

# TREASURER'S REPORT

## ELIOT CHAPEL BOARD OF TRUSTEES

November 2022 Board Meeting

Financial Status as of September 30, 2022

### FINANCIAL PERFORMANCE

	Previous Month	September 2022	Fiscal Year to Date
Total Income	\$61,847.92	\$60,315.98	\$201,467.51
Total Expenses	\$64,809.78	\$69,443.76	\$184,869.26
Net Income	(\$2,961.86)	(\$9,127.78)	\$16,598.25

### INVESTED BALANCES – UUCEF

	July 1, 2022	Previous Month	September 2022	Δ month	Δ FYTD
Aggregate	\$484,486.93	\$470,628.00	\$440,957.93	-6.30%	-8.98%
Endowment	\$87,210.65	\$84,124.15	\$77,516.37	-7.85%	-11.12%

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

### COMMENTS

- The Total 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 September 30, 2022.

## SEPTEMBER 2022 DASHBOARD

### FINANCIAL

Income		
Actual Income Year to Date		\$201,468
Vs. Budget YTD	minus	\$157,664
Difference [Prediction YTD: More or Less Income]	<i>[More Revenue than predicted]</i>	\$43,803
Actual Income Same Month YTD (2021)		\$208,491
Change From Last Year	<i>[Less Revenue received than last YTD]</i>	(\$7,024)

### Expenses

Actual Expenses Year to Date		\$184,869
Vs. Budget YTD	minus	\$228,030
Difference [Prediction YTD: More or Less Expenses]	<i>[Less Expenses than predicted]</i>	(\$43,161)
Actual Expenses Same Month YTD (2021)		\$209,850
Change from Last Year	<i>[More Expenses spent than last YTD]</i>	\$24,981

### Net Income Year to Date

Actual Income YTD		\$201,468
Actual Expenses YTD	minus	\$184,869
<b>Actual Net Income YTD:</b>	[Surplus]	\$16,598
{Actual Income minus Actual Expenses}		
<b>Actual Net Income 2020-2021 YTD</b>	[Surplus]	(\$1,359)

### Cash on Hand

	This Year	Last Year
Operating Cash	\$209,280	\$193,117
1% of Mortgage (EPITDA)	(\$40,900)	(\$41,720)
PPP Loan	\$0	\$106,800
<b>Total</b>	168,380	\$258,197
Monthly Expenses	\$76,010	\$75,427
Budget Per Day	\$2,499	\$2,450
Days of Cash	67	105

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)	-53 days under 120 days; -23 days under 90 days	15 days over 20 days; 15 days over 90 days
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### Mortgage Balance

Balance on September 1, 2022	\$404,868.15
Principle pd September 2022	\$2,119.85
Interest pd September 2022	\$1,248.34
<b>Total pd September 2022</b>	\$3,368.19
Interest pd September 2022	\$402,748.30

### ACTIVITY

#### Membership

Current Month* *Based upon	485
Same Month (2021)	489
Change from Last Year	(4)
Same Month (2020)	493
Change from Last Year	(8)

#### Sunday Attendance

Current Month Average (in-	230
Same Month (2021)	156
Change from Last Year	74
Same Month (2020)	84
Change from 2 years ago	146

#### Children/Youth RE Attendance

Current Month Average*	39
Same Month (2021)	29
Change from Last Year	10
Same Month (2020)	2

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

#### Pledging Units

Current Month*	241
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	(85)

\*Based upon Live Data 10/24/2022

\*\*Based upon 2021 Dashboard

#### New Members

Current Month	4
Fiscal YTD (July 1 to September 31, 2022)	5
Same Month Last Year (September 2021) Pandemic	2
Last Fiscal Year (July 1, 2021- June 30, 2022) Total Pandemic	4

## SEPTEMBER 2022 VARIANCE SUMMARY

<b>Overall Review</b>	Revenue is \$43,803 above monthly average: Expenses are \$43,161 below monthly average. The NET SURPLUS YTD is \$16,598
<b>Revenue Status</b>	1. The Profit & Loss (P&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
	2. YTD Contributions are \$85 above the monthly average.:
	3. ECNS rent is current to September 30, 2022
	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.
<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 \$26,210 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 \$1,897 below budget and the Board's budget is \$323 above its 1st Quarter budget due to most of its programming being spent in the 1st Quarter.</p> <p>4. UUA dues are paid in full through September 30, 2022</p>
<b>Red Flags</b>	<p>1. Month of September 2022 is <b>\$9128 NET DEFICIT</b>. Compared to September 2021 which was <b>\$34,005 NET DEFICIT</b></p> <p>2. Eliot's Cash Equity balance is \$167,560.00--the is the "savings" that will help balance the 2022-2023 deficit.</p>

