

Chamblee First United Methodist
Analysis of Revenue and Expense CFUMC
January to September 2023

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	29,459	40,000	330,803	325,000	5,803	336,862	500,000
31500 - Offerings Non - Pledged	21,192	14,000	128,684	126,000	2,684	100,491	186,901
32000 - Loose Plate Offerings	501	400	5,341	3,600	1,741	3,809	5,967
33000 - Sunday School Offerings	150	150	1,354	1,350	4	1,350	1,800
34000 - Memorials and Honorariums	0	839	15,477	7,549	7,928	4,400	10,065
Total Tithes and Regular Offerings	51,302	55,389	481,659	463,499	18,160	446,912	704,733
Investments & Special Funds							
36300 - Gain/Loss on Investments	0	250	(532)	750	(1,282)	15	1,000
Total Investments & Special Funds	0	250	(532)	750	(1,282)	15	1,000
Miscellaneous Income							
36000 - Miscellaneous Income	60	435	933	3,915	(2,982)	1,372	5,220
36100 - Family Life Revenue	0	0	0	0	0	155	0
36115 - Family&Children Activities Reven	0	1,400	0	3,100	(3,100)	410	4,800
36120 - Recreation Revenue	11,840	11,500	11,840	11,500	340	11,375	27,520
36400 - Convenience & Processing Fees	235	289	2,575	2,600	(26)	2,390	3,467
37000 - Interest Earned	0	0	61	0	61	0	0
38000 - Kindergarten Overhead Reimburs	4,075	4,000	27,750	27,600	150	18,400	39,600
39000 - Parents Morning Out (PMO) Reve	500	4,530	41,389	40,770	619	28,292	54,360
39005 - PMO Registration Fees	200	400	6,500	3,600	2,900	575	4,800
39010 - PMO Camp Revenue	0	125	1,850	1,125	725	0	1,500
Total Miscellaneous Income	16,910	22,679	92,898	94,210	(1,313)	62,969	141,267
Rental income							
36500 - Rental Income - Fellowship Hall	0	1,500	1,126	4,500	(3,374)	6,015	6,000
36501 - Rental Income - Classrooms	0	500	0	1,500	(1,500)	800	2,000
36502 - Rental Income - Sanctuary	0	500	0	1,500	(1,500)	0	2,000
36503 - Rental Income - Gym	0	500	3,538	1,500	2,038	0	2,000
36504 - Rental Income - General	0	1,250	3,134	3,750	(616)	2,500	5,000
36510 - Parsonage Rental Revenue	2,760	3,000	23,482	27,000	(3,518)	0	36,000
Total Rental income	2,760	7,250	31,280	39,750	(8,470)	9,315	53,000
Total Revenues	70,972	85,568	605,305	598,209	7,096	519,211	900,000

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Expenses							
Conference Apportionments							
41001 - Ministerial Support	1,131	1,131	10,176	10,176	0	9,252	13,568
41002 - Retired Ministers Pension/Insuran	585	585	5,266	5,266	0	5,924	7,021
41003 - Administrative Budget	1,248	1,248	11,228	11,228	0	11,426	14,970
41004 - Conference Benevolences	213	213	1,917	1,917	0	2,608	2,556
41005 - Capital Funding	9	9	85	85	0	83	113
41006 - Higher Education	434	434	3,910	3,910	0	4,208	5,213
41007 - Black Colleges	157	157	1,410	1,410	0	1,366	1,880
41008 - Ministerial Education	339	339	3,049	3,049	0	2,954	4,066
41009 - Interdenominational Cooperation	5	5	42	42	0	40	56
41010 - Africa University	35	35	317	317	0	307	423
41011 - Church Development	370	370	3,328	3,328	0	3,534	4,437
41013 - Episcopal Fund	435	435	3,911	3,911	0	3,788	5,215
41014 - World Service	1,082	1,082	9,740	9,740	0	9,435	12,987
41015 - General Church Administration	133	133	1,195	1,199	4	1,162	1,599
41016 - SEJ Mission & Ministry	18	18	169	164	(4)	184	219
Total Conference Apportionments	6,194	6,194	55,742	55,742	0	56,271	74,323
Missions							
43004 - Pastor's Discretionary Fund	557	167	2,786	1,500	(1,286)	1,662	2,000
43010 - General Missions	547	300	2,257	5,700	3,443	98	9,600
43015 - Malachi's Storehouse	100	100	600	900	300	1,200	1,200
Total Missions	1,204	567	5,643	8,100	2,457	2,961	12,800
Program Ministries & Education							
Events							
44401 - Egg Hunt	0	0	1,271	700	(571)	697	700
44402 - Picnic	0	0	1,014	1,000	(14)	0	1,000
44403 - Fall Festival	91	1,400	1,376	1,400	24	1,195	1,400
44404 - Breakfast with Santa	0	0	0	0	0	200	1,700
Total Events	91	1,400	3,660	3,100	(560)	2,092	4,800
Recreation							
44025 - Basketball	1,420	500	6,010	7,000	990	4,549	18,000
Total Recreation	1,420	500	6,010	7,000	990	4,549	18,000
Program Ministries							
44003 - Community Outreach	0	125	121	1,125	1,004	484	1,500
44006 - Finance/Stewardship	0	21	0	187	187	0	250
44007 - Worship	45	125	1,419	1,125	(294)	1,485	1,500
44011 - Annual Conference	0	42	659	375	(284)	335	500
44012 - Membership Care	0	0	0	0	0	44	0
44017 - Modern Worship	0	0	110	0	(110)	19,858	0

