

# TREASURER'S REPORT

## ELIOT CHAPEL BOARD OF TRUSTEES

October 2021

Financial Status as of August 31, 2021

### FINANCIAL PERFORMANCE

	Previous Month	August 2021	Fiscal Year to Date
Total Expenses	\$58,637.90	\$69,383.92	\$37,894.74
Net Income	\$31,893.38	(\$109.74)	\$29,871.02

### INVESTED BALANCES – UUCEF

	July 1, 2021	July 2021	August 2021	Δ month	Δ FYTD
Aggregate	\$468,970.35	\$581,104.48	\$571,363.26	-1.68%	-1.68%
Endowment	\$104,121.00	\$123,173.64	\$105,463.92	-14.38%	-14.38%

\*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 August 31, 2021
- 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.

**AUGUST 2021 DASHBOARD**

**FINANCIAL**

**ACTIVITY**

**Income**

Actual Income Year to Date		\$118,484
Vs. Budget YTD	minus	\$149,050
Actual Income vs		-\$30,566
Prediction YTD: More or Less Income		[Less Income]
Actual Income YTD (2020)		\$146,954
Change From Last Year	[Less Income]*	(\$28,470)

**Membership**

Current Month*	487
Same Month (2020)	495
*Based upon live data as of date Dashboard prepared: 09-10-2021 Same Month Last Year (2020) based upon AUG 2020 Dashboard	

Actual Current Income YTD and 2020 YTD totals do not include: Fire Income, PPP Loan, 2020-2021 Asylum Funds or pledge totals for the July to June FY, paid prior to July 1, in order to reflect "actual" income YTD

**Expenses**

Actual Expenses Year to Date		\$129,584
Vs. Budget YTD	minus	\$149,050
Actual Expenses vs		(\$19,466)
Prediction YTD: More or Less Expenses		[Less Expenses]
Actual Expenses Same Month (2020)		\$104,274
Change from Last Year	[More Expenses]**	\$25,310

**Sunday Attendance**

Current Month Average*	79
Same Month (2020)	124
Change from Last Year	-45
*Virtual Service # of views	

Actual Current Expenses YTD and 2020 YTD totals do not include: Fire Income, PPP Loan, or 2020-2021 Asylum Funds in order to reflect "actual" expenses YTD.

**Net Income Year to Date**

Actual Income YTD		\$118,484
Actual Expenses YTD	minus	\$129,584
<b>Actual Net Income YTD:</b>	[Deficit]	-\$11,100
{Actual Income minus Actual Expenses}***		
<b>Actual Net Income 2020-2021 YTD</b>	[Surplus]	<b>\$42,680</b>

**Children/Youth RE Attendance**

Current Month Average*	0
Same Month (2020)	10
Change from Last Year	-10
* RE does not meet in summer months; it did in Aug 2020 due to C	

**Cash on Hand**

	<u>This Year</u>	<u>Last Year</u>
Operating Cash	\$226,215	\$258,774
PPP Loan	\$106,800	\$0
Monthly Expenses	\$75,427	\$67,555
Budget Per Day	\$2,450	\$2,228
Days of Cash	136	116
(Recommended 90 - 120 Days of Operating Cash)		

**Pledging Units**

Current Month*	240
Same Month (2020)**	251
Change from Last Year	-11
Same Month (2019)**	326
Change from 2 years ago	-86
*Based upon Live Data reflecting #Units as of date Dashboard prepared 09-10-2021	
**Based upon Live Data reflecting entire 2020-2021 & 2019-2020 Pledges	

**Mortgage Balance**

Balance on July 01 2021	\$433,574.71
Principle July 2021	\$1,986.77
Interest pd July 2021	\$1,381.42
Total pd July 2021	\$3,368.19
Balance on July 31 2021	\$431,587.94

