

# TREASURER'S REPORT

## ELIOT CHAPEL BOARD OF TRUSTEES

October 2022 Board Meeting

Financial Status as of August 31, 2022

### FINANCIAL PERFORMANCE

|                | Previous Month | August 2022  | Fiscal Year to Date |
|----------------|----------------|--------------|---------------------|
| Total Income   | \$79,629.61    | \$61,847.92  | \$141,151.53        |
| Total Expenses | \$51,417.83    | \$64,809.78  | \$116,227.61        |
| Net Income     | \$28,211.78    | (\$2,961.86) | \$24,923.92         |

### INVESTED BALANCES – UUCEF

|           | July 1, 2022 | Previous Month | August 2022  | Δ month | Δ FYTD |
|-----------|--------------|----------------|--------------|---------|--------|
| Aggregate | \$484,486.93 | \$484,486.93   | \$470,628.00 | -2.86%  | -2.86% |
| Endowment | \$87,210.65  | \$87,210.65    | \$84,124.15  | -3.54%  | -3.54% |

\*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 Income, Expenses, and Net Income values come from the Variance Report, and they are adjusted for mortgage principal payments.
- In the Financial statements, all Fund Balances for funds invested in UUCEF reflect balances as of August 31, 2022.

## AUGUST 2022 DASHBOARD

### FINANCIAL

#### Income

|  |  |            |
|--|--|------------|
| Actual Income Year to Date                       |  | \$141,152  |
| Vs. Budget YTD                                   | minus  | \$105,110  |
| Difference [Prediction YTD: More or Less Income] | <i>[More Revenue than predicted]</i>         | \$36,042   |
| Actual Income Same Month YTD (2021)              |  | \$159,213  |
| Change From Last Year                            | <i>[Less Revenue received than last YTD]</i> | (\$18,061) |

#### Expenses

|  |  |           |
|--|--|-----------|
| Actual Expenses Year to Date   |  | \$116,228 |
| Vs. Budget YTD   | minus                                      | \$152,020 |
| Difference [Prediction YTD: More or Less Expenses]                                 | <i>[Less Expenses than predicted]</i>      | \$35,792  |
| Actual Expenses Same Month YTD (2021)  |  | \$126,567 |
| Change from Last Year (FECA pd from Cash Equity & not part of Budget in 2021-2022) | <i>[Less Expenses spent than last YTD]</i> | \$10,340  |

#### Net Income Year to Date

|   |           |           |
|---|-----------|-----------|
| Actual Income YTD                       |           | \$141,152 |
| Actual Expenses YTD                     | minus     | \$116,228 |
| <b>Actual Net Income YTD:</b>           | [Surplus] | \$24,924  |
| {(Actual Income minus Actual Expenses)} |           |           |
| <b>Actual Net Income 2020-2021 YTD</b>  | [Surplus] | \$32,645  |

#### Cash on Hand

|   | This Year                                       | Last Year   |
|---|---|---|
| Operating Cash  | \$220,256                                       | \$226,215   |
| 1% of Mortgage (EPITDA)   | (\$40,900)                                      | (\$41,720)  |
| PPP Loan  | \$0   | \$106,800   |
| <b>Total</b>  | 179,356   | \$320,724   |
| Monthly Expenses  | \$76,010  | \$75,427  |
| Budget Per Day  | \$2,499   | \$2,450   |
| Days of Cash  | 72  | 131   |
| Operating Cash now holds back the 1% of Mortgage Loan that Commerce Bank requires Eliot Chapel to maintain for EBITDA per mortgage loan requirements. |   |   |
| (Recommended 90 - 120 Days of Operating Cash)   | 48 less days @ 120 days; 18 less days @ 90 days | 11 add'l days @ 120 days; 41 add'l days @ 90 days |

#### Mortgage Balance

|                           |              |
|---------------------------|--------------|
| Balance on August 1, 2022 | \$406,939.78 |
| Principle pd August 2022  | \$2,065.06   |
| Interest pd August 2022   | \$1,303.13   |
| Total pd August 2022      | \$3,368.19   |
| Balance on August 30 2022 | \$404,874.72 |

### ACTIVITY

#### Membership

|                             |     |
|-----------------------------|-----|
| Current Month* **Based upon | 483 |
| Same Month (2021)           | 487 |
| Change from Last Year       | -4  |
| Same Month (2020)           | 495 |
| Change from Last Year       | -12 |

