

## July and August 2023 Financial Statements

(presented at the October 2023 board meeting)

Due to the loss of the Director of Finance and Operations, the Treasurer's primary responsibilities were to process payroll, submit retirement payments, prepare vendor checks and participate in the interviewing of applicants for the Congregational Administrator. Producing the full set of board reports takes several hours and couldn't be accomplished in time for the September or October board meetings.

### UUCEF Common Endowment Fund

	6/30/2023	7/31/2023	8/31/2023
Ending Balance	\$508,412.10	\$521,136.59	\$506,875.75
Change monthly		2.50%	-2.74%
Change YTD			-0.30%

### Notes

1. Income exceeded year to date (YTD) pledge estimates due to our very generous donors.
2. Payroll Expenses were higher in August due to large payments of accrued vacation time paid to our DFO and Administrator. The Personnel Policy has been changed to minimize the amount of accrued vacation that an employee can accumulate. The budgeted amount for payroll was established based on the assumption that staffing would be cut in July but that did not occur until August. Payroll expenses are expected to fluctuate until the full month of December.
3. Operational expenses are slightly higher in the month of July due larger projects such as replacing the railing in the balcony.
4. Overall expenses exceeded the budget due to payroll expenses and operating expenses.

AUGUST 2023 YTD BUDGET COMPARISON

JULY and AUGUST 2023 VARIANCE REPORT								
Accounting Code	INCOME	MONTHLY BUDGET 2023-2024	JULY 2023 ACTUAL INCOME	AUGUST 2023 ACTUAL INCOME	AUGUST 2023 YTD INCOME	BUDGET YTD INCOME	OVER/UNDER BUDGET YTD	AUGUST 2022 YTD INCOME
#41x	Pledges*	\$49,210.00	\$97,648.00	\$53,579.00	\$151,227.00	\$98,420.00	\$52,807.00	\$125,274.00
41x	Previous Year (2021-22) Pledges	\$0.00			\$0.00	\$0.00	\$0.00	\$2,095.00
41x	Future Year Pledges	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00
#421	Contributions**	\$5,000.00	\$3,106.00		\$3,106.00	\$10,000.00	(\$6,894.00)	\$10,734.00
#43x	Rent	\$1,827.00	\$1,800.00	\$3,900.00	\$5,700.00	\$3,654.00	\$2,046.00	\$2,750.00
	<b>Subtotal of Monthly Income</b>	<b>\$56,037.00</b>	<b>\$102,554.00</b>	<b>\$57,479.00</b>	<b>\$160,033.00</b>	<b>\$112,074.00</b>	<b>\$47,959.00</b>	<b>\$140,853.00</b>
#44x/45x	Other Income (Scrip, Fair Trade/Coffee, Interest, Other, Etc.)	\$74.00	\$1,528.00	\$4,917.00	\$6,445.00	\$148.00	\$6,297.00	\$624.00
	<b>Subtotal of Variable Income</b>	<b>\$74.00</b>	<b>\$1,528.00</b>	<b>\$4,979.00</b>	<b>\$6,445.00</b>	<b>\$148.00</b>	<b>\$6,297.00</b>	<b>\$624.00</b>
	<b>TOTAL INCOME</b>	<b>\$56,111.00</b>	<b>\$104,082.00</b>	<b>\$62,458.00</b>	<b>\$166,478.00</b>	<b>\$112,222.00</b>	<b>\$54,256.00</b>	<b>\$141,477.00</b>
Accounting Code	EXPENSES	BUDGET 2022-2023	JULY 2023 ACTUAL EXPENSE	AUGUST 2023 ACTUAL EXPENSE	AUGUST 2023 YTD EXPENSE	BUDGET YTD EXPENSE	OVER/UNDER BUDGET YTD	AUGUST 2022 YTD EXPENSE
#50x	Payroll Salaries & Benefits	\$38,542.00	\$47,118.00	\$83,428.00	\$130,546.00	\$77,084.00	\$53,462.00	\$76,908.00
	Shared Plate	\$1,417.00	\$1,775.00	\$1,425.00	\$3,200.00	\$2,834.00	\$366.00	\$3,320.00
#51x/#53x	Church Programming	\$1,433.00	\$732.00	\$830.00	\$1,562.00	\$2,866.00	(\$1,304.00)	\$1,509.00
521	Board (included in Programming)				\$0.00		\$0.00	\$98.00
541	UUA	\$1,350.00	\$1,350.00	\$1,350.00	\$2,700.00	\$2,700.00	\$0.00	\$2,700.00
#55x	Operational Expenses	\$12,500.00	\$17,595.00	\$15,013.00	\$32,608.00	\$25,000.00	\$7,608.00	\$22,706.00
#5561	Mortgage Interest Paid	\$3,368.00	\$1,189.00	\$1,222.00	\$2,411.00	\$6,736.00	(\$4,325.00)	\$2,571.00
#44x/45x	Other Income (Scrip, Fair Trade/Coffee, Interest, Other, Etc.)	(\$4,029.16)		\$0.00	\$0.00	(\$8,058.32)	\$8,058.32	\$0.00
	<b>TOTAL EXPENSES</b>	<b>\$54,580.84</b>	<b>\$69,759.00</b>	<b>\$103,268.00</b>	<b>\$173,027.00</b>	<b>\$109,161.68</b>	<b>\$63,865.32</b>	<b>\$109,812.00</b>
	<b>NET INCOME</b>	<b>\$1,530.16</b>	<b>\$34,323.00</b>	<b>(\$40,810.00)</b>	<b>(\$6,549.00)</b>	<b>\$3,060.32</b>	<b>(\$9,609.32)</b>	<b>\$31,665.00</b>

