

Local Church Financial Audit Program

The purpose of this program is to provide basic procedures using non-technical language so that local churches can more easily comply with the annual audit requirement. Here are things you'll need:

The church bookkeeper and the Financial Secretary should be present.

All of the financial records for the year should be available.

A calculator.

A deck of cards to help with record selection. Pull out Ace through Queen of one suit to use.

You'll also want to make sure these specific documents are available:

A copy of the previous audit.

Washington Secretary of State Non-Profit Corporation Annual Report

Washington State Department of Revenue Property Tax Exemption Renewal Declaration

The current bank signature card(s)

The annual budget

The Local Report to the Annual Conference

The Annual Apportionment notice

The Pastoral Support Worksheet

Payroll tax returns for all four quarters of the year

General Information

Church name: **KENNEWICK FIRST UNITED METHODIST CHURCH**

District: **SEVEN RIVERS**

Audit year **2021**

When was the last church audit? **2020**

Who performed it? **KFUMC Finance and Stewardship Team**

Write a few sentences about the financial skill level of the person(s) that performed the previous audit.

One member is a retired CPA and Controller of a large corporation; the other members have business, management, or equivalent experience

Who is performing this audit? **The KFUMC Finance and Stewardship Team**

Write a few sentences about the financial skill level of the person(s) that are performing this audit. **One member is a retired CPA and Controller of a large corporation, the other members have business, management, or equivalent experience.**

Do you have a copy of the previous audit? **Yes** **No**

Does the church have an Audit Committee? Yes **No** **Audit responsibilities are assigned to the Finance and Stewardship Ministry Team**

Describe the method used for bookkeeping (e.g. QuickBooks or another computer-based program, spreadsheets, hand written ledgers etc.) **QuickBooks as the primary accounting system with Excel used for some reports**

Describe the recordkeeping system used by the Financial Secretary. **Handwritten records with a computer program, Church Windows.**

Where are the accounting records kept, e.g. on the church premises, in the home of the Treasurer, bookkeeper or Financial Secretary? **Church Premises**

Who performs the bookkeeping, e.g. a church volunteer or an outside bookkeeping service? **Our part-time bookkeeper, Sharon Varzandeh (16-20 hours per week)**

Is the person that does the bookkeeping paid? **Yes** No If yes, what is the pay rate? **\$19.26/hr**

What was the church's net surplus (or loss) for the year being audited?

General Fund	\$ 77,177
Building Maintenance Fund	<u>\$(75,368)</u>
Normal Operating	\$ 1,809
Transitory Fund	236,416
Memorial Fund	<u>\$ 3,180</u>
Cash Surplus/(Deficit)	\$241,405
Depreciation	<u>\$(92,090)</u>
Net Income after Depr	\$ 149,405

What were the total church receipts from all sources for the year being audited? **Two years previous?** The previous year?

2021	\$906,609 includes \$65,026 for PPP Loan, Employee Retention Credits
2020	\$676,073 Includes \$59,900 proceeds from SBA PPP Loan
2019	\$747,121 Includes \$100,000 donation for Youth Programs
2018	\$631,328

Compliance and Controls

Is any of the church's finance related mail (e.g. bank statements, invoices, tax returns) sent to an address other than the church? **NO**

Get a copy of the Washington Secretary of State Non-Profit Corporation Annual Report. What date was it filed? **01/04/2022** Was the report filed by the due date? **YES** No

Get a copy of the Washington State Department of Revenue Property Tax Exemption Renewal Declaration. What date was it filed? **02/01/2022 for the year 2021.** Due date is March 31st.

Treasurer's name: **Sharon Varzandeh** How long in this role? **5 yrs** Who is their backup? **Cheryl Nixon**

Financial Secretary's name: **Roberta Barcot**. Per the Book of Discipline 258.4 the Treasurer and the Financial Secretary should not be the same person.

Do two people count the offering? **Yes** No Are they unrelated? **Yes** No

Per the Book of Discipline 258.4(a) two persons should count the offering and those two persons should not be members of the same immediate family.

Who receives the bank statements? **Sharon Varzandeh, Treasurer**

Who reconciles (balances) the checking account? **Sharon Varzandeh, bookkeeper**

Who writes the checks? **Sharon Varzandeh, Cheryl Nixon, Cynthia Bement**

It is best if the person that writes the checks is different than the person that balances the checking account. Who are the authorized check signers? List their names. **Sharon Varzandeh, Cheryl Nixon, Cynthia Bement, Rich Nelson.**

Get a copy of all the current bank signature cards. Are current check signers listed on the signature cards?

