

Collegiate United Methodist Church/Wesley Found.								
Analysis of Revenues & Expenses - Detail w/ last yr								
Fund: General Operating Fund								
December 2023								
Headings and Account	MTD Actual	MTD Budget	YTD Actual	Annual Budget	% of Annual Budget Used	YTD Actual (Last Year)	Annual Budget (Last Year)	% of Annual Budget Used (Last Year)
Revenues								
Operating Fund								
Offering								
1-40010 - Estimate of Giving	\$55,650.45	\$46,666.63	\$590,450.86	\$560,000.00	105.44%	\$530,074.23	\$592,800.00	89.42%
1-40011 - Member/constituent gifts (no EOG)	\$12,355.00	\$4,583.37	\$41,080.74	\$55,000.00	74.69%	\$54,146.08	\$81,120.00	66.75%
1-40040 - Plate/Adult Sunday School Offering	\$874.00	\$250.00	\$2,721.19	\$3,000.00	90.71%	\$2,913.36	\$5,100.00	57.12%
Total Offering	\$68,879.45	\$51,500.00	\$634,252.79	\$618,000.00	102.63%	\$587,133.67	\$679,020.00	86.47%
Other Income								
1-40065 - Room Use	\$115.00	\$500.00	\$3,245.00	\$6,000.00	54.08%	\$5,691.00	\$10,000.00	56.91%
1-40195 - Adventures Preschool Rent	\$900.00	\$358.37	\$4,500.00	\$4,300.00	104.65%	\$4,375.00	\$3,500.00	125.00%
1-40220 - Annex Room Use Fees	\$720.00	\$125.00	\$4,843.33	\$1,500.00	322.89%	\$1,465.00	\$3,000.00	48.83%
1-40222 - Transfer from Annex	\$1,333.33	\$1,333.37	\$14,666.63	\$16,000.00	91.67%	\$15,000.00	\$15,000.00	100.00%
1-40226 - Interest	\$8,130.54	\$16.63	\$26,667.59	\$200.00	13333.80%	\$201.90	\$1,000.00	20.19%
1-40300 - Faith Income	\$5,100.00	\$250.00	\$7,100.00	\$3,000.00	236.67%	\$2,546.54	\$11,500.00	22.14%
1-40304 - ERC Tax Credit	\$0.00	\$10,416.63	\$130,353.21	\$125,000.00	104.28%	\$0.00	\$0.00	0.00%
Total Other Income	\$16,298.87	\$13,000.00	\$191,375.76	\$156,000.00	122.68%	\$29,279.44	\$44,000.00	66.54%
Balance Forward								
1-40054 - Balance Forward	-\$116,592.94	\$0.00	-\$116,592.94	\$0.00	0.00%	\$90,772.97	\$0.00	0.00%
Total Balance Forward	-\$116,592.94	\$0.00	-\$116,592.94	\$0.00	0.00%	\$90,772.97	\$0.00	0.00%
Total Operating Fund	-\$31,414.62	\$64,500.00	\$709,035.61	\$774,000.00	91.61%	\$707,186.08	\$723,020.00	97.81%