**New Members**

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

## AUGUST 2021 VARIANCE REPORT SUMMARY

<b>Board Budget</b>	The Board has spent \$168.00 of its \$3,000 annual budget.
<b>Income Status</b>	<ol style="list-style-type: none"> <li>1. YTD Pledges are \$350.00 below the YTD "average". However, 2021-2022 pledges received prior to July 1, 2021 have not yet been applied. \$40,254 will be rolled over into "current year pledges" after the annual review.</li> <li>2. YTD Contributions are \$347.67 below YTD "average".</li> <li>3. ECNS rent is current to August 2021.</li> </ol>
<b>Funds that are Over/Under Budget</b>	<ol style="list-style-type: none"> <li>1. Operations is \$8,778. 75 over its monthly YTD "average" budget. This overage is due in part to: a) unexpected repairs to the Fire Alarm &amp; Sprinkler system; b) reopening costs; c) live streaming costs. Funds to cover re-opening expenses and live streaming costs have not not been determined yet. By end of fiscal year, much of these expenses should be covered by the Operations Fund or other funds.</li> <li>2. UUA dues are typically paid monthly from September to May each year. This year, the UUA has implemented ACH withdrawals. The first quarter amount of \$4,050 will be withdrawn on September 15, with \$1,350 withdrawn monthly on the 15th thereafter.</li> <li>3. Payroll costs are \$21,747.93 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. Payroll costs for the months of July/August are always lower than the "average" monthly budget since 5 RE Staff and the Sunday Custodian do not work during July, and the Musicians only perform one service each week during July (pre-Covid). Also, the EUC core staff's August contributions to TIAA-CREF accounts are not reflected in the August financial reports as the contribution was mailed in September.</li> <li>4. Church Programming expenses are \$3,434.09 lower due to virtual services/programming.</li> </ol>
<b>Special Note:</b>	<p>* The 2021-2022 Pledges (\$40,254) received prior to July 1, 2021 will be rolled over into Current Year Pledges after the annual review. The Current Year Pledge amount does not reflect this pre-pledge total on the Dashboard, P&amp;L Accountant's Report, or the August 2021 R Report</p> <hr/> <p>\$20,000 Endowment Dividends withdrawn 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.</p> <hr/> <p>* The FECA Balance on the Balance Sheet reflects: <b>A)</b> the purchase and installation of a new HVAC system (one Furnance/one AC unit) that replaced 2 units in the Tower; includes new venting, ductwork, gas and water lines, an iWave air purification system, and 2 new Sensi Thermostats which can be adjusted for temperature and humidity remotely via a smartphone app; and <b>B)</b> the installation of a new vinyl plank floor in the Kitchen using the remaining VPF from the Tower floor installation; and <b>C)</b> the 2021-2022 contribution of \$13,500.</p>

AUGUST 2021 VARIANCE REPORT						AUGUST 2020 HISTORICAL	2020-2021 YTD HISTORICAL
Accounting Code	INCOME	BUDGET 2021-2022	MONTH of AUGUST 2021 ACTUAL INCOME	2020-2021 YTD BUDGET PROJECTION	2020-2021 YTD ACTUAL INCOME	MONTH of AUGUST 2020 ACTUAL INCOME	2020-2021 YEAR-to-DATE ACTUAL INCOME
#41x	Pledges*	\$597,300.00	\$47,993.17	\$99,550.00	\$99,197.19	\$30,508.76	\$132,059.24
41x	Previous Year (2019-2020) Pledges	\$0.00	\$2,829.00	\$0.00	\$11,202.60	\$1,660.50	\$7,592.00
41x	Future Year Pledges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
#421	Contributions**	\$40,000.00	\$2,281.00	\$6,666.67	\$6,019.00	\$1,626.00	\$14,656.00
	Matched Funds	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
#43x	Rent	\$12,000.00	\$1,000.00	\$2,000.00	\$2,000.00	\$1,000.00	\$1,000.00
	<b>Subtotal of Monthly Income</b>	<b>\$664,300.00</b>	<b>\$54,103.17</b>	<b>\$110,716.67</b>	<b>\$118,418.79</b>	<b>\$34,795.26</b>	<b>\$155,307.24</b>
#44x/45x	Other Income (Scrip, Fair Trade/Coffee, Interest, Other, Etc.)	\$0.00	\$2.46	\$0.00	\$64.73		
	Endowment Dividends	\$10,000.00		\$1,666.67			
	End of Year Ask	\$15,000.00		\$2,500.00			
	Additional Sources of Cash (Fundraisers, Cash Equity, etc.)	\$205,000.00		\$34,166.67			
	<b>Subtotal of Variable Income</b>	<b>\$230,000.00</b>	<b>\$2.46</b>	<b>\$38,333.33</b>	<b>\$64.73</b>	<b>\$24.91</b>	<b>\$39.43</b>
	<b>Fire Insurance Claim Income</b>	<b>\$0.00</b>	<b>\$15,168.55</b>	<b>\$0.00</b>	<b>\$44,378.26</b>		<b>\$86,272.58</b>
	<b>TOTAL INCOME</b>	<b>\$894,300.00</b>	<b>\$69,274.18</b>	<b>\$149,050.00</b>	<b>\$162,861.78</b>	<b>\$34,820.17</b>	<b>\$241,619.25</b>
	*#41xPledges does not include the "Future Pledge Total of \$40,254" for 2021-2022. It will be rolled over into "41x Current Year Pledges" after the annual review this fall. July 2020 Historical is not reflecting the \$57,554.94 of pre-July 1 2020 paid pledges, even though that amount was rolled over effective July 1, 2020 after the 2019-2020 Annual Review last fall.						

