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Financial Information for Churches

Byron V. Brewer, CPA
CPA in New York, Ohio, and Michigan
Accounting Services for Churches Only
In Buffalo and Western NY
Cleveland and Toledo OH, and Flint MI

Prepared 5/1/21

“Service with Excellence”

FINANCIAL INFORMATION FOR CHURCHES

PREPARED 5/1/21

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Sample Church, Inc.
Balance Sheet
As of January 31, 2021

	Jan 31, 21
ASSETS	
Current Assets	
Checking/Savings	
Bank Accounts	
Bank - Checking	29,097
Bank - Savings	95,918
Total Bank Accounts	125,015
Cash on Hand	300
Total Checking/Savings	125,315
Total Current Assets	125,315
Fixed Assets	
Fixed Assets	
Building	267,107
Equipment	54,748
Furniture & Fixtures	29,300
Parsonage	150,000
Vehicles	48,900
Total Fixed Assets	550,055
Accumulated Depreciation	
Accum Depr - Building	-15,000
Accum Depr - Equipment	-7,500
Accum Depr - Furn/Fix	-2,500
Accum Depr - Parsonage	-8,500
Accum Depr - Vehicles	-5,200
Total Accumulated Deprecia...	-38,700
Total Fixed Assets	511,355
TOTAL ASSETS	636,670
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	5,092
Total Accounts Payable	5,092
Total Current Liabilities	5,092
Long Term Liabilities	
Loan Payable	27,324
Mortgage Payable	51,240
Total Long Term Liabilities	78,564
Total Liabilities	83,656
Equity	
Unrestricted Net Assets	539,914
Net Income	13,100
Total Equity	553,014
TOTAL LIABILITIES & EQUITY	636,670

Sample Church, Inc.
Reconciliation Summary
Bank - Checking, Period Ending 01/31/2021

	<u>Jan 31, 21</u>
Beginning Balance	16,875.09
Cleared Transactions	
Checks and Payments - 40 items	-21,278.30
Deposits and Credits - 4 items	28,492.07
Total Cleared Transactions	<u>7,213.77</u>
Cleared Balance	<u><u>24,088.86</u></u>
Uncleared Transactions	
Checks and Payments - 11 items	-4,921.51
Deposits and Credits - 1 item	9,929.42
Total Uncleared Transactions	<u>5,007.91</u>
Register Balance as of 01/31/2021	<u><u>29,096.77</u></u>
Ending Balance	29,096.77

Sample Church, Inc.
Financial Report Previous Year Comparison
 January 2021

	Jan 21	Jan 20	\$ Change
Ordinary Income/Expense			
Income			
Income - Other Ministries	4,137	3,793	344
Tithes & Offerings	34,285	31,968	2,317
Total Income	38,421	35,761	2,660
Expense			
Auxiliary Expenses	794	810	-15
Bank Service Charges	25	110	-85
Benevolence	500	325	175
Honorarium	775	525	250
Insurance	1,872	1,872	0
Interest Expense			
Interest Expense-Loan	526	498	28
Interest Expense-Mortgage	280	457	-177
Total Interest Expense	806	955	-149
Lease Payments			
Equipment Lease	351	351	0
Vehicle Lease	583	583	0
Total Lease Payments	934	934	0
Office Supplies	376	369	7
Payroll Expenses			
Housing Allowance	3,000	2,500	500
Payroll Service	192	184	8
Salaries & Wages			
Salaries - Administration	2,539	2,304	236
Salaries - Musician	2,549	2,273	276
Salaries - Pastor	4,635	3,853	782
Total Salaries & Wages	9,723	8,429	1,294
Payroll Taxes			
Social Security & Medic...	927	825	101
Total Payroll Taxes	927	825	101
Total Payroll Expenses	13,842	11,939	1,903
Repairs	2,292	3,057	-765
Telephone Expenses			
Cellular Telephone	150	175	-26
Telephone - Church	135	113	21
Telephone - Parsonage	199	172	26
Total Telephone Expenses	483	461	22
Utilities Expenses			
Electric			
Electric - Church	502	449	52
Electric - Parsonage	367	343	24
Total Electric	868	792	76

