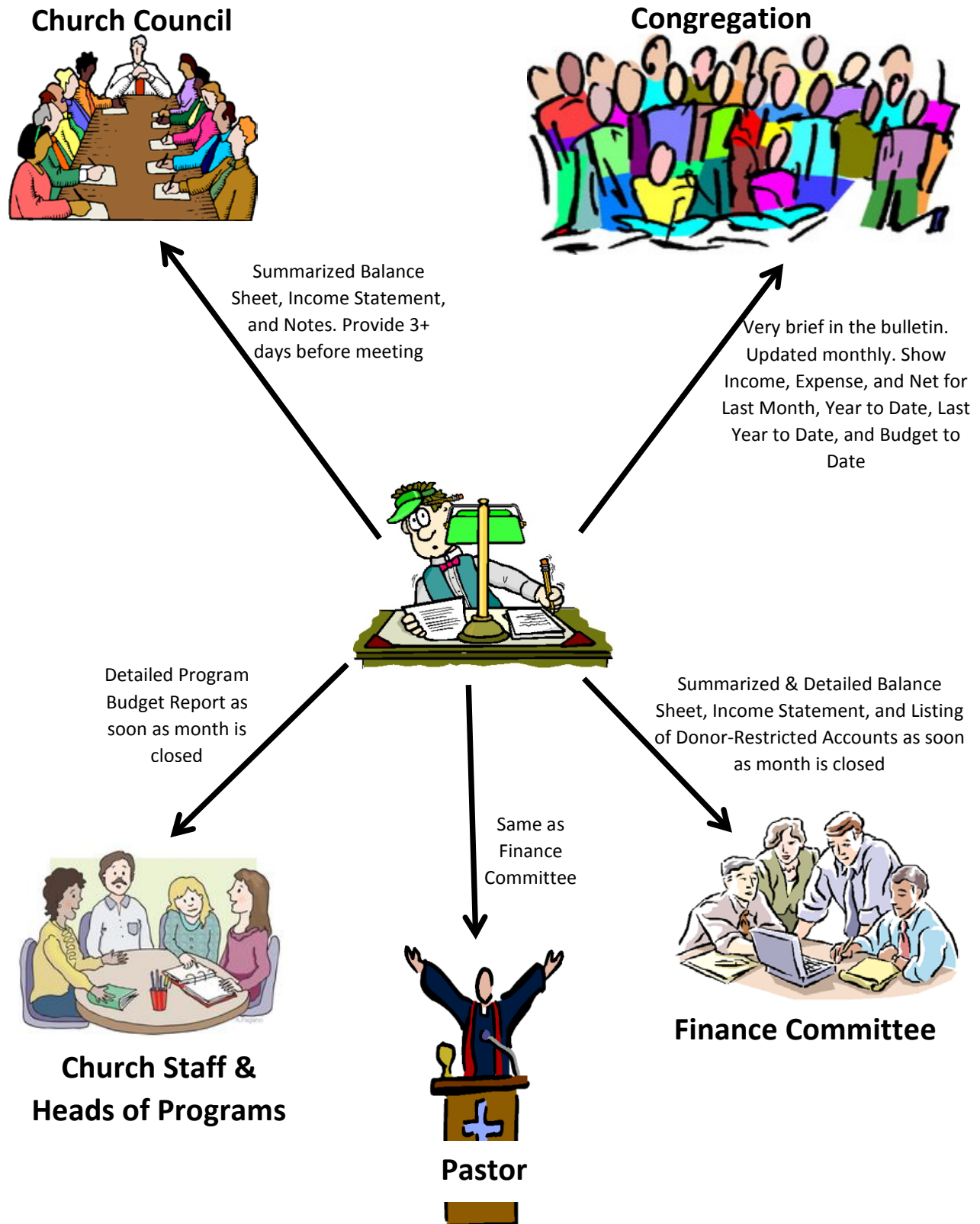


# Financial Reporting – Who, What, and How Often

These are all general guidelines that seem to work for most churches. The size and structure of your church needs to be considered. Terms that are interchanged include: Balance Sheet = Statement of Financial Position | Income Statements = Statement of Activities = Budget Report





# First United Methodist Church of Bismarck

924 North 11th St  
Bismarck, ND 58501

Phone: (701) 223-4401 Fax: (701) 223-9308  
A Church of The United Methodist Church

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## November 2007

### **Notes on Statement of Financial Position**

Don brought up a really good question this week. He was wondering why our cash balance is down \$21,000 while we are also showing a surplus of over \$25,000. The cause is our dedicated funds. We transferred nearly \$20,000 to the new Legacy Fund. We also used up about \$14,000 from our insurance claim. All this was cash in the bank as of 1/1/07, but these funds never hit the income statement when they are received or disbursed.

### **Notes on Statement of Activities**

We had a monthly surplus of \$4,102 for November to bring our year to date surplus up to \$25,208. Giving was strong at over \$10,000 per week. Going into December, donations should be higher, but expenses will be at least \$8,000 higher than last month because of payroll.

Very little to report here. I renewed our service contract for our financial and membership software for \$826. In addition Equipment and Supplies was pretty high because of the offering envelopes, and we purchased paper and postage.