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44022 - Hospitality	35	33	772	300	(472)	675	400
Total Program Ministries	80	346	3,081	3,112	32	22,882	4,150
Music & Drama							
44005 - Music	600	500	4,399	4,500	101	3,165	6,000
44010 - Children's Music Ministry	0	75	0	675	675	373	900
44013 - Drama	0	67	0	600	600	1,200	800
44016 - Concert Series	0	83	1,000	750	(250)	950	1,000
Total Music & Drama	600	725	5,399	6,525	1,126	5,688	8,700
Education							
Adult Education							
44110 - Adult Education	30	83	1,248	750	(498)	1,190	1,000
Total Adult Education	30	83	1,248	750	(498)	1,190	1,000
Children's Education							
44210 - Children's Ed. Misc. Expense	85	230	1,351	2,070	719	1,606	2,760
44211 - VBS	0	0	5,729	7,200	1,471	7,138	7,200
44212 - Acolyte Training	0	4	0	38	38	0	50
44213 - Workshops and Activities	0	62	57	562	506	639	750
44214 - Elementary Sunday School	36	112	584	1,012	429	1,141	1,350
44217 - Worship Bags	30	130	127	1,170	1,043	0	1,560
44218 - Children's Church	0	42	56	375	320	208	500
44220 - Nursery Supplies	0	50	0	450	450	154	600
44230 - Bible Literacy	0	33	183	300	117	0	400
44231 - Children's Events	0	312	2,154	2,812	658	2,916	3,750
44232 - Children's Outreach	43	0	263	0	(263)	118	0
44234 - Kids Night Out	0	25	124	225	101	0	300
Total Children's Education	195	1,002	10,627	16,215	5,588	13,920	19,220
Youth Ministries							
44009 - Youth	0	125	3,418	1,125	(2,293)	130	1,500
44216 - Confirmation	0	42	579	375	(204)	0	500
44225 - Youth Sunday Education	0	33	0	300	300	30	400
44226 - Youth Wednesday Night	0	0	0	0	0	264	0
44227 - Youth Missions/Retreats	0	292	2,121	2,625	504	5,147	3,500
44229 - Youth Misc.	50	83	915	750	(165)	25	1,000
Total Youth Ministries	50	575	7,032	5,175	(1,857)	5,596	6,900
Parents Morning Out							
55000 - Teacher Appreciation	0	108	806	975	169	848	1,300
56000 - Toys	0	83	151	750	599	404	1,000
57000 - Training	320	83	320	750	430	0	1,000
58000 - Supplies	51	208	993	1,875	882	208	2,500
59000 - Equipment/Furniture	500	83	750	750	0	901	1,000

