

# TREASURER'S REPORT

## ELIOT CHAPEL BOARD OF TRUSTEES

March 2022 Board Meeting

Financial Status as of January 31, 2022

### FINANCIAL PERFORMANCE

	Previous Month	January 2022	Fiscal Year to Date
Total Income	\$78,556.52	\$75,013.71	\$467,827.01
Total Expenses	\$73,916.27	\$52,886.89	\$442,345.98
Net Income	\$4,640.25	\$22,126.82	\$25,481.03

### INVESTED BALANCES – UUCEF

	July 1, 2021	December 2021	January 2022	Δ month	Δ FYTD
Aggregate	\$581,104.48	\$565,835.50	\$565,835.50	-4.64%	-7.14%
Endowment	\$123,173.64	\$104,232.84	\$104,232.84	-5.61%	-20.12%

\*NOTE – Changes in all UUCEF fund balances include deposits and withdrawal, in addition to investment gains or losses (net of management fees)

### COMMENTS

- The Total Expenses and Net Income values come from the Variance Report, and they are adjusted for mortgage principal payments, as well as subtracting out Fire expenses and income (claims payments).
- In the Financial statements, all Fund Balances for funds invested in UUCEF reflect balances as of January 31, 2022
- There was a \$20,000 withdrawal from the Endowment Fund on August 11, 2021. \$6,163.36 was applied to the Fire deficit; \$9,236.00 applied to the iWave Air Purifier installation costs; \$3,775.64 applied to Live Streaming installation.

## JANUARY 2022 DASHBOARD

### FINANCIAL

#### Income

Actual Income Year to Date		\$467,827.01
Vs. Budget YTD	minus	\$521,675.00
Difference^		(\$53,847.99)
Prediction YTD: More or Less Income	[Less Income than Predicted]	
Actual Income Same Month YTD (2021)		\$504,500.00
Change From Last Year	[Less Income]*	(\$36,672.99)

^ Difference is due to not applying any Cash Equity Funds to Budget as of 01/31/2022 nor in receiving Matching Funds. \*Annual Income YTD and Last YTD do NOT include the PPP Loan amounts (\$106,800 for 2021 and \$108,900 for 2021), or Fire Income.

#### Expenses

Actual Expenses Year to Date		\$442,346
Vs. Budget YTD	minus	\$521,570
Difference^^		(\$79,224)
Prediction YTD: More or Less Expenses	[Less Expenses]	
Actual Expenses Same Month YTD (2021)		\$420,188
Change from Last Year	[Less Expenses]**	\$22,158

^^ Difference is due to managing expenses and salary/operational expenses reduced due to pandemic. \*\*Annual Expenses YTD and Last YTD do NOT include Fire Expenses

#### Net Income Year to Date

Actual Income YTD		\$467,827
Actual Expenses YTD	minus	\$442,346
<b>Actual Net Income YTD:</b>	[Surplus]	\$25,481
[Actual Income minus Actual Expenses]***		
<b>Actual Net Income 2020-2021 YTD</b>	[Surplus]	\$84,312

#### Cash on Hand

	This Year	Last Year
Operating Cash	\$327,464	\$304,719
Monthly Expenses	\$74,520	\$67,555
Budget Per Day	\$2,450	\$2,228
Days of Cash	134	137

(Recommended 90 - 120 Days of Operating Cash)

#### Mortgage Balance

Balance on January 01 2021	\$423,489.17
Principle pd January 2021	\$2,018.90
Interest pd January 2021	\$1,349.29
Total pd January 2021	\$3,368.19
Balance on January 31 2020	\$421,470.27

### ACTIVITY

#### Membership

Current Month*	484
Same Month (2021)	491

\*Based upon live data as of date Dashboard prepared: 01-30-2022  
Same Month Last Year (2020) based upon Nov 2020 Dashboard

#### Sunday Attendance

Current Month Average	150
Same Month (2021)*	141
Change from Last Year	9

\*Virtual Service # of views vs On-site Service

#### Children/Youth RE Attendance

Current Month Average*	18
Same Month (2021)	37
Change from Last Year	(19)

RE in January was Virtual and met 4 times

\* RE does not meet in summer months; it did in June 2020 due to Covid, but not July (staff vacation)

