

Congregational United COC
Income and Expense Statement (UNAUDITED)
 Consolidated - December 2017

	Current Period	Prior Year	Current Budget	YTD Prior Year	Year to Date	Year to Date	YTD Budget	Annual Budget
				Difference	Budget	Budget	Difference	
OCWM	0.00	700.00	0.00	0.00	1,500.00	0.00	1,500.00	0.00
Flowers	330.00	330.00	0.00	330.00	546.00	0.00	546.00	0.00
Memorial Fund	0.00	0.00	0.00	0.00	247.50	0.00	247.50	0.00
Youth Activities Fund	0.00	160.00	0.00	0.00	18,921.30	0.00	18,921.30	0.00
Pastor Discretionary Fund	0.00	200.00	0.00	0.00	511.23	0.00	511.23	0.00
Building Fund	217.11	0.00	0.00	217.11	14,995.47	0.00	14,995.47	0.00
Friends of Scouting	0.00	0.00	0.00	0.00	184.00	0.00	184.00	0.00
Lenten Free Will Offering	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Short Term Missions	0.00	0.00	0.00	0.00	3,247.74	0.00	3,247.74	0.00
Choir Release	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bob Dwyer Children's Fund	134.00	0.00	0.00	134.00	234.00	0.00	234.00	0.00
Trustees Contingency Fund	0.00	0.00	0.00	0.00	1,467.65	0.00	1,467.65	0.00
Backpack Ministry	1,528.32	976.00	0.00	1,528.32	11,134.69	0.00	11,134.69	0.00
Building Improvement Driv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Coffee Exchange	0.00	0.00	0.00	0.00	635.10	0.00	635.10	0.00
Community Garden	0.00	0.00	0.00	0.00	180.00	0.00	180.00	0.00
Release expenditures	-3,359.43	-3,827.00	0.00	-3,359.43	-57,939.62	0.00	-57,939.62	0.00
Subtotal Temp Restricted Release	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INCOME	20,643.60	21,855.85	13,171.13	7,472.47	163,191.39	166,350.00	-3,158.61	166,350.00
TRUSTEES EXPENSES								
PASTORAL SUPPORT								
Pastor Salary	\$3,142.76	\$1,571.38	\$3,142.75	\$0.01	\$38,413.12	\$37,713.00	\$700.12	\$37,713.00
Pastor Housing Allowance	416.66	208.33	416.63	0.03	4,999.92	5,000.00	-0.08	5,000.00
UCC Tax Sheltered Annuity	600.00	600.00	600.00	0.00	7,200.00	7,200.00	0.00	7,200.00
Pastor Life & Disability	243.33	243.33	225.00	18.33	973.32	900.00	73.32	900.00
Pastor Pension	2,271.05	2,271.05	2,300.00	-28.95	9,084.20	9,200.00	-115.80	9,200.00
Pastor Health Insurance	6,161.25	5,758.50	5,758.75	402.50	23,436.75	23,035.00	401.75	23,035.00
Pastor Dental Insurance	270.00	270.00	281.00	-11.00	1,080.00	1,124.00	-44.00	1,124.00
Medical Reimbursement Pla	1,380.00	471.39	900.00	480.00	1,800.00	1,800.00	0.00	1,800.00
Pastor Sabbatical Reserve	800.00	800.00	800.00	0.00	800.00	800.00	0.00	800.00
Pastor Prof Duet/Contin Ed	0.00	224.73	0.00	0.00	140.00	200.00	-60.00	200.00
Travel Allowance	761.29	739.26	208.37	552.92	3,192.13	2,500.00	692.13	2,500.00
Books and Study Materials	48.57	99.77	50.00	-1.43	318.53	200.00	118.53	200.00
Subtotal Pastoral Support	16,094.91	13,257.74	14,682.50	1,412.41	91,437.97	89,672.00	1,765.97	89,672.00
PARSONAGE								
Utilities	233.30	223.25	241.63	-8.33	2,758.12	2,900.00	-141.88	2,900.00
Water and Sewer	73.97	69.45	75.00	-1.03	877.12	900.00	-22.88	900.00