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Cash Basis

**ELIOT UNITARIAN CHAPEL**  
**Profit & Loss**  
**July 2023**

	Jul 23
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>41-Pledges</b>	
411-Current Year Pledges	91,539.82
412-Prior Year Pledges	6,089.17
41-Pledges - Other	19.42
<b>Total 41-Pledges</b>	<b>97,648.41</b>
<b>42-Contribution Income</b>	
421-Contributions	
423-Collections	1,947.00
421-Contributions - Other	1,134.00
<b>Total 421-Contributions</b>	<b>3,081.00</b>
<b>42-Contribution Income - Other</b>	<b>25.00</b>
<b>Total 42-Contribution Income</b>	<b>3,106.00</b>
<b>43-Rental Income</b>	
431-ECNS Reimbursements	1,675.00
433-Building Use Rentals	125.00
<b>Total 43-Rental Income</b>	<b>1,800.00</b>
<b>45-Other Income</b>	
450-Other Income	(682.91)
453-Coffee Income	47.00
454-Other Fundraisers	
454-FUN!	800.00
454-T-SHIRTS	80.00
<b>Total 454-Other Fundraisers</b>	<b>880.00</b>
<b>Total 45-Other Income</b>	<b>244.09</b>
<b>46-Investment Income</b>	
461-Interest & Dividends	1,284.05
<b>Total 46-Investment Income</b>	<b>1,284.05</b>
<b>Total Income</b>	<b>104,082.55</b>
<b>Gross Profit</b>	<b>104,082.55</b>
<b>Expense</b>	
<b>50-Payroll Salaries &amp; Benefits</b>	
501-Salaries & Benefits	
5001-Administrative Salaries	20,289.61
5003-Child Care Salaries	168.16
5004-Dental	0.00
5005-Healthcare Benefits	5,977.45
5006-Janitorial Salaries	0.00
5007-Life	237.68
5008-Longterm Disability	412.30
5009-Ministers	13,461.64
5010-TIAA Cref	
50001-Employee	(2,843.96)
5010-TIAA Cref - Other	7,513.93
<b>Total 5010-TIAA Cref</b>	<b>4,669.97</b>
5016-Hospital Indemnity Ins	50.68
5017-Accident Indemnity Ins	(52.87)
5030-Payroll Fees	270.77
5031-Payroll Tax Credit	(8.00)
5032-Payroll Taxes	1,451.05

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**ELIOT UNITARIAN CHAPEL**  
**Profit & Loss**  
**July 2023**