Sample Church, Inc.
Financial Report Previous Year Comparison
 January 2021

	<u>Jan 21</u>	<u>Jan 20</u>	<u>\$ Change</u>
Gas			
Gas - Church	1,169	1,071	98
Gas - Parsonage	591	437	154
Total Gas	<u>1,760</u>	<u>1,508</u>	<u>252</u>
Total Utilities Expenses	<u>2,628</u>	<u>2,300</u>	<u>328</u>
Total Expense	<u>25,327</u>	<u>23,655</u>	<u>1,672</u>
Net Ordinary Income	13,094	12,106	989
Other Income/Expense			
Other Income			
Interest Income	5	5	1
Total Other Income	<u>5</u>	<u>5</u>	<u>1</u>
Net Other Income	<u>5</u>	<u>5</u>	<u>1</u>
Net Income	<u><u>13,100</u></u>	<u><u>12,111</u></u>	<u><u>989</u></u>

Sample Church, Inc.
General Ledger
As of January 31, 2021

Type	Date	Num	Name	Debit	Credit	Amount	Balance
Bank Accounts							112,787.81
Bank - Checking							16,875.09
Check	1/1/2021	pr510	Employee #3		209.74	-209.74	16,665.35
Check	1/1/2021	pr511	Pastor Sample		608.79	-608.79	16,056.56
Check	1/1/2021	pr512	Employee #4		298.10	-298.10	15,758.46
Check	1/1/2021	pr513	Pastor Sample		600.00	-600.00	15,158.46
Check	1/2/2021	1369	Utility Company - Electric		868.11	-868.11	14,290.35
Deposit	1/3/2021			8,092.89		8,092.89	22,383.24
Check	1/4/2021	1370	Utility Company - Gas		1,759.62	-1,759.62	20,623.62
Check	1/4/2021	1371	State Insurance Fund		505.49	-505.49	20,118.13
Check	1/4/2021	1372	Telephone		333.29	-333.29	19,784.84
Check	1/4/2021	1373	Cellular Telephone		149.68	-149.68	19,635.16
Check	1/4/2021	1374	Office Max		182.69	-182.69	19,452.47
Check	1/5/2021	1381	Loan		896.10	-896.10	18,556.37
Check	1/6/2021	1376	New Rosen Printing		192.88	-192.88	18,363.49
Check	1/6/2021	1375	M&T Bank		782.98	-782.98	17,580.51
Check	1/8/2021	pr518	Pastor Sample		600.00	-600.00	16,980.51
Check	1/8/2021	pr508	Employee #1		356.85	-356.85	16,623.66
Check	1/8/2021	pr509	Employee #2		152.87	-152.87	16,470.79
Check	1/8/2021	pr514	Employee #1		356.85	-356.85	16,113.94
Check	1/8/2021	pr515	Employee #2		152.87	-152.87	15,961.07
Check	1/8/2021	pr516	Employee #3		209.74	-209.74	15,751.33
Check	1/8/2021	pr517	Employee #4		298.10	-298.10	15,453.23
Check	1/8/2021	auto w/d	Bank		25.00	-25.00	15,428.23
Check	1/8/2021	pr519	Pastor Sample		608.79	-608.79	14,819.44
Deposit	1/10/2021			5,914.77		5,914.77	20,734.21
Check	1/15/2021	pr524	Pastor Sample		600.00	-600.00	20,134.21
Check	1/15/2021	pr520	Employee #1		356.85	-356.85	19,777.36
Check	1/15/2021	pr521	Employee #2		152.87	-152.87	19,624.49
Check	1/15/2021	pr522	Employee #3		209.74	-209.74	19,414.75
Check	1/15/2021	pr523	Employee #4		298.10	-298.10	19,116.65
Check	1/15/2021	1377	The Repair Co		1,000.00	-1,000.00	18,116.65
Check	1/15/2021	pr525	Pastor Sample		608.79	-608.79	17,507.86
Check	1/17/2021	1384	Guest Speaker		775.00	-775.00	16,732.86
Deposit	1/17/2021			6,543.89		6,543.89	23,276.75
Check	1/18/2021	1378	Insurance		1,367.00	-1,367.00	21,909.75
Check	1/22/2021	pr530	Pastor Sample		600.00	-600.00	21,309.75
Check	1/22/2021	pr526	Employee #1		356.85	-356.85	20,952.90
Check	1/22/2021	pr527	Employee #2		152.87	-152.87	20,800.03
Check	1/22/2021	pr528	Employee #3		209.74	-209.74	20,590.29
Check	1/22/2021	pr529	Employee #4		298.10	-298.10	20,292.19
Check	1/22/2021	pr531	Pastor Sample		608.79	-608.79	19,683.40
Check	1/23/2021	1386	Equipment Lease		350.89	-350.89	19,332.51
Check	1/24/2021	1383	Member of Church		500.00	-500.00	18,832.51
Check	1/24/2021	1385	Vehicle Lease		582.73	-582.73	18,249.78
Check	1/24/2021	1387	Auxiliary Expenses		794.45	-794.45	17,455.33
Deposit	1/24/2021			7,940.52		7,940.52	25,395.85
Check	1/24/2021	1388	Payroll Service		192.09	-192.09	25,203.76
Check	1/28/2021	1380	Home Depot		1,292.00	-1,292.00	23,911.76
Check	1/29/2021		Payroll Expenses		926.85	-926.85	22,984.91
Check	1/29/2021	pr536	Pastor Sample		600.00	-600.00	22,384.91
Check	1/29/2021	pr532	Employee #1		356.85	-356.85	22,028.06
Check	1/29/2021	pr533	Employee #2		152.87	-152.87	21,875.19
Check	1/29/2021	pr534	Employee #3		209.74	-209.74	21,665.45
Check	1/29/2021	pr535	Employee #4		298.10	-298.10	21,367.35
Check	1/29/2021	1382	Pastor Sample		1,591.21	-1,591.21	19,776.14
Check	1/29/2021	pr537	Pastor Sample		608.79	-608.79	19,167.35
Deposit	1/31/2021			9,929.42		9,929.42	29,096.77
Total Bank - Checking				38,421.49	26,199.81	12,221.68	29,096.77
Bank - Savings							95,912.72
Deposit	1/29/2021			5.25		5.25	95,917.97
Total Bank - Savings				5.25	0.00	5.25	95,917.97
Total Bank Accounts				38,426.74	26,199.81	12,226.93	125,014.74
Cash on Hand							300.00
Total Cash on Hand							300.00
Undeposited Funds							0.00
Total Undeposited Funds							0.00
Fixed Assets							550,055.00
Building							267,107.00
Total Building							267,107.00
Equipment							54,748.00
Total Equipment							54,748.00
Furniture & Fixtures							29,300.00
Total Furniture & Fixtures							29,300.00

