

The background features a blurred image of a laptop on the left and a stack of several books on the right, all in shades of light blue and white. The text is overlaid on this background.

SHELBY SYSTEMS®

Advance Your Knowledge

Webinar Series

**Reporting on General Ledger
Balances, Budgets, and Comparisons**

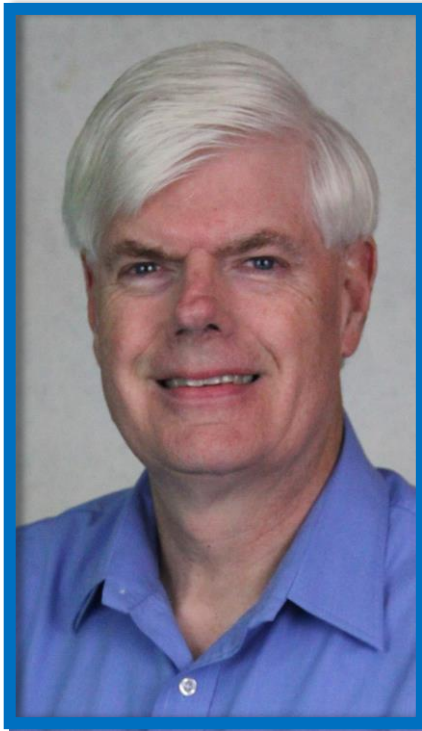
Welcome

Please take a moment to locate the Zoom Webinar controls.
Feel free to say hello or ask a question using the Q & A feature.

Welcome – Introducing our Panelists

Ben Lane

ShelbyNext Trainer



Staci Sampson

ShelbyNext Trainer



What will be Covered:

- Foundations to Good Reporting
- Common Financial Reports
- Special Reports
- Functional Expense Report
- GL Plus

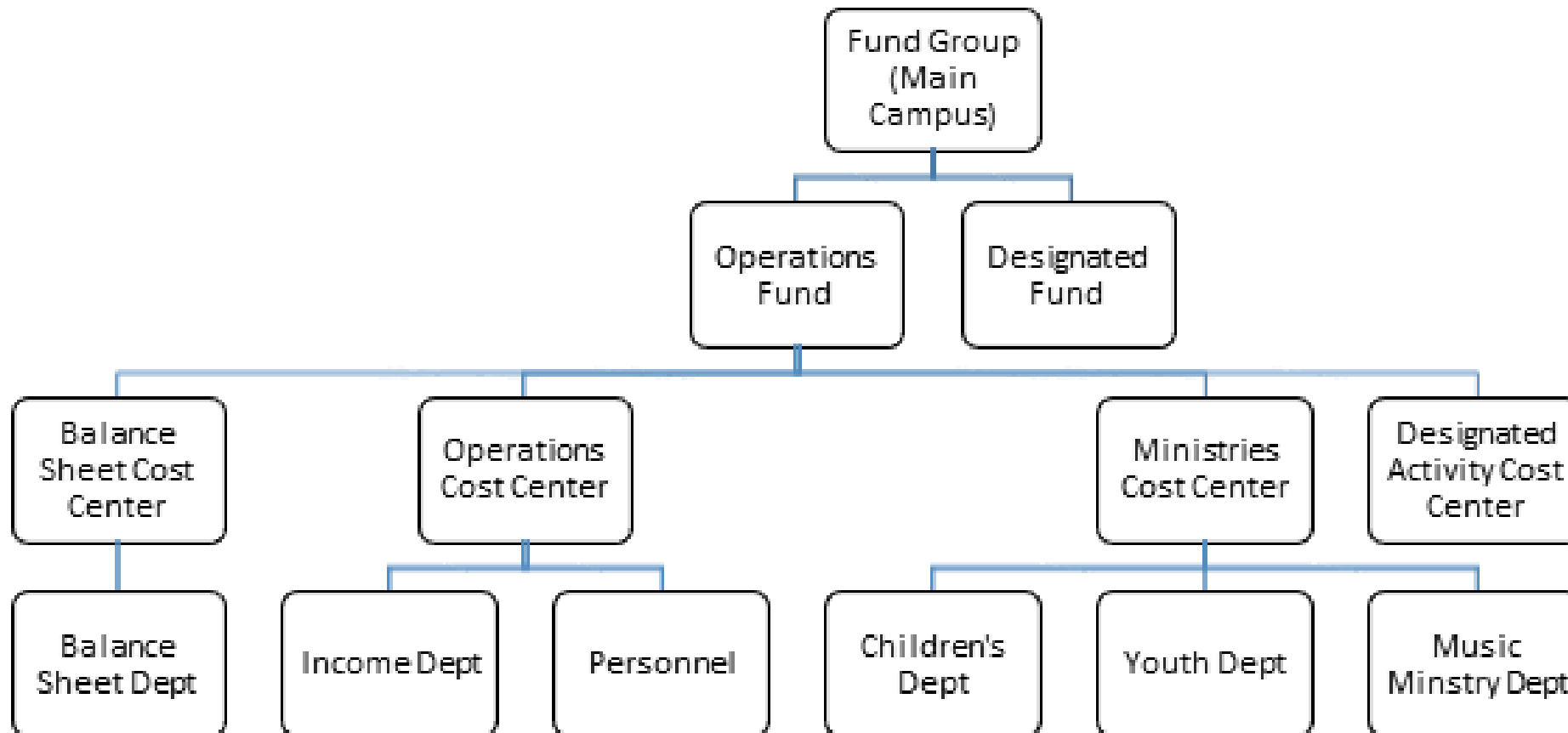
Chart of Accounts - Foundation

- Your Chart of Accounts should reflect your church's mission and purpose and make reporting easy to reflect them. System reporting is based on your Chart of Accounts.
- Your Chart of Accounts should always be changing and evolving, just like your church and ministries are always changing.
- Create your next fiscal year early enough to make Chart of Accounts changes.

What do I need to consider when redesigning a Chart of Accounts?

