

# **Asbury United Methodist Church**

Financial Report  
December 31, 2022

## Contents

---

Independent auditor's report	1-2
<hr/>	
Financial statements	
Statements of assets, liabilities and net assets – modified cash basis	3
Statements of revenue collected and expenses paid and changes in net assets – modified cash basis	4-5
Statements of functional expenses – modified cash basis	6-7
Notes to financial statements	8-12
<hr/>	
Independent auditor's report on the supplementary information	13
<hr/>	
Supplementary information	
Operating fund statements of revenue collected and expenses paid – modified cash basis	14

---

## Independent Auditor's Report

To the Finance Committee  
Asbury United Methodist Church

### Qualified Opinion

We have audited the financial statements of Asbury United Methodist Church (Church), which comprise the statements of assets, liabilities and net assets on a modified cash basis as of December 31, 2022 and 2021, the related statements of revenue collected and expenses paid and changes in net assets on a modified cash basis and functional expenses on a modified cash basis for the years then ended, and the related notes to the financial statements.

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the assets, liabilities and net assets of the Church as of December 31, 2022 and 2021, and its revenue collected and expenses paid and changes in net assets during the years then ended in accordance with the modified cash basis of accounting described in Note 1.

### Basis for Qualified Opinion

Financial statements prepared under the modified cash basis of accounting normally would reflect the recognition of depreciation on property and equipment. However, as disclosed in Note 3, management has elected not to recognize such depreciation. In addition, financial statements prepared under the modified cash basis of accounting would normally reflect purchased assets at historical costs. However, as disclosed in Note 3, the Church has certain assets which are not valued at historical costs. The effects of these practices on the financial statements are not reasonably determinable.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Asbury United Methodist Church and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### Emphasis of Matter — Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Asbury United Methodist Church's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Asbury United Methodist Church's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audits.

*Halcyon & Woods, LLP*

Birmingham, Alabama  
June 2, 2023

**Asbury United Methodist Church**

**Statements of Assets, Liabilities and Net Assets – Modified Cash Basis  
December 31, 2022 and 2021**

	2022	2021
<b>Assets</b>		
Current assets:		
Cash and cash equivalents	\$ 3,569,912	\$ 2,922,048
Loan receivable, current	5,284	-
<b>Total current assets</b>	<b>3,575,196</b>	2,922,048
Loan receivable, less current portion	31,705	-
Property and equipment, net	26,304,417	26,787,917
<b>Total assets</b>	<b>\$ 29,911,318</b>	<b>\$ 29,709,965</b>
<b>Liabilities and Net Assets</b>		
Current liabilities:		
Payroll withholding	\$ -	\$ 210
Current portion of long-term debt	247,466	234,415
<b>Total current liabilities</b>	<b>247,466</b>	234,625
Long-term debt, less current portion	7,173,874	7,516,017
<b>Total liabilities</b>	<b>7,421,340</b>	7,750,642
Net assets:		
Without donor restrictions		
Undesignated	336,611	336,611
Designated by the Board	2,285,208	1,494,063
Net investment in property and equipment	18,883,077	19,037,485
With donor restrictions	985,082	1,091,164
<b>Total net assets</b>	<b>22,489,978</b>	21,959,323
<b>Total liabilities and net assets</b>	<b>\$ 29,911,318</b>	<b>\$ 29,709,965</b>

See notes to financial statements.

**Asbury United Methodist Church**

**Statements of Revenue Collected and Expenses Paid and Changes in Net Assets –  
Modified Cash Basis  
Years Ended December 31, 2022 and 2021**

	2022	2021
Changes in net assets without donor restrictions:		
Revenue collected:		
Ministry contributions	\$ 4,627,049	\$ 4,431,254
CASA tuition and fees	737,114	597,985
Employee retention credit grant	102,946	165,156
Gain on sale of parsonage	96,108	-
Recreation	82,861	77,816
Anchor ministry	42,791	29,173
Food service	33,342	51,298
Interest	13,856	5,070
Other	10,132	30,767
Paycheck protection program grant	-	381,209
	<b>5,746,199</b>	<b>5,769,728</b>
Net assets released from restrictions:		
Expiration of time restrictions on pledges	82,060	45,000
Restrictions satisfied by expenditures made	882,735	778,398
	<b>964,795</b>	<b>823,398</b>
	<b>6,710,994</b>	<b>6,593,126</b>
Expenses paid from operations:		
Program services:		
Ministries	1,543,978	1,440,797
CASA	941,349	888,486
Missions in action	824,878	765,507
Congregation services	612,056	586,071
North Alabama Conference	594,791	554,531
Administration	631,971	579,548
	<b>5,149,023</b>	<b>4,814,940</b>
Expenses paid from designated and restricted funds:		
Program services:		
Ministries	333,826	319,876
Missions in action	177,854	148,788
Congregation services	74,166	40,247
CASA	54,030	63,745
Capital improvements	237,806	125,937
Administration	47,552	36,584
	<b>925,234</b>	<b>735,177</b>
<b>Excess of revenue without donor restrictions collected over expenses paid</b>	<b>636,737</b>	<b>1,043,009</b>