#### Sunday Attendance

|  |     |
|--|-----|
| Current Month Average (in-person & You-Tube) | 186 |
| Same Month (2021)                            | 79  |
| Change from Last Year                        | 107 |
| Same Month (2020)                            | 124 |
| Change from 2 years ago                      | 62  |

#### Children/Youth RE Attendance

|  |   |
|--|---|
| Current Month Average*   | 0 |
| Same Month (2021)  | 0 |
| Change from Last Year  | 0 |
| Same Month (2020)  | 0 |
| * RE does not meet in summer months; it did in June 2020 due to Covid, but not August (staff vacation) |   |

#### Pledging Units

|                         |     |
|-------------------------|-----|
| Current Month*          | 236 |
| Same Month (2021)**     | 240 |
| Change from Last Year   | -3  |
| Same Month (2020)**     | 251 |
| Change from 2 years ago | -87 |
| Same Month (2019)**     | 326 |
| Change from 3 years ago | -90 |

\*Based upon Live Data 09/07/2022

\*\*Based upon 2021 Dashboard

#### New Members

|                                 |   |
|---------------------------------|---|
| Current Month                   | 1 |
| Fiscal YTD (July 1 to August)   | 2 |
| Same Month Last Year            | 0 |
| Last Fiscal Year (July 1, 2021- | 2 |

## AUGUST JULY 2022 VARIANCE SUMMARY

|                                    |   |
|------------------------------------|---|
| <b>Overall Review</b>              | Revenue is \$36,042 above monthly average: Expenses are \$35,792 below monthly average. The NET SURPLUS YTD is \$27,174   |
| <b>Revenue Status</b>              | <p>1. The Profit &amp; Loss (P&amp;L) "Current Year Pledges" includes the \$12,873 amount of 2022-2023 pledges received prior to July 1, 2022. "Prior Year Pledges" includes \$2,095.25 of 2021-2022 pledge funds received <i>after</i> 06-30-2022</p> <p>2. YTD Contributions are \$1,241 above the monthly average:.</p> <p>3. ECNS rent is current to August 31, 2022</p> <p>4. Account Code #456 Reimbursement Income is First Unitarian Church of Alton's reimbursement funds for Rev. Krista Taves' health, life, and long-term disability insurance premiums. This reimbursement will be transferred to Account Code #50 Payroll Salaries/Benefits via a General Ledger entry in September.</p>  |
| <b>Funds that are Under Budget</b> | <p>1. Most 2022-2023 Expenses are less than the monthly average.</p> <p>2. Payroll costs are \$25,591 below YTD budget. This is due to Rev. Wadkins not starting until August 2022, RE Childcare staff not working until August, and staff professional fees at minimum expenses.</p> <p>3. Church Programming is \$1,641 below budget and the Board's budget is \$419 below budget (no expenditures for July)</p> <p>4. UUA dues are paid in full through August 31, 2022</p>  |
| <b>Red Flags</b>                   | <p>1. Month of August 2022 is <b>\$1,872 NET DEFICIT</b>. Compared to August 2021 which was <b>\$14,166 NET DEFICIT</b></p> <p>2. It is <b>very</b> unusual for August to have a NET DEFICIT. The earliest that Eliot Chapel generally sees a month deficit is January with a YTD Net Deficit around March or April if there is going to be a deficit YTD.</p> <p>3. Balancing the 2022-2023 Budget depends upon holding fundraisers throughout the year that would generate a combined total of \$32,000, plus a Fall Supplemental Pledge drive to raise \$60,000 (combined \$92,000). As of 10-01-2022, the only fundraiser currently in the planning stages is Madrigal. It is expected to net only \$6,500 instead of the \$7,000 historically netted because an additional insurance policy to permit guests to bring their own beer and wine to the event is required by Eliot Chapel's insurance carrier. Any amount less than the \$7,000 net for Madrigal increases the Deficit total.</p> <p>4. This \$92,000 fundraising/pledge additional source of revenue is necessary to maintain Eliot's the 2022-2023 Budget deficit at \$281,000. For every dollar not fundraised, the \$281,000 deficit increases. The Cash Equity as of 08-31-2022 is \$179,356, almost \$100,000 short of the Budget Deficit based upon raising throughout the year the additional \$92,000. Applying the entire Cash Equity to Eliot's 2022-2023 deficit, will reduce Eliot Chapel's cash to \$0.</p> |
| <b>NOTE</b>                        | UUCEF AUGUST 2022 SPREADSHEET TOTALS are not reflected on the August 2022 Variance Report, the Balance Sheet or the Profit & Loss as the UUCEF released the August 2022 Statement after Brian Toennies had reconciled August financials. The UUCEF Spreadsheet does reflect the UUCEF August Statement. The Balance Sheet and Profit & Loss reports in September will reflect the appropriate balances in the UUCEF funds.  |