Accounting Code	EXPENSES	BUDGET 2021-2022	MONTH of AUGUST 2021 ACTUAL EXPENSES	2021-2022 YTD BUDGET PROJECTION	2021-2022 Year To Date ACTUAL EXPENSES	MONTH of AUGUST 2020 TOTAL ACTUAL EXPENSES	2020-2021 YEAR-to-DATE TOTAL ACTUAL EXPENSES
#50x	Payroll Salaries & Benefits	\$650,000.00	\$45,918.64	\$108,333.33	\$86,585.40		
#51x/#53x	Church Programming	\$34,000.00	\$1,854.58	\$5,666.67	\$2,232.58		
521	Board	\$3,000.00	\$168.00	\$500.00	\$168.00		
541	UUA^^	\$16,200.00	\$0.00	\$2,700.00	\$0.00		
#55x	Operational Expenses	\$150,500.00	\$17,724.51	\$25,083.33	\$33,862.08		
#5561	Mortgage Interest Paid	\$17,250.00	\$1,381.42	\$2,875.00	\$2,724.52		
#560	Fire Expenses	\$0.00	\$350.00	\$0.00	\$3,406.32		
	<b>TOTAL EXPENSES</b>	<b>\$870,950.00</b>	<b>\$67,397.15</b>	<b>\$145,158.33</b>	<b>\$128,978.90</b>	<b>\$54,632.52</b>	<b>\$168,745.12</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>\$1,877.03</b>	<b>\$3,891.67</b>	<b>\$33,882.88</b>	<b>(\$19,812.35)</b>	<b>\$72,874.13</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	\$1,986.77	\$3,861.67	\$4,011.86	\$1,911.37	\$3,863.71
	<b>ADJUSTED NET INCOME</b>	<b>\$180.00</b>	<b>(\$109.74)</b>	<b>\$30.00</b>	<b>\$29,871.02</b>	<b>(\$21,723.72)</b>	<b>\$69,010.42</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>ADJUSTED NET INCOME w/PPP Loan</b>	<b>\$180.00</b>	<b>(\$109.74)</b>	<b>\$30.00</b>	<b>\$29,871.02</b>	<b>(\$21,723.72)</b>	<b>\$69,010.42</b>

TOTAL INCOME/EXPENSES NOT INCLUDING FIRE FOR TRUE NET INCOME/EXPENSES FOR YTD							
Accounting Code	INCOME	BUDGET 2021-2022	MONTH of AUGUST 2021 ACTUAL INCOME	2020-2021 YTD BUDGET PROJECTION	2021-2022 YTD ACTUAL INCOME	MONTH of AUGUST 2020 ACTUAL INCOME	2020-2021 YEAR-to-DATE ACTUAL INCOME
	<b>TOTAL INCOME</b>	\$894,300.00	\$69,274.18	\$149,050.00	\$33,882.88	\$34,820.17	\$241,619.25
#459	Minus Fire Insurance Claim Income (reverse)	\$0.00	\$0.00	\$0.00	(\$44,378.26)	\$0.00	(\$86,272.58)
	<b>TRUE TOTAL INCOME</b>	\$894,300.00	\$69,274.18	\$149,050.00	(\$10,495.38)	\$34,820.17	\$155,346.67
					<i>This amount reflected on AUGUST 2021 Dashboard</i>		<i>This amount reflected on AUGUST 2021 Dashboard</i>
	2nd PPP Loan as of 02-11-2021	\$0.00		\$0.00	\$106,800.00	\$0.00	\$0.00
	<b>Income w/o Fire, but WITH PPP</b>				\$96,304.62	\$34,820.17	\$155,346.67

