

**First United Methodist Church**  
**Profit & Loss Prev Year Comparison**  
**January through August 2019**

	Jan - Aug 19	Jan - Aug 18	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
3010 · Pledged General Budget	210,634.79	228,753.28	-18,118.49
3020 · General Budget -	59,761.03	63,814.90	-4,053.87
3025 · Loose Offering	5,509.96	5,860.93	-350.97
3030 · Sunday School Offering	0.00	4.62	-4.62
3032 · Prior Year Pledge	110.00	500.00	-390.00
3035 · Building Use	18,096.85	19,258.11	-1,161.26
3040 · Backdoor Cafe Income	31,841.35	0.00	31,841.35
3060 · Grants	2,700.00	0.00	2,700.00
3078 · Vacation Bible School Income	1,037.00	1,045.00	-8.00
3095 · Misc Income	2,148.41	938.28	1,210.13
4010 · Contingency Fund	11,200.00	12,000.00	-800.00
4015 · Web Design & Internet	160.06	160.06	0.00
4016 · Audio Visual/Sound Equipment	31.28	31.28	0.00
4017 · T-Shirts	0.00	0.00	0.00
4022 · Laundry Love	161.82	114.46	47.36
4031 · Pre-Payment Pledge	0.00	0.00	0.00
4040 · Back Door Cafe/Day Center	0.00	7,049.76	-7,049.76
4041 · BDC Client Assistance/Holiday	997.50	0.00	997.50
4045 · Designated Gift	1,656.33	2,366.37	-710.04
4052 · Choir Fund	2,053.77	1,458.81	594.96
4054 · 1st Service Music	981.94	1,253.12	-271.18
4062 · Hospitality	525.00	500.00	25.00
4063 · Flowers	497.75	370.73	127.02
4066 · Handbell Fund	577.20	0.00	577.20
4067 · Nicole's Scholarship Account	135.00	1,000.00	-865.00
4069 · Leigh's Scholarship Account	0.00	0.00	0.00
4075 · Upper Room	0.50	15.36	-14.86
4076 · Bldg Debt Retirement	280.00	90.00	190.00
4077 · Mid & Senior High Youth Funds	1,166.56	536.56	630.00
4535 · Escripts - Church School/Youth	12.38	12.38	0.00
4537 · Children & Family Events	534.61	483.56	51.05
4712 · Memorial Fund	1,655.27	1,321.72	333.55
4713 · Endowment/Foundatio Fund	0.00	195.00	-195.00
4716 · Kits for Kids	0.00	0.00	0.00
4721 · Church School Mission Program	98.00	0.00	98.00
4725 · Study Books	0.00	-19.80	19.80
4745 · Confirmation	30.09	30.09	0.00
4746 · Fellowship Committee	456.45	802.12	-345.67
4750 · The Loft	119.14	119.14	0.00
4752 · Compassionat Care Discretionary	779.79	2,925.73	-2,145.94
4759 · Suttle Lake Missions	367.58	302.29	65.29
4761 · Local Missions	0.00	0.00	0.00
4765 · Picture Directory	131.00	131.00	0.00
4766 · Human Relations Day	0.00	0.00	0.00
4770 · UMCOR Sunday	0.42	0.00	0.42
4771 · UMCOR	0.00	0.00	0.00
4772 · Christmas Projects	591.93	766.39	-174.46
4776 · World Communion	0.00	0.00	0.00
4777 · Elijah Project	276.15	0.00	276.15
4779 · Adult Mission Trips	10,243.12	200.00	10,043.12
4780 · Family Kitchen	0.00	0.00	0.00
4782 · Organ Maintenance	200.00	0.00	200.00
4787 · Peace with Justice	0.00	0.00	0.00
4788 · Dane's Scholarship Account	3,422.72	4,245.00	-822.28
4789 · Native American Awareness	0.00	0.00	0.00
4790 · Parish Nurse Fund	7,469.18	2,162.09	5,307.09
4793 · Retiring Gift	0.00	0.00	0.00
4794 · Christmas Special Offering	0.00	0.00	0.00
4795 · Maintenance Projects	-27.46	8,976.59	-9,004.05
4799 · Stained Glass Maintenance	7,134.52	7,134.52	0.00
4801 · Safety	2,350.00	0.00	2,350.00
4900 · Investment Pass Thru	0.00	0.00	0.00

