

Chamblee First United Methodist
Analysis of Revenue and Expense CFUMC
January to July 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 | 48,445 | 35,000 | 230,820 | 245,000 | (14,180) | 244,173 | 500,000 |
| 31500 - Offerings Non - Pledged | 15,406 | 14,000 | 134,861 | 98,000 | 36,861 | 82,979 | 186,901 |
| 32000 - Loose Plate Offerings | 855 | 400 | 4,278 | 2,800 | 1,478 | 2,985 | 5,967 |
| 33000 - Sunday School Offerings | 0 | 150 | 904 | 1,050 | (146) | 1,050 | 1,800 |
| 34000 - Memorials and Honorariums | 200 | 839 | 12,302 | 5,871 | 6,431 | 3,775 | 10,065 |
| Total Tithes and Regular Offerings | 64,906 | 50,389 | 383,165 | 352,721 | 30,444 | 334,962 | 704,733 |
| Investments & Special Funds | | | | | | | |
| 36300 - Gain/Loss on Investments | 224 | 0 | (532) | 500 | (1,032) | 15 | 1,000 |
| Total Investments & Special Funds | 224 | 0 | (532) | 500 | (1,032) | 15 | 1,000 |
| Miscellaneous Income | | | | | | | |
| 36000 - Miscellaneous Income | 90 | 435 | 688 | 3,045 | (2,357) | 997 | 5,220 |
| 36115 - Family&Children Activities Revenu | 0 | 0 | 0 | 1,200 | (1,200) | 410 | 4,800 |
| 36120 - Recreation Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 27,520 |
| 36400 - Convenience & Processing Fees | 301 | 289 | 2,036 | 2,023 | 13 | 1,609 | 3,467 |
| 37000 - Interest Earned | 1 | 0 | 61 | 0 | 61 | 0 | 0 |
| 38000 - Kindergarten Overhead Reimburs | 2,800 | 2,800 | 19,600 | 19,600 | 0 | 15,600 | 39,600 |
| 39000 - Parents Morning Out (PMO) Reve | 5,755 | 4,530 | 42,129 | 31,710 | 10,419 | 23,582 | 54,360 |
| 39005 - PMO Registration Fees | 600 | 400 | 6,450 | 2,800 | 3,650 | 300 | 4,800 |
| 39010 - PMO Camp Revenue | 0 | 125 | 0 | 875 | (875) | 0 | 1,500 |
| Total Miscellaneous Income | 9,546 | 8,579 | 70,964 | 61,253 | 9,712 | 42,498 | 141,267 |
| Rental income | | | | | | | |
| 36500 - Rental Income - Fellowship Hall | 150 | 0 | 888 | 3,000 | (2,112) | 5,215 | 6,000 |
| 36501 - Rental Income - Classrooms | 0 | 0 | 0 | 1,000 | (1,000) | 300 | 2,000 |
| 36502 - Rental Income - Sanctuary | 0 | 0 | 0 | 1,000 | (1,000) | 0 | 2,000 |
| 36503 - Rental Income - Gym | 0 | 0 | 3,538 | 1,000 | 2,538 | 0 | 2,000 |
| 36504 - Rental Income - General | 0 | 0 | 3,134 | 2,500 | 634 | 2,500 | 5,000 |
| 36510 - Parsonage Rental Revenue | 2,760 | 3,000 | 17,962 | 21,000 | (3,038) | 0 | 36,000 |
| Total Rental income | 2,910 | 3,000 | 25,522 | 29,500 | (3,978) | 8,015 | 53,000 |
| Total Revenues | 77,586 | 61,968 | 479,119 | 443,974 | 35,145 | 385,490 | 900,000 |

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|-------------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------------------------|---------------------------|------------------------------|
| Expenses | | | | | | | |
| Conference Apportionments | | | | | | | |
| 41001 - Ministerial Support | 1,131 | 1,131 | 7,915 | 7,915 | 0 | 7,196 | 13,568 |
| 41002 - Retired Ministers Pension/Insuran | 585 | 585 | 4,096 | 4,096 | 0 | 4,607 | 7,021 |
| 41003 - Administrative Budget | 1,248 | 1,248 | 8,732 | 8,732 | 0 | 8,887 | 14,970 |
| 41004 - Conference Benevolences | 213 | 213 | 1,491 | 1,491 | 0 | 2,028 | 2,556 |
| 41005 - Capital Funding | 9 | 9 | 66 | 66 | 0 | 64 | 113 |
| 41006 - Higher Education | 434 | 434 | 3,041 | 3,041 | 0 | 3,273 | 5,213 |
| 41007 - Black Colleges | 157 | 157 | 1,097 | 1,097 | 0 | 1,062 | 1,880 |
| 41008 - Ministerial Education | 339 | 339 | 2,372 | 2,372 | 0 | 2,298 | 4,066 |
| 41009 - Interdenominational Cooperation | 5 | 5 | 33 | 33 | 0 | 32 | 56 |
| 41010 - Africa University | 35 | 35 | 247 | 247 | 0 | 239 | 423 |
| 41011 - Church Development | 370 | 370 | 2,588 | 2,588 | 0 | 2,749 | 4,437 |
| 41013 - Episcopal Fund | 435 | 435 | 3,042 | 3,042 | 0 | 2,946 | 5,215 |
| 41014 - World Service | 1,082 | 1,082 | 7,576 | 7,576 | 0 | 7,338 | 12,987 |
| 41015 - General Church Administration | 133 | 133 | 928 | 933 | 4 | 904 | 1,599 |
| 41016 - SEJ Mission & Ministry | 18 | 18 | 132 | 128 | (4) | 144 | 219 |
| Total Conference Apportionments | 6,194 | 6,194 | 43,355 | 43,355 | 0 | 43,766 | 74,323 |
| Missions | | | | | | | |
| 43004 - Pastor's Discretionary Fund | 639 | 167 | 2,228 | 1,167 | (1,062) | 1,551 | 2,000 |
| 43010 - General Missions | 85 | 300 | 1,483 | 2,100 | 617 | 98 | 9,600 |
| 43015 - Malachi's Storehouse | 100 | 100 | 400 | 700 | 300 | 1,000 | 1,200 |
| Total Missions | 824 | 567 | 4,112 | 3,967 | (145) | 2,649 | 12,800 |
| Program Ministries & Education | | | | | | | |
| Events | | | | | | | |
| 44401 - Egg Hunt | 0 | 0 | 1,271 | 700 | (571) | 697 | 700 |
| 44402 - Picnic | 395 | 0 | 395 | 500 | 105 | 0 | 1,000 |
| 44403 - Fall Festival | 0 | 0 | 0 | 0 | 0 | 0 | 1,400 |
| 44404 - Breakfast with Santa | 0 | 0 | 0 | 0 | 0 | 0 | 1,700 |
| Total Events | 395 | 0 | 1,666 | 1,200 | (466) | 697 | 4,800 |
| Recreation | | | | | | | |
| 44025 - Basketball | 560 | 500 | 4,590 | 6,000 | 1,410 | 4,202 | 18,000 |
| Total Recreation | 560 | 500 | 4,590 | 6,000 | 1,410 | 4,202 | 18,000 |
| Program Ministries | | | | | | | |
| 44003 - Community Outreach | 0 | 125 | 121 | 875 | 754 | 363 | 1,500 |
| 44006 - Finance/Stewardship | 0 | 21 | 0 | 146 | 146 | 0 | 250 |
| 44007 - Worship | 44 | 125 | 1,240 | 875 | (365) | 1,485 | 1,500 |
| 44011 - Annual Conference | 0 | 42 | 659 | 292 | (367) | 335 | 500 |
| 44012 - Membership Care | 0 | 0 | 0 | 0 | 0 | 44 | 0 |
| 44017 - Modern Worship | 0 | 0 | 110 | 0 | (110) | 13,928 | 0 |

