

Winfield First Church of the Nazarene
Balance Sheet
 As of April 30, 2022

	Apr 30, 22
ASSETS	
Current Assets	
Checking/Savings	
1000 · Savings	
1115 · Wesleyan Investment Foundation	15,681.06
Total 1000 · Savings	15,681.06
500 · Checking - Corner Bank	7,828.11
Total Checking/Savings	23,509.17
Total Current Assets	23,509.17
TOTAL ASSETS	23,509.17
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2110 · Direct Deposit Liabilities	-2,276.40
24000 · Payroll Liabilities	
24100 · Federal Income Tax Withholding	1.00
24600 · Ks Income Tax Withholding	29.00
24000 · Payroll Liabilities - Other	308.12
Total 24000 · Payroll Liabilities	338.12
Total Other Current Liabilities	-1,938.28
Total Current Liabilities	-1,938.28
Total Liabilities	-1,938.28
Equity	
20000 · Designated accounts	
20100 · Work and Witness	13,468.57
20125 · Blessing Box	469.00
20150 · Dexter Property	2,665.01
20200 · Memorials	822.27
20250 · Naomi Davis Nursery Memorial	230.00
20300 · Scholarships	570.49
20350 · Transportation fund	12,708.21
20400 · Camp Funds	4,168.82
20500 · General Assembly	1,140.00
20550 · Care Portal	1,745.66
20600 · Mime	230.77
20650 · Stage/Gaga pit funds	1,707.00
20700 · Friendly Fellowship Class	74.50
20900 · Women's Ministry	63.86
20950 · Men's Ministry	292.36
Total 20000 · Designated accounts	40,356.52
32000 · General Fund	42,116.15
Net Income	-57,025.22
Total Equity	25,447.45
TOTAL LIABILITIES & EQUITY	23,509.17

Winfield First Church of the Nazarene
Statement of Financial Position
As of April 30, 2022

	Apr 30, 22	Apr 30, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · Savings				
1115 · Wesleyan Investment Foundation	15,681.06	29,329.68	-13,648.62	-46.5%
Total 1000 · Savings	15,681.06	29,329.68	-13,648.62	-46.5%
500 · Checking - Corner Bank	7,828.11	18,969.93	-11,141.82	-58.7%
Total Checking/Savings	23,509.17	48,299.61	-24,790.44	-51.3%
Total Current Assets	23,509.17	48,299.61	-24,790.44	-51.3%
TOTAL ASSETS	23,509.17	48,299.61	-24,790.44	-51.3%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2110 · Direct Deposit Liabilities	-2,276.40	-2,089.28	-187.12	-9.0%
24000 · Payroll Liabilities				
24100 · Federal Income Tax Withholding	1.00	0.00	1.00	100.0%
24600 · Ks Income Tax Withholding	29.00	32.00	-3.00	-9.4%
24000 · Payroll Liabilities - Other	308.12	258.82	49.30	19.1%
Total 24000 · Payroll Liabilities	338.12	290.82	47.30	16.3%
Total Other Current Liabilities	-1,938.28	-1,798.46	-139.82	-7.8%
Total Current Liabilities	-1,938.28	-1,798.46	-139.82	-7.8%
Total Liabilities	-1,938.28	-1,798.46	-139.82	-7.8%
Equity				
20000 · Designated accounts				
20100 · Work and Witness	13,468.57	11,568.57	1,900.00	16.4%
20125 · Blessing Box	469.00	219.00	250.00	114.2%
20150 · Dexter Property	2,665.01	-853.24	3,518.25	412.3%
20200 · Memorials	822.27	571.27	251.00	43.9%
20250 · Naomi Davis Nursery Memorial	230.00	230.00	0.00	0.0%
20300 · Scholarships	570.49	570.49	0.00	0.0%
20350 · Transportation fund	12,708.21	-11,847.65	24,555.86	207.3%
20400 · Camp Funds	4,168.82	3,022.54	1,146.28	37.9%
20500 · General Assembly	1,140.00	900.00	240.00	26.7%
20550 · Care Portal	1,745.68	948.11	797.55	84.1%
20600 · Mime	230.77	230.77	0.00	0.0%
20650 · Stage/Gaga pit funds	1,707.00	1,707.00	0.00	0.0%
20700 · Friendly Fellowship Class	74.50	74.50	0.00	0.0%
20900 · Women's Ministry	63.86	63.86	0.00	0.0%
20950 · Men's Ministry	292.36	336.70	-44.34	-13.2%
Total 20000 · Designated accounts	40,356.52	7,741.92	32,614.60	421.3%
32000 · General Fund	42,116.15	69,783.40	-27,667.25	-39.7%
Net Income	-57,025.22	-27,427.25	-29,597.97	-107.9%
Total Equity	25,447.45	50,098.07	-24,650.62	-49.2%
TOTAL LIABILITIES & EQUITY	23,509.17	48,299.61	-24,790.44	-51.3%

