

TREASURER'S REPORT

ELIOT CHAPEL BOARD OF TRUSTEES

August 2021

Financial Status as of June 30, 2021

FINANCIAL PERFORMANCE

| | Previous Month | June 2021 | Fiscal Year to Date |
|----------------|----------------|---------------|---------------------|
| Total Expenses | \$66,913.03 | \$67,850.19 | \$733,616.16 |
| Net Income | (\$12,298.82) | (\$23,531.10) | (\$23,926.96) |

INVESTED BALANCES – UUCEF

| | July 1, 2020 | May 2021 | June 2021 | Δ month | Δ FYTD |
|-----------|--------------|--------------|--------------|---------|---------|
| Aggregate | \$468,970.35 | \$575,543.15 | \$580,430.38 | +0.85% | +23.77% |
| Endowment | \$104,121.00 | \$121,935.08 | \$123,023.51 | +0.89% | +18.15% |

*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 June 30, 2021

June 2021 DASHBOARD

FINANCIAL

ACTIVITY

Income

| | | |
|-------------------------------------|----------------|---------------|
| Actual Income Year to Date | | \$744,498 |
| Vs. Budget YTD | minus | \$800,804 |
| Actual Income vs | | -\$56,306 |
| Prediction YTD: More or Less Income | | [Less Income] |
| Actual Income Last Year to Date | | \$697,988 |
| Change From Last Year | [More Income]* | \$56,944 |

Membership

| | |
|--|-------------|
| Current Month* | 486 |
| Same Month Last Year | unavailable |
| *Live data is now used and can only be determined by current membership total. Total is as of 07-28-2021 and not 06/30/2021 Same Month Last Year will be available 07/2021 | |

Annual Income YTD and Last YTD includes \$20,673 Future Year Pledges (2021) & \$40,491.48 Future Year Pledges (2020). They include \$11,694 Previous Year Pledges (2021) and \$26,018.27 (2020). They also 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 | | \$733,616 |
| Vs. Budget YTD | minus | \$800,120 |
| Actual Expenses vs | | \$66,504 |
| Prediction YTD: More or Less Expenses | | [Less Expenses] |
| Actual Expenses Last Year to Date | | \$622,851 |
| Change from Last Year | [Less Expenses]** | |

Sunday Attendance

| | |
|--|-----|
| Current Month Average* | 96 |
| Same Month Last Year | 169 |
| Change from Last Year | -74 |
| *Virtual Service # of views vs On-site Service | |

Annual 2020-2021 Expenses YTD includes the Principle and reflects actual payroll costs. Last YTD also includes the principle for 2 mortgages, and reflects actual payroll costs. Neither Current or Last YTD contains fire expenses.

Net Income Year to Date

| | | |
|--|------------------|-----------------|
| Actual Income YTD | | \$744,498 |
| Actual Expenses YTD | minus | \$733,616 |
| Actual Net Income YTD: | [Surplus] | \$10,882 |
| ({Actual Income minus Actual Expenses}***) | | |
| Actual Net Income 2019-2020 YTD: | [Deficit] | \$75,137 |

Children/Youth RE Attendance

| | |
|---|-----|
| Current Month Average* | 0 |
| Same Month Last Year | 13 |
| Change from Last Year | -13 |
| * RE does not meet in summer months; it did in June 2020 due to Covid | |

Cash on Hand

| | This Year | Last Year |
|---|-----------|-----------|
| Operating Cash | \$252,830 | \$236,242 |
| PPP Loan | \$106,800 | \$108,900 |
| Monthly Expenses | \$67,755 | \$70,591 |
| Budget Per Day | \$2,228 | \$2,277 |
| Days of Cash | 161 | 152 |
| (Recommended 90 - 120 Days of Operating Cash) | | |

Pledging Units

| | |
|--|-----|
| Current Month* | 239 |
| Same Month Last Year** | 326 |
| Change from Last Year | -87 |
| *Based upon Live Data reflecting #Units as of 07-28-2021 | |
| **Based upon Live Data reflecting entire 2019-2020 Pledges | |

