

Ashland United Methodist Church
 Treasurer's Report
 July 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	\$443,495.53	\$0.00	\$212,104.47	67.65 %
Total Member Donations	\$655,600.00	\$443,495.53	\$0.00	\$212,104.47	67.65 %
Interest Income					
40250 - Interest Income on Checki	\$150.00	\$112.15	\$0.00	\$37.85	74.77 %
Total Interest Income	\$150.00	\$112.15	\$0.00	\$37.85	74.77 %
Other Sources of Income					
40300 - Use of Facilities Income	\$500.00	\$589.00	\$0.00	(\$89.00)	117.80 %
Total Other Sources of Income	\$500.00	\$589.00	\$0.00	(\$89.00)	117.80 %
Total Income	\$656,250.00	\$444,196.68	\$0.00	\$212,053.32	67.69 %
Expenses					
Staff Parish/Salary Expenses					
Pastor's Expenses					
50110 - Pastor's Cash Compensati	\$81,326.00	\$0.00	\$47,440.40	\$33,885.60	58.33 %
50120 - Pastor's Pension	\$1,300.00	\$0.00	\$758.38	\$541.62	58.34 %
50130 - Pastor's Health Insurance	\$5,924.00	\$0.00	\$3,455.39	\$2,468.61	58.33 %
50140 - Pastor's Parsonage Exclue	\$12,000.00	\$0.00	\$7,000.00	\$5,000.00	58.33 %
50150 - Pastor's Housing Allowanc	\$15,000.00	\$0.00	\$8,750.00	\$6,250.00	58.33 %
50160 - Pastor's Accountable Reir	\$6,200.00	\$0.00	\$1,070.17	\$5,129.83	17.26 %
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	\$68,474.34	\$56,575.66	54.76 %
Other Personnel Expenses					
50210 - Staff Salaries	\$214,351.00	\$0.00	\$122,457.74	\$91,893.26	57.13 %
50220 - Staff Pension	\$8,515.00	\$0.00	\$4,684.10	\$3,830.90	55.01 %
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	\$9,350.66	\$6,932.34	57.43 %
50240 - Staff Accountable Reimbu	\$3,000.00	\$0.00	\$14.36	\$2,985.64	0.48 %
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	\$136,806.86	\$108,442.14	55.78 %
Total Staff Parish/Salary Expenses	\$370,299.00	\$0.00	\$205,281.20	\$165,017.80	55.44 %
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	\$55.74	\$205.41	\$350.33	29.93 %
50311 - MYF General	\$2,000.00	\$260.00	\$1,231.08	\$1,028.92	48.55 %
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	\$983.07	\$1,196.93	40.15 %
50315 - Supplies	\$500.00	\$0.00	\$146.81	\$353.19	29.36 %
50316 - Vacation Bible School	\$4,000.00	\$1,120.00	\$7,736.90	(\$2,616.90)	165.42 %
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	\$2,300.00	(\$800.00)	153.33 %
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	\$1,809.74	\$15,351.77	\$7,307.97	64.95 %
All Other Program Areas					
50350 - Worship Committee Budget	\$800.00	\$0.00	\$943.82	(\$143.82)	117.98 %
50351 - The Path Worship Service	\$900.00	\$0.00	\$57.85	\$842.15	6.43 %
50355 - Finance & Stewardship Co	\$300.00	\$0.00	\$0.00	\$300.00	0.00 %
50360 - Communications Committee	\$3,410.00	\$0.00	\$1,655.71	\$1,754.29	48.55 %
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	\$225.00	\$2,943.86	\$3,031.14	47.28 %
50380 - Hospitality & Outreach	\$1,000.00	\$0.00	\$154.45	\$845.55	15.44 %
50390 - Missions Committee Budget	\$16,000.00	\$0.00	\$13,611.45	\$2,388.55	85.07 %
Total All Other Program Areas	\$30,030.00	\$280.62	\$19,921.02	\$10,389.60	65.40 %
Total Program Area Expenses	\$50,880.00	\$2,090.36	\$35,272.79	\$17,697.57	65.22 %
Administrative Expenses					
Trustees					
50401 - Dumpster	\$2,300.00	\$0.00	\$1,030.02	\$1,269.98	44.78 %
50402 - Electricity	\$30,000.00	\$0.00	\$11,524.00	\$18,476.00	38.41 %
50403 - Telephone	\$2,000.00	\$0.00	\$873.99	\$1,126.01	43.70 %
50404 - Water	\$2,300.00	\$0.00	\$1,410.98	\$889.02	61.35 %
50405 - Sewer	\$2,200.00	\$0.00	\$1,327.65	\$872.35	60.35 %
50406 - Gas	\$4,000.00	\$0.00	\$2,275.25	\$1,724.75	56.88 %
50407 - Insurance	\$10,000.00	\$0.00	\$8,112.75	\$1,887.25	81.13 %
50408 - Weekly Custodial Service	\$28,000.00	\$0.00	\$17,500.00	\$10,500.00	62.50 %
50409 - Cleaning Supplies	\$1,000.00	\$0.00	\$518.21	\$481.79	51.82 %
50410 - Grounds Maintenance	\$10,550.00	\$0.00	\$5,370.00	\$5,180.00	50.90 %
50411 - Capital Expenditures	\$16,000.00	\$0.00	\$747.93	\$15,252.07	4.67 %
50412 - Building & Equipment Maintenance	\$22,100.00	\$0.00	\$6,184.34	\$15,915.66	27.98 %
50413 - Kitchen Supplies	\$800.00	\$0.00	\$0.00	\$800.00	0.00 %
Total Trustees	\$131,250.00	\$0.00	\$56,875.12	\$74,374.88	43.33 %
Conference Expenses					
50440 - Conference Pension	\$12,898.00	\$0.00	\$7,523.88	\$5,374.12	58.33 %
50441 - Conference Health Insurance	\$12,300.00	\$0.00	\$7,175.00	\$5,125.00	58.33 %
Total Conference Expenses	\$25,198.00	\$0.00	\$14,698.88	\$10,499.12	58.33 %