Accounting Code	EXPENSES	BUDGET 2021-2022	MONTH of AUGUST 2021 ACTUAL EXPENSES	2021-2022 YTD BUDGET PROJECTION	2021 Year To Date ACTUAL EXPENSES	MONTH of AUGUST 2020 TOTAL ACTUAL EXPENSES	2020-2021 YEAR-to-DATE TOTAL ACTUAL EXPENSES
	<b>TOTAL EXPENSES</b>	\$894,120.00	\$69,383.92	\$149,020.00	\$37,894.74	\$56,543.89	\$172,608.83
#560	Minus Fire Expenses (reverse)	\$0.00	(\$350.00)	\$0.00	(\$3,406.32)	(\$64,470.84)	(\$64,470.84)
	<b>TRUE TOTAL EXPENSES</b>	\$894,120.00	\$69,033.92	\$149,020.00	\$34,488.42	(\$7,926.95)	\$108,137.99
					<i>This amount reflected on AUGUST 2021 Dashboard</i>		<i>This amount reflected on AUGUST 2021 Dashboard</i>

	<b>NET INCOME w/o FIRE &amp; w/o PPP</b>	\$180.00	\$240.26	\$30.00	(\$44,983.80)	\$42,747.12	\$47,208.68
	2nd PPP Loan as of 02-11-2021	\$0.00	\$106,800.00	\$0.00	\$106,800.00	\$0.00	\$0.00
	<b>NET INCOME w/o Fire, but WITH PPP</b>	\$180.00	\$107,040.26	\$30.00	\$61,816.20	\$42,747.12	\$47,208.68
	Rollover 2021-2022 Pledges received before July 1, 2021		\$40,500.00		\$40,500.00		
	<b>NET INCOME w/o Fire, but WITH PPP</b>	\$180.00	\$147,540.26	\$30.00	\$102,316.20	\$42,747.12	\$47,208.68

Final Fire Insurance Claim Payment 07-22-2021

PPP Loans were 1): April to June 2020; and 2) February to June 2021

Accounting Code	BERGFRIED REPORT		Standard Annual Budget	ACTUAL ROLL-OVER FUNDS**	AUGUST 2021 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	\$15,715.08	\$762.69	\$426.56	\$16,141.64	\$16,141.64

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	FIRE RELIEF FUNDS/EXPENSES [also shown in Income/Expenses above]	DECEMBER 2019- JULY 2020 INCOME	DECEMBER 2019-JUNE 2020 EXPENSES	JULY 2020- JULY 2021 Income	JULY 2020-JUNE 2021 Expenses	JULY 2021-JUNE 2022 Income	JULY 2021- JUNE 2022 Expenses	NET TOTAL
INCOME #459	Fire Relief Fundraiser & Insurance Carryover Funds	\$86,272.58		\$39,042.95		\$29,209.71		\$154,525.24
EXPENSE #560	Fire Expenses		(\$57,356.22)		(\$108,456.25)		(\$3,056.32)	(\$168,868.79)
SubTotal 06/30/2021								(\$14,343.55)
DEPOSIT #459	Sale of 222 Salvage Items					\$475.00		\$475.00
TRANS FUNDS #459	From Endowment Dividends					\$6,988.36		\$6,988.36
TRANS FUNDS #459						\$7,705.19	(\$350.00)	\$7,355.19
SubTotal								\$44,378.26
SubTotal								(\$3,406.32)
SubTotal								\$475.00

NOTE: Income reflects all claim payments & fundraising income per fiscal year; Expenses reflect all expenses to 08-31-2021 per fiscal year. Still to be paid out: cleaning Adams Hall carpeting (approx. \$450). Net Total of negative (\$14,343.55) includes building out the Garden Room and upgrading to vinyl plank flooring on 2nd Floor Tower. Funds to cover the negative amount were paid by transferring funds from 222 Demo Funds (\$7,705.19), sale of 222 Salvage (\$475 to date), and using Endowment Dividends (\$6,163.36).