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59010 - Special Projects	0	217	0	1,950	1,950	0	2,600
59020 - PMO Camp Expenses	0	25	27	225	198	0	300
Total Parents Morning Out	871	808	3,047	7,275	4,227	2,360	9,700
Total Education	1,146	2,468	21,954	29,415	7,461	23,066	36,820
Total Program Ministries & Education	3,337	5,439	40,105	49,152	9,047	58,277	72,470
Compensation							
Clergy Salaries							
45101 - Salary Senior Pastor	6,026	6,026	54,230	54,230	0	54,230	72,306
45110 - Senior Pastor Housing Allowance	1,550	0	6,200	0	(6,200)	0	0
45211 - Senior Pastor Utilities/Parsonage	417	417	3,750	3,750	0	3,750	5,000
45221 - Associate Pastor Reimb Exps	0	0	0	0	0	2,412	0
45301 - Salary Associate Pastor	0	0	0	0	0	33,774	0
45401 - Housing Associate Pastor	0	0	0	0	0	12,333	0
45801 - Senior Pastor Reimb Expenses	2,500	250	3,687	2,250	(1,437)	1,682	3,000
Total Clergy Salaries	10,492	6,692	67,867	60,230	(7,637)	108,181	80,306
Staff Salaries							
Departmental Staff Salaries							
45025 - Childrens Minister & Lead Staff	2,812	2,575	25,365	23,175	(2,190)	25,079	30,900
45102 - Music Minister Salary	3,393	3,392	30,535	30,529	(6)	30,486	40,706
45104 - Modern Worship Leader	1,275	2,000	18,150	18,000	(150)	11,875	24,000
45142 - Parents Morning Out - Lead	917	917	6,953	8,250	1,297	4,282	11,000
45143 - PMO Salaries	4,540	2,500	22,169	22,500	331	12,482	30,000
45152 - Nursery Salaries	228	1,083	4,390	9,744	5,354	4,662	12,992
45154 - Nursery Coordinator Stipend	125	125	316	1,125	810	263	1,500
45202 - Organist Salary	2,266	2,267	20,144	20,402	258	20,361	27,202
45402 - Church Administrator	6,250	6,250	56,050	56,250	200	30,850	75,000
45403 - Communications	0	0	0	0	0	24,488	0
45601 - Youth Minister	2,575	2,575	23,175	23,175	0	23,138	30,900
45702 - Custodian Salary	1,667	1,717	14,800	15,450	650	15,473	20,600
45802 - Hospitality & Membership Care	1,339	1,339	12,051	12,051	0	12,051	16,068
45902 - Sound Technician Salary	1,294	1,293	11,493	11,635	142	11,624	15,514
45903 - Front Desk Assistant	0	0	0	0	0	4,265	0
45907 - Accounting Services	3,140	2,900	32,934	26,100	(6,834)	19,250	34,800
Total Departmental Staff Salaries	31,819	30,932	278,526	278,386	(140)	250,628	371,182
Total Staff Salaries	31,819	30,932	278,526	278,386	(140)	250,628	371,182
Employee Benefits							
42002 - Ministers' Pension Plan	240	242	1,927	2,174	247	3,753	2,899
42003 - Comprehensive Protection Plan	240	242	1,927	2,174	247	3,753	2,899
45004 - Healthflex Insurance Premiums	1,250	1,293	11,250	11,637	387	16,809	15,516
45005 - Employer Pension Contributions	469	478	4,223	4,305	82	8,132	5,740

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45006 - Workmans' Comp. Insurance Prer	308	300	3,951	2,697	(1,254)	2,057	3,707
45007 - Staff Continuing Education	0	42	29	375	346	0	500
45103 - Church Social Security Taxes	1,770	1,614	16,082	14,526	(1,556)	13,802	19,368
45203 - Church Medicare Taxes	414	377	3,960	3,397	(563)	3,210	4,530
Total Employee Benefits	4,690	4,587	43,349	41,285	(2,064)	51,516	55,159
Total Compensation	47,001	42,211	389,742	379,901	(9,841)	410,324	506,646
Local Church Operations							
Wednesday Suppers							
46050 - Wednesday Suppers (expense ac	0	900	65	2,700	2,635	677	3,600
Total Wednesday Suppers	0	900	65	2,700	2,635	677	3,600
General Operations							
46001 - Office Supplies	163	123	1,392	1,107	(285)	185	1,476
46002 - Postage	176	71	1,301	639	(662)	400	853
46003 - Building Supplies	77	367	5,544	3,307	(2,237)	3,218	4,410
46009 - Building/Equipment Maintenance	1,761	825	14,408	7,422	(6,986)	4,361	9,896
46010 - A/C and Heating	0	535	11,793	4,812	(6,980)	8,558	6,417
46101 - Copier lease supplies (not paper)	131	617	4,670	5,553	883	5,262	7,403
46203 - Copier & Postage Machine Suppli	0	60	139	542	403	603	722
46402 - Computer/IT Expense	725	849	6,500	7,644	1,144	7,445	10,192
46403 - Communications	1,092	917	5,565	8,250	2,685	3,384	11,000
Total General Operations	4,125	4,364	51,312	39,276	(12,035)	33,415	52,368
Staff-Parish Relations							
45008 - SPR	0	0	108	0	(108)	0	0
45009 - Staff Appreciation	0	250	5,897	750	(5,147)	609	1,000
Total Staff-Parish Relations	0	250	6,005	750	(5,255)	609	1,000
Utilities							
46104 - Electricity	6,272	5,833	55,222	52,500	(2,722)	41,359	70,000
46204 - Natural Gas	730	553	11,111	5,983	(5,128)	5,983	9,607
46304 - Sewer and Water	23	0	3,075	2,500	(575)	2,500	3,018
46404 - Sanitation Assessment	0	324	3,633	2,778	(855)	2,778	3,687
46405 - Taxes - Stormwater	0	0	3,108	0	(3,108)	0	3,250
Total Utilities	7,025	6,710	76,149	63,761	(12,388)	52,620	89,562
Telephones and Website							
46005 - Website	50	62	698	562	(136)	190	750
46205 - Telephone	521	667	8,623	6,000	(2,623)	8,889	8,000
Total Telephones and Website	571	729	9,321	6,563	(2,758)	9,078	8,750
Other Operating Expenses							
44233 - Background Checks and Training	52	33	625	300	(325)	315	400
46006 - Audit Expense	0	0	0	0	0	0	12,500
46007 - Misc Operating Expenses	0	59	489	533	44	711	711