#### Pledging Units

Current Month*	243
Same Month (2021)**	271
Change from Last Year	28
Same Month (2020)**	326
Change from 2 years ago	83

\*Based upon Live Data reflecting #Units as of date Dashboard prepared 01-30-2022

\*\*Based upon Live Data reflecting entire 2020-2021 & 2019-2020 Pledges

#### New Members

Current Month	0
Fiscal Year To Date	4
Last Fiscal Year to Date	13
Last Fiscal Year Total	13

## JANUARY 2022 VARIANCE REPORT SUMMARY

**Based upon the Budget Approved by the Board May 2021**

<b>Board Budget</b>	The Board has spent \$2,517.00 of its \$3,000 annual budget.
<b>Revenue Status</b>	<p>1. The VR reflects the \$40,254 2021-2022 pledge payments paid prior to July 1, 2021. These paid pledges plus the January pledges makes the YTD pledges \$50,219.38 above Budget. This represents 66% of 2021-2022 pledges; 11% above YTD Pledge Budget. This YTD percentage of pledges by January is historically higher than usual. The annual average is to receive 93-95% of the pledged amount. The Budget reflects receiving 94% of the amount actually pledged. Additionally, 77 Pledgers (out of 273 pledgers) have paid their pledges in full at an amount of \$197,300. Since July 1, 2021, Eliot has received \$16,752 from members to pay off their 2020-2021 pledges. Since received after June 30, 2021, these funds enhance this year's YTD revenue. Pledge payments received post their fiscal year are reflected as a line-item source of revenue on the variance report but not on the Budget presented to the Board May 2021</p> <p>2. YTD Contributions are \$6,439 above YTD "average".</p> <p>3. ECNS rent is current to January 31, 2022.</p> <p>4. Chalice Keepers total as of January 31, 2022 is \$13,060.</p> <p>5. No Cash Equity Funds or other extra funds have been applied to the budget as of January 31, 2022</p>
<b>Funds that are Under Budget</b>	<p>1. Payroll costs are \$50,142.90 below YTD budget. This is due to most staff not using their professional fees, attrition of staff, and not hiring two part-time employees.</p> <p>2. Church Programming is \$10,272 below budget.</p> <p>3. UUA dues are paid in full through January 31, 2022</p> <p>4. Operational Expenses are \$18,138 below YTD Budget.</p>
<b>Revenue/Expense Funds that are Over Budget</b>	<p>1. All Expenses (except Board) are under their YTD Budget as of January 31, 2022.</p>
<b>Deficit</b>	<p>1. The YTD Income is a NET \$25,956.03 This NET would be higher, but the Variance Report reflects revenue budget line items that have not been transferred into the operating budget as of January 31, 2022: 1) Dividends; 2) Matched Funds; 3) Additional revenue sources like Cash Equity. The Variance Report reflects the actual standard Revenue minus Expenses = Net. As of 06-30-2022, if there is a deficit then, the above revenue sources (starting with Cash Equity) will be applied at that time.</p>