Winfield First Church of the Nazarene
Profit & Loss Budget vs. Actual
 May 2021 through April 2022

	May '21 - ...	Budget	\$ Over Bu...	% of Budget
Income				
10000 · Income - ALL SOURCES				
10100 · Tithe	184,577.98	0.00	184,577.98	100.0%
10200 · NMI - Missions				
10210 · Faith Promise	9,174.57	0.00	9,174.57	100.0%
10220 · All other mission monies	1,380.69	0.00	1,380.69	100.0%
10200 · NMI - Missions - Other	30.00	0.00	30.00	100.0%
Total 10200 · NMI - Missions	10,585.26	0.00	10,585.26	100.0%
10300 · SDMI - Sunday School	945.21	0.00	945.21	100.0%
10400 · NYI - Youth	200.00	0.00	200.00	100.0%
10500 · Pass-thru	4,998.00	0.00	4,998.00	100.0%
10600 · Interest/Cash Back Income	351.38	0.00	351.38	100.0%
10800 · Memorials	170.00	0.00	170.00	100.0%
10900 · Church Camps	0.00	0.00	0.00	0.0%
Total 10000 · Income - ALL SOURCES	201,827.83	0.00	201,827.83	100.0%
Total Income	201,827.83	0.00	201,827.83	100.0%
Gross Profit	201,827.83	0.00	201,827.83	100.0%
Expense				
33000 · Missions WEF - FTM 5.5%	8,437.73	0.00	8,437.73	100.0%
34000 · Missions 10 % specials				
34010 · Missions Alabaster	999.05	0.00	999.05	100.0%
34040 · Missions Missionary Health Care	125.00	0.00	125.00	100.0%
34050 · Missions Deputation Offering	600.00	0.00	600.00	100.0%
34060 · Missions W and W materials	2,400.00	0.00	2,400.00	100.0%
34070 · Missions LINKS Giving	200.00	0.00	200.00	100.0%
34080 · Missions Naz. Compass. Min.	0.00	0.00	0.00	0.0%
34110 · Missions Specials	759.52	0.00	759.52	100.0%
34120 · Child Sponsor	735.00	0.00	735.00	100.0%
Total 34000 · Missions 10 % specials	5,818.57	0.00	5,818.57	100.0%
36000 · Mission - Local Operational Exp	0.00	0.00	0.00	0.0%
37000 · Pensions and Benev - FTM 2.25%	3,558.58	0.00	3,558.58	100.0%
38000 · Kansas District FTM - 6%	10,396.07	0.00	10,396.07	100.0%
41000 · MNU - FTM 2.25%				
41500 · MNU - Foundation Olathe Ks	328.09	0.00	328.09	100.0%
41000 · MNU - FTM 2.25% - Other	4,424.50	0.00	4,424.50	100.0%
Total 41000 · MNU - FTM 2.25%	4,752.59	0.00	4,752.59	100.0%
42000 · Nazarene Institutions - contri.				
42100 · Church Match Scholarship	1,000.00	2,000.00	-1,000.00	50.0%
42400 · Annual Gift to NBC and NTS	0.00	200.00	-200.00	0.0%