Mortgage Balance

| | |
|-------------------------|--------------|
| Balance on June 01 2021 | \$437,573.84 |
| Principle June 2021 | \$1,974.04 |
| Interest pd June 2021 | \$1,394.15 |
| Total pd June 2021 | \$3,368.19 |
| Balance on June 31 2021 | \$435,599.80 |

New Members

| | |
|--------------------------|----|
| Current Month | 0 |
| Fiscal Year To Date | 2 |
| Last Fiscal Year to Date | 13 |
| Last Fiscal Year Total | 13 |

JUNE 2021 VARIANCE REPORT SUMMARY

| | |
|---|--|
| Board Budget | The Board has spent \$7,165 of its \$3,000 budget. This total includes the \$5,000 consultant's fees for Project Renew. It was not known at the time of the Budget creation that this consultant's fee would be needed. Otherwise, its expense would have been included in the Board's budget. |
| Income Status | <p>1. Contributions contains a \$14,525.53 Member Match for the amount of increased pledges and a \$5,121.00 contribution by another member in addition to the member's annual pledge. \$39,652.65 actual YTD contributions through usual means. \$13,100.16 less than June 2020 YTD.</p> <p>2. ECNS rent is current to June 2021.</p> <p>3. There is a \$900 negative rent amount for January 2020. This was a deposit received a year ago for a wedding this May 2021. We refunded the deposit due to Eliot Chapel not being open and available for weddings by May 2021.</p> |
| Pledge Income Status | The monthly "average" of Pledge income is \$49,567.00 <i>based upon the Projected Pledge Income Total</i> . June's Pledge income was \$22,893.31 below this average. YTD actual is approx. \$4,313.00 than projected. Eliot Chapel has received 99.3% of its pledged income <i>per the Projected Pledge Income</i> . Based upon <i>actual pledged amount of \$635,426.25</i> Eliot Chapel has received 95.7% by Aug 2, 2021. Of the 272 pledgees, 230 paid their pledge in full; 25 paid their pledge between 51% and 99%, 7 paid between 1% and 50% and 10 paid 0%. |
| End of Year Ask | As of 06-30-2021 the Chalice Keepers collection was \$21,111.00; \$11,111.00 above projected budget. |
| Funds that are Over/Under Budget | <p>1. With the exception of the Board's Budget, all expenses were managed to be lower than the 2020-2021 budgeted amounts. 2. Eliot Chapel paid \$16,200.00 to the UUA in 2020-2021.</p> <p>3. Payroll costs are \$56,157.11 below budget due to RE Staff/Musicians/Custodial not working their total of monthly budgeted salaries, plus Core Staff not using Professional Fees as usual pre-Covid.</p> <p>4. Church Programming expenses are lower due to virtual services/programming (\$15,082.21 below budget). 5. Operational costs are lower than budgeted by \$9,175.07.</p> |
| | * Shared Plate YTD is \$9,120.50 compared against 2019-2020 YTD of \$17,927.13. June shared plate donations are paid in July each year. |
| Special Note: | <p>* \$9,000 transfer from Endowment Fund Dividends was deposited into Eliot's Checking Account in January. It is included in the Matched Funds & Endowment YTD amount on the Variance Report. No other funds were necessary to use to balance the 2020-2021 Budget.</p> <p>* Not including the Fire Income or Expenses from 01-2020 to 06-2021 in the Net Surplus/Deficit, Eliot Chapel's Net Surplus for YTD is \$10,881.80 (of which \$9,000 is Endowment Dividends). Adding the 2nd PPP Loan of 106,800 to the net surplus, the surplus total is \$117,681.18</p> <p>>>> A second forgivable PPP Loan provided by the SBA under the CARES ACT 2 of \$106,800 was deposited into Eliot Chapel's checking account on February 11, 2021 and forgiven in full-by the SBA and the loan closed by Commerce Bank on July 27, 2021.</p> |