Sample Church, Inc.
General Ledger
As of January 31, 2021

Type	Date	Num	Name	Debit	Credit	Amount	Balance
Parsonage							150,000.00
Total Parsonage							150,000.00
Vehicles							48,900.00
Total Vehicles							48,900.00
Total Fixed Assets							550,055.00
Accumulated Depreciation							-38,700.00
Accum Depr - Building							-15,000.00
Total Accum Depr - Building							-15,000.00
Accum Depr - Equipment							-7,500.00
Total Accum Depr - Equipment							-7,500.00
Accum Depr - Furn/Fix							-2,500.00
Total Accum Depr - Furn/Fix							-2,500.00
Accum Depr - Parsonage							-8,500.00
Total Accum Depr - Parsonage							-8,500.00
Accum Depr - Vehicles							-5,200.00
Total Accum Depr - Vehicles							-5,200.00
Total Accumulated Depreciation							-38,700.00
Accounts Payable							-5,091.62
Total Accounts Payable							-5,091.62
Loan Payable							-27,694.10
Check 1/5/2021 1381 Loan				370.10		370.10	-27,324.00
Total Loan Payable				370.10	0.00	370.10	-27,324.00
Mortgage Payable							-51,742.98
Check 1/6/2021 1375 M&T Bank				502.68		502.68	-51,240.30
Total Mortgage Payable				502.68	0.00	502.68	-51,240.30
Retained Earnings							42.30
General Jour... 1/1/2021					42.30	-42.30	0.00
Total Retained Earnings				0.00	42.30	-42.30	0.00
Unrestricted Net Assets							-539,956.41
General Jour... 1/1/2021				42.30		42.30	-539,914.11
Total Unrestricted Net Assets				42.30	0.00	42.30	-539,914.11
Income - Other Ministries							0.00
Deposit 1/3/2021					1,027.58	-1,027.58	-1,027.58
Deposit 1/10/2021					869.00	-869.00	-1,896.58
Deposit 1/17/2021					500.00	-500.00	-2,396.58
Deposit 1/24/2021					650.00	-650.00	-3,046.58
Deposit 1/31/2021					1,090.00	-1,090.00	-4,136.58
Total Income - Other Ministries				0.00	4,136.58	-4,136.58	-4,136.58
Tithes & Offerings							0.00
Deposit 1/3/2021					7,065.31	-7,065.31	-7,065.31
Deposit 1/10/2021					5,045.77	-5,045.77	-12,111.08
Deposit 1/17/2021					6,043.89	-6,043.89	-18,154.97
Deposit 1/24/2021					7,290.52	-7,290.52	-25,445.49
Deposit 1/31/2021					8,839.42	-8,839.42	-34,284.91
Total Tithes & Offerings				0.00	34,284.91	-34,284.91	-34,284.91
Auxiliary Expenses							0.00
Check 1/24/2021 1387 Auxiliary Expenses				794.45		794.45	794.45
Total Auxiliary Expenses				794.45	0.00	794.45	794.45
Bank Service Charges							0.00
Check 1/8/2021 auto w/d Bank				25.00		25.00	25.00
Total Bank Service Charges				25.00	0.00	25.00	25.00
Benevolence							0.00
Check 1/24/2021 1383 Member of Church				500.00		500.00	500.00
Total Benevolence				500.00	0.00	500.00	500.00
Honorarium							0.00
Check 1/17/2021 1384 Guest Speaker				775.00		775.00	775.00
Total Honorarium				775.00	0.00	775.00	775.00
Insurance							0.00
Check 1/4/2021 1371 State Insurance Fund				505.49		505.49	505.49
Check 1/18/2021 1378 Insurance				1,367.00		1,367.00	1,872.49
Total Insurance				1,872.49	0.00	1,872.49	1,872.49