Total Revenues	-\$31,414.62	\$64,500.00	\$709,035.61	\$774,000.00	91.61%	\$707,186.08	\$723,020.00	97.81%
Total Personnel	\$44,313.80	\$37,862.38	\$465,172.00	\$454,349.77	102.38%	\$457,033.71	\$479,697.43	95.28%
Total Conference Apportionments	\$5,200.01	\$5,200.00	\$62,399.52	\$62,400.00	100.00%	\$65,172.96	\$65,173.00	100.00%
Total Property	\$17,865.74	\$12,666.96	\$154,350.20	\$152,000.00	101.55%	\$146,059.02	\$147,000.00	99.36%
Programming								
Total Leadership Development	\$43.17	\$150.00	\$2,044.46	\$1,800.00	113.58%	\$368.90	\$1,800.00	20.49%
Total Discipleship	\$0.00	\$93.75	\$0.00	\$1,125.00	0.00%	\$53.50	\$1,125.00	4.76%
Total Reaching/ Receiving Cluster	\$610.00	\$1,273.75	\$9,240.55	\$15,285.00	60.46%	\$3,753.93	\$15,285.00	24.56%
Total Christian Education Cluster	\$1,824.96	\$2,154.13	\$15,875.09	\$25,850.00	61.41%	\$15,455.12	\$25,850.00	59.79%
Total Worship Ministries Cluster	\$658.45	\$1,330.88	\$6,881.88	\$15,971.00	43.09%	\$14,037.28	\$15,971.00	87.89%
Total Congregational Care Cluster	\$0.00	\$150.00	\$63.75	\$1,800.00	3.54%	\$0.00	\$1,800.00	0.00%
Total Sending to Serve Cluster	\$257.75	\$274.89	\$2,461.71	\$3,300.00	74.60%	\$2,245.09	\$2,825.00	79.47%
Total Programming	\$3,394.33	\$5,427.40	\$36,567.44	\$65,131.00	56.14%	\$35,913.82	\$64,656.00	55.55%
Total Office Operations	\$2,275.80	\$1,681.14	\$16,383.92	\$20,175.00	81.21%	\$19,626.32	\$19,650.00	99.88%
Total Finance	\$333.34	\$1,791.74	\$7,912.53	\$21,500.00	36.80%	\$17,130.25	\$26,500.00	64.64%
Total Expenses before Reimbursement	\$73,383.02	\$64,629.62	\$742,785.61	\$775,555.77	95.77%	\$740,936.08	\$802,676.43	92.31%
Other Expense Accounts								
1-96000 - Wesley F. Shared Expenses	-\$2,812.50	-\$2,812.50	-\$33,750.00	-\$33,750.00	0.00%	-\$33,750.00	-\$33,750.00	0.00%
Total Other Expense Accounts	-\$2,812.50	-\$2,812.50	-\$33,750.00	-\$33,750.00	0.00%	-\$33,750.00	-\$33,750.00	0.00%
Total Expenses	\$70,570.52	\$61,817.12	\$709,035.61	\$741,805.77	95.58%	\$707,186.08	\$768,926.43	91.97%
Net Total	-\$101,985.14	\$2,682.88	\$0.00	\$32,194.23	0.00%	\$0.00	-\$45,906.43	0.00%