Accounting Code	ASYLUM		NET AMOUNT as of 06/30/2021**	AUGUST 2021 Actual Income	AUGUST 2021 Actual Expenses	YTD NET	YTD Balance Net Amount
	Asylum		\$8,217.82	\$25.00	\$0.00	\$50.00	\$8,242.82

\*\* 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**	AUGUST 2021 Actual Income	AUGUST 2021 Actual Expenses	YTD Actual Net Income	Balance	
2411	Partner Church Temporary Restricted Funds		\$1,877.77	\$0.00	\$0.00	\$0.00	\$1,877.77	
512	Partner Church Income/Expenses		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
SubTotal								\$1,877.77

\*\* 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.

Net Income  
TOTAL NET SUR

# Brian Toennies & Associates

Accounting and Tax Practice

Client

Eliot Unitarian Chapel

Document: Financial Statements

Period: AUGUST 2021

**ELIOT UNITARIAN CHAPEL**  
**Balance Sheet**  
 As of August 31, 2021

	Aug 31, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10-Cash & Equivalents	
101-Commerce Checking	375,240.66
<b>Total 10-Cash &amp; Equivalents</b>	375,240.66
11-Money Market Accounts	
104-Temp. Restricted MM	62,202.67
<b>Total 11-Money Market Accounts</b>	62,202.67
<b>Total Checking/Savings</b>	437,443.33
<b>Other Current Assets</b>	
12-Marketable Securities	
122-UUCEF	571,363.26
<b>Total 12-Marketable Securities</b>	571,363.26
<b>Total Other Current Assets</b>	571,363.26
<b>Total Current Assets</b>	1,008,806.59
<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
<b>Total 14-Property &amp; Equipment</b>	1,946,925.00
<b>Total Fixed Assets</b>	1,946,925.00
<b>TOTAL ASSETS</b>	<b>2,955,731.59</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	1,603.37
Credit Cards	6,212.96
<b>Other Current Liabilities</b>	
23-Other Current Liabilities	
233--2ND PPP LOAN--2021	106,800.00
<b>Total 23-Other Current Liabilities</b>	106,800.00
<b>24-Temporarily Restricted</b>	
2403-Women's Alliance	8,845.91
2404-Women's Alliance Corpus	12,831.77
2406-Women's Retreat	1,231.77
2411-Partner Church	1,877.87
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	(3,795.00)
<b>Total 24-Temporarily Restricted</b>	46,902.12
<b>25-Permanently Restricted</b>	
251-Blanke Fund Corpus	124,966.37
252-Dunlap-Nutt Fund Corpus	60,766.43
253-St Martins Fund Corpus	35,984.32
254-Music Fund Corpus	15,233.22



**ELIOT UNITARIAN CHAPEL**  
**Balance Sheet**  
**As of August 31, 2021**

	<u>Aug 31, 21</u>
255-Endowment	105,463.92
<b>Total 25-Permanently Restricted</b>	<b>342,414.26</b>
<b>26-Board Designated Funds</b>	
261-Bergfried Operating	16,141.64
262-Bergfried Corpus	216,117.23
263-Cap Improves/FECA/Operation	30,967.63
<b>Total 26-Board Designated Funds</b>	<b>263,226.50</b>
<b>27-Unrestricted Funds</b>	
271-Memorials	
2788--In Memory Of	100.00
271-Memorials - Other	6,814.18
<b>Total 271-Memorials</b>	<b>6,914.18</b>
272- Asylum	8,267.82
<b>Total 27-Unrestricted Funds</b>	<b>15,182.00</b>
<b>Total Other Current Liabilities</b>	<b>774,524.88</b>
<b>Total Current Liabilities</b>	<b>782,341.21</b>
<b>Long Term Liabilities</b>	
21-Long Term Liability	
214-Commerce Refi Mortgage	431,587.94
<b>Total 21-Long Term Liability</b>	<b>431,587.94</b>
<b>Total Long Term Liabilities</b>	<b>431,587.94</b>
<b>Total Liabilities</b>	<b>1,213,929.15</b>
<b>Equity</b>	
<b>3-Fund Balance</b>	
30-Accumulated Fund Balance	863,827.39
31-Current Operating Balance	225,990.38
32-Current Earnings	535,211.63
<b>Total 3-Fund Balance</b>	<b>1,625,029.40</b>
<b>Unrestricted Net Assets</b>	<b>82,890.16</b>
<b>Net Income</b>	<b>33,882.88</b>
<b>Total Equity</b>	<b>1,741,802.44</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,955,731.59</b>