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46008 - Automated Church System	521	415	4,689	3,739	(950)	2,976	4,985
46011 - Payroll Processing Fees	404	496	3,899	4,467	568	4,790	5,956
46017 - Bank & Credit Card Fees	603	594	5,219	5,346	127	4,312	7,128
46019 - Volunteer Appreciation	0	0	86	0	(86)	0	0
Total Other Operating Expenses	1,580	1,598	15,007	14,385	(622)	13,104	31,680
Total Local Church Operations	13,301	14,552	157,858	127,435	(30,423)	109,503	186,960
Capital Expenses							
Insurance							
47001 - Property Insurance	2,862	2,622	31,850	31,730	(120)	29,233	31,730
47007 - D&O Insurance	0	0	557	0	(557)	1,161	2,718
47301 - Cyber Insurance	0	0	0	0	0	1,394	1,966
Total Insurance	2,862	2,622	32,407	31,730	(677)	31,788	36,414
Property Maintenance							
47003 - Elevator Maintenance Contract	0	0	2,653	2,925	272	3,091	3,900
47004 - Grounds Maintenance	211	136	3,322	1,224	(2,098)	787	3,500
47102 - Property Improvement-Trustees	0	2,500	20,816	7,500	(13,316)	30,423	10,000
47104 - Lawncare Contract	1,713	1,833	14,019	16,500	2,481	17,834	22,000
47105 - Security Monitoring	650	1,125	3,352	3,375	23	4,379	4,500
47107 - Janitorial Service	4,281	3,750	34,259	33,750	(509)	32,943	45,000
47204 - Sound System	222	133	549	1,200	651	105	1,600
Total Property Maintenance	7,077	9,478	78,970	66,474	(12,496)	89,562	90,500
Parsonage Maintenance							
47005 - Parsonage Maintenance	431	208	4,044	1,875	(2,169)	1,032	2,500
Total Parsonage Maintenance	431	208	4,044	1,875	(2,169)	1,032	2,500
Total Capital Expenses	10,370	12,308	115,422	100,079	(15,343)	122,382	129,414
Furniture & Equipment Expense							
48002 - Office Equipment	108	83	300	750	450	0	1,000
Total Furniture & Equipment Expense	108	83	300	750	450	0	1,000
Total Expenses	81,515	81,354	764,812	721,160	(43,652)	759,718	983,613
Net Total	(10,543)	4,214	(159,507)	(122,950)	(36,556)	(240,508)	(83,612)

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Other Revenues							
59100 - SBA PPP Grant / ERTC refunds	0	0	281,739	0	281,739	0	85,513
59510 - Transfer of Designated Revenue	0	800	28,168	17,400	10,768	82,936	29,050
Total Other Revenues	<u>0</u>	<u>800</u>	<u>309,907</u>	<u>17,400</u>	<u>292,507</u>	<u>82,936</u>	<u>114,563</u>
Net Operating Total	(10,543)	5,014	150,400	(105,550)	255,951	(157,571)	30,950

**Chamblee First United Methodist
 Summary of Designated Accounts - CFUMC
 September 2023**

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
Designated Funds				
Church Designated Funds				
71002 - Prepaid Pledges	35,964	0	1,600	34,364
71006 - Reserve Funds	500	0	0	500
71008 - Food Ministry	9,941	0	300	9,641
71010 - Flower dedications/Worship	3,137	150	0	3,287
71018 - Womens' Ministries	100	0	0	100
71102 - Awaiting Donor Designation	77,606	35,000	5,000	107,606
73022 - Doris Johnston Grant/VBS, etc.	5,313	0	0	5,313
73050 - Pastor's Benevolence	9,301	2,550	164	11,686
73060 - VBS Offering	42	0	0	42
73065 - UMCOR	127	25	0	152
73075 - Activities Marketing	4,882	0	225	4,657
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	147,029	37,725	7,289	177,464
Invested Funds				
71005 - Cemetery Invested Funds Vanguard	149,393	0	4,579	144,814
71009 - Foundation Invested Funds Vanguard	58,694	0	1,799	56,896
71023 - Lantz Trust Funds at Ameris	(60)	60	0	0
71024 - Columbarium Funds	51,180	0	1,460	49,721
Total Invested Funds	259,208	60	7,837	251,431
Lantz Trust & Dennisson Fund				
71000 - Lantz Trust	25,859	0	60	25,799
Total Lantz Trust & Dennisson Fund	25,859	0	60	25,799
Group Designated Funds				
71015 - Staff Love Gifts	425	0	0	425
71027 - Mission Trip 2020 El Sal	11,156	0	0	11,156
71037 - Mission Trip (USA)	400	0	0	400
71104 - IMO/IHO Holding Account	(25)	325	0	300
72006 - Music Ministry / Chancel Choir	6,818	0	0	6,818
72007 - Faithworks Class	80	0	0	80
72008 - Youth Activities	11,777	50	0	11,827
72009 - Recreation	670	0	0	670
72016 - Concessions - Basketball	600	0	0	600
72020 - Womens Retreat	1,482	0	0	1,482
72021 - United Methodist Men	2,994	105	0	3,099
72022 - General Missions	5,378	310	0	5,688
72108 - Youth Trips	605	0	0	605
73009 - Childrens Ministry	5,020	20	796	4,244
73109 - Childrens Retreats	930	0	0	930
74001 - Community Outreach	1,212	0	0	1,212
Total Group Designated Funds	49,522	810	796	49,536
Project Designated Funds				
73012 - Facilities Designated	10,600	15,250	0	25,850
73013 - Organ Fund	200	0	0	200
73030 - Gym & Disc Golf Renovation	230	0	0	230
73049 - Wednesday Suppers	1,814	0	0	1,814
73057 - Website	100	0	0	100
73095 - Renter deposits and prepaids	200	1,218	0	1,418
74000 - Hospitality	100	0	0	100
76000 - Trustee Projects	1,678	0	0	1,678
77010 - Cemetery Operating (Suntrust)	(7,516)	50	1,200	(8,666)
77020 - Foundation Operating (Suntrust)	1,933	0	0	1,933
77030 - Columbarium Operating (SunTrust)	34,209	0	75	34,134
Total Project Designated Funds	43,548	16,518	1,275	58,790
Sunday School Class Funds				
72001 - Faith Class	4,898	826	1,155	4,569
72002 - Fellowship Class	141	70	0	211
72004 - Journeys Sunday School Class	427	89	0	516
72005 - Glow Class	1,034	0	0	1,034
72011 - Bridge Class	795	0	0	795
Total Sunday School Class Funds	7,296	985	1,155	7,125