Yes No

Is anybody that is no longer involved in church finances still listed on the signature card? **Yes** **No**

Reporting

Are monthly financial statements reports prepared? **YES**. Get a copy of the September financial reports for the year being audited. Which persons or committees receive a copy of the financial statements? Write their names here. **Finance & Stewardship Ministry Team, Admin Ministry Team, Church Leadership Council, Pastor McMurray**

Is an annual budget prepared? **Yes** No Get a copy.
Was it approved? **Yes** No

Approved by who? **Church Leadership Council** When? **January 21, 2022**

Does anybody compare actual results to the budget? **Yes,** No How often? **Monthly**

Write their name(s) here: **Rich Nelson, Jane Hunt, Roberta Barcot, Carol Kerkow, Sharon Varzandeh, and Pastor Mark McMurray.**

Do members of the congregation receive an annual report of their giving? **Yes** No

Get a copy of the Local Report to the Annual Conference. Are the amounts on the report supported by the year-end financial statement? **Yes** No

Receipts

How is the offering count recorded? Write a few sentences about the offering counting procedure including the form in which the offering is recorded. Include how the Treasurer or bookkeeper receives notice of the weekly bank deposit amount.

Roberta collects the payments Sunday from a locked box and puts them in the vault. Tuesday morning she collects all mail payments and adds to the Sunday collections. These are all totaled and listed on a deposit slip. Checks and deposit slips are given to Sharon for input into Quick Books, then put into a locked deposit bag and stored in the vault until the courier from the bank picks it up on Thursday.

Other than the Treasurer, who receives a copy of the weekly offering report? Write their names here:

Pastor Mark McMurray

Sharon Varzandeh

Ask the above persons what they do with the weekly offering report.

The Pastor retains a copy for his files.

Sharon retains a copy for church files.

Shuffle and draw a card from the 12 you have set aside. The Ace to Queen correspond to months January through December. Get a copy of the form used to record the offering for the second week of the month selected. **April—See attached form (Exhibit A)**

What date was the second Sunday of the month? **April 11, 2021**

How much was the deposit? **\$11,773.19**

Find the deposit on the bank statement. Write the date of the bank deposit here: **April 15, 2021**

Is the offering deposited on the next business day following Sunday? **No. It is picked up by the courier from First Community bank on Thursday. Deposits include checks and cash. PushPay offerings (electronic) are deposited directly in church bank account.**

If deposits are made after Sunday, where is the deposit kept Sunday night? **In the Office Vault.**

Disbursements

Shuffle and draw a card from the 12 you have set aside. For the month selected get a copy of the Monthly Conference Remittance form. This is the form used to remit apportionments and other special offerings to the Conference office. **April**

What is the total amount remitted as shown for lines 1, 3, 5, 9, 12 and 23?

April \$5058.67 (we remit the same every month)

Get a copy of the Annual Apportionment notice from the Conference office. Are the amounts for lines 1 through 6 the same as remitted? **Yes** No If not, who authorized payment of a different amount?

Do clergy or other persons receive reimbursement for expenses? Are written expense reports and receipts required? **Yes** No

Shuffle and draw a card from the 12 you have set aside. The Ace to Queen correspond to months January through December. Get a copy of the bank reconciliation for the month selected. Which month? **April**

Was the bank reconciliation performed on a timely basis? **Yes**

Write the date the reconciliation was performed here: **May 3, 2021**

It is best if the reconciliation is performed within 30 days of the bank statement date.

What is the date of the oldest outstanding check on the reconciliation? **03/08/2018**

It is best if items over a few months old are investigated. **Some outstanding checks need to be investigated.**

On the bank reconciliation, does the bank balance match the bank statement? **Yes** No

Does the check register balance on the bank reconciliation match the financial statement balance?

Yes No

Shuffle and draw a card from the 12 you have set aside, twice. Which two months? **July** and **October**

For the two months selected and for January, compare every check written to the documents supporting the check (invoices, expense reports, receipts, payroll records, etc.)