Collegiate United Methodist Church/Wesley Found.
Summary of Restricted Accounts - General Operating
Fund: General Operating Fund
December 2023

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
Temporary Restricted				
General Operating Fund				
Special Offerings				
1-26996 - Advent Offering	\$277.00	\$4,604.00	\$0.00	\$4,881.00
Total Special Offerings	\$277.00	\$4,604.00	\$0.00	\$4,881.00
Sending to Serve Cluster				
1-21012 - ERP - Bridge Home	\$0.00	\$50.00	\$0.00	\$50.00
1-21022 - Good Neighbor	\$20.00	\$1,500.00	\$0.00	\$1,520.00
1-21082 - Undesignated Mission Offering	\$0.00	\$100.00	\$0.00	\$100.00
1-21086 - Katherine Parker mission	\$0.00	\$350.00	\$0.00	\$350.00
1-24012 - Intergenerational Work Trip	\$15,693.56	\$0.00	\$0.00	\$15,693.56
1-24105 - Women at the Well	\$831.00	\$100.00	\$0.00	\$931.00
1-24135 - Aftercare	\$540.23	\$0.00	\$0.00	\$540.23
1-25003 - Clothing that Works Donation	\$2,758.19	\$422.00	\$224.00	\$2,956.19
1-29016 - Little Food Pantry	\$5,249.06	\$600.00	\$0.00	\$5,849.06
1-29017 - Helping Our Neighbors	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Total Sending to Serve Cluster	\$25,092.04	\$4,122.00	\$224.00	\$28,990.04
Worship Ministries Cluster				
1-22002 - Chancel Choir	\$1,549.55	\$0.00	\$1,549.55	\$0.00
1-22025 - Choir Scholarships	\$212.00	\$0.00	\$200.00	\$12.00
1-22040 - Instrument Fund	\$3,255.87	\$0.00	\$0.00	\$3,255.87
1-23005 - Bell choir	\$14,730.84	\$0.00	\$0.00	\$14,730.84
Total Worship Ministries Cluster	\$19,748.26	\$0.00	\$1,749.55	\$17,998.71
Christian Education Cluster				
1-23021 - Elementary Mission Trip	\$91.05	\$0.00	\$0.00	\$91.05
1-23022 - High School Mission Trip	\$1,503.04	\$460.00	\$0.00	\$1,963.04
1-23023 - Middle School Mission Trip	\$1,484.42	\$460.00	\$0.00	\$1,944.42
1-23028 - Vacation Bible School	\$469.90	\$0.00	\$0.00	\$469.90
1-23090 - Resource Center	\$2,362.09	\$0.00	\$0.00	\$2,362.09
1-23091 - UM Camp Registration Scholarships	\$895.00	\$0.00	\$0.00	\$895.00
Total Christian Education Cluster	\$6,805.50	\$920.00	\$0.00	\$7,725.50
Special Events				
1-24009 - Funeral Meals	\$149.71	\$0.00	\$0.00	\$149.71
Endowment Grants				
1-27130 - 23 EG Fireside Room Lighting	\$45.17	\$0.00	\$0.00	\$45.17
1-27132 - 23 EG Breakfast Boxes - R&R	\$106.52	\$0.00	\$0.00	\$106.52
1-27137 - 23 EG Fireside Renovation	\$0.00	\$181.10	\$181.10	\$0.00
1-27138 - 23 EG Sanctuary Video Equipment	\$826.60	\$0.00	\$567.09	\$259.51
1-27142 - 23 EG CultureALL dialog event	\$850.00	\$0.00	\$0.00	\$850.00
1-27143 - 23 EG LFP Ph 2	\$957.65	\$0.00	\$425.78	\$531.87
1-27145 - 23 EG Banner,Stickers & Magnets P2	\$150.70	\$0.00	\$0.00	\$150.70
1-27146 - 23 EG Fireside Renovation Ph 2	\$4,633.24	\$0.00	\$2,301.41	\$2,331.83
Total Endowment Grants	\$7,569.88	\$181.10	\$3,475.38	\$4,275.60
Total Special Events	\$7,719.59	\$181.10	\$3,475.38	\$4,425.31
Finance Committee				
1-22005 - Art - Shirley Held Estate	\$8,502.21	\$0.00	\$0.00	\$8,502.21
1-25009 - Credit Card In Process Transactions	\$0.00	\$7,880.78	\$7,880.78	\$0.00
1-25010 - Miscellaneous Transfers	\$2,577.00	\$11,929.61	\$14,892.19	(\$385.58)
1-26702 - Cash Forward from Prior Years - GO	\$144,687.24	\$116,592.94	\$0.00	\$261,280.18
1-26759 - Wesley Foundation Exp. paid by CUMC	\$0.00	\$174.07	\$174.07	\$0.00
1-28100 - Prepaid Pledges	\$5,000.00	\$2,200.00	\$0.00	\$7,200.00
Total Finance Committee	\$160,766.45	\$138,777.40	\$22,947.04	\$276,596.81
Trustees/Property				
1-22003 - Elevator Maintenance - M. Heady mem	\$10,131.02	\$0.00	\$0.00	\$10,131.02
1-25025 - Columbaria	\$41,371.52	\$0.00	\$0.00	\$41,371.52
1-26270 - 20th St proceeds from sale	\$175,606.00	\$0.00	\$0.00	\$175,606.00
1-26998 - Keats Street Insurance Payment	\$21,392.86	\$0.00	\$0.00	\$21,392.86
Total Trustees/Property	\$248,501.40	\$0.00	\$0.00	\$248,501.40
Reaching and Receiving				
1-21048 - Rainbow Vision Project	\$552.55	\$0.00	\$300.00	\$252.55
Total Reaching and Receiving	\$552.55	\$0.00	\$300.00	\$252.55
Enduring Gifts				
1-29101 - Capital Imp/Unbudgeted Maintenance	\$91,036.12	\$0.00	\$0.00	\$91,036.12