**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	
423-Collections	2,281.00
<b>Total 421-Contributions</b>	<u>2,281.00</u>
<b>Total 42-Contribution Income</b>	2,281.00
<b>43-Rental Income</b>	
431-ECNS Reimbursements	1,000.00
<b>Total 43-Rental Income</b>	1,000.00
<b>45-Other Income</b>	
459-Fire Insurance Claim	
Other Funds	475.00
Trans Funds	14,693.55
<b>Total 459-Fire Insurance Claim</b>	<u>15,168.55</u>
<b>Total 45-Other Income</b>	15,168.55
<b>46-Investment Income</b>	
461-Interest & Dividends	
4612-UUCEF Endowment Dividends	0.00
461-Interest & Dividends - Other	2.46
<b>Total 461-Interest &amp; Dividends</b>	<u>2.46</u>
<b>Total 46-Investment Income</b>	2.46
<b>Total Income</b>	<u>69,274.18</u>
<b>Gross Profit</b>	69,274.18
<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>	965.00
<b>52-Leadership</b>	
521-Board of Trustees	168.00
<b>Total 52-Leadership</b>	168.00
<b>53-Programming</b>	
531-Worship	797.97
533-Religious Education	91.61
<b>Total 53-Programming</b>	<u>889.58</u>
<b>55-Operational Expenses</b>	17,724.51
<b>556-Debt Service Mortg Interest</b>	1,381.42
<b>560-Fire Expenses</b>	350.00
<b>Total Expense</b>	<u>67,397.15</u>
<b>Net Ordinary Income</b>	<u>1,877.03</u>

ELIOT UNITARIAN CHAPEL  
Profit & Loss  
August 2021

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	<u>Aug 21</u>
Net Income	<u><u>1,877.03</u></u>

**ELIOT UNITARIAN CHAPEL**  
**YTD 2021-2022 Profit & Loss**  
July through August 2021

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	<u>Jul - Aug 21</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>41-Pledges</b>	
411-Current Year Pledges	99,197.19
412-Prior Year Pledges	11,202.60
<b>Total 41-Pledges</b>	<u>110,399.79</u>
<b>42-Contribution Income</b>	
421-Contributions	
423-Collections	6,019.00
<b>Total 421-Contributions</b>	<u>6,019.00</u>
<b>Total 42-Contribution Income</b>	6,019.00
<b>43-Rental Income</b>	
431-ECNS Reimbursements	2,000.00
<b>Total 43-Rental Income</b>	<u>2,000.00</u>
<b>44-Scrip Income</b>	
442-Schnuck's Scrip	59.98
<b>Total 44-Scrip Income</b>	<u>59.98</u>
<b>45-Other Income</b>	
459-Fire Insurance Claim	
Other Funds	475.00
Trans Funds	14,693.55
459-Fire Insurance Claim - Other	29,209.71
<b>Total 459-Fire Insurance Claim</b>	<u>44,378.26</u>
<b>Total 45-Other Income</b>	44,378.26
<b>46-Investment Income</b>	
461-Interest & Dividends	4.75
<b>Total 46-Investment Income</b>	<u>4.75</u>
<b>Total Income</b>	<u>162,861.78</u>
<b>Gross Profit</b>	162,861.78
<b>Expense</b>	
<b>50-Payroll Salaries &amp; Benefits</b>	86,585.40
<b>51-Church Programming</b>	
510-Shared Plate Donations	965.00
<b>Total 51-Church Programming</b>	965.00
<b>52-Leadership</b>	
521-Board of Trustees	168.00
<b>Total 52-Leadership</b>	168.00
<b>53-Programming</b>	
531-Worship	1,265.97
533-Religious Education	1.61
<b>Total 53-Programming</b>	<u>1,267.58</u>
<b>55-Operational Expenses</b>	33,862.08
<b>556-Debt Service Mortg Interest</b>	2,724.52
<b>560-Fire Expenses</b>	3,406.32
<b>Total Expense</b>	<u>128,978.90</u>