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**Chamblee First United Methodist
Summary of Designated Accounts - CFUMC
September 2023**

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
Total Designated Funds	<u>532,461</u>	<u>56,098</u>	<u>18,413</u>	<u>570,146</u>

Chamblee First United Methodist
Summary of Designated Accounts - CFUMC
September 2023

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
<u>Permanent Restricted</u>				
80100 - Endowment Fund (GUMF)	77,330	0	2,984	74,347
Total Permanent Restricted	<u>77,330</u>	<u>0</u>	<u>2,984</u>	<u>74,347</u>

Chamblee First United Methodist
Summary of Designated Accounts - CFUMC
January to September 2023

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
Designated Funds				
Church Designated Funds				
71002 - Prepaid Pledges	0	48,864	14,500	34,364
71004 - Backpack Buddies	1,910	190	2,100	0
71006 - Reserve Funds	200	300	0	500
71008 - Food Ministry	9,633	997	989	9,641
71010 - Flower dedications/Worship	2,403	2,164	1,280	3,287
71018 - Womens' Ministries	100	0	0	100
71102 - Awaiting Donor Designation	110,397	35,000	37,791	107,606
73020 - Mother's Day Offering	0	712	712	0
73022 - Doris Johnston Grant/VBS, etc.	3,875	7,271	5,833	5,313
73050 - Pastor's Benevolence	9,934	5,190	3,438	11,686
73060 - VBS Offering	361	876	1,194	42
73065 - UMCOR	650	175	673	152
73075 - Activities Marketing	4,882	100	325	4,657
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	144,460	101,839	68,835	177,464
Invested Funds				
71005 - Cemetery Invested Funds Vanguard	138,776	10,617	4,579	144,814
71009 - Foundation Invested Funds Vanguard	54,523	4,171	1,799	56,896
71023 - Lantz Trust Funds at Ameris	32,837	313	33,150	0
71024 - Columbarium Funds	50,324	6,256	6,860	49,721
Total Invested Funds	276,461	21,357	46,388	251,431
Kindergarten				
71017 - CMK Scholarship Kindergarten	0	5,000	5,000	0
72000 - Due from Kindergarten	0	200	200	0
Total Kindergarten	0	5,200	5,200	0
Lantz Trust & Dennisson Fund				
71000 - Lantz Trust	44	33,260	7,505	25,799
Total Lantz Trust & Dennisson Fund	44	33,260	7,505	25,799
Group Designated Funds				
71015 - Staff Love Gifts	500	2,890	2,965	425
71027 - Mission Trip 2020 El Sal	6,156	5,000	0	11,156
71037 - Mission Trip (USA)	400	0	0	400
71104 - IMO/IHO Holding Account	4,712	12,460	16,872	300
72006 - Music Ministry / Chancel Choir	6,932	4,381	4,495	6,818
72007 - Faithworks Class	0	80	0	80
72008 - Youth Activities	14,611	595	3,379	11,827
72009 - Recreation	1,500	0	830	670
72016 - Concessions - Basketball	600	0	0	600
72020 - Womens Retreat	1,482	0	0	1,482
72021 - United Methodist Men	2,839	3,032	2,772	3,099
72022 - General Missions	1,918	3,970	200	5,688
72108 - Youth Trips	205	400	0	605
73009 - Childrens Ministry	7,263	500	3,519	4,244
73109 - Childrens Retreats	(130)	2,645	1,585	930
74001 - Community Outreach	1,912	400	1,100	1,212
Total Group Designated Funds	50,900	36,353	37,717	49,536
Project Designated Funds				
73012 - Facilities Designated	(3,392)	39,967	10,725	25,850
73013 - Organ Fund	200	0	0	200
73028 - Parsonage Maintenance	(532)	3,534	3,002	0
73030 - Gym & Disc Golf Renovation	0	230	0	230
73049 - Wednesday Suppers	2,175	2,226	2,587	1,814
73057 - Website	100	0	0	100
73095 - Renter deposits and prepaids	555	8,796	7,933	1,418
74000 - Hospitality	100	0	0	100
76000 - Trustee Projects	4,834	27,927	31,084	1,678
77010 - Cemetery Operating (Suntrust)	374	1,760	10,800	(8,666)
77020 - Foundation Operating (Suntrust)	7,708	300	6,075	1,933
77030 - Columbarium Operating (SunTrust)	29,678	5,700	1,244	34,134
Total Project Designated Funds	41,801	90,440	73,450	58,790