(Continued)

**Asbury United Methodist Church**

**Statements of Revenue Collected and Expenses Paid and Changes in Net Assets –  
Modified Cash Basis  
Years Ended December 31, 2022 and 2021 Continued**

	<b>2022</b>	2021
Changes in net assets with donor restrictions:		
Revenue collected:		
Ministry contributions	<b>437,356</b>	407,406
Missions in action	<b>167,052</b>	148,318
Capital contributions	<b>116,277</b>	117,701
CASA	<b>52,012</b>	44,416
Congregation services	<b>51,182</b>	67,944
Staff appreciation contributions	<b>34,834</b>	36,280
	<b>858,713</b>	822,065
Net assets released from restrictions:		
Expiration of time restrictions on pledges	<b>(82,060)</b>	(45,000)
Restrictions satisfied by expenditures made	<b>(882,735)</b>	(778,398)
	<b>(964,795)</b>	(823,398)
<b>Deficiency of revenue with donor restrictions collected under releases from restrictions</b>	<b>(106,082)</b>	(1,333)
<b>Excess of revenue collected over expenses paid</b>	<b>530,655</b>	1,041,676
Net assets:		
Beginning of year	<b>21,959,323</b>	20,917,647
End of year	<b>\$ 22,489,978</b>	\$ 21,959,323

See notes to financial statements.

**Asbury United Methodist Church**

**Statement of Functional Expenses - Modified Cash Basis  
Year Ended December 31, 2022**

	<b>Ministries</b>	<b>CASA</b>	<b>Missions in Action</b>	<b>Congregation Services</b>	<b>North Alabama Conference</b>	<b>Total Programs</b>	<b>Administration</b>	<b>Total</b>
Salaries and wages	\$ 797,092	\$ 592,365	\$ 236,578	\$ 278,942	\$ -	\$ 1,904,977	\$ 315,436	\$ 2,220,413
Payroll taxes and benefits	186,685	76,291	56,006	56,006	109,665	484,653	74,673	559,326
Bank fees	-	-	-	-	-	-	41,868	41,868
Insurance	24,786	18,589	6,197	6,197	-	55,769	6,199	61,968
Interest	120,231	90,173	30,058	30,058	-	270,520	30,058	300,578
Ministerial support	-	-	-	-	472,786	472,786	-	472,786
Miscellaneous	8,121	1,977	-	1,614	-	11,712	33,099	44,811
Missions	(1,280)	-	447,422	-	1,422	447,564	-	447,564
Postage and copying	3,070	3,907	204	1,441	-	8,622	26,546	35,168
Professional development	26,354	-	-	-	-	26,354	10,391	36,745
Professional fees	-	-	-	-	-	-	27,294	27,294
Programs	116,110	4,177	-	85,497	10,918	216,702	-	216,702
Repairs and maintenance	112,897	84,132	28,044	28,044	-	253,117	28,044	281,161
Supplies	67,905	8,630	-	44,097	-	120,632	13,492	134,124
Telephone and communication:	528	-	-	59,791	-	60,319	4,502	64,821
Utilities	81,479	61,108	20,369	20,369	-	183,325	20,369	203,694
<b>Total expenses</b>	<b>\$ 1,543,978</b>	<b>\$ 941,349</b>	<b>\$ 824,878</b>	<b>\$ 612,056</b>	<b>\$ 594,791</b>	<b>\$ 4,517,052</b>	<b>\$ 631,971</b>	<b>\$ 5,149,023</b>

See notes to financial statements.



