

Chamblee First United Methodist
Analysis of Revenue and Expense CFUMC
January 2021

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	Variance Budget to Actual (This Year)	YTD Actual (Last Year)	Annual Budget (This Year)
Revenues							
Tithes and Regular Offerings							
31000 - Tithes and Offerings Pledged	41,459	35,719	41,459	35,719	5,740	59,512	428,634
31500 - Offerings Non - Pledged	6,082	10,417	6,082	10,417	(4,335)	10,482	125,000
32000 - Loose Plate Offerings	0	375	0	375	(375)	832	4,500
33000 - Sunday School Offerings	150	150	150	150	0	162	1,800
34000 - Memorials and Honorariums	1,060	417	1,060	417	643	20	5,000
Total Tithes and Regular Offerings	48,751	47,078	48,751	47,078	1,673	71,008	564,934
Investments & Special Funds							
36300 - Gain/Loss on Investments	0	21	0	21	(21)	499	250
Total Investments & Special Funds	0	21	0	21	(21)	499	250
Miscellaneous Income							
36000 - Miscellaneous Income	146	833	146	833	(687)	20	10,000
36100 - Family Life Revenue	0	388	0	388	(388)	1,326	4,650
36110 - Children's Activities Revenue	0	0	0	0	0	144	0
36120 - Recreation Revenue	0	1,962	0	1,962	(1,962)	100	23,550
36200 - Missions Revenue	0	629	0	629	(629)	0	7,551
36210 - International Missions Trip Revent	0	1,667	0	1,667	(1,667)	9,000	20,000
36400 - Convenience & Processing Fees	280	0	280	0	280	28	0
38000 - Kindergarten Overhead Reimburs	1,000	2,000	1,000	2,000	(1,000)	4,000	24,000
39000 - Parents Morning Out (PMO) Reve	3,180	3,055	3,180	3,055	125	8,420	36,665
39005 - PMO Registration Fees	(200)	417	(200)	417	(617)	3,300	5,000
39010 - PMO Camp Revenue	0	208	0	208	(208)	0	2,500
Total Miscellaneous Income	4,406	11,160	4,406	11,160	(6,754)	26,338	133,916
Rental income							
36500 - Rental Income - Fellowship Hall	0	0	0	0	0	298	0
36502 - Rental Income - Sanctuary	0	0	0	0	0	(200)	0
36503 - Rental Income - Gym	0	0	0	0	0	150	0
36504 - Rental Income - Grounds/Parking	0	417	0	417	(417)	0	5,000
Total Rental income	0	417	0	417	(417)	248	5,000
Total Revenues	53,157	58,675	53,157	58,675	(5,518)	98,093	704,100

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Expenses							
Conference Apportionments							
41001 - Ministerial Support	1,119	1,119	1,119	1,119	0	1,322	13,429
41002 - Retired Ministers Pension/Insuran	605	605	605	605	0	810	7,256
41003 - Administrative Budget	607	607	607	607	0	574	7,287
41004 - Conference Benevolences	503	503	503	503	0	538	6,041
41005 - Capital Funding	0	0	0	0	0	37	0
41006 - Higher Education	423	423	423	423	0	445	5,072
41007 - Black Colleges	136	136	136	136	0	150	1,628
41008 - Ministerial Education	293	293	293	293	0	376	3,521
41009 - Interdenominational Cooperation	4	4	4	4	0	29	49
41010 - Africa University	30	30	30	30	0	34	366
41011 - Church Development	381	381	381	381	0	424	4,569
41013 - Episcopal Fund	376	376	376	376	0	330	4,517
41014 - World Service	937	937	937	937	0	1,113	11,245
41015 - General Church Administration	115	115	115	115	0	132	1,385
41016 - SEJ Mission & Ministry	18	17	18	17	(1)	17	203
Total Conference Apportionments	5,549	5,547	5,549	5,547	(1)	6,332	66,568
District Work Fund							
42001 - District Work Fund	306	306	306	306	0	251	3,669
Total District Work Fund	306	306	306	306	0	251	3,669
Missions							
43002 - Missionary support	0	100	0	100	100	0	1,200
43004 - Pastor's Discretionary Fund	0	167	0	167	167	0	2,000
43010 - General Missions	0	312	0	312	312	0	3,745
43015 - Malachi's Storehouse	0	200	0	200	200	100	2,400
Total Missions	0	779	0	779	779	100	9,345
Program Ministries & Education							
Events							
44004 - Family Life Misc.	0	0	0	0	0	99	0
44400 - Family Sweetheart Dance	0	0	0	0	0	525	0
44401 - Egg Hunt	0	46	0	46	46	0	550
44402 - Picnic	0	42	0	42	42	0	500
44403 - Fall Festival	0	117	0	117	117	0	1,400
44404 - Breakfast with Santa	0	125	0	125	125	0	1,500
Total Events	0	329	0	329	329	624	3,950
Recreation							
44025 - Basketball	87	833	87	833	747	0	10,000
44026 - Golf Tournament	0	292	0	292	292	0	3,500
44027 - Disc Golf	0	167	0	167	167	0	2,000