**First United Methodist Church**  
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	Jan - Aug 19	Jan - Aug 18	\$ Change
<b>Total Income</b>	388,108.99	376,909.45	11,199.54
<b>Expense</b>			
<b>5000 · Pastor</b>			
5005 · Salary	26,971.12	28,221.12	-1,250.00
5010 · Housing	10,295.92	10,295.92	0.00
5020 · Utilities	14,000.00	14,000.00	0.00
5030 · Health Insurance	10,360.00	9,058.00	1,302.00
5040 · Pension	6,664.72	5,973.73	690.99
5050 · Business/Professional Expense	2,787.99	2,248.82	539.17
5055 · Life and Disability Insurance	1,554.02	1,378.58	175.44
5060 · Moving Expenses	1,261.30	0.00	1,261.30
<b>Total 5000 · Pastor</b>	73,895.07	71,176.17	2,718.90
<b>5100 · Church Payroll</b>			
5115 · Chancel Choir Director	5,968.40	5,968.40	0.00
5125 · Organist	4,558.00	4,558.00	0.00
5130 · First Service Music Director	7,017.60	7,017.60	0.00
5135 · Church Secretary Salary	18,713.60	18,713.60	0.00
5137 · Substitute Secretary	1,478.80	590.87	887.93
5138 · Staff Annuity	1,130.00	638.81	491.19
5140 · Custodial Salary	9,824.00	11,052.00	-1,228.00
5144 · Bookkeeper Salary	7,361.60	6,625.44	736.16
5145 · Contributions Secretary Salary	2,242.88	2,242.88	0.00
5150 · Director of Children & Family	11,936.80	11,936.80	0.00
5155 · Youth Minister	11,232.03	17,524.08	-6,292.05
5156 · Youth Minister Professional Exp	365.17	518.80	-153.63
5170 · Associate Pastor	16,607.10	15,072.00	1,535.10
5171 · Backdoor/Day Center Director	19,801.60	7,017.60	12,784.00
5172 · Associate Pastor Pension	549.02	0.00	549.02
5173 · Associate Pastor Prof Expenses	233.00	0.00	233.00
5185 · Sound Tech	2,621.88	2,775.00	-153.12
5186 · Live Streaming Tech	725.00	0.00	725.00
5190 · Child Care Wages	3,212.44	3,051.04	161.40
5192 · Staff Wage Adjustment/Overtime	0.00	1,175.00	-1,175.00
5193 · Staff Professional Development	0.00	345.00	-345.00
<b>Total 5100 · Church Payroll</b>	125,578.92	116,822.92	8,756.00
<b>5300 · Church Expenses</b>			
5120 · Chancel Choir Music	0.00	303.81	-303.81
5315 · 1st Service Music	984.97	546.72	438.25
5317 · Handbells	472.49	1,388.62	-916.13
5320 · Piano/Organ Maintenance	385.00	485.00	-100.00
5325 · Backdoor Cafe	11,534.20	0.00	11,534.20
5330 · Computer/Website	0.00	452.50	-452.50
5335 · Conference Delegates	581.72	963.70	-381.98
5340 · Bank Fees	145.83	232.24	-86.41
5345 · Office Equip Maintenance	4,338.34	4,699.35	-361.01
5350 · Office Supplies/Postage	956.02	1,231.37	-275.35
5358 · Custodial Supplies	1,630.85	1,694.24	-63.39
5359 · Kitchen Supplies	246.91	505.19	-258.28
5361 · Building/Maintenance/Improvement	5,267.58	8,454.08	-3,186.50
5362 · Major Maintenance Reserves	7,746.00	0.00	7,746.00
5370 · Church Insurance	6,673.50	6,365.00	308.50
5373 · Church Utilities	17,917.87	18,608.71	-690.84
5375 · Church Advertising	697.20	1,634.00	-936.80
5640 · Grounds Maintenance	4,371.70	1,465.30	2,906.40
<b>Total 5300 · Church Expenses</b>	63,950.18	49,029.83	14,920.35
<b>5400 · Committee Expenses</b>			
5410 · Church Council	246.39	480.53	-234.14
5420 · Finance Committee	45.00	95.00	-50.00
5425 · Hospitality	39.49	64.80	-25.31
5430 · Missions Outreach Ministries	1,500.00	1,500.00	0.00
5435 · Parish Nurse Program	0.00	35.34	-35.34