JANUARY 2022 VARIANCE REPORT						JANUARY 2021 HISTORICAL	2020-2021 YTD HISTORICAL
Accounting Code	INCOME	BUDGET 2021-2022	MONTH of JANUARY 2022 ACTUAL INCOME	2020-2021 YTD BUDGET PROJECTION	2021-2022 YTD ACTUAL INCOME	MONTH of JANUARY 2021 ACTUAL INCOME	2020-2021 YEAR-to-DATE ACTUAL INCOME
#41x	Pledges*	\$597,300.00	\$62,062.06	\$348,425.00	\$398,644.38	\$31,498.08	\$404,259.22
41x	Previous Year (2019-2020) Pledges	\$0.00	\$0.00	\$0.00	\$16,752.60	\$0.00	\$10,944.00
41x	Future Year Pledges	\$0.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$1,625.00
#421	Contributions**	\$40,000.00	\$8,198.38	\$23,333.33	\$29,772.17	\$5,086.15	\$52,359.45
	Matched Funds	\$15,000.00	\$0.00	\$8,750.00	\$0.00	\$0.00	\$0.00
#43x	Rent	\$12,000.00	\$1,000.00	\$7,000.00	\$7,000.00	(\$900.00)	\$5,100.00
	<b>Subtotal of Monthly Income</b>	<b>\$664,300.00</b>	<b>\$71,260.44</b>	<b>\$387,508.33</b>	<b>\$454,669.15</b>	<b>\$35,684.23</b>	<b>\$474,287.67</b>
#44x/45x	Other Income (Scrip, Fair Trade/Coffee, Interest, Other, Etc.)	\$0.00	\$53.27	\$0.00	\$97.86		
	Endowment Dividends	\$10,000.00	\$0.00	\$5,833.33	\$0.00		
	End of Year Ask	\$15,000.00	\$3,700.00	\$8,750.00	\$13,060.00		
	Additional Sources of Cash (Fundraisers, Cash Equity, etc.)	\$205,000.00	\$0.00	\$119,583.33	\$0.00		
	<b>Subtotal of Variable Income</b>	<b>\$230,000.00</b>	<b>\$3,753.27</b>	<b>\$134,166.67</b>	<b>\$13,157.86</b>	<b>\$10,393.98</b>	<b>\$30,212.21</b>
	<b>Fire Insurance Claim Income</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$475.00</b>	<b>\$0.00</b>	<b>\$111,766.89</b>
	<b>TOTAL INCOME</b>	<b>\$894,300.00</b>	<b>\$75,013.71</b>	<b>\$521,675.00</b>	<b>\$468,302.01</b>	<b>\$46,078.21</b>	<b>\$616,266.77</b>
	*#41xPledges does not include the "Future Pledge Total of \$40,254" for 2021-2022. It			\$74,525.00			

Accounting Code	EXPENSES	BUDGET 2021-2022	MONTH of JANUARY 2022 ACTUAL EXPENSES	2021-2022 YTD BUDGET PROJECTION	2021-2022 Year To Date ACTUAL EXPENSES	MONTH of JANUARY 2021 TOTAL ACTUAL EXPENSES	2020-2021 YEAR-to-DATE TOTAL ACTUAL EXPENSES
#50x	Payroll Salaries & Benefits	\$650,000.00	\$36,872.73	\$379,166.67	\$329,023.77		
#51x/#53x	Church Programming	\$34,000.00	\$253.28	\$19,833.33	\$9,561.51		
521	Board	\$3,000.00	\$0.00	\$1,750.00	\$2,517.00		
541	UUA^^	\$16,200.00	\$1,350.00	\$9,450.00	\$9,450.00		
#55x	Operational Expenses	\$150,500.00	\$11,042.69	\$87,791.67	\$68,216.37		
#5561	Mortgage Interest Paid	\$17,250.00	\$1,349.29	\$10,062.50	\$9,447.80		
#560	Fire Expenses	\$0.00	\$0.00	\$0.00	\$0.00		
	<b>TOTAL EXPENSES</b>	<b>\$870,950.00</b>	<b>\$50,867.99</b>	<b>\$508,054.17</b>	<b>\$428,216.45</b>	<b>\$89,723.64</b>	<b>\$556,548.22</b>
	^^UUA paid September to June; no payments in July or August						

<b>MATCHES P&amp;L REPORT TOTALS</b>	<b>NET INCOME</b>	<b>\$23,350.00</b>	<b>\$24,145.72</b>	<b>\$13,620.83</b>	<b>\$40,085.56</b>	<b>(\$43,645.43)</b>	<b>\$59,718.55</b>
P&L reports do not reflect the Principal Paid for Mortgage Loans as those payments are Liabilities. P&L only reflects Income/Expenses.	*YTD Principal Paid for Mortgage	\$23,170.00	\$2,018.90	\$13,515.83	\$14,129.53	\$1,942.31	\$13,605.69
	<b>ADJUSTED TOTAL EXPENSES</b>	<b>\$894,120.00</b>	<b>\$52,886.89</b>	<b>\$521,570.00</b>	<b>\$442,345.98</b>	<b>\$91,665.95</b>	<b>\$570,153.91</b>
	<b>ADJUSTED NET INCOME</b>	<b>\$180.00</b>	<b>\$22,126.82</b>	<b>\$105.00</b>	<b>\$25,956.03</b>	<b>(\$45,587.74)</b>	<b>\$46,112.86</b>
	<b>PPP Loan Adjustment</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>ADJUSTED NET INCOME w/PPP Loan</b>	<b>\$180.00</b>	<b>\$22,126.82</b>	<b>\$105.00</b>	<b>\$25,956.03</b>	<b>(\$45,587.74)</b>	<b>\$46,112.86</b>