Are non-recurring invoices approved before payment? **Yes** No

For the two months selected and January, look at the bank statement deduction detail. Are there deductions from the checking account as a result of automatic payments or other items not requiring a check (e.g. electronic payments?) **Yes** No If yes, list them here. Make sure the payments are currently authorized and the proper amount. **Moon Security, Pacific Northwest Corporation, bank fees for Push Pay**

Payroll and Payroll Taxes

Get a copy of the Pastoral Support Worksheet and fill in the components of the approved compensation:

Cash Salary (Box 1) **\$67,046**

Housing Exclusion (Box 2) **\$6,500**

Housing (Box 4 or 5) **\$18,387**

Plan Compensation (Box 6) **\$91,993**

Does the Pastors payroll compensation match the Pastoral Support Worksheet approved at Charge Conference? **YES**

Do all church employees receive a W-2? **YES** No

What date were the W-2's issued to employees? **By 2/15/22** The due date is typically January 31st. **YES**

What date was the W-2 package mailed to the Social Security Administration? **1/27/22** The due date is typically February 28th.

Get a copy of the 3rd quarter report to the Department of Labor & Industries (workers compensation) Write the total wages from the Gross Payroll column here: **\$61,767**

Write the total workers hours here **2,697**

What is the total tax due? **\$815.03**

What date was the report submitted? **10/07/2021**

Who signed the report? **Prepared and electronically filed by Sharon Varzandeh.**

Was the amount due paid by check or electronic payment? **Check** Electronic payment

What's the check/payment date **10/13/2021** check number (if applicable) **#19439** and amount of the payment? **\$815.03**

Get a copy of the 3rd quarter Federal Form 941.

What is the amount on line 2? **\$61,167.33**

What is the amount on line 5a column 1? **\$43,382.21**

If line 2 and line 5a are different, what is the reason? **Ministers' compensation not subject to SS.**

What are the total taxes due on line 10? **\$8,660.50**

How was the amount on line 10 remitted? By check or by payroll tax deposits? **Payroll tax deposits.**

If by payroll tax deposits, write down the date and amount of the deposits that total line 10 here.

07/15/2021 \$1,289.76; 07/30/2021 \$1,516.40; 08/12/2021 \$1,271.60;

08/31/2021 \$1,575.96; 9/15/2021 \$1,406.80; 9/30/2021 \$1,599.98 Total=\$8,660.50

If the deposits were made using EFTPS (a method for electronic payment of payroll tax deposits) trace the amount and date of the deposits for the quarter to the bank statements. **Payments were made by Electronic payment, and the amount and dates were all traced to the bank statements.**

Does line 2 of the 941 agree to gross wages on the Labor & Industries report for the same quarter?

Yes No The amount is \$61,167.33

Do hourly employees turn in time cards? **Yes No** If yes, find the time cards for the March payroll and see if they match the number of hours the employee was paid.

Does the church have anybody working as an independent contractor? These persons are sometimes referred to as a "1099 employees." Write the names of independent contractors and their job description here. **No independent contractors.**

Are church employees covered by state unemployment insurance? Yes **No** Churches are generally exempt from state unemployment insurance. Is the church paying Federal Unemployment Insurance ? Yes **No** (Form 940) Churches are generally exempt from Federal unemployment insurance.

Are there any other funds that don't show on the reports provided to the Finance Committee?

Yes No If so, who has authority over these funds? **United Methodist Women—Kathy Harris Treasurer. The UMW have their own set of books and audit procedure.**

Cash and Investments:

In addition to the required audit procedures, the Team also reviewed the Cash and Investments Accounts. A report of this activity is found in Exhibit B.

Property:

In addition to the required audit procedures, the Team also reviewed the Property Accounts on the Balance Sheet. A report of 2021 activity is found as Exhibit C. In 2019 the Finance and Stewardship Team partnered with the Facilities Team to conduct a physical inventory of all personal property over the estimated value of \$100. This inventory was very helpful in working with our insurance carrier to increase the insurance coverage for personal property.

Examination Performed by: **Kennewick First Finance and Stewardship Team** on this date **08/05/2022** who can be reached by email or phone here: **Rich Nelson richnelson1942@msn.com or 509-989-0695 C.** Once the examination is completed a copy of this report should be provided to the Chair of the Finance Committee, the District Superintendent during Charge Conference, and mailed to the Treasurer's Office of the Pacific NW Conference. Please include a Year End Financial Statement and a sample of a monthly report to the Finance Committee of the church.