	<u>Jul 23</u>
<b>Total 501-Salaries &amp; Benefits</b>	<b>46,928.44</b>
<b>502-Professional Fees</b>	
<b>5027-Staff Professional Expense</b>	
001	154.85
007	34.32
<b>Total 5027-Staff Professional Expense</b>	<b>189.17</b>
<b>Total 502-Professional Fees</b>	<b>189.17</b>
<b>Total 50-Payroll Salaries &amp; Benefits</b>	<b>47,117.61</b>
<b>51-Church Programming</b>	
510-Shared Plate Donations	1,590.00
513-Covenant Groups	155.00
514-Membership/Welcome	30.00
<b>Total 51-Church Programming</b>	<b>1,775.00</b>
<b>53-Programming</b>	
531-Worship	655.00
533-Religious Education	76.61
<b>Total 53-Programming</b>	<b>731.61</b>
<b>54-UUA &amp; MidAmerica District</b>	
541-UUA	1,350.00
<b>Total 54-UUA &amp; MidAmerica District</b>	<b>1,350.00</b>
<b>55-Operational Expenses</b>	
5509-Kitchen Supplies	121.98
5511-Copier	723.47
5512-Office Furniture & Equip	65.52
5514-Software & Support	1,122.89
5517-Operations/Office Supplies	48.43
5518-Background/Driver Checks	46.94
5519-Miscellaneous	
Media Licenses	433.54
<b>Total 5519-Miscellaneous</b>	<b>433.54</b>
<b>552-Utilities</b>	
5521-Telephone Expense	160.85
5523-Gas	469.94
5525-Water	212.22
5526-Electric	
Dusk2Dawn	31.59
5526-Electric - Other	2,382.30
<b>Total 5526-Electric</b>	<b>2,413.89</b>
5527-Internet	109.98
5529-Trash	135.33
<b>Total 552-Utilities</b>	<b>3,502.21</b>
<b>5520-Licenses &amp; Subscriptions</b>	<b>596.00</b>
<b>553-Insurance Expense</b>	
5531-Building & Liability Ins	1,894.08
<b>Total 553-Insurance Expense</b>	<b>1,894.08</b>
<b>554-Facilities</b>	
5541-Repairs	447.68
5542-Large Projects	2,175.00
5544-Landscape Materials	610.00
5545-Elevator	639.58

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ELIOT UNITARIAN CHAPEL  
Profit & Loss  
July 2023

	Jul 23
5546-HVAC Maintenance	1,663.50
5547-Misc Operational Supplies	27.68
5548-Inspections/Upkeep	185.50
Total 554-Facilities	5,748.94
5551-Contract Labor	
ACCOUNTING	570.00
IT / WIFI	480.00
LANDSCAPING	1,309.44
PIONEER PEST	225.00
5551-Contract Labor - Other	598.50
Total 5551-Contract Labor	3,182.94
5590-VANCO FEES	
POF-VANCO PROCESS OFFSET FEES	(155.82)
5590-VANCO FEES - Other	247.66
Total 5590-VANCO FEES	91.84
5599-BANK FEES	16.50
Total 55-Operational Expenses	17,595.28
556-Debt Service Mortg Interest	
5561-Debt Service Interest Exp	1,189.17
Total 556-Debt Service Mortg Interest	1,189.17
Total Expense	69,758.67
Net Ordinary Income	34,323.88
Net Income	34,323.88

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# ELIOT UNITARIAN CHAPEL

## Profit & Loss

August 2023

	Aug 23
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>41-Pledges</b>	
411-Current Year Pledges	53,268.89
412-Prior Year Pledges	20.00
41-Pledges - Other	290.00
<b>Total 41-Pledges</b>	<b>53,578.89</b>
<b>42-Contribution Income</b>	
421-Contributions	
423-Collections	909.00
421-Contributions - Other	5,622.77
<b>Total 421-Contributions</b>	<b>6,531.77</b>
42-Contribution Income - Other	200.00
<b>Total 42-Contribution Income</b>	<b>6,731.77</b>
<b>43-Rental Income</b>	
431-ECNS Reimbursements	3,500.00
433-Building Use Rentals	400.00
<b>Total 43-Rental Income</b>	<b>3,900.00</b>
<b>45-Other Income</b>	
453-Coffee Income	34.75
454-Other Fundraisers	
454-FUNI	2,470.00
454-Other Fundraisers - Other	3,075.00
<b>Total 454-Other Fundraisers</b>	<b>5,545.00</b>
456-Alton UU Reimbursement Inc	(682.91)
45-Other Income - Other	20.00
<b>Total 45-Other Income</b>	<b>4,916.84</b>
<b>46-Investment Income</b>	
461-Interest & Dividends	61.81
<b>Total 46-Investment Income</b>	<b>61.81</b>
<b>Total Income</b>	<b>69,189.31</b>
<b>Gross Profit</b>	<b>69,189.31</b>
<b>Expense</b>	
<b>50-Payroll Salaries &amp; Benefits</b>	
501-Salaries & Benefits	
5001-Administrative Salaries	48,172.81
5003-Child Care Salaries	118.08
5004-Dental	30.00
5005-Healthcare Benefits	5,061.50
5006-Janitorial Salaries	0.00
5007-Life	169.68
5008-Longterm Disability	293.13
5009-Ministers	8,968.76
5010-TIAA Cref	
50001-Employee	452.45
50002-Employer	7,741.10
5010-TIAA Cref - Other	2,081.82
<b>Total 5010-TIAA Cref</b>	<b>10,275.37</b>
5016-Hospital Indemnity Ins	50.68
5017-Accident Indemnity Ins	250.23
5030-Payroll Fees	2,540.96
5031-Payroll Tax Credit	(14.00)