- Do you have multiple funds or campuses? You might want to consider consolidating several funds to 1 fund and use **Cost Centers** to provide separation of income/expense.
- What do you want your reports to look like? Are you currently using Special Reports or Excel to make your Chart of Account work with reporting?
- Does your current Chart of Accounts follow GAAP requirements and guidelines? Check these two resources. Evangelical Council for Financial Accountability ([ECFA](#)) or [Church and Clergy Tax Guide](#)
- What type of reporting is your Board/Committee and Departments looking for?

Levels Example



Cost Center Example

Account Structure Settings

Balance Sheet:

Rename

Region

Fund Group

Fund

Budgeted:

Location

Cost Center Cost Center

Department Department

Account Length

Use Sub-Accounts

Level	Number	Name	Active	Setup
Cost Center	0	General Operations	✓	!
Department	0	Balance Sheet	✓	!
Department	10	Income	✓	!
Department	20	Administration	✓	!
Department	80	Worship	✓	!
Department	90	Missions Budgeted	✓	!
Cost Center	1	Designated	✓	!
Department	10	Mission Trips	✓	!
Department	20	Designated Gifts	✓	!
Department	30	Building	✓	!
Cost Center	2	School	✓	!

Sub Accounts or Projects?

Projects	Sub Accounts
Used with Income and Expense account types	Can be used with all account types
Not budgeted	Can be budgeted
Used with Statement of Activities Report and the Project Register	Sub accounts can be consolidated or expanded on almost every report
Used to identify expenses across multiple accounts for total project cost, like VBS or building renovations.	Used to sub divide costs within an account, like the income and expense for a trip, utility bills, or mission activities.

Common ShelbyNext Financial Reports

- Statement of Financial Position
- Budgeted Financial Statement
- Detail Ledger
- Designated Fund Summary
- Financial Spreadsheet

Statement of Financial Position (aka Balance Sheet)

Columnar by Fund

Account	1 Church	2 School	Total all Fund Name
CASH			
Petty cash	\$250.00	\$100.00	\$350.00
ACB operating checking	\$795,928.94	\$65,118.19	\$861,047.13
ACB payroll checking	\$49,589.69	\$2,500.00	\$52,089.69
ACB savings	\$430,590.00	\$0.00	\$430,590.00
WFB sch checking	\$0.00	\$1,350.00	\$1,350.00
TOTAL CASH	\$1,276,358.63	\$69,068.19	\$1,345,426.82
Accounts rec-registrations	\$2,475.00	\$0.00	\$2,475.00
Accounts rec-school	\$0.00	\$7,173.50	\$7,173.50
Prepaid expenses	\$1,000.00	\$0.00	\$1,000.00
Investments	\$260,000.00	\$0.00	\$260,000.00
Inventory-bookstore/coffee house	\$1,500.00	\$0.00	\$1,500.00
CURRENT ASSETS	\$1,541,333.63	\$76,241.69	\$1,617,575.32
FIXED ASSETS			
Land	\$1,000,000.00	\$0.00	\$1,000,000.00
Buildings	\$3,700,000.00	\$0.00	\$3,700,000.00
Furniture & equipment	\$250,000.00	\$75,000.00	\$325,000.00
Vehicles	\$28,000.00	\$0.00	\$28,000.00
Accum depreciation	(\$1,350,200.00)	(\$36,600.00)	(\$1,386,800.00)
TOTAL FIXED ASSETS	\$3,627,800.00	\$38,400.00	\$3,666,200.00
MISC ASSETS			
Deposits	\$800.00	\$0.00	\$800.00
Investments-endowment	\$250,000.00	\$0.00	\$250,000.00
TOTAL MISC ASSETS	\$250,800.00	\$0.00	\$250,800.00
ASSETS	\$5,419,933.63	\$114,641.69	\$5,534,575.32
CURRENT LIAB			
Accounts payable (GAAP)	\$1,000.00	\$0.00	\$1,000.00
Credit card AMX	\$3,835.02	\$0.00	\$3,835.02

Current & Prior Year

Account	YTD Current	YTD 19-20
CASH		
Petty cash	\$250.00	\$250.00
ACB operating checking	\$795,928.94	\$666,096.73
ACB payroll checking	\$49,589.69	(\$150,670.59)
ACB savings	\$430,590.00	\$430,590.00
TOTAL CASH	\$1,276,358.63	\$946,266.14
Accounts rec-registrations	\$2,475.00	\$150.00
Prepaid expenses	\$1,000.00	\$1,000.00
Investments	\$260,000.00	\$260,000.00
Inventory-bookstore/coffee house	\$1,500.00	\$1,500.00
CURRENT ASSETS	\$1,541,333.63	\$1,208,916.14
FIXED ASSETS		
Land	\$1,000,000.00	\$1,000,000.00
Buildings	\$3,700,000.00	\$3,700,000.00
Furniture & equipment	\$250,000.00	\$250,000.00
Vehicles	\$28,000.00	\$28,000.00
Accum depreciation	(\$1,350,200.00)	(\$1,350,200.00)
TOTAL FIXED ASSETS	\$3,627,800.00	\$3,627,800.00
MISC ASSETS		
Deposits	\$800.00	\$800.00
Investments-endowment	\$250,000.00	\$250,000.00
TOTAL MISC ASSETS	\$250,800.00	\$250,800.00
ASSETS	\$5,419,933.63	\$5,087,516.14
CURRENT LIAB		
Accounts payable (GAAP)	\$1,000.00	\$1,233.50
Credit card AMX	\$3,835.02	(\$134.98)

IMPORTANT!

Are your **Account Groups** set correctly?

So that the highest two **Account Groups** are **Assets** and **Liabilities/Net Assets**.