Collegiate United Methodist Church/Wesley Found.
Summary of Restricted Accounts - General Operating
Fund: General Operating Fund
December 2023

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
1-29103 - Mission Ministries	\$7,244.82	\$0.00	\$0.00	\$7,244.82
1-29105 - Christian Education Ministries	\$37,605.79	\$5,000.00	\$768.25	\$41,837.54
1-29107 - Worship Ministries - Music Funds	\$62,913.27	\$5,000.00	\$1,399.02	\$66,514.25
1-29111 - Evangelism/Hospitality Ministries	\$4,556.11	\$0.00	\$0.00	\$4,556.11
1-29113 - Spiritual/Emotional Health Ministri	\$7,177.12	\$0.00	\$0.00	\$7,177.12
1-29115 - General/Undesignated	\$204,668.79	\$0.00	\$0.00	\$204,668.79
1-29117 - Campus Ministry	\$37,133.05	\$0.00	\$0.00	\$37,133.05
Total Enduring Gifts	\$452,335.07	\$10,000.00	\$2,167.27	\$460,167.80
Pastoral Funds				
1-24110 - Community Assistance	\$4,786.69	\$500.00	\$2,853.50	\$2,433.19
Total Pastoral Funds	\$4,786.69	\$500.00	\$2,853.50	\$2,433.19
Congregational Care				
1-24916 - Hope Blankets	\$416.85	\$0.00	\$0.00	\$416.85
Total Congregational Care	\$416.85	\$0.00	\$0.00	\$416.85
Total General Operating Fund	\$927,001.40	\$159,104.50	\$33,716.74	\$1,052,389.16
Total Temporary Restricted	\$927,001.40	\$159,104.50	\$33,716.74	\$1,052,389.16

Collegiate United Methodist Church/Wesley Found.
Balance Sheet
Funds: General Operating Fund, Payment Protection Program
December 2023

Accounts

Assets		
Operating Fund		
1-10100 - General Checking - US Bank	\$46,110.06	
1-10102 - USB GO Money Market	\$107,622.88	
1-10130 - Money Market Savings - First Nation	\$542.69	
1-10135 - LPL - CD Ladder Investment	\$806,707.01	
1-10200 - Petty Cash	\$235.17	
Total Operating Fund		\$961,217.81
Total Assets		\$961,217.81
Liabilities, Fund Principal, & Restricted Funds		
Liabilities		
Payroll Deductions		
1-20008 - Employees 403b personal contributio	(\$0.01)	
1-20010 - Family health/ dental/ life insuran	(\$0.68)	
Total Payroll Deductions		(\$0.69)
Total Liabilities		(\$0.69)
Fund Principal		
1-29999 - Operating Acct Fund Principal	(\$91,170.66)	
Excess Cash Received	\$0.00	
Total Fund Principal and Excess Cash Received		(\$91,170.66)
Restricted Funds		
Total Temporary Restricted	\$1,052,389.16	
Total Restricted Funds		\$1,052,389.16
Total Liabilities, Fund Principal, & Restricted Funds		\$961,217.81

Collegiate United Methodist Church/Wesley Found.
Analysis of Revenues & Expenses - Detail
Fund: Parking Lot Checking Account
December 2023