|                                    |                                   |                                     |
|------------------------------------|-----------------------------------|-------------------------------------|
| <b>AUGUST 2022 VARIANCE REPORT</b> | <b>AUGUST 2021<br/>HISTORICAL</b> | <b>2021-2022 YTD<br/>HISTORICAL</b> |
|------------------------------------|-----------------------------------|-------------------------------------|

| Accounting Code | INCOME   | BUDGET<br>2022-2023 | MONTH of<br>AUGUST 2022<br>ACTUAL INCOME | 2022-2023 YTD<br>BUDGET<br>PROJECTION | 2022-2023 YTD<br>ACTUAL INCOME | MONTH of<br>AUGUST 2021<br>ACTUAL INCOME | 2021-2022 YEAR-to-<br>DATE ACTUAL<br>INCOME |
|-----------------|--|---------------------|--|---------------------------------------|--------------------------------|--|---|
| #41x            | Pledges  | \$555,557.00        | \$56,703.99                              | \$92,592.83                           | \$125,274.26                   | \$47,993.17                              | \$139,451.19                                |
| 41x             | Previous Year (2019-2020) Pledges                              | \$0.00              | \$0.00                                   | \$0.00                                | \$2,095.25                     | \$2,829.00                               | \$11,202.60                                 |
| 41x             | Future Year Pledges  | \$0.00              | \$0.00                                   | \$0.00                                | \$0.00                         |  |   |
| #421            | Contributions**  | \$55,000.00         | \$3,439.00                               | \$9,166.67                            | \$10,408.00                    | \$2,281.00                               | \$6,019.00                                  |
| #43x            | Rent   | \$20,100.00         | \$1,700.00                               | \$3,350.00                            | \$2,750.00                     | \$1,000.00                               | \$2,000.00                                  |
|                 | <b>Subtotal of Monthly Income</b>                              | <b>\$630,657.00</b> | <b>\$61,842.99</b>                       | <b>\$105,109.50</b>                   | <b>\$140,527.51</b>            | <b>\$54,103.17</b>                       | <b>\$158,672.79</b>                         |
| #44x/45x        | Other Income (Scrip, Fair Trade/Coffee, Interest, Other, Etc.) | \$0.00              | \$4.93                                   | \$0.00                                | \$624.02                       |  |   |
|                 | <b>Subtotal of Variable Income</b>                             | <b>\$0.00</b>       | <b>\$4.93</b>                            | <b>\$0.00</b>                         | <b>\$624.02</b>                | <b>\$477.46</b>                          | <b>\$539.73</b>                             |
|                 | <b>TOTAL INCOME</b>  | <b>\$630,657.00</b> | <b>\$61,847.92</b>                       | <b>\$105,109.50</b>                   | <b>\$141,151.53</b>            | <b>\$54,580.63</b>                       | <b>\$159,212.52</b>                         |

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reflected on  
AUGUST  
2022 Dashboard

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reflected on  
AUGUST 2021  
Dashboard

