

Ashland United Methodist Church
 Treasurer's Report
 August 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	\$479,022.87	\$0.00	\$176,577.13	73.07 %
Total Member Donations	\$655,600.00	\$479,022.87	\$0.00	\$176,577.13	73.07 %
Interest Income					
40250 - Interest Income on Checki	\$150.00	\$183.57	\$0.00	(\$33.57)	122.38 %
Total Interest Income	\$150.00	\$183.57	\$0.00	(\$33.57)	122.38 %
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	\$479,795.44	\$0.00	\$176,454.56	73.11 %
Expenses					
Staff Parish/Salary Expenses					
Pastor's Expenses					
50110 - Pastor's Cash Compensati	\$81,326.00	\$0.00	\$54,217.60	\$27,108.40	66.67 %
50120 - Pastor's Pension	\$1,300.00	\$0.00	\$866.72	\$433.28	66.67 %
50130 - Pastor's Health Insurance	\$5,924.00	\$0.00	\$3,949.04	\$1,974.96	66.66 %
50140 - Pastor's Parsonage Exclus	\$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 Rein	\$6,200.00	\$0.00	\$1,267.15	\$4,932.85	20.44 %
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	\$78,300.51	\$46,749.49	62.62 %
Other Personnel Expenses					
50210 - Staff Salaries	\$214,351.00	\$0.00	\$139,857.29	\$74,493.71	65.25 %
50220 - Staff Pension	\$8,515.00	\$0.00	\$5,350.40	\$3,164.60	62.83 %
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	\$10,681.71	\$5,601.29	65.60 %
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	\$156,203.76	\$89,045.24	63.69 %
Total Staff Parish/Salary Expenses	\$370,299.00	\$0.00	\$234,504.27	\$135,794.73	63.33 %
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	\$100.00	\$4,092.88	\$507.12	88.73 %
50310 - MYF Outreach	\$500.00	\$55.74	\$243.05	\$312.69	37.46 %
50311 - MYF General	\$2,000.00	\$260.00	\$1,326.33	\$933.67	53.32 %
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	\$200.00	\$1,101.57	\$1,098.43	45.08 %
50315 - Supplies	\$500.00	\$0.00	\$146.81	\$353.19	29.36 %
50316 - Vacation Bible School	\$4,000.00	\$1,120.00	\$7,738.39	(\$2,618.39)	165.46 %
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 Committe	\$1,250.00	\$194.00	\$1,851.17	(\$407.17)	132.57 %
Total Education	\$20,850.00	\$1,929.74	\$19,622.43	\$3,157.31	84.86 %
All Other Program Areas					
50350 - Worship Committee Budge	\$800.00	\$143.82	\$943.82	\$0.00	100.00 %
50351 - The Path Worship Service	\$900.00	\$0.00	\$57.85	\$842.15	6.43 %
50355 - Finance & Stewardship Cc	\$300.00	\$0.00	\$91.61	\$208.39	30.54 %
50360 - Communications Committe	\$3,410.00	\$0.00	\$1,846.02	\$1,563.98	54.14 %
50363 - Stephen Ministry Committe	\$600.00	\$0.00	\$0.00	\$600.00	0.00 %
50365 - Congregational Care Comi	\$1,270.00	\$55.62	\$568.40	\$757.22	40.38 %
50375 - Music Committee Budget	\$5,750.00	\$225.00	\$4,418.96	\$1,556.04	72.94 %
50380 - Hospitality & Outreach	\$1,000.00	\$0.00	\$193.96	\$806.04	19.40 %
50390 - Missions Committee Budge	\$16,000.00	\$800.00	\$14,737.91	\$2,062.09	87.11 %
Total All Other Program Areas	\$30,030.00	\$1,224.44	\$22,858.53	\$8,395.91	72.04 %
Total Program Area Expenses	\$50,880.00	\$3,154.18	\$42,480.96	\$11,553.22	77.29 %
Administrative Expenses					
Trustees					
50401 - Dumpster	\$2,300.00	\$0.00	\$1,204.84	\$1,095.16	52.38 %
50402 - Electricity	\$30,000.00	\$0.00	\$13,994.00	\$16,006.00	46.65 %
50403 - Telephone	\$2,000.00	\$0.00	\$1,173.93	\$826.07	58.70 %
50404 - Water	\$2,300.00	\$0.00	\$1,858.33	\$441.67	80.80 %
50405 - Sewer	\$2,200.00	\$0.00	\$1,519.58	\$680.42	69.07 %
50406 - Gas	\$4,000.00	\$0.00	\$2,308.58	\$1,691.42	57.71 %
50407 - Insurance	\$10,000.00	\$0.00	\$8,112.75	\$1,887.25	81.13 %
50408 - Weekly Custodial Service	\$28,000.00	\$0.00	\$20,000.00	\$8,000.00	71.43 %
50409 - Cleaning Supplies	\$1,000.00	\$0.00	\$686.20	\$313.80	68.62 %
50410 - Grounds Maintenance	\$10,550.00	\$0.00	\$6,145.00	\$4,405.00	58.25 %
50411 - Capital Expenditures	\$16,000.00	\$0.00	\$747.93	\$15,252.07	4.67 %
50412 - Building & Equipment Mair	\$22,100.00	\$0.00	\$6,515.34	\$15,584.66	29.48 %
50413 - Kitchen Supplies	\$800.00	\$0.00	\$0.00	\$800.00	0.00 %
Total Trustees	\$131,250.00	\$0.00	\$64,266.48	\$66,983.52	48.96 %
Conference Expenses					
50440 - Conference Pension	\$12,898.00	\$0.00	\$8,598.72	\$4,299.28	66.67 %
50441 - Conference Health Insurar	\$12,300.00	\$0.00	\$8,200.00	\$4,100.00	66.67 %
Total Conference Expenses	\$25,198.00	\$0.00	\$16,798.72	\$8,399.28	66.67 %