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Accounts	MTD Actual	MTD Budget	YTD Actual	Annual Budget	% of Annual Budget Used
Other Revenues					
Parking Lot Revenues					
3-30000 - Parking Space Rent	\$730.10	\$1,916.63	\$18,136.69	\$23,000.00	78.86 %
3-40026 - Interest	\$171.78	\$0.00	\$173.52	\$0.00	0.00 %
Total Parking Lot Revenues	<u>\$901.88</u>	<u>\$1,916.63</u>	<u>\$18,310.21</u>	<u>\$23,000.00</u>	<u>79.61 %</u>
Total Other Revenues	<u>\$901.88</u>	<u>\$1,916.63</u>	<u>\$18,310.21</u>	<u>\$23,000.00</u>	<u>79.61 %</u>
Other Expenses					
Parking Lot Expenses					
3-31000 - Snow Removal	\$0.00	\$266.63	\$1,306.54	\$3,200.00	40.83 %
3-31005 - Parking Lot Repairs	\$0.00	\$500.00	\$3,651.90	\$6,000.00	60.86 %
3-31010 - Bank Service Charges	\$0.00	\$10.38	\$0.00	\$125.00	0.00 %
3-31025 - Property Taxes	\$0.00	\$895.87	\$9,914.00	\$10,750.00	92.22 %
Total Parking Lot Expenses	<u>\$0.00</u>	<u>\$1,672.88</u>	<u>\$14,872.44</u>	<u>\$20,075.00</u>	<u>74.08 %</u>
Total Other Expenses	<u>\$0.00</u>	<u>\$1,672.88</u>	<u>\$14,872.44</u>	<u>\$20,075.00</u>	<u>74.08 %</u>
Net Total	\$901.88	\$243.75	\$3,437.77	\$2,925.00	117.53 %

Collegiate United Methodist Church/Wesley Found.
Balance Sheet
Fund: Parking Lot Checking Account
December 2023

Accounts

Assets		
Parking Lot Account		
3-10100 - Parking Lot Checking	\$610.95	
3-10102 - USB Parking Lot MM	\$48,731.98	
Total Parking Lot Account		<u>\$49,342.93</u>
Total Assets		<u><u>\$49,342.93</u></u>

Liabilities, Fund Principal, & Restricted Funds		
Liabilities		
Fund Principal		
3-29999 - Parking Lot Fund Principal	\$45,905.16	
Excess Cash Received	\$3,437.77	
Total Fund Principal and Excess Cash Received		<u>\$49,342.93</u>
Total Liabilities, Fund Principal, & Restricted Funds		<u><u>\$49,342.93</u></u>

