

Church of Christ Union
Statement of Financial Position
 As of April 30, 2010

	Apr 30, 10
ASSETS	
Current Assets	
Checking/Savings	
1000 · Peoples Checking Account	9,758.82
1010 · CD - 5599 (Sweep Account)	93,233.76
1015 · CDARS Bank Account	13.42
Total Checking/Savings	103,006.00
Accounts Receivable	
11000 · Accounts Receivable	2,000.00
Total Accounts Receivable	2,000.00
Total Current Assets	105,006.00
Other Assets	
3000 · Investment Accounts	
3201 · CDars 5813	78,345.82
3202 · CDars 3854	104,369.56
Total 3000 · Investment Accounts	182,715.38
3001 · Mutual Funds	
3160 · Putnam Investment Acct (37375)	2,109.92
Total 3001 · Mutual Funds	2,109.92
3002 · Money Market	
3180 · Hutchins Fund Money Mkt (73724)	54,583.23
Total 3002 · Money Market	54,583.23
Total Other Assets	239,408.53
TOTAL ASSETS	344,414.53
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2000 · Federal Tax Payable	1,141.02
2010 · FICA / Medicare Payable	1,003.06
2020 · Kentucky Withholding Payable	369.55
2030 · Berea City Tax Payable	131.12
2035 · A/P	109.00
2040 · In/Out Funds	
2202 · In/Out - Deacons	
2244 · Prayer Shawls	78.55
Total 2202 · In/Out - Deacons	78.55
2203 · In/Out - Missions Outreach	
2204 · Bazaar Proceeds - Mission/Outre	8,538.92
2205 · BUURR	270.00
2206 · BFCO	421.00
2207 · BFCO/CFL bulbs	390.76
2210 · One Great Hour of Sharing	3,131.15
2215 · Church World Service - Disaster	550.00
2224 · Bread for the World	25.00
2230 · Food Bank	530.00
2235 · Heifer Project	-3.37
Total 2203 · In/Out - Missions Outreach	13,853.46
2245 · In/Out - Christian Education	
2249 · Wednesday Night Live	-144.14
Total 2245 · In/Out - Christian Education	-144.14
Total 2040 · In/Out Funds	13,787.87

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6055 · Kent Gilbert Sabbatical Fund	4,803.19
6070 · MRE (Prior Yrs) - Kent Gilbert	531.00
6071 · MRE (Prior Yrs) - John Courter	1,250.00
6072 · MRE (Prior Yrs) - Choir Dir	250.00
6082 · MRE (Prior Yrs) - Loretta M	248.88
6084 · MRE (Prior Yrs) - Wyndee H	125.00
Total Other Current Liabilities	23,749.69
Total Current Liabilities	23,749.69
Long Term Liabilities	
2050 · Hutchins Memorial - Due from UC	37,013.29
Total Long Term Liabilities	37,013.29
Total Liabilities	60,762.98
Equity	
6000.5 · Designated Accounts	
5999 · Designated - General Committee	
2214 · Capital Campaign Expenses	1,930.00
2216 · Living the Vision Expenses	4,948.48
6067 · Stammer Sanctuary Improvements	4,864.83
Total 5999 · Designated - General Committee	11,743.31
5999.1 · Designated - Trustees	
3140 · Ramp Door Opener	728.60
6008 · Special Project - Trustees	5,775.59
6056 · UCHURCH Sabbatical Fund	9,333.33
6060 · Lambert Fund	11,492.52
6066 · Designated Memorial	12,395.00
6075 · Evan Thomas Memorial	4,293.16
Total 5999.1 · Designated - Trustees	44,018.20
5999.2 · Designated - Deacon	
6007 · Worship & Art - Deacons	4,583.62
6050 · Guest Musician	324.26
6051 · Memorial Anthem Fund	33.14
6065 · Memorial Garden Plaque	1,801.05
6077 · Kay Orwig Memorial	209.47
6080 · Music Fund	1,787.14
6081 · Nurture & Care - Deacons	6,551.71
6083 · Organ Fund	3,626.88
6090 · Public Radio Partners	6.00
Total 5999.2 · Designated - Deacon	18,923.27
5999.3 · Designated - Mission & Outreach	
6006 · Mission Outreach - Mission Bd	6,615.74
6010 · Back Bay Mission Trip	200.80
6040 · Emergency Loan	4,816.84
6092 · Re-Entry Partners	41.35
Total 5999.3 · Designated - Mission & Outreach	11,674.73
5999.5 · Designated - Christian Ed	
6005 · Leadership Development - CE	1,951.59
6009 · CE - Computer Supplies	295.31
6025 · Confirmation Class	1,167.19
6026 · Vacation Bible School Desig	604.58
6030 · Bibles for Youth	26.74
6036 · Mission Trip	1,700.44
6069 · A. Stephenson Memorial Youth	1,934.93
Total 5999.5 · Designated - Christian Ed	7,680.78
Total 6000.5 · Designated Accounts	94,040.29