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					Difference		Budget	Difference	
Maintenance	0.00	0.00	83.37	-83.37	139.82	25.98	1,000.00	-974.02	1,000.00
Pastor Cell Phone Support	200.00	150.00	50.00	150.00	600.00	600.00	600.00	0.00	600.00
Subtotal Parsonage	507.27	442.70	450.00	57.27	4,327.03	4,261.22	5,400.00	-1,138.78	5,400.00
CHURCH OPERATIONS EXPENSE									
Southeastern Assoc. Dues	0.00	0.00	0.00	0.00	175.00	338.00	350.00	-12.00	350.00
Per Capita Dues	0.00	0.00	0.00	0.00	1,750.00	1,690.00	1,750.00	-60.00	1,750.00
Church Prop. Maintenance	0.00	0.00	191.63	-191.63	2,275.26	718.51	2,300.00	-1,581.49	2,300.00
Church Utilities	0.00	0.00	0.00	0.00	-10.79	0.00	0.00	0.00	0.00
Electric	150.22	79.93	165.87	-15.65	1,897.90	2,067.57	1,990.00	77.57	1,990.00
Gas	174.18	127.03	183.37	-9.19	1,513.68	1,662.33	2,200.00	-537.67	2,200.00
Telephone	224.83	224.83	225.00	-0.17	2,687.72	2,697.96	2,700.00	-2.04	2,700.00
Water	37.97	30.45	58.37	-20.40	701.05	795.49	700.00	95.49	700.00
Sewer	39.00	39.00	41.63	-2.63	468.00	468.00	500.00	-32.00	500.00
Subtotal Church Utilities	626.20	501.24	674.24	-48.04	7,257.56	7,691.35	8,090.00	-398.65	8,090.00
Insurance, Prop & Casualty	2,087.00	2,613.25	2,226.25	-139.25	8,419.75	8,009.75	8,905.00	-895.25	8,905.00
Music Accompanist	375.00	0.00	500.00	-125.00	0.00	6,350.00	6,500.00	-150.00	6,500.00
STAFF SALARIES									
CE Director Salary	0.00	480.00	480.00	-480.00	5,280.00	3,576.60	5,760.00	-2,183.40	5,760.00
Secretary	651.00	441.00	950.25	-299.25	11,437.30	12,232.60	11,403.00	829.60	11,403.00
Music Staff	0.00	475.00	0.00	0.00	3,349.00	0.00	0.00	0.00	0.00
Custodian	429.17	429.17	429.13	0.04	5,150.00	5,152.02	5,150.00	2.02	5,150.00
Subtotal Staff Salaries	1,080.17	1,825.17	1,859.38	-779.21	25,216.30	20,961.22	22,313.00	-1,351.78	22,313.00
EMPLOYER EXPENSES									
FICA (SS & Medicare)	0.00	0.00	0.00	0.00	1,656.89	1,750.17	1,665.00	85.17	1,665.00
Workers Comp Insurance	0.00	0.00	375.00	-375.00	1,135.00	1,659.00	1,500.00	159.00	1,500.00
Subtotal Employer Expenses	0.00	0.00	375.00	-375.00	2,791.89	3,409.17	3,165.00	244.17	3,165.00
ADVERTISING									
Newspaper	0.00	0.00	25.00	-25.00	219.00	341.50	300.00	41.50	300.00
Other Advertising	0.00	0.00	18.75	-18.75	65.00	100.00	75.00	25.00	75.00
Subtotal Advertising	0.00	0.00	43.75	-43.75	284.00	441.50	375.00	66.50	375.00
Van Operation Expense	40.27	0.00	125.00	-84.73	197.41	1,067.00	1,500.00	-433.00	1,500.00
Bank Charges	0.00	0.00	0.00	0.00	15.00	15.00	15.00	0.00	15.00
Office Supplies	481.90	478.06	516.63	-34.73	6,191.15	5,585.17	6,200.00	-614.83	6,200.00