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**ELIOT UNITARIAN CHAPEL**  
**Profit & Loss**  
**August 2023**

	<u>Aug 23</u>
5032-Payroll Taxes	<u>1,510.35</u>
Total 501-Salaries & Benefits	77,427.55
502-Professional Fees	
5028-Staff Development	<u>6,000.00</u>
Total 502-Professional Fees	<u>6,000.00</u>
Total 50-Payroll Salaries & Benefits	83,427.55
51-Church Programming	
510-Shared Plate Donations	<u>1,425.00</u>
Total 51-Church Programming	1,425.00
52-Leadership	
521-Board of Trustees	<u>1,115.00</u>
Total 52-Leadership	1,115.00
53-Programming	
531-Worship	0.00
533-Religious Education	<u>(285.00)</u>
Total 53-Programming	(285.00)
54-UUA & MidAmerica District	
541-UUA	<u>1,350.00</u>
Total 54-UUA & MidAmerica District	1,350.00
55-Operational Expenses	
5511-Copier	441.45
5514-Software & Support	350.69
5517-Operations/Office Supplies	182.21
5518-Background/Driver Checks	9.39
5519-Miscellaneous	0.00
552-Utilities	
5521-Telephone Expense	160.85
5523-Gas	55.82
5525-Water	75.14
5526-Electric	
Dusk2Dawn	31.59
5526-Electric - Other	<u>3,174.01</u>
Total 5526-Electric	3,205.60
5527-Internet	109.90
5528-Sewer	340.01
5529-Trash	<u>136.04</u>
Total 552-Utilities	4,083.36
553-Insurance Expense	
5531-Building & Liability Ins	5,759.40
5532-Workers Comp Insurance	549.60
5533-Auto	42.00
5534-Umbrella	<u>160.00</u>
Total 553-Insurance Expense	6,511.00
554-Facilities	
5543-Janitorial Supplies/Equip	30.45
5546-HVAC Maintenance	<u>712.13</u>
Total 554-Facilities	742.58
5551-Contract Labor	
ACCOUNTING	570.00
CLEANING	760.00

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**ELIOT UNITARIAN CHAPEL**  
**Profit & Loss**  
**August 2023**

	<u>Aug 23</u>
IT / WIFI	480.00
SURE LOCK	115.00
TECH ELECTRONICS	<u>625.52</u>
Total 5551-Contract Labor	2,550.52
5590-VANCO FEES	
POF-VANCO PROCESS OFFSET FE...	(42.15)
5590-VANCO FEES - Other	<u>183.73</u>
Total 5590-VANCO FEES	141.58
5599-BANK FEES	19.00
55-Operational Expenses - Other	<u>(18.60)</u>
Total 55-Operational Expenses	15,013.18
556-Debt Service Mortg Interest	
5561-Debt Service Interest Exp	<u>1,221.86</u>
Total 556-Debt Service Mortg Interest	1,221.86
Total Expense	<u>103,267.59</u>
Net Ordinary Income	<u>(34,078.28)</u>
Net Income	<u><u>(34,078.28)</u></u>