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Chamblee First United Methodist
Summary of Designated Accounts - CFUMC
January to September 2023

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
Sunday School Class Funds				
72001 - Faith Class	8,112	11,243	14,786	4,569
72002 - Fellowship Class	216	495	500	211
72004 - Journeys Sunday School Class	128	588	200	516
72005 - Glow Class	1,242	835	1,044	1,034
72011 - Bridge Class	795	0	0	795
Total Sunday School Class Funds	<u>10,494</u>	<u>13,161</u>	<u>16,530</u>	<u>7,125</u>
Total Designated Funds	<u><u>524,161</u></u>	<u><u>301,609</u></u>	<u><u>255,624</u></u>	<u><u>570,146</u></u>

Chamblee First United Methodist
Summary of Designated Accounts - CFUMC
January to September 2023

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
<u>Permanent Restricted</u>				
80100 - Endowment Fund (GUMF)	71,076	6,255	2,984	74,347
Total Permanent Restricted	<u>71,076</u>	<u>6,255</u>	<u>2,984</u>	<u>74,347</u>

**Chamblee First United Methodist
 Balance Sheet Analysis
 September 2023**

Accounts	December Actual (Last Year)	Current Balance (This Year)	
Assets			
Current Assets			
Investments			
11350 - Truist CD (operating fund)	\$0.00	\$200,000.00	
Total Investments	\$0.00	\$200,000.00	
Investments - Designated Funds			
11500 - Ameris Bank Lantz Trust Funds	\$33,006.32	\$0.00	
12001 - Fidelity Account - Columbarium	\$44,924.48	\$49,720.83	
13000 - Endowment Fund	\$71,075.72	\$74,346.67	
13010 - Vanguard Cemetery	\$138,776.36	\$144,814.21	
13030 - Vanguard - Foundation Funds	\$54,523.33	\$56,895.52	
Total Investments - Designated Funds	\$342,306.21	\$325,777.23	
Operating Funds			
11300 - SunTrust Bank Operating Acct.	\$108,951.07	\$159,965.10	
11400 - Clearing Account at Suntrust	\$713.48	\$6,806.11	
11800 - United Methodist Connectional FCU	\$67.30	\$67.30	
14600 - Morgan Stanley Stock Account	\$113,643.90	\$81,437.67	
Total Operating Funds	\$223,375.75	\$248,276.18	
Total Current Assets			\$774,053.41
Fixed Assets			
Buildings & Land			
Church Bldg & Land			
15002 - Sanctuary /Bldgs	\$11,603,507.74	\$11,603,507.74	
15004 - Land	\$2,254,000.00	\$2,254,000.00	
15008 - Other Assets/Equip	\$548,507.59	\$548,507.59	
Total Church Bldg & Land	\$14,406,015.33	\$14,406,015.33	
Parsonage 2015			
16001 - House	\$308,200.00	\$308,200.00	
16005 - Land	\$96,800.00	\$96,800.00	
Total Parsonage 2015	\$405,000.00	\$405,000.00	
Total Buildings & Land	\$14,811,015.33	\$14,811,015.33	
Total Fixed Assets			\$14,811,015.33
Total Assets			\$15,585,068.74
Liabilities, Fund Balances, & Restricted Funds			
Liabilities			
20000 - Transfers	\$0.00	\$60.16	
Current Liabilities			
28002 - Divvy Credit Cards	\$2,190.44	\$4,605.05	
29999 - Misc. Accrued	\$0.00	\$4,658.76	
Total Current Liabilities			\$9,263.81
Other Payroll Liabilities			
27500 - Healthflex Payable	(\$809.87)	(\$27.14)	
28000 - PIP/Clergy/Wespath	\$0.00	\$799.22	
Total Other Payroll Liabilities	(\$809.87)		\$772.08
Total Liabilities			\$10,096.05
Fund Balances			
Capital Fund Balances			
29500 - Capital Funds Church	\$14,406,015.33	\$14,406,015.33	
29550 - Capital Funds Parsonage	\$405,000.00	\$405,000.00	
Total Capital Fund Balances	\$14,811,015.33	\$14,811,015.33	
Fund Balance			
29000 - Fund Principal	\$42,538.34	(\$30,935.11)	
Total Fund Balance	\$42,538.34	(\$30,935.11)	
Excess Cash Received	(\$73,473.45)	\$150,400.11	
Total Fund Balances and Excess Cash Received			\$14,930,480.33