**Asbury United Methodist Church**

**Statement of Functional Expenses - Modified Cash Basis  
Year Ended December 31, 2021**

	<b>Ministries</b>	<b>CASA</b>	<b>Missions in Action</b>	<b>Congregation Services</b>	<b>North Alabama Conference</b>	<b>Total Programs</b>	<b>Administration</b>	<b>Total</b>
Salaries and wages	\$ 749,869	\$ 529,608	\$ 222,348	\$ 256,414	\$ -	\$ 1,758,239	\$ 296,465	\$ 2,054,704
Payroll taxes and benefits	157,778	70,381	47,333	47,333	94,247	417,072	63,112	480,184
Bank fees	-	-	-	-	-	-	39,873	39,873
Insurance	24,213	18,160	6,054	6,054	-	54,481	6,054	60,535
Interest	128,417	96,314	32,105	32,105	-	288,941	32,105	321,046
Ministerial support	-	-	-	-	447,618	447,618	-	447,618
Miscellaneous	4,941	1,815	-	1,601	-	8,357	27,069	35,426
Missions	3,538	-	410,468	-	1,542	415,548	-	415,548
Postage and copying	1,504	3,618	20	958	-	6,100	26,897	32,997
Professional development	15,018	-	-	340	-	15,358	16,335	31,693
Professional fees	-	-	-	-	-	-	13,976	13,976
Programs	94,529	4,331	-	77,763	11,124	187,747	70	187,817
Repairs and maintenance	106,568	79,138	26,379	26,379	-	238,464	26,379	264,843
Supplies	68,788	7,722	-	44,681	-	121,191	10,171	131,362
Telephone and communication:	2,437	-	-	71,643	-	74,080	242	74,322
Utilities	83,197	77,399	20,800	20,800	-	202,196	20,800	222,996
<b>Total expenses</b>	<b>\$ 1,440,797</b>	<b>\$ 888,486</b>	<b>\$ 765,507</b>	<b>\$ 586,071</b>	<b>\$ 554,531</b>	<b>\$ 4,235,392</b>	<b>\$ 579,548</b>	<b>\$ 4,814,940</b>

See notes to financial statements.

## Asbury United Methodist Church

### Notes to Financial Statements

---

#### Note 1. Nature of Organization and Significant Accounting Policies

**Nature of organization:** Asbury United Methodist Church (Church) was established in 1986. The Church is affiliated with the North Alabama Conference of The United Methodist Church.

The Church's significant accounting policies are as follows:

**Financial statement presentation:** For financial statement presentation, the Church uses the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958, Not-for-Profit Entities. Under FASB ASC 958, the Church reports information regarding its financial position and activities according to the two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. Net assets without donor restrictions are amounts which are currently available at the discretion of the Church for use in their operations and ministries. Net assets with donor restrictions are amounts which are restricted by donors for specific operating purposes or future periods.

**Basis of accounting:** The Church maintains its accounting records on the modified cash basis of accounting, except as noted in Note 3. Under this method, revenues are recognized when collected rather than when earned, and expenses are recorded when the cash disbursement is made rather than when the liability is incurred. This basic approach is modified to include property and equipment and certain liabilities. Consequently, the Church has not recognized unconditional promises to give from members and accounts payable to vendors and their related effects on the change in net assets. Accordingly, these financial statements are not intended to present the financial position and the changes in net assets in conformity with accounting principles generally accepted in the United States of America (GAAP).

**Revenue recognition:** The Church receives support from its members as well as outside donors. In addition, the Church receives revenue from tuition and fees from its CASA preschool program as well as fees for other programs. Revenues are recorded when collected, which is consistent with the modified cash basis of accounting.

**Cash and cash equivalents:** The Church considers all liquid investments purchased with an original maturity of three months or less to be cash equivalents. As of December 31, 2022 and 2021, cash equivalents totaled \$1,522,691 and \$495,288, respectively.

The Church maintains cash and cash equivalents at financial institutions which, at times, may exceed federally insured limits. The Church has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents.

**Property and equipment:** Prior to January 1, 2017, management recorded land and equipment at appraised value, and the old sanctuary building was recorded at insured value. Property and equipment purchased after December 31, 2016 are stated at cost and at fair value on the date of donation determined by independent appraisal for donated assets, as more fully described in Note 3. All acquisitions of property and equipment in excess of \$1,000 and all expenditures for repairs, maintenance and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are not depreciated.

Upon sale or other retirement of property and equipment, the cost is removed from the related accounts, and any gain or loss is recognized.

**Prepaid pledges:** Pledges collected in advance of the year to which they pertain are recorded by the Church as net assets with donor restrictions and are transferred to net assets without donor restrictions during the period for which they relate.