Winfield First Church of the Nazarene
Profit & Loss Budget vs. Actual
 May 2021 through April 2022

07/20/22

Cash Basis

	May '21 - ...	Budget	\$ Over Bu...	% of Budget
Total 42000 · Nazarene Institutions - contri.	1,000.00	2,200.00	-1,200.00	45.5%
44000 · Cap. Improv.				
44100 · Capital Improv.	0.00	15,000.00	-15,000.00	0.0%
Total 44000 · Cap. Improv.	0.00	15,000.00	-15,000.00	0.0%
46000 · Pastor/Staff Expenses				
46100 · Associate Pastor Gage Krebs				
46110 · Gage Salary	27,032.02	26,370.00	662.02	102.5%
46120 · Gage Prof. Exp. Reimb.	0.00	350.00	-350.00	0.0%
46130 · Gage - Housing Allowance	6,420.95	6,300.00	120.95	101.9%
Total 46100 · Associate Pastor Gage Krebs	33,452.97	33,020.00	432.97	101.3%
46200 · Office Salary				
46230 · Salary	8,672.72	9,750.00	-1,077.28	89.0%
Total 46200 · Office Salary	8,672.72	9,750.00	-1,077.28	89.0%
46300 · Associate Pastor Ken Douglass				
46330 · Ken Salary	10,122.84	195.00	9,927.84	5,191.2%
46360 · Ken - Housing Allowance	9,815.34	17,600.00	-7,784.66	55.8%
Total 46300 · Associate Pastor Ken Douglass	19,938.18	17,795.00	2,143.18	112.0%
46400 · Lead Pastor				
46410 · Lead Pastor Prof. Exp. Re.	2,884.93	3,600.00	-715.07	80.1%
46420 · Lead Pastor Housing Allowance	26,071.24	26,071.00	0.24	100.0%
46430 · Salary	27,501.56	27,748.92	-247.36	99.1%
Total 46400 · Lead Pastor	56,457.73	57,419.92	-962.19	98.3%
46000 · Pastor/Staff Expenses - Other	3,502.97	3,175.94	327.03	110.3%
Total 46000 · Pastor/Staff Expenses	122,024.57	121,160.86	863.71	100.7%
46500 · Pastor/Staff Benefits				
46550 · Staff Christmas/b-days/anniver	1,747.80	2,200.00	-452.20	79.4%
46570 · Gage - Retirement 403(b)	1,092.00	924.00	168.00	118.2%
46590 · Lead Pastor Retirement 403(b)	5,200.00	4,400.00	800.00	118.2%
Total 46500 · Pastor/Staff Benefits	8,039.80	7,524.00	515.80	106.9%
47000 · Local Comp. Ministry				
47100 · Helping Hands	1,200.00	1,200.00	0.00	100.0%
47300 · Benevolence	387.19	600.00	-212.81	64.5%
47400 · Food Bank Local Comp Ministry	1,200.00	1,200.00	0.00	100.0%
47500 · Care Portal fee	1,300.00	1,200.00	100.00	108.3%
47600 · Love Store	0.00	0.00	0.00	0.0%

Winfield First Church of the Nazarene
Profit & Loss Budget vs. Actual
 May 2021 through April 2022