Exhibit A: Deposit Slip
Exhibit B: Cash and Investments
Exhibit C: Property
Exhibit E: 12/31/21 Balance Sheet
Exhibit F: 12/31/21 General Fund Income Expense Report
Exhibit G: 12/31/21 BMR Fund Income Expense Report

If you have questions about this guide you can direct them to Rik Jamison at rjamieson@pnwumc.org or Brant Henshaw at bhenshaw@pnwumc.org.

Kennewick 1st United Methodist Church

Balance Sheet

Exhibit E

As of December 31, 2021

December 2021 Report 2

Dec 31, 21

ASSETS

Current Assets

Checking/Savings

1-20100 · Community First Bank

1 · General Fund 78,388.13

2 · Transitory Fund 114,998.20

3 · Memorial Fund 18,330.59

4 · BMR Fund (86,238.46)

Total 1-20100 · Community First Bank 125,478.46

1-20200 · Com.Fst.Bk.Savings/Owens Trust 98,964.85

1-20300 · HFG Trust/Pershing, LLC

1-20301 · Owens Trust 562,830.18

1-20302 · Youth Program 101,741.77

Total 1-20300 · HFG Trust/Pershing, LLC 664,571.95

2-11400 · UMFNW - Transitory 192,378.93

4-11450 · UM Foundation-PEF Savings 128,690.44

Total Checking/Savings 1,210,084.63

Total Current Assets 1,210,084.63

Fixed Assets

1-15000 · Land 260,000.00

1-16000 · Furniture & Equipment 471,804.82

1-16500 · Accum. depr.-furniture & equip (339,588.67)

1-17000 · Vehicles 173,390.68

1-17500 · Accum Depr - Vehicles (121,181.37)

4-15000 · Real Estate and Improvement 2,635,930.45

4-15500 · Accum. depr.-R.E. & improve (1,680,964.90)

Total Fixed Assets 1,399,391.01

TOTAL ASSETS 2,609,475.64

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

1-21000 · Payroll Liabilities 3.41

Total Other Current Liabilities 3.41

Total Current Liabilities 3.41

Total Liabilities 3.41

Equity

0-30000 · Opening Bal Equity 1,298,861.07

5-30501 · John W Owens Trust 969,512.46

Net Income 341,098.70

Total Equity 2,609,472.23

TOTAL LIABILITIES & EQUITY 2,609,475.64

December 2021 Report 2

Kennewick 1st United Methodist Church
Income Expense Report
 January through December 2021

Exhibit F

Jan-Dec 2021 Report 4		Dec 21	Jan - Dec 21	Budget
Income				
1-40100 · Pledges-gen fund		44,897.91	429,306.12	521,840.00
1-40300 · Loose offering, gen		151.00	1,126.00	0.00
1-40400 · Church school offering, gen		77.63	51.00	0.00
1-41100 · Interest, general fund		0.00	1,368.66	0.00
1-41110 · Other General Fund Income		0.00	65,025.62	0.00
1-41200 · Investment Gain/Loss-GF		27,929.82	33,838.02	20,000.00
1-41300 · Misc. Income/Expense Gen Fund		(400.88)	54,939.73	0.00
1-41301 · HFG Gain/Loss		(9,153.39)	(13,188.83)	0.00
5-40100 · Interest Income-Owens Trust		6.72	447.40	0.00
Total Income		63,508.81	572,913.72	541,840.00
Gross Profit				
		63,508.81	572,913.72	541,840.00
Expense				
1-60099 · Staff Salaries				
Total 1-60099 · Staff Salaries		20,879.79	246,701.33	255,658.00
1-60435 · Out of Pocket Stipend		0.00	336.98	500.00
1-60910 · Staff Education		0.00	(452.75)	3,000.00
1-62000 · Apportionments Expense				
1-62200 · Apport-Min sup & adm		2,572.00	30,864.00	30,864.00
1-62300 · Apport-World serv & conf		2,040.67	24,488.04	24,488.00
1-62400 · Apport-Ed & black colleges		242.50	2,910.00	2,910.00
1-62500 · Apport-African univ		17.25	207.00	207.00
1-62600 · Apport-District fund		186.25	2,235.00	2,235.00
Total 1-62000 · Apportionments Expense		5,058.67	60,704.04	60,704.00
1-63100 · Advertising, gen		0.00	75.00	2,040.00
1-63110 · Bank Charges		600.00	697.34	510.00
1-63115 · PushPay Charge		94.97	4,175.53	0.00
1-63200 · Office Expense, gen.				
1-63210 · Computer & Internet		565.12	3,501.08	0.00
1-63200 · Office Expense, gen. - Other		541.94	6,720.85	5,100.00
Total 1-63200 · Office Expense, gen.		1,107.06	10,221.93	5,100.00
1-63300 · Postage, gen.		0.00	456.80	2,550.00
1-63400 · Office equip, purch./lease		298.42	6,997.03	10,200.00
1-63500 · Office equip, maintenance		0.00	1,133.61	5,040.00
1-63600 · Telephone, gen		0.00	7,824.07	5,100.00
1-63700 · Technology Upgrades		50.00	1,989.87	5,100.00
1-63800 · Care and Concern		0.00	0.00	510.00
1-65100 · Educ-Audio/Video		0.00	267.14	1,020.00
1-65150 · Educ-Lay Ministry		0.00	0.00	204.00
1-65200 · Educ-youth curric.		28.95	1,757.96	5,100.00
1-65250 · Educ-adult curric.		64.60	468.12	816.00
1-65260 · Ed-Young Adult		0.00	0.00	2,000.00
1-65300 · Educ-vbs		0.00	855.12	2,550.00
1-65350 · Educ-confirmation		0.00	0.00	1,020.00