| JUNE 2021 VARIANCE REPORT | | | | | | JUNE 2020 HISTORICAL | 2019-2020 YTD HISTORICAL |
|---------------------------|---|---------------------|----------------------------------|---------------------------------|-----------------------------|----------------------------------|----------------------------|
| Accounting Code | INCOME | BUDGET 2020-2021 | MONTH of JUNE 2021 ACTUAL INCOME | 2020-2021 YTD BUDGET PROJECTION | 2020-2021 YTD ACTUAL INCOME | MONTH of JUNE 2020 ACTUAL INCOME | YEAR-to-DATE ACTUAL INCOME |
| #41x | Pledges* | \$594,804.00 | \$26,673.90 | \$594,804.00 | \$590,491.05 | \$48,543.26 | \$558,161.64 |
| 41x | Previous Year (2019-2020) Pledges | | \$250.00 | \$0.00 | \$11,944.00 | \$0.00 | \$26,018.27 |
| 41x | Future Year Pledges | | \$8,788.00 | \$0.00 | \$40,504.00 | \$7,243.50 | \$0.00 |
| #421 | Contributions** | \$25,000.00 | \$7,097.00 | \$25,000.00 | \$59,299.18 | \$3,338.80 | \$52,752.81 |
| | Asylum^^ | | \$225.00 | \$0.00 | \$15,121.00 | \$266.00 | \$14,101.00 |
| #43x | Rent | \$11,000.00 | \$1,000.00 | \$11,000.00 | \$10,100.00 | \$2,550.00 | \$29,727.00 |
| | **Contributions includes a \$14,523.58 + 5,181.00 special Contributions | | | | | | |
| | ^^ Actual 2020-2021 YTD Asylum Total Includes the rollover of 2019-2020 Asylum income of \$14,101.00. Asylum NET Income-minus Expenses as of June 30, 2021 will be rolled ot of #421 & #517 on the P&L into #272 on the Balance Sheet and treated as a Pass-through account starting 07-01-2021. 2019-2020 YTD Asylum reflects that the \$14,101.00 was rolled-over and zero-ed out for 2019-2020 | | | | | | |
| | Subtotal of Monthly Income | \$630,804.00 | \$44,033.90 | \$630,804.00 | \$727,459.23 | \$61,941.56 | \$680,760.72 |
| #44x/45x | Other Income (Scrip, Fair Trade/Coffee, Interest, Other, Etc.) | \$0.00 | \$38.19 | \$0.00 | \$908.73 | | |
| | Endowment Dividends | \$25,000.00 | \$0.00 | \$25,000.00 | \$9,000.00 | | |
| | Additional Sources of Cash (Fundraisers, Cash Equity, etc.) | \$145,000.00 | \$215.00 | \$145,000.00 | \$21,231.00 | | |
| | Subtotal of Variable Income | \$170,000.00 | \$253.19 | \$170,000.00 | \$31,139.73 | \$22.29 | \$31,327.98 |
| | Fire Insurance Claim Income | \$0.00 | \$32.00 | \$0.00 | \$125,315.53 | \$6,065.00 | \$86,272.58 |
| | TOTAL INCOME | \$800,804.00 | \$44,319.09 | \$800,804.00 | \$883,914.49 | \$68,028.85 | \$798,361.28 |
| | *Includes the pre-paid \$57,544.94 pledges for 2020-2021 paid prior to 07-01-2020 | | | | | | |