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Conference Apportionments					
50450 - Conference Apportionment	\$66,382.00	\$0.00	\$38,712.00	\$27,670.00	58.32 %
Total Conference Apportionments	<u>\$66,382.00</u>	<u>\$0.00</u>	<u>\$38,712.00</u>	<u>\$27,670.00</u>	<u>58.32 %</u>
Annual Conference Delegates					
50455 - Annual Conference Delegates	\$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	\$544.28	\$5,231.68	\$6,812.60	40.76 %
50465 - Finance Charges, Bank Fees	\$500.00	\$238.41	\$540.20	\$198.21	60.36 %
Total Office Operating Expenses	<u>\$12,000.00</u>	<u>\$782.69</u>	<u>\$5,771.88</u>	<u>\$7,010.81</u>	<u>41.58 %</u>
Total Administrative Expenses	<u>\$235,071.00</u>	<u>\$782.69</u>	<u>\$116,057.88</u>	<u>\$119,795.81</u>	<u>49.04 %</u>
Total Expenses	<u><u>\$656,250.00</u></u>	<u><u>\$2,873.05</u></u>	<u><u>\$356,611.87</u></u>	<u><u>\$302,511.18</u></u>	<u><u>53.90 %</u></u>
Net Total	\$0.00	\$447,069.73	\$356,611.87	(\$90,457.86)	0.00 %

Notes

	<u>2020</u>	<u>2021</u>	<u>2022</u>
a) Total Collections Statistics:			
Percent of Budget Collected	56.87%	71.44%	67.69%
YTD Total \$ Amount Collected	\$ 392,911	\$ 473,990	\$ 444,197
Percent of Budget Spent	50.79%	53.42%	53.90%
b) Pledge Collection Statistics:			
Total Dollars Pledged (a)	\$ 581,074	\$ 552,678	\$ 549,108
Total Pledged Dollars Paid (b)	\$ 351,113	\$ 359,490	\$ 365,840
Percent of Pledges Collected (b/a)	60.42%	65.05%	66.62%
Total Non-Pledged Contributions	\$ 41,476	\$ 46,432	\$ 77,656

