

Rappahannock River District

STATEMENT OF FINANCIAL POSITION

As of May 31, 2019

	TOTAL	
	AS OF MAY 31, 2019	AS OF MAY 31, 2018 (PY)
ASSETS		
Current Assets		
Bank Accounts		
MONEY MKT UFMB	10,094.56	20,066.67
Petty Cash	36.22	33.31
The United Methodist Credit Union	5.00	5.00
UNION FIRST District Ckg	44,395.17	29,054.81
VAUMC Dev Co District MMKT	84,664.78	83,232.27
Total Bank Accounts	\$139,195.73	\$132,392.06
Accounts Receivable		
Accounts Receivable	0.00	0.00
Total Accounts Receivable	\$0.00	\$0.00
Other Current Assets		
Undeposited Funds	0.00	0.00
Total Other Current Assets	\$0.00	\$0.00
Total Current Assets	\$139,195.73	\$132,392.06
Other Assets		
UM FOUNDATION Fred. District	258,089.69	257,555.12
UM FOUNDATION Parsonage	131,164.15	130,892.48
Total Other Assets	\$389,253.84	\$388,447.60
TOTAL ASSETS	\$528,449.57	\$520,839.66
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
Fed Payroll Tax Payable	878.84	537.30
Health Insurance Payable	0.00	0.00
PASS THRU	0.00	0.00
Builders Club Pass Thru	0.00	80.00
Total PASS THRU	0.00	80.00
Pension Payable	229.36	200.26
VA Payroll Tax Payable	178.00	104.00
Total Other Current Liabilities	\$1,286.20	\$921.56
Total Current Liabilities	\$1,286.20	\$921.56
Total Liabilities	\$1,286.20	\$921.56
Equity		
Opening Bal Equity	0.00	0.00
RESTRICTED FUNDS		
Missions Fund	9,164.08	9,566.58
Parsonage Fund	107,562.64	107,562.64
Westview Camp Fund	0.04	2,597.04

	TOTAL	
	AS OF MAY 31, 2019	AS OF MAY 31, 2018 (PY)
Total RESTRICTED FUNDS	116,726.76	119,726.26
Retained Earnings	0.00	0.00
UNRESTRICTED FUNDS		
General District Funds	384,304.87	411,237.91
Total UNRESTRICTED FUNDS	384,304.87	411,237.91
Net Income	26,131.74	-11,046.07
Total Equity	\$527,163.37	\$519,918.10
TOTAL LIABILITIES AND EQUITY	\$528,449.57	\$520,839.66

Rappahannock River District UMC

CONSOLIDATED BUDGET REPORT

January - May, 2019

	TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
Income					
DISTRICT FUNDS - APPORTIONS	65,595.60	175,634.00	-110,038.40	110,038.40	37.35 %
DISTRICT FUNDS - NON-APPORTION					
Lay Servant Reg Fees	420.00	650.00	-230.00	230.00	64.62 %
Youth Retreat Income	4,900.00	5,000.00	-100.00	100.00	98.00 %
Total DISTRICT FUNDS - NON-APPORTION	5,320.00	5,650.00	-330.00	330.00	94.16 %
District Interest MMK	21.35	30.00	-8.65	8.65	71.17 %
District Div DevCo MMK	662.37	1,200.00	-537.63	537.63	55.20 %
Total District Interest MMK	683.72	1,230.00	-546.28	546.28	55.59 %
Heartwood Apportionment Inc	6,785.25	22,720.00	-15,934.75	15,934.75	29.86 %
MISSION FUNDS					
APPORTIONMENTS	11,639.85	31,600.00	-19,960.15	19,960.15	36.83 %
Mission Trip Fees Collected	2,150.00		2,150.00	-2,150.00	
Mission Trip Transfer from GF Reserves	6,500.00		6,500.00	-6,500.00	
Total MISSION FUNDS	20,289.85	31,600.00	-11,310.15	11,310.15	64.21 %
Scholarship Transfer from GF Reserve	10,000.00		10,000.00	-10,000.00	
WESTVIEW APPORTIONMENT INC	8,417.90	22,720.00	-14,302.10	14,302.10	37.05 %
Total Income	\$117,092.32	\$259,554.00	\$ -142,461.68	\$142,461.68	45.11 %
GROSS PROFIT	\$117,092.32	\$259,554.00	\$ -142,461.68	\$142,461.68	45.11 %
Expenses					
ANNUAL CONFERENCE DELEGATES	400.00	16,000.00	-15,600.00	15,600.00	2.50 %
AUDIT		5,400.00	-5,400.00	5,400.00	
DCOM					
LAY LEADER EXPENSE		500.00	-500.00	500.00	
LAY SERVANT	650.00	1,300.00	-650.00	650.00	50.00 %
LEADERSHIP TRAINING		4,000.00	-4,000.00	4,000.00	
NEW PROGRAMS		3,000.00	-3,000.00	3,000.00	
SCOUTS		500.00	-500.00	500.00	
UMM SCHOLARSHIPS		500.00	-500.00	500.00	
YOUTH	6,897.82	15,000.00	-8,102.18	8,102.18	45.99 %
Total DCOM	7,547.82	24,800.00	-17,252.18	17,252.18	30.43 %
DS EXPENSE					
DS Business/Discretionary Exp	3,840.50	9,000.00	-5,159.50	5,159.50	42.67 %
HOUSING ALLOWANCE	13,200.00	26,400.00	-13,200.00	13,200.00	50.00 %
Total DS EXPENSE	17,040.50	35,400.00	-18,359.50	18,359.50	48.14 %
HEARTWOOD APPORTIONMENT EXP	6,785.25	22,720.00	-15,934.75	15,934.75	29.86 %

	TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
MISSIONS					
Crossroads	10,000.00	20,000.00	-10,000.00	10,000.00	50.00 %
GRANTS	2,000.00	3,000.00	-1,000.00	1,000.00	66.67 %
MISSION PARTNERS ADMIN FUND					
EL SALVADOR					
IN MISSION PARTNERS (EL SALVADO	1,000.00	6,600.00	-5,600.00	5,600.00	15.15 %
Total EL SALVADOR	1,000.00	6,600.00	-5,600.00	5,600.00	15.15 %
Total MISSION PARTNERS ADMIN FUND	1,000.00	6,600.00	-5,600.00	5,600.00	15.15 %
REAL ESTATE TAXES	960.01	2,000.00	-1,039.99	1,039.99	48.00 %
Total MISSIONS	13,960.01	31,600.00	-17,639.99	17,639.99	44.18 %
OFFICE EXPENSE					
EQUIPMENT		1,000.00	-1,000.00	1,000.00	
INSURANCE P & L		2,000.00	-2,000.00	2,000.00	
Online Expenses	1,313.71	2,500.00	-1,186.29	1,186.29	52.55 %
PHONE	1,535.24	3,000.00	-1,464.76	1,464.76	51.17 %
RENT	7,200.00	14,400.00	-7,200.00	7,200.00	50.00 %
SPECIAL EVENTS		1,000.00	-1,000.00	1,000.00	
SUPPLIES & EXPENSES	2,057.96	5,000.00	-2,942.04	2,942.04	41.16 %
Total OFFICE EXPENSE	12,106.91	28,900.00	-16,793.09	16,793.09	41.89 %
STAFF					
CROSSROADS PASTOR SALARY	8,333.30	20,000.00	-11,666.70	11,666.70	41.67 %
Health Insurance Benefits		16,273.32	-16,273.32	16,273.32	
Heartwood DIRECTOR SALARY	3,958.35	9,500.00	-5,541.65	5,541.65	41.67 %
Heartwood Director Travel Exp	128.45	500.00	-371.55	371.55	25.69 %
MILEAGE- OFFICE	121.10	500.00	-378.90	378.90	24.22 %
PART-TIME OFFICE HELP		7,500.00	-7,500.00	7,500.00	
PAYROLL PROCESSING	254.75	700.00	-445.25	445.25	36.39 %
PAYROLL TAXES FICA	1,462.12	3,730.00	-2,267.88	2,267.88	39.20 %
RETIREMENT	573.40	1,238.00	-664.60	664.60	46.32 %
SALARY-Office Mgr	19,112.70	41,257.00	-22,144.30	22,144.30	46.33 %
Staff Cont Ed	301.06	500.00	-198.94	198.94	60.21 %
WORKERS COMP INSUR	429.00	600.00	-171.00	171.00	71.50 %
Total STAFF	34,674.23	102,298.32	-67,624.09	67,624.09	33.90 %
Westview Apportionment Exp	8,417.90	22,720.00	-14,302.10	14,302.10	37.05 %
Total Expenses	\$100,932.62	\$289,838.32	\$ -188,905.70	\$188,905.70	34.82 %
NET OPERATING INCOME	\$16,159.70	\$ -30,284.32	\$46,444.02	\$ -46,444.02	-53.36 %
Other Income					
INVESTMENTS					
Income VAUMC District Bal Fund	1,796.67		1,796.67	-1,796.67	
Income VAUMC Parsonage BAL FUND	913.08		913.08	-913.08	
Unrealized Gain/Loss District	17,976.81		17,976.81	-17,976.81	
Unrealized Gain/Loss Parsonage	9,136.02		9,136.02	-9,136.02	
Total INVESTMENTS	29,822.58		29,822.58	-29,822.58	
Total Other Income	\$29,822.58	\$0.00	\$29,822.58	\$ -29,822.58	0.00%

			TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
Other Expenses					
Fees VAUMC Bal Fund Parsonage	402.74		402.74	-402.74	
Fees VAUMC District Bal Fund	792.47		792.47	-792.47	
NON BUDGET RESERVE EXPENSE					
District Reserve Expenses	2,155.33		2,155.33	-2,155.33	
Transfer to Mission trips	6,500.00		6,500.00	-6,500.00	
Transfer to Scholarship Fund	10,000.00		10,000.00	-10,000.00	
Total District Reserve Expenses	18,655.33		18,655.33	-18,655.33	
Total NON BUDGET RESERVE EXPENSE	18,655.33		18,655.33	-18,655.33	
Total Other Expenses	\$19,850.54	\$0.00	\$19,850.54	\$ -19,850.54	0.00%
NET OTHER INCOME	\$9,972.04	\$0.00	\$9,972.04	\$ -9,972.04	0.00%
NET INCOME	\$26,131.74	\$ -30,284.32	\$56,416.06	\$ -56,416.06	-86.29 %

RAPPAHANNOCK RIVER DISTRICT UMC

GENERAL FUND BUDGET REPORT

January - May, 2019

	TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
Income					
DISTRICT FUNDS - APPORTIONS	65,595.60	175,634.00	-110,038.40	110,038.40	37.35 %
DISTRICT FUNDS - NON-APPORTION					
Lay Servant Reg Fees	420.00	650.00	-230.00	230.00	64.62 %
Youth Retreat Income	4,900.00	5,000.00	-100.00	100.00	98.00 %
Total DISTRICT FUNDS - NON-APPORTION	5,320.00	5,650.00	-330.00	330.00	94.16 %
District Interest MMK	21.35	30.00	-8.65	8.65	71.17 %
District Div DevCo MMK	662.37	1,200.00	-537.63	537.63	55.20 %
Total District Interest MMK	683.72	1,230.00	-546.28	546.28	55.59 %
Total Income	\$71,599.32	\$182,514.00	\$ -110,914.68	\$110,914.68	39.23 %
GROSS PROFIT	\$71,599.32	\$182,514.00	\$ -110,914.68	\$110,914.68	39.23 %
Expenses					
ANNUAL CONFERENCE DELEGATES	400.00	16,000.00	-15,600.00	15,600.00	2.50 %
AUDIT		5,400.00	-5,400.00	5,400.00	
DCOM					
LAY LEADER EXPENSE		500.00	-500.00	500.00	
LAY SERVANT	650.00	1,300.00	-650.00	650.00	50.00 %
LEADERSHIP TRAINING		4,000.00	-4,000.00	4,000.00	
NEW PROGRAMS		3,000.00	-3,000.00	3,000.00	
SCOUTS		500.00	-500.00	500.00	
UMM SCHOLARSHIPS		500.00	-500.00	500.00	
YOUTH	6,897.82	15,000.00	-8,102.18	8,102.18	45.99 %
Total DCOM	7,547.82	24,800.00	-17,252.18	17,252.18	30.43 %
DS EXPENSE					
DS Business/Discretionary Exp	3,840.50	9,000.00	-5,159.50	5,159.50	42.67 %
HOUSING ALLOWANCE	13,200.00	26,400.00	-13,200.00	13,200.00	50.00 %
Total DS EXPENSE	17,040.50	35,400.00	-18,359.50	18,359.50	48.14 %
OFFICE EXPENSE					
EQUIPMENT		1,000.00	-1,000.00	1,000.00	
INSURANCE P & L		2,000.00	-2,000.00	2,000.00	
Online Expenses	1,313.71	2,500.00	-1,186.29	1,186.29	52.55 %
PHONE	1,535.24	3,000.00	-1,464.76	1,464.76	51.17 %
RENT	7,200.00	14,400.00	-7,200.00	7,200.00	50.00 %
SPECIAL EVENTS		1,000.00	-1,000.00	1,000.00	
SUPPLIES & EXPENSES	2,057.96	5,000.00	-2,942.04	2,942.04	41.16 %
Total OFFICE EXPENSE	12,106.91	28,900.00	-16,793.09	16,793.09	41.89 %
STAFF					
CROSSROADS PASTOR SALARY	8,333.30	20,000.00	-11,666.70	11,666.70	41.67 %

