

Missouri Mid South Conference  
 Balance Sheet Analysis  
 December 2018

Accounts	Current Balance (Last Year)	Current Balance (This Year)	
<b>Assets</b>			
<b>Cash Assets</b>			
<b>Petty Cash</b>			
011111 - Petty Cash-Conference	\$122.34	\$246.76	
011112 - Contour Cash Card	\$22.56	\$22.56	
012111 - Petty Cash-Mo Val	\$46.02	\$46.02	
<b>Total Petty Cash</b>	<b>\$190.92</b>	<b>\$315.34</b>	
<b>Checking/Savings Bank Accounts</b>			
011202 - US Bank Conf.- General Fund	\$336,601.25	\$485,139.50	
011215 - US Bank Conf. Payroll Acct.	\$65,856.17	\$115,046.33	
<b>Total Checking/Savings Bank Accounts</b>	<b>\$402,457.42</b>	<b>\$600,185.83</b>	
<b>Investment Accounts</b>			
<b>Church Legacy Funds</b>			
011251 - UCF-#3895 0011 Church Vitality	\$150,369.65	\$224,093.35	
011252 - UCF-#3895 0012 Youth Ministries	\$285,795.13	\$308,590.21	
011254 - UCF-#3895 0014 Conf Operations	\$371,480.07	\$102,249.58	
011255 - UCF-#3895 0015 Church Vit-West A	\$587,590.90	\$515,956.46	
011256 - UCF-#3895 0016 Social Justice	\$0.00	\$68,190.20	
011257 - UCF-#3895 0017 Theo Ed	\$0.00	\$111,184.29	
<b>Total Church Legacy Funds</b>	<b>\$1,395,235.75</b>	<b>\$1,330,264.09</b>	
<b>United Church Funds Accts</b>			
011246 - UCF-#3895 0007 Restricted Funds	\$51,659.75	\$47,248.10	
011248 - UCF-#3895 0008 Conf. Reserve F	\$876,267.46	\$606,885.66	
011249 - UCF-#3895 0009 MoVal Reserve F	\$154,355.88	\$135,777.37	
011250 - UCF-#3895 0010 SCC Reserve Fu	\$63,130.58	\$55,532.49	
011253 - UCF-#3895 0013 Unrestricted Fun	\$15,343.85	\$14,033.51	
<b>Total United Church Funds Accts</b>	<b>\$1,160,757.52</b>	<b>\$859,477.13</b>	
<b>Cornerstone Accounts</b>			
011260 - Cornerstone-#38-03903803	\$566.40	\$566.40	
011261 - Cornerstone-#38-03903804	\$203,320.87	\$207,269.13	
<b>Total Cornerstone Accounts</b>	<b>\$203,887.27</b>	<b>\$207,835.53</b>	
<b>Total Investment Accounts</b>	<b>\$2,759,880.54</b>	<b>\$2,397,576.75</b>	
<b>Total Cash Assets</b>			<b>\$3,162,528.88</b>
<b>Other Current Assets</b>			
<b>Accounts Receivable</b>			
011315 - Accts. Rec.-Conf.-Other	\$37,360.12	\$22,189.00	
<b>Total Accounts Receivable</b>	<b>\$37,360.12</b>	<b>\$22,189.00</b>	
<b>Refundable Deposits</b>			
011411 - Deposits-Conf.	\$4,550.00	\$4,550.00	
<b>Total Refundable Deposits</b>	<b>\$4,550.00</b>	<b>\$4,550.00</b>	
<b>Prepayments</b>			
011501 - Prepaid Ins.-Retirement & Pension	\$19,900.47	\$16,383.48	
011502 - Prepaid Ins.-Life & Disability	\$1,358.63	\$1,222.38	
011503 - Prepaid Ins.-Medical & Dental	\$16,070.79	\$12,011.54	
011521 - Prepaid Ins.-Property/Liability	\$8,963.71	\$12,032.25	
011522 - Prepaid Ins.-Work Comp & Auto	\$20,826.80	\$9,108.38	
<b>Total Prepayments</b>	<b>\$67,120.40</b>	<b>\$50,758.03</b>	
<b>Total Other Current Assets</b>			<b>\$77,497.03</b>
<b>Property Plant &amp; Equipment</b>			
<b>Land</b>			
012711 - Land-Mo Val	\$122,822.25	\$122,822.25	
013711 - Land-Shannondale	\$400,000.00	\$400,000.00	
<b>Total Land</b>	<b>\$522,822.25</b>	<b>\$522,822.25</b>	
<b>Buildings</b>			
012721 - Buildings & Improvements-Mo Val	\$397,694.31	\$397,694.31	
012722 - Build & Imp.-Mo Val-Cap. Campaign	\$1,103,977.27	\$1,103,977.27	
013721 - Buildings & Improvements-Shannon	\$193,693.43	\$193,693.43	
<b>Total Buildings</b>	<b>\$1,695,365.01</b>	<b>\$1,695,365.01</b>	