Analysis of Revenues & Expenses - Detail

Fund: Annex
December 2023

Accounts	MTD Actual	MTD Budget	YTD Actual	Annual Budget	% of Annual Budget Used
Other Revenues					
Annex Revenues					
5-40003 - Ames Choral Society Re	\$0.00	\$81.90	\$1,008.00	\$982.80	102.56 %
5-40005 - Arc of Story County	\$0.00	\$621.37	\$4,888.00	\$7,456.00	65.56 %
5-40010 - CASA Rent	\$4,938.00	\$3,672.37	\$45,986.42	\$44,068.00	104.35 %
5-40016 - Community Academy	\$165.00	\$0.00	\$340.00	\$0.00	0.00 %
5-40020 - Friendship Ark Rent	\$0.00	\$2,106.57	\$17,143.00	\$25,278.40	67.82 %
5-40021 - Story Co Comm Housi	\$97.00	\$93.63	\$1,124.00	\$1,124.00	100.00 %
5-40022 - Community Academy Int	\$15.00	\$0.00	\$30.00	\$0.00	0.00 %
5-40026 - Interest	\$261.56	\$0.00	\$276.59	\$0.00	0.00 %
5-40082 - Story Co Comm Housin	\$15.00	\$15.00	\$180.00	\$180.00	100.00 %
5-40088 - Arc of Story Co Internet	\$0.00	\$15.00	\$120.00	\$180.00	66.67 %
5-40096 - Iowa Able Foundation	\$567.00	\$549.00	\$6,049.35	\$6,588.00	91.82 %
Total Annex Revenues	\$6,058.56	\$7,154.84	\$77,145.36	\$85,857.20	89.85 %
Total Other Revenues	\$6,058.56	\$7,154.84	\$77,145.36	\$85,857.20	89.85 %
Other Expenses					
Annex Expenses					
Physical Plant/ Grounds					
5-60141 - Cleaning Service	\$2,983.16	\$693.37	\$8,803.96	\$8,320.00	105.82 %
5-60142 - Equipment	\$269.34	\$37.50	\$809.22	\$450.00	179.83 %
5-60150 - Paper Products	\$0.00	\$0.00	\$491.33	\$0.00	0.00 %
5-60155 - Maintenance Supplies	\$192.07	\$208.37	\$2,290.82	\$2,500.00	91.63 %
5-60156 - Equipment Repair	(\$539.88)	\$4.13	(\$418.23)	\$50.00	0.00 %
5-60160 - HVAC Service Agreeemen	\$0.00	\$166.63	\$855.57	\$2,000.00	42.78 %
5-60170 - Repairs, Service	\$0.00	\$208.37	\$1,519.39	\$2,500.00	60.78 %
5-60175 - Major Maintenance	\$428.95	\$1,959.35	\$5,058.73	\$23,512.20	21.52 %
5-60180 - Pest Control	\$0.00	\$8.37	\$0.00	\$100.00	0.00 %
5-60195 - Grounds Maintenance	\$0.00	\$33.37	\$685.25	\$400.00	171.31 %
5-60196 - Snow Removal	\$0.00	\$150.00	\$1,708.54	\$1,800.00	94.92 %
Total Physical Plant/ Grounds	\$3,333.64	\$3,469.46	\$21,804.58	\$41,632.20	52.37 %
Utilities					
5-60245 - Wood River - Natural Ga	\$933.89	\$641.63	\$7,601.15	\$7,700.00	98.72 %
5-60248 - City of Ames (elec/wate	\$846.13	\$1,333.37	\$12,749.79	\$16,000.00	79.69 %
5-60254 - Sanitation	\$132.80	\$130.00	\$1,622.04	\$1,560.00	103.98 %
Total Utilities	\$1,912.82	\$2,105.00	\$21,972.98	\$25,260.00	86.99 %
Total Annex Expenses	\$5,246.46	\$5,574.46	\$43,777.56	\$66,892.20	65.44 %
Other Property Expenses					
5-60335 - Property Insurance	\$583.52	\$238.75	\$7,262.84	\$2,865.00	253.50 %
5-60338 - Miscellaneous	\$0.00	\$8.37	\$0.00	\$100.00	0.00 %
5-60340 - Transfer to CUMC	\$1,333.33	\$1,333.37	\$15,999.96	\$16,000.00	100.00 %
Total Other Property Expenses	\$1,916.85	\$1,580.49	\$23,262.80	\$18,965.00	122.66 %
Total Other Expenses	\$7,163.31	\$7,154.95	\$67,040.36	\$85,857.20	78.08 %
Net Total	(\$1,104.75)	(\$0.11)	\$10,105.00	\$0.00	0.00 %

Accounts

Assets		
Annex Account		
5-10100 - Annex Checking	(\$379.02)	
5-10102 - USB Annex MM	\$69,617.13	
Total Annex Account		\$69,238.11
Total Assets		\$69,238.11

Liabilities, Fund Principal, & Restricted Funds		
Liabilities		
Fund Principal		
5-29999 - Annex Fund Principal	\$59,133.11	
Excess Cash Received	\$10,105.00	
Total Fund Principal and Excess Cash Received		\$69,238.11
Restricted Funds		
Total Temporary Restricted	\$0.00	
Total Restricted Funds		\$0.00
Total Liabilities, Fund Principal, & Restricted Funds		\$69,238.11