SEPTEMBER 2022 VARIANCE REPORT						SEPTEMBER 2021 HISTORICAL	2021-2022 YTD HISTORICAL
Accounting Code	INCOME	BUDGET 2022-2023	MONTH of SEPTEMBER 2022 ACTUAL INCOME	2022-2023 YTD BUDGET PROJECTION	2022-2023 YTD ACTUAL INCOME	MONTH of SEPTEMBER 2021 ACTUAL INCOME	2021-2022 YEAR-to-DATE ACTUAL INCOME
#41x	Pledges*	\$555,557.00	\$52,387.47	\$138,889.25	\$177,661.73	\$41,715.17	\$181,166.36
41x	Previous Year (2019-2020) Pledges	\$0.00	\$0.00	\$0.00	\$2,095.25	\$1,950.00	\$13,152.60
41x	Future Year Pledges	\$0.00	\$0.00	\$0.00	\$0.00		
#421	Contributions**	\$55,000.00	\$4,327.92	\$13,750.00	\$14,735.92	\$4,592.00	\$10,611.00
#43x	Rent	\$20,100.00	\$3,350.00	\$5,025.00	\$6,100.00	\$1,000.00	\$3,000.00
	<b>Subtotal of Monthly Income</b>	<b>\$630,657.00</b>	<b>\$60,065.39</b>	<b>\$157,664.25</b>	<b>\$200,592.90</b>	<b>\$49,257.17</b>	<b>\$207,929.96</b>
#44x/45x	Other Income (Scrip, Fair Trade/Coffee, Interest, Other, Etc.)	\$0.00	\$250.59	\$0.00	\$874.61		
	<b>Subtotal of Variable Income</b>	<b>\$0.00</b>	<b>\$250.59</b>	<b>\$0.00</b>	<b>\$874.61</b>	<b>\$21.36</b>	<b>\$561.09</b>
	<b>TOTAL INCOME</b>	<b>\$630,657.00</b>	<b>\$60,315.98</b>	<b>\$157,664.25</b>	<b>\$201,467.51</b>	<b>\$49,278.53</b>	<b>\$208,491.05</b>
					<i>This amount reflected on SEPTEMBER 2022 Dashboard</i>		<i>This amount reflected on SEPTEMBER 2021 Dashboard</i>

Accounting Code	EXPENSES	BUDGET 2021-2022	MONTH of SEPTEMBER 2022 ACTUAL EXPENSES	2021-2022 YTD BUDGET PROJECTION	2021-2022 Year To Date ACTUAL EXPENSES	MONTH of SEPTEMBER 2021 TOTAL ACTUAL EXPENSES	2020-2021 YEAR-to-DATE TOTAL ACTUAL EXPENSES
#50x	Payroll Salaries & Benefits	\$615,000.00	\$50,631.70	\$153,750.00	\$127,540.32		
	Shared Plate	\$15,000.00	\$0.00	\$3,750.00	\$3,320.00		
#51x/#53x	Church Programming	\$18,900.00	\$3,319.04	\$4,725.00	\$2,827.75		
521	Board	\$3,100.00	\$1,000.00	\$775.00	\$1,098.00		
541	UUA	\$16,200.00	\$1,350.00	\$4,050.00	\$4,050.00		
#55x	Operational Expenses	\$190,000.00	\$9,739.83	\$47,500.00	\$32,553.62		
#5561	Mortgage Interest Paid	\$15,420.00	\$1,296.56	\$3,855.00	\$3,867.27		
#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>\$67,337.13</b>	<b>\$218,405.00</b>	<b>\$175,256.96</b>	<b>\$81,290.18</b>	<b>\$203,845.51</b>