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44028 - Concessions	0	208	0	208	208	0	2,500
Total Recreation	87	1,500	87	1,500	1,413	0	18,000
Program Ministries							
44003 - Community Outreach	0	112	0	112	112	0	1,350
44006 - Finance/Stewardship	0	83	0	83	83	0	1,000
44007 - Worship	0	258	0	258	258	0	3,100
44011 - Annual Conference	0	167	0	167	167	0	2,000
44012 - Membership Care	0	96	0	96	96	0	1,150
44022 - Hospitality	0	83	0	83	83	0	1,000
Total Program Ministries	0	800	0	800	800	0	9,600
Music & Drama							
44005 - Music	177	1,079	177	1,079	902	665	12,950
44010 - Children's Music Ministry	0	106	0	106	106	229	1,275
44013 - Drama	0	104	0	104	104	0	1,250
44016 - Concert Series	0	121	0	121	121	0	1,450
Total Music & Drama	177	1,410	177	1,410	1,234	894	16,925
Education							
Adult Education							
44110 - Adult Education	0	135	0	135	135	72	1,615
Total Adult Education	0	135	0	135	135	72	1,615
Children's Education							
44210 - Children's Ed. Misc. Expense	0	30	0	30	30	61	360
44212 - Acolyte Training	0	2	0	2	2	0	20
44213 - Workshops and Activities	0	8	0	8	8	0	100
44214 - Elementary Sunday School	886	167	886	167	(720)	0	2,000
44217 - Worship Bags	0	8	0	8	8	0	100
44218 - Children's Church	0	40	0	40	40	109	475
44220 - Nursery Supplies	0	25	0	25	25	16	300
44230 - Bible Literacy	0	25	0	25	25	0	300
44231 - Children's Events	0	138	0	138	138	0	1,650
44232 - Children's Outreach	0	108	0	108	108	0	1,300
Total Children's Education	886	550	886	550	(336)	186	6,605
Youth Ministries							
44009 - Youth	0	75	0	75	75	932	900
44216 - Confirmation	0	25	0	25	25	421	300
44225 - Youth Sunday Education	0	75	0	75	75	0	900
44226 - Youth Wednesday Night	0	54	0	54	54	22	650
44227 - Youth Missions/Retreats	0	288	0	288	288	0	3,450
44229 - Youth Misc.	0	83	0	83	83	0	1,000
Total Youth Ministries	0	600	0	600	600	1,375	7,200