Budgeted Financial Statement

Account #	Description	Budget Annual	Budget YTD	Actual YTD	BUDGET VARIANCE
Department Name: 10 Genl Income					
OFFERINGS					
40110	Offering-Tithes/pledge	\$270,000.00	\$233,555.13	\$269,344.00	\$35,788.87
40120	Offering-Tithes/nonpledge	\$800,000.00	\$690,449.60	\$130,635.47	(\$559,814.13)
40140	Offering-Plate/loose cash	\$9,600.00	\$8,322.24	\$12,053.84	\$3,731.60
40910	Offering-non cash/stocks	\$12,000.00	\$12,000.00	\$450.00	(\$11,550.00)
TOTAL OFFERINGS		\$1,091,600.00	\$944,326.97	\$412,483.31	(\$531,843.66)
OTHER INCOME					
45110	Facility Use Income-Outside Grou	\$9,600.00	\$8,000.00	\$150.00	(\$7,850.00)
45120	Facility Use Income-School	\$24,000.00	\$20,000.00	\$0.00	(\$20,000.00)
45150	Interest Income	\$4,000.00	\$3,333.34	\$0.00	(\$3,333.34)
45190	Other Income	\$2,800.00	\$2,333.34	(\$600.00)	(\$2,933.34)
TOTAL OTHER INCOME		\$40,400.00	\$33,666.68	(\$450.00)	(\$34,116.68)
INCOME		\$1,132,000.00	\$977,993.65	\$412,033.31	(\$565,960.34)
Department Name: 20 Personnel					
SALARIES					
50110	Pastoral Salaries	\$96,000.00	\$80,000.00	\$37,916.58	(\$42,083.42)
50120	Pastoral Housing	\$160,000.00	\$133,333.34	\$24,916.71	(\$108,416.63)
50130	Administration Support	\$76,000.00	\$63,333.34	\$36,653.29	(\$26,680.00)
50140	Directors	\$120,000.00	\$100,000.00	\$57,416.71	(\$42,583.29)
50150	Facilities	\$90,000.00	\$75,000.00	\$22,320.00	(\$52,680.00)
50160	Nursery Workers	\$40,000.00	\$33,333.34	\$6,120.00	(\$27,213.34)
TOTAL SALARIES		\$582,000.00	\$485,000.02	\$185,343.29	(\$299,656.71)
BENEFITS					
50610	Auto Allowance (Pastors)	\$5,400.00	\$4,500.00	\$4,820.79	\$320.79

Home > General Ledger > Posted Journals

Selected Account(s)

Period	Date	Journal
> September	09/21/2020	PR 1
> September	10/05/2020	PR 3
> October	10/21/2020	PR 5
> October	11/04/2020	PR 7
> November	11/21/2020	PR 9
> November	12/05/2020	PR 11
> December	12/21/2020	PR 13
> December	01/04/2021	PR 15
> January	01/21/2021	PR 17
> January	02/04/2021	PR 19
> February	02/21/2021	PR 21
> February	03/07/2021	PR 23
> February	03/07/2021	PR 23
> April	04/22/2021	PR 25

14 entries

Page size: 100

Add To My Tasks

Project

Project	Amount
	\$2,916.66
	\$2,916.66
	\$2,916.66
	\$2,916.66
	\$2,916.66
	\$2,916.66
	\$2,916.66
	\$2,916.66
	\$2,916.66
	\$2,916.66
	\$2,916.66
	\$2,916.66
	\$2,916.66
	\$2,355.76
	\$2,916.66
	\$37,916.58

14 items in 1 pages

Budgeted Financial Format

The columns on the Budgeted Financial Statement can be customized through the **Budgeted Financial Format**

FILTERS **OPTIONS**

Change Appearance? Trebuchet MS 8pt 100%

Report Name: Budgeted Financial Statement

Report Template: Simple Monthly Budget Report

- Simple Monthly Budget Report
- Staff Remaining Budget Report
- Standard ACTUAL
- Standard ACTUAL Annual Budget
- Standard ACTUAL Annual Budget with Variance
- Standard Format
- Standard-Annual & Rev Budget w/Actuals
- Standard-Annual Budget
- Standard-Annual Budget with Variance
- Standard-Multiple Years Comparison
- Standard-TY Period vs LY Period
- Training Format

Show Sub Accounts?

Best Practices to Export to Excel

- Exporting through the Options tab
 - CSV
 - Excel

The screenshot displays the 'Report Preferences' dialog box with the 'OPTIONS' tab selected. The 'Export' section is highlighted with a red box, showing radio buttons for 'None', 'CSV', and 'Excel'. The 'None' option is currently selected.

Report Preferences

FILTERS **OPTIONS**

Change Appearance? Trebuchet MS 8pt 100%

Report Name Budgeted Financial Statement

Report Template Simple Monthly Budget Report

Select Different Starting Period for Fiscal Year?

Account Description

Page Break Options None Department Name

Include Options Include Encumbrances?

Include Opening and Ending Balance for each Department Name?

Export None CSV Excel

Run Report Clear Preferences Cancel

Detail Ledger

- Reports will group activity by account & by period if the range includes multiple financial periods.
- The journal is referenced & columns are displayed for **Net, Debit, Credit, & Balance**.
- The **Opening Balance** for each account shows in the **Balance** column in the same row as the account number and name.