	ACTUAL	BUDGET	TOTAL		% OF BUDGET
			OVER BUDGET	REMAINING	
Health Insurance Benefits		16,273.32	-16,273.32	16,273.32	
Heartwood DIRECTOR SALARY	3,958.35	9,500.00	-5,541.65	5,541.65	41.67 %
Heartwood Director Travel Exp	128.45	500.00	-371.55	371.55	25.69 %
MILEAGE- OFFICE	121.10	500.00	-378.90	378.90	24.22 %
PART-TIME OFFICE HELP		7,500.00	-7,500.00	7,500.00	
PAYROLL PROCESSING	254.75	700.00	-445.25	445.25	36.39 %
PAYROLL TAXES FICA	1,462.12	3,730.00	-2,267.88	2,267.88	39.20 %
RETIREMENT	573.40	1,238.00	-664.60	664.60	46.32 %
SALARY-Office Mgr	19,112.70	41,257.00	-22,144.30	22,144.30	46.33 %
Staff Cont Ed	301.06	500.00	-198.94	198.94	60.21 %
WORKERS COMP INSUR	429.00	600.00	-171.00	171.00	71.50 %
Total STAFF	34,674.23	102,298.32	-67,624.09	67,624.09	33.90 %
Total Expenses	\$71,769.46	\$212,798.32	\$ -141,028.86	\$141,028.86	33.73 %
NET OPERATING INCOME	\$ -170.14	\$ -30,284.32	\$30,114.18	\$ -30,114.18	0.56 %
Other Income					
INVESTMENTS					
Income VAUMC District Bal Fund	1,796.67		1,796.67	-1,796.67	
Income VAUMC Parsonage BAL FUND	913.08		913.08	-913.08	
Unrealized Gain/Loss District	17,976.81		17,976.81	-17,976.81	
Unrealized Gain/Loss Parsonage	9,136.02		9,136.02	-9,136.02	
Total INVESTMENTS	29,822.58		29,822.58	-29,822.58	
Total Other Income	\$29,822.58	\$0.00	\$29,822.58	\$ -29,822.58	0.00%
Other Expenses					
Fees VAUMC Bal Fund Parsonage	402.74		402.74	-402.74	
Fees VAUMC District Bal Fund	792.47		792.47	-792.47	
NON BUDGET RESERVE EXPENSE					
District Reserve Expenses	2,155.33		2,155.33	-2,155.33	
Transfer to Mission trips	6,500.00		6,500.00	-6,500.00	
Transfer to Scholarship Fund	10,000.00		10,000.00	-10,000.00	
Total District Reserve Expenses	18,655.33		18,655.33	-18,655.33	
Total NON BUDGET RESERVE EXPENSE	18,655.33		18,655.33	-18,655.33	
Total Other Expenses	\$19,850.54	\$0.00	\$19,850.54	\$ -19,850.54	0.00%
NET OTHER INCOME	\$9,972.04	\$0.00	\$9,972.04	\$ -9,972.04	0.00%
NET INCOME	\$9,801.90	\$ -30,284.32	\$40,086.22	\$ -40,086.22	-32.37 %

RAPPAHANNOCK RIVER DISTRICT UMC: Scholarship Fund

BUDGET VS. ACTUALS: BUDGET 2019 - FY19 P&L

January - May, 2019

	ACTUAL	BUDGET	TOTAL OVER BUDGET	REMAINING	% OF BUDGET
Income					
Scholarship Transfer from GF Reserve	10,000.00		10,000.00	-10,000.00	
Total Income	\$10,000.00	\$0.00	\$10,000.00	\$ -10,000.00	0.00%
GROSS PROFIT	\$10,000.00	\$0.00	\$10,000.00	\$ -10,000.00	0.00%
Expenses					
Total Expenses			\$0.00	\$0.00	0.00%
NET OPERATING INCOME	\$10,000.00	\$0.00	\$10,000.00	\$ -10,000.00	0.00%
NET INCOME	\$10,000.00	\$0.00	\$10,000.00	\$ -10,000.00	0.00%