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Accrual Basis

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6000.9 · Designated - Investment Funds	
6001 · Lawson Hamilton Memorial	100,000.00
6003 · Burroughs-True Memorial	22,000.00
6004 · Hutchins Capital Improvement	<u>50,053.23</u>
Total 6000.9 · Designated - Investment Funds	172,053.23
6999 · Prior Unrestricted Funds	16,028.48
Net Income	<u>1,529.55</u>
Total Equity	<u>283,651.55</u>
TOTAL LIABILITIES & EQUITY	<u><u>344,414.53</u></u>

Church of Christ Union
Revenues & Expenditures Budget vs. Actual
 April 2010

	YTD ACTUAL	YTD BUDGET	ANNUAL BUDGET	YTD VARIANCE	ANNUAL VARIANCE
	Jan - Apr 10	Budget	Jan - Dec 10 Budget	% of YTD Budget Earned/Expended	% of Annual Budget Earned/Expended
Income					
4000 · Pledges & Gifts	89,319.00	80,788.64	242,366.00	110.56%	36.85%
4010 · Plate Offering	1,873.45	2,333.36	7,000.00	80.29%	26.76%
4015 · Lenten Lunch	0.00	500.00	1,500.00	0.0%	0.0%
4016 · Special Event	0.00	250.00	750.00	0.0%	0.0%
4025 · Other Income	2,083.67			100.0%	100.0%
4030 · Gifts/Reimbursement to Op Exp	0.00	333.36	1,000.00	0.0%	0.0%
4040 · Gifts to W.I. Director Salary	0.00	80.00	240.00	0.0%	0.0%
4050 · Rents and Building Use Fees	2,935.00	1,000.00	3,000.00	293.5%	97.83%
4060 · Interest Earned	1,513.20	1,000.00	3,000.00	151.32%	50.44%
4080 · Transfers from Lambert & Misc	0.00			0.0%	0.0%
Total Income	97,724.32	86,285.36	258,856.00	113.26%	37.75%
Expense					
5000- · Personnel					
5000 · Pastor's Salary					
5011 · Pastor's Social Security Reimb	1,359.32	1,359.30	4,077.94	100.0%	33.33%
5000 · Pastor's Salary - Other	9,202.84	8,502.88	25,508.56	108.23%	36.08%
Total 5000 · Pastor's Salary	10,562.16	9,862.18	29,586.50	107.1%	35.7%
5002 · Pastor's Housing Allowance	9,090.00	9,090.00	27,270.00	100.0%	33.33%
5004 · Pastor's Health Insurance	3,594.90	2,464.00	7,392.00	145.9%	48.63%
5006 · Pastor's Dental Plan	244.49	153.00	459.00	159.8%	53.27%
5008 · Pastor's Life/Disability Ins	418.71	266.56	799.60	157.08%	52.37%
5009 · Pastor's Pension Plan	3,922.36	2,487.61	7,462.89	157.68%	52.56%
5012 · Pastor's MRE	32.59	200.00	600.00	16.3%	5.43%
5020 · Secretary's Compensation	9,113.07	9,102.10	27,306.42	100.12%	33.37%
5022 · Secretary's Health Benefits	952.26	1,290.84	3,872.52	73.77%	24.59%
5024 · Secretary's MRE	70.00	200.00	600.00	35.0%	11.67%
5030 · Custodian's Compensation	6,090.00	4,800.00	14,400.00	126.88%	42.29%
5040 · Choir Director's Compensation	1,820.56	1,365.44	4,096.32	133.33%	44.44%
5042 · Choir Director's MRE	213.48	83.36	250.00	256.09%	85.39%
5050 · Organist's Compensation	3,981.76	3,981.70	11,945.22	100.0%	33.33%
5052 · Organist's MRE	0.00	83.36	250.00	0.0%	0.0%
5060 · Youth Director's Compensation	2,950.56	2,950.52	8,851.56	100.0%	33.33%
5062 · Youth Director's MRE	0.00	83.36	250.00	0.0%	0.0%
5070 · Christian Ed Director's Comp	3,018.56	3,018.52	9,055.56	100.0%	33.33%
5072 · Christian Ed Director's MRE	0.00	83.36	250.00	0.0%	0.0%
5080 · Bell Choir Director	856.80	642.60	1,927.80	133.33%	44.44%

