

CHARGE CONFERENCE FORM #21: Fund Balance Report

WORKSHEET FOR PREPARATION - COMPLETE FORM ONLINE at http://www.calpacumc.org/ccf21_fundbalance

WHY THE FUND BALANCE REPORT IS REQUIRED

The Committee on Finance or its equivalent is required to make provision for an annual audit of the records of all the financial officers of the church and all its organizations (including the financial secretary, church business manager, or treasurer) per BOD 2020/2024 ¶258.4.

WHO COMPLETES THE REPORT

The report is to be completed by the Auditor, Audit Chair, or individual designated by the Auditor. The Auditor should be selected by the Finance Committee for each calendar year. These individuals may call on other church leadership as needed to complete the form.

WHEN THIS REPORT SHOULD BE COMPLETED

For 2026, this report about your annual audit is to be completed by Friday, February 5, 2026. A copy of your report should be included with the charge conference following its completion, even if it is 6 to 9 months later. If you are completing your fund balance report for the calendar year 2025, complete it at least one week before your 2026 charge conference and include it in your charge conference documents for the presiding elder to review.

RESOURCES YOU MAY NEED

The following documents may be needed to complete the work in this report.

-- Many questions on this report are repeated each year, so a previous report may be needed to complete the worksheet (for the beginning January 1 balances from the previous audit).

-- [United Methodist Church Financial Records Handbook \(this is the most recent edition available\)](#)

-- [Guidelines for Leading Your Congregation 2025-2028: Finance \(English | Korean | Spanish\)](#)

-- [The Local Church Audit Guide \(GCFA\)](#)

-- [The Local Church Audit Guide FAQs \(GCFA\)](#)

-- [The Local Church Audit Guide Recommended Procedures \(GCFA\)](#)

-- [The Local Church Audit Guide Internal Control Checklist \(GCFA\)](#)

-- [GCFA Forms & Resources \(Financial Resources\)](#)

-- The church's financial records for the year of the audit, the financial policies and procedures document, and any records requested.

-- Any final auditor's report received from the Auditor, if available.

DISTRIBUTION OF REPORTS: The following individuals receive a copy of the report. You do not need to email your form separately to any of the individuals named below.

- Auditor or Audit Chair
- Finance Chair
- Board of Trustees President
- Pastor-in-Charge, Lead Pastor, or equivalent
- Church Office, if email is provided
- District Office for District Superintendent
- Conference Data Services for archiving and record updates

ABOUT YOUR LOCAL CHURCH

(information in this section must be entered in online form for signatures & deliveries)

A. DISTRICT	
B. LOCAL CHURCH	
C. AUDIT CHAIR OR AUDITOR	
D. AUDIT CHAIR OR AUDITOR EMAIL	
E. FINANCE CHAIR	
F. FINANCE CHAIR EMAIL	
G. BOARD OF TRUSTEES PRESIDENT	
H. BOARD OF TRUSTEES PRESIDENT EMAIL	
I. PASTOR-IN-CHARGE NAME	
J. PASTOR-IN-CHARGE EMAIL	
K. CHURCH OFFICE EMAIL	

i. GENERAL AUDIT INFORMATION

1. CALENDAR YEAR OF AUDIT	
2. AUDIT WAS CONDUCTED BY	Choose from AN AUDIT COMMITTEE, AN INDEPENDENT CPA OR EQUIVALENT, OTHER (Specify).
3. LIST NAMES OF PEOPLE OR FIRMS.	
4. WERE INTERVIEWS OF FINANCE VOLUNTEERS OR STAFF CONDUCTED?	Choose YES or NO.
5. WERE THE WRITTEN FINANCIAL POLICIES AND PROCEDURES REVIEWED?	Choose YES or NO.
6. WERE AUTHORIZED SIGNERS ON CHECKING & INVESTMENT ACCOUNTS REVIEWED?	Choose YES or NO.
7. WERE THE CASH ACCOUNTS AND INVESTMENTS RECONCILED?	Choose YES or NO.
8. WHAT OTHER PROCEDURES & POLICIES WERE REVIEWED?	

ii. FUND REPORT					
9. CHOOSE TO (#10) UPLOAD YOUR AUDIT REPORT / COMPLETED WORKSHEET, or (#11) COMPLETE YOUR FUND BALANCES IN THE ONLINE FORM.					
10. UPLOAD A COPY OF YOUR AUDIT REPORT OR COMPLETED WORKSHEET.					
11. COMPLETE YOUR FUND BALANCE INFORMATION BELOW.					
* Disbursements are payments that leave the church. ^ Transfers or adjustments are entries that move money between funds.					
	(a) Balance on Jan 1 of review year	(b) Total money received & recorded during review year	*(c) Total Disbursements during review year (-)	^(d) Transfers / Adjustments during review year (+ or -)	(e) Balance on Dec 31 of review year
LOCAL CHURCH FUNDS					
General Fund					0
Benevolence Fund					0
Building or Improvement Fund					0
Board of Trustees' Fund					0
United Methodist Women					0
United Methodist Youth Fellowship					0
United Methodist Men					0
Church School					0
Other Funds or Church Groups not included in above section (enter names)					
Name(s):					0
					0
					0
					0
					0
					0
					0
					0
					0
					0
Total amount in cash in all treasuries of the church	\$0	\$0	\$0	\$0	\$0
iii. AFFIRMATIONS, EXCEPTIONS, AND RECOMMENDATIONS					
12. AFFIRMATION	The Auditor and/or Audit Committee has found the balances presented to be correct, procedures proper, and records properly kept, except as noted in the Exceptions below.				
13. EXCEPTIONS					
14. RECOMMENDATIONS FOR CHANGES IN FINANCIAL POLICIES AND PRACTICES					