

Income & Expense Report

April 30, 2023

	Actual
Income	
Personal Giving Plan	\$ 15,285.00
Plate	\$ 2,948.00
Rental	\$ 4,024.20
Miscellaneous and Sales Tax Reimb.	\$ 1.00
Total Income	\$ 22,258.20
Expenses	
Benevolences	\$ -
Contract Services	\$ 1,027.00
Facilities and Equipment	\$ 7,366.14
Prog. Committees	\$ 765.73
Meetings and Tithes (UCC)	\$ 1,212.50
Office Administration and Operations	\$ 1,630.28
Wages and Benefits	\$ 14,961.84
Business Expense	\$ -
Other Types of Expenses	\$ -
Total Expenses	\$ 26,963.49
Net Income	\$ (4,705.29)

2023 YTD		
Budget	Actual	Diff.
\$ 93,333.36	\$ 126,385.00	\$ 33,051.64
\$ 6,666.64	\$ 9,904.79	\$ 3,238.15
\$ 11,666.64	\$ 13,862.70	\$ 2,196.06
\$ 1,250.00	\$ 3.79	\$ (1,246.21)
\$ 112,916.64	\$ 150,156.28	\$ 37,239.64
\$ 1,166.64	\$ 500.00	\$ 666.64
\$ 5,066.64	\$ 4,667.00	\$ 399.64
\$ 24,457.64	\$ 27,222.21	\$ (2,764.57)
\$ 2,993.52	\$ 2,052.31	\$ 941.21
\$ 2,095.86	\$ 1,845.25	\$ 250.61
\$ 11,704.64	\$ 14,017.24	\$ (2,312.60)
\$ 58,921.36	\$ 59,472.40	\$ (551.04)
\$ 466.56	\$ 185.13	\$ 281.43
\$ 700.00	\$ 126.00	\$ 574.00
\$ 107,572.86	\$ 110,087.54	\$ (2,514.68)
\$ 5,343.78	\$ 40,068.74	\$ 34,724.96

Annual	
Budget	% (remaining)/available
\$ 280,000.00	-55%
\$ 20,000.00	-50%
\$ 39,000.00	-64%
\$ 2,500.00	-100%
\$ 341,500.00	-56%
\$ 3,500.00	86%
\$ 15,200.00	69%
\$ 73,943.00	63%
\$ 9,800.00	79%
\$ 6,900.00	73%
\$ 38,054.00	63%
\$ 188,973.79	69%
\$ 1,400.00	87%
\$ 2,100.00	94%
\$ 339,870.79	68%
\$ 1,629.21	should be at 67% of budget remaining

Office Administrations and Operations is overbudget primarily due to insurance expense this period which is quarterly billed but spread out over 12 months for budgeting

Sales and Use tax reimbursement has not yet been received, though has been applied for

Cash Report

4/30/2023

Beginning Cash Balances
3/31/2023

Operating	\$	6,544.43
	\$	6,544.43
Trustee		
prepaid 2022 funds	\$	47,660.00
Ministry Fund Escrow	\$	14,861.46
TOTAL Trustee funds	\$	62,521.46

Total Assets \$ **69,065.89**

Credit Cards Due	\$	2,109.82
Other special funds	\$	14,861.46
Payroll Liabilities	\$	2,109.74
Deposits Held-Keys	\$	2,022.00
Total Liability	\$	21,103.02

Ending Balance \$ **47,962.87**

Cash Balance as of

4/30/2023

Operating	\$	4,448.74
	\$	4,448.74
Trustee		
prepaids 2022	\$	44,790.00
Ministry Fund Escrow	\$	15,222.88
TOTAL Trustee funds	\$	60,012.88

Total Assets \$ **64,461.62**

Credit Cards Due	\$	1,702.09
Other special funds	\$	15,222.88
Payroll Liabilities	\$	2,510.57
Deposits Held-Keys	\$	2,047.00
Total Liability	\$	21,482.54