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Accounts	Annual Budget	YTD Receipts	YTD Expenses	Annual Budget Remaining	% of Annual Budget Used
Conference Apportionments					
50450 - Conference Apportionmen	\$66,382.00	\$0.00	\$44,246.00	\$22,136.00	66.65 %
Total Conference Apportionments	\$66,382.00	\$0.00	\$44,246.00	\$22,136.00	66.65 %
Annual Conference Delegates					
50455 - Annual Conference Deleg:	\$241.00	\$0.00	\$0.00	\$241.00	0.00 %
Total Annual Conference Delegates	\$241.00	\$0.00	\$0.00	\$241.00	0.00 %
Office Operating Expenses					
50460 - Office Operating Expenses	\$11,500.00	\$572.88	\$6,087.94	\$5,984.94	47.96 %
50465 - Finance Charges, Bank Fe	\$500.00	\$279.35	\$621.95	\$157.40	68.52 %
Total Office Operating Expenses	\$12,000.00	\$852.23	\$6,709.89	\$6,142.34	48.81 %
Total Administrative Expenses	\$235,071.00	\$852.23	\$132,021.09	\$103,902.14	55.80 %
Total Expenses	\$656,250.00	\$4,006.41	\$409,006.32	\$251,250.09	61.71 %
Net Total	\$0.00	\$483,801.85	\$409,006.32	(\$74,795.53)	0.00 %

Notes

	<u>2020</u>	<u>2021</u>	<u>2022</u>
a) Total Collections Statistics:			
Percent of Budget Collected	65.86%	77.68%	73.11%
YTD Total \$ Amount Collected	\$ 455,029	\$ 515,447	\$ 479,795
Percent of Budget Spent	58.07%	61.09%	61.71%
b) Pledge Collection Statistics:			
Total Dollars Pledged (a)	\$ 581,074	\$ 552,678	\$ 549,108
Total Pledged Dollars Paid (b)	\$ 400,938	\$ 392,978	\$ 393,794
Percent of Pledges Collected (b/a)	69.00%	71.10%	71.72%
Total Non-Pledged Contributions	\$ 53,736	\$ 54,228	\$ 85,229