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<b>Furniture &amp; Office Equipment</b>			
011731 - Furniture/Office Equipment-Conf.	\$69,163.99	\$69,163.99	
012731 - Furniture/Office Equipment-Mo Val	\$11,714.06	\$11,714.06	
013731 - Furniture/Office Equip.-Shannondale	<u>\$2,639.00</u>	<u>\$2,639.00</u>	
<b>Total Furniture &amp; Office Equipment</b>	<b>\$83,517.05</b>	<b>\$83,517.05</b>	
<b>Operating Equipment</b>			
011741 - Operating Equipment-Conf.	\$4,685.80	\$5,773.89	
012741 - Operating Equipment-Mo Val	\$94,366.99	\$94,366.99	
013741 - Operating Equipment-Shannondale	<u>\$47,585.22</u>	<u>\$47,585.22</u>	
<b>Total Operating Equipment</b>	<b>\$146,638.01</b>	<b>\$147,726.10</b>	
<b>Vehicles</b>			
012751 - Vehicles-Mo Val	\$57,468.97	\$57,468.97	
013751 - Vehicles-Shannondale	<u>\$124,197.35</u>	<u>\$124,197.35</u>	
<b>Total Vehicles</b>	<b>\$181,666.32</b>	<b>\$181,666.32</b>	
<b>Construction Work In Progress</b>			
011783 - CWIP-Retreat Ctr Design & Planning	\$32,922.00	\$32,922.00	
011787 - CWIP-Goat Barn	<u>\$5,914.00</u>	<u>\$5,914.00</u>	
<b>Total Construction Work In Progress</b>	<b>\$38,836.00</b>	<b>\$38,836.00</b>	
<b>Total Property Plant &amp; Equipment</b>			<b>\$2,668,844.64</b>
<b>Depreciation</b>			
<b>Buildings</b>			
012821 - Accum. Deprec.-Bldg.-Mo Val	(\$463,204.28)	(\$472,804.46)	
012822 - Accum. Dep.-Bldg-MoVal-Cap Cam	(\$519,044.15)	(\$588,143.62)	
013821 - Accum. Deprec. Bldg.-Shannondale	<u>(\$151,979.39)</u>	<u>(\$155,225.38)</u>	
<b>Total Buildings</b>	<b>(\$1,134,227.82)</b>	<b>(\$1,216,173.46)</b>	
<b>Furniture/Office Equipment</b>			
011831 - Accum. Deprec.-Furn/Of Equip.-Cor	(\$73,148.22)	(\$73,148.22)	
012831 - Accum. Deprec.-Furn Of Equip-Mo \	(\$15,828.27)	(\$15,828.27)	
013831 - Accum. Deprec.-Furn/Offc Equip-SC	<u>(\$18,090.02)</u>	<u>(\$18,090.02)</u>	
<b>Total Furniture/Office Equipment</b>	<b>(\$107,066.51)</b>	<b>(\$107,066.51)</b>	
<b>Operating Equipment</b>			
011841 - Accum. Deprec.-Oper. Equip.-Conf.	(\$4,686.15)	(\$4,686.15)	
012841 - Accum. Deprec.-Oper. Equip-Mo Val	(\$100,777.43)	(\$101,337.43)	
013841 - Accum. Deprec.-Oper Equip.-SCC	<u>(\$46,079.84)</u>	<u>(\$46,079.84)</u>	
<b>Total Operating Equipment</b>	<b>(\$151,543.42)</b>	<b>(\$152,103.42)</b>	
<b>Vehicles</b>			
012851 - Accum. Deprec.-Vehicles-Mo Val	(\$31,437.77)	(\$32,437.77)	
013851 - Accum. Deprec.-Vehicles-SCC	<u>(\$99,136.50)</u>	<u>(\$111,263.90)</u>	
<b>Total Vehicles</b>	<b>(\$130,574.27)</b>	<b>(\$143,701.67)</b>	
<b>Total Depreciation</b>			<b>(\$1,523,412.02)</b>
<b>Total Assets</b>			<b>\$4,416,992.02</b>