### **Statements**

- ▶ [Statement of Financial Position](#)
- ▶ [Statement of Activities](#)
- ▶ [Detailed Statement of Financial Position](#)
- ▶ [Detailed Statement of Activities](#)
- ▶ [Statement of Dedicated Accounts](#)
- ▶ [General Ledger for the Month](#)

*(General Ledger is transaction listings for each line/account in report. Provided to Staff and Finance Committee)*

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*(Notes provided with the reports. Sometimes you can write the notes directly on the financial report to make it easier.)*

# Statement of Financial Position - First United Methodist Church

**November, 2007 - GENERAL FUND**

	Balance as of 1/1/2007	November Change	Year to Date Change	Balance as of 11/30/2007
<b><i>Assets:</i></b>				
Cash	30,144.51	2,935.41	(14,707.21)	15,437.30
Investments	146,097.61	0.00	(6,452.08)	139,645.53
Restricted Cash	33,053.73	0.00	0.00	33,053.73
Land	125,000.00	0.00	0.00	125,000.00
Other Assets	(17.50)	0.00	17.50	0.00
<b><i>Total Assets:</i></b>	<b><u>334,278.35</u></b>	<b><u>2,935.41</u></b>	<b><u>\$21,141.79</u></b>	<b><u>313,136.56</u></b>
<b><i>Liabilities:</i></b>				
Payroll Liability	11,351.68	0.00	(10,851.64)	500.04
Payroll Deductions	6,618.84	100.90	(2,782.34)	3,836.50
Payroll Benefits	2,166.84	632.86	(447.96)	1,718.88
<b><i>Total Liabilities:</i></b>	<b><u>20,137.36</u></b>	<b><u>733.76</u></b>	<b><u>\$14,081.94</u></b>	<b><u>6,055.42</u></b>
<b><i>Net Assets:</i></b>				
Equity in Land	125,000.00	0.00	0.00	125,000.00
Equity from Operations	41,783.57	0.00	0.00	41,783.57
<i>Designated Gifts</i>				
Unrestricted	97,554.75	(1,900.95)	(15,518.43)	82,036.32
Temporarily Restricted	33,053.73	0.00	0.00	33,053.73
<i>Total for Designated Gifts</i>	130,608.48	(1,900.95)	(15,518.43)	115,090.05
Current Period Changes	16,748.94	4,102.60	8,458.58	25,207.52
<b><i>Total Net Assets:</i></b>	<b><u>314,140.99</u></b>	<b><u>2,201.65</u></b>	<b><u>(7,059.85)</u></b>	<b><u>307,081.14</u></b>
<b><i>Total Liabilities &amp; Net Assets:</i></b>	<b><u>334,278.35</u></b>	<b><u>2,935.41</u></b>	<b><u>(21,141.79)</u></b>	<b><u>313,136.56</u></b>

*General Fund balance is equal to Equity from Operations + Current Period Change.*

*All the following reports are out of Church Management Solutions. Quickbooks is common as well and can provide similar reports.*

# Statement of Activities - First United Methodist Church

## November, 2007 - GENERAL FUND

	November Actual	Year to Date Actual	Annual Budget	Year to Date Budget Bal.	Annual Budget Bal.
<b><i>Income:</i></b>					
<i>GENERAL FUND</i>					
General Giving	40,442.50	428,813.05	470,000.00	5,241.49	(41,186.95)
Other Giving	106.63	1,128.10	0.00	1,128.10	1,128.10
<b>DONATIONS</b>	40,549.13	429,941.15	470,000.00	6,369.59	(40,058.85)
INVESTMENT INCOME	0.00	4,984.18	5,166.00	1,084.18	(181.82)
<i>GENERAL FUND</i>	40,549.13	434,925.33	475,166.00	7,453.77	(40,240.67)
<b><i>Total Income</i></b>	<b>40,549.13</b>	<b>434,925.33</b>	<b>475,166.00</b>	<b>7,453.77</b>	<b>(40,240.67)</b>
<b><i>Expense:</i></b>					
<i>GENERAL FUND</i>					
Senior Pastor	5,014.98	53,022.61	61,233.00	672.92	8,210.39
Youth Pastor	2,916.66	31,310.10	35,800.00	48.21	4,489.90
Secretary	2,248.58	23,610.09	26,993.00	8.75	3,382.91
Childrens Ministry Director	1,560.00	15,539.50	18,750.00	866.75	3,210.50
Custodian	1,291.66	12,569.62	15,500.00	992.85	2,930.38
Worship Director	3,985.92	41,852.16	47,831.00	(0.12)	5,978.84
Parish Nurse	0.00	9,932.86	10,700.00	708.81	767.14
Part-Time Secretary	657.90	6,031.90	8,000.00	968.07	1,968.10
Parish Visitor	188.35	2,809.74	3,500.00	106.86	690.26
Assistant Custodian	115.00	920.00	1,380.00	345.00	460.00
Payroll Taxes	658.25	6,715.79	7,852.00	154.69	1,136.21
Workforce Safety	0.00	584.96	1,000.00	415.04	415.04
Annual Conference	379.58	692.26	500.00	(192.26)	(192.26)
<b>PASTOR/STAFF RELATIONS</b>	19,016.88	205,591.59	239,039.00	5,095.57	33,447.41
CONF. APPORTIONMENTS	9,378.50	103,163.49	112,542.00	0.02	9,378.51
Parsonage Expenses	1,321.74	6,698.64	8,950.00	1,497.21	2,251.36
Church Utilities	1,203.20	18,567.32	24,375.00	3,443.10	5,807.68
Church Maintenance	284.05	22,866.14	14,500.00	(9,574.45)	(8,366.14)
Equipment & Supplies	2,007.19	9,070.93	9,400.00	(454.25)	329.07
Liability Insurance	350.00	9,168.00	8,250.00	(918.00)	(918.00)
Other Expenses	826.00	1,370.20	9,300.00	7,169.81	7,929.80
<b>TRUSTEES MINISTRY</b>	5,992.18	67,741.23	74,775.00	1,163.42	7,033.77
WORSHIP MINISTRY	700.41	11,743.06	11,750.00	(1,005.50)	6.94
CHRISTIAN EDUCATION	583.63	7,980.32	13,690.00	4,568.90	5,709.68
MISSION & OUTREACH	50.00	3,950.00	9,220.00	4,501.71	5,270.00
EVANGELISM	16.58	2,817.08	4,400.00	1,216.26	1,582.92
YOUTH MINISTRY	435.07	4,202.36	6,000.00	1,297.65	1,797.64
FINANCE & STEWARDSHIP	273.28	2,528.68	3,750.00	908.83	1,221.32
<i>GENERAL FUND</i>	36,446.53	409,717.81	475,166.00	17,746.86	65,448.19
<b><i>Total Expense</i></b>	<b>36,446.53</b>	<b>409,717.81</b>	<b>475,166.00</b>	<b>17,746.86</b>	<b>65,448.19</b>
<b><i>Income - Expense</i></b>	<b>4,102.60</b>	<b>25,207.52</b>		<b>25,200.63</b>	<b>25,207.52</b>