Ashland United Methodist Church
 Statement of Financial Position
 August 2022

Accounts

Assets		
Current Assets		
Checking Accounts		
10100 - Bank of America-Checking	\$118,973.96	
10140 - Ameris Bank - Money Market	\$249,501.24	
Total Checking Accounts	<u>\$368,475.20</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		\$374,473.98
Endowments - Perm. Restricted		
10410 - Facilities Permanent Endowment Fund	\$20,315.91	
10420 - Programs Permanent Endowment Fund	\$14,203.19	
Total Endowments - Perm. Restricted		\$34,519.10
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>\$4,192,993.08</u>

Liabilities & Net Assets		
Liabilities		
Current Liabilities		
20250 - Aflac	\$38.74	
Total Current Liabilities		\$38.74
Total Liabilities		\$38.74
Net Assets		
Unrestricted		
30000 - Fund Principal	\$274,744.65	
30010 - Net Assets	\$3,709,249.61	
Unrestricted This Year	\$74,795.53	
Total Unrestricted	<u>\$4,058,789.79</u>	
Designated Funds	\$99,645.45	
Permanently Restricted	\$34,519.10	
Total Net Assets		\$4,192,954.34
Total Liabilities & Net Assets		<u>\$4,192,993.08</u>

Ashland United Methodist Church
 Summary of Designated Funds
 January to August 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	\$1,673.83	\$9,732.31
Total Education Designated Funds	\$9,986.14	\$1,420.00	\$1,673.83	\$9,732.31
Worship Designated Funds				
60210 - Worship Designated Fund	\$2,256.38	\$350.00	\$219.16	\$2,387.22
60220 - Altar Flowers	\$180.00	\$705.00	\$988.20	(\$103.20)
60250 - Easter Lillies Fund	\$0.00	\$864.00	\$603.43	\$260.57
Total Worship Designated Funds	\$2,436.38	\$1,919.00	\$1,810.79	\$2,544.59
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	\$610.00	\$4,345.60	\$4,195.93
60451 - Missions - Snack Pack Program	\$2,412.25	\$6,354.00	\$3,665.44	\$5,100.81
Total Missions Comm Designated Funds	\$10,343.78	\$6,964.00	\$8,011.04	\$9,296.74
Conference Designated Missions				
60410 - Epworth	\$80.00	\$2,183.05	\$2,238.05	\$25.00
60411 - UMCOR	\$450.00	\$2,330.00	\$2,780.00	\$0.00
60418 - SC Conference Special Ministry	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Total Conference Designated Missions	\$530.00	\$5,513.05	\$5,018.05	\$1,025.00
All Other Missions				
60455 - Pastor's Discretionary	\$8,368.72	\$2,172.00	\$4,888.44	\$5,652.28
60460 - Family Promise	\$1,350.00	\$500.00	\$1,850.00	\$0.00
60465 - Salkehatchie Summer Service	\$6,464.54	\$2,240.00	\$1,500.08	\$7,204.46
60476 - E. T. House Mission	\$15.00	\$0.00	\$0.00	\$15.00
60477 - Other Missions	\$676.96	\$10,072.54	\$14,616.67	(\$3,867.17)
Total All Other Missions	\$16,875.22	\$14,984.54	\$22,855.19	\$9,004.57
Total Missions Designated Funds	\$27,749.00	\$27,461.59	\$35,884.28	\$19,326.31
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	\$3,334.55	\$8,200.46	\$0.00
Total Youth Designated Funds	\$4,865.91	\$3,334.55	\$8,200.46	\$0.00
Other Designated Funds				
60710 - Building Improvement Fund	\$15,263.24	\$6,290.00	\$629.00	\$20,924.24
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	(\$13,862.37)	\$14,725.71	\$38,121.03
Total Designated Funds	\$140,362.00	\$21,578.52	\$62,295.07	\$99,645.45
Permanently Restricted				
70110 - Facilities Permanent Endowment Fund	\$19,526.16	\$789.75	\$0.00	\$20,315.91
70120 - Program Permanent Endowment Fund	\$13,692.68	\$510.51	\$0.00	\$14,203.19
Total Permanently Restricted	\$33,218.84	\$1,300.26	\$0.00	\$34,519.10