Kennewick 1st United Methodist Church
Income Expense Report
 January through December 2021

Jan-Dec 2021 Report 4

	Dec 21	Jan - Dec 21	Budget
1-65400 · Educ-supplies	101.09	1,194.39	1,530.00
1-65450 · Educ-volunteer training	0.00	0.00	204.00
1-65500 · Educ-library	0.00	117.73	408.00
1-65550 · Educ-special programs	0.00	522.08	1,020.00
1-65600 · Educ-Jr UMY	166.58	3,575.42	3,500.00
1-65650 · Educ-Sr UMY	166.58	3,606.82	3,500.00
1-65700 · Educ-Adult ldr registration	0.00	0.00	1,224.00
1-65900 · Educ-discretionary	0.00	196.88	204.00
1-66100 · Worship-music inst maintenance	139.00	278.00	675.00
1-66150 · Worship-supplies	0.00	1,284.46	1,530.00
1-66200 · Worship-honorariums	0.00	0.00	1,020.00
1-66250 · Worship-bell choir	0.00	0.00	500.00
1-66310 · Worship- Hospitality	0.00	0.00	510.00
1-66330 · Worship-Technology Supplies	299.81	1,268.28	1,000.00
1-66400 · Worship-Vocal Choirs	0.00	100.00	1,100.00
1-67200 · Minister's discretionary fund	0.00	0.00	1,000.00
1-68100 · Missions	0.00	0.00	500.00
1-69100 · Capitalized Assests	(7,276.24)	(7,276.24)	0.00
1-69200 · Depreciation Expense	92,090.15	92,090.15	0.00
60108 · Benefits			
1-60110 · Sr. Pastor Medical			
1-60112 · HES (Health Employer Share)	710.00	9,230.00	8,520.00
Total 1-60110 · Sr. Pastor Medical	710.00	9,230.00	8,520.00
1-60150 · Sr Pastor CCP	229.83	2,987.79	2,758.00
1-60160 · Sr Pastor CRSP			
1-60162 · CRSP-DB (Retirement Benefit)	475.00	6,175.00	8,458.00
1-60163 · CRSP-DB (Retirement Contribution)	(2,757.96)	0.00	0.00
Total 1-60160 · Sr Pastor CRSP	(2,282.96)	6,175.00	8,458.00
1-60612 · FT Staff Pension	186.01	2,788.42	2,159.00
1-61000 · FT Staff Vison Insurance	59.25	471.00	480.00
1-61001 · FT Staff Medical Insurance	1,294.77	16,436.37	16,538.00
1-61100 · Payroll taxes	1,226.99	17,319.34	19,061.00
Total 60108 · Benefits	1,423.89	55,407.92	57,974.00
60125 · Other Personnel Expenses			
1-60113 · HPS (Health Participant Share)	(153.00)	0.00	0.00
1-60130 · Sr. Pastor Exp Account	180.92	180.92	4,000.00
1-60165 · UMPIP BEFORE (Investment Plan)	(1,838.64)	(919.32)	0.00
1-61900 · Payroll Expenses	1,649.51	4,135.32	3,159.00
Total 60125 · Other Personnel Expenses	(161.21)	3,396.92	7,159.00
Total Expense	116,357.87	500,891.25	453,280.00
Net Income	(52,849.06)	72,022.47	88,560.00