| Accounting Code | EXPENSES   | BUDGET<br>2021-2022 | MONTH of<br>AUGUST 2022<br>ACTUAL<br>EXPENSES | 2022-2023 YTD<br>BUDGET<br>PROJECTION | 2022-2023 Year To<br>Date ACTUAL<br>EXPENSES | MONTH of<br>AUGUST 2021<br>TOTAL ACTUAL<br>EXPENSES | 2020-2021 YEAR-to-<br>DATE TOTAL<br>ACTUAL EXPENSES |
|-----------------|--|---------------------|---|---------------------------------------|--|---|---|
| #50x            | Payroll Salaries & Benefits                                    | \$615,000.00        | \$45,555.40                                   | \$102,500.00                          | \$76,908.62                                  |   |   |
|                 | Shared Plate   | \$15,000.00         | \$1,100.00                                    | \$2,500.00                            | \$3,320.00                                   |   |   |
| #51x/#53x       | Church Programming   | \$18,900.00         | \$74.03                                       | \$3,150.00                            | \$1,508.71                                   |   |   |
| 521             | Board  | \$3,100.00          | \$98.00                                       | \$516.67                              | \$98.00                                      |   |   |
| 541             | UUA  | \$16,200.00         | \$1,350.00                                    | \$2,700.00                            | \$2,700.00                                   |   |   |
| #55x            | Operational Expenses   | \$190,000.00        | \$12,139.16                                   | \$31,666.67                           | \$22,705.90                                  |   |   |
| #5561           | Mortgage Interest Paid   | \$15,420.00         | \$1,303.13                                    | \$2,570.00                            | \$2,570.71                                   |   |   |
| #44x/45x        | Other Income (Scrip, Fair Trade/Coffee, Interest, Other, Etc.) | \$0.00              | \$0.00  | \$0.00                                | \$0.00                                       |   |   |
|                 | <b>TOTAL EXPENSES</b>  | <b>\$873,620.00</b> | <b>\$61,619.72</b>                            | <b>\$145,603.33</b>                   | <b>\$109,811.94</b>                          | <b>\$66,725.35</b>                                  | <b>\$122,555.33</b>                                 |

| MATCHES P&L<br>REPORT TOTALS  | NET INCOME                         | (\$242,963.00)      | \$228.20           | (\$40,493.83)       | \$31,339.59         | (\$12,144.72)      | \$36,657.19         |
|---|------------------------------------|---------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| *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   | \$25,000.00         | \$2,065.06         | \$4,166.67          | \$4,165.67          | \$1,986.77         | \$4,011.86          |
|   | FECA                               | \$13,500.00         | \$1,125.00         | \$2,250.00          | \$2,250.00          | \$0.00             | \$0.00              |
|   | <b>ADJUSTED TOTAL<br/>EXPENSES</b> | <b>\$912,120.00</b> | <b>\$64,809.78</b> | <b>\$152,020.00</b> | <b>\$116,227.61</b> | <b>\$68,747.12</b> | <b>\$126,567.19</b> |

**Note #1:** Principle paid is reflected on the Balance Sheet as a Liability paid; it is not reflected on the P&L.  
**Note #2:** FECA is reflected on the Balance Sheet as a Liability; it is not reflected on the P&L. 2021-2022 FECA paid from Cash Equity and not as an added expense on the budget.

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reflected on  
AUGUST  
2022 Dashboard

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reflected on  
AUGUST 2021  
Dashboard

|                              |                       |                     |                      |                    |                      |                    |
|------------------------------|-----------------------|---------------------|----------------------|--------------------|----------------------|--------------------|
| <b>ADJUSTED SUBTOTAL NET</b> | <b>(\$281,463.00)</b> | <b>(\$2,961.86)</b> | <b>(\$46,910.50)</b> | <b>\$24,923.92</b> | <b>(\$14,131.49)</b> | <b>\$32,645.33</b> |
|------------------------------|-----------------------|---------------------|----------------------|--------------------|----------------------|--------------------|

