

CUMC
OPERATING FUND BUDGET ALTERNATIVES
2014

ACCT NO	ACCT DESCRIPTION	(Nearly final)		Budget 12/31/2013	Remainder on 2013	Option 3 Budget 2014
		Projected 12/31/2013				
4110.02	Pledged	607,479		603,029	(4,450)	664,539
4112.02	Unpledged	70,022		72,701	2,679	65,000
4115.02	Prepaid	23,028		23,028	-	
4117.02	Loose	7,466		10,000	2,534	7,500
4118.02	Other	1,127		8,000	6,873	1,100
4119.02	Xmas/Easter	22,981		14,000	(8,981)	23,000
4120.02	Apport Giving	7,900		-	(7,900)	1,600
4125.02	Debt Reduction	1,500		-	(1,500)	-
4505.02	Space Sharing	4,358		5,000	642	4,400
4512.02	Weddings/Funerals	121		1,000	879	-
4515.02	Hospitality	1,913		1,350	(563)	1,900
4518.02	Altar Flowers	2,869		3,800	931	2,900
4610.02	Sunday School	-		50	50	-
4910.02	Miscellaneous	21,006		10,429	(10,577)	13,400
4912.02	CE Revenues	2,500		-	(2,500)	-
4915.02	Youth Ministry Revenues	11,099		5,000	(6,099)	11,000
4918.02	Music Revenue	3,172		2,200	(972)	3,200
4930.02	Library Revenue	1,072		-	(1,072)	-
4931.02	Senior Outreach Ministry	46		-	(46)	-
	Total Church Revenues	789,659		759,587	(30,072)	799,539
6110.02	Clergy Salaries	111,451		112,024	573	
6115.02	Staff Salaries	199,690		183,119	(16,571)	
6116.02	Salaries/Childcare	20,212		20,000	(212)	
6250.02	FICA Employer Share	16,644		17,578	934	
6261.02	Health Insurance	35,491		35,881	390	
6271.02	Pension Fund	28,592		29,110	518	
6281.02	Reimbursable Account	5,423		10,750	5,327	
6283.02	Other Benefits	300		300	-	
	Salaries and Benefits	417,803		408,762	(9,041)	398,301
6310.02	Custodial Service	33,731		34,000	269	34,000
6330.02	Bldg Maint & Repairs	14,141		15,000	859	15,000
6332.02	Parking Lot Maint	-		-	-	-
6333.02	Roof Maint	-		500	500	500
6334.02	Organ Maint	2,525		500	(2,025)	2,500
6335.02	Elevator Maint	5,905		5,000	(905)	6,000
6336.02	Roof Top Maint	-		2,000	2,000	-
6337.02	Alarm System Maint	2,360		1,800	(560)	2,400
6338.02	Fire Extinguisher Maint	-		1,000	1,000	1,000
6342.02	Office Maint Contracts	17,708		16,000	(1,708)	19,000
6350.02	Maintenance Supplies	2,798		2,750	(48)	2,800
6362.02	Snow Removal	4,431		3,000	(1,431)	4,500
6364.02	Lawn Service	980		600	(380)	1,000
	Total Repairs/Maint	84,579		82,150	(2,429)	88,700
6371.02	Lansdale Utilities	4,338		3,300	(1,038)	4,300
6372.02	Lansdale Repairs	776		750	(26)	800
6376.02	Sara Utilities	2,476		2,400	(76)	2,500

6377.02	Sara Repairs	518	500	(18)	500
6378.02	Parsonage Telephone	34	-	(34)	-
	Total Parsonage Expenses	<u>8,142</u>	<u>6,950</u>	<u>(1,192)</u>	<u>8,100</u>
6810.02	Gas	12,588	8,500	(4,088)	13,000
6831.02	Water, Sewer, Electric	16,838	13,000	(3,838)	16,000
6850.02	Church Telephone	4,247	3,500	(747)	4,200
6860.02	Disposal Service	3,012	2,800	(212)	2,800
	Total Utilities	<u>36,685</u>	<u>27,800</u>	<u>(8,885)</u>	<u>36,000</u>
	Total Trustee Expenses	129,406	116,900	(12,506)	132,800
6411.02	CE Adult Small Group	2,069	1,900	(169)	1,615
6412.02	Fellowship & Hospitality	2,762	3,600	838	2,295
6416.02	Communications	1,171	3,500	2,329	1,105
6417.02	CE Child & Family	5,106	6,500	1,394	5,525
6418.02	Visual Arts/Arts & Environment	395	2,000	1,605	425
6420.02	Stewardship	50	500	450	-
6421.02	Worship & Fine Arts	9,716	8,680	(1,036)	8,500
6425.02	Music	12,567	12,000	(567)	13,000
6430.02	Evangelism	582	2,000	1,418	425
6431.02	Senior Outreach Ministry	-	-	-	425
6432.02	Missions	44	200	156	-
6434.02	Stephen Ministry	23	100	77	170
6436.02	Youth	13,047	10,000	(3,047)	8,500
6442.02	Library Supplies	1,549	500	(1,049)	1,000
6445.02	Archiving and Records	462	650	188	850
	Staff Parish Committee	-	-	-	255
	Parish Nurses	-	-	-	43
	New Members	-	-	-	3,400
	College Connection	-	-	-	850
	Total Program	<u>49,543</u>	<u>52,130</u>	<u>2,587</u>	<u>48,383</u>
6520.02	Postage	2,479	4,200	1,721	2,600
6530.02	Printing and Office	10,250	10,000	(250)	10,100
6550.02	Computer Hardware/Software	16	1,200	1,184	1,200
6720.02	Insurance	13,919	16,500	2,581	16,000
	Total Office and Insurance	<u>26,664</u>	<u>31,900</u>	<u>5,236</u>	<u>29,900</u>
8110.02	Apportionment Expense	115,008	115,008	-	116,748
8220.02	Interest Expense	9,467	9,523	56	8,893
8225.02	Principal on Mortgage	15,340	15,284	(56)	15,914
	Total Other Expense	<u>139,815</u>	<u>139,815</u>	<u>-</u>	<u>141,555</u>
7150.02	Capital Improvements	0	0	0	8,600
7150.02	Hearing Loop	0	0	0	25,000
	Reserves	-	-	-	15,000
	Capital Expenditures	-	-	-	48,600
	Total Expenses	<u>763,231</u>	<u>749,507</u>	<u>(13,724)</u>	<u>799,539</u>
	Revenues Less Expenses	<u>26,428</u>	<u>10,080</u>	<u>(16,348)</u>	<u>-</u>