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Accrual Basis

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**January through August 2019**

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	Jan - Aug 19	Jan - Aug 18	\$ Change
5455 · Worship	1,588.54	1,868.86	-280.32
5458 · Community Outreach	0.00	65.00	-65.00
5460 · Safety	106.00	501.27	-395.27
<b>Total 5400 · Committee Expenses</b>	<b>3,525.42</b>	<b>4,610.80</b>	<b>-1,085.38</b>
<b>5500 · Education &amp; Sunday School Expen</b>			
5510 · Adult Education	461.24	0.00	461.24
5520 · Children's Events	238.22	354.94	-116.72
5526 · Church School Supplies	250.00	410.63	-160.63
5530 · Study Books/Upper Room	96.04	76.10	19.94
5541 · Youth Group	1,920.25	1,536.93	383.32
5545 · Vacation Bible School	1,364.36	1,272.05	92.31
5635 · Van Ins/Maint/Gas	337.99	0.00	337.99
<b>Total 5500 · Education &amp; Sunday School Expen</b>	<b>4,668.10</b>	<b>3,650.65</b>	<b>1,017.45</b>
<b>5610 · Apportionments</b>	<b>38,498.00</b>	<b>31,353.56</b>	<b>7,144.44</b>
<b>6560 · Payroll Expenses</b>	<b>10,416.80</b>	<b>9,992.43</b>	<b>424.37</b>
<b>Total Expense</b>	<b>320,532.49</b>	<b>286,636.36</b>	<b>33,896.13</b>
<b>Net Ordinary Income</b>	<b>67,576.50</b>	<b>90,273.09</b>	<b>-22,696.59</b>
<b>Net Income</b>	<b><u>67,576.50</u></b>	<b><u>90,273.09</u></b>	<b><u>-22,696.59</u></b>

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 January through August 2019

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## % Change

## Ordinary Income/Expense

## Income

3010 · Pledged General Budget	-7.9%
3020 · General Budget -	-6.4%
3025 · Loose Offering	-6.0%
3030 · Sunday School Offering	-100.0%
3032 · Prior Year Pledge	-78.0%
3035 · Building Use	-6.0%
3040 · Backdoor Cafe Income	100.0%
3060 · Grants	100.0%
3078 · Vacation Bible School Income	-0.8%
3095 · Misc Income	129.0%
4010 · Contingency Fund	-6.7%
4015 · Web Design & Internet	0.0%
4016 · Audio Visual/Sound Equipment	0.0%
4017 · T-Shirts	0.0%
4022 · Laundry Love	41.4%
4031 · Pre-Payment Pledge	0.0%
4040 · Back Door Cafe/Day Center	-100.0%
4041 · BDC Client Assistance/Holiday	100.0%
4045 · Designated Gift	-30.0%
4052 · Choir Fund	40.8%
4054 · 1st Service Music	-21.6%
4062 · Hospitality	5.0%
4063 · Flowers	34.3%
4066 · Handbell Fund	100.0%
4067 · Nicole's Scholarship Account	-86.5%
4069 · Leigh's Scholarship Account	0.0%
4075 · Upper Room	-96.7%
4076 · Bldg Debt Retirement	211.1%
4077 · Mid & Senior High Youth Funds	117.4%
4535 · Escripts - Church School/Youth	0.0%
4537 · Children & Family Events	10.6%
4712 · Memorial Fund	25.2%
4713 · Endowment/Foundatio Fund	-100.0%
4716 · Kits for Kids	0.0%
4721 · Church School Mission Program	100.0%
4725 · Study Books	100.0%
4745 · Confirmation	0.0%
4746 · Fellowship Committee	-43.1%
4750 · The Loft	0.0%
4752 · Compassionat Care Discretionary	-73.4%
4759 · Suttle Lake Missions	21.6%
4761 · Local Missions	0.0%
4765 · Picture Directory	0.0%
4766 · Human Relations Day	0.0%
4770 · UMCOR Sunday	100.0%
4771 · UMCOR	0.0%
4772 · Christmas Projects	-22.8%
4776 · World Communion	0.0%
4777 · Elijah Project	100.0%
4779 · Adult Mission Trips	5,021.6%
4780 · Family Kitchen	0.0%
4782 · Organ Maintenance	100.0%
4787 · Peace with Justice	0.0%
4788 · Dane's Scholarship Account	-19.4%
4789 · Native American Awareness	0.0%
4790 · Parish Nurse Fund	245.5%
4793 · Retiring Gift	0.0%
4794 · Christmas Special Offering	0.0%
4795 · Maintenance Projects	-100.3%
4799 · Stained Glass Maintenance	0.0%
4801 · Safety	100.0%
4900 · Investment Pass Thru	0.0%