ELIOT UNITARIAN CHAPEL  
**Balance Sheet**  
As of July 31, 2023

	Jul 31, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
10-Cash & Equivalents	
101-Commerce Checking	146,917.47
Total 10-Cash & Equivalents	146,917.47
11-Money Market Accounts	
104-Temp. Restricted MM	72,668.25
11-Money Market Accounts - Other	111.48
Total 11-Money Market Accounts	72,779.73
Total Checking/Savings	219,697.20
Other Current Assets	
12-Marketable Securities	
122-UUCEF	497,895.44
Total 12-Marketable Securities	497,895.44
Total Other Current Assets	497,895.44
Total Current Assets	717,592.64
<b>Fixed Assets</b>	
14-Property & Equipment	
141-Building & Improvements	1,896,374.00
1411-Accumulated Depreciation	(668,303.00)
142-Land - Kirkwood	671,284.00
143-Land - Bergfried	47,570.00
Total 14-Property & Equipment	1,946,925.00
Total Fixed Assets	1,946,925.00
<b>TOTAL ASSETS</b>	<b>2,664,517.64</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Credit Cards	
220--CREDIT CARDS	
222-Camille Credit Card	4,973.36
223-Christie Credit Card	309.00
225-Scott Credit Card	64.12
229-Doug Wadkins Credit Card	142.68
Total 220--CREDIT CARDS	5,489.16
226--DEBIT CARDS	
226 #4--Music Debit Card	(55.99)
226 #5--2nd Minister Debit Card	(16.63)
226 #9--HOSPITALITY & MEMORIALS	(116.17)
Total 226--DEBIT CARDS	(188.79)
Total Credit Cards	5,300.37
Other Current Liabilities	
20-Payroll Liabilities	
203--MISSOURI TAX 2%	6.00
206-TIAA CREF	3,268.46
207-Dental	600.00
208-Health Insurance	798.64
216--Hospital Indemnity Ins	202.72
217--Accident Indemnity Ins	173.20
Total 20-Payroll Liabilities	5,049.02

# ELIOT UNITARIAN CHAPEL

## Balance Sheet

As of July 31, 2023

	Jul 31, 23
<b>24-Temporarily Restricted</b>	
2403-Women's Alliance	4,360.61
2404-Women's Alliance Corpus	14,664.59
2406-Women's Retreat	1,400.00
2411-Partner Church	2,835.87
2413-RATI	1,245.00
2414-Blanke Fund Earnings	7,847.31
2415-Dunlap - Nutt Fund Earning	1,942.98
2416-St. Martins Fund Earnings	1,785.54
2419-Sabbatical Funds	2,777.32
2450--EOY HOLDING	(1,686.56)
2499-Minister's Discretionary	340.00
<b>Total 24-Temporarily Restricted</b>	<b>37,512.66</b>
<b>25-Permanently Restricted</b>	
251-Blanke Fund Corpus	111,109.48
252-Dunlap-Nutt Fund Corpus	49,973.91
253-St Martins Fund Corpus	29,994.22
254-Music Fund Corpus	13,100.53
255-Endowment	89,999.48
<b>Total 25-Permanently Restricted</b>	<b>294,177.62</b>
<b>26-Board Designated Funds</b>	
261-Bergfried Operating	5,358.38
262-Bergfried Corpus	189,053.23
263-Cap Improves/FECA/Operation	45,991.63
<b>Total 26-Board Designated Funds</b>	<b>240,403.24</b>
<b>27-Unrestricted Funds</b>	
271-Memorials	
2788--In Memory Of	1,400.00
271-Memorials - Other	7,704.71
<b>Total 271-Memorials</b>	<b>9,104.71</b>
272- Asylum	1,068.28
<b>Total 27-Unrestricted Funds</b>	<b>10,172.99</b>
<b>Accrued Income</b>	<b>(25,767.57)</b>
<b>Total Other Current Liabilities</b>	<b>561,547.96</b>
<b>Total Current Liabilities</b>	<b>566,848.33</b>
<b>Long Term Liabilities</b>	
21-Long Term Liability	
214-Commerce Refi Mortgage	383,497.24
<b>Total 21-Long Term Liability</b>	<b>383,497.24</b>
<b>Total Long Term Liabilities</b>	<b>383,497.24</b>
<b>Total Liabilities</b>	<b>950,345.57</b>
<b>Equity</b>	
<b>3-Fund Balance</b>	
30-Accumulated Fund Balance	1,031,581.15
31-Current Operating Balance	149,993.99
32-Current Earnings	535,211.63
<b>Total 3-Fund Balance</b>	<b>1,716,786.77</b>
<b>Unrestricted Net Assets</b>	<b>(31,987.62)</b>
<b>Net Income</b>	<b>29,372.92</b>
<b>Total Equity</b>	<b>1,714,172.07</b>

ELIOT UNITARIAN CHAPEL  
Balance Sheet  
As of July 31, 2023

	Jul 31, 23
TOTAL LIABILITIES & EQUITY	2,664,517.64