Sample Church, Inc.
General Ledger
As of January 31, 2021

Type	Date	Num	Name	Debit	Credit	Amount	Balance
Interest Expense							0.00
Interest Expense-Loan							0.00
Check	1/5/2021	1381	Loan	526.00		526.00	526.00
Total Interest Expense-Loan				526.00	0.00	526.00	526.00
Interest Expense-Mortgage							0.00
Check	1/6/2021	1375	M&T Bank	280.30		280.30	280.30
Total Interest Expense-Mortgage				280.30	0.00	280.30	280.30
Total Interest Expense				806.30	0.00	806.30	806.30
Lease Payments							0.00
Equipment Lease							0.00
Check	1/23/2021	1386	Equipment Lease	350.89		350.89	350.89
Total Equipment Lease				350.89	0.00	350.89	350.89
Vehicle Lease							0.00
Check	1/24/2021	1385	Vehicle Lease	582.73		582.73	582.73
Total Vehicle Lease				582.73	0.00	582.73	582.73
Total Lease Payments				933.62	0.00	933.62	933.62
Office Supplies							0.00
Check	1/4/2021	1374	Office Max	182.69		182.69	182.69
Check	1/6/2021	1376	New Rosen Printing	192.88		192.88	375.57
Total Office Supplies				375.57	0.00	375.57	375.57
Payroll Expenses							0.00
Housing Allowance							0.00
Check	1/1/2021	pr513	Pastor Sample	600.00		600.00	600.00
Check	1/8/2021	pr518	Pastor Sample	600.00		600.00	1,200.00
Check	1/15/2021	pr524	Pastor Sample	600.00		600.00	1,800.00
Check	1/22/2021	pr530	Pastor Sample	600.00		600.00	2,400.00
Check	1/29/2021	pr536	Pastor Sample	600.00		600.00	3,000.00
Total Housing Allowance				3,000.00	0.00	3,000.00	3,000.00
Payroll Service							0.00
Check	1/24/2021	1388	Payroll Service	192.09		192.09	192.09
Total Payroll Service				192.09	0.00	192.09	192.09
Salaries & Wages							0.00
Salaries - Administration							0.00
Check	1/1/2021	pr510	Employee #3	209.74		209.74	209.74
Check	1/1/2021	pr512	Employee #4	298.10		298.10	507.84
Check	1/8/2021	pr516	Employee #3	209.74		209.74	717.58
Check	1/8/2021	pr517	Employee #4	298.10		298.10	1,015.68
Check	1/15/2021	pr522	Employee #3	209.74		209.74	1,225.42
Check	1/15/2021	pr523	Employee #4	298.10		298.10	1,523.52
Check	1/22/2021	pr528	Employee #3	209.74		209.74	1,733.26
Check	1/22/2021	pr529	Employee #4	298.10		298.10	2,031.36
Check	1/29/2021	pr534	Employee #3	209.74		209.74	2,241.10
Check	1/29/2021	pr535	Employee #4	298.10		298.10	2,539.20
Total Salaries - Administration				2,539.20	0.00	2,539.20	2,539.20
Salaries - Musician							0.00
Check	1/8/2021	pr508	Employee #1	356.85		356.85	356.85
Check	1/8/2021	pr509	Employee #2	152.87		152.87	509.72
Check	1/8/2021	pr514	Employee #1	356.85		356.85	866.57
Check	1/8/2021	pr515	Employee #2	152.87		152.87	1,019.44
Check	1/15/2021	pr520	Employee #1	356.85		356.85	1,376.29
Check	1/15/2021	pr521	Employee #2	152.87		152.87	1,529.16
Check	1/22/2021	pr526	Employee #1	356.85		356.85	1,886.01
Check	1/22/2021	pr527	Employee #2	152.87		152.87	2,038.88
Check	1/29/2021	pr532	Employee #1	356.85		356.85	2,395.73
Check	1/29/2021	pr533	Employee #2	152.87		152.87	2,548.60
Total Salaries - Musician				2,548.60	0.00	2,548.60	2,548.60
Salaries - Pastor							0.00
Check	1/1/2021	pr511	Pastor Sample	608.79		608.79	608.79
Check	1/8/2021	pr519	Pastor Sample	608.79		608.79	1,217.58
Check	1/15/2021	pr525	Pastor Sample	608.79		608.79	1,826.37
Check	1/22/2021	pr531	Pastor Sample	608.79		608.79	2,435.16
Check	1/29/2021	1382	Pastor Sample	1,591.21		1,591.21	4,026.37
Check	1/29/2021	pr537	Pastor Sample	608.79		608.79	4,635.16
Total Salaries - Pastor				4,635.16	0.00	4,635.16	4,635.16
Total Salaries & Wages				9,722.96	0.00	9,722.96	9,722.96