TOTAL INCOME/EXPENSES NOT INCLUDING FIRE FOR TRUE NET INCOME/EXPENSES FOR YTD							
Accounting Code	INCOME	BUDGET 2021-2022	MONTH of JANUARY 2022 ACTUAL INCOME	2020-2021 YTD BUDGET PROJECTION	2021-2022 YTD ACTUAL INCOME	MONTH of JANUARY 2021 ACTUAL INCOME	2020-2021 YEAR-to- DATE ACTUAL INCOME
	TOTAL INCOME	\$894,300.00	\$75,013.71	\$521,675.00	\$468,302.01	\$46,078.21	\$616,266.77
#459	Minus Fire Insurance Claim Income (reverse)	\$0.00	\$0.00	\$0.00	(\$475.00)		(\$111,766.89)
	TRUE TOTAL INCOME	\$894,300.00	\$75,013.71	\$521,675.00	\$467,827.01	\$46,078.21	\$504,499.88
					This amount reflected on JANUARY 2022 Dashboard		This amount reflected on JANUARY 2021 Dashboard

Accounting Code	EXPENSES	BUDGET 2021-2022	MONTH of JANUARY 2022 ACTUAL EXPENSES	2021-2022 YTD BUDGET PROJECTION	2021-2022 Year To Date ACTUAL EXPENSES	MONTH of JANUARY 2021 TOTAL ACTUAL EXPENSES	2020-2021 YEAR-to- DATE TOTAL ACTUAL EXPENSES
	TOTAL EXPENSES	\$894,120.00	\$52,886.89	\$521,570.00	\$442,345.98	\$91,665.95	\$570,153.91
#560	Minus Fire Expenses (reverse)	\$0.00	\$0.00	\$0.00	\$0.00	(\$35,965.82)	(\$127,262.58)
	TRUE TOTAL EXPENSES	\$894,120.00	\$52,886.89	\$521,570.00	\$442,345.98	\$55,700.13	\$442,891.33
					This amount reflected on JANUARY 2022 Dashboard		This amount reflected on JANUARY 2021 Dashboard

	NET INCOME w/o FIRE & w/o PPP	\$180.00	\$22,126.82	\$105.00	\$25,481.03	(\$9,621.92)	\$61,608.55
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Final Fire Insurance Claim Payment 07-22-2021

Accounting Code	BERGFRIED REPORT		Standard Annual Budget	ACTUAL ROLL-OVER FUNDS**	JANUARY 2022 Net Income less Expenses	YTD Actual Net Income less Expenses	2021-2022 YTD Balance	TOTAL NET BALANCE FOR 2021-2022 (no funds transferred from Bergfried Corpus to bring 2020-2021 balance to \$11,000 since balance was \$15,715.08 as of 07-01-2021.
#261	Bergfried--Pass Through		\$11,000.00	\$15,632.08	(\$419.60)	(\$2,835.98)	\$12,796.10	\$12,796.10

Typically, the amount needed to bring the July 1 balance to \$11,000 is transferred from the Bergfried Corpus Fund in the UUCEF. On July 1, 2021 the net balance was \$15,715.08 due to USDA contract funds. No funds will be transferred from the BCF until determined they are required.

The Bergfried Operating Fund #261 is treated as a "Liability" and is not tracked on a P&L Report; it is on the Balance Sheet. #261 is a "pass-through" account. This means that all INCOME is deposited into #261 and all EXPENSES are paid out of #261, leaving either a surplus or a deficit.

Accounting Code	ASYLUM		NET AMOUNT as of 06/30/2021**		JANUARY 2022 Actual Income	JANUARY 2022 Actual Expenses	YTD NET	YTD Balance Net Amount
	Asylum		\$8,217.82			(\$300.00)	(\$1,700.00)	\$6,517.82

\*\* Note: The Net Amount of Asylum Income minus Expenses as of 06-30-2021 will be rolled over from Account Codes #422 & #517 and will be moved from the P&L to Account Code #272, an Unrestricted Fund on the Balance Sheet after the annual review. All Asylum income and expenses starting with 07/01/2021 and going forward will be processed through the Liability Account #272 and be reflected on the Balance Sheet as a Net Balance (income minus expenses). This is to insure that at the end of each fiscal year, any remaining funds for Asylum are maintained from fiscal year to fiscal year, whereas P&L funds are zeroed out on June 30 every year when the fiscal year books are closed.

