

**Ghent United Methodist Church**  
**Balance Sheet as of Feb. 28, 2021**

Petty Cash, Bank Accounts, Endowments, Mutual Funds		Liabilities within Old Point General Fund account	
100 · Petty Cash	347.46	400 · Visa Balance (Old Point)	254.20
200 · Bank Accounts		500 · Restricted Funds in Gener. Fund	
205 · General Fund (Old Point)	99,651.43	505 · Altar Flower Account	120.00
210 · Payroll (Old Point) - joint	124.90	510 · Benevolence	584.79
215 · The UM Credit Union	105.76	515 · Capital/ Building Improvements	
220 · Old Point PPP Checking Acct.	0.00	515-A · Bike Rack Concrete	158.63
Total 200 · Bank Accounts	99,882.09	515-B · East Wall Restoration	5,300.00
300 · Endowments and Designated Funds		515-C · Kitchen Improvement/ Other	104.08
305 · Capital Improvement Fund (WFA)	89,165.16	515-D · Unspecified Cap./ Build. Repair	15,787.88
310 · Columbarium Fund (WFA)	16,880.16	515-E · St Glass Exter Wall Wndw Repair	10,000.00
315 · Designated (Rawles) Funds (WFA)	44,554.08	515-F · Wheelchair Ramp Improvements	1,225.66
320 · Easter / Flower Fund (WFA)	22,915.01	Total 515 · Capital/ Building Improvements	32,576.25
325 · Missions Endowment (WFA)	22,303.84	520 · Door Fob deposits	780.00
330 · Organ / Piano Fund (WFA)	15,115.18	525 · Messy Church	124.28
335 · Outreach Endowment (WFA)	203,800.72	530 · Miscellaneous Restricted Funds	
340 · Scholarship Fund (WFA)	333,627.08	530-A · Contingency Fund	7,500.00
345 · Truitt Memorial Fund (WFA)	23,269.47	530-B · Misc. Restricted Funds- Other	178.45
Total 300 · Endowments and Designated Funds	771,630.70	530-C · Park place gift not earmarked	677.04
Total	871,860.25	Total 530 · Miscellaneous Restricted Funds	8,355.49
Accounts Receivable		535 · Missions	
250 · GUMP Receivable Expenses	1,069.86	535-A · Rise Against Hunger	5.89
Long Term Liabilities		535-B · Miscellaneous Missions	0.00
700 · Loans		Total 535 · Missions	5.89
705 · Outreach Loan/Renovations 2006	54,600.00	540 · Music Ministry	3,833.33
710 · SBA Payroll Protection Loan	55,000.00	545 · Organ Repair Fund	208.00
Total 700 · Loans	109,600.00	550 · Pastor's Accountable Reimburse.	420.81
Prepaid Pledges within Old Point General Fund account		555 · Payroll Liabilities	
600 · Prepaid Pledges- not yet income	45,100.80	555-A · Medical Plan	325.00
		555-C · Dental Plan	60.00
		555-D · Vision Plan	8.34
		Total 555 · Payroll Liabilities	393.34
		560 · VA Conference UMC Grant Funds	5,424.32
		565 · Women's Ministry	640.25
		570 · Youth	1,444.76
		Total 500 · Restricted Funds in Gener. Fund	54,911.51
		Total Liabilities within Old Point General Fund acct	55,165.71

205 · General Fund (Old Point)	99,651.43
Minus Total Liabilities	55,165.71
Minus Prepaid pledges- not yet income	45,100.80
Amount we are borrowing from Prepaid pledges	-615.08
	i.e. if we were to move this amount to income this month, then we wouldn't be borrowing from prepaid pledges.
	(Note: We are also expecting receivable expenses from GUMP to offset this amount)
	1,069.86