Sample Church, Inc.
General Ledger
As of January 31, 2021

Type	Date	Num	Name	Debit	Credit	Amount	Balance
Payroll Taxes							0.00
Social Security & Medicare							0.00
Check	1/29/2021		Payroll Expenses	926.85		926.85	926.85
Total Social Security & Medicare				926.85	0.00	926.85	926.85
Total Payroll Taxes				926.85	0.00	926.85	926.85
Total Payroll Expenses				13,841.90	0.00	13,841.90	13,841.90
Repairs							0.00
Check	1/15/2021	1377	The Repair Co	1,000.00		1,000.00	1,000.00
Check	1/28/2021	1380	Home Depot	1,292.00		1,292.00	2,292.00
Total Repairs				2,292.00	0.00	2,292.00	2,292.00
Telephone Expenses							0.00
Cellular Telephone							0.00
Check	1/4/2021	1373	Cellular Telephone	149.68		149.68	149.68
Total Cellular Telephone				149.68	0.00	149.68	149.68
Telephone - Church							0.00
Check	1/4/2021	1372	Telephone	134.62		134.62	134.62
Total Telephone - Church				134.62	0.00	134.62	134.62
Telephone - Parsonage							0.00
Check	1/4/2021	1372	Telephone	198.67		198.67	198.67
Total Telephone - Parsonage				198.67	0.00	198.67	198.67
Total Telephone Expenses				482.97	0.00	482.97	482.97
Utilities Expenses							0.00
Electric							0.00
Electric - Church							0.00
Check	1/2/2021	1369	Utility Company - Electric	289.41		289.41	289.41
Check	1/2/2021	1369	Utility Company - Electric	212.16		212.16	501.57
Total Electric - Church				501.57	0.00	501.57	501.57
Electric - Parsonage							0.00
Check	1/2/2021	1369	Utility Company - Electric	366.54		366.54	366.54
Total Electric - Parsonage				366.54	0.00	366.54	366.54
Total Electric				868.11	0.00	868.11	868.11
Gas							0.00
Gas - Church							0.00
Check	1/4/2021	1370	Utility Company - Gas	967.14		967.14	967.14
Check	1/4/2021	1370	Utility Company - Gas	201.81		201.81	1,168.95
Total Gas - Church				1,168.95	0.00	1,168.95	1,168.95
Gas - Parsonage							0.00
Check	1/4/2021	1370	Utility Company - Gas	590.67		590.67	590.67
Total Gas - Parsonage				590.67	0.00	590.67	590.67
Total Gas				1,759.62	0.00	1,759.62	1,759.62
Total Utilities Expenses				2,627.73	0.00	2,627.73	2,627.73
Interest Income							0.00
Deposit	1/29/2021				5.25	-5.25	-5.25
Total Interest Income				0.00	5.25	-5.25	-5.25
TOTAL				64,668.85	64,668.85	0.00	0.00