| Accounting Code | EXPENSES | BUDGET 2020-2021 | MONTH of JUNE 2021 ACTUAL EXPENSES | 2020-2021 YTD BUDGET PROJECTION | 2020-2021 Year To Date ACTUAL EXPENSES | MONTH of JUNE 2020 TOTAL ACTUAL EXPENSES | 2019-2020 YEAR-to-DATE TOTAL ACTUAL EXPENSES |
|-----------------|--|---------------------|--|---------------------------------|---|--|--|
| #50x | Payroll Salaries & Benefits | \$597,000.00 | \$44,953.32 | \$597,000.00 | \$540,842.89 | | \$554,478.75 |
| #51x/#53x | Church Programming | \$34,000.00 | \$2,512.83 | \$34,000.00 | \$18,917.79 | | \$24,185.40 |
| | Asylum | \$0.00 | \$0.00 | \$0.00 | \$6,903.18 | | \$2,844.09 |
| 521 | Board | \$3,000.00 | \$0.00 | \$3,000.00 | \$7,165.00 | | \$3,126.94 |
| 541 | UUA | \$16,200.00 | \$0.00 | \$16,200.00 | \$16,200.00 | | \$16,201.00 |
| #55x | Operational Expenses | \$109,500.00 | \$9,347.61 | \$109,500.00 | \$100,324.93 | | \$106,097.91 |
| #5561 | Mortgage Interest Paid | \$17,128.00 | \$1,394.15 | \$17,128.00 | \$16,824.40 | | (\$4,085.67) |
| #560 | Fire Expenses | \$0.00 | \$7,668.24 | \$0.00 | \$165,812.47 | | \$57,356.22 |
| | | | For comparing historical Total Expenses of June 2020 to June 2021 Neither includes the PPP Loan Funds. | | Payroll YTD 2020-2021 reflects actual Payroll; \$106,800 will be reimbursed by 2nd PPP Loan | For comparing historical Total Expenses of June 2020 to June 2021 Neither includes the \$108,900 PPP Loan Funds. | 1. Note: Payroll YTD 2020-2021 reflects actual Payroll; \$108,900 will be reimbursed by 1st PPP Loan |
| | TOTAL EXPENSES | \$776,828.00 | \$65,876.15 | \$776,828.00 | \$872,990.66 | \$73,767.16 | \$760,204.64 |
| | NET INCOME | \$23,976.00 | (\$21,557.06) | \$23,976.00 | \$10,923.83 | (\$5,738.31) | \$38,156.64 |
| | YTD Principal Paid for Mortgage (Expense) | \$23,292.00 | \$1,974.04 | \$23,292.00 | \$23,593.88 | \$1,899.10 | \$31,946.70 |
| | These reports do not reflect the Principal Paid for Mortgage Loans as those payments are Liabilities. P&L only reflects Income/Expenses. | | | | | | |
| | | \$800,120.00 | \$67,850.19 | \$800,120.00 | \$896,584.54 | \$75,666.26 | \$792,151.34 |
| | Asylum Adjustments due to rolling-over the balance of income & expense amounts as of 06-30-2020. These funds were not incorporated into the Budget so need to adjust here to reflect proper Adjusted Net Income from Budget perspective. | | | | (\$14,101.00) | | |
| | | | | | \$2,844.09 | | |
| | ADJUSTED NET INCOME | \$684.00 | (\$23,531.10) | \$684.00 | (\$23,926.96) | (\$7,637.41) | \$6,209.94 |
| | PPP Loan Adjustment: \$106,800 will offset Payroll & Benefits Net Expenses on 06-30-2021 after Annual Review. These funds will increase the EOY 2020-2021 FY NET as "Surplus Funds" | \$0.00 | \$106,800.00 | \$0.00 | \$106,800.00 | \$0.00 | \$108,900.00 |
| | | | | | | PPP Loan Fund of \$108,900 was applied to Payroll & Mortgage Interest on 06-30-2021 and is reflected in Adjusted Net Income in offsetting the Payroll/Benefits & Mortgage Interest Expenses for FY 2019-2020 | |
| | ADJUSTED NET INCOME w/PPP Loan | \$684.00 | \$83,268.90 | \$684.00 | \$82,873.04 | (\$7,637.41) | \$115,109.94 |