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	% Change
<b>Total Income</b>	3.0%
<b>Expense</b>	
<b>5000 · Pastor</b>	
5005 · Salary	-4.4%
5010 · Housing	0.0%
5020 · Utilities	0.0%
5030 · Health Insurance	14.4%
5040 · Pension	11.6%
5050 · Business/Professional Expense	24.0%
5055 · Life and Disability Insurance	12.7%
5060 · Moving Expenses	100.0%
<b>Total 5000 · Pastor</b>	3.8%
<b>5100 · Church Payroll</b>	
5115 · Chancel Choir Director	0.0%
5125 · Organist	0.0%
5130 · First Service Music Director	0.0%
5135 · Church Secretary Salary	0.0%
5137 · Substitute Secretary	150.3%
5138 · Staff Annuity	76.9%
5140 · Custodial Salary	-11.1%
5144 · Bookkeeper Salary	11.1%
5145 · Contributions Secretary Salary	0.0%
5150 · Director of Children & Family	0.0%
5155 · Youth Minister	-35.9%
5156 · Youth Minister Professional Exp	-29.6%
5170 · Associate Pastor	10.2%
5171 · Backdoor/Day Center Director	182.2%
5172 · Associate Pastor Pension	100.0%
5173 · Associate Pastor Prof Expenses	100.0%
5185 · Sound Tech	-5.5%
5186 · Live Streaming Tech	100.0%
5190 · Child Care Wages	5.3%
5192 · Staff Wage Adjustment/Overtime	-100.0%
5193 · Staff Professional Development	-100.0%
<b>Total 5100 · Church Payroll</b>	7.5%
<b>5300 · Church Expenses</b>	
5120 · Chancel Choir Music	-100.0%
5315 · 1st Service Music	80.2%
5317 · Handbells	-66.0%
5320 · Piano/Organ Maintenance	-20.6%
5325 · Backdoor Cafe	100.0%
5330 · Computer/Website	-100.0%
5335 · Conference Delegates	-39.6%
5340 · Bank Fees	-37.2%
5345 · Office Equip Maintenance	-7.7%
5350 · Office Supplies/Postage	-22.4%
5358 · Custodial Supplies	-3.7%
5359 · Kitchen Supplies	-51.1%
5361 · Building/Maintenance/Improvement	-37.7%
5362 · Major Maintenance Reserves	100.0%
5370 · Church Insurance	4.9%
5373 · Church Utilities	-3.7%
5375 · Church Advertising	-57.3%
5640 · Grounds Maintenance	198.4%
<b>Total 5300 · Church Expenses</b>	30.4%
<b>5400 · Committee Expenses</b>	
5410 · Church Council	-48.7%
5420 · Finance Committee	-52.6%
5425 · Hospitality	-39.1%
5430 · Missions Outreach Ministries	0.0%
5435 · Parish Nurse Program	-100.0%

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	% Change
5455 · Worship	-15.0%
5458 · Community Outreach	-100.0%
5460 · Safety	-78.9%
<b>Total 5400 · Committee Expenses</b>	<b>-23.5%</b>
<b>5500 · Education &amp; Sunday School Expen</b>	
5510 · Adult Education	100.0%
5520 · Children's Events	-32.9%
5526 · Church School Supplies	-39.1%
5530 · Study Books/Upper Room	26.2%
5541 · Youth Group	24.9%
5545 · Vacation Bible School	7.3%
5635 · Van Ins/Maint/Gas	100.0%
<b>Total 5500 · Education &amp; Sunday School Expen</b>	<b>27.9%</b>
<b>5610 · Apportionments</b>	<b>22.8%</b>
<b>6560 · Payroll Expenses</b>	<b>4.3%</b>
<b>Total Expense</b>	<b>11.8%</b>
<b>Net Ordinary Income</b>	<b>-25.1%</b>
<b>Net Income</b>	<b><u>-25.1%</u></b>