Sample Church, Inc.
Checks Written by Vendor
 January 2021

Type	Date	Num	Name	Split	Amount	Balance
Bank						
Check	1/8/2021	auto ...	Bank	Bank Service Charges	-25.00	-25.00
Total Bank					-25.00	-25.00
Auxiliary Expenses						
Check	1/24/2021	1387	Auxiliary Expenses	Auxiliary Expenses	-794.45	-794.45
Total Auxiliary Expenses					-794.45	-794.45
Cellular Telephone						
Check	1/4/2021	1373	Cellular Telephone	Cellular Telephone	-149.68	-149.68
Total Cellular Telephone					-149.68	-149.68
Employee #1						
Check	1/8/2021	pr508	Employee #1	Salaries - Musician	-356.85	-356.85
Check	1/8/2021	pr514	Employee #1	Salaries - Musician	-356.85	-713.70
Check	1/15/2021	pr520	Employee #1	Salaries - Musician	-356.85	-1,070.55
Check	1/22/2021	pr526	Employee #1	Salaries - Musician	-356.85	-1,427.40
Check	1/29/2021	pr532	Employee #1	Salaries - Musician	-356.85	-1,784.25
Total Employee #1					-1,784.25	-1,784.25
Employee #2						
Check	1/8/2021	pr509	Employee #2	Salaries - Musician	-152.87	-152.87
Check	1/8/2021	pr515	Employee #2	Salaries - Musician	-152.87	-305.74
Check	1/15/2021	pr521	Employee #2	Salaries - Musician	-152.87	-458.61
Check	1/22/2021	pr527	Employee #2	Salaries - Musician	-152.87	-611.48
Check	1/29/2021	pr533	Employee #2	Salaries - Musician	-152.87	-764.35
Total Employee #2					-764.35	-764.35
Employee #3						
Check	1/1/2021	pr510	Employee #3	Salaries - Administrat...	-209.74	-209.74
Check	1/8/2021	pr516	Employee #3	Salaries - Administrat...	-209.74	-419.48
Check	1/15/2021	pr522	Employee #3	Salaries - Administrat...	-209.74	-629.22
Check	1/22/2021	pr528	Employee #3	Salaries - Administrat...	-209.74	-838.96
Check	1/29/2021	pr534	Employee #3	Salaries - Administrat...	-209.74	-1,048.70
Total Employee #3					-1,048.70	-1,048.70
Employee #4						
Check	1/1/2021	pr512	Employee #4	Salaries - Administrat...	-298.10	-298.10
Check	1/8/2021	pr517	Employee #4	Salaries - Administrat...	-298.10	-596.20
Check	1/15/2021	pr523	Employee #4	Salaries - Administrat...	-298.10	-894.30
Check	1/22/2021	pr529	Employee #4	Salaries - Administrat...	-298.10	-1,192.40
Check	1/29/2021	pr535	Employee #4	Salaries - Administrat...	-298.10	-1,490.50
Total Employee #4					-1,490.50	-1,490.50
Equipment Lease						
Check	1/23/2021	1386	Equipment Lease	Equipment Lease	-350.89	-350.89
Total Equipment Lease					-350.89	-350.89
Guest Speaker						
Check	1/17/2021	1384	Guest Speaker	Honorarium	-775.00	-775.00
Total Guest Speaker					-775.00	-775.00
Home Depot						
Check	1/28/2021	1380	Home Depot	Repairs	-1,292.00	-1,292.00
Total Home Depot					-1,292.00	-1,292.00
Insurance						