Jan-Dec 2021 Report 4

Kennewick 1st United Methodist Church
Income Expense Report
 January through December 2021

Exhibit G

Jan-Dec 2021 Report 5		Dec 21	Jan - Dec 21	Budget	\$ Over Budget
Income					
4-40100 · Pledges-building		8,723.50	45,832.70	40,000.00	5,832.70
4-41110 · Rental Income - Church		0.00	0.00	1,000.00	(1,000.00)
4-41155 · Other BMR Income		0.00	0.00	200.00	(200.00)
Total Income		8,723.50	45,832.70	41,200.00	4,632.70
Gross Profit		8,723.50	45,832.70	41,200.00	4,632.70
Expense					
4-63010 · Electrical					
4-63012 · Church		0.00	213.94	500.00	286.06
4-63014 · Office		0.00	88.22	200.00	111.78
Total 4-63010 · Electrical		0.00	302.16	700.00	397.84
4-63020 · Plumbing					
4-63023 · Church		471.40	7,721.48	2,000.00	(5,721.48)
4-63025 · Office		0.00	0.00	200.00	200.00
4-63027 · Parsonage		0.00	3,022.05	200.00	(2,822.05)
Total 4-63020 · Plumbing		471.40	10,743.53	2,400.00	(8,343.53)
4-63030 · HVAC					
4-63032 · Church		0.00	2,742.37	5,000.00	2,257.63
4-63034 · Office		0.00	0.00	500.00	500.00
4-63036 · Parsonage		0.00	0.00	500.00	500.00
Total 4-63030 · HVAC		0.00	2,742.37	6,000.00	3,257.63
4-63040 · Roofs					
4-63042 · Church		5,473.44	5,473.44	500.00	(4,973.44)
4-63044 · Office		0.00	0.00	200.00	200.00
4-63046 · Parsonage		0.00	0.00	200.00	200.00
Total 4-63040 · Roofs		5,473.44	5,473.44	900.00	(4,573.44)
4-63050 · Floors					
4-63052 · Church		0.00	0.00	1,000.00	1,000.00
4-63057 · Parsonage		0.00	0.00	1,000.00	1,000.00
Total 4-63050 · Floors		0.00	0.00	2,000.00	2,000.00
4-63060 · Windows/Doors					
4-63062 · Church		0.00	0.00	1,000.00	1,000.00
4-63064 · Office		0.00	0.00	200.00	200.00
4-63066 · Parsonage		0.00	97.74	1,500.00	1,402.26
Total 4-63060 · Windows/Doors		0.00	97.74	2,700.00	2,602.26
4-63070 · Elevator					
4-63075 · Elevator Phone		0.00	257.98	0.00	(257.98)
4-63070 · Elevator - Other		0.00	3,262.04	3,500.00	237.96
Total 4-63070 · Elevator		0.00	3,520.02	3,500.00	(20.02)
4-63080 · Structure					
4-63082 · Church		0.00	0.00	5,000.00	5,000.00
4-63084 · Office		0.00	0.00	1,000.00	1,000.00
4-63086 · Parsonage		0.00	2,307.45	1,000.00	(1,307.45)
Total 4-63080 · Structure		0.00	2,307.45	7,000.00	4,692.55

Kennewick 1st United Methodist Church
Income Expense Report
 January through December 2021