Detail Ledger

Detail Ledger Report for Periods 1 July - 12 June		1 Church			
1 First Church					
20-21					
<u>Account</u>	<u>Reference</u>	<u>Net</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
0 Balance Sheet Accounts					
10110 ACB operating checking					\$781,443.09
1 Contributions Bank Deposit	CN 13	7/21/2020	\$30,000.00		
1 Contributions Bank Deposit	CN 1	7/27/2020	\$17,440.29		
1 Check Total	CD 2	7/30/2020		\$6,048.50	
1 Check Total	CD 3	7/30/2020		\$2,380.00	
1 Contributions Bank Deposit	CN 2	8/3/2020	\$4,380.00		
1 Deleted check # 392.	CK 1	8/6/2020	\$200.00		
1 Deleted check # 392.	CK 1	8/6/2020		\$200.00	
1 Check Total	CD 4	8/9/2020		\$5,716.67	
1 Contributions Bank Deposit	CN 3	8/10/2020	\$23,500.37		
1 Check Total	CD 10	8/17/2020		\$1,170.00	
1 Contributions Bank Deposit	CN 4	8/17/2020	\$13,425.00		
1 Contributions Bank Deposit	CN 5	8/17/2020	\$15,900.00		
Period Period 1 Totals:			\$89,330.49	\$104,845.66	\$15,515.17
2 Contributions Bank Deposit	CN 6	8/24/2020	\$32,240.24		
2 Check Total	CD 5	8/30/2020		\$7,595.00	
2 Contributions Bank Deposit	CN 7	8/31/2020	\$27,650.37		
2 Check Total	CD 6	9/4/2020		\$4,298.50	
2 Contributions Bank Deposit	CN 8	9/7/2020	\$15,900.00		
2 Check Total	CD 7	9/9/2020		\$5,716.67	
2 Contributions Bank Deposit	CN 9	9/14/2020	\$22,459.02		
2 Contributions Bank Deposit	CN 14	9/14/2020	\$610.00		
2 Check Total	CD 8	9/30/2020		\$7,595.00	
2 Check Total	CD 9	10/5/2020		\$4,298.50	
Period Period 2 Totals:			\$69,355.96	\$98,859.63	\$29,503.67
3 Check Total	CD 18	9/16/2020		\$7,700.00	
3 Check/Withdrawal Total	CK 2	9/21/2020		\$200.00	
3 Contributions Bank Deposit	CN 10	9/21/2020	\$22,459.02		
3 Contributions Bank Deposit	CN 11	9/28/2020	\$20,050.00		
3 Check Total	AP 12	10/2/2020		\$150.00	
3 Contributions Bank Deposit	CN 15	10/4/2020	\$15,285.00		
3 Check Total	CD 11	10/5/2020		\$22,785.17	
3 Contributions Bank Deposit	CN 12	10/5/2020	\$19,425.00		
3 Summer Retreat	RG 3	10/5/2020	\$375.00		
3 Contributions Bank Deposit	CN 16	10/12/2020	\$370.00		
3 Contributions Bank Deposit	CN 17	10/19/2020	\$18,925.00		

Designated Fund Summary

- Is unique to Not for Profit accounting as it tracks activity to accounts that have been restricted or designated.
- The goal is to measure starting balance, money taken in, money disbursed, and show the ending balance since designated monies are typically held by the organization.
- The **Year-to-Date** version shows a summary of the **Opening Balance, Receipts, Disbursements, Difference, & the Ending Balance** for the Period or a few more columns.

Designated Fund Summary

Designated Fund Summary for Period 10 April		Fund Name: 1 Church			
Company: 1 First Church					
Fiscal Year: 20-21					
	Beg. Balance	Receipts	Disbursements	Difference	Ending Balance
UNRESTRICTED					
General operations	\$1,017,352.12	\$0.00	\$13,956.58	(\$13,956.58)	\$1,003,395.54
Bookstore & Coffee House	\$3,176.95	\$0.00	\$0.00	\$0.00	\$3,176.95
Youth trips	\$2,400.00	\$0.00	\$0.00	\$0.00	\$2,400.00
Board designated	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00
Equity in property & equipment	\$3,004,800.00	\$0.00	\$0.00	\$0.00	\$3,004,800.00
TOTAL UNRESTRICTED	\$4,037,729.07	\$0.00	\$13,956.58	(\$13,956.58)	\$4,023,772.49
TEMP RESTRICTED					
Benevolence	\$8,878.00	\$0.00	\$0.00	\$0.00	\$8,878.00
Missions-home	\$6,483.02	\$0.00	\$0.00	\$0.00	\$6,483.02
Missions-overseas	\$3,253.85	\$0.00	\$0.00	\$0.00	\$3,253.85
Missions-trips	\$70,831.25	\$0.00	\$0.00	\$0.00	\$70,831.25
Emergency relief	\$6,290.00	\$0.00	\$0.00	\$0.00	\$6,290.00
Memorials	\$525.00	\$0.00	\$0.00	\$0.00	\$525.00
Building Fund	\$318,536.10	\$0.00	\$0.00	\$0.00	\$318,536.10
TOTAL TEMP RESTRICTED	\$414,797.22	\$0.00	\$0.00	\$0.00	\$414,797.22
PERM RESTRICTED					
Endowment	\$250,000.00	\$0.00	\$0.00	\$0.00	\$250,000.00
TOTAL PERM RESTRICTED	\$250,000.00	\$0.00	\$0.00	\$0.00	\$250,000.00
NET ASSETS	\$4,702,526.29	\$0.00	\$13,956.58	(\$13,956.58)	\$4,688,569.71
LIAB & NET ASSETS	\$4,702,526.29	\$0.00	\$13,956.58	(\$13,956.58)	\$4,688,569.71