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5199 · SS/Medicare Payments	2,041.98	1,762.06	5,286.22	115.89%	38.63%
5365 · Worker's Comp Insurance	1,560.00	666.64	2,000.00	234.01%	78.0%
Total 5000- · Personnel	60,534.24	54,637.21	163,911.61	110.79%	36.93%
5210 · Administrative					
5220 · Computer Supplies	804.81	166.64	500.00	482.96%	160.96%
5225 · Consider Expenses	108.12	83.36	250.00	129.7%	43.25%
5231 · Copier Lease	1,493.29	1,366.64	4,100.00	109.27%	36.42%
5232 · All Copies	777.46	533.36	1,600.00	145.77%	48.59%
5240 · DSL Connection and Equipment	798.89	566.64	1,700.00	140.99%	46.99%
5245 · Maintenance Contracts	150.00	125.00	375.00	120.0%	40.0%
5248 · Bookkeeping & Record Keeping	2,819.40	2,410.00	7,230.00	116.99%	39.0%
5250 · Paper	226.59	183.36	550.00	123.58%	41.2%
5255 · Postage	282.69	383.36	1,150.00	73.74%	24.58%
5260 · Telephone	0.00			0.0%	0.0%
5265 · Website and Supplies	0.00	33.36	100.00	0.0%	0.0%
5270 · Other Office Supplies	122.25	400.00	1,200.00	30.56%	10.19%
5370 · Vehicle Exp (Mileage Reimb etc)	308.94	666.64	2,000.00	46.34%	15.45%
5371 · Pastor's Professional Expenses	1,603.81	1,166.64	3,500.00	137.47%	45.82%
5372 · Pastor's non-doc	405.74			100.0%	100.0%
5375 · Stewardship Expenses	41.86	133.36	400.00	31.39%	10.47%
Total 5210 · Administrative	9,943.85	8,218.36	24,655.00	121.0%	40.33%
5297 · Property					
5298 · General Property					
5325 · Contract Labor	500.00	166.64	500.00	300.05%	100.0%
5330 · Janitorial Supplies	494.16	500.00	1,500.00	98.83%	32.94%
5335 · Cleaning Services	0.00	33.36	100.00	0.0%	0.0%
5340 · Signage	0.00	33.36	100.00	0.0%	0.0%
5350 · Materials and Services	442.30	216.64	650.00	204.16%	68.05%
5355 · Capital Improvements Interest	0.00	333.36	1,000.00	0.0%	0.0%
5360 · Liability Insurance	2,960.59	3,200.00	9,600.00	92.52%	30.84%
Total 5298 · General Property	4,397.05	4,483.36	13,450.00	98.08%	32.69%
5299 · Utilities					
5300 · Garbage	197.92	200.00	600.00	98.96%	32.99%
5305 · Natural Gas	5,445.09	4,000.00	12,000.00	136.13%	45.38%
5310 · Sewer	218.67	266.64	800.00	82.01%	27.33%
5315 · Water	0.00			0.0%	0.0%
5320 · Electric	1,994.56	1,933.36	5,800.00	103.17%	34.39%