Ending Balance \$ **42,979.08**

Fund Balances	
Benevolence Van Fund	\$ 3,330.30
Nursery Renovation Fund	\$ -
Gardening/Plants Fund	\$ -
Handbell Fund	\$ 706.73
Undesignated Benevolence Fund	\$ 970.56
Feed Our Neighbors	\$ 100.00
Racial Justice Fund	\$ 1,315.00
Flower Fund	\$ 367.49
Springbank Retreat	\$ 73.00
Stir The Soul	\$ 169.00
Parameters Fund	\$ 1,475.00
Care and Share Fund	\$ 3,052.37
Food/School Ministries	\$ 2,010.73
Laundry Love	\$ 1,331.30
Earth Team	\$ 321.40
TOTAL SPECIAL FUNDS	\$ 15,222.88

2023 Building Fund

4/30/2023

Building fund cash beginning balance 1/1/23	Cash Received YTD 2023	Cash Out YTD 2023*	Building Fund Cash Current Balance
\$ 38,400	\$ 7,374	\$ (18,276)	\$ 27,498

Building Fund Pledges 2022	Building Fund Pledges and Gifts received YTD 2022	Open Building Fund Pledges 2021
\$ 31,310	\$ 5,907	\$ 25,403

Original Mortgage balance	Mortgage principal paid to date	Mortgage principal balance	Mortgage interest paid to date	Remaining Mortgage payments due 2023
\$ 362,772	\$ 76,800	\$ 285,972	\$ 40,772	\$ 13,211

Building Fund Cash Current Balance	Open Building Fund Pledges 2022	Remaining Mortgage payments due 2022	Total expected funds balance at end of 2022
\$ 27,498	\$ 25,403	\$ (13,211)	\$ 39,690

****Building Fund Cash Out Detail**

\$ 5,775.00	50% deposit on HVAC for education building
\$ 5,075.00	balance on HVAC for education building
\$ 820.00	various expenses for sound system in sanctuary
\$ 6,605.72	mortgage payments 2023
<u>\$ 18,275.72</u>	