Financial Spreadsheet

Financial Spreadsheet from July - Audit															
Company: 1 First Church															
Fiscal Year: 20-21															
Budget Figures Report															
Fund	Dept	Description	Opening	July	August	September	October	November	December	January	February	March	April	May	June
	10	OFFERINGS													
1	10	40110 Offering-Tithes/pledge	0.00	(15,625.00)	(9,650.00)	(37,210.00)	(7,150.00)	0.00	(29,620.00)	(128,719.00)	(41,370.00)	(20,844.00)	(28,050.30)	0.00	0.00
1	10	40120 Offering-Tithes/nonpledge	0.00	(40,105.29)	(52,343.59)	(30,703.59)	(2,065.00)	(1,106.00)	(717.00)	(370.00)	(3,225.00)	(59,993.60)	(82,628.00)	0.00	0.00
1	10	40140 Offering-Plate/loose cash	0.00	(2,850.37)	(7,417.04)	(1,786.43)	0.00	0.00	0.00	0.00	0.00	(736.32)	(1,004.16)	0.00	0.00
	10	TOTAL OFFERINGS	0.00	(58,580.66)	(69,410.63)	(69,700.02)	(9,215.00)	(1,106.00)	(30,337.00)	(129,089.00)	(44,595.00)	(81,573.92)	(111,682.46)	0.00	0.00
	10	OTHER INCOME													
1	10	45110 Facility Use Income-Outside	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(800.00)	(800.00)	0.00	0.00
1	10	45120 Facility Use Income-School	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,000.00)	(2,000.00)	0.00	0.00
1	10	45150 Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(333.33)	(333.33)	0.00	0.00
1	10	45190 Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(233.33)	(233.33)	0.00	0.00
	10	TOTAL OTHER INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,366.66)	(3,366.66)	0.00	0.00
	10	INCOME	0.00	(58,580.66)	(69,410.63)	(69,700.02)	(9,215.00)	(1,106.00)	(30,337.00)	(129,089.00)	(44,595.00)	(84,940.58)	(115,049.12)	0.00	0.00
	20	SALARIES													
1	20	50110 Pastoral Salaries	0.00	0.00	0.00	5,833.32	5,833.32	5,833.32	5,833.32	5,833.32	5,833.32	8,000.00	8,000.00	0.00	0.00
1	20	50120 Pastoral Housing	0.00	0.00	0.00	3,833.34	3,833.34	3,833.34	3,833.34	3,833.34	3,833.34	13,333.33	13,333.33	0.00	0.00
1	20	50120 Administration Support	0.00	0.00	0.00	5,886.66	5,886.66	5,886.66	5,886.66	5,886.66	5,886.66	6,333.33	6,333.33	0.00	0.00

- This is a big report! Recommended to export into Excel.
- Great to use for forecasting.

Bank Reconciliation

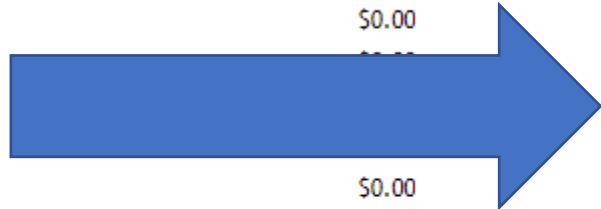
Bank Reconciliation All Items for
1/1/2021 - 4/22/2021
10110 ACB operating checking ACB operating checking

Canceled	Item #	Type	Date	Payee	Amount	Reconciled
	500	Check	1/8/2021	ACME PAPER SUPPLY	(\$325.00)	
	452	Check	1/20/2021	CONCERN HEALTH CARE	(\$5,175.00)	
	453	Check	1/20/2021	FIRST CHURCH HQ	(\$5,120.00)	
	449	Check	1/20/2021	BANK OF THE WEST	(\$4,500.00)	
	458	Check	1/20/2021	LIGHT - GAS CO.	(\$2,050.00)	
	460	Check	1/20/2021	NEIGHBORHOOD MINISTRIES	(\$1,350.00)	
	457	Check	1/20/2021	LANDSCAPE CO	(\$1,000.00)	
	897766	Check	1/20/2021	American Express(#40)	(\$975.00)	
	450	Check	1/20/2021	BEST COPIER SERVICE	(\$716.67)	
	448	Check	1/20/2021	A-1 ADVERTISING	(\$500.00)	
	451	Check	1/20/2021	CAMPUS CRUSADE	(\$480.00)	
	456	Check	1/20/2021	JANITOR SUPPLIES COMPANY	(\$400.00)	
	464	Check	1/20/2021	WATER - SEWER CO.	(\$350.00)	
	463	Check	1/20/2021	TELEPHONE CO.	(\$300.00)	
	454	Check	1/20/2021	FREEDOM IN CHRIST	(\$200.00)	
	465	Check	1/20/2021	WYCLIFFE BIBLE	(\$200.00)	
	461	Check	1/20/2021	SALVATION ARMY	(\$150.00)	
	462	Check	1/20/2021	SECURITY CO.	(\$133.50)	
	455	Check	1/20/2021	INTERNET PROVIDER CO.	(\$95.00)	
	459	Check	1/20/2021	MR BUGS PEST CONTROL	(\$65.00)	
	501	Check	1/21/2021	KFC	(\$285.00)	
	470	Check	2/9/2021	CONCERN HEALTH CARE	(\$5,175.00)	
	471	Check	2/9/2021	FIRST CHURCH HQ	(\$5,120.00)	
	467	Check	2/9/2021	BANK OF THE WEST	(\$4,500.00)	
	475	Check	2/9/2021	LIGHT - GAS CO.	(\$2,050.00)	
	477	Check	2/9/2021	NEIGHBORHOOD MINISTRIES	(\$1,350.00)	
	474	Check	2/9/2021	LANDSCAPE CO	(\$1,000.00)	
	468	Check	2/9/2021	BEST COPIER SERVICE	(\$716.67)	
	466	Check	2/9/2021	A-1 ADVERTISING	(\$500.00)	
	469	Check	2/9/2021	CAMPUS CRUSADE	(\$480.00)	
	473	Check	2/9/2021	JANITOR SUPPLIES COMPANY	(\$400.00)	
	481	Check	2/9/2021	WATER - SEWER CO.	(\$350.00)	
	480	Check	2/9/2021	TELEPHONE CO.	(\$300.00)	
	472	Check	2/9/2021	FREEDOM IN CHRIST	(\$200.00)	
	482	Check	2/9/2021	WYCLIFFE BIBLE	(\$200.00)	
	478	Check	2/9/2021	SALVATION ARMY	(\$150.00)	
	479	Check	2/9/2021	SECURITY CO.	(\$133.50)	
	476	Check	2/9/2021	MR BUGS PEST CONTROL	(\$65.00)	
	789457	Check	2/16/2021	American Express(#40)	(\$3,573.00)	
	484	Check	3/8/2021	CONCERN HEALTH CARE	(\$5,175.00)	
	485	Check	3/8/2021	FIRST CHURCH HQ	(\$5,120.00)	
	490	Check	3/8/2021	LIGHT - GAS CO.	(\$2,050.00)	
	492	Check	3/8/2021	NEIGHBORHOOD MINISTRIES	(\$1,350.00)	
	489	Check	3/8/2021	LANDSCAPE CO	(\$1,000.00)	
	483	Check	3/8/2021	CAMPUS CRUSADE	(\$480.00)	
	488	Check	3/8/2021	JANITOR SUPPLIES COMPANY	(\$400.00)	
	496	Check	3/8/2021	WATER - SEWER CO.	(\$350.00)	
	495	Check	3/8/2021	TELEPHONE CO.	(\$300.00)	
	486	Check	3/8/2021	FREEDOM IN CHRIST	(\$200.00)	
	497	Check	3/8/2021	WYCLIFFE BIBLE	(\$200.00)	
	493	Check	3/8/2021	SALVATION ARMY	(\$150.00)	
	494	Check	3/8/2021	SECURITY CO.	(\$133.50)	
	487	Check	3/8/2021	INTERNET PROVIDER CO.	(\$95.00)	
	491	Check	3/8/2021	MR BUGS PEST CONTROL	(\$65.00)	
	503	Check	3/9/2021	Acme Paper Supply (#1)	(\$200.00)	
	504	Check	4/21/2021	Acme Paper Supply	(\$751.24)	
	505	Check	4/21/2021	A-1 Advertising	(\$580.00)	
	507	Check	4/21/2021	Security Co.	(\$133.50)	
	506	Check	4/21/2021	Acme Paper Supply	(\$100.00)	
	509	Check	4/22/2021	Black, Bill	(\$2,694.79)	
	510	Check	4/22/2021	Jackson, William - Bill	(\$2,508.33)	
	512	Check	4/22/2021	Udall, Randy	(\$1,218.33)	