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5321 · Berea Utilities - Fees	958.23	800.00	2,400.00	119.78%	39.93%
Total 5299 · Utilities	8,814.47	7,200.00	21,600.00	122.42%	40.81%
5380 · Trustee's Projects - Budget	-972.61			100.0%	100.0%
Total 5297 · Property	12,238.91	11,683.36	35,050.00	104.76%	34.92%
5361 · Maintenance/Capital Projects	4,252.20	1,666.64	5,000.00	255.14%	85.04%
5499 · Christian Education				0.0%	0.0%
5500 · Curriculum	126.37	366.64	1,100.00	34.47%	11.49%
5505 · College Fellowship	0.00	116.64	350.00	0.0%	0.0%
5510 · Confirmation Class	0.00	133.36	400.00	0.0%	0.0%
5515 · Nursery Staff	1,790.68	1,500.00	4,500.00	119.38%	39.79%
5520 · Supplies and Equipment	141.81	100.00	300.00	141.81%	47.27%
5525 · Youth	358.93	750.00	2,250.00	47.86%	15.95%
5530 · Vacation Bible School	0.00	133.36	400.00	0.0%	0.0%
5535 · Other CE Board Expenses	0.00	100.00	300.00	0.0%	0.0%
5536 · Family Ministry	87.00	116.64	350.00	74.59%	24.86%
Total 5499 · Christian Education	2,504.79	3,316.64	9,950.00	75.52%	25.17%
5599 · Deacons					
5610 · Outreach (Evangelism & Adv)	162.94	266.64	800.00	61.11%	20.37%
5635 · Pulpit Supply	100.00	133.36	400.00	74.99%	25.0%
5640 · Pastoral Sabbatical Saving Fund	1,333.33	1,333.36	4,000.00	100.0%	33.33%
5645 · Social Committee	58.91	250.00	750.00	23.56%	7.86%
5650 · Special Care Resources	17.02	100.00	300.00	17.02%	5.67%
5651 · Worship Supplies	364.62	250.00	750.00	145.85%	48.62%
5652 · Media Resources	429.14	250.00	750.00	171.66%	57.22%
Total 5599 · Deacons	2,465.96	2,583.36	7,750.00	95.46%	31.82%
5654 · Music Expenses					
5655 · Adult Choir Music	366.30	100.00	300.00	366.3%	122.1%
5656 · Bell Choir Music	0.00	33.36	100.00	0.0%	0.0%
5657 · Children's Choir Music	0.00	16.64	50.00	0.0%	0.0%
5658 · Instrument Maintenance	0.00	666.64	2,000.00	0.0%	0.0%
5659 · Organist & Director Substitutes	0.00	433.36	1,300.00	0.0%	0.0%
5660 · Conferences and Travel	196.15			100.0%	100.0%

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Total 5654 · Music Expenses	562.45	1,250.00	3,750.00	45.0%	15.0%
5699 · Mission and Outreach					
5700 · Woman's Industrial Director Com	1,972.72	1,972.68	5,918.04	100.0%	33.33%
5707 · W.I. Director's MRE	0.00	83.36	250.00	0.0%	0.0%
5710 · Matthew 25 Charities and Gifts	1,667.65	3,859.24	11,577.72	43.21%	14.4%
5720 · Delegate Expenses	0.00	46.64	140.00	0.0%	0.0%
5730 · KY Council of Churches	0.00	133.36	400.00	0.0%	0.0%
5735 · National Council of Churches	0.00	33.36	100.00	0.0%	0.0%
5740 · World Council of Churches	0.00	33.36	100.00	0.0%	0.0%
5745 · Mission Interpretation Expenses	52.00	33.36	100.00	155.88%	52.0%
Total 5699 · Mission and Outreach	3,692.37	6,195.36	18,585.76	59.6%	19.87%
Total Expense	96,194.77	89,550.93	268,652.37	107.42%	35.81%
Net Income	1,529.55	-3,265.57	-9,796.37	-46.84%	-15.61%