	<u>Apr 23</u>	<u>Budget</u>	<u>Jan - Apr 23</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
41420 · Pledges	15,285.00	23,333.33	126,385.00	93,333.36	280,266.00
41450 · Donations through Plate	2,948.00	1,666.67	9,904.79	6,666.64	20,000.00
41000 · Rental/Other Giving					
46000 · Rental Income					
46100 · Property Usage					
46150 · Weddings	0.00	0.00	300.00	0.00	4,000.00
46100 · Property Usage - Other	4,024.20	2,916.67	13,562.70	11,666.64	35,000.00
Total 46100 · Property Usage	4,024.20	2,916.67	13,862.70	11,666.64	39,000.00
Total 46000 · Rental Income	4,024.20	2,916.67	13,862.70	11,666.64	39,000.00
Total 41000 · Rental/Other Giving	4,024.20	2,916.67	13,862.70	11,666.64	39,000.00
45000 · Investments					
45100 · Interest Income - Trustee Acc	1.00		3.79		
Total 45000 · Investments	1.00		3.79		
46500 · NC Sales Tax Reimbursement	0.00	0.00	0.00	1,250.00	2,500.00
Total Income	22,258.20	27,916.67	150,156.28	112,916.64	341,766.00
Gross Profit	22,258.20	27,916.67	150,156.28	112,916.64	341,766.00
Expense					
63704 · Benevolence					
63704.1 · Pastor Disc	0.00	41.67	0.00	166.64	500.00
63704 · Benevolence - Other	0.00	250.00	500.00	1,000.00	3,000.00
Total 63704 · Benevolence	0.00	291.67	500.00	1,166.64	3,500.00
62100 · Contract Services					
62110 · Accounting Fees	925.00	1,100.00	4,225.00	4,400.00	13,200.00
62120 · Childcare Contract Labor	102.00	166.67	442.00	666.64	2,000.00
Total 62100 · Contract Services	1,027.00	1,266.67	4,667.00	5,066.64	15,200.00
62800 · Facilities and Equipment					
62804.1 · Utilities					
62885 · Water/Sewer	274.30	216.67	530.50	866.64	2,600.00
62850 · Recycling Svcs	0.00	0.00	108.00	0.00	220.00
62808 · Exterminator	600.00	0.00	800.00	350.00	1,400.00
62807 · Gas and Oil	457.39	437.50	2,699.10	1,750.00	5,250.00
62806 · Electricity	1,009.87	1,166.67	4,749.38	4,666.64	14,000.00
Total 62804.1 · Utilities	2,341.56	1,820.84	8,886.98	7,633.28	23,470.00
62802.1 · Grounds					
62802.2 · Grounds Maintenance	483.30	208.33	578.85	833.36	2,500.00
62802.1 · Grounds - Other	-69.48		-69.48		
Total 62802.1 · Grounds	413.82	208.33	509.37	833.36	2,500.00
62803.9 · Buildings					
62803.6 · Repair with outside contractors	0.00	166.67	160.50	666.64	2,000.00
62803.1 · Contingency Repair Expense	0.00	208.33	99.15	833.36	2,500.00
62803.7 · Building Repair	1,014.16	333.33	2,687.50	1,333.36	4,000.00
62803.8 · Building Maintenance	569.19	666.67	2,182.82	2,666.64	8,000.00
Total 62803.9 · Buildings	1,583.35	1,375.00	5,129.97	5,500.00	16,500.00
62803 · Repairs and Maintenance					
62811.2 · Weekend Janitor	710.32	769.50	3,018.86	3,078.00	9,234.00
62803.2 · Facilities upkeep expense					
62803.3 · Kitchen Supplies	53.80	83.33	252.43	333.36	1,000.00
62803.2 · Facilities upkeep expense - Other	811.77	216.67	3,080.92	866.64	2,600.00
Total 62803.2 · Facilities upkeep expense	865.57	300.00	3,333.35	1,200.00	3,600.00
62811 · Building and Grounds Supervisor	1,451.52	1,553.25	6,343.68	6,213.00	18,639.00
Total 62803 · Repairs and Maintenance	3,027.41	2,622.75	12,695.89	10,491.00	31,473.00
Total 62800 · Facilities and Equipment	7,366.14	6,026.92	27,222.21	24,457.64	73,943.00
63000 · Program Ministry Expenses					
63660 · Blue Ridge Pride Marketing	0.00	0.00	0.00	0.00	300.00
63150 · Christian Education					
63150.2 · Adults	0.00	8.33	0.00	33.36	100.00
63150.1 · Children	0.00	8.33	19.99	33.36	100.00
63152 · Supplies	0.00	8.33	0.00	33.36	100.00
63153 · Youth Expense	32.68	40.00	343.58	160.00	1,000.00
Total 63150 · Christian Education	32.68	64.99	363.57	260.08	1,300.00
63200 · Music					
62160.1 · Bell Program	0.00	8.33	0.00	33.36	100.00
62160 · Contract Musician	350.00	83.33	350.00	333.36	1,000.00
63200 · Music - Other	365.00	375.00	1,029.97	1,500.00	4,500.00
Total 63200 · Music	715.00	466.66	1,379.97	1,866.72	5,600.00