Jan-Dec 2021 Report 5	Dec 21	Jan - Dec 21	Budget	\$ Over Budget
4-63090 · Major Projects				
4-63093 · Replace Sewer line W	0.00	13,199.76	0.00	(13,199.76)
4-63098 · Security Doors-Church	0.00	0.00	4,500.00	4,500.00
4-63099 · Upgrade doors-Office	0.00	0.00	4,500.00	4,500.00
Total 4-63090 · Major Projects	0.00	13,199.76	9,000.00	(4,199.76)
4-63310 · Appliances				
4-63312 · Church	0.00	0.00	500.00	500.00
4-63314 · Office	0.00	0.00	500.00	500.00
Total 4-63310 · Appliances	0.00	0.00	1,000.00	1,000.00
4-63330 · Furnishings				
4-63334 · Office	0.00	0.00	500.00	500.00
Total 4-63330 · Furnishings	0.00	0.00	500.00	500.00
4-63410 · Grounds upkeep, bldg				
4-63412 · Church	744.36	4,050.07	0.00	(4,050.07)
4-63413 · Landscaping Zone 5	0.00	0.00	2,000.00	2,000.00
4-63414 · Dayton Entrance Project	0.00	0.00	5,000.00	5,000.00
4-63415 · Office	0.00	576.11	500.00	(76.11)
4-63420 · Parsonage	0.00	661.12	500.00	(161.12)
Total 4-63410 · Grounds upkeep, bldg	744.36	5,287.30	8,000.00	2,712.70
4-63510 · Parking				
4-63515 · Church Parking Lot	0.00	0.00	1,000.00	1,000.00
4-63522 · Repave Office Parking	0.00	0.00	10,000.00	10,000.00
Total 4-63510 · Parking	0.00	0.00	11,000.00	11,000.00
4-64010 · Tools/Miscellaneous	0.00	0.00	500.00	500.00
4-64100 · Utilities, gen.				
4-64105 · Garbage - Church	175.60	2,103.94	2,700.00	596.06
4-64110 · Electricity - Church	628.55	9,041.88	9,400.00	358.12
4-64115 · Gas - Church	489.17	3,216.10	3,600.00	383.90
4-64120 · Water - Church	0.00	1,676.29	2,000.00	323.71
4-64123 · Pest Control-Church	0.00	0.00	1,400.00	1,400.00
4-64130 · Electricity - Office	125.23	1,721.75	1,700.00	(21.75)
4-64135 · Water - Office	0.00	1,289.68	1,300.00	10.32
4-64140 · Irrigation-Parsonage	0.00	353.83	400.00	46.17
Total 4-64100 · Utilities, gen.	1,418.55	19,403.47	22,500.00	3,096.53
4-64200 · Insurance, gen	0.00	23,948.23	23,880.00	(68.23)
4-65010 · Office Building	24.10	250.97	0.00	(250.97)
4-66010 · Parsonage maint, bldg				
4-66015 · Kitchen Upgrade	0.00	0.00	20,000.00	20,000.00
4-66020 · Backyard Resod	0.00	0.00	2,500.00	2,500.00
4-66030 · Basement Upgrade	0.00	0.00	7,500.00	7,500.00
Total 4-66010 · Parsonage maint, bldg	0.00	0.00	30,000.00	30,000.00
4-66100 · General Maintenance Contract	0.00	0.00	10,000.00	10,000.00
4-66200 · Seasonal Contracts				
4-66205 · Church	0.00	0.00	2,500.00	2,500.00

Kennewick 1st United Methodist Church
Income Expense Report
 January through December 2021

Jan-Dec 2021 Report 5		Dec 21	Jan - Dec 21	Budget	\$ Over Budget
4-66210 · Office		0.00	0.00	350.00	350.00
4-66220 · Parsonage		0.00	0.00	350.00	350.00
Total 4-66200 · Seasonal Contracts		0.00	0.00	3,200.00	3,200.00
4-6700 · Bus Maintenance		0.00	0.00	7,500.00	7,500.00
4-67100 · Custodian Contract		3,000.00	22,465.95	19,800.00	(2,665.95)
4-67110 · Janitorial Supplies		0.00	2,037.47	0.00	(2,037.47)
4-69300 · Misc supplies					
4-69305 · Church		11.94	588.09	0.00	(588.09)
4-69320 · Parsonage		0.00	226.97	0.00	(226.97)
Total 4-69300 · Misc supplies		11.94	815.06	0.00	(815.06)
5-63000 · Security					0.00
5-63100 · Security Training		0.00	195.00	300.00	105.00
5-63200 · Security System Upgrade		0.00	0.00	5,000.00	5,000.00
5-63000 · Security - Other		151.99	3,606.33	3,500.00	(106.33)
Total 5-63000 · Security		151.99	3,801.33	8,800.00	4,998.67
Total Expense		11,295.78	116,396.25	180,880.00	64,483.75
Net Income		(2,572.28)	(70,563.55)	(139,680.00)	(69,116.45)
Jan-Dec 2021 Report 5					