Check	1/18/2021	1378	Insurance	Insurance	-1,367.00	-1,367.00
Total Insurance					-1,367.00	-1,367.00

Sample Church, Inc.
Checks Written by Vendor
January 2021

Type	Date	Num	Name	Split	Amount	Balance
Loan						
Check	1/5/2021	1381	Loan	-SPLIT-	-896.10	-896.10
Total Loan					-896.10	-896.10
M&T Bank						
Check	1/6/2021	1375	M&T Bank	-SPLIT-	-782.98	-782.98
Total M&T Bank					-782.98	-782.98
Member of Church						
Check	1/24/2021	1383	Member of Church	Benevolence	-500.00	-500.00
Total Member of Church					-500.00	-500.00
New Rosen Printing						
Check	1/6/2021	1376	New Rosen Print...	Office Supplies	-192.88	-192.88
Total New Rosen Printing					-192.88	-192.88
Office Max						
Check	1/4/2021	1374	Office Max	Office Supplies	-182.69	-182.69
Total Office Max					-182.69	-182.69
Pastor Sample						
Check	1/1/2021	pr511	Pastor Sample	Salaries - Pastor	-608.79	-608.79
Check	1/1/2021	pr513	Pastor Sample	Housing Allowance	-600.00	-1,208.79
Check	1/8/2021	pr518	Pastor Sample	Housing Allowance	-600.00	-1,808.79
Check	1/8/2021	pr519	Pastor Sample	Salaries - Pastor	-608.79	-2,417.58
Check	1/15/2021	pr524	Pastor Sample	Housing Allowance	-600.00	-3,017.58
Check	1/15/2021	pr525	Pastor Sample	Salaries - Pastor	-608.79	-3,626.37
Check	1/22/2021	pr530	Pastor Sample	Housing Allowance	-600.00	-4,226.37
Check	1/22/2021	pr531	Pastor Sample	Salaries - Pastor	-608.79	-4,835.16
Check	1/29/2021	pr536	Pastor Sample	Housing Allowance	-600.00	-5,435.16
Check	1/29/2021	1382	Pastor Sample	Salaries - Pastor	-1,591.21	-7,026.37
Check	1/29/2021	pr537	Pastor Sample	Salaries - Pastor	-608.79	-7,635.16
Total Pastor Sample					-7,635.16	-7,635.16
Payroll Expenses						
Check	1/29/2021		Payroll Expenses	Social Security & Me...	-926.85	-926.85
Total Payroll Expenses					-926.85	-926.85
Payroll Service						
Check	1/24/2021	1388	Payroll Service	Payroll Service	-192.09	-192.09
Total Payroll Service					-192.09	-192.09
State Insurance Fund						
Check	1/4/2021	1371	State Insurance ...	Insurance	-505.49	-505.49
Total State Insurance Fund					-505.49	-505.49
Telephone						
Check	1/4/2021	1372	Telephone	-SPLIT-	-333.29	-333.29
Total Telephone					-333.29	-333.29
The Repair Co						
Check	1/15/2021	1377	The Repair Co	Repairs	-1,000.00	-1,000.00
Total The Repair Co					-1,000.00	-1,000.00
Utility Company - Electric						
Check	1/2/2021	1369	Utility Company ...	-SPLIT-	-868.11	-868.11
Total Utility Company - Electric					-868.11	-868.11
Utility Company - Gas						
Check	1/4/2021	1370	Utility Company ...	-SPLIT-	-1,759.62	-1,759.62
Total Utility Company - Gas					-1,759.62	-1,759.62