|       | OTHER SOURCES OF REVENUE--TO BE APPLIED WHEN YTD BUDGET REQUIRES IT | BUDGET 2022-2023    | MONTH of AUGUST 2022 ACTUAL INCOME | 2022-2023 YTD BUDGET PROJECTION (leave blank until actual funds are received/transferred) | 2022-2023 YTD ACTUAL INCOME | AUGUST 2021 HISTORICAL | 2021-2022 YTD HISTORICAL |
|-------|---|---------------------|------------------------------------|---|-----------------------------|------------------------|--------------------------|
|       | Other Sources--Misc. Fundraisers                                    | \$15,000.00         |                                    |   | \$0.00                      |                        |                          |
| #451  | Other Sources--Madrigal   | \$7,000.00          |                                    |   | \$0.00                      |                        |                          |
| #454  | Other Sources--Trivia Night   | \$10,000.00         |                                    |   | \$0.00                      |                        |                          |
|       | Cash Equity   | \$75,000.00         |                                    |   | \$0.00                      |                        |                          |
|       | Fall Supplemental Pledge  | \$60,000.00         |                                    |   | \$0.00                      |                        |                          |
| UUCEF | Endowment Dividends   | \$10,000.00         |                                    |   | \$0.00                      |                        |                          |
| UUCEF | Endowment   | \$50,000.00         |                                    |   | \$0.00                      |                        |                          |
| UUCEF | Bergfried Corpus Funds  | \$55,000.00         |                                    |   | \$0.00                      |                        |                          |
|       | <b>TOTAL OTHER SOURCES of REVENUE</b>                               | <b>\$282,000.00</b> | <b>\$0.00</b>                      | <b>\$0.00</b>   | <b>\$0.00</b>               | <b>\$0.00</b>          | <b>\$0.00</b>            |
|       | <b>ADJUSTED TOTAL INCOME</b>  | <b>\$912,657.00</b> | <b>\$61,847.92</b>                 | <b>\$105,109.50</b>   | <b>\$141,151.53</b>         | <b>\$54,580.63</b>     | <b>\$159,212.52</b>      |
|       | <b>MINUS ADJUSTED TOTAL EXPENSES</b>                                | <b>\$912,120.00</b> | <b>\$64,809.78</b>                 | <b>\$152,020.00</b>   | <b>\$116,227.61</b>         | <b>\$68,747.12</b>     | <b>\$126,567.19</b>      |
|       | <b>2022-2023 BUDGET NET-- YTD 2022</b>                              | <b>\$537.00</b>     | <b>(\$2,961.86)</b>                | <b>(\$46,910.50)</b>  | <b>\$24,923.92</b>          | <b>(\$14,166.49)</b>   | <b>\$32,645.33</b>       |

Projected deficit for month      Actual NET for Month/YTD

| Accounting Code | BERGFRIED REPORT        |  | Standard Annual Budget | ACTUAL ROLL-OVER FUNDS** | AUGUST 2022 Net Income less Expenses | YTD Actual Net Income less Expenses | 2022-2023 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            | \$9,286.21               | (\$376.69)                           | (\$804.50)                          | \$8,481.71            | \$8,481.71   |

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, 2022 the net balance was \$9,286.21. On 09/29/2022, \$1,713.79 was requested transferred from Bergfried Corpus held in the UUCEF combination investment funds. This transfer will be deposited into Eliot's Checking Account in November 2022.

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 net total.

| Accounting Code | ASYLUM |  | NET AMOUNT as of 07/01/2022 |  | AUGUST 2022 Actual Income | AUGUST 2022 Actual Expenses | YTD NET    | YTD Balance Net Amount |
|-----------------|--------|--|-----------------------------|--|---------------------------|-----------------------------|------------|------------------------|
|                 | Asylum |  | \$4,904.64                  |  | \$0.00                    | (\$125.00)                  | (\$125.00) | \$4,779.64             |

| Accounting Code          | PARTNER CHURCH                            |  |  | Balance as of JULY 1, 2022 | AUGUST 2022 Actual Income* | AUGUST 2022 Actual Expenses | YTD Actual Net Income | Balance           |
|--------------------------|---|--|--|----------------------------|----------------------------|-----------------------------|-----------------------|-------------------|
| 2411                     | Partner Church Temporary Restricted Funds |  |  | \$2,835.87                 | \$2,000.00                 |                             | \$2,000.00            | \$4,835.87        |
| 512                      | Partner Church Income/Expenses            |  |  | \$0.00                     |                            |                             |                       | \$0.00            |
| <b>TOTAL NET SURPLUS</b> |   |  |  |                            |                            |                             |                       | <b>\$4,835.87</b> |

\* \$2,000 is the amount allocated in Eliot Chapel's 2022-2023 Budget for Partner Church Support