Special Report – Salaries Summarized

EXPENSE

50100 Postage	\$0.00
50110 Copier	\$0.00
50120 Pastor Salary	\$0.00
50130 Executive Pastor Salary	\$0.00
50140 Student Minister Salary	\$0.00
50150 Music Minister Salary	\$0.00
50160 Insurance	\$0.00
50170 Cleaning Service	\$0.00
50180 Internet/Phones	\$0.00
50190 Computer/Network	\$0.00
50200 Building Maintenance	\$0.00
50210 Bus Expense	\$0.00
TOTAL EXPENSE	\$0.00



EXPENSE

Postage	\$0.00
Copier	\$0.00
Personnel	\$0.00
Insurance	\$0.00
Cleaning Service	\$0.00
Internet/Phones	\$0.00
Computer/Network	\$0.00
Building Maintenance	\$0.00
Bus Expense	\$0.00
TOTAL EXPENSE	\$0.00

Statement of Activities

Special Report Statement of Activities

Special Reports

- Special Reports allows you to "re-interpret" your financial structure to multiple audiences.
- Special Reports controls the order and detail of the rows of the reports.
- You can have as many Special Report formats as needed.
- Special Reports can be password protected.
- Report formats are selected at the time of designing the Special Report.
- Can run more than one format for the selected accounts.
- Can use all report formats plus two additional formats.
- [Special Reports Help Link](#)

Special Reports

Title:

Security Level:

		Name	Selected Accounts (drag and drop rows to re-order)
		Net Income O/U Expense	
		Income	
		Beginning Balance	4-0 (30100 - 30100)
		Activity Income	4 (40100 - 40100)
		Cafe Income	4 (40110 - 40110)
		Department Income	4 (40120 - 40120)
		Donation Income	4 (40130 - 40130)
		Tuition	4 (40140 - 40140)
		Expense	
		Activity Expense	4 (50100 - 50100)
		Cafe Food Expense	4 (50110 - 50110)
		Department Expense	4 (50120 - 50120)

*** Report(s) Selection**

- Statement of Financial Position
- Statement of Activities
- Designated Fund Summary
- Financial Spreadsheet
- Comparative Trial Balance
- Preliminary Budget
- Detail Ledger
- Cash Flow
- Columnar Statement of Activities
- Budgeted Financial Statement

Special Report Example

Update Special Report ✕

* Description

Reverse sign when printing? ⓘ

+ Add New Line

Accounts					
✕ <input type="text" value="4"/> 🔍	<input type="text" value=""/> 🔍	<input type="text" value="40110"/> 🔍	-	<input type="text" value="40110"/> 🔍	Sub-Account <input type="text" value="Show All"/> ▼ +
<i>1 items</i>					

Include under ▼

Cash Flow Report

- A **cash flow statement** is a financial **statement** that summarizes the amount of **cash** and **cash** equivalents entering and leaving a company.
- Since it is contained in Special Report, you can design it to match the needs of your organization.
- Depending on the setup, it will provide an opening and ending balances.

Cash Flow Examples

ASSETS	
CURRENT ASSETS	
CASH	
Petty cash	250.00
ACB operating checking	727,615.01
ACB payroll checking	(32,694.76)
ACB savings	430,567.00
TOTAL CASH	1,125,737.25
Accounts rec-registrations	5,118.48
Prepaid expenses	1,000.00
Investments	260,000.00
Inventory-bookstore/coffee house	1,500.00
TOTAL CURRENT ASSETS	1,393,355.73
FIXED ASSETS	
Furn/Building	
Buildings	3,700,000.00
Furniture & equipment	251,100.00
Total Furn/Building	3,951,100.00
Land	1,000,000.00
Vehicles	28,000.00
Accum depreciation	(1,364,504.03)
TOTAL FIXED ASSETS	3,614,595.97
Pledges receivable (GAAP)	.00
Deposits	800.00
Investments-endowment	250,000.00
TOTAL ASSETS	5,258,751.70
LIAB & NET ASSETS	
LIABILITIES	
CURRENT LIAB	
Accounts payable (GAAP)	3,826.00
Credit card Costco	.00
Credit card AMX	54.23
Social sec w/h	1,809.58
Medicare w/h	423.21
Federal w/h	1,094.94
State w/h	454.98
Retirement w/h	426.33

Cash Flow Report for Year To Date thru Period 1 - July	
Company#: 2 Name: Church of the Resurrection	
Fiscal Year Beginning	
Expense	(9,498.83)
Income	(1,382.64)
NET OF INCOME & EXPENSE	(10,881.47)
Accounts Receivable Activity	3,089.98
Direct Postings to Capital Accounts	.00
Accounts Payable & Liab Activity	3,371.62
ENDING BALANCE	(4,419.87)

Columnar Statement of Activities - Special Reports

- Most effective when certain account numbers are used across levels, like funds, Cost Centers, and departments.
- Creates a column for each level and lists the detail for each account in the appropriate column.
- Includes a total column on the far right across all levels.