Accounting Code	PARTNER CHURCH			ACTUAL ROLL-OVER FUNDS**	JANUARY 2022 Actual Income	JANUARY 2022 Actual Expenses	YTD Actual Net Income	Balance
2411	Partner Church Temporary Restricted Funds			\$2,810.87	\$0.00	\$0.00	\$0.00	\$2,810.87
512	Partner Church Income/Expenses			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
								\$2,810.87

\*\* Note: 2020-2021 Account Code #512 Partner Church Funds Balance (P&L Report) rolled over into 2411 Partner Church Temporary Restricted Funds (Balance Sheet/Other Current Liability) on 07/01/2021.

# Brian Toennies & Associates

Accounting and Tax Practice

Client

Eliot Unitarian Chapel

Document: Financial Statements

Period: JANUARY 2022

## ELIOT UNITARIAN CHAPEL

## Balance Sheet

As of January 31, 2022

	Jan 31, 22
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10-Cash & Equivalents	
101-Commerce Checking	325,234.41
Total 10-Cash & Equivalents	325,234.41
11-Money Market Accounts	
104-Temp. Restricted MM	86,671.40
Total 11-Money Market Accounts	86,671.40
Total Checking/Savings	411,905.81
<b>Other Current Assets</b>	
12-Marketable Securities	
122-UUCEF	539,596.06
Total 12-Marketable Securities	539,596.06
Total Other Current Assets	539,596.06
Total Current Assets	951,501.87
<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>2,898,426.87</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	432.00
Credit Cards	2,655.85
<b>Other Current Liabilities</b>	
24-Temporarily Restricted	
2403-Women's Alliance	6,923.81
2404-Women's Alliance Corpus	12,213.62
2406-Women's Retreat	1,231.77
2411-Partner Church	2,810.87
2413-RATI	3,007.65
2414-Blanke Fund Earnings	7,847.31
2415-Dunlap - Nutt Fund Earning	1,942.98
2416-St. Martins Fund Earnings	785.54
2419-Sabbatical Funds	2,777.32
2499-Minister's Discretionary	1,622.00
Total 24-Temporarily Restricted	41,162.87
25-Permanently Restricted	
251-Blanke Fund Corpus	118,626.98
252-Dunlap-Nutt Fund Corpus	57,430.18
253-St Martins Fund Corpus	34,158.88
254-Music Fund Corpus	14,257.54
255-Endowment	98,389.09
Total 25-Permanently Restricted	322,862.67
26-Board Designated Funds	
261-Bergfried Operating	12,796.10



**ELIOT UNITARIAN CHAPEL**  
**Balance Sheet**  
As of January 31, 2022

	<u>Jan 31, 22</u>
262-Bergfried Corpus	204,519.76
263-Cap Improves/FECA/Operation	26,041.63
<b>Total 26-Board Designated Funds</b>	<b>243,357.49</b>
<b>27-Unrestricted Funds</b>	
271-Memorials	
2788--In Memory Of	235.00
271-Memorials - Other	6,814.18
<b>Total 271-Memorials</b>	<b>7,049.18</b>
272- Asylum	6,517.82
<b>Total 27-Unrestricted Funds</b>	<b>13,567.00</b>
<b>Total Other Current Liabilities</b>	<b>620,950.03</b>
<b>Total Current Liabilities</b>	<b>624,037.88</b>
<b>Long Term Liabilities</b>	
21-Long Term Liability	
214-Commerce Refi Mortgage	421,470.27
<b>Total 21-Long Term Liability</b>	<b>421,470.27</b>
<b>Total Long Term Liabilities</b>	<b>421,470.27</b>
<b>Total Liabilities</b>	<b>1,045,508.15</b>
<b>Equity</b>	
3-Fund Balance	
30-Accumulated Fund Balance	867,118.78
31-Current Operating Balance	327,463.99
32-Current Earnings	535,211.63
<b>Total 3-Fund Balance</b>	<b>1,729,794.40</b>
<b>Unrestricted Net Assets</b>	<b>83,038.76</b>
<b>Net Income</b>	<b>40,085.56</b>
<b>Total Equity</b>	<b>1,852,918.72</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,898,426.87</b>