*This is the Summarized Statement of Activities or Profit-Loss. The detailed one is several pages. This level of detail is good for the Church Council so people don't get lost in the details.*

# Dedicated Accounts - First United Methodist Church

## November, 2007 - All Funds

*This is a statement of all the donor-restricted accounts. It's important to keep this as clean as possible. Several of the accounts with a zero balance would be removed at year end.*

	Beginning <u>1/1/2007</u>	November <u>Receipts</u>	November <u>Expenses</u>	Year to Date <u>Receipts</u>	Year to Date <u>Expenses</u>	Current <u>Balance</u>
<b>GENERAL FUND</b>						
<b>MISSIONS</b>						
700 Future Missions	2,030.90	0.00	0.00	5,944.58	166.98	7,808.50
701 Erberle Mission	0.00	0.00	0.00	0.00	0.00	0.00
704 Children of the Harvest	0.00	70.00	0.00	70.00	0.00	70.00
709 Salvation Army	134.00	0.00	0.00	0.00	134.00	0.00
711 OPEN DOOR	314.00	0.00	0.00	500.00	814.00	0.00
712 UMCOR	0.00	0.00	0.00	240.00	240.00	0.00
714 Graner's Mission Fund	0.00	0.00	0.00	0.00	0.00	0.00
750 Mission (pink env) )	1,905.00	766.00	966.00	13,695.42	14,842.42	758.00
<b>MISSIONS</b>	<u>4,383.90</u>	<u>836.00</u>	<u>966.00</u>	<u>20,450.00</u>	<u>16,197.40</u>	<u>8,636.50</u>
<b>SPECIAL OFFERINGS</b>						
751 Personal Youth Account	2,883.30	0.00	0.00	2,687.83	1,731.00	3,840.13
752 Christian Concern	1,701.72	35.00	822.22	1,803.50	2,728.42	776.80
753 Good Friday Offering	0.00	0.00	0.00	0.00	0.00	0.00
754 Flower Fund	413.41	0.00	0.00	675.00	550.14	538.27
755 Christmas Eve Offering	1,268.00	0.00	0.00	25.00	1,293.00	0.00
756 Christmas Offering	1,013.00	0.00	0.00	0.00	1,013.00	0.00
757 Lenten Offering	0.00	0.00	0.00	625.65	625.65	0.00
758 Easter Offering	0.00	0.00	0.00	1,026.00	1,023.00	3.00
760 In and Out Items	1,434.00	835.00	0.00	5,950.17	5,527.64	1,856.53
765 Thanksgiving Offer'g	305.00	324.00	0.00	324.00	305.00	324.00
766 Bolivia Food Pantry	20.00	5,322.00	7,045.00	15,037.00	12,970.00	2,087.00
767 Ghana Student Support	284.00	75.00	150.00	2,710.81	2,919.81	75.00
<b>SPECIAL OFFERINGS</b>	<u>9,322.43</u>	<u>6,591.00</u>	<u>8,017.22</u>	<u>30,864.96</u>	<u>30,686.66</u>	<u>9,500.73</u>
<b>SPECIAL PROJECTS</b>						
801 Men Alive & PK Funds	320.80	0.00	0.00	0.00	0.00	320.80
803 Keenager's Fund	1,762.51	0.00	294.00	945.00	1,609.27	1,098.24
804 Paulette McArther Fund	10.00	0.00	0.00	0.00	10.00	0.00
805 Future Housing	44,110.44	0.00	0.00	0.00	0.00	44,110.44
807 N Wash Building Fund	12,564.94	0.00	0.00	0.00	12,564.94	0.00
808 Parish Nursing Fund	260.00	866.70	0.00	1,621.70	865.00	1,016.70
810 Youth Con'tg Ed	692.03	0.00	0.00	0.00	692.03	0.00
811 UMW Funeral Fund	40.00	0.00	0.00	10.00	0.00	50.00
812 VBS Dedicated	0.00	0.00	0.00	0.00	0.00	0.00
813 TV Program Fund	2,541.00	412.50	0.00	6,081.79	2,910.95	5,711.84
814 Quilting	20.00	0.00	0.00	0.00	0.00	20.00
815 Chancel Fund	0.00	0.00	0.00	0.00	0.00	0.00
816 1ST Church Trust	3,634.00	50.00	0.00	5,472.00	8,606.00	500.00
818 Aid to Hearing (pew)	211.02	0.00	0.00	0.00	0.00	211.02
820 Summer Camp Funds	778.82	0.00	0.00	380.50	280.50	878.82
821 F.O.C.U.S. on Wed.	834.87	246.00	429.35	2,556.92	2,766.89	624.90
824 Sunday Morning Fellowship	222.26	59.39	60.88	311.91	198.03	336.14
826 Slice of Love	13.01	0.00	0.00	15.00	0.00	28.01
829 Interim Pastor's Salary	1,098.25	0.00	0.00	0.00	1,098.25	0.00
830 Land Payoff Fund Drive	403.00	0.00	0.00	0.00	403.00	0.00
831 Screen/Cross Project	2,897.04	0.00	0.00	0.00	2,897.04	0.00
832 Insurance Claim Funds	14,137.11	0.00	0.00	0.00	14,137.11	0.00
833 Legacy Building Fund	(12,564.94)	0.00	0.00	17,687.94	5,123.00	0.00
834 College & Beyond	0.00	0.00	0.00	428.00	428.00	0.00
<b>SPECIAL PROJECTS</b>	<u>73,986.16</u>	<u>1,634.59</u>	<u>784.23</u>	<u>35,510.76</u>	<u>54,590.01</u>	<u>54,906.91</u>
<b>SUNDAY SCHOOL MISSIONS</b>						
850 Kids In Bolivia	263.89	8.66	32.00	832.63	860.23	236.29
851 Animals are God's	99.87	0.00	0.00	234.13	344.07	(10.07)
852 Special Surprises	707.03	32.62	22.10	1,651.26	1,395.85	962.44