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|--------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------------------------|---------------------------|------------------------------|
| 44022 - Hospitality | 0 | 33 | 472 | 233 | (239) | 675 | 400 |
| Total Program Ministries | 44 | 346 | 2,602 | 2,421 | (181) | 16,831 | 4,150 |
| Music & Drama | | | | | | | |
| 44005 - Music | 150 | 500 | 3,788 | 3,500 | (288) | 2,850 | 6,000 |
| 44010 - Children's Music Ministry | 0 | 75 | 0 | 525 | 525 | 373 | 900 |
| 44013 - Drama | 0 | 67 | 0 | 467 | 467 | 1,200 | 800 |
| 44016 - Concert Series | 0 | 83 | 1,000 | 583 | (417) | 950 | 1,000 |
| Total Music & Drama | 150 | 725 | 4,788 | 5,075 | 287 | 5,373 | 8,700 |
| Education | | | | | | | |
| Adult Education | | | | | | | |
| 44110 - Adult Education | 345 | 83 | 1,057 | 583 | (474) | 1,078 | 1,000 |
| Total Adult Education | 345 | 83 | 1,057 | 583 | (474) | 1,078 | 1,000 |
| Children's Education | | | | | | | |
| 44210 - Children's Ed. Misc. Expense | 402 | 230 | 1,229 | 1,610 | 381 | 270 | 2,760 |
| 44211 - VBS | (85) | 1,200 | 5,729 | 7,200 | 1,471 | 7,121 | 7,200 |
| 44212 - Acolyte Training | 0 | 4 | 0 | 29 | 29 | 0 | 50 |
| 44213 - Workshops and Activities | 0 | 62 | 57 | 438 | 381 | 414 | 750 |
| 44214 - Elementary Sunday School | 0 | 112 | 265 | 788 | 523 | 649 | 1,350 |
| 44217 - Worship Bags | 0 | 130 | 97 | 910 | 813 | 0 | 1,560 |
| 44218 - Children's Church | 0 | 42 | 56 | 292 | 236 | 208 | 500 |
| 44220 - Nursery Supplies | 0 | 50 | 0 | 350 | 350 | 108 | 600 |
| 44230 - Bible Literacy | 166 | 33 | 166 | 233 | 67 | 0 | 400 |
| 44231 - Children's Events | 0 | 312 | 1,801 | 2,188 | 386 | 903 | 3,750 |
| 44232 - Children's Outreach | 0 | 0 | 170 | 0 | (170) | 0 | 0 |
| 44234 - Kids Night Out | 0 | 25 | 124 | 175 | 51 | 0 | 300 |
| Total Children's Education | 484 | 2,202 | 9,692 | 14,212 | 4,520 | 9,673 | 19,220 |
| Youth Ministries | | | | | | | |
| 44009 - Youth | 830 | 125 | 1,723 | 875 | (848) | 88 | 1,500 |
| 44216 - Confirmation | 0 | 42 | 0 | 292 | 292 | 0 | 500 |
| 44225 - Youth Sunday Education | 0 | 33 | 0 | 233 | 233 | 0 | 400 |
| 44226 - Youth Wednesday Night | 0 | 0 | 0 | 0 | 0 | 22 | 0 |
| 44227 - Youth Missions/Retreats | 0 | 292 | 1,346 | 2,042 | 696 | 5,147 | 3,500 |
| 44229 - Youth Misc. | 44 | 83 | 344 | 583 | 239 | 25 | 1,000 |
| Total Youth Ministries | 874 | 575 | 3,413 | 4,025 | 612 | 5,282 | 6,900 |
| Parents Morning Out | | | | | | | |
| 55000 - Teacher Appreciation | 0 | 108 | 806 | 758 | (48) | 848 | 1,300 |
| 56000 - Toys | 0 | 83 | 151 | 583 | 432 | 0 | 1,000 |
| 57000 - Training | 0 | 83 | 0 | 583 | 583 | 0 | 1,000 |
| 58000 - Supplies | 17 | 208 | 473 | 1,458 | 985 | 208 | 2,500 |
| 59000 - Equipment/Furniture | 0 | 83 | 234 | 583 | 349 | 0 | 1,000 |