**Liabilities, Unrestricted Net Assets, & Restricted Funds**

**Liabilities**

**Current Liabilities**

**Notes Payable**

021202 - Notes Payable Auto Loan US Bank \$20,684.18 \$10,657.46

**Total Notes Payable** **\$20,684.18** **\$10,657.46**

**Accrued Taxes/Insurance Payable**

021016 - Taxes Payable-Timber Sales \$31,219.84 \$31,219.84

**Total Accrued Taxes/Insurance Payable** **\$31,219.84** **\$31,219.84**

**Employee Payroll Taxes Payable**

021310 - Social Security Withholding (\$689.22) \$667.08

021320 - Medicare Withholding (\$173.00) \$144.25

021330 - Federal Withholding (\$364.59) (\$364.59)

021340 - State Withholding \$1,581.87 \$635.32

**Total Employee Payroll Taxes Payable** **\$355.06** **\$1,082.06**

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<b>Employee Withholdings</b>			
<b>Sabbatical Accruals</b>			
021462 - Sabbatical Payable-D P	\$1,186.73	\$1,186.73	
021468 - Sabbatical Payable - J Force	\$951.29	\$900.80	
021469 - Sabbatical Payable - GBD	\$2,400.00	\$3,600.00	
<b>Total Sabbatical Accruals</b>	<u><b>\$4,538.02</b></u>	<u><b>\$5,687.53</b></u>	
<b>Total Employee Withholdings</b>	<u><b>\$4,538.02</b></u>	<u><b>\$5,687.53</b></u>	
<b>Total Current Liabilities</b>		<u><b>\$56,797.10</b></u>	<u><b>\$48,646.89</b></u>
<b>Total Liabilities</b>		<u><b>\$56,797.10</b></u>	<u><b>\$48,646.89</b></u>
<b>Unrestricted Net Assets</b>			
029900 - Conference General Operating Func	\$1,986,870.27	\$2,340,469.05	
029901 - MoVal Capital Account	(\$379,888.58)	(\$463,685.18)	
029902 - Shannondale Capital Account	\$49,374.81	\$33,205.34	
029998 - Transfer to Board Designated	(\$1,251,351.35)	(\$1,251,351.35)	
029999 - Board Designated Released	\$866,801.59	\$866,801.59	
Excess Cash Received	\$310,632.71	(\$368,370.08)	
<b>Total Unrestricted Net Assets and Excess Cash I</b>		<u><b>\$1,582,439.45</b></u>	<u><b>\$1,157,069.37</b></u>
<b>Restricted Funds</b>			
Total TEMPORARY RESTRICTED	\$2,341,011.12	\$2,463,482.41	
Total PERMANENT RESTRICTED	\$457,263.95	\$457,263.95	
<b>Total Restricted Funds</b>		<u><b>\$2,798,275.07</b></u>	<u><b>\$2,920,746.36</b></u>
<b>Total Liabilities, Unrestricted Net Assets, &amp; Restrict</b>		<u><u><b>\$4,437,511.62</b></u></u>	<u><u><b>\$4,126,462.62</b></u></u>
<b>**** Out of Balance ****</b>		<b>(\$20,519.60)</b>	