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				Difference		Budget	Difference		
Postage	425.36	209.55	71.13	354.23	1,233.71	1,227.05	854.00	373.05	854.00
Waste Management	112.62	93.58	70.00	42.62	1,237.93	1,283.65	840.00	443.65	840.00
Meetings and Programs	197.65	35.79	100.00	97.65	2,280.13	2,073.86	1,200.00	873.86	1,200.00
Internet	0.00	0.00	47.88	-47.88	543.45	302.45	575.00	-272.55	575.00
Miscellaneous	0.00	41.00	6.25	-6.25	121.33	0.00	25.00	-25.00	25.00
Stewardship Committee	0.00	0.00	25.00	-25.00	0.00	0.00	100.00	-100.00	100.00
Subtotal Church Operations Expense	5,426.17	5,797.64	6,832.14	-1,405.97	59,989.87	61,163.68	65,057.00	-3,893.32	65,057.00
Subtotal Trustees Expenses	22,028.35	19,498.08	21,964.64	63.71	153,942.93	156,862.87	160,129.00	-3,266.13	160,129.00
BOARDS									
CHRISTIAN EDUCATION									
YOUTH SUNDAY SCHOOL									
Curriculum - Youth	0.00	0.00	0.00	0.00	655.00	0.00	700.00	-700.00	700.00
Music	0.00	0.00	12.50	-12.50	0.00	0.00	50.00	-50.00	50.00
Supplies	0.00	0.00	50.00	-50.00	31.94	49.20	150.00	-100.80	150.00
Incentives	0.00	0.00	0.00	0.00	0.00	50.00	50.00	0.00	50.00
Vacation Bible School	0.00	50.00	0.00	0.00	259.91	325.12	500.00	-174.88	500.00
Miscellaneous	0.00	0.00	20.00	-20.00	63.68	50.00	50.00	0.00	50.00
Subtotal Youth Sunday School	0.00	50.00	82.50	-82.50	1,010.53	474.32	1,500.00	-1,025.68	1,500.00
CE Dir. Mission Travel/Re	0.00	0.00	0.00	0.00	0.00	500.00	500.00	0.00	500.00
ADULT SUNDAY SCHOOL									
Curriculum - Adult	0.00	0.00	25.00	-25.00	72.40	0.00	100.00	-100.00	100.00
Miscellaneous	0.00	0.00	12.50	-12.50	0.00	0.00	50.00	-50.00	50.00
Subtotal Adult Sunday School	0.00	0.00	37.50	-37.50	72.40	0.00	150.00	-150.00	150.00
Subtotal Christian Education	0.00	50.00	120.00	-120.00	1,082.93	974.32	2,150.00	-1,175.68	2,150.00
DIACONATE									
Pulpit Supply	0.00	0.00	0.00	0.00	600.00	600.00	800.00	-200.00	800.00
Communion Supplies	0.00	25.98	8.37	-8.37	45.87	22.89	100.00	-77.11	100.00
Worship Supplies	65.32	46.48	25.00	40.32	288.12	336.59	300.00	36.59	300.00
Music(Including rights)	5.50	0.00	33.37	-27.87	344.10	375.00	400.00	-25.00	400.00
Flowers	48.14	0.00	20.87	27.27	150.00	90.14	250.00	-159.86	250.00
Fellowship	0.00	0.00	20.87	-20.87	0.00	18.37	250.00	-231.63	250.00
Music Support Group	-5.50	0.00	0.00	-5.50	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	88.00	33.37	-33.37	426.49	236.87	400.00	-163.13	400.00
Nursery	75.00	45.00	70.00	5.00	840.00	800.00	800.00	0.00	800.00
Chancel Choir	0.00	258.59	25.00	-25.00	432.14	96.95	300.00	-203.05	300.00

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Subtotal Diaconate	188.46	454.05	236.85	-48.39	3,126.72	2,576.81	-1,023.19	3,600.00
MISSION & MINISTRY								
OCWM	0.00	0.00	750.00	-750.00	3,000.00	3,000.00	0.00	3,000.00
CCH for H	0.00	0.00	150.00	-150.00	600.00	600.00	0.00	600.00
Boy Scouts	0.00	0.00	0.00	0.00	500.00	500.00	0.00	500.00
Neighbors In Need	0.00	0.00	0.00	0.00	250.00	250.00	0.00	250.00
One Great Hour of Sharing	0.00	0.00	0.00	0.00	250.00	250.00	0.00	250.00
Strengthen the Church	0.00	0.00	0.00	0.00	250.00	250.00	0.00	250.00
The Christmas Fund	250.00	250.00	250.00	0.00	250.00	250.00	0.00	250.00
M&M Seed Funds-Unrestrict	700.00	504.56	400.00	300.00	1,600.00	1,600.00	0.00	1,600.00
Subtotal Mission & Ministry	950.00	754.56	1,550.00	-600.00	6,700.00	6,700.00	0.00	6,700.00
Subtotal Boards	1,138.46	1,268.61	1,906.85	-768.39	10,909.65	12,450.00	-2,198.87	12,450.00
TOTAL EXPENSES	23,166.81	20,766.69	23,871.49	-704.68	164,852.58	172,579.00	-5,465.00	172,579.00
EXCESS INCOME/EXPENSES	-\$2,523.21	\$1,089.16	-\$10,700.36	\$8,177.15	\$8,605.38	-\$6,229.00	\$2,306.39	-\$6,229.00

CONGREGATIONAL UNITED CHURCH OF CHRIST
STATEMENT OF CHANGES IN NET ASSETS
FOR THE MONTH ENDED DECEMBER 31, 2017

	Unrestricted Net Assets	Restricted Net Assets	Total Equity
Excess of Income Over Expenses Per Consolidated Income Statement	\$ (2,523.21)		\$ (2,523.21)
Restricted Contributions		\$ 4,278.00	\$ 4,278.00
Restricted Expenditures		<u>\$ (3,359.43)</u>	<u>\$ (3,359.43)</u>
Excess of Income over Expenses by Fund	\$ (2,523.21)	\$ 918.57	\$ (1,604.64)
Net Assets Beginning of Month	<u>\$ 17,684.03</u>	<u>\$ 80,880.99</u>	<u>\$ 98,565.02</u>
Transfer into Funds	\$ 3,922.61	\$ 1,548.00	\$ 1,548.00
Transfers out of Funds		\$ (3,922.61)	
Rounding		\$ 0.14	\$ 0.14
Net Assets End of the Month	<u>\$ 19,083.43</u>	<u>\$ 79,425.09</u>	<u>\$ 98,508.52</u>