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|-------------------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------------------------|---------------------------|------------------------------|
| 59010 - Special Projects | 0 | 217 | 0 | 1,517 | 1,517 | 0 | 2,600 |
| 59020 - PMO Camp Expenses | 0 | 25 | 27 | 175 | 148 | 0 | 300 |
| Total Parents Morning Out | 17 | 808 | 1,692 | 5,658 | 3,966 | 1,055 | 9,700 |
| Total Education | 1,719 | 3,668 | 15,854 | 24,478 | 8,625 | 17,088 | 36,820 |
| Total Program Ministries & Education | 2,868 | 5,239 | 29,500 | 39,174 | 9,674 | 44,192 | 72,470 |
| Compensation | | | | | | | |
| Clergy Salaries | | | | | | | |
| Pastor Lee | | | | | | | |
| 45101 - Salary Senior Pastor | 7,992 | 6,026 | 46,112 | 42,178 | (3,933) | 42,178 | 72,306 |
| 45211 - Senior Pastor Utilities/Parsonage | 0 | 417 | 2,083 | 2,917 | 833 | 2,917 | 5,000 |
| 45801 - Senior Pastor Reimb Expenses | 139 | 250 | 1,157 | 1,750 | 593 | 1,237 | 3,000 |
| Total Pastor Lee | 8,131 | 6,692 | 49,352 | 46,845 | (2,507) | 46,332 | 80,306 |
| Pastor Rushing | | | | | | | |
| 45221 - Associate Pastor Reimb Exps | 0 | 0 | 0 | 0 | 0 | 2,391 | 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 |
| Total Pastor Rushing | 0 | 0 | 0 | 0 | 0 | 48,499 | 0 |
| Total Clergy Salaries | 8,131 | 6,692 | 49,352 | 46,845 | (2,507) | 94,831 | 80,306 |
| Staff Salaries | | | | | | | |
| Departmental Staff Salaries | | | | | | | |
| 45025 - Childrens Minister & Lead Staff | 2,762 | 2,575 | 19,791 | 18,025 | (1,766) | 19,254 | 30,900 |
| 45102 - Music Minister Salary | 3,393 | 3,392 | 23,750 | 23,745 | (5) | 23,700 | 40,706 |
| 45104 - Modern Worship Leader | 0 | 2,000 | 14,775 | 14,000 | (775) | 10,675 | 24,000 |
| 45142 - Parents Morning Out - Lead | 917 | 917 | 5,120 | 6,417 | 1,297 | 2,954 | 11,000 |
| 45143 - PMO Salaries | 0 | 2,500 | 17,288 | 17,500 | 212 | 9,479 | 30,000 |
| 45152 - Nursery Salaries | 370 | 1,083 | 3,645 | 7,579 | 3,934 | 3,934 | 12,992 |
| 45154 - Nursery Coordinator Stipend | 0 | 125 | 66 | 875 | 810 | 263 | 1,500 |
| 45202 - Organist Salary | 2,266 | 2,267 | 15,612 | 15,868 | 256 | 15,829 | 27,202 |
| 45402 - Church Administrator | 0 | 6,250 | 31,050 | 43,750 | 12,700 | 23,983 | 75,000 |
| 45403 - Communications | 6,250 | 0 | 12,500 | 0 | (12,500) | 18,050 | 0 |
| 45601 - Youth Minister | 2,575 | 2,575 | 18,025 | 18,025 | 0 | 17,988 | 30,900 |
| 45702 - Custodian Salary | 1,667 | 1,717 | 11,467 | 12,017 | 550 | 12,973 | 20,600 |
| 45802 - Hospitality & Membership Care | 1,339 | 1,339 | 9,373 | 9,373 | 0 | 9,373 | 16,068 |
| 45902 - Sound Technician Salary | 1,294 | 1,293 | 8,906 | 9,050 | 144 | 9,037 | 15,514 |
| 45903 - Front Desk Assistant | 0 | 0 | 0 | 0 | 0 | 3,940 | 0 |
| 45907 - Accounting Services | 6,287 | 2,900 | 21,924 | 20,300 | (1,624) | 13,450 | 34,800 |
| Total Departmental Staff Salaries | 29,119 | 30,932 | 213,290 | 216,523 | 3,232 | 194,881 | 371,182 |
| Total Staff Salaries | 29,119 | 30,932 | 213,290 | 216,523 | 3,232 | 194,881 | 371,182 |
| Employee Benefits | | | | | | | |
| 42002 - Ministers' Pension Plan | 240 | 242 | 1,448 | 1,691 | 243 | 3,073 | 2,899 |