1. Note

INCOME/EXPENSES NOT INCLUDING FIRE INCOME/EXPENSES FOR TRUE NET INCOME/EXPENSES FOR

| Accounting Code | INCOME | BUDGET 2020-2021 | MONTH of JUNE 2021 ACTUAL INCOME | 2020-2021 YTD BUDGET PROJECTION | 2020-2021 YTD ACTUAL INCOME | MONTH of JUNE 2020 ACTUAL INCOME | YEAR-to-DATE ACTUAL INCOME |
|-----------------|---|------------------|------------------------------------|---------------------------------|---|--|---|
| | TOTAL INCOME | \$800,804.00 | \$44,319.09 | \$800,804.00 | \$869,813.49 | \$68,028.85 | \$798,361.28 |
| #459 | Minus Fire Insurance Claim Income (reverse) | \$0.00 | \$0.00 | \$0.00 | (\$125,315.53) | (\$86,272.58) | (\$86,272.58) |
| | TRUE TOTAL INCOME | \$800,804.00 | \$44,319.09 | \$800,804.00 | \$744,497.96 | (\$18,243.73) | \$712,088.70 |
| | | | | | <i>This amount reflected on JUNE 2021 Dashboard</i> | | <i>This amount reflected on JUNE 2021 Dashboard</i> |
| | 2nd PPP Loan as of 02-11-2021 | \$0.00 | \$106,800.00 | \$0.00 | \$106,800.00 | \$108,900.00 | \$108,900.00 |
| | Income w/o Fire, but WITH PPP | \$800,804.00 | \$151,119.09 | \$800,804.00 | \$851,297.96 | \$90,656.27 | \$820,988.70 |
| Accounting Code | EXPENSES | BUDGET 2020-2021 | MONTH of JUNE 2021 ACTUAL EXPENSES | 2020-2021 YTD BUDGET PROJECTION | 2020 Year To Date ACTUAL EXPENSES | MONTH of JUNE 2020 TOTAL ACTUAL EXPENSES | 2019-2020 YEAR-to-DATE TOTAL ACTUAL EXPENSES |
| | TOTAL EXPENSES | \$800,120.00 | \$67,850.19 | \$800,120.00 | \$899,428.63 | \$75,666.26 | \$792,151.34 |
| #560 | Minus Fire Expenses (reverse) | \$0.00 | \$0.00 | \$0.00 | (\$165,812.47) | (\$51,291.22) | (\$51,291.22) |
| | TRUE TOTAL EXPENSES | \$800,120.00 | \$67,850.19 | \$800,120.00 | \$733,616.16 | \$24,375.04 | \$740,860.12 |
| | | | | | <i>This amount reflected on JUNE 2021 Dashboard</i> | | <i>This amount reflected on JUNE 2021 Dashboard</i> |

| | | | | | | | |
|--|---|----------|---------------|----------|---------------|---------------|---------------|
| | NET INCOME w/o FIRE & w/o PPP | \$684.00 | (\$23,531.10) | \$684.00 | \$10,881.80 | (\$42,618.77) | (\$28,771.42) |
| | <i>Less Pre-Paid 2021-2022 Pledges received prior to July 1, 2021</i> | | | | | (\$40,504.00) | |
| | NET INCOME w/o FIRE & w/o PPP & Less Pre-Paid Pledges | \$0.00 | \$0.00 | \$0.00 | (\$29,622.20) | \$0.00 | \$0.00 |
| | 2nd PPP Loan as of 02-11-2021 | \$0.00 | \$106,800.00 | \$0.00 | \$106,800.00 | \$108,900.00 | \$108,900.00 |
| | NET INCOME w/o Fire, but WITH PPP | \$684.00 | \$83,268.90 | \$684.00 | | \$66,281.23 | \$80,128.58 |

Final Fire Insurance Claim Payment
07-22-2021

| Accounting Code | BERGFRIED REPORT | | Standard Annual Budget | ACTUAL ROLL-OVER FUNDS** | JUNE 2021 Net Income less Expenses | YTD Actual Net Income less Expenses | 2020-2021 YTD Balance | TOTAL NET BALANCE FOR 2020-2021 (** including the \$4,500.00 Transferred from Corpus in 12/2020) |
|-----------------|-------------------------|--|------------------------|--------------------------|------------------------------------|-------------------------------------|-----------------------|--|
| #261 | Bergfried--Pass Through | | \$11,000.00 | \$6,359.92 | (\$136.13) | \$9,355.16 | \$15,715.08 | \$15,715.08 |

** \$4,500 from Bergfried Corpus in UUCEF requested transfer into Eliot Checking Account--transferred in early December 2020

\$15,715.08 includes \$10,944.15 USDA Contract payment

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. \$ 4,500.00 needs to be transferred from UUCEF to Checking Account for 2020-2021 operational funding [these funds will be wire transferred into Checking account in December 2020].