Community United Methodist Church
Statement of Revenue, Expenses, and
Other Changes in Net Assets - Modified Cash Basis
30-Nov-13
with 2013 Budget Comparison

	11/30/2013 Actual	11/30/2013 Budget	Variance of 2013 to Budget	Comments
Revenues				
Pledged	545,908	575,804	(29,896)	Now under budget by 5%
Unpledged	59,972	66,643	(6,671)	Now under budget by 10%
Other Offerings	26,535	22,501	4,034	Christmas/Easter, Apportionment giving, Debt giving
Miscellaneous	40,401	27,100	13,301	We underbudgeted to be conservative.
	<u>672,816</u>	<u>692,048</u>	<u>(19,232)</u>	
Expenses				
Salaries and Benefits	379,659	374,698	4,961	Salaries and wages over budget by \$13,000
Program Expenses	44,376	47,809	(3,433)	December will be an expensive month.
Trustee Expenses	120,589	107,158	13,431	Many repairs to heating system in November.
Office and Insurance	25,199	26,492	(1,293)	OK
Apportionment	47,920	114,664	(66,744)	Paying 1/2 month each month until December
Mortgage Interest	8,705	8,751	(46)	OK
	<u>626,448</u>	<u>679,572</u>	<u>(53,124)</u>	
Net	<u>46,368</u>	<u>12,476</u>	<u>33,892</u>	
Current net income	46,368	<u>12,476</u>		
Less: Apportionment due thru 11/30	<u>(66,744)</u>			
Adj'd for full apportionment	<u>(20,376)</u>			
Operating cash beginning of month	15,271			
Net income current month	(9,923)			
Prior adjustment	-			
Principal paid on mortgage	<u>(1,296)</u>			
Operating cash end of month	<u>4,052</u>			

How are we going to pay full apportionment if we don't have more operating cash?

CUMC
 Temporarily Restricted Funds
 11/30/2013

Acct #	Description	Balance 12/31/2012	Nov		Nov		YTD			Balance 11/30/2013
			Cash Receipts	Cash Disbursed	Cash Receipts	Cash Disbursed	Transfers	Transfers	Adj to Expense	
2302.02	Christmas	7,835			50	-	(7,885)			-
2220.02	Funds Collected to Reduce Debt	-			-	-	-			-
2250.02	Apporionment Contributions	-			-	-	-			-
	Missions - Local									
2302.02	Christmas Offering	-			-	-	-			-
2304.02	Easter Offering	-			-	-	-			-
2308.02	Senior Outreach Ministry	1,285	337	(345)	6,612	(4,755)	(1,025)			2,118
	Missions - Global									
2312.02	Crop Walk	-		(5)	-	-	(5)			-
2313.02	Heifer Project	3,474			2,145	(5,619)				(0)
2314.02	Human Relations Day	-			235	(235)				-
2315.02	Missions Misc	1,968	100	(100)	1,445	(2,906)	(307)			200
2316.02	Native American Offering	-			355	(355)				-
2318.02	One Great Hour of Sharing	-			1,000	(1,000)				-
2319.02	Peace With Justice	-			380	(380)				-
2320.02	School Kits	-			50	-	(50)			-
2321.02	Student Day	-	180	(180)	205	(205)				-
2322.02	World Communion Sunday	-			110	(110)				-
2323.02	Second Mile Greatest Need	9,336	1,112	(1,367)	7,095	(1,517)	(673)	15		14,256
2325.02	ChildServ	-	78	(78)	1,981	(1,981)				-
2328.02	HIV/AIDS Clinic Kenya	-	140	(145)	2,135	(2,135)				-
2329.02	Honduras Funds	9,685	213		9,528	(13,461)		5,942		11,695
2330.02	Honduras Trip	-			-	-				-