63300 · Worship	0.00	125.00	87.86	500.00	1,500.00
63550 · Membership	0.00	8.33	0.00	33.36	100.00
63650 · Hospitality	18.05	83.33	220.91	333.36	1,000.00
Total 63000 · Program Ministry Expenses	765.73	748.31	2,052.31	2,993.52	9,800.00
63700 · Meetings and Tithes (UCC)					
63703.4 · Board Meetings	-100.00		445.26		
63703.3 · Transition/Search	0.00	83.33	87.49	333.36	1,000.00
63700.1 · membership fee UCC	0.00	0.00	0.00	350.00	350.00
63703.2 · Meeting attendance - other	0.00	8.33	0.00	33.36	100.00
63703.1 · Meeting attendance-pastor	0.00	16.67	0.00	66.64	200.00
63703 · OCWM	1,312.50	0.00	1,312.50	1,312.50	5,250.00
Total 63700 · Meetings and Tithes (UCC)	1,212.50	108.33	1,845.25	2,095.86	6,900.00
65000 · Operations					
65000.1 · AV Tech contractor	293.55	412.00	1,466.90	1,648.00	4,944.00
65950 · Insurance Expense	265.00	0.00	5,175.00	2,940.00	11,760.00
65002 · Dues and Subscriptions	40.00	8.33	107.00	33.36	100.00
65005 · Bank charges					
65005.1 · vanco offset and fees	131.39	100.00	377.46	400.00	1,200.00
65005 · Bank charges - Other	25.00		100.00		
Total 65005 · Bank charges	156.39	100.00	477.46	400.00	1,200.00
65020 · Postage, Mailing Service	0.00	54.17	126.00	216.64	650.00
65035 · Copier Lease/Service Agreement	716.74	750.00	3,021.26	3,000.00	9,000.00
65040 · Office Supplies	72.87	166.67	760.63	666.64	2,000.00
65043 · Computer Online Services	41.73	191.67	628.31	766.64	2,300.00
65045 · Computer Hardware and Maint.	0.00	208.33	1,293.61	833.36	2,500.00
65050 · Telephone, Telecommunications	0.00	300.00	917.07	1,200.00	3,600.00
Total 65000 · Operations	1,586.28	2,191.17	13,973.24	11,704.64	38,054.00
66000 · Payroll Expenses					
66100 · Salaries					
66103.1 · Accompanist	1,352.50	1,227.50	5,035.00	4,910.00	14,730.00
66109 · Youth Coordinator Salary	819.00	819.00	3,276.00	3,276.00	9,828.00
66101 · Pastor Salary	1,800.00	1,800.00	7,200.00	7,200.00	27,141.62
66103 · Music Coordinator	1,721.26	1,721.25	6,885.04	6,885.00	20,655.00
66107 · Admin Coordinator Salary	3,481.42	3,481.42	13,925.68	13,925.64	41,777.00
Total 66100 · Salaries	9,174.18	9,049.17	36,321.72	36,196.64	114,131.62
66200 · Health Insurance					
66200.2 · Health Ins - Admin	751.00	751.00	3,004.00	3,004.00	9,012.00
66201 · Pastor Health and Dental	0.00	0.00	0.00	0.00	1,134.00
Total 66200 · Health Insurance	751.00	751.00	3,004.00	3,004.00	10,146.00
66300 · Pension Expense					
66301 · Pastor Pension	583.34	583.33	2,333.36	2,333.36	7,000.00
66307 · Admin Coordinator Pension	278.52	278.50	1,114.08	1,114.00	3,342.00
Total 66300 · Pension Expense	861.86	861.83	3,447.44	3,447.36	10,342.00
66400 · Housing Allowance					
66401 · Pastor Housing	3,450.00	3,450.00	13,800.00	13,800.00	41,400.00
Total 66400 · Housing Allowance	3,450.00	3,450.00	13,800.00	13,800.00	41,400.00
66500 · Life/Disability Insurance	52.22	26.25	208.88	105.00	315.00
66600 · Employer Taxes					
66601 · Pastor Taxes	0.00	0.00	0.00	0.00	3,235.33
66605 · Employer taxes non-clergy	0.00	554.58	0.00	2,218.36	6,655.00
66600 · Employer Taxes - Other	632.33		2,529.36		
Total 66600 · Employer Taxes	632.33	554.58	2,529.36	2,218.36	9,890.33
66000 · Payroll Expenses - Other	40.25	37.50	161.00	150.00	450.00
Total 66000 · Payroll Expenses	14,961.84	14,730.33	59,472.40	58,921.36	186,674.95
68300 · Business Expense					
65900 · Miscellaneous Expense	0.00		110.00		
68301.1 · Pastor's Bus. Exp	0.00	41.67	75.13	166.64	500.00
68300.2 · Continuing Ed - Other	0.00	16.67	0.00	66.64	200.00
68300.1 · Continuing Ed Pastor	0.00	41.67	0.00	166.64	500.00
68301 · Staff mileage	0.00	16.67	0.00	66.64	200.00
Total 68300 · Business Expense	0.00	116.68	185.13	466.56	1,400.00
65100 · Other Types of Expenses					
65130 · Racial Justice Consultation	0.00	8.33	0.00	33.36	100.00
65110 · Advertising Expenses	0.00	166.67	126.00	666.64	2,000.00
Total 65100 · Other Types of Expenses	0.00	175.00	126.00	700.00	2,100.00
Total Expense	26,919.49	25,655.08	110,043.54	107,572.86	337,571.95
Net Ordinary Income	-4,661.29	2,261.59	40,112.74	5,343.78	4,194.05
Net Income	-4,661.29	2,261.59	40,112.74	5,343.78	4,194.05