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**Chamblee First United Methodist
Balance Sheet Analysis
September 2023**

Accounts	December Actual (Last Year)	Current Balance (This Year)	
Restricted Funds			
Total Designated Funds	\$524,160.78	\$570,145.69	
Total Permanent Restricted	\$71,075.72	\$74,346.67	
Total Restricted Funds	<u>\$595,236.50</u>	<u>\$644,492.36</u>	
Total Liabilities, Fund Balances, & Restricted Funds	<u>\$15,376,697.29</u>	<u>\$15,585,068.74</u>	

Chamblee Methodist Kindergarten
Analysis of Revenues & Expenses - Kindergarten
August to September 2023

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	under/(over) YTD budget	Annual Budget (This Year)
Revenues						
40000 - Tuition	\$42,552	\$40,575	\$86,508	\$81,150	\$5,358	\$365,175
40002 - Extended Day	\$845	\$1,700	\$845	\$1,700	(\$855)	\$15,300
40004 - Registration Fees	\$345	\$0	\$660	\$0	\$660	\$17,000
40006 - Materials Fees (5's)	\$100	\$0	\$1,900	\$0	\$1,900	\$1,800
40008 - Summer Camp	\$0	\$0	\$5,712	\$0	\$5,712	\$24,000
40010 - Enrichment Income	\$600	\$411	\$600	\$411	\$189	\$3,700
40012 - T-shirts, Totes & Magnets	\$0	\$75	\$0	\$150	(\$150)	\$900
40016 - Commissions	\$0	\$17	\$0	\$33	(\$33)	\$200
40018 - Fundraisers	\$0	\$125	\$0	\$250	(\$250)	\$1,500
40024 - Returned Check Fees	\$0	\$6	\$0	\$12	(\$12)	\$72
Total Revenues	\$44,442	\$42,909	\$96,224	\$83,706	\$12,518	\$429,647
Expenses						
Salaries						
50000 - Salaries Regular School Year	\$32,982	\$31,117	\$36,586	\$42,527	\$5,941	\$300,795
50002 - Extended Day Salaries	\$750	\$1,111	\$750	\$1,111	\$361	\$10,000
50008 - Substitutes	\$1,320	\$1,278	\$1,320	\$1,278	(\$42)	\$11,500
50010 - August Setup	\$0	\$1,403	\$12,280	\$1,403	(\$10,877)	\$13,500
50012 - Christmas Bonus	\$0	\$333	\$0	\$333	\$333	\$3,000
50014 - Length of Service Bonus	\$0	\$0	\$0	\$0	\$0	\$1,600
56000 - Summer Camp Salaries	\$0	\$0	\$5,589	\$0	(\$5,589)	\$12,000
Total Salaries	\$35,052	\$35,242	\$56,525	\$46,652	(\$9,872)	\$352,395
Employee Benefits						
51000 - FICA/Medicare	\$2,681	\$2,696	\$4,324	\$5,392	\$1,067	\$26,958
Total Employee Benefits	\$2,681	\$2,696	\$4,324	\$5,392	\$1,067	\$26,958
Classroom Expenses						
52000 - General Supplies	\$706	\$500	\$2,252	\$1,000	(\$1,252)	\$5,400
52002 - Cleaning/Medical Supplies	\$266	\$83	\$266	\$167	(\$100)	\$1,000
52004 - Books & Library	\$0	\$0	\$0	\$500	\$500	\$500
52006 - Music & Creative Movement	\$300	\$0	\$300	\$500	\$200	\$500
52008 - Diaper Changing & Snack Supplies	\$164	\$0	\$164	\$1,600	\$1,436	\$1,600
52010 - Paper Products	\$112	\$0	\$112	\$1,000	\$888	\$1,000
52012 - Enrichment	\$0	\$0	\$0	\$2,500	\$2,500	\$2,500
52014 - New Equipment for Classrooms	\$230	\$0	\$400	\$2,000	\$1,600	\$2,000
52016 - Curriculum	\$337	\$0	\$337	\$1,000	\$663	\$1,000
52018 - Field Trips & In-house Programs	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000
52020 - Classroom Equipment & Furniture	\$321	\$0	\$321	\$1,200	\$879	\$1,200
52022 - New Playground Equipment	\$54	\$0	\$54	\$5,000	\$4,946	\$5,000
Total Classroom Expenses	\$2,491	\$583	\$4,207	\$18,467	\$14,259	\$23,700
Staff Expenses						
53000 - In-service Training	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000