# Brian Toennies & Associates

Accounting and Tax Practice

Client

Eliot Unitarian Chapel

Document: Financial Statements

Period: AUGUST 2022

## ELIOT UNITARIAN CHAPEL

## Balance Sheet

As of August 31, 2022

|                                  | <u>Aug 31, 22</u>   |
|----------------------------------|---------------------|
| <b>ASSETS</b>                    |                     |
| <b>Current Assets</b>            |                     |
| <b>Checking/Savings</b>          |                     |
| 10-Cash & Equivalents            |                     |
| 101-Commerce Checking            | 227,002.13          |
| Total 10-Cash & Equivalents      | 227,002.13          |
| 11-Money Market Accounts         |                     |
| 104-Temp. Restricted MM          | 72,490.48           |
| Total 11-Money Market Accounts   | 72,490.48           |
| Total Checking/Savings           | 299,492.61          |
| <b>Other Current Assets</b>      |                     |
| 12-Marketable Securities         |                     |
| 122-UUCEF                        | 484,486.93          |
| Total 12-Marketable Securities   | 484,486.93          |
| Total Other Current Assets       | 484,486.93          |
| Total Current Assets             | 783,979.54          |
| <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>2,730,904.54</b> |
| <b>LIABILITIES &amp; EQUITY</b>  |                     |
| <b>Liabilities</b>               |                     |
| <b>Current Liabilities</b>       |                     |
| Accounts Payable                 | (7,701.00)          |
| Credit Cards                     | 2,862.97            |
| <b>Other Current Liabilities</b> |                     |
| 24-Temporarily Restricted        |                     |
| 2403-Women's Alliance            | 8,643.81            |
| 2404-Women's Alliance Corpus     | 10,820.92           |
| 2406-Women's Retreat             | 1,331.77            |
| 2411-Partner Church              | 4,835.87            |
| 2413-RATI                        | 760.00              |
| 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                | 1,480.31            |
| 2499-Minister's Discretionary    | 165.00              |
| Total 24-Temporarily Restricted  | 42,390.83           |
| 2499-9 Nutt Fund                 | (1.50)              |
| 25-Permanently Restricted        |                     |
| 251-Blanke Fund Corpus           | 108,610.56          |
| 252-Dunlap-Nutt Fund Corpus      | 48,658.81           |
| 253-St Martins Fund Corpus       | 30,274.64           |
| 254-Music Fund Corpus            | 12,715.94           |
| 255-Endowment                    | 87,210.65           |
| Total 25-Permanently Restricted  | 287,470.60          |



## ELIOT UNITARIAN CHAPEL

## Balance Sheet

As of August 31, 2022

|  | <u>Aug 31, 22</u>   |
|--|---------------------|
| <b>26-Board Designated Funds</b>       |                     |
| 261-Bergfried Operating                | 8,481.71            |
| 262-Bergfried Corpus                   | 186,195.42          |
| 263-Cap Improves/FECA/Operation        | 34,741.63           |
|  | <hr/>               |
| <b>Total 26-Board Designated Funds</b> | 229,418.76          |
| <b>27-Unrestricted Funds</b>           |                     |
| 271-Memorials                          | 7,049.18            |
| 272- Asylum                            | 4,779.64            |
|  | <hr/>               |
| <b>Total 27-Unrestricted Funds</b>     | 11,828.82           |
| <b>Total Other Current Liabilities</b> | 571,107.51          |
|  | <hr/>               |
| <b>Total Current Liabilities</b>       | 566,269.48          |
| <b>Long Term Liabilities</b>           |                     |
| 21-Long Term Liability                 |                     |
| 214-Commerce Refi Mortgage             | 406,939.78          |
|  | <hr/>               |
| <b>Total 21-Long Term Liability</b>    | 406,939.78          |
|  | <hr/>               |
| <b>Total Long Term Liabilities</b>     | 406,939.78          |
|  | <hr/>               |
| <b>Total Liabilities</b>               | 973,209.26          |
| <b>Equity</b>                          |                     |
| 3-Fund Balance                         |                     |
| 30-Accumulated Fund Balance            | 963,653.87          |
| 31-Current Operating Balance           | 217,921.27          |
| 32-Current Earnings                    | 535,211.63          |
|  | <hr/>               |
| <b>Total 3-Fund Balance</b>            | 1,716,786.77        |
| <b>Unrestricted Net Assets</b>         | 9,568.92            |
| <b>Net Income</b>                      | 31,339.59           |
|  | <hr/>               |
| <b>Total Equity</b>                    | 1,757,695.28        |
|  | <hr/>               |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>  | <b>2,730,904.54</b> |
|  | <hr/> <hr/>         |