07/20/22

Cash Basis

	May '21 - ...	Budget	\$ Over Bu...	% of Budget
47000 · Local Comp. Ministry - Other	0.00	0.00	0.00	0.0%
Total 47000 · Local Comp. Ministry	4,087.19	4,200.00	-112.81	97.3%
48000 · All Church Ministries				
48100 · Utilities				
48110 · City of Winfield				
48113 · Outback Utilities	1,964.98	2,200.00	-235.02	89.3%
48116 · Church Utilites	15,659.19	13,750.00	1,909.19	113.9%
48119 · Love Store Utilities	0.00	0.00	0.00	0.0%
Total 48110 · City of Winfield	17,624.17	15,950.00	1,674.17	110.5%
48120 · Phone/Internet Service	2,636.08	2,200.00	436.08	119.8%
Total 48100 · Utilities	20,260.25	18,150.00	2,110.25	111.6%
48200 · Insurance				
48210 · Property Insurance	15,033.68	12,000.00	3,033.68	125.3%
48220 · Vehicle Insurance	3,021.00	2,800.00	221.00	107.9%
48230 · Worker's Comp	497.00	1,000.00	-503.00	49.7%
Total 48200 · Insurance	18,551.68	15,800.00	2,751.68	117.4%
48300 · Office Expenses				
48305 · Microsoft	151.88	76.00	75.88	199.8%
48310 · Copier costs	1,241.27	1,099.95	141.32	112.8%
48320 · Paper costs	251.41	199.95	51.46	125.7%
48330 · Supplies	615.31	1,030.00	-414.69	59.7%
48340 · Membership fees/Bank fees	948.40	300.00	648.40	316.1%
48350 · Accountant fees	0.00	120.00	-120.00	0.0%
48360 · Advertising	45.00	150.00	-105.00	30.0%
48370 · Postage	261.26	300.00	-38.74	87.1%
48380 · Website Maintenance	225.17	800.00	-574.83	28.1%
48390 · Quick books fees	611.17	600.00	11.17	101.9%
48300 · Office Expenses - Other	75.17	0.00	75.17	100.0%
Total 48300 · Office Expenses	4,426.04	4,675.90	-249.86	94.7%
48400 · NDI- Sunday School				
48410 · NDI Curriculum				
48412 · Small groups	0.00	500.00	-500.00	0.0%
48414 · NPH Sunday School all ages	1,456.96	700.00	756.96	208.1%
48415 · Mid-week curriculum	0.00	750.00	-750.00	0.0%
48416 · Sunday School other	89.99	0.00	89.99	100.0%
48417 · SDMI RightNow curr	1,429.89	1,300.00	129.89	110.0%
48410 · NDI Curriculum - Other	763.72	0.00	763.72	100.0%
Total 48410 · NDI Curriculum	3,740.56	3,250.00	490.56	115.1%

Winfield First Church of the Nazarene
Profit & Loss Budget vs. Actual
 May 2021 through April 2022

	May '21 - ...	Budget	\$ Over Bu...	% of Budget
48419 · GriefShare	599.93	900.00	-300.07	66.7%
48420 · NDI Training	0.00	100.00	-100.00	0.0%
48425 · Refreshments	90.27	500.00	-409.73	18.1%
48430 · NDI Teacher Apprec.	75.00	200.00	-125.00	37.5%
48440 · NDI- Special Events				
48441 · Men's Ministries	227.59	0.00	227.59	100.0%
48442 · Boys and Girls Campouts	0.00	200.00	-200.00	0.0%
48443 · SS Mingle	119.12	200.00	-80.88	59.6%
48445 · Attendance Awards	0.00	200.00	-200.00	0.0%
48448 · Women's Ministries Events	0.00	400.00	-400.00	0.0%
48440 · NDI- Special Events - Other	38.62	1,000.00	-961.38	3.9%
Total 48440 · NDI- Special Events	385.33	2,000.00	-1,614.67	19.3%
48450 · NDI Bibles	200.09	100.00	100.09	200.1%
48480 · Child Safe Background Checks	282.20	100.00	182.20	282.2%
48400 · NDI- Sunday School - Other	54.24	0.00	54.24	100.0%
Total 48400 · NDI- Sunday School	5,427.62	7,150.00	-1,722.38	75.9%
48500 · Kitchen Operations				
48510 · Paper Goods	139.51	500.00	-360.49	27.9%
48520 · Mid-week meal food items	1,863.76	1,100.00	763.76	169.4%
48530 · Funeral dinners food items	131.12	0.00	131.12	100.0%
48540 · Kitchen Equipment	0.00	200.00	-200.00	0.0%
48550 · Kitchen other/condiments/sugar	0.00	50.00	-50.00	0.0%
48560 · Coffee bar	191.82	500.00	-308.18	38.4%
48500 · Kitchen Operations - Other	95.00			
Total 48500 · Kitchen Operations	2,421.21	2,350.00	71.21	103.0%
48600 · NYI - Youth				
48602 · The Call Scholarship	0.00	50.00	-50.00	0.0%
48603 · NYI Youth Council	0.00	200.00	-200.00	0.0%
48604 · NYI Retreat	0.00	450.00	-450.00	0.0%
48605 · Yes Conference	0.00	0.00	0.00	0.0%
48613 · Student Assistance Fund	0.00	150.00	-150.00	0.0%
48616 · NYI Party Supplies	393.84	500.00	-106.16	78.8%
48617 · NYI misc.	1,055.00	0.00	1,055.00	100.0%
48619 · NYI Fundraising Expenses	0.00	200.00	-200.00	0.0%
48642 · NYI Xtreme	86.02	50.00	36.02	172.0%
48645 · NYI MAX	230.00	1,200.00	-970.00	19.2%
48691 · Glow Games	0.00	100.00	-100.00	0.0%
48692 · Summer Thursday Events	0.00	100.00	-100.00	0.0%
48693 · Game Supplies	87.13	200.00	-112.87	43.6%
48694 · NYI Outback Supplies	412.01	300.00	112.01	137.3%
48699 · Quizzing	183.62	100.00	83.62	183.6%