Apr 30, 23

ASSETS

Current Assets

Checking/Savings

45300 · Fidelity Investments	105.09
10000 · Operating account	4,448.74
10200 · Building Fund Account	27,498.22
10500 · Trustee Account	
10500.2 · Prepays in Trustee	44,790.00
10500.1 · Ministry Fund Escrow Account	15,222.88
Total 10500 · Trustee Account	60,012.88

Total Checking/Savings	92,064.93
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Total Current Assets	92,064.93
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TOTAL ASSETS	92,064.93
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LIABILITIES & EQUITY

Liabilities

Current Liabilities

Credit Cards

21000 · Bank of Asheville Visa (0034)	1,702.09
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Total Credit Cards	1,702.09
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Other Current Liabilities

27206 · 5 YR ARM	285,971.70
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26000 · Deposits Held	
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26100 · Deposits Held - Keys	2,047.00
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Total 26000 · Deposits Held	2,047.00
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24000 · Payroll Liabilities

24600 · Payroll Liabilities; Insurance	-73.00
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24500 · Payroll Liabilities; Pension	747.76
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24400 · Payroll Liabilities; Fed W/H	486.00
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24300 · Payroll Liabilities; NC W/H	178.00
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24200 · Payroll Liabilities; SS	877.06
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24100 · Payroll Liabilities; Medicare	205.10
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24000 · Payroll Liabilities - Other	89.65
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Total 24000 · Payroll Liabilities	2,510.57
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Total Other Current Liabilities	290,529.27
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Total Current Liabilities	292,231.36
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Total Liabilities	292,231.36
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Equity

30000 · Opening Balance Equity	38,733.09
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31500 · Temp. Restricted Net Assets

31566 · Handbell Fund	706.73
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31565 · Flower Fund	367.49
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31564 · Feed Our Neighbors	100.00
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31563 · Undesignated Benevolence	970.56
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31561 · Benevolence Van Fund	3,330.30
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31551 · Racial Justice Fund	1,315.00
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31664 · Paraments Fund	1,475.00
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31663 · Care and Share Fund	3,052.37
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44444 · Laundry Love Balance	1,331.30
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31520 · Food/School Ministry	2,010.73
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31550 · Earth Team	321.40
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31500 · Temp. Restricted Net Assets - Other	242.00
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Total 31500 · Temp. Restricted Net Assets	15,222.88
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32000 · Unrestricted Net Assets	-285,858.40
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Net Income	31,736.00
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Total Equity	-200,166.43
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TOTAL LIABILITIES & EQUITY	92,064.93
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