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

|   | <u>Aug 22</u> |
|---|---------------|
| <b>Ordinary Income/Expense</b>            |               |
| <b>Income</b>                             |               |
| <b>41-Pledges</b>                         |               |
| 411-Current Year Pledges                  | 56,703.99     |
| <b>Total 41-Pledges</b>                   | 56,703.99     |
| <b>42-Contribution Income</b>             |               |
| 421-Contributions                         |               |
| 423-Collections                           | 3,439.00      |
| <b>Total 421-Contributions</b>            | 3,439.00      |
| <b>Total 42-Contribution Income</b>       | 3,439.00      |
| <b>43-Rental Income</b>                   |               |
| 431-ECNS Reimbursements                   | 1,650.00      |
| 433-Building Use Rentals                  | 50.00         |
| <b>Total 43-Rental Income</b>             | 1,700.00      |
| <b>46-Investment Income</b>               |               |
| 461-Interest & Dividends                  | 4.93          |
| <b>Total 46-Investment Income</b>         | 4.93          |
| <b>Total Income</b>                       | 61,847.92     |
| <b>Gross Profit</b>                       | 61,847.92     |
| <b>Expense</b>                            |               |
| <b>50-Payroll Salaries &amp; Benefits</b> | 45,555.40     |
| <b>51-Church Programming</b>              |               |
| 510-Shared Plate Donations                | 1,100.00      |
| 516-Library                               | 66.69         |
| <b>Total 51-Church Programming</b>        | 1,166.69      |
| <b>52-Leadership</b>                      |               |
| 521-Board of Trustees                     | 98.00         |
| <b>Total 52-Leadership</b>                | 98.00         |
| <b>53-Programming</b>                     |               |
| 531-Worship                               | 84.66         |
| 533-Religious Education                   | (77.32)       |
| <b>Total 53-Programming</b>               | 7.34          |
| <b>54-UUA &amp; MidAmerica District</b>   | 1,350.00      |
| <b>55-Operational Expenses</b>            | 12,139.16     |
| <b>556-Debt Service Mortg Interest</b>    | 1,303.13      |
| <b>Total Expense</b>                      | 61,619.72     |
| <b>Net Ordinary Income</b>                | 228.20        |
| <b>Net Income</b>                         | <b>228.20</b> |

**ELIOT UNITARIAN CHAPEL**  
**Profit & Loss**  
July through August 2022

|                                 | <u>Jul - Aug 22</u>     |
|---------------------------------|-------------------------|
| Ordinary Income/Expense         |                         |
| Income                          |                         |
| 41-Pledges                      |                         |
| 411-Current Year Pledges        | 125,274.26              |
| 412-Prior Year Pledges          | 2,095.25                |
| Total 41-Pledges                | 127,369.51              |
| 42-Contribution Income          |                         |
| 421-Contributions               | 10,408.00               |
| Total 42-Contribution Income    | 10,408.00               |
| 43-Rental Income                |                         |
| 431-ECNS Reimbursements         | 2,650.00                |
| 433-Building Use Rentals        | 100.00                  |
| Total 43-Rental Income          | 2,750.00                |
| 45-Other Income                 |                         |
| 456--Alton UU Reimbursement Inc | 614.18                  |
| Total 45-Other Income           | 614.18                  |
| 46-Investment Income            |                         |
| 461-Interest & Dividends        | 9.84                    |
| Total 46-Investment Income      | 9.84                    |
| Total Income                    | 141,151.53              |
| Gross Profit                    | 141,151.53              |
| Expense                         |                         |
| 50-Payroll Salaries & Benefits  | 76,908.62               |
| 51-Church Programming           |                         |
| 510-Shared Plate Donations      | 3,320.00                |
| 516-Library                     | 66.69                   |
| Total 51-Church Programming     | 3,386.69                |
| 52-Leadership                   |                         |
| 521-Board of Trustees           | 98.00                   |
| Total 52-Leadership             | 98.00                   |
| 53-Programming                  |                         |
| 531-Worship                     | 1,541.31                |
| 533-Religious Education         | (99.29)                 |
| Total 53-Programming            | 1,442.02                |
| 54-UUA & MidAmerica District    | 2,700.00                |
| 55-Operational Expenses         | 22,705.90               |
| 556-Debt Service Mortg Interest | 2,570.71                |
| 560-Fire Expenses               | 0.00                    |
| Total Expense                   | 109,811.94              |
| Net Ordinary Income             | 31,339.59               |
| Net Income                      | <u><u>31,339.59</u></u> |