Winfield First Church of the Nazarene
Profit & Loss Budget vs. Actual
 May 2021 through April 2022

	May '21 - ...	Budget	\$ Over Bu...	% of Budget
Total 48600 · NYI - Youth	2,447.62	3,600.00	-1,152.38	68.0%
48700 · General Ministry Expenses				
48710 · Board Meetings	39.96	200.00	-160.04	20.0%
48718 · Assimilation	0.00	300.00	-300.00	0.0%
48725 · Decorations	256.85	1,000.00	-743.15	25.7%
48727 · Church Dinners	189.80	300.00	-110.20	63.3%
48730 · Worship Materials	633.92	1,400.00	-766.08	45.3%
48732 · CCL copyright licensing	331.00	510.00	-179.00	64.9%
48734 · CVLI	260.95	250.00	10.95	104.4%
48740 · Lead Pastor Ent. Exp.	177.70	300.00	-122.30	59.2%
48750 · Associate Pastor Ent. Ex.-G	0.00	200.00	-200.00	0.0%
48755 · Assoc. Pastor Ent. Expense-K	522.60	200.00	322.60	261.3%
48760 · Pulpit Supply	800.00	150.00	650.00	533.3%
48770 · Revival Expenses	492.54	1,000.00	-507.46	49.3%
48775 · Fundraising Expenses	0.00	50.00	-50.00	0.0%
48780 · Congregational Gifts				
48781 · Mother's and Father's Day	255.46	200.00	55.46	127.7%
48783 · Volunteer Appreciation	0.00	200.00	-200.00	0.0%
48785 · Graduation Gifts	25.88	150.00	-124.12	17.3%
48786 · Christmas Candy bags	123.50	100.00	23.50	123.5%
48780 · Congregational Gifts - Other	171.01	0.00	171.01	100.0%
Total 48780 · Congregational Gifts	575.85	650.00	-74.15	88.6%
48787 · Baby and Wedding Showers	0.00	0.00	0.00	0.0%
48790 · Membership Class	0.00	100.00	-100.00	0.0%
48700 · General Ministry Expenses - Other	0.00	0.00	0.00	0.0%
Total 48700 · General Ministry Expenses	4,281.17	6,610.00	-2,328.83	64.8%
48800 · District/General Functions				
48810 · General/DistriAssembly expenses	0.00	240.00	-240.00	0.0%
48820 · District Assembly Meal expense	184.60	300.00	-115.40	61.5%
48840 · Pastor's Retreat Expense	215.21	350.00	-134.79	61.5%
48850 · Training/Inservice	0.00	100.00	-100.00	0.0%
48860 · Small Church Pastor Christmas	500.00	500.00	0.00	100.0%
48870 · Pastor's Christmas Dinner	30.00	0.00	30.00	100.0%
Total 48800 · District/General Functions	929.81	1,490.00	-560.19	62.4%
48900 · Maintenance				
48904 · Van/BusTags	0.00	0.00	0.00	0.0%
48905 · Van/Bus repair	0.00	0.00	0.00	0.0%
48910 · Van/Bus fuel	0.00	0.00	0.00	0.0%
48915 · Equip Rental	202.73	300.00	-97.27	67.6%
48920 · Lawn/property maint. Exp	816.46	800.00	16.46	102.1%
48925 · Parking Lot Maintenance Expense	23.91	1,000.00	-976.09	2.4%
48930 · Building Maintenance	801.62	3,000.00	-2,198.38	26.7%