# Dedicated Accounts - First United Methodist Church

## November, 2007 - All Funds

	Beginning <u>1/1/2007</u>	November <u>Receipts</u>	November <u>Expenses</u>	Year to Date <u>Receipts</u>	Year to Date <u>Expenses</u>	Current <u>Balance</u>
853 Children's Library	134.27	30.71	0.00	132.54	97.15	169.66
<b>SUNDAY SCHOOL MISSIONS</b>	1,205.06	71.99	54.10	2,850.56	2,697.30	1,358.32
<b>MEMORIALS MINISTRY</b>						
900 Richard Swenningson - Memorial	5.00	0.00	0.00	0.00	5.00	0.00
901 Christian Jose-Memorial	258.00	0.00	258.00	0.00	258.00	0.00
902 Van Memr'l E. Wagner	704.20	0.00	704.20	0.00	704.20	0.00
903 Memorial Fund	500.00	0.00	0.00	1,000.00	0.00	1,500.00
904 Betty Ford Memorial	75.00	0.00	0.00	0.00	75.00	0.00
905 Al Flegel Memorial	10.00	0.00	0.00	0.00	10.00	0.00
906 Hazel Scott Memorial	10.00	0.00	0.00	0.00	10.00	0.00
907 Ann Broeckel - Memorial	100.00	0.00	0.00	0.00	100.00	0.00
908 Mildred Nelson - Memorial	5.00	0.00	0.00	0.00	5.00	0.00
909 Doug Carlson - Memorial	130.00	0.00	0.00	0.00	0.00	130.00
910 Ester Buckholz - Memorial	616.00	0.00	0.00	0.00	0.00	616.00
911 Marie Schultz Memorial Fund	20.00	0.00	0.00	0.00	20.00	0.00
912 Peggy Van Vranken Memorial	25.00	0.00	0.00	0.00	25.00	0.00
913 Richard Koenecke - Memorial	335.00	0.00	0.00	0.00	0.00	335.00
914 Kathy Kuetemeyer Memorial Fun	10.00	0.00	0.00	0.00	10.00	0.00
915 Vic Knutson - Memorial	200.00	0.00	0.00	200.00	400.00	0.00
916 Albert Delzer Memorial	50.00	0.00	0.00	0.00	50.00	0.00
917 Herbert Schuler Memorial	45.00	0.00	0.00	0.00	0.00	45.00
918 Melvin Tescher Memorial	115.00	0.00	0.00	0.00	115.00	0.00
919 Mynthie Farnum Memorial	10.00	0.00	0.00	0.00	10.00	0.00
920 Vi Jeske - Memorial	1,000.00	0.00	0.00	0.00	0.00	1,000.00
921 Paul William - Memorial	20.00	0.00	0.00	0.00	20.00	0.00
922 Benny Wal Memorial	252.00	0.00	250.78	0.00	250.78	1.22
923 Paulette McArthur - Memorial	145.00	0.00	0.00	0.00	0.00	145.00
924 Eleanor Tice Memorial	225.00	0.00	0.00	0.00	0.00	225.00
925 August Bender Memorial	400.00	0.00	0.00	0.00	0.00	400.00
926 Irene Woffer Memorial	290.00	0.00	0.00	0.00	0.00	290.00
927 Rita Wagner Memorial	1,637.00	0.00	0.00	0.00	235.36	1,401.64
928 Doug Wentz Memorial	150.00	0.00	0.00	0.00	0.00	150.00
929 Edna Gehring Memorial	50.00	0.00	0.00	0.00	50.00	0.00
930 Loretta Bender Memorial	1,205.00	0.00	0.00	10.00	0.00	1,215.00
931 Alice Fillibeck Memorial	30.00	0.00	0.00	0.00	30.00	0.00
932 Glen Olson Memorial	5.00	0.00	0.00	0.00	5.00	0.00
933 Charles Tracy Memorial	25.00	0.00	0.00	0.00	25.00	0.00
935 Tess Aleson Memorial	0.00	0.00	0.00	180.00	0.00	180.00
<b>MEMORIALS MINISTRY</b>	8,657.20	0.00	1,212.98	1,390.00	2,413.34	7,633.86
<b>TEMPORARY TRUSTS</b>						
990 First Church Trust	33,053.73	0.00	0.00	0.00	0.00	33,053.73
<b>TEMPORARY TRUSTS</b>	33,053.73	0.00	0.00	0.00	0.00	33,053.73
 <b>GENERAL FUND</b>	 130,608.48	 9,133.58	 11,034.53	 91,066.28	 106,584.71	 115,090.05
<b>Total for selected ded. accounts</b>	<u>130,608.48</u>	<u>9,133.58</u>	<u>11,034.53</u>	<u>91,066.28</u>	<u>106,584.71</u>	<u>115,090.05</u>