| Accounting Code | FIRE RELIEF FUNDS/EXPENSES [also shown in Income/Expenses above] | | DECEMBER 2019-JUNE 2020 INCOME | DECEMBER 2019-JUNE 2020 EXPENSES | | JULY 2020-JUNE 2021 Income | JULY 2020-JUNE 2021 Expenses | NET TOTAL |
|-----------------|--|--|--------------------------------|----------------------------------|--|----------------------------|------------------------------|----------------|
| INCOME #459 | Fire Relief Fundraiser & Insurance Carryover Funds | | \$86,272.58 | | | \$125,315.53 | | \$125,315.53 |
| EXPENSE #560 | Fire Expenses | | | (\$57,356.22) | | | (\$165,812.47) | (\$165,812.47) |
| | | | | | | | | (\$40,496.94) |

July 2020-JUNE 2021 includes the rollover income/expenses from December 2019-June 2020

* Note: Final Insurance Claim payment of \$29,209.71 deposited 07/20/2021.

| Accounting Code | ASYLUM | | ACTUAL ROLL-OVER INCOME FUNDS** | ACTUAL ROLL-OVER EXPENSE FUNDS** | JUNE 2021 Actual Income | JUNE 2021 Actual Expenses | YTD NET (including rollover funds) | YTD Balance (Income minus Expenses) |
|-----------------|--------|--|---------------------------------|----------------------------------|-------------------------|---------------------------|------------------------------------|-------------------------------------|
| | Asylum | | \$14,101.00 | (\$2,844.09) | \$225.00 | \$0.00 | \$8,217.82 | \$8,217.82 |

** Note: These funds appear on the P&L as separate Income & Expenses

| Accounting Code | PARTNER CHURCH | | | ACTUAL ROLL-OVER FUNDS** | JUNE 2021 Actual Income | JUNE 2021 Actual Expenses | | Balance |
|-----------------|---|--|--|--------------------------|-------------------------|---------------------------|----------|------------|
| 2411 | Partner Church Temporary Restricted Funds | | | \$877.77 | \$0.00 | \$0.00 | | \$877.77 |
| 512 | Partner Church Income/Expenses | | | \$0.00 | \$0.00 | \$0.00 | \$733.00 | \$733.00 |
| | | | | | | | | \$1,610.77 |

Net Income
TOTAL NET SUR

** Note: 2019-2020 512 Partner Church Funds Balance of \$877.77 rolled over into 2411 Partner Church Temporary Restricted Funds on 07/01/2020

Brian Toennies & Associates

Accounting and Tax Practice

Client

Eliot Unitarian Chapel

Document: Financial Statements

Period: JUNE 2021

ELIOT UNITARIAN CHAPEL
Balance Sheet
As of June 30, 2021

| | <u>Jun 30, 21</u> |
|---|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 10-Cash & Equivalents | |
| 101-Commerce Checking | 364,576.33 |
| 102-Fire Relief Checking | 9,490.22 |
| Total 10-Cash & Equivalents | <u>374,066.55</u> |
| 11-Money Market Accounts | |
| 104-Temp. Restricted MM | 62,197.92 |
| Total 11-Money Market Accounts | <u>62,197.92</u> |
| Total Checking/Savings | 436,264.47 |
| Other Current Assets | |
| 12-Marketable Securities | |
| 122-UUCEF | 580,430.38 |
| Total 12-Marketable Securities | <u>580,430.38</u> |
| Total Other Current Assets | <u>580,430.38</u> |
| Total Current Assets | 1,016,694.85 |
| Fixed Assets | |
| 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 | <u>1,946,925.00</u> |
| Total Fixed Assets | <u>1,946,925.00</u> |
| TOTAL ASSETS | <u>2,963,619.85</u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | (273.80) |
| Credit Cards | 1,626.91 |
| Other Current Liabilities | |
| 23-Other Current Liabilities | |
| 233--2ND PPP LOAN--2021 | 106,800.00 |
| Total 23-Other Current Liabilities | <u>106,800.00</u> |
| 24-Temporarily Restricted | |
| 2403-Women's Alliance | 7,350.91 |
| 2404-Women's Alliance Corpus | 12,643.55 |
| 2406-Women's Retreat | 1,231.77 |
| 2411-Partner Church | 1,877.87 |
| 2412-222 Funds | 7,705.19 |
| 2413-RATI | 1,556.65 |
| 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 |
| 2423--Bequest Polcyn | 10,000.00 |
| 2499-Minister's Discretionary | 160.00 |
| Total 24-Temporarily Restricted | <u>56,879.09</u> |
| 25-Permanently Restricted | |
| 251-Blanke Fund Corpus | 122,779.64 |
| 252-Dunlap-Nutt Fund Corpus | 59,615.61 |