MATCHES P&L REPORT TOTALS	NET INCOME	(\$242,963.00)	(\$7,021.15)	(\$60,740.75)	\$26,210.55	(\$32,011.65)	\$4,645.54
reflect the Principal Paid for Mortgage Loans as those payments are Liabilities. P&L only	*YTD Principal Paid for Mortgage	\$25,000.00	\$2,071.63	\$6,250.00	\$6,237.30	\$1,993.10	\$6,004.96
	FECA	\$13,500.00	\$1,125.00	\$3,375.00	\$3,375.00	\$0.00	\$0.00
	<b>ADJUSTED TOTAL EXPENSES</b>	<b>\$912,120.00</b>	<b>\$69,443.76</b>	<b>\$228,030.00</b>	<b>\$184,869.26</b>	<b>\$83,318.28</b>	<b>\$209,850.47</b>
					<i>This amount reflected on SEPTEMBER 2022 Dashboard</i>		<i>This amount reflected on SEPTEMBER 2021 Dashboard</i>
	<b>ADJUSTED SUBTOTAL NET</b>	<b>(\$281,463.00)</b>	<b>(\$9,127.78)</b>	<b>(\$70,365.75)</b>	<b>\$16,598.25</b>	<b>(\$34,004.75)</b>	<b>(\$1,359.42)</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.

	<b>OTHER SOURCES OF REVENUE--TO BE APPLIED WHEN YTD BUDGET REQUIRES IT</b>	<b>BUDGET 2022-2023</b>	<b>MONTH of SEPTEMBER 2022 ACTUAL INCOME</b>	<b>2021-2022 YTD BUDGET PROJECTION (leave blank until actual funds are received/transferred)</b>	<b>2022-2023 YTD ACTUAL INCOME</b>	<b>SEPTEMBER 2021 HISTORICAL</b>	<b>2021-2022 YTD HISTORICAL</b>
	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>\$60,315.98</b>	<b>\$157,664.25</b>	<b>\$201,467.51</b>	<b>\$49,278.53</b>	<b>\$208,491.05</b>
	<b>MINUS ADJUSTED TOTAL EXPENSES</b>	<b>\$912,120.00</b>	<b>\$69,443.76</b>	<b>\$228,030.00</b>	<b>\$184,869.26</b>	<b>\$83,318.28</b>	<b>\$209,850.47</b>
	<b>2022-2023 BUDGET NET--YTD 2022</b>	<b>\$537.00</b>	<b>(\$9,127.78)</b>	<b>(\$70,365.75)</b>	<b>\$16,598.25</b>	<b>(\$34,039.75)</b>	<b>(\$1,359.42)</b>

Accounting Code	BERGFRIED REPORT		Standard Annual Budget	ACTUAL ROLL-OVER FUNDS**	SEPTEMBER 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 as of 07-01-2021)
#261	Bergfried-Pass Through		\$11,000.00	\$9,286.21	\$506.31	(\$292.19)	\$8,994.02	\$8,994.02

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

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

Accounting Code	ASYLUM		NET AMOUNT as of 06/30/2022**	SEPTEMBER 2022 Actual Income	SEPTEMBER 2022 Actual Expenses	YTD NET	YTD Balance Net Amount
	Asylum		\$4,904.64		(\$649.81)	(\$713.58)	\$4,191.06

\*\*\* 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**	SEPTEMBER 2022 Actual Income	SEPTEMBER 2022 Actual Expenses	YTD Actual Net Income	Balance
	Partner Church Temporary							
2411	Restricted Funds			\$2,835.87	\$3,000.00	\$3,000.00	\$0.00	\$2,835.87
512	Partner Church Income/Expenses			\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00
								\$2,835.87