**ELIOT UNITARIAN CHAPEL**  
**Profit & Loss**  
January 2022

	<u>Jan 22</u>
Ordinary Income/Expense	
Income	
41-Pledges	
411-Current Year Pledges	62,062.06
Total 41-Pledges	62,062.06
42-Contribution Income	
421-Contributions	
423-Collections	8,198.38
Total 421-Contributions	8,198.38
Total 42-Contribution Income	8,198.38
43-Rental Income	
431-ECNS Reimbursements	1,000.00
Total 43-Rental Income	1,000.00
45-Other Income	
452-Special Fundraiser	3,750.00
Total 45-Other Income	3,750.00
46-Investment Income	
461-Interest & Dividends	3.27
Total 46-Investment Income	3.27
Total Income	75,013.71
Gross Profit	75,013.71
Expense	
50-Payroll Salaries & Benefits	36,872.73
51-Church Programming	
510-Shared Plate Donations	0.00
Total 51-Church Programming	0.00
52-Leadership	
522-Stewardship	308.28
Total 52-Leadership	308.28
53-Programming	
533-Religious Education	(55.00)
Total 53-Programming	(55.00)
54-UUA & MidAmerica District	1,350.00
55-Operational Expenses	11,042.69
556-Debt Service Mortg Interest	1,349.29
Total Expense	50,867.99
Net Ordinary Income	24,145.72
Net Income	<u>24,145.72</u>

## ELIOT UNITARIAN CHAPEL

## Profit &amp; Loss

July 2021 through January 2022

	Jul '21 - Jan 22
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>41-Pledges</b>	
411-Current Year Pledges	398,644.38
412-Prior Year Pledges	16,752.60
417-Future Year Pledges	2,500.00
<b>Total 41-Pledges</b>	417,896.98
<b>42-Contribution Income</b>	
421-Contributions	
423-Collections	29,772.17
<b>Total 421-Contributions</b>	29,772.17
<b>Total 42-Contribution Income</b>	29,772.17
<b>43-Rental Income</b>	
431-ECNS Reimbursements	7,000.00
<b>Total 43-Rental Income</b>	7,000.00
<b>44-Scrip Income</b>	
442-Schnuck's Scrip	79.04
<b>Total 44-Scrip Income</b>	79.04
<b>45-Other Income</b>	
450-Other Income	0.00
452-Special Fundraiser	13,060.00
459-Fire Insurance Claim	
Other Funds	475.00
<b>Total 459-Fire Insurance Claim</b>	475.00
<b>Total 45-Other Income</b>	13,535.00
<b>46-Investment Income</b>	18.82
<b>Total Income</b>	468,302.01
<b>Gross Profit</b>	468,302.01
<b>Expense</b>	
<b>50-Payroll Salaries &amp; Benefits</b>	329,023.77
<b>51-Church Programming</b>	
510-Shared Plate Donations	4,907.50
512-Partner Church	0.00
515-Pastoral Care Associates	47.04
<b>Total 51-Church Programming</b>	4,954.54
<b>52-Leadership</b>	
521-Board of Trustees	2,517.00
522-Stewardship	308.28
<b>Total 52-Leadership</b>	2,825.28
<b>53-Programming</b>	
531-Worship	1,620.51
532-Music	1,988.11
533-Religious Education	690.07
<b>Total 53-Programming</b>	4,298.69
<b>54-UUA &amp; MidAmerica District</b>	9,450.00
<b>55-Operational Expenses</b>	68,216.37
<b>556-Debt Service Mortg Interest</b>	9,447.80

**ELIOT UNITARIAN CHAPEL**  
**Profit & Loss**  
July 2021 through January 2022

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	<u>Jul '21 - Jan 22</u>
Total Expense	428,216.45
Net Ordinary Income	40,085.56
Net Income	<u><u>40,085.56</u></u>