ELIOT UNITARIAN CHAPEL
Balance Sheet
As of June 30, 2021

| | <u>Jun 30, 21</u> |
|--|---------------------|
| 253-St Martins Fund Corpus | 35,354.65 |
| 254-Music Fund Corpus | 14,896.66 |
| 255-Endowment | 123,023.51 |
| Total 25-Permanently Restricted | 355,670.07 |
| 26-Board Designated Funds | |
| 261-Bergfried Operating | 15,715.08 |
| 262-Bergfried Corpus | 212,116.76 |
| 263-Cap Improves/FECA/Operation | 41,760.66 |
| Total 26-Board Designated Funds | 269,592.50 |
| 27-Unrestricted Funds | |
| 271-Memorials | 6,314.18 |
| Total 27-Unrestricted Funds | 6,314.18 |
| Total Other Current Liabilities | 795,255.84 |
| Total Current Liabilities | 796,608.95 |
| Long Term Liabilities | |
| 21-Long Term Liability | |
| 214-Commerce Refi Mortgage | 435,599.80 |
| Total 21-Long Term Liability | 435,599.80 |
| Total Long Term Liabilities | 435,599.80 |
| Total Liabilities | 1,232,208.75 |
| Equity | |
| 3-Fund Balance | |
| 30-Accumulated Fund Balance | 836,161.35 |
| 31-Current Operating Balance | 267,156.42 |
| 32-Current Earnings | 535,211.63 |
| Total 3-Fund Balance | 1,638,529.40 |
| Unrestricted Net Assets | 81,957.87 |
| Net Income | 10,923.83 |
| Total Equity | 1,731,411.10 |
| TOTAL LIABILITIES & EQUITY | 2,963,619.85 |

2:03 PM
08/01/2021
Cash Basis

PROFIT LOSS

June 2021

| | <u>Jun 21</u> | |
|---------------------------------|-----------------|--------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 41-Pledges | | |
| 411-Current Year Pledges | 26,673.90 | |
| 412-Prior Year Pledges | 250.00 | |
| 417-Future Year Pledges | <u>8,788.00</u> | |
| Total 41-Pledges | | 35,711.90 |
| 42-Contribution Income | | |
| 421-Contributions | | |
| 422-Asylum Program | 225.00 | |
| 423-Collections | <u>7,097.00</u> | |
| Total 421-Contributions | | 7,322.00 |
| Total 42-Contribution Income | | |
| 43-Rental Income | | |
| 431-ECNS Reimbursements | <u>1,000.00</u> | |
| Total 43-Rental Income | | 1,000.00 |
| 44-Scrip Income | | |
| 442-Schnuck's Scrip | <u>35.66</u> | |
| Total 44-Scrip Income | | 35.66 |
| 45-Other Income | | |
| 452-Special Fundraiser | 215.00 | |
| 459-Fire Insurance Claim | <u>32.00</u> | |
| Total 45-Other Income | | 247.00 |
| 46-Investment Income | | |
| 461-Interest & Dividends | <u>2.53</u> | |
| Total 46-Investment Income | | <u>2.53</u> |
| Total Income | | <u>44,319.09</u> |
| Gross Profit | | <u>44,319.09</u> |
| Expense | | |
| 50-Payroll Salaries & Benefits | 44,953.32 | 44,953.32 |
| 51-Church Programming | | |
| 510-Shared Plate Donations | <u>870.00</u> | |
| Total 51-Church Programming | | 870.00 |
| 53-Programming | | |
| 531-Worship | 862.20 | |
| 533-Religious Education | <u>780.63</u> | |
| Total 53-Programming | | 1,642.83 |
| TOTAL PROGRAMMING | | 2,512.83 |
| 55-Operational Expenses | 9,347.61 | 9,347.61 |
| 556-Debt Service Mortg Interest | 1,394.15 | 1,394.15 |
| 560-Fire Expenses | <u>7,668.24</u> | 7,668.24 |
| Total Expense | | <u>65,876.15</u> |
| Net Ordinary Income | | <u>(21,557.06)</u> |
| Net Income | | <u>(21,557.06)</u> |