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|-------------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------------------------|---------------------------|------------------------------|
| 42003 - Comprehensive Protection Plan | 240 | 242 | 1,448 | 1,691 | 243 | 3,073 | 2,899 |
| 45004 - Healthflex Insurance Premiums | 1,250 | 1,293 | 8,750 | 9,051 | 301 | 13,576 | 15,516 |
| 45005 - Employer Pension Contributions | 469 | 478 | 3,284 | 3,348 | 64 | 6,697 | 5,740 |
| 45006 - Workmans' Comp. Insurance Prer | 308 | 300 | 3,336 | 2,098 | (1,238) | 1,495 | 3,707 |
| 45007 - Staff Continuing Education | 29 | 42 | 29 | 292 | 263 | 0 | 500 |
| 45103 - Church Social Security Taxes | 1,494 | 1,614 | 11,788 | 11,298 | (490) | 10,780 | 19,368 |
| 45203 - Church Medicare Taxes | 349 | 377 | 2,757 | 2,642 | (115) | 2,503 | 4,530 |
| Total Employee Benefits | 4,378 | 4,587 | 32,839 | 32,111 | (728) | 41,196 | 55,159 |
| Total Compensation | 41,629 | 42,211 | 295,482 | 295,479 | (3) | 330,907 | 506,646 |
| Local Church Operations | | | | | | | |
| Wednesday Suppers | | | | | | | |
| 46050 - Wednesday Suppers (expense ac | 0 | 0 | 65 | 1,800 | 1,735 | 677 | 3,600 |
| Total Wednesday Suppers | 0 | 0 | 65 | 1,800 | 1,735 | 677 | 3,600 |
| General Operations | | | | | | | |
| 46001 - Office Supplies | 335 | 123 | 1,182 | 861 | (321) | 147 | 1,476 |
| 46002 - Postage | 50 | 71 | 919 | 497 | (422) | 400 | 853 |
| 46003 - Building Supplies | 1,741 | 367 | 4,836 | 2,572 | (2,263) | 2,923 | 4,410 |
| 46009 - Building/Equipment Maintenance | 481 | 825 | 9,442 | 5,773 | (3,669) | 4,123 | 9,896 |
| 46010 - A/C and Heating | 0 | 535 | 10,899 | 3,743 | (7,156) | 8,558 | 6,417 |
| 46101 - Copier lease supplies (not paper) | 539 | 617 | 3,906 | 4,319 | 413 | 4,386 | 7,403 |
| 46203 - Copier & Postage Machine Suppli | 0 | 60 | 137 | 421 | 284 | 497 | 722 |
| 46402 - Computer/IT Expense | 700 | 849 | 5,050 | 5,945 | 895 | 5,795 | 10,192 |
| 46403 - Communications | 776 | 917 | 4,291 | 6,417 | 2,125 | 2,886 | 11,000 |
| Total General Operations | 4,624 | 4,364 | 40,661 | 30,548 | (10,113) | 29,714 | 52,368 |
| Staff-Parish Relations | | | | | | | |
| 45008 - SPR | 54 | 0 | 54 | 0 | (54) | 0 | 0 |
| 45009 - Staff Appreciation | 50 | 0 | 637 | 500 | (137) | 609 | 1,000 |
| Total Staff-Parish Relations | 104 | 0 | 691 | 500 | (191) | 609 | 1,000 |
| Utilities | | | | | | | |
| 46104 - Electricity | 6,275 | 5,833 | 42,633 | 40,833 | (1,800) | 31,652 | 70,000 |
| 46204 - Natural Gas | 951 | 162 | 9,428 | 5,270 | (4,158) | 5,270 | 9,607 |
| 46304 - Sewer and Water | 393 | 286 | 2,554 | 2,044 | (509) | 2,044 | 3,018 |
| 46404 - Sanitation Assessment | 555 | 324 | 2,578 | 2,130 | (448) | 2,130 | 3,687 |
| 46405 - Taxes - Stormwater | 0 | 0 | 0 | 0 | 0 | 0 | 3,250 |
| Total Utilities | 8,174 | 6,605 | 57,193 | 50,278 | (6,915) | 41,097 | 89,562 |
| Telephones and Website | | | | | | | |
| 46005 - Website | 50 | 62 | 598 | 438 | (160) | 170 | 750 |
| 46205 - Telephone | 1,064 | 667 | 6,402 | 4,667 | (1,735) | 6,746 | 8,000 |
| Total Telephones and Website | 1,114 | 729 | 7,000 | 5,104 | (1,895) | 6,916 | 8,750 |
| Other Operating Expenses | | | | | | | |

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| 44233 - Background Checks and Training | 28 | 33 | 141 | 233 | 93 | 244 | 400 |
| 46006 - Audit Expense | 0 | 0 | 0 | 0 | 0 | 0 | 12,500 |
| 46007 - Misc Operating Expenses | 36 | 59 | 469 | 415 | (55) | 711 | 711 |
| 46008 - Automated Church System | 521 | 415 | 3,647 | 2,908 | (739) | 2,976 | 4,985 |
| 46011 - Payroll Processing Fees | 325 | 496 | 3,012 | 3,474 | 462 | 3,848 | 5,956 |
| 46017 - Bank & Credit Card Fees | 624 | 594 | 4,158 | 4,158 | 0 | 3,053 | 7,128 |
| Total Other Operating Expenses | <u>1,533</u> | <u>1,598</u> | <u>11,428</u> | <u>11,188</u> | <u>(239)</u> | <u>10,831</u> | <u>31,680</u> |
| Total Local Church Operations | <u>15,550</u> | <u>13,297</u> | <u>117,037</u> | <u>99,418</u> | <u>(17,619)</u> | <u>89,843</u> | <u>186,960</u> |
| Capital Expenses | | | | | | | |
| Insurance | | | | | | | |
| 47001 - Property Insurance | 2,864 | 2,884 | 26,124 | 26,224 | 100 | 21,354 | 31,730 |
| 47007 - D&O Insurance | 0 | 0 | 557 | 0 | (557) | 0 | 2,718 |
| 47301 - Cyber Insurance | 0 | 0 | 0 | 0 | 0 | 1,394 | 1,966 |
| Total Insurance | <u>2,864</u> | <u>2,884</u> | <u>26,681</u> | <u>26,224</u> | <u>(457)</u> | <u>22,748</u> | <u>36,414</u> |
| Property Maintenance | | | | | | | |
| 47003 - Elevator Maintenance Contract | 1,066 | 975 | 2,133 | 2,925 | 792 | 3,091 | 3,900 |
| 47004 - Grounds Maintenance | 0 | 136 | 2,900 | 952 | (1,948) | 600 | 3,500 |
| 47102 - Property Improvement-Trustees | 8,330 | 0 | 19,011 | 5,000 | (14,011) | 30,423 | 10,000 |
| 47104 - Lawncare Contract | 1,713 | 1,833 | 10,551 | 12,833 | 2,282 | 12,466 | 22,000 |
| 47105 - Security Monitoring Johnson Cont | 41 | 0 | 2,702 | 2,250 | (452) | 2,489 | 4,500 |
| 47107 - Janitorial Service | 0 | 3,750 | 24,234 | 26,250 | 2,016 | 24,865 | 45,000 |
| 47204 - Sound System | 74 | 133 | 327 | 933 | 607 | 0 | 1,600 |
| Total Property Maintenance | <u>11,224</u> | <u>6,828</u> | <u>61,858</u> | <u>51,144</u> | <u>(10,714)</u> | <u>73,934</u> | <u>90,500</u> |
| Parsonage Maintenance | | | | | | | |
| 47005 - Parsonage Maintenance | 1,606 | 208 | 3,364 | 1,458 | (1,905) | 961 | 2,500 |
| Total Parsonage Maintenance | <u>1,606</u> | <u>208</u> | <u>3,364</u> | <u>1,458</u> | <u>(1,905)</u> | <u>961</u> | <u>2,500</u> |
| Total Capital Expenses | <u>15,694</u> | <u>9,920</u> | <u>91,903</u> | <u>78,826</u> | <u>(13,077)</u> | <u>97,643</u> | <u>129,414</u> |
| Furniture & Equipment Expense | | | | | | | |
| 48002 - Office Equipment | 0 | 83 | 192 | 583 | 391 | 0 | 1,000 |
| Total Furniture & Equipment Expense | <u>0</u> | <u>83</u> | <u>192</u> | <u>583</u> | <u>391</u> | <u>0</u> | <u>1,000</u> |
| Total Expenses | <u>82,758</u> | <u>77,511</u> | <u>581,580</u> | <u>560,802</u> | <u>(20,778)</u> | <u>609,001</u> | <u>983,613</u> |
| Net Total | (5,172) | (15,543) | (102,461) | (116,828) | 14,367 | (223,511) | (83,612) |