## ELIOT UNITARIAN CHAPEL

## Profit &amp; Loss

January 2021

	Jan 21
Ordinary Income/Expense	
Income	
41-Pledges	
411-Current Year Pledges	31,498.08
Total 41-Pledges	31,498.08
42-Contribution Income	
421-Contributions	
422-Asylum Program	25.00
423-Collections	4,605.15
424-Shared Plate	456.00
Total 421-Contributions	5,086.15
Total 42-Contribution Income	5,086.15
43-Rental Income	
433-Building Use Rentals	(900.00)
Total 43-Rental Income	(900.00)
44-Scrip Income	58.60
45-Other Income	
450-Other Income	0.00
452-Special Fundraiser	1,333.00
Total 45-Other Income	1,333.00
46-Investment Income	
461-Interest & Dividends	
4612-UUCEF Endowment Dividends	9,000.00
461-Interest & Dividends - Other	2.38
Total 461-Interest & Dividends	9,002.38
Total 46-Investment Income	9,002.38
Total Income	46,078.21
Gross Profit	46,078.21
Expense	
50-Payroll Salaries & Benefits	47,056.49
51-Church Programming	
510-Shared Plate Donations	300.00
517-Sanctuary Church Asylum Program	203.95
Total 517-Sanctuary Church	203.95
Total 51-Church Programming	503.95
52-Leadership	
522-Stewardship	358.73
Total 52-Leadership	358.73
53-Programming	
531-Worship	132.88
532-Music	83.49
533-Religious Education	(22.44)
Total 53-Programming	193.93
54-UUA & MidAmerica District	1,800.00
55-Operational Expenses	11,564.02
556-Debt Service Mortg Interest	1,425.88

**ELIOT UNITARIAN CHAPEL**  
**Profit & Loss**  
January 2021

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	<u>Jan 21</u>
560-Fire Expenses	<u>26,820.64</u>
Total Expense	<u>89,723.64</u>
Net Ordinary Income	<u>(43,645.43)</u>
Net Income	<u><u>(43,645.43)</u></u>

## ELIOT UNITARIAN CHAPEL

## Profit &amp; Loss

July 2020 through January 2021

	Jul '20 - Jan 21
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>41-Pledges</b>	
411-Current Year Pledges	404,259.22
412-Prior Year Pledges	10,944.00
417-Future Year Pledges	1,625.00
<b>Total 41-Pledges</b>	416,828.22
<b>42-Contribution Income</b>	
421-Contributions	
422-Asylum Program	14,796.00
423-Collections	37,107.45
424-Shared Plate	456.00
<b>Total 421-Contributions</b>	52,359.45
<b>Total 42-Contribution Income</b>	52,359.45
<b>43-Rental Income</b>	
431-ECNS Reimbursements	6,000.00
433-Building Use Rentals	(900.00)
<b>Total 43-Rental Income</b>	5,100.00
<b>44-Scrip Income</b>	618.52
<b>45-Other Income</b>	
450-Other Income	0.00
452-Special Fundraiser	20,451.00
454-Other Fundraisers	
454 P-Parking Space Raffle	120.00
<b>Total 454-Other Fundraisers</b>	120.00
459-Fire Insurance Claim	111,766.89
<b>Total 45-Other Income</b>	132,337.89
<b>46-Investment Income</b>	9,022.69
<b>Total Income</b>	616,266.77
<b>Gross Profit</b>	616,266.77
<b>Expense</b>	
<b>50-Payroll Salaries &amp; Benefits</b>	317,219.35
<b>51-Church Programming</b>	
510-Shared Plate Donations	3,085.50
512-Partner Church	(733.00)
517-Sanctuary Church Asylum Program	6,093.18
<b>Total 517-Sanctuary Church</b>	6,093.18
<b>Total 51-Church Programming</b>	8,445.68
<b>52-Leadership</b>	
521-Board of Trustees	740.00
522-Stewardship	589.43
<b>Total 52-Leadership</b>	1,329.43
<b>53-Programming</b>	
531-Worship	1,401.29
532-Music	994.54
533-Religious Education	870.94
<b>Total 53-Programming</b>	3,266.77

**ELIOT UNITARIAN CHAPEL**  
**Profit & Loss**  
July 2020 through January 2021

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	<u>Jul '20 - Jan 21</u>
54-UUA & MidAmerica District	10,800.00
55-Operational Expenses	51,432.13
556-Debt Service Mortg Interest	9,971.64
560-Fire Expenses	154,083.22
<b>Total Expense</b>	<u>556,548.22</u>
<b>Net Ordinary Income</b>	<u>59,718.55</u>
<b>Net Income</b>	<u><u>59,718.55</u></u>