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Parents Morning Out							
55000 - Teacher Appreciation	0	83	0	83	83	0	1,000
56000 - Toys	0	42	0	42	42	0	500
57000 - Training	0	83	0	83	83	0	1,000
58000 - Supplies	85	125	85	125	40	24	1,500
59000 - Equipment/Furniture	0	183	0	183	183	0	2,200
59020 - PMO Camp Expenses	0	83	0	83	83	0	1,000
Total Parents Morning Out	85	600	85	600	515	24	7,200
Total Education	972	1,885	972	1,885	913	1,657	22,620
Total Program Ministries & Education	1,235	5,925	1,235	5,925	4,689	3,175	71,095
Compensation							
Clergy Salaries							
Pastor Lee							
45101 - Salary Pastor Lee	5,850	5,850	5,850	5,850	0	6,158	70,200
45211 - Pastor Lee Utilities/Parsonage	417	417	417	417	0	417	5,000
45801 - Pastor Lee Reimb Expenses	0	333	0	333	333	0	4,000
Total Pastor Lee	6,267	6,600	6,267	6,600	333	6,575	79,200
Pastor Rushing							
45221 - Pastor Rushing Reimb Exps	0	250	0	250	250	28	3,000
45301 - Salary Pastor Rushing	4,710	4,710	4,710	4,710	0	4,837	56,520
45401 - Housing Pastor Rushing	1,667	1,667	1,667	1,667	0	1,667	20,000
Total Pastor Rushing	6,377	6,627	6,377	6,627	250	6,531	79,520
Total Clergy Salaries	12,643	13,227	12,643	13,227	583	13,106	158,720
Staff Salaries							
Departmental Staff Salaries							
45025 - Childrens Minister & Lead Staff	2,550	2,500	2,550	2,500	(50)	2,550	30,000
45102 - Music Minister Salary	3,794	3,293	3,794	3,293	(501)	3,294	39,520
45142 - Parents Morning Out - Lead	1,037	500	1,037	500	(537)	3,528	6,000
45143 - PMO Salaries	768	2,342	768	2,342	1,574	0	28,100
45152 - Nursery Salaries	0	1,002	0	1,002	1,002	1,112	12,020
45154 - Nursery Coordinator Stipend	0	62	0	62	62	0	750
45202 - Organist Salary	2,200	2,201	2,200	2,201	1	2,200	26,410
45402 - Business Manager Salary	3,333	3,333	3,333	3,333	0	5,140	40,000
45403 - Communications Admin Assistant	3,333	2,500	3,333	2,500	(833)	1,734	30,000
45601 - Youth Minister	2,359	2,500	2,359	2,500	141	1,734	30,000
45702 - Custodian Salary	1,667	1,667	1,667	1,667	0	1,366	20,000
45802 - Hospitality & Membership Care	1,300	1,300	1,300	1,300	0	1,925	15,600
45902 - Sound Technician Salary	1,256	1,255	1,256	1,255	(1)	1,256	15,062
45903 - Front Desk Assistant	667	667	667	667	0	1,040	8,000
45907 - Accounting Services	1,300	1,500	1,300	1,500	200	0	18,000

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Total Departmental Staff Salaries	25,564	26,622	25,564	26,622	1,058	26,879	319,462
Total Staff Salaries	25,564	26,622	25,564	26,622	1,058	26,879	319,462
Employee Benefits							
42002 - Ministers' Pension Plan	0	447	0	447	447	426	5,364
42003 - Comprehensive Protection Plan	0	447	0	447	447	426	5,364
45004 - Healthflex Insurance Premiums	(628)	1,875	(628)	1,875	2,503	1,875	22,500
45005 - Employer Pension Contributions	0	1,060	0	1,060	1,060	954	12,720
45006 - Workmans' Comp. Insurance Prer	374	368	374	368	(7)	0	4,410
45007 - Staff Continuing Education	0	42	0	42	42	0	500
45103 - Church Social Security Taxes	1,584	1,548	1,584	1,548	(36)	1,624	18,580
45203 - Church Medicare Taxes	371	362	371	362	(9)	380	4,344
Total Employee Benefits	1,701	6,148	1,701	6,148	4,447	5,685	73,782
Total Compensation	39,908	45,997	39,908	45,997	6,089	45,670	551,964
Local Church Operations							
Wednesday Suppers							
46050 - Wednesday Suppers (expense ac	0	317	0	317	317	0	3,800
46100 - Coffee and Pantry Supplies	0	0	0	0	0	84	0
Total Wednesday Suppers	0	317	0	317	317	84	3,800
General Operations							
46001 - Office Supplies	0	167	0	167	167	117	2,000
46002 - Postage	50	60	50	60	10	250	716
46003 - Building Supplies	352	372	352	372	20	457	4,464
46009 - Building/Equipment Maintenance	1,545	776	1,545	776	(769)	470	9,309
46010 - A/C and Heating	0	415	0	415	415	389	4,976
46101 - Copier lease	355	417	355	417	62	502	5,000
46203 - Copier & Postage Machine Suppli	0	42	0	42	42	0	500
46402 - Computer/IT Expense	800	833	800	833	33	800	10,000
46403 - Communications	0	0	0	0	0	79	0
Total General Operations	3,102	3,080	3,102	3,080	(22)	3,064	36,966
Staff-Parish Relations							
45008 - SPR	0	42	0	42	42	0	500
45009 - Staff Appreciation	0	83	0	83	83	0	1,000
Total Staff-Parish Relations	0	125	0	125	125	0	1,500
Utilities							
46104 - Georgia Power Company	3,698	5,833	3,698	5,833	2,135	6,412	70,000
46204 - Infinite Energy - Gas Bill	575	333	575	333	(241)	526	4,000
46304 - Sewer and Water	120	229	120	229	109	244	2,750
46404 - Sanitation Assessment	292	312	292	312	20	325	3,750
46405 - Taxes - Stormwater	0	250	0	250	250	0	3,000
Total Utilities	4,685	6,958	4,685	6,958	2,274	7,507	83,500