Net Income  
TOTAL NET SURPLUS

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

# Brian Toennies & Associates

Accounting and Tax Practice

Client

Eliot Unitarian Chapel

Document: Financial Statements

Period: SEPTEMBER 2022

## ELIOT UNITARIAN CHAPEL

## Balance Sheet

As of September 30, 2022

	Sep 30, 22
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10-Cash & Equivalents	
101-Commerce Checking	221,125.00
Total 10-Cash & Equivalents	221,125.00
11-Money Market Accounts	
104-Temp. Restricted MM	72,495.25
Total 11-Money Market Accounts	72,495.25
Total Checking/Savings	293,620.25
<b>Other Current Assets</b>	
12-Marketable Securities	
122-UUCEF	440,957.93
Total 12-Marketable Securities	440,957.93
Total Other Current Assets	440,957.93
Total Current Assets	734,578.18
<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>2,681,503.18</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	(1,383.69)
Credit Cards	4,968.24
<b>Other Current Liabilities</b>	
24-Temporarily Restricted	
2403-Women's Alliance	3,455.81
2404-Women's Alliance Corpus	9,973.89
2406-Women's Retreat	1,331.77
2411-Partner Church	2,835.87
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	185.00
Total 24-Temporarily Restricted	34,375.80
2499-9 Nutt Fund	(1.50)
25-Permanently Restricted	
251-Blanke Fund Corpus	99,924.01
252-Dunlap-Nutt Fund Corpus	44,087.32
253-St Martins Fund Corpus	27,773.33
254-Music Fund Corpus	11,379.02
255-Endowment	77,516.37
Total 25-Permanently Restricted	260,680.05



**ELIOT UNITARIAN CHAPEL**  
**Balance Sheet**  
**As of September 30, 2022**

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	<u>Sep 30, 22</u>
<b>26-Board Designated Funds</b>	
261-Bergfried Operating	8,994.02
262-Bergfried Corpus	170,304.00
263-Cap Improves/FECA/Operation	34,741.63
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<b>Total 26-Board Designated Funds</b>	214,039.65
<b>27-Unrestricted Funds</b>	
271-Memorials	7,199.18
272- Asylum	4,191.06
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<b>Total 27-Unrestricted Funds</b>	11,390.24
<b>Total Other Current Liabilities</b>	520,484.24
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<b>Total Current Liabilities</b>	524,068.79
<b>Long Term Liabilities</b>	
21-Long Term Liability	
214-Commerce Refi Mortgage	404,868.15
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<b>Total 21-Long Term Liability</b>	404,868.15
<b>Total Long Term Liabilities</b>	404,868.15
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<b>Total Liabilities</b>	928,936.94
<b>Equity</b>	
3-Fund Balance	
30-Accumulated Fund Balance	972,294.80
31-Current Operating Balance	209,280.34
32-Current Earnings	535,211.63
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<b>Total 3-Fund Balance</b>	1,716,786.77
<b>Unrestricted Net Assets</b>	9,568.92
<b>Net Income</b>	26,210.55
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<b>Total Equity</b>	1,752,566.24
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<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,681,503.18</b>
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**ELIOT UNITARIAN CHAPEL**  
**Profit & Loss**  
**September 2022**

	<u>Sep 22</u>
Ordinary Income/Expense	
Income	
41-Pledges	
411-Current Year Pledges	52,387.47
Total 41-Pledges	52,387.47
42-Contribution Income	
421-Contributions	
423-Collections	4,327.92
Total 421-Contributions	4,327.92
Total 42-Contribution Income	4,327.92
43-Rental Income	
431-ECNS Reimbursements	3,300.00
433-Building Use Rentals	50.00
Total 43-Rental Income	3,350.00
45-Other Income	
454-Other Fundraisers	
454-T-SHIRTS	860.00
Total 454-Other Fundraisers	860.00
456--Alton UU Reimbursement Inc	(614.18)
Total 45-Other Income	245.82
46-Investment Income	
461-Interest & Dividends	4.77
Total 46-Investment Income	4.77
Total Income	60,315.98
Gross Profit	60,315.98
Expense	
50-Payroll Salaries & Benefits	50,631.70
51-Church Programming	
512-Partner Church	3,000.00
Total 51-Church Programming	3,000.00
52-Leadership	
521-Board of Trustees	1,000.00
Total 52-Leadership	1,000.00
53-Programming	
532-Music	103.95
533-Religious Education	215.09
Total 53-Programming	319.04
54-UUA & MidAmerica District	1,350.00
55-Operational Expenses	9,739.83
556-Debt Service Mortg Interest	1,296.56
Total Expense	67,337.13
Net Ordinary Income	(7,021.15)
Net Income	(7,021.15)