## Asbury United Methodist Church

### Notes to Financial Statements

---

#### Note 1. Nature of Organization and Significant Accounting Policies (Continued)

**Other donor restricted net assets:** Pledges and contributions restricted by donors are recorded as an increase in net assets with donor restrictions. When donor restricted funds are disbursed in accordance with such restrictions, net assets with donor restrictions are reclassified to net assets without donor restrictions.

**Functional expenses:** The costs of providing various programs and other activities have been summarized on a functional basis in the accompanying statement of revenue collected and expenses paid and changes in net assets – modified cash basis and in the statement of functional expenses. Accordingly, certain costs have been allocated consistently among the program services and supporting services benefited based on a percentage method on the following bases: 1) insurance, interest, repairs and maintenance and utilities is allocated based on square-footage used by each function, and 2) salaries and benefits are allocated based on estimates of time and effort.

**Use of estimates:** The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Income taxes:** The Church is a nonprofit organization that is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (Code) and is not considered to be a private foundation under the Code. Management does not believe the Church has been involved in any actions that would change its tax status and is not subject to United States (U.S.) federal tax examinations by tax authorities.

**Subsequent events:** Subsequent events have been evaluated through June 2, 2023, which is the date the financial statements were available for issuance.

#### Note 2. Liquidity

As of December 31, 2022 and 2021, the Church had financial assets available within one year of the statement assets, liabilities and net assets – modified cash basis date for general expenditures as follows:

	2022	2021
Cash and cash equivalents	\$ 3,569,912	\$ 2,922,048
Loan receivable, current	5,284	-
	<u>3,575,196</u>	<u>2,922,048</u>
Less those unavailable for general expenditures within one year, due to:		
Board designations for specific purposes	(2,285,208)	(1,494,063)
Donor-imposed restrictions	(985,082)	(1,091,164)
	<u>\$ 304,906</u>	<u>\$ 336,821</u>

The Church has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, operating revenue generated throughout the year is budgeted to cover general operating expenditures.

## Asbury United Methodist Church

### Notes to Financial Statements

---

#### Note 3. Property and Equipment

At December 31, 2022 and 2021, property and equipment consisted of the following:

	2022	2021
Land	\$ 2,668,668	\$ 2,747,168
Buildings and improvements	23,037,025	23,442,025
Equipment	598,724	598,724
	<hr/>	<hr/>
Net property and equipment	\$ 26,304,417	\$ 26,787,917

Prior to January 1, 2017, management recorded land and equipment at appraised value, and the old sanctuary building was recorded at insured value. These valuation methods are not considered as generally accepted modifications of the cash basis of accounting. The effects of these departures from the modified cash basis of accounting on the accompanying financial statements have not been determined.

Property and equipment purchased after December 31, 2016 was recorded at cost. Furthermore, during 2018, the Church moved into the new sanctuary. Capitalized cost associated with the new building totaled \$14,683,216. During 2019, the Church built a new columbarium with a cost of \$130,754 and made improvements to the sanctuary with a cost of \$54,919.

In addition, financial statements prepared under the modified cash basis of accounting normally would reflect the recognition of depreciation on property and equipment other than land. Management has elected not to recognize such depreciation. The effects of this practice on the financial statements are not reasonably determinable.

#### Note 4. Long-Term Debt

Long-term debt as of December 31, 2022 and 2021 is summarized as follows:

	2022	2021
Mortgage note payable to bank; bearing interest at a fixed rate of 3.90%; monthly principal and interest payments of \$44,347, maturing in November 2043; collateralized by the Church's property	\$ 7,421,340	\$ 7,750,432
Less current maturities	(247,466)	(234,415)
	<hr/>	<hr/>
	\$ 7,173,874	\$ 7,516,017

Principal maturities of long-term debt for the next five years and thereafter are as follows:

Years ending December 31:		
2023	\$	247,466
2024		256,949
2025		267,151
2026		277,759
2027		288,787
Thereafter		6,083,228
	<hr/>	<hr/>
	\$	7,421,340

## Asbury United Methodist Church

### Notes to Financial Statements

---

#### Note 5. Retirement Plan

The Church's employees are covered by a Church-sponsored defined contribution retirement plan through Wespath. Under this plan, after six months of employment, the Church contributes an amount equal to 5% of gross earnings for employees who work 30 hours or more per week. Retirement plan expense totaled \$105,673 and \$97,706 for the years ended December 31, 2022 and 2021, respectively.

