$305,474.51</u></u>	<u><u>\$353,063.44</u></u>	<u><u>46.20 %</u></u>
Net Total	\$0.00	\$380,494.59	\$305,474.51	(\$75,020.08)	0.00 %

Notes

	<u>2020</u>	<u>2021</u>	<u>2022</u>
a) Total Collections Statistics:			
Percent of Budget Collected	51.89%	53.94%	57.63%
YTD Total \$ Amount Collected	\$ 358,521	\$ 357,932	\$ 378,207
Percent of Budget Spent	36.17%	37.93%	38.48%
b) Pledge Collection Statistics:			
Total Dollars Pledged (a)	\$ 581,074	\$ 552,678	\$ 549,108
Total Pledged Dollars Paid (b)	\$ 321,508	\$ 315,488	\$ 322,284
Percent of Pledges Collected (b/a)	42.97%	45.55%	46.20%
Total Non-Pledged Contributions	\$ 36,725	\$ 42,288	\$ 55,365

Ashland United Methodist Church
 Statement of Financial Position
 June 2022

Accounts

Assets		
Current Assets		
Checking Accounts		
10100 - Bank of America-Checking	\$125,279.23	
10140 - Ameris Bank - Money Market	\$249,366.27	
Total Checking Accounts	<u>\$374,645.50</u>	
Investments		
Restricted Investments		
10381 - Ray. James - Restricted McCrea Fund	\$6,527.44	
Total Restricted Investments	<u>\$6,527.44</u>	
Total Investments	<u>\$6,527.44</u>	
Total Current Assets		\$381,172.94
Endowments - Perm. Restricted		
10410 - Facilities Permanent Endowment Fund	\$20,173.16	
10420 - Programs Permanent Endowment Fund	\$14,160.44	
Total Endowments - Perm. Restricted		<u>\$34,333.60</u>
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>\$4,199,506.54</u></u>
Liabilities & Net Assets		
Liabilities		
Current Liabilities		
20240 - Methodist Office of Ins Benefits	(\$0.01)	
20250 - Aflac	\$38.74	
Total Current Liabilities		<u>\$38.73</u>
Total Liabilities		<u>\$38.73</u>
Net Assets		
Unrestricted		
30000 - Fund Principal	\$274,744.65	
30010 - Net Assets	\$3,709,249.61	
Unrestricted This Year	\$75,020.08	
Total Unrestricted	<u>\$4,059,014.34</u>	
Designated Funds	\$106,119.87	
Permanently Restricted	\$34,333.60	
Total Net Assets		<u>\$4,199,467.81</u>
Total Liabilities & Net Assets		<u><u>\$4,199,506.54</u></u>

Ashland United Methodist Church
 Summary of Designated Funds
 January to June 2022

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
Designated Funds				
Education Designated Funds				
60110 - Education Designated Fund	\$9,986.14	\$1,420.00	\$877.66	\$10,528.48
Total Education Designated Funds	\$9,986.14	\$1,420.00	\$877.66	\$10,528.48
Worship Designated Funds				
60210 - Worship Designated Fund	\$2,256.38	\$350.00	\$75.34	\$2,531.04
60220 - Altar Flowers	\$180.00	\$705.00	\$923.40	(\$38.40)
60250 - Easter Lillies Fund	\$0.00	\$964.00	\$603.43	\$360.57
Total Worship Designated Funds	\$2,436.38	\$2,019.00	\$1,602.17	\$2,853.21
Music Designated Funds				
60310 - Music Designated Fund	\$7,165.00	\$480.00	\$0.00	\$7,645.00
Total Music Designated Funds	\$7,165.00	\$480.00	\$0.00	\$7,645.00
Missions Designated Funds				
Missions Comm Designated Funds				
60450 - Missions Designated Fund	\$7,931.53	\$160.00	\$2,699.59	\$5,391.94
60451 - Missions - Snack Pack Program	\$2,412.25	\$5,384.00	\$2,198.54	\$5,597.71
Total Missions Comm Designated Funds	\$10,343.78	\$5,544.00	\$4,898.13	\$10,989.65
Conference Designated Missions				
60410 - Epworth	\$80.00	\$2,158.05	\$2,238.05	\$0.00
60411 - UMCOR	\$450.00	\$2,330.00	\$2,780.00	\$0.00
Total Conference Designated Missions	\$530.00	\$4,488.05	\$5,018.05	\$0.00
All Other Missions				
60455 - Pastor's Discretionary	\$8,368.72	\$1,683.00	\$4,418.11	\$5,633.61
60460 - Family Promise	\$1,350.00	\$500.00	\$1,350.00	\$500.00
60465 - Salkehatchie Summer Service	\$6,464.54	\$340.00	\$737.50	\$6,067.04
60476 - E. T. House Mission	\$15.00	\$0.00	\$0.00	\$15.00
60477 - Other Missions	\$676.96	\$5,301.15	\$4,700.72	\$1,277.39
Total All Other Missions	\$16,875.22	\$7,824.15	\$11,206.33	\$13,493.04
Total Missions Designated Funds	\$27,749.00	\$17,856.20	\$21,122.51	\$24,482.69
Trustees Designated Funds				
60510 - Trustees' Designated Fund	\$9,544.07	\$0.00	\$0.00	\$9,544.07
60520 - Major Maintenance Reserve	\$11,094.23	\$825.75	\$0.00	\$11,919.98
60560 - Safety & Security	\$812.16	\$0.00	\$0.00	\$812.16
Total Trustees Designated Funds	\$21,450.46	\$825.75	\$0.00	\$22,276.21
Youth Designated Funds				
60620 - Youth Events & Missions	\$4,865.91	\$2,538.38	\$6,950.20	\$454.09
Total Youth Designated Funds	\$4,865.91	\$2,538.38	\$6,950.20	\$454.09
Other Designated Funds				
60710 - Building Improvement Fund	\$15,263.24	\$5,435.00	\$543.50	\$20,154.74
60720 - Jeannie McCrea Scholarship Fund	\$320.00	\$6,025.00	\$6,000.00	\$345.00
60750 - United Methodist Men	\$0.00	\$1,065.61	\$0.00	\$1,065.61
60760 - United Methodist Women	\$0.00	\$0.00	\$27.60	(\$27.60)
60790 - Pastor's Continuing Ed Carryover	\$815.00	\$0.00	\$0.00	\$815.00
60795 - Prepaid Pledges	\$37,900.00	(\$28,900.00)	\$0.00	\$9,000.00
60810 - Spendable Facilities Endowment Fund	\$0.00	\$825.75	\$825.75	\$0.00
60820 - Spendable Program Endowment Fund	\$0.00	\$588.03	\$588.03	\$0.00
60980 - Jeannie McCrea Restricted Fund	\$12,410.87	\$243.24	\$6,126.67	\$6,527.44
Total Other Designated Funds	\$66,709.11	(\$14,717.37)	\$14,111.55	\$37,880.19
Total Designated Funds	\$140,362.00	\$10,421.96	\$44,664.09	\$106,119.87
Permanently Restricted				
70110 - Facilities Permanent Endowment Fund	\$19,526.16	\$647.00	\$0.00	\$20,173.16
70120 - Program Permanent Endowment Fund	\$13,692.68	\$467.76	\$0.00	\$14,160.44
Total Permanently Restricted	\$33,218.84	\$1,114.76	\$0.00	\$34,333.60