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

	<u>Jul - Sep 22</u>
Ordinary Income/Expense	
Income	
41-Pledges	
411-Current Year Pledges	177,661.73
412-Prior Year Pledges	2,095.25
Total 41-Pledges	<u>179,756.98</u>
42-Contribution Income	
421-Contributions	14,735.92
Total 42-Contribution Income	<u>14,735.92</u>
43-Rental Income	
431-ECNS Reimbursements	5,950.00
433-Building Use Rentals	150.00
Total 43-Rental Income	<u>6,100.00</u>
45-Other Income	
454-Other Fundraisers	
454-T-SHIRTS	860.00
Total 454-Other Fundraisers	<u>860.00</u>
456--Alton UU Reimbursement Inc	0.00
Total 45-Other Income	<u>860.00</u>
46-Investment Income	14.61
Total Income	<u>201,467.51</u>
Gross Profit	201,467.51
Expense	
50-Payroll Salaries & Benefits	127,540.32
51-Church Programming	
510-Shared Plate Donations	3,320.00
512-Partner Church	1,000.00
516-Library	66.69
Total 51-Church Programming	<u>4,386.69</u>
52-Leadership	
521-Board of Trustees	1,098.00
Total 52-Leadership	<u>1,098.00</u>
53-Programming	
531-Worship	1,541.31
532-Music	103.95
533-Religious Education	115.80
Total 53-Programming	<u>1,761.06</u>
54-UUA & MidAmerica District	4,050.00
55-Operational Expenses	32,553.62
556-Debt Service Mortg Interest	3,867.27
560-Fire Expenses	0.00
Total Expense	<u>175,256.96</u>
Net Ordinary Income	<u>26,210.55</u>
Net Income	<u><u>26,210.55</u></u>

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

	<u>Sep 21</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>41-Pledges</b>	
411-Current Year Pledges	41,715.17
412-Prior Year Pledges	1,950.00
<b>Total 41-Pledges</b>	<u>43,665.17</u>
<b>42-Contribution Income</b>	
421-Contributions	4,592.00
<b>Total 42-Contribution Income</b>	4,592.00
<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>	19.06
<b>46-Investment Income</b>	2.30
<b>Total Income</b>	<u>49,278.53</u>
<b>Gross Profit</b>	49,278.53
<b>Expense</b>	
<b>50-Payroll Salaries &amp; Benefits</b>	60,361.39
<b>51-Church Programming</b>	
510-Shared Plate Donations	730.00
512-Partner Church	3,000.00
<b>Total 51-Church Programming</b>	3,730.00
<b>52-Leadership</b>	
521-Board of Trustees	834.00
<b>Total 52-Leadership</b>	834.00
<b>53-Programming</b>	
531-Worship	25.00
532-Music	1,133.86
533-Religious Education	149.02
<b>Total 53-Programming</b>	1,307.88
<b>54-UUA &amp; MidAmerica District</b>	4,050.00
<b>55-Operational Expenses</b>	9,631.82
<b>556-Debt Service Mortg Interest</b>	1,375.09
<b>Total Expense</b>	<u>81,290.18</u>
<b>Net Ordinary Income</b>	<u>(32,011.65)</u>
<b>Net Income</b>	<u><u>(32,011.65)</u></u>

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

	<u>Jul - Sep 21</u>
Ordinary Income/Expense	
Income	
41-Pledges	
411-Current Year Pledges	181,166.36
412-Prior Year Pledges	13,152.60
Total 41-Pledges	194,318.96
42-Contribution Income	
421-Contributions	10,611.00
Total 42-Contribution Income	10,611.00
43-Rental Income	
431-ECNS Reimbursements	3,000.00
Total 43-Rental Income	3,000.00
44-Scrip Income	
442-Schnuck's Scrip	79.04
Total 44-Scrip Income	79.04
45-Other Income	
459-Fire Insurance Claim	475.00
Total 45-Other Income	475.00
46-Investment Income	
461-Interest & Dividends	7.05
Total 46-Investment Income	7.05
Total Income	208,491.05
Gross Profit	208,491.05
Expense	
50-Payroll Salaries & Benefits	146,835.16
51-Church Programming	
510-Shared Plate Donations	1,695.00
512-Partner Church	800.00
Total 51-Church Programming	2,495.00
52-Leadership	
521-Board of Trustees	1,002.00
Total 52-Leadership	1,002.00
53-Programming	2,739.67
54-UUA & MidAmerica District	4,050.00
55-Operational Expenses	42,624.07
556-Debt Service Mortg Interest	4,099.61
Total Expense	203,845.51
Net Ordinary Income	4,645.54
Net Income	<u><u>4,645.54</u></u>