Sample Church, Inc.
Checks Written by Vendor
 January 2021

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Split</u>	<u>Amount</u>	<u>Balance</u>
Vehicle Lease						
Check	1/24/2021	1385	Vehicle Lease	Vehicle Lease	-582.73	-582.73
Total Vehicle Lease					-582.73	-582.73
TOTAL					-26,199.81	-26,199.81



Byron V Brewer CPAPC
Certified Public Accountant
Byron V. Brewer C.P.A.
CPA in New York, Ohio, and Michigan



3365 Bailey Avenue
Buffalo, New York 14215
(716) 603-1162

Dear Client:

Please be advised of the procedure in handling your account. Below is a list of information required for each month:

- 1. Bank statements, cancelled checks, and check stubs.**
- 2. Weekly offering (income report) and deposit sheet.**
- 3. Payroll records.**
- 4. IRS and State notices.**
- 5. Copy of payroll tax reports.**
- 6. Any new contracts, or purchases of equipment.**
- 7. Copy of any notes, or any other loans.**

Thank you,

Byron V. Brewer, CPAPC
Byron V. Brewer, CPAPC
Certified Public Accountant

“Service with Excellence”



Byron V Brewer CPA PC
Certified Public Accountant
Byron V. Brewer C.P.A.
CPA in New York, Ohio, and Michigan



3365 Bailey Avenue
Buffalo, New York 14215
(716) 603-1162

Certified Public Accountant (CPA) License in New York, Ohio, and Michigan

FEE SCHEDULE FOR CHURCHES: EFFECTIVE 5/1/21:

Initial consultation.		No Charge
Consultation for setup of accounting records, tax exempt applications, setup employee records.	reduced rate	\$95/hour
Year End Audits & Reviews of Financial Records	reduced rate	\$115/hour
1099's at end of year		\$15/each
Once the decision is for me to become the accountant for the Church, there is a retainer due (note: this amount can be adjusted)	retainer	\$1,250

The retainer will be applied toward the services to be rendered for the Church.

Thank you.

Byron V. Brewer, CPA PC
Byron V. Brewer, CPAPC
Certified Public Accountant

“Service with Excellence”



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Certified Public Accountant (CPA) License in New York, Ohio, and Michigan

FEE SCHEDULE FOR BUSINESSES: EFFECTIVE 5/1/21:

Initial consultation.		\$350
Consultation for setup of accounting records, monthly record keeping, setup employee records.		\$175/Hour
Year End Audits & Reviews of Financial Records		\$250/Hour
1099's at end of year		\$75/each
Quarterly sales tax preparation		\$325/quarter
Once the decision is for me to become the accountant for the Business, there is a retainer due	retainer	\$3,750

The retainer will be applied toward the services to be rendered for the Business.

Thank you.

Byron V. Brewer, CPA PC
 Byron V. Brewer, CPAPC
 Certified Public Accountant