#### Note 6. Net Assets without Donor Restrictions Designated by the Board

Net assets without donor restrictions designated by the Board are segregated into the following funds at December 31, 2022 and 2021:

	2022	2021
Minister parsonage	\$ 679,055	\$ -
Operations carryover	669,479	555,437
Missions in action	470,911	447,625
Cash flow reserve	209,285	200,000
CASA	145,530	125,845
Capital improvements	110,948	165,156
	<u>\$ 2,285,208</u>	<u>\$ 1,494,063</u>

#### Note 7. Net Assets with Donor Restrictions

Net assets with donor restrictions are available for a future period or for various purposes as specified by the donor including the preservation and maintenance of the Church buildings, missions, capital projects and other ministries of the Church and are segregated into the following funds at December 31, 2022 and 2021:

	2022	2021
Ministry	\$ 366,847	\$ 490,238
Missions in action	207,358	218,162
Capital improvements	138,815	85,683
Congregation services	136,968	159,950
CASA	100,138	97,363
Staff appreciation	34,953	37,730
Other	3	2,038
	<u>\$ 985,082</u>	<u>\$ 1,091,164</u>

#### Note 8. Net Assets Released from Restrictions

Net assets were released from donor restrictions by incurring expenditures satisfying the donor restricted purposes during the years ended December 31, 2022 and 2021:

	2022	2021
Ministries	\$ 332,826	\$ 312,408
Missions in action	177,854	148,788
Capital improvements	111,505	35,842
Additional principal payments on debt	97,500	139,998
Congregation services	74,166	40,247
CASA	49,237	63,745
Staff appreciation	37,611	750
Administration	2,036	36,620
	<u>\$ 882,735</u>	<u>\$ 778,398</u>

**Asbury United Methodist Church**

**Notes to Financial Statements**

---

**Note 9. Operating Leases**

The Church leases certain office equipment under noncancelable operating leases. Future minimum rent payments as of December 31, 2022, are as follows:

Years ending December 31:

2023	\$	31,401
2024		31,401
2025		23,166

Total rent expense associated with these leases are included in postage and copying expenses in the statements of functional expenses.

**Independent Auditor's Report on the Supplementary Information**

To the Finance Committee  
Asbury United Methodist Church

We have audited the financial statements of Asbury United Methodist Church as of and for the years ended December 31, 2022 and 2021, and have issued our report thereon, dated June 2, 2023, which contained a qualified opinion on those financial statements due to not recording depreciation on property and equipment and certain property and equipment not being recorded at historical costs. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole.

The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for the effect on the accompanying information of the qualified opinion on the financial statements described above, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Haley & Woods, LLP*

Birmingham, Alabama  
June 2, 2023

**Asbury United Methodist Church**

**Operating Fund Statements of Revenue Collected and Expenses Paid –  
Modified Cash Basis  
Years Ended December 31, 2022 and 2021**

	<b>2022</b>	<b>2021</b>
Revenue collected:		
Ministry contributions	\$ 4,627,049	\$ 4,431,254
CASA	737,114	597,985
Paycheck protection program grant	-	381,209
Employee retention credit grant	102,946	165,156
Recreation	82,861	77,816
Anchor ministry	42,791	29,173
Food service	33,342	51,298
Other	10,132	30,767
Interest	4,695	5,070
	<b>5,640,930</b>	<b>5,769,728</b>
Expenses paid from operations:		
Staff parish relations	2,028,773	1,869,047
Trustees	864,227	866,614
CASA	687,348	632,475
North Alabama Conference apportionments	594,791	554,531
Missions in action	447,624	410,488
Communications and media	92,494	105,920
Finance	56,769	46,118
Youth ministry	56,293	60,546
Children's ministry	50,635	53,153
Recreation	45,794	36,814
Administration	44,437	37,100
Food service	43,964	50,392
Family formation	39,945	8,148
Anchor ministry	39,039	28,263
Worship ministry	20,763	25,473
Music ministry	12,486	11,921
Adult ministry	9,520	11,945
Congregational care	8,376	2,859
Church council	2,506	70
Nursery	1,635	1,872
Seniors/YAH Ministry	962	556
Women's ministry	385	509
Scouting	180	126
Stewardship - financial	77	-
	<b>5,149,023</b>	<b>4,814,940</b>
<b>Excess of operating revenue collected over operating expenses paid</b>	<b>\$ 491,907</b>	<b>\$ 954,788</b>