# Statement of Financial Position - First United Methodist Church

## November, 2007 - GENERAL FUND

	Balance as of 1/1/2007	November Change	Year to Date Change	Balance as of 11/30/2007
<b><i>Assets:</i></b>				
<i>Cash</i>				
1 Wells Fargo Checking	29,239.58	2,935.41	(14,709.85)	14,529.73
2 Dakotas United Methodist FCU	704.93	0.00	2.64	707.57
3 Youth Petty Cash	200.00	0.00	0.00	200.00
<i>Cash</i>	30,144.51	2,935.41	(14,707.21)	15,437.30
<i>Investments</i>				
10 Wells Fargo Savings	40,025.42	0.00	(39,022.71)	1,002.71
12 Money Mrkt-Piper Jaffry	2,219.18	0.00	(2,219.18)	0.00
13 Money Mrkt-Smith Barney	103,853.01	0.00	34,789.81	138,642.82
<i>Investments</i>	146,097.61	0.00	(6,452.08)	139,645.53
<i>Restricted Cash</i>				
20 First Church Trust	33,053.73	0.00	0.00	33,053.73
<i>Land</i>				
30 Section 17 Land	125,000.00	0.00	0.00	125,000.00
<i>Other Assets</i>				
40 Vendor Credits	0.00	0.00	0.00	0.00
41 Employee Advance	(17.50)	0.00	17.50	0.00
<i>Other Assets</i>	(17.50)	0.00	17.50	0.00
<b><i>Total Assets:</i></b>	<b>334,278.35</b>	<b>2,935.41</b>	<b>\$21,141.79</b>	<b>313,136.56</b>
<b><i>Liabilities:</i></b>				
<i>Payroll Liability</i>				
45 Leave Accrual	4,666.30	0.00	(4,166.26)	500.04
44 Salaries & Wages Payable	6,685.38	0.00	(6,685.38)	0.00
<i>Payroll Liability</i>	11,351.68	0.00	(10,851.64)	500.04
<i>Payroll Deductions</i>				
50 Pastor's M.R.A.	66.75	0.00	(50.00)	16.75
55 Health Flex Pastor's Share	0.00	0.01	0.11	0.11
51 Fed Withholding	3,962.99	(79.73)	(1,802.29)	2,160.70
52 Social Security	1,581.40	(12.04)	(514.44)	1,066.96
53 State Withholding	637.82	195.46	(295.38)	342.44
54 Medicare	369.88	(2.80)	(120.34)	249.54
<i>Payroll Deductions</i>	6,618.84	100.90	(2,782.34)	3,836.50
<i>Payroll Benefits</i>				
60 Sr Pastor Pension	50.00	283.70	166.35	216.35
61 Pension Secretary	690.00	57.50	(86.25)	603.75
62 Pension Youth Pastor	900.00	75.00	(112.50)	787.50
63 Youth Pastor Health Ins	443.50	216.66	(373.89)	69.61
64 Worship & PM Housing	0.00	0.00	0.00	0.00
65 Worship & PM Health Ins	0.00	0.00	0.00	0.00
66 Worship & PM Pension	83.34	0.00	(41.67)	41.67
<i>Payroll Benefits</i>	2,166.84	632.86	(447.96)	1,718.88
<b><i>Total Liabilities:</i></b>	<b>20,137.36</b>	<b>733.76</b>	<b>\$14,081.94</b>	<b>6,055.42</b>
<b><i>Net Assets:</i></b>				
<i>Equity in Land</i>				
91 Equity in Land	125,000.00	0.00	0.00	125,000.00
<i>Equity from Operations</i>				
90 Equity from Prior Years	41,783.57	0.00	0.00	41,783.57
<i>Designated Gifts</i>				

# Statement of Financial Position - First United Methodist Church

## November, 2007 - GENERAL FUND

	Balance as of 1/1/2007	November Change	Year to Date Change	Balance as of 11/30/2007
Unrestricted	97,554.75	(1,900.95)	(15,518.43)	82,036.32
Temporarily Restricted	33,053.73	0.00	0.00	33,053.73
<i>Total for Designated Gifts</i>	130,608.48	(1,900.95)	(15,518.43)	115,090.05
Current Period Changes	16,748.94	4,102.60	8,458.58	25,207.52
<b><i>Total Net Assets:</i></b>	<u>314,140.99</u>	<u>2,201.65</u>	<u>(7,059.85)</u>	<u>307,081.14</u>
<b><i>Total Liabilities &amp; Net Assets:</i></b>	<u>334,278.35</u>	<u>2,935.41</u>	<u>(21,141.79)</u>	<u>313,136.56</u>