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| Other Revenues | | | | | | | |
| 59100 - SBA PPP Grant / ERTC refunds | 0 | 0 | 296,739 | 0 | 296,739 | 0 | 85,513 |
| 59510 - Transfer of Designated Revenue | 525 | 800 | 24,758 | 12,800 | 11,958 | 12,125 | 29,050 |
| Total Other Revenues | <u>525</u> | <u>800</u> | <u>321,496</u> | <u>12,800</u> | <u>308,696</u> | <u>12,125</u> | <u>114,563</u> |
| | | | | | | | |
| Net Operating Total | (4,647) | (14,743) | 219,035 | (104,028) | 323,064 | (211,386) | 30,950 |

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

| Accounts | Beginning Balance | Restricted Revenue | Restricted Expenses | Ending Balance |
|-----------------------------------------------|----------------------|-----------------------|------------------------|-------------------|
| Designated Funds | | | | |
| Church Designated Funds | | | | |
| 71002 - Prepaid Pledges | 39,764 | 0 | 0 | 39,764 |
| 71004 - Backpack Buddies | 410 | 0 | 300 | 110 |
| 71006 - Reserve Funds | 450 | 50 | 0 | 500 |
| 71008 - Food Ministry | 9,485 | 647 | 0 | 10,132 |
| 71010 - Flower dedications/Worship | 3,676 | 0 | 0 | 3,676 |
| 71018 - Womens' Ministries | 100 | 0 | 0 | 100 |
| 71102 - Awaiting Donor Designation | 87,606 | 0 | 0 | 87,606 |
| 73020 - Mother's Day Offering | 712 | 0 | 612 | 100 |
| 73022 - Doris Johnston Grant/VBS, etc. | 5,333 | 0 | 0 | 5,333 |
| 73050 - Pastor's Benevolence | 8,200 | 50 | 0 | 8,250 |
| 73060 - VBS Offering | 1,236 | 0 | 1,194 | 42 |
| 73065 - UMCOR | 750 | 50 | 0 | 800 |
| 73075 - Activities Marketing | 4,882 | 100 | 100 | 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 | 162,719 | 897 | 2,207 | 161,409 |
| Invested Funds | | | | |
| 71005 - Cemetery Invested Funds Vanguard | 149,393 | 0 | 0 | 149,393 |
| 71009 - Foundation Invested Funds Vanguard | 58,694 | 0 | 0 | 58,694 |
| 71023 - Lantz Trust Funds at Ameris | 33,090 | 0 | 0 | 33,090 |
| 71024 - Columbarium Funds | 56,580 | 0 | 0 | 56,580 |
| Total Invested Funds | 297,758 | 0 | 0 | 297,758 |
| Kindergarten | | | | |
| 71017 - CMK Scholarship Kindergarten | 5,000 | 0 | 5,000 | 0 |
| Total Kindergarten | 5,000 | 0 | 5,000 | 0 |
| Lantz Trust & Dennisson Fund | | | | |
| 71000 - Lantz Trust | 0 | 0 | 6,762 | (6,762) |
| Total Lantz Trust & Dennisson Fund | 0 | 0 | 6,762 | (6,762) |
| Group Designated Funds | | | | |
| 71015 - Staff Love Gifts | 425 | 0 | 0 | 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 | 0 | 200 | 200 | 0 |
| 72006 - Music Ministry / Chancel Choir | 10,833 | 0 | 0 | 10,833 |
| 72007 - Faithworks Class | 80 | 0 | 0 | 80 |
| 72008 - Youth Activities | 12,216 | 0 | 0 | 12,216 |
| 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 | 2,333 | 0 | 0 | 2,333 |
| 72022 - General Missions | 4,328 | 850 | 0 | 5,178 |
| 72108 - Youth Trips | 605 | 0 | 0 | 605 |
| 73009 - Childrens Ministry | 5,431 | 0 | 0 | 5,431 |
| 74001 - Community Outreach | 1,212 | 200 | 200 | 1,212 |
| Total Group Designated Funds | 47,601 | 6,250 | 400 | 53,451 |
| Project Designated Funds | | | | |
| 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 | 0 | 110 | 0 | 110 |
| 74000 - Hospitality | 100 | 0 | 0 | 100 |
| 76000 - Trustee Projects | 1,703 | 0 | 525 | 1,178 |
| 77010 - Cemetery Operating (Suntrust) | (5,326) | 160 | 1,200 | (6,366) |
| 77020 - Foundation Operating (Suntrust) | 4,608 | 0 | 2,675 | 1,933 |
| 77030 - Columbarium Operating (SunTrust) | 29,609 | 0 | 800 | 28,809 |
| Total Project Designated Funds | 33,038 | 270 | 5,200 | 28,108 |
| Sunday School Class Funds | | | | |
| 72001 - Faith Class | 7,506 | 1,930 | 1,070 | 8,365 |
| 72002 - Fellowship Class | 201 | 20 | 0 | 221 |
| 72004 - Journeys Sunday School Class | 549 | 0 | 0 | 549 |

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

| Accounts | Beginning Balance | Restricted Revenue | Restricted Expenses | Ending Balance |
|----------------------------------------|------------------------------|-------------------------------|--------------------------------|---------------------------|
| 72005 - Glow Class | 984 | 50 | 0 | 1,034 |
| 72011 - Bridge Class | 795 | 0 | 0 | 795 |
| Total Sunday School Class Funds | <u>10,035</u> | <u>2,000</u> | <u>1,070</u> | <u>10,965</u> |
| Total Designated Funds | <u><u>556,150</u></u> | <u><u>9,417</u></u> | <u><u>20,639</u></u> | <u><u>544,928</u></u> |