Columnar Statement of Activities

Diocese School for Period March
 Company#: 1 Name: First Church of the Resurrection
 Fiscal Year Beginning 1/1/2020
 Statement of Activities

	<u>Academic Breakfast</u>	<u>Academic Dinner</u>	<u>Admin/Misc</u>	<u>Alumni Assoc.</u>	<u>Total</u>
Activity Income	\$50.00	\$10.00	\$450.00	\$63.00	\$573.00
Cafe Income	\$25.00	\$0.00	\$85.00	\$0.00	\$110.00
Department Income	\$75.00	\$75.00	\$0.00	\$100.00	\$250.00
Donation Income	\$63.00	\$0.00	\$0.00	\$0.00	\$63.00
Tuition	\$84.00	\$1,000.00	\$65.00	\$0.00	\$1,149.00
Total Income	\$297.00	\$1,085.00	\$600.00	\$163.00	\$2,145.00
Activity Expense	\$45.00	\$450.00	\$45.00	\$0.00	\$540.00
Cafe Food Expense	\$100.00	\$0.00	\$40.00	\$0.00	\$140.00
Department Expense	\$350.00	\$75.00	\$65.00	\$0.00	\$490.00
Total Expense	\$495.00	\$525.00	\$150.00	\$0.00	\$1,170.00
Total Net Income O/U Expense	\$198.00	(\$560.00)	(\$450.00)	(\$163.00)	(\$975.00)

Functional Expense Report

- This might be an auditor requested report.
- It's a great report to show what percentage of given gifts is going into ministry versus operations.
- You'll define a few keys:
 - **Natural Classifications** (i.e., Salaries & Wages, PR taxes & benefits, Professional fees)
 - **Program Activities** (i.e., Local Ministry, Missions/Outreach, Daycare/School)
 - **Support Activities** (i.e., Management, General, Administrative (MG&A) and Fundraising (which are required columns))
- [Statement of Functional Expense – Instructions – Financial Software for Churches and Nonprofits \(alfredjohnson.net\)](#)

Functional Expense Report

Statement of Functional Expense
Example Church
Through period October in fiscal year 2020

<u>Natural Classification</u>	<u>Ministry Programs</u>	<u>Mission Outreach</u>	<u>Elder Outreach</u>	<u>Coffee House Bookstore</u>	<u>Programs subtotal</u>	<u>Mgmt/Admin</u>	<u>Fund Raising</u>	<u>Support subtotal</u>	<u>Total</u>
Personnel Compensation	\$51,696.86	\$7,790.02	\$0.00	\$5,619.13	\$65,106.01	\$39,574.25	\$4,132.50	\$43,706.75	\$108,812.76
Personnel Benefits/Payroll Taxes	\$15,760.37	\$1,309.95	\$0.00	\$999.75	\$18,070.07	\$4,107.07	\$461.00	\$4,568.07	\$22,638.14
Advertising/Promotion	\$138.76	\$0.00	\$0.00	\$0.00	\$138.76	\$323.76	\$0.00	\$323.76	\$462.52
Bank/Credit Card Fees	\$256.16	\$0.00	\$0.00	\$369.94	\$626.10	\$548.28	\$0.00	\$548.28	\$1,174.38
Cost of Goods Sold	\$0.00	\$0.00	\$0.00	\$1,050.87	\$1,050.87	\$0.00	\$0.00	\$0.00	\$1,050.87
Insurance Liability/Property	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$742.00	\$0.00	\$742.00	\$742.00
Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,805.32	\$0.00	\$1,805.32	\$1,805.32
Legal/Accounting Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Postage/Printing/Supplies	\$292.36	\$219.50	\$0.00	\$56.52	\$568.38	\$970.74	\$0.00	\$970.74	\$1,539.12
Property Maint/Grounds/Security	\$0.00	\$0.00	\$0.00	\$262.96	\$262.96	\$4,555.00	\$0.00	\$4,555.00	\$4,817.96
Technology/Internet	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00	\$869.32	\$0.00	\$869.32	\$919.32
Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$162.34	\$0.00	\$162.34	\$162.34
Website	\$78.85	\$0.00	\$0.00	\$0.00	\$78.85	\$184.00	\$0.00	\$184.00	\$262.85
Utilities	\$0.00	\$0.00	\$0.00	\$1,400.00	\$1,400.00	\$2,942.84	\$0.00	\$2,942.84	\$4,342.84
Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$772.31	\$0.00	\$772.31	\$772.31
Ministry Events/Activities/Camps	\$3,726.45	\$0.00	\$0.00	\$0.00	\$3,726.45	\$0.00	\$0.00	\$0.00	\$3,726.45
Ministry Supplies	\$1,389.71	\$0.00	\$0.00	\$0.00	\$1,389.71	\$0.00	\$0.00	\$0.00	\$1,389.71
Elders Outreach	\$0.00	\$0.00	\$5,800.32	\$0.00	\$5,800.32	\$0.00	\$0.00	\$0.00	\$5,800.32
Mission Projects	\$0.00	\$5,420.00	\$0.00	\$0.00	\$5,420.00	\$0.00	\$0.00	\$0.00	\$5,420.00
Mission Support	\$1,050.77	\$14,950.00	\$0.00	\$0.00	\$16,000.77	\$0.00	\$0.00	\$0.00	\$16,000.77
Mission Trips	\$0.00	\$19,000.00	\$0.00	\$0.00	\$19,000.00	\$0.00	\$0.00	\$0.00	\$19,000.00
Building Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$148,525.00	\$0.00	\$148,525.00	\$148,525.00
Amortization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$120.88	\$0.00	\$120.88	\$120.88
Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,282.80	\$0.00	\$29,282.80	\$29,282.80
Total Expenses	\$74,390.29	\$48,689.47	\$5,800.32	\$9,809.17	\$138,689.25	\$235,485.91	\$4,593.50	\$240,079.41	\$378,768.66