PROFIT LOSS

July 1, 2020 to June 30, 2021

| | Jul '20 - Jun 21 |
|------------------------------|------------------|
| Ordinary Income/Expense | |
| Income | |
| 41-Pledges | |
| 411-Current Year Pledges | \$590,491.05 |
| 412-Prior Year Pledges | \$11,944.00 |
| 417-Future Year Pledges | \$40,504.00 |
| Total 41-Pledges | \$642,939.05 |
| 42-Contribution Income | |
| 421-Contributions | |
| 422-Asylum Program | \$1,020.00 |
| 423-Collections | \$59,299.18 |
| 424-Shared Plate | \$0.00 |
| Total 421-Contributions | \$60,319.18 |
| Total 42-Contribution Income | \$60,319.18 |
| 43-Rental Income | |
| 431-ECNS Reimbursements | \$11,000.00 |
| 433-Building Use Rentals | (\$900.00) |
| Total 43-Rental Income | \$10,100.00 |
| 44-Scrip Income | |
| 442-Schnuck's Scrip | \$496.75 |
| 443 IGive | \$377.04 |
| Total 44-Scrip Income | \$873.79 |
| 45-Other Income | |
| 450-Other Income | \$9,000.00 |
| 452-Special Fundraiser | \$21,111.00 |
| 454-Other Fundraisers | |
| 454 P-Parking Space Raffle | \$120.00 |
| Total 454-Other Fundraisers | \$120.00 |
| 459-Fire Insurance Claim | \$0.00 |
| Total 45-Other Income | \$30,231.00 |
| 46-Investment Income | |
| 461-Interest & Dividends | \$34.95 |
| 462-Gain/Loss on Securities | (\$0.01) |
| Total 46-Investment Income | \$34.94 |
| Total Income | \$744,497.96 |
| Gross Profit | \$744,497.96 |

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Cash Basis

PROFIT LOSS
July 1, 2020 to June 30, 2021

| | |
|---------------------------------|---------------------------|
| Expense | |
| 50-Payroll Salaries & Benefits | \$540,842.89 |
| 51-Church Programming | |
| 510-Shared Plate Donations | \$9,120.50 |
| 511-Social Justice | \$575.00 |
| 512-Partner Church | (\$733.00) |
| 517-Sanctuary Church | |
| Asylum Program | \$4,059.09 |
| Total 517-Sanctuary Church | <u>\$4,059.09</u> |
| Total 51-Church Programming | <u>\$13,021.59</u> |
| 52-Leadership | |
| 521-Board of Trustees | \$7,165.00 |
| 522-Stewardship | \$4,348.10 |
| Total 52-Leadership | <u>\$11,513.10</u> |
| 53-Programming | |
| 531-Worship | \$2,563.49 |
| 532-Music | \$1,394.52 |
| 533-Religious Education | \$1,649.18 |
| Total 53-Programming | <u>\$5,607.19</u> |
| 54-UUA & MidAmerica District | \$16,200.00 |
| 55-Operational Expenses | \$100,324.93 |
| 556-Debt Service Mortg Interest | \$16,824.40 |
| 560-Fire Expenses | |
| Total Expense | <u>\$704,334.10</u> |
| Net Ordinary Income | <u>\$40,163.86</u> |
| Net Income | <u><u>\$40,163.86</u></u> |