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

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

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

| Accounts | Beginning Balance | Restricted Revenue | Restricted Expenses | Ending Balance |
|-----------------------------------------------|----------------------|-----------------------|------------------------|-------------------|
| Designated Funds | | | | |
| Church Designated Funds | | | | |
| 71002 - Prepaid Pledges | 0 | 48,864 | 9,100 | 39,764 |
| 71004 - Backpack Buddies | 1,910 | 0 | 1,800 | 110 |
| 71006 - Reserve Funds | 200 | 300 | 0 | 500 |
| 71008 - Food Ministry | 9,633 | 997 | 498 | 10,132 |
| 71010 - Flower dedications/Worship | 2,403 | 2,014 | 741 | 3,676 |
| 71018 - Womens' Ministries | 100 | 0 | 0 | 100 |
| 71102 - Awaiting Donor Designation | 110,397 | 0 | 22,791 | 87,606 |
| 73020 - Mother's Day Offering | 0 | 712 | 612 | 100 |
| 73022 - Doris Johnston Grant/VBS, etc. | 3,875 | 7,271 | 5,814 | 5,333 |
| 73050 - Pastor's Benevolence | 9,934 | 600 | 2,284 | 8,250 |
| 73060 - VBS Offering | 361 | 876 | 1,194 | 42 |
| 73065 - UMCOR | 650 | 150 | 0 | 800 |
| 73075 - Activities Marketing | 4,882 | 100 | 100 | 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 | 144,460 | 61,884 | 44,935 | 161,409 |
| Invested Funds | | | | |
| 71005 - Cemetery Invested Funds Vanguard | 138,776 | 10,617 | 0 | 149,393 |
| 71009 - Foundation Invested Funds Vanguard | 54,523 | 4,171 | 0 | 58,694 |
| 71023 - Lantz Trust Funds at Ameris | 32,837 | 253 | 0 | 33,090 |
| 71024 - Columbarium Funds | 50,324 | 6,256 | 0 | 56,580 |
| Total Invested Funds | 276,461 | 21,296 | 0 | 297,758 |
| Kindergarten | | | | |
| 71017 - CMK Scholarship Kindergarten | 0 | 5,000 | 5,000 | 0 |
| Total Kindergarten | 0 | 5,000 | 5,000 | 0 |
| Lantz Trust & Dennisson Fund | | | | |
| 71000 - Lantz Trust | 44 | 110 | 6,916 | (6,762) |
| Total Lantz Trust & Dennisson Fund | 44 | 110 | 6,916 | (6,762) |
| 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 | 8,985 | 13,697 | 0 |
| 72006 - Music Ministry / Chancel Choir | 6,932 | 4,381 | 480 | 10,833 |
| 72007 - Faithworks Class | 0 | 80 | 0 | 80 |
| 72008 - Youth Activities | 14,611 | 445 | 2,840 | 12,216 |
| 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 | 2,839 | 0 | 506 | 2,333 |
| 72022 - General Missions | 1,918 | 3,460 | 200 | 5,178 |
| 72108 - Youth Trips | 205 | 400 | 0 | 605 |
| 73009 - Childrens Ministry | 7,263 | 150 | 1,982 | 5,431 |
| 73109 - Childrens Retreats | (130) | 1,715 | 1,585 | 0 |
| 74001 - Community Outreach | 1,912 | 400 | 1,100 | 1,212 |
| Total Group Designated Funds | 50,900 | 27,906 | 25,356 | 53,451 |
| Project Designated Funds | | | | |
| 73012 - Facilities Designated | (3,392) | 13,617 | 10,225 | 0 |
| 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 | 7,488 | 7,933 | 110 |
| 74000 - Hospitality | 100 | 0 | 0 | 100 |
| 76000 - Trustee Projects | 4,834 | 22,427 | 26,084 | 1,178 |
| 77010 - Cemetery Operating (Suntrust) | 374 | 1,660 | 8,400 | (6,366) |
| 77020 - Foundation Operating (Suntrust) | 7,708 | 300 | 6,075 | 1,933 |
| 77030 - Columbarium Operating (SunTrust) | 29,678 | 300 | 1,169 | 28,809 |
| Total Project Designated Funds | 41,801 | 51,782 | 65,475 | 28,108 |
| Sunday School Class Funds | | | | |

These financial statements have not been subject to an audit, review, or compilation engagement and no CPA provides any assurance on them.

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

| Accounts | Beginning Balance | Restricted Revenue | Restricted Expenses | Ending Balance |
|----------------------------------------|------------------------------|-------------------------------|--------------------------------|---------------------------|
| 72001 - Faith Class | 8,112 | 9,972 | 9,719 | 8,365 |
| 72002 - Fellowship Class | 216 | 405 | 400 | 221 |
| 72004 - Journeys Sunday School Class | 128 | 421 | 0 | 549 |
| 72005 - Glow Class | 1,242 | 835 | 1,044 | 1,034 |
| 72011 - Bridge Class | 795 | 0 | 0 | 795 |
| Total Sunday School Class Funds | 10,494 | 11,633 | 11,162 | 10,965 |
| Total Designated Funds | 524,161 | 179,611 | 158,843 | 544,928 |

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

| Accounts | Beginning Balance | Restricted Revenue | Restricted Expenses | Ending Balance |
|------------------------------------|----------------------|-----------------------|------------------------|-------------------|
| <u>Permanent Restricted</u> | | | | |
| 80100 - Endowment Fund (GUMF) | 71,076 | 6,255 | 0 | 77,330 |
| Total Permanent Restricted | <u>71,076</u> | <u>6,255</u> | <u>0</u> | <u>77,330</u> |