# Statement of Activities - First United Methodist Church

## November, 2007 - GENERAL FUND

	November Actual	Year to Date Actual	Annual Budget	Year to Date Budget Bal.	Annual Budget Bal.
<b>Income:</b>					
<i>GENERAL FUND</i>					
<b>DONATIONS</b>					
<b>General Giving</b>					
80 General Offering	39,593.00	421,175.11	470,000.00	(2,396.45)	(48,824.89)
81 Loose Offering	849.50	7,637.94	0.00	7,637.94	7,637.94
General Giving	40,442.50	428,813.05	470,000.00	5,241.49	(41,186.95)
<b>Other Giving</b>					
82 Sunday School	87.13	282.05	0.00	282.05	282.05
83 Conference Apportionments	19.50	372.00	0.00	372.00	372.00
84 Misc. Receipts	0.00	474.05	0.00	474.05	474.05
Other Giving	106.63	1,128.10	0.00	1,128.10	1,128.10
DONATIONS	40,549.13	429,941.15	470,000.00	6,369.59	(40,058.85)
<b>OTHER REVENUE</b>					
<b>INVESTMENT INCOME</b>					
85 Investment Income	0.00	4,984.18	5,166.00	1,084.18	(181.82)
<i>GENERAL FUND</i>	40,549.13	434,925.33	475,166.00	7,453.77	(40,240.67)
<b>Total Income</b>	40,549.13	434,925.33	475,166.00	7,453.77	(40,240.67)

*For Staff and Committees, they would receive monthly detailed reports for their section of the budget that they are **Expense:** responsible for.*

<i>GENERAL FUND</i>					
<b>PASTOR/STAFF RELATIONS</b>					
<b>Senior Pastor</b>					
100 Sr. Pastor Salary	4,688.16	49,225.68	56,258.00	0.04	7,032.32
101 Sr. Pastor Travel	65.96	590.27	800.00	143.07	209.73
102 Sr. Pastor Pension	183.70	1,928.85	2,175.00	(25.72)	246.15
103 Sr. Pastor Reimbursable	77.16	1,277.81	2,000.00	555.53	722.19
Senior Pastor	5,014.98	53,022.61	61,233.00	672.92	8,210.39
<b>Youth Pastor</b>					
110 Youth Pastor Salary	2,625.00	27,562.50	31,500.00	0.00	3,937.50
111 Youth Pastor Travel	0.00	685.17	800.00	48.17	114.83
112 Youth Pastor Pension	75.00	787.50	900.00	0.00	112.50
113 Youth Pastor Health Ins	216.66	2,274.93	2,600.00	0.04	325.07
Youth Pastor	2,916.66	31,310.10	35,800.00	48.21	4,489.90
<b>Secretary</b>					
120 Secretary Salary	2,191.08	23,006.34	26,293.00	0.02	3,286.66
121 Secretary Pension	57.50	603.75	700.00	8.73	96.25
Secretary	2,248.58	23,610.09	26,993.00	8.75	3,382.91
<b>Childrens Ministry Director</b>					
130 Dir of Children's Ministry	1,560.00	15,539.50	18,750.00	866.75	3,210.50
<b>Custodian</b>					
140 Custodian	1,291.66	12,569.62	15,500.00	992.85	2,930.38
<b>Worship Director</b>					
150 Worship & PM Salary	3,069.26	32,227.23	36,831.00	(0.11)	4,603.77
151 Worship & PM Housing	416.66	4,374.93	5,000.00	0.04	625.07
152 Worship & PM Health Ins	416.66	4,374.93	5,000.00	0.04	625.07
153 Worship & PM Pension	83.34	875.07	1,000.00	(0.09)	124.93
Worship Director	3,985.92	41,852.16	47,831.00	(0.12)	5,978.84
<b>Parish Nurse</b>					
160 Parish Nurse Salary	0.00	9,463.67	10,000.00	536.33	536.33