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Chamblee Methodist Kindergarten
Analysis of Revenues & Expenses - Kindergarten
August to September 2023

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	under/(over) YTD budget	Annual Budget (This Year)
53002 - Lunch/Breakfast Meetings Coffee Sv	\$270	\$0	\$270	\$2,000	\$1,730	\$2,000
Total Staff Expenses	\$270	\$0	\$270	\$5,000	\$4,730	\$5,000
Administrative Expenses						
54000 - Office Supplies	\$503	\$0	\$686	\$2,500	\$1,814	\$2,500
54002 - Overhead to Church	\$4,075	\$4,075	\$8,150	\$8,150	\$0	\$48,900
54004 - Publications/Dues-Professional Orgs	\$300	\$0	\$300	\$400	\$100	\$400
54006 - Spring Prog/Special Prog/Graduation	\$9	\$0	\$9	\$0	(\$9)	\$250
54008 - Postage	\$0	\$0	\$170	\$250	\$80	\$250
54010 - Criminal Background Checks	\$0	\$0	\$0	\$100	\$100	\$100
54012 - Computer Contracts	\$180	\$208	\$300	\$417	\$117	\$2,500
54014 - Insurance	\$0	\$220	\$0	\$440	\$440	\$1,100
54017 - Bank & Credit Card Fees	(\$22)	\$0	(\$23)	\$0	\$23	\$0
54018 - T-shirts, Totes & Magnets	\$0	\$0	\$382	\$1,700	\$1,318	\$1,700
54020 - SACS Expenses	\$0	\$0	\$0	\$4,000	\$4,000	\$4,000
54022 - Parenting Classes	\$0	\$50	\$0	\$100	\$100	\$600
54024 - Advertising & Signs	\$0	\$21	\$0	\$42	\$42	\$250
54026 - Miscellaneous	\$0	\$42	\$0	\$83	\$83	\$500
Total Administrative Expenses	\$5,045	\$4,616	\$9,974	\$18,182	\$8,208	\$63,050
Maintenance Expenses						
55000 - Painting Classrooms/Carpet Cleaning	\$0	\$750	\$3,133	\$750	(\$2,383)	\$3,000
55002 - Service Contracts/Copier Lease	\$263	\$708	\$515	\$1,417	\$902	\$8,500
55004 - Playground Repairs/Upkeep	\$5,095	\$0	\$5,551	\$6,000	\$449	\$6,000
55010 - Computer & Printer Hardware Maint.	\$0	\$83	\$0	\$167	\$167	\$1,000
55012 - Piano Tuning	\$0	\$0	\$0	\$250	\$250	\$250
55014 - Laminator Service & Film	\$144	\$0	\$144	\$600	\$456	\$600
Total Maintenance Expenses	\$5,502	\$1,542	\$9,343	\$9,183	(\$160)	\$19,350
Summer Camp Expenses						
56004 - Summer Camp Expenses	\$147	\$0	\$147	\$0	(\$147)	\$250
Total Summer Camp Expenses	\$147	\$0	\$147	\$0	(\$147)	\$250
Total Expenses	\$51,189	\$44,678	\$84,790	\$102,875	\$18,085	\$490,703
Net Total	(\$6,746)	(\$1,770)	\$11,434	(\$19,169)	\$30,603	(\$61,056)

**Chamblee Methodist Kindergarten
 Balance Sheet Analysis
 September 2023**

Accounts	Current Balance (This Year)	July Actual (Last Year)
Assets		
Cash		
10000 - Operating Account (Truist)	\$86,373.64	\$123,607.82
Total Cash	<u>\$86,373.64</u>	<u>\$123,607.82</u>
Total Assets	<u><u>\$86,373.64</u></u>	<u><u>\$123,607.82</u></u>
Liabilities, Fund Principal, & Restricted Funds		
Liabilities		
31000 - Scholarship funds	\$5,000.00	\$5,000.00
32000 - Pre-paid Tuition	\$0.00	\$43,865.00
Total Liabilities	<u>\$5,000.00</u>	<u>\$48,865.00</u>
Fund Principal		
30000 - Fund Principal	\$74,742.82	\$56,948.11
Excess Cash Received	\$6,944.41	\$17,794.71
Total Fund Principal and Excess Cash Received	<u>\$81,687.23</u>	<u>\$74,742.82</u>
Restricted Funds		
Total Temporary Restricted	(<u>\$313.59</u>)	<u>\$0.00</u>
Total Restricted Funds	<u>(\$313.59)</u>	<u>\$0.00</u>
Total Liabilities, Fund Principal, & Restricted Funds	<u><u>\$86,373.64</u></u>	<u><u>\$123,607.82</u></u>