Chamblee First United Methodist
Balance Sheet Analysis
July 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 | \$33,090.03 | |
| 12001 - Fidelity Account - Columbarium | \$44,924.48 | \$51,180.41 | |
| 13000 - Endowment Fund | \$71,075.72 | \$77,330.50 | |
| 13010 - Vanguard Cemetery | \$138,776.36 | \$149,393.04 | |
| 13030 - Vanguard - Foundation Funds | \$54,523.33 | \$58,694.49 | |
| Total Investments - Designated Funds | \$342,306.21 | \$369,688.47 | |
| Operating Funds | | | |
| 11300 - SunTrust Bank Operating Acct. | \$108,951.07 | \$171,670.81 | |
| 11400 - Clearing Account at Suntrust | \$713.48 | \$1,286.11 | |
| 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 | \$254,461.89 | |
| Total Current Assets | | \$565,681.96 | \$824,150.36 |
| 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 | \$14,811,015.33 |
| Total Assets | | \$15,376,697.29 | \$15,635,165.69 |
| Liabilities, Fund Balances, & Restricted Funds | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| 28002 - Divvy Credit Cards | \$2,190.44 | \$7,808.08 | |
| 29999 - Misc. Accrued | \$0.00 | \$5,211.10 | |
| Total Current Liabilities | | \$2,190.44 | \$13,019.18 |
| Other Payroll Liabilities | | | |
| 27500 - Healthflex Payable | (\$809.87) | \$772.08 | |
| Total Other Payroll Liabilities | (\$809.87) | | \$772.08 |
| Total Liabilities | | \$1,380.57 | \$13,791.26 |
| 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) | \$219,035.46 | |
| Total Fund Balances and Excess Cash Received | | \$14,780,080.22 | \$14,999,115.68 |
| Restricted Funds | | | |
| Total Designated Funds | \$524,160.78 | \$544,928.25 | |

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

| Accounts | December Actual (Last Year) | Current Balance (This Year) | |
|-----------------------------------------------------------------|--------------------------------------------|----------------------------------------|--|
| Total Permanent Restricted | <u>\$71,075.72</u> | <u>\$77,330.50</u> | |
| Total Restricted Funds | <u>\$595,236.50</u> | <u>\$622,258.75</u> | |
| Total Liabilities, Fund Balances, & Restricted Fund: | <u>\$15,376,697.29</u> | <u>\$15,635,165.69</u> | |

Chamblee Methodist Kindergarten
Analysis of Revenues & Expenses - Kindergarten
August 2022 to July 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 | \$0 | \$0 | \$340,313 | \$328,590 | \$11,723 | \$328,590 |
| 40002 - Extended Day | \$0 | \$0 | \$18,784 | \$15,300 | \$3,484 | \$15,300 |
| 40004 - Registration Fees | \$460 | \$0 | \$17,630 | \$16,000 | \$1,630 | \$16,000 |
| 40006 - Materials Fees (5's) | \$0 | \$0 | \$1,100 | \$1,200 | (\$100) | \$1,200 |
| 40008 - Summer Camp | \$0 | \$0 | \$23,325 | \$16,000 | \$7,325 | \$16,000 |
| 40010 - Enrichment Income | \$0 | \$0 | \$3,660 | \$2,500 | \$1,160 | \$2,500 |
| 40012 - T-shirts, Totes & Magnets | \$0 | \$83 | \$880 | \$1,000 | (\$120) | \$1,000 |
| 40016 - Commissions | \$0 | \$8 | \$670 | \$100 | \$570 | \$100 |
| 40018 - Fundraisers | \$0 | \$250 | \$955 | \$3,000 | (\$2,045) | \$3,000 |
| 40024 - Returned Check Fees | \$0 | \$0 | \$24 | \$0 | \$24 | \$0 |
| Total Revenues | \$460 | \$342 | \$407,341 | \$383,690 | \$23,651 | \$383,690 |
| Expenses | | | | | | |
| Salaries | | | | | | |
| 50000 - Salaries Regular School Year | \$4,627 | \$4,461 | \$286,375 | \$287,500 | \$1,125 | \$287,500 |
| 50002 - Extended Day Salaries | \$0 | \$0 | \$9,855 | \$9,000 | (\$855) | \$9,000 |
| 50008 - Substitutes | \$0 | \$0 | \$8,455 | \$9,000 | \$545 | \$9,000 |
| 50010 - August Setup | \$0 | \$0 | \$12,918 | \$11,100 | (\$1,818) | \$11,100 |
| 50012 - Christmas Bonus | \$0 | \$0 | \$2,815 | \$2,675 | (\$140) | \$2,675 |
| 50014 - Length of Service Bonus | \$0 | \$0 | \$1,481 | \$1,600 | \$119 | \$1,600 |
| 56000 - Summer Camp Salaries | \$0 | \$7,300 | \$10,626 | \$7,300 | (\$3,326) | \$7,300 |
| Total Salaries | \$4,627 | \$11,761 | \$332,525 | \$328,175 | (\$4,350) | \$328,175 |
| Employee Benefits | | | | | | |
| 51000 - FICA/Medicare | \$354 | \$0 | \$25,439 | \$25,105 | (\$333) | \$25,105 |
| Total Employee Benefits | \$354 | \$0 | \$25,439 | \$25,105 | (\$333) | \$25,105 |
| Classroom Expenses | | | | | | |
| 52000 - General Supplies | \$55 | \$200 | \$2,131 | \$5,400 | \$3,269 | \$5,400 |
| 52002 - Cleaning/Medical Supplies | \$0 | \$83 | \$279 | \$1,000 | \$721 | \$1,000 |
| 52004 - Books & Library | \$0 | \$0 | \$334 | \$200 | (\$134) | \$200 |
| 52006 - Music & Creative Movement | \$0 | \$0 | \$116 | \$300 | \$184 | \$300 |
| 52008 - Diaper Changing & Snack Supplies | \$127 | \$0 | \$1,189 | \$1,600 | \$411 | \$1,600 |
| 52010 - Paper Products | \$0 | \$0 | \$323 | \$1,000 | \$677 | \$1,000 |
| 52012 - Enrichment | \$0 | \$0 | \$2,196 | \$1,400 | (\$796) | \$1,400 |
| 52014 - New Equipment for Classrooms | \$0 | \$0 | \$2,093 | \$800 | (\$1,293) | \$800 |
| 52016 - Curriculum | \$0 | \$0 | \$116 | \$700 | \$584 | \$700 |
| 52018 - Field Trips & In-house Programs | \$0 | \$0 | \$990 | \$2,000 | \$1,010 | \$2,000 |
| 52020 - Classroom Equipment & Furniture | \$0 | \$0 | \$276 | \$1,200 | \$924 | \$1,200 |
| 52022 - New Playground Equipment | \$0 | \$0 | \$0 | \$500 | \$500 | \$500 |
| Total Classroom Expenses | \$182 | \$283 | \$10,043 | \$16,100 | \$6,057 | \$16,100 |
| Staff Expenses | | | | | | |
| 53000 - In-service Training | \$0 | \$0 | \$1,067 | \$2,000 | \$933 | \$2,000 |

These financial statements have not been subject to an audit, review, or compilation engagement and no CPA provides any assurance on them.