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Telephones and Website							
46005 - Website	20	42	20	42	22	20	500
46205 - AT&T Phones	798	833	798	833	36	698	10,000
Total Telephones and Website	818	875	818	875	57	718	10,500
Other Operating Expenses							
44233 - Background Checks and Training	10	0	10	0	(10)	0	0
46007 - Misc Operating Expenses	48	0	48	0	(48)	50	0
46008 - Automated Church System	0	479	0	479	479	0	5,750
46011 - Payroll Processing Fees	284	333	284	333	49	792	4,000
46017 - Bank & Credit Card Fees	699	500	699	500	(199)	429	6,000
46022 - COVID-19 Expenses	270	125	270	125	(145)	0	1,500
Total Other Operating Expenses	1,312	1,438	1,312	1,438	126	1,271	17,250
Total Local Church Operations	9,916	12,793	9,916	12,793	2,877	12,644	153,516
Capital Expenses							
Insurance							
47001 - Property Insurance	6,545	2,685	6,545	2,685	(3,859)	8,415	32,225
47301 - Cyber Insurance	0	130	0	130	130	1,560	1,560
Total Insurance	6,545	2,815	6,545	2,815	(3,729)	9,975	33,785
Property Maintenance							
47003 - Elevator Maintenance Contract	998	383	998	383	(614)	1,175	4,600
47004 - Grounds Maintenance	0	417	0	417	417	0	5,000
47102 - Property Improvement-Trustees	0	833	0	833	833	702	10,000
47104 - Lawncare Contract	2,259	1,250	2,259	1,250	(1,009)	1,092	15,000
47105 - Security Monitoring Johnson Cont	0	333	0	333	333	0	4,000
47107 - Janitorial Service	2,241	2,917	2,241	2,917	676	3,207	35,000
47204 - Sound System	0	133	0	133	133	1,096	1,600
Total Property Maintenance	5,498	6,267	5,498	6,267	769	7,272	75,200
Parsonage Maintenance							
47005 - Parsonage Maintenance	275	417	275	417	142	480	5,000
Total Parsonage Maintenance	275	417	275	417	142	480	5,000
Total Capital Expenses	12,318	9,499	12,318	9,499	(2,819)	17,727	113,985
Furniture & Equipment Expense							
48002 - Office Equipment	0	167	0	167	167	0	2,000
Total Furniture & Equipment Expense	0	167	0	167	167	0	2,000
Total Expenses	69,231	81,012	69,231	81,012	11,780	85,898	972,142
Net Total	(16,075)	(22,337)	(16,075)	(22,337)	6,262	12,195	(268,042)

Chamblee First United Methodist
Summary of Designated Accounts - CFUMC
January 2021