**ELIOT UNITARIAN CHAPEL**  
**YTD 2021-2022 Profit & Loss**  
July through August 2021

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	<u>Jul - Aug 21</u>
Net Ordinary Income	<u>33,882.88</u>
Net Income	<u><u>33,882.88</u></u>

**ELIOT UNITARIAN CHAPEL**  
**HISTORICAL AUGUST 2020 Profit & Loss**  
August 2020

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	<u>Aug 20</u>
Ordinary Income/Expense	
Income	
41-Pledges	
411-Current Year Pledges	30,508.76
412-Prior Year Pledges	1,660.50
Total 41-Pledges	32,169.26
42-Contribution Income	
421-Contributions	
422-Asylum Program	515.00
423-Collections	1,111.00
Total 421-Contributions	1,626.00
Total 42-Contribution Income	1,626.00
43-Rental Income	
431-ECNS Reimbursements	1,000.00
Total 43-Rental Income	1,000.00
44-Scrip Income	
442-Schnuck's Scrip	21.38
Total 44-Scrip Income	21.38
46-Investment Income	
461-Interest & Dividends	3.50
462-Gain/Loss on Securities	0.03
Total 46-Investment Income	3.53
Total Income	34,820.17
Gross Profit	34,820.17
Expense	
50-Payroll Salaries & Benefits	45,911.66
51-Church Programming	
510-Shared Plate Donations	683.50
517-Sanctuary Church Asylum Program	130.00
Total 517-Sanctuary Church	130.00
Total 51-Church Programming	813.50
53-Programming	
531-Worship	164.60
533-Religious Education	68.95
Total 53-Programming	233.55
55-Operational Expenses	6,310.99
556-Debt Service Mortg Interest	1,456.82
560-Fire Expenses	0.00
Total Expense	54,726.52
Net Ordinary Income	(19,906.35)
Net Income	(19,906.35)

# ELIOT UNITARIAN CHAPEL

## HISTORICAL YTD 2020-2021 Profit & Loss

July through August 2020

	Jul - Aug 20
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>41-Pledges</b>	
411-Current Year Pledges	132,059.24
412-Prior Year Pledges	7,592.00
<b>Total 41-Pledges</b>	139,651.24
<b>42-Contribution Income</b>	
421-Contributions	
422-Asylum Program	14,656.00
423-Collections	6,263.00
<b>Total 421-Contributions</b>	20,919.00
<b>Total 42-Contribution Income</b>	20,919.00
<b>43-Rental Income</b>	
431-ECNS Reimbursements	1,000.00
<b>Total 43-Rental Income</b>	1,000.00
<b>44-Scrip Income</b>	
442-Schnuck's Scrip	32.42
<b>Total 44-Scrip Income</b>	32.42
<b>45-Other Income</b>	
459-Fire Insurance Claim	86,272.58
<b>Total 45-Other Income</b>	86,272.58
<b>46-Investment Income</b>	
461-Interest & Dividends	7.00
462-Gain/Loss on Securities	0.01
<b>Total 46-Investment Income</b>	7.01
<b>Total Income</b>	247,882.25
<b>Gross Profit</b>	247,882.25
<b>Expense</b>	
<b>50-Payroll Salaries &amp; Benefits</b>	88,625.26
<b>51-Church Programming</b>	
510-Shared Plate Donations	893.50
512-Partner Church	(2,200.00)
517-Sanctuary Church	
Asylum Program	4,442.02
<b>Total 517-Sanctuary Church</b>	4,442.02
<b>Total 51-Church Programming</b>	3,135.52
<b>53-Programming</b>	
531-Worship	814.60
532-Music	174.99
533-Religious Education	674.59
<b>Total 53-Programming</b>	1,664.18
<b>55-Operational Expenses</b>	12,418.67
<b>556-Debt Service Mortg Interest</b>	2,872.67
<b>560-Fire Expenses</b>	64,470.84
<b>Total Expense</b>	173,187.14
<b>Net Ordinary Income</b>	74,695.11

**ELIOT UNITARIAN CHAPEL**  
**HISTORICAL YTD 2020-2021 Profit & Loss**  
July through August 2020

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	<u>Jul - Aug 20</u>
Net Income	<u><u>74,695.11</u></u>