Ashland United Methodist Church
 Statement of Financial Position
 July 2022

Accounts

Assets		
Current Assets		
Checking Accounts		
10100 - Bank of America-Checking	\$145,636.68	
10140 - Ameris Bank - Money Market	\$249,429.82	
Total Checking Accounts	<u>\$395,066.50</u>	
Investments		
Restricted Investments		
10381 - Ray. James - Restricted McCrea Fund	\$5,998.78	
Total Restricted Investments	<u>\$5,998.78</u>	
Total Investments	<u>\$5,998.78</u>	
Total Current Assets		\$401,065.28
Endowments - Perm. Restricted		
10410 - Facilities Permanent Endowment Fund	\$20,173.16	
10420 - Programs Permanent Endowment Fund	\$14,160.44	
Total Endowments - Perm. Restricted		\$34,333.60
Fixed Assets		
14000 - Buildings	\$3,000,000.00	
14100 - Furnishings & Equipment	\$480,000.00	
14200 - Land	\$304,000.00	
Total Fixed Assets		\$3,784,000.00
Total Assets		<u>\$4,219,398.88</u>
Liabilities & Net Assets		
Liabilities		
Current Liabilities		
20230 - General Board of Pension	\$2,120.10	
20240 - Methodist Office of Ins Benefits	(\$0.02)	
20250 - Aflac	\$38.74	
Total Current Liabilities		<u>\$2,158.82</u>
Total Liabilities		\$2,158.82
Net Assets		
Unrestricted		
30000 - Fund Principal	\$274,744.65	
30010 - Net Assets	\$3,709,249.61	
Unrestricted This Year	\$90,457.86	
Total Unrestricted	<u>\$4,074,452.12</u>	
Designated Funds	\$108,341.34	
Permanently Restricted	<u>\$34,446.60</u>	
Total Net Assets		\$4,217,240.06
Total Liabilities & Net Assets		<u>\$4,219,398.88</u>

Ashland United Methodist Church
Summary of Designated Funds
January to July 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	\$988.20	(\$103.20)
60250 - Easter Lillies Fund	\$0.00	\$964.00	\$603.43	\$360.57
Total Worship Designated Funds	\$2,436.38	\$2,019.00	\$1,666.97	\$2,788.41
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	\$260.00	\$3,110.75	\$5,080.78
60451 - Missions - Snack Pack Program	\$2,412.25	\$5,554.00	\$2,198.54	\$5,767.71
Total Missions Comm Designated Funds	\$10,343.78	\$5,814.00	\$5,309.29	\$10,848.49
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	\$1,857.00	\$4,668.44	\$5,557.28
60460 - Family Promise	\$1,350.00	\$500.00	\$1,850.00	\$0.00
60465 - Salkehatchie Summer Service	\$6,464.54	\$2,240.00	\$1,362.08	\$7,342.46
60476 - E. T. House Mission	\$15.00	\$0.00	\$0.00	\$15.00
60477 - Other Missions	\$676.96	\$7,472.54	\$4,732.11	\$3,417.39
Total All Other Missions	\$16,875.22	\$12,069.54	\$12,612.63	\$16,332.13
Total Missions Designated Funds	\$27,749.00	\$22,371.59	\$22,939.97	\$27,180.62
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	\$5,565.00	\$556.50	\$20,271.74
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	\$6,655.33	\$5,998.78
Total Other Designated Funds	\$66,709.11	(\$14,587.37)	\$14,653.21	\$37,468.53
Total Designated Funds	\$140,362.00	\$15,067.35	\$47,088.01	\$108,341.34
Permanently Restricted				
70110 - Facilities Permanent Endowment Fund	\$19,526.16	\$753.50	\$0.00	\$20,279.66
70120 - Program Permanent Endowment Fund	\$13,692.68	\$474.26	\$0.00	\$14,166.94
Total Permanently Restricted	\$33,218.84	\$1,227.76	\$0.00	\$34,446.60