RAPPAHANNOCK RIVER DISTRICT UMC: Mission Fund

BUDGET VS. ACTUALS: BUDGET 2019 - FY19 P&L

January - May, 2019

	ACTUAL	BUDGET	TOTAL OVER BUDGET	REMAINING	% OF BUDGET
Income					
MISSION FUNDS					
APPORTIONMENTS	11,639.85	31,600.00	-19,960.15	19,960.15	36.83 %
Mission Trip Fees Collected	2,150.00		2,150.00	-2,150.00	
Mission Trip Transfer from GF Reserves	6,500.00		6,500.00	-6,500.00	
Total MISSION FUNDS	20,289.85	31,600.00	-11,310.15	11,310.15	64.21 %
Total Income	\$20,289.85	\$31,600.00	\$ -11,310.15	\$11,310.15	64.21 %
GROSS PROFIT	\$20,289.85	\$31,600.00	\$ -11,310.15	\$11,310.15	64.21 %
Expenses					
MISSIONS					
Crossroads	10,000.00	20,000.00	-10,000.00	10,000.00	50.00 %
GRANTS	2,000.00	3,000.00	-1,000.00	1,000.00	66.67 %
MISSION PARTNERS ADMIN FUND					
EL SALVADOR					
IN MISSION PARTNERS (EL SALVADO	1,000.00	6,600.00	-5,600.00	5,600.00	15.15 %
Total EL SALVADOR	1,000.00	6,600.00	-5,600.00	5,600.00	15.15 %
Total MISSION PARTNERS ADMIN FUND	1,000.00	6,600.00	-5,600.00	5,600.00	15.15 %
REAL ESTATE TAXES	960.01	2,000.00	-1,039.99	1,039.99	48.00 %
Total MISSIONS	13,960.01	31,600.00	-17,639.99	17,639.99	44.18 %
Total Expenses	\$13,960.01	\$31,600.00	\$ -17,639.99	\$17,639.99	44.18 %
NET OPERATING INCOME	\$6,329.84	\$0.00	\$6,329.84	\$ -6,329.84	0.00%
NET INCOME	\$6,329.84	\$0.00	\$6,329.84	\$ -6,329.84	0.00%

RAPPAHANNOCK RIVER DISTRICT UMC

HEARTWOOD BUDGET REPORT

January - May, 2019

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
Heartwood Apportionment Inc	6,785.25	22,720.00	-15,934.75	29.86 %
Total Income	\$6,785.25	\$22,720.00	\$ -15,934.75	29.86 %
GROSS PROFIT	\$6,785.25	\$22,720.00	\$ -15,934.75	29.86 %
Expenses				
HEARTWOOD APPORTIONMENT EXP	6,785.25	22,720.00	-15,934.75	29.86 %
Total Expenses	\$6,785.25	\$22,720.00	\$ -15,934.75	29.86 %
NET OPERATING INCOME	\$0.00	\$0.00	\$0.00	0.00%
NET INCOME	\$0.00	\$0.00	\$0.00	0.00%

RAPPAHANNOCK RIVER DISTRICT UMC-

WESTVIEW BUDGET REPORT

January - May, 2019

	TOTAL			% OF BUDGET
	ACTUAL	BUDGET	OVER BUDGET	
Income				
WESTVIEW APPORTIONMENT INC	8,417.90	22,720.00	-14,302.10	37.05 %
Total Income	\$8,417.90	\$22,720.00	\$ -14,302.10	37.05 %
GROSS PROFIT	\$8,417.90	\$22,720.00	\$ -14,302.10	37.05 %
Expenses				
Westview Apportionment Exp	8,417.90	22,720.00	-14,302.10	37.05 %
Total Expenses	\$8,417.90	\$22,720.00	\$ -14,302.10	37.05 %
NET OPERATING INCOME	\$0.00	\$0.00	\$0.00	0.00%
NET INCOME	\$0.00	\$0.00	\$0.00	0.00%