# Statement of Activities - First United Methodist Church

## November, 2007 - GENERAL FUND

	November Actual	Year to Date Actual	Annual Budget	Year to Date Budget Bal.	Annual Budget Bal.
162 Parish Nurse Phone	0.00	469.19	600.00	80.81	130.81
163 Parish Nurse Cont Ed	0.00	0.00	100.00	91.67	100.00
Parish Nurse	0.00	9,932.86	10,700.00	708.81	767.14
<b>Part-Time Secretary</b>					
122 PT Secretarial Help	657.90	6,031.90	8,000.00	968.07	1,968.10
<b>Parish Visitor</b>					
170 Parish Visitor Wages	112.20	1,960.48	2,600.00	206.12	639.52
171 Parish Visitor Travel	76.15	849.26	900.00	(99.26)	50.74
Parish Visitor	188.35	2,809.74	3,500.00	106.86	690.26
<b>Assistant Custodian</b>					
141 Custodian's Assistant	115.00	920.00	1,380.00	345.00	460.00
<b>Payroll Taxes</b>					
180 Social Security Matching	533.48	5,442.84	6,364.00	125.64	921.16
181 Medicare Matching	124.77	1,272.95	1,488.00	29.05	215.05
Payroll Taxes	658.25	6,715.79	7,852.00	154.69	1,136.21
<b>Workforce Safety</b>					
182 Workforce Safety & Ins	0.00	584.96	1,000.00	415.04	415.04
<b>Annual Conference</b>					
183 Annual Conf Expense	379.58	692.26	500.00	(192.26)	(192.26)
PASTOR/STAFF RELATIONS	19,016.88	205,591.59	239,039.00	5,095.57	33,447.41
<b>CONF. APPORTIONMENTS</b>					
<b>CONF. APPORTIONMENTS</b>					
600 Pension & Insurance	3,111.67	34,228.33	37,340.00	0.01	3,111.67
601 Min Support & Admin.	2,972.83	32,701.16	35,674.00	0.01	2,972.84
602 World Ser & Conf Ben	2,544.00	27,984.00	30,528.00	0.00	2,544.00
603 Health Flex Direct	750.00	8,250.00	9,000.00	0.00	750.00
CONF. APPORTIONMENTS	9,378.50	103,163.49	112,542.00	0.02	9,378.51
<b>TRUSTEES MINISTRY</b>					
<b>Parsonage Expenses</b>					
200 Parsonage Maintenance	1,140.17	4,178.61	5,000.00	404.73	821.39
201 Parsonage MDU	104.72	1,538.66	2,000.00	286.34	461.34
202 Parsonage Water	41.30	578.96	750.00	108.54	171.04
203 Parsonage Phone	35.55	402.41	500.00	55.93	97.59
204 Parsonage Equip Replace	0.00	0.00	700.00	641.67	700.00
Parsonage Expenses	1,321.74	6,698.64	8,950.00	1,497.21	2,251.36
<b>Church Utilities</b>					
210 Church MDU	773.76	14,139.35	20,000.00	3,860.65	5,860.65
211 Church Phone	342.14	3,014.65	3,000.00	(264.65)	(14.65)
212 Church Water	56.55	1,048.07	1,000.00	(131.40)	(48.07)
213 Waste Removal Exp	30.75	365.25	375.00	(21.50)	9.75
Church Utilities	1,203.20	18,567.32	24,375.00	3,443.10	5,807.68
<b>Church Maintenance</b>					
220 Grounds Maintenance	20.00	1,347.36	5,000.00	3,235.98	3,652.64
221 Equipment Maintenance	120.00	3,794.00	4,000.00	(127.33)	206.00
222 Bldngs Maintenance	144.05	17,468.88	5,000.00	(12,885.54)	(12,468.88)
223 Musical Instrument Maint	0.00	255.90	500.00	202.44	244.10
Church Maintenance	284.05	22,866.14	14,500.00	(9,574.45)	(8,366.14)
<b>Equipment &amp; Supplies</b>					
240 Supplies	1,387.34	5,429.91	5,000.00	(846.57)	(429.91)
241 Janitorial Supplies	15.89	24.39	400.00	342.28	375.61
243 Equipment	68.96	1,420.30	1,000.00	(503.63)	(420.30)
245 Postage	535.00	2,196.33	3,000.00	553.67	803.67
Equipment & Supplies	2,007.19	9,070.93	9,400.00	(454.25)	329.07

# Statement of Activities - First United Methodist Church

## November, 2007 - GENERAL FUND

	November Actual	Year to Date Actual	Annual Budget	Year to Date Budget Bal.	Annual Budget Bal.
<b>Liability Insurance</b>					
250 Church Liability Ins	350.00	9,168.00	8,250.00	(918.00)	(918.00)
<b>Other Expenses</b>					
260 Legacy Fund	0.00	0.00	6,000.00	5,500.00	6,000.00
261 Software Expense	826.00	666.00	2,500.00	1,625.67	1,834.00
262 Administrative Fees	0.00	474.40	500.00	(16.06)	25.60
263 Church Security	0.00	229.80	300.00	60.20	70.20
Other Expenses	<u>826.00</u>	<u>1,370.20</u>	<u>9,300.00</u>	<u>7,169.81</u>	<u>7,929.80</u>
TRUSTEES MINISTRY	5,992.18	67,741.23	74,775.00	1,163.42	7,033.77
<b>WORSHIP MINISTRY</b>					
<b>WORSHIP MINISTRY</b>					
300 Chimes Director	50.00	550.00	600.00	0.00	50.00
301 Organist	166.66	1,833.28	2,000.00	0.06	166.72
302 Handbell Choir Dir	50.00	550.00	600.00	0.00	50.00
303 Worship Cont'd Ed	0.00	1,450.97	1,000.00	(534.30)	(450.97)
306 Director Sound / Video	166.66	1,749.93	2,000.00	83.41	250.07
333 Gifts & Honorarium	0.00	962.70	1,000.00	(46.03)	37.30
310 Upper Room	0.00	259.20	400.00	140.80	140.80
311 Drama Resources	0.00	29.75	100.00	61.92	70.25
312 Handbell Choir Music	0.00	200.00	200.00	(16.66)	0.00
315 Worship Team Music	75.76	245.55	500.00	212.79	254.45
316 Chimes Music	0.00	88.63	100.00	3.04	11.37
317 Music/Video Copyright	103.00	370.00	400.00	(70.00)	30.00
320 Child Hosp Ministry	0.00	0.00	100.00	91.67	100.00
321 Communion Elements	20.61	83.47	150.00	54.03	66.53
322 Worship Supplies	46.29	143.27	400.00	223.40	256.73
323 Flowers and Chancel	96.43	182.79	200.00	0.55	17.21
331 Video & Sound Supplies	(75.00)	523.05	1,000.00	393.62	476.95
332 Sound Equip Upgrade	0.00	2,520.47	1,000.00	(1,603.80)	(1,520.47)
WORSHIP MINISTRY	<u>700.41</u>	<u>11,743.06</u>	<u>11,750.00</u>	<u>(1,005.50)</u>	<u>6.94</u>
<b>CHRISTIAN EDUCATION</b>					
<b>CHRISTIAN EDUCATION</b>					
400 Childrens Library	0.00	0.00	250.00	229.17	250.00
401 Adult Library	0.00	93.52	300.00	181.48	206.48
402 Dakotas Film Library	0.00	0.00	100.00	91.67	100.00
410 Computer/Software	0.00	(12.06)	400.00	378.73	412.06
411 Sunday School Curriculum	358.90	1,924.44	2,200.00	92.23	275.56
412 Christian Ed Cont'd Ed	0.00	40.05	1,200.00	1,059.95	1,159.95
413 Supplies/Certificates	76.70	1,357.54	1,600.00	109.13	242.46
431 Adult Curriculum	0.00	364.10	800.00	369.24	435.90
416 Background Checks - Volunteers	0.00	266.99	340.00	44.68	73.01
420 Fall SS Kick-Off	0.00	30.00	200.00	153.34	170.00
421 SS Teachers Training	0.00	20.00	300.00	255.00	280.00
422 SS Guest Speakers	0.00	0.00	100.00	91.67	100.00
423 SS Carnival Expenses	0.00	46.55	1,000.00	870.12	953.45
424 Nursey Supplies	35.43	259.60	300.00	15.40	40.40
425 Volunteer Management	20.00	738.06	1,200.00	361.94	461.94
426 S.P.A.R.K.s	0.00	382.08	600.00	167.92	217.92
427 Vacation Bible School	0.00	1,696.97	1,700.00	(138.63)	3.03
428 Christmas Program	32.60	32.60	200.00	150.74	167.40
429 Third Grade Bibles	0.00	299.88	300.00	(24.88)	0.12
430 Caregiver - Weds. Nights	60.00	440.00	600.00	110.00	160.00
CHRISTIAN EDUCATION	<u>583.63</u>	<u>7,980.32</u>	<u>13,690.00</u>	<u>4,568.90</u>	<u>5,709.68</u>
<b>MISSION &amp; OUTREACH</b>					