GL Plus

- Is designed for organizations with multiple companies, whose fiscal years begin on the same period, for consolidated reporting.
- Can be used for denominational headquarters or churches with multiple locations.
- Uses a company 000 and the "Master Company" and each account in the other companies are "mapped" to the Master Company's Chart of Accounts.
- The Master company would only be used for reporting.
- Each company can do their own accounting and the totals automatically are consolidated at the Master Company level.

Account Detail Screen for GL Plus

Edit Account

* Account #

* Name

Active? Prevent Use of Manual Journal?

Account Type

Closing Account

GAAP Restriction Type

Functional Expense Type

Note

Master Account

Campus Super Fund 0

Fund Name Church

Department Name Youth

* Account # - Resource Material

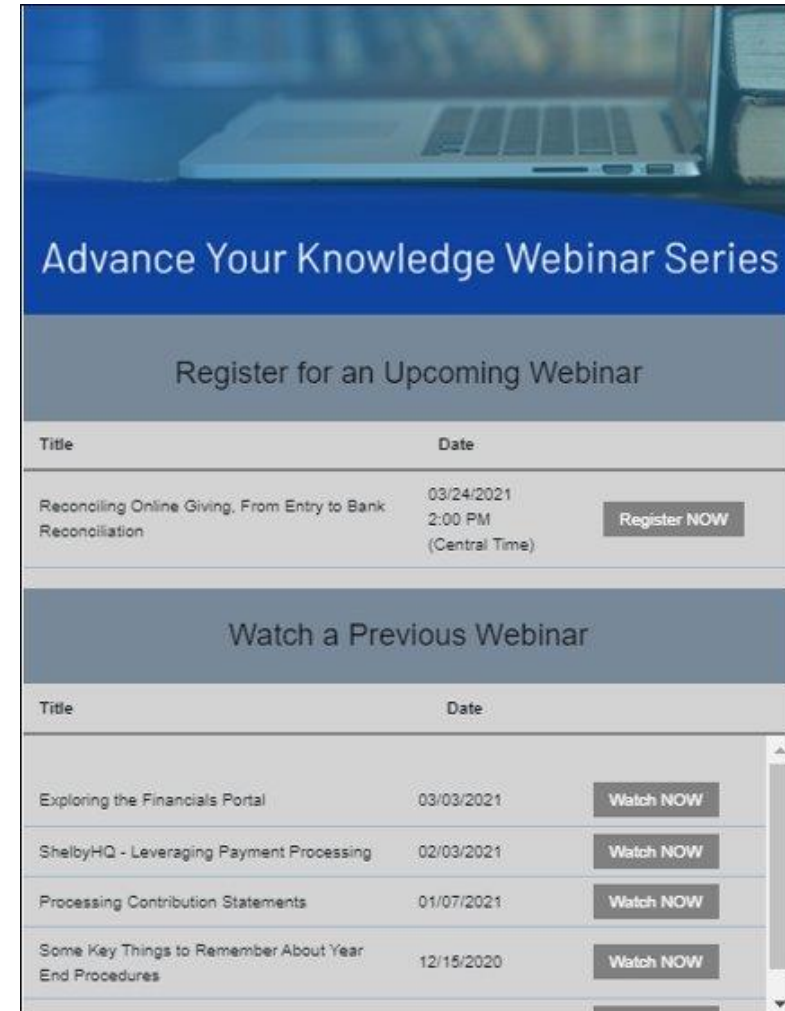
Where can I watch this video again?

**Watch or Register to attend
Webinars**

@ Community.Shelbysystems.com

Next in the series...

Using ShelbyNext Mobile Apps
to Connect with
Leaders and Members



The screenshot shows a webpage titled "Advance Your Knowledge Webinar Series". It features a section for "Register for an Upcoming Webinar" with a table listing a webinar on "Reconciling Online Giving, From Entry to Bank Reconciliation" scheduled for 03/24/2021 at 2:00 PM (Central Time). Below this is a section for "Watch a Previous Webinar" with a table listing four previous webinars: "Exploring the Financials Portal" (03/03/2021), "ShelbyHQ - Leveraging Payment Processing" (02/03/2021), "Processing Contribution Statements" (01/07/2021), and "Some Key Things to Remember About Year End Procedures" (12/15/2020). Each entry in the "Watch a Previous Webinar" table has a "Watch NOW" button.

Title	Date	Action
Reconciling Online Giving, From Entry to Bank Reconciliation	03/24/2021 2:00 PM (Central Time)	Register NOW

Title	Date	Action
Exploring the Financials Portal	03/03/2021	Watch NOW
ShelbyHQ - Leveraging Payment Processing	02/03/2021	Watch NOW
Processing Contribution Statements	01/07/2021	Watch NOW
Some Key Things to Remember About Year End Procedures	12/15/2020	Watch NOW

New Virtual Workshops are here!

- Enrollment is now open for May or June classes
- 4 days of online classroom instruction
- 3 hours each day
- Financial and Membership Workshops
- Detailed workbooks included
- Quizzes and discussion
- Lots of great ideas and skill building lessons



[Click Here to Register](#)

Resources

Contact links that are provided in this webinar are unique to Shelby Systems. If you are watching this and use one of our sister companies Giving or ChMS products, please connect with your Success Representatives or Support Team.



Training@shelbyinc.com

[Financial Software for Churches and Nonprofits – News and Tips from Shelby Financials' Product Owner](#)
[\(alfredjohnson.net\)](http://alfredjohnson.net)