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

|   | <u>Aug 21</u>             |
|---|---------------------------|
| <b>Ordinary Income/Expense</b>            |                           |
| <b>Income</b>                             |                           |
| <b>41-Pledges</b>                         |                           |
| 411-Current Year Pledges                  | 47,993.17                 |
| 412-Prior Year Pledges                    | 2,829.00                  |
| <b>Total 41-Pledges</b>                   | <u>50,822.17</u>          |
| <b>42-Contribution Income</b>             |                           |
| 421-Contributions                         | 2,281.00                  |
| <b>Total 42-Contribution Income</b>       | <u>2,281.00</u>           |
| <b>43-Rental Income</b>                   |                           |
| 431-ECNS Reimbursements                   | 1,000.00                  |
| <b>Total 43-Rental Income</b>             | <u>1,000.00</u>           |
| <b>45-Other Income</b>                    |                           |
| 459-Fire Insurance Claim                  | 475.00                    |
| <b>Total 45-Other Income</b>              | <u>475.00</u>             |
| <b>46-Investment Income</b>               |                           |
| 461-Interest & Dividends                  | 2.46                      |
| <b>Total 46-Investment Income</b>         | <u>2.46</u>               |
| <b>Total Income</b>                       | <u>54,580.63</u>          |
| <b>Gross Profit</b>                       | 54,580.63                 |
| <b>Expense</b>                            |                           |
| <b>50-Payroll Salaries &amp; Benefits</b> | 45,918.64                 |
| <b>51-Church Programming</b>              |                           |
| 510-Shared Plate Donations                | 965.00                    |
| <b>Total 51-Church Programming</b>        | <u>965.00</u>             |
| <b>52-Leadership</b>                      |                           |
| 521-Board of Trustees                     | 168.00                    |
| <b>Total 52-Leadership</b>                | <u>168.00</u>             |
| <b>53-Programming</b>                     |                           |
| 531-Worship                               | 797.97                    |
| 533-Religious Education                   | 255.82                    |
| <b>Total 53-Programming</b>               | <u>1,053.79</u>           |
| <b>55-Operational Expenses</b>            | 17,238.50                 |
| <b>556-Debt Service Mortg Interest</b>    | 1,381.42                  |
| <b>Total Expense</b>                      | <u>66,725.35</u>          |
| <b>Net Ordinary Income</b>                | <u>(12,144.72)</u>        |
| <b>Net Income</b>                         | <u><u>(12,144.72)</u></u> |

**ELIOT UNITARIAN CHAPEL**  
**Profit & Loss**  
July through August 2021

|                                 | <u>Jul - Aug 21</u>     |
|---------------------------------|-------------------------|
| Ordinary Income/Expense         |                         |
| Income                          |                         |
| 41-Pledges                      |                         |
| 411-Current Year Pledges        | 139,451.19              |
| 412-Prior Year Pledges          | 11,202.60               |
| Total 41-Pledges                | <u>150,653.79</u>       |
| 42-Contribution Income          |                         |
| 421-Contributions               | 6,019.00                |
| Total 42-Contribution Income    | <u>6,019.00</u>         |
| 43-Rental Income                |                         |
| 431-ECNS Reimbursements         | 2,000.00                |
| Total 43-Rental Income          | <u>2,000.00</u>         |
| 44-Scrip Income                 | 59.98                   |
| 45-Other Income                 | 475.00                  |
| 46-Investment Income            |                         |
| 461-Interest & Dividends        | 4.75                    |
| Total 46-Investment Income      | <u>4.75</u>             |
| Total Income                    | <u>159,212.52</u>       |
| Gross Profit                    | 159,212.52              |
| Expense                         |                         |
| 50-Payroll Salaries & Benefits  | 86,473.77               |
| 51-Church Programming           |                         |
| 510-Shared Plate Donations      | 965.00                  |
| 512-Partner Church              | (2,200.00)              |
| Total 51-Church Programming     | <u>(1,235.00)</u>       |
| 52-Leadership                   |                         |
| 521-Board of Trustees           | 168.00                  |
| Total 52-Leadership             | <u>168.00</u>           |
| 53-Programming                  |                         |
| 531-Worship                     | 1,265.97                |
| 533-Religious Education         | 165.82                  |
| Total 53-Programming            | <u>1,431.79</u>         |
| 55-Operational Expenses         | 32,992.25               |
| 556-Debt Service Mortg Interest | 2,724.52                |
| Total Expense                   | <u>122,555.33</u>       |
| Net Ordinary Income             | <u>36,657.19</u>        |
| Net Income                      | <u><u>36,657.19</u></u> |