Winfield First Church of the Nazarene
Profit & Loss Budget vs. Actual
 May 2021 through April 2022

	May '21 - ...	Budget	\$ Over Bu...	% of Budget
48940 · Custodial Supplies	689.61	5,950.00	-5,260.39	11.6%
48945 · Custodial Services	350.00	0.00	350.00	100.0%
48950 · Pest Control	655.00	600.00	55.00	109.2%
48960 · Fire Extinguisher Service	305.50	225.00	80.50	135.8%
48900 · Maintenance - Other	0.00	0.00	0.00	0.0%
Total 48900 · Maintenance	3,844.83	11,875.00	-8,030.17	32.4%
49000 · Children's Ministry				
49200 · VBS				
49210 · VBS Curric.	0.00	0.00	0.00	0.0%
49220 · VBS Decorations	0.00	0.00	0.00	0.0%
49230 · VBS snacks and meals	48.70	0.00	48.70	100.0%
49250 · VBS crafts	0.00	0.00	0.00	0.0%
49200 · VBS - Other	20.89	0.00	20.89	100.0%
Total 49200 · VBS	69.59	0.00	69.59	100.0%
49300 · Children's Church				
49320 · Curriculum	0.00	200.00	-200.00	0.0%
49330 · Christmas program	0.00	180.00	-180.00	0.0%
Total 49300 · Children's Church	0.00	380.00	-380.00	0.0%
Total 49000 · Children's Ministry	69.59	380.00	-310.41	18.3%
55000 · OUTREACH EVENTS				
55100 · SDMI Outreach events				
55120 · VBS -Graceway Fun Day	0.00	2,360.00	-2,360.00	0.0%
Total 55100 · SDMI Outreach events	0.00	2,360.00	-2,360.00	0.0%
55300 · Stewards Outreach events				
55310 · Stewards Outreach Summer	0.00	500.00	-500.00	0.0%
55320 · Stewards Outreach Fall	0.00	500.00	-500.00	0.0%
55330 · Stewards Outreach Spring	15.67	500.00	-484.33	3.1%
55340 · Stewards Outreach Winter	0.00	500.00	-500.00	0.0%
Total 55300 · Stewards Outreach events	15.67	2,000.00	-1,984.33	0.8%
Total 55000 · OUTREACH EVENTS	15.67	4,360.00	-4,344.33	0.4%
Total 48000 · All Church Ministries	62,675.49	76,440.90	-13,765.41	82.0%
80000 · Pass Thru Expense	28,235.75	0.00	28,235.75	100.0%
90000 · Misc - SAMS not split yet				
90010 · Sam's Bill Credit	-173.29	0.00	-173.29	100.0%
90000 · Misc - SAMS not split yet - Other	0.00	0.00	0.00	0.0%
Total 90000 · Misc - SAMS not split yet	-173.29	0.00	-173.29	100.0%

5:29 PM
07/20/22
Cash Basis

Winfield First Church of the Nazarene
Profit & Loss Budget vs. Actual
May 2021 through April 2022

	<u>May '21 - ...</u>	<u>Budget</u>	<u>\$ Over Bu...</u>	<u>% of Budget</u>
Total Expense	258,853.05	226,525.76	32,327.29	114.3%
Net Income	<u>-57,025.22</u>	<u>-226,525.76</u>	<u>169,500.54</u>	<u>25.2%</u>