# Statement of Activities - First United Methodist Church

## November, 2007 - GENERAL FUND

	November Actual	Year to Date Actual	Annual Budget	Year to Date Budget Bal.	Annual Budget Bal.
<b>MISSION &amp; OUTREACH</b>					
610 Missions Prom/Ed.	0.00	0.00	80.00	73.34	80.00
611 Open Door Comm.Centr	0.00	1,500.00	3,000.00	1,250.00	1,500.00
612 Graner's Mission	0.00	500.00	500.00	(41.66)	0.00
613 Erbele's Mission	0.00	0.00	500.00	458.34	500.00
614 Missions Scholarship	0.00	0.00	1,000.00	916.67	1,000.00
615 Ghanaian Student Support	0.00	1,200.00	2,400.00	1,000.00	1,200.00
630 Christian Radio Support	50.00	550.00	900.00	275.00	350.00
680 Interfaith Donation	0.00	0.00	240.00	220.00	240.00
681 Anchor Christian Counseling	0.00	0.00	200.00	183.34	200.00
682 N. L. Pregnancy Care Center	0.00	0.00	200.00	183.34	200.00
683 Meal on Wheels	0.00	200.00	200.00	(16.66)	0.00
MISSION & OUTREACH	50.00	3,950.00	9,220.00	4,501.71	5,270.00
<b>EVANGELISM</b>					
<b>EVANGELISM</b>					
631 Advertising	0.00	467.60	1,000.00	449.07	532.40
633 Special Programs	0.00	833.81	1,000.00	82.86	166.19
636 College & Beyond	16.58	841.44	1,200.00	258.56	358.56
637 Prospective Member Min	0.00	674.23	1,200.00	425.77	525.77
EVANGELISM	16.58	2,817.08	4,400.00	1,216.26	1,582.92
<b>YOUTH MINISTRY</b>					
<b>YOUTH MINISTRY</b>					
500 Youth Con't Ed	92.71	257.56	900.00	567.44	642.44
502 Youth Miscellaneous	152.74	1,315.81	1,500.00	59.19	184.19
503 Youth Resources	85.22	1,800.17	2,300.00	308.17	499.83
504 Youth Events	104.40	828.82	1,300.00	362.85	471.18
YOUTH MINISTRY	435.07	4,202.36	6,000.00	1,297.65	1,797.64
<b>FINANCE &amp; STEWARDSHIP</b>					
<b>FINANCE &amp; STEWARDSHIP</b>					
660 Treasurers Fee	242.00	1,784.75	2,244.00	272.25	459.25
661 Treasurer's CPE	0.00	140.90	306.00	139.60	165.10
662 Electronic Donation Admin	12.25	128.50	200.00	54.84	71.50
663 Misc Stewardship Exp	19.03	474.53	1,000.00	442.14	525.47
FINANCE & STEWARDSHIP	273.28	2,528.68	3,750.00	908.83	1,221.32
<i>GENERAL FUND</i>	36,446.53	409,717.81	475,166.00	17,746.86	65,448.19
<b>Total Expense</b>	<u>36,446.53</u>	<u>409,717.81</u>	<u>475,166.00</u>	<u>17,746.86</u>	<u>65,448.19</u>
<b>Income - Expense</b>	<u>4,102.60</u>	<u>25,207.52</u>	<u>25,200.63</u>	<u>25,207.52</u>	<u>25,207.52</u>