Chamblee Methodist Kindergarten
Analysis of Revenues & Expenses - Kindergarten
August 2022 to July 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 | \$0 | \$0 | \$1,455 | \$2,000 | \$545 | \$2,000 |
| Total Staff Expenses | \$0 | \$0 | \$2,522 | \$4,000 | \$1,478 | \$4,000 |
| Administrative Expenses | | | | | | |
| 54000 - Office Supplies | \$21 | \$0 | \$2,082 | \$2,000 | (\$82) | \$2,000 |
| 54002 - Overhead to Church | \$2,893 | \$2,816 | \$33,860 | \$33,600 | (\$260) | \$33,600 |
| 54004 - Publications/Dues-Professional Orgs | \$0 | \$0 | \$325 | \$200 | (\$125) | \$200 |
| 54006 - Spring Prog/Special Prog/Graduation | \$0 | \$0 | \$212 | \$250 | \$38 | \$250 |
| 54008 - Postage | \$0 | \$0 | \$178 | \$400 | \$222 | \$400 |
| 54010 - Criminal Background Checks | \$0 | \$0 | \$0 | \$100 | \$100 | \$100 |
| 54012 - Computer Contracts | \$120 | \$115 | \$1,276 | \$1,380 | \$104 | \$1,380 |
| 54014 - Insurance | \$0 | \$0 | \$986 | \$1,100 | \$114 | \$1,100 |
| 54018 - T-shirts, Totes & Magnets | \$0 | \$0 | \$929 | \$1,000 | \$71 | \$1,000 |
| 54020 - SACS Expenses | \$900 | \$0 | \$900 | \$900 | \$0 | \$900 |
| 54022 - Parenting Classes | \$0 | \$42 | \$553 | \$500 | (\$52) | \$500 |
| 54024 - Advertising & Signs | \$0 | \$21 | \$25 | \$250 | \$225 | \$250 |
| 54026 - Miscellaneous | \$0 | \$42 | \$60 | \$500 | \$440 | \$500 |
| Total Administrative Expenses | \$3,934 | \$3,036 | \$41,385 | \$42,180 | \$795 | \$42,180 |
| Maintenance Expenses | | | | | | |
| 55000 - Painting Classrooms/Carpet Cleaning | \$0 | \$0 | \$1,529 | \$1,500 | (\$29) | \$1,500 |
| 55002 - Service Contracts/Copier Lease | \$302 | \$500 | \$6,456 | \$6,000 | (\$456) | \$6,000 |
| 55004 - Playground Repairs/Upkeep | \$0 | \$0 | \$3,932 | \$6,000 | \$2,068 | \$6,000 |
| 55010 - Computer & Printer Hardware Maint. | \$0 | \$83 | \$0 | \$1,000 | \$1,000 | \$1,000 |
| 55012 - Piano Tuning | \$0 | \$0 | \$0 | \$250 | \$250 | \$250 |
| 55014 - Laminator Service & Film | \$0 | \$0 | \$454 | \$400 | (\$54) | \$400 |
| Total Maintenance Expenses | \$302 | \$583 | \$12,370 | \$15,150 | \$2,780 | \$15,150 |
| Summer Camp Expenses | | | | | | |
| 56004 - Summer Camp Expenses | \$234 | \$250 | \$261 | \$250 | (\$11) | \$250 |
| Total Summer Camp Expenses | \$234 | \$250 | \$261 | \$250 | (\$11) | \$250 |
| Total Expenses | \$9,634 | \$15,913 | \$424,546 | \$430,960 | \$6,414 | \$430,960 |
| Net Total | (\$9,174) | (\$15,572) | (\$17,205) | (\$47,270) | \$30,065 | (\$47,270) |
| Other Revenues | | | | | | |
| 59100 - SBA PPP Grant / ERTC refunds | \$35,000 | \$0 | \$35,000 | \$0 | \$35,000 | \$0 |
| Total Other Revenues | \$35,000 | \$0 | \$35,000 | \$0 | \$35,000 | \$0 |
| Net Operating Total | \$25,826 | (\$15,572) | \$17,795 | (\$47,270) | \$65,065 | (\$47,270) |

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

| Accounts | Current Balance (This Year) | July Actual (Last Year) |
|------------------------------------------------------------------|--------------------------------|----------------------------|
| Assets | | |
| Cash | | |
| 10000 - Operating Account (Truist) | \$123,607.82 | \$93,698.58 |
| Total Cash | <u>\$123,607.82</u> | <u>\$93,698.58</u> |
| Total Assets | <u><u>\$123,607.82</u></u> | <u><u>\$93,698.58</u></u> |
| Liabilities, Fund Principal, & Restricted Funds | | |
| Liabilities | | |
| 31000 - Scholarship funds | \$5,000.00 | \$933.47 |
| 32000 - Pre-paid Tuition | \$43,865.00 | \$35,817.00 |
| Total Liabilities | <u>\$48,865.00</u> | <u>\$36,750.47</u> |
| Fund Principal | | |
| 30000 - Fund Principal | \$56,948.11 | \$59,563.09 |
| Excess Cash Received | \$17,794.71 | (\$2,614.98) |
| Total Fund Principal and Excess Cash Received | <u>\$74,742.82</u> | <u>\$56,948.11</u> |
| Restricted Funds | | |
| Total Temporary Restricted | \$0.00 | \$0.00 |
| Total Restricted Funds | <u>\$0.00</u> | <u>\$0.00</u> |
| Total Liabilities, Fund Principal, & Restricted Funds | <u><u>\$123,607.82</u></u> | <u><u>\$93,698.58</u></u> |