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
Designated Funds				
Church Designated Funds				
71002 - Prepaid Pledges	0	18,000	1,500	16,500
71004 - Backpack Buddies	3,051	0	0	3,051
71006 - Reserve Funds	711	50	0	761
71008 - Food Ministry	9,910	330	0	10,240
71010 - Flower dedications/Worship	132	0	0	132
71018 - Womens' Ministries	100	0	0	100
71102 - Awaiting Donor Designation	104,545	0	18,150	86,395
73022 - Doris Johnston Grant/VBS, etc.	5,748	6,350	0	12,098
73050 - Pastor's Discretionary	3,125	0	0	3,125
73065 - UMCOR	525	0	0	525
73075 - Activities Marketing	4,882	0	0	4,882
74010 - Kids on a Mission / Kids Night Out	15	0	0	15
78000 - Balance in Clearing Account	100	0	0	100
Total Church Designated Funds	132,845	24,730	19,650	137,925
Invested Funds				
71005 - Cemetery Invested Funds Vanguard	149,081	0	0	149,081
71009 - Foundation Invested Funds Vanguard	63,344	0	0	63,344
71023 - Lantz Trust Funds at Ameris	135,891	13	0	135,904
71024 - Columbarium Funds	61,202	0	0	61,202
Total Invested Funds	409,517	13	0	409,531
Kindergarten				
72000 - Due from Kindergarten	0	112	112	0
Total Kindergarten	0	112	112	0
Lantz Trust & Dennisson Fund				
71000 - Modern Worship Sevice 2019	32,772	0	833	31,939
73026 - Sound System & Other Projects	3,676	0	0	3,676
Total Lantz Trust & Dennisson Fund	36,448	0	833	35,615
Group Designated Funds				
71015 - Staff Love Gifts	650	75	455	270
71027 - Mission Trip 2020 El Sal	11,556	0	0	11,556
72006 - Music Ministry / Chancel Choir	3,475	0	0	3,475
72008 - Youth Activities	2,788	50	0	2,838
72009 - Recreation	1,500	0	0	1,500
72016 - Concessions - Basketball	600	0	0	600
72020 - Womens Retreat	1,482	0	0	1,482
72021 - United Methodist Men	5,053	0	0	5,053
72022 - General Missions	1,436	0	0	1,436
72108 - Youth Trips	895	0	0	895
73009 - Childrens Ministry	4,752	0	0	4,752
74001 - Community Outreach	3,500	0	0	3,500
Total Group Designated Funds	37,687	125	455	37,357
Project Designated Funds				
73012 - Facilities Designated	9,747	0	1,064	8,683
73049 - Wednesday Suppers	2,537	0	0	2,537
73057 - Website	3,100	0	0	3,100
73095 - Renter deposits and prepaids	1,775	0	0	1,775
76000 - Trustee Projects	5,918	0	825	5,093
77010 - Cemetery Operating (Suntrust)	(86)	50	1,075	(1,111)
77020 - Foundation Operating (Suntrust)	2,736	0	0	2,736
Total Project Designated Funds	25,727	50	2,964	22,813
Sunday School Class Funds				
72001 - Faith Class	5,346	2,175	317	7,204
72002 - Fellowship Class	320	0	0	320
72004 - Journeys Sunday School Class	145	64	0	209
72005 - Glow Class	994	100	0	1,094
72011 - Bridge Class	745	0	0	745
Total Sunday School Class Funds	7,550	2,339	317	9,572
Total Designated Funds	649,774	27,369	24,331	652,813

**Chamblee First United Methodist
Balance Sheet CFUMC
Fund: Church Accounts
January 2021**

Assets

Current Assets

Investments - Columbarium

12001 - Fidelity Account - Columbarium 41,659

Total Investments - Columbarium 41,659

Investments Cemetery & Foundat

13010 - Vanguard Cemetery 149,081

13030 - Vanguard - Foundation Funds 63,344

Total Investments Cemetery & Foundat 212,425

Checking

11300 - SunTrust Bank Operating Acct. 312,668

11400 - Clearing Account at Suntrust 806

11500 - Ameris Bank Lantz Trust Funds 135,904

11600 - PayPal Account 1,505

14600 - Morgan Stanley Stock Account 118

Total Checking 451,001

Total Current Assets

705,085

Fixed Assets

Buildings & Land

Church Bldg & Land

15002 - Sanctuary /Bldgs 11,603,508

15004 - Land 2,254,000

15008 - Other Assets/Equip 548,508

Total Church Bldg & Land 14,406,015

Parsonage 2015

16001 - House 308,200

16005 - Land 96,800

Total Parsonage 2015 405,000

Total Buildings & Land

14,811,015

Total Fixed Assets

14,811,015

Total Assets

15,516,100

Liabilities, Fund Balances, & Restricted Funds

Liabilities

Current Liabilities

29999 - Misc. Accrued 1,052

Total Current Liabilities

1,052

Other Payroll Liabilities

27500 - Healthflex Payable 1,511

28000 - PIP/Clergy/Wespath 199

Total Other Payroll Liabilities

1,709

Total Liabilities

2,762

Fund Balances

Capital Fund Balances

29500 - Capital Funds Church 14,406,015

29550 - Capital Funds Parsonage 405,000

Total Capital Fund Balances

14,811,015

Fund Balance

29000 - Fund Principal 65,585

Total Fund Balance

65,585

Excess Cash Received -16,075

Total Fund Balances and Excess Cash Received

14,860,525

Restricted Funds

Total Designated Funds 652,813

Total Restricted Funds

652,813

Total Liabilities, Fund Balances, & Restricted Funds

15,516,100

0