

# TREASURER'S REPORT

## ELIOT CHAPEL BOARD OF TRUSTEES

JUNE 2018

### FUNDS

Funds as of April 30, 2018

	April 2018	Year to Date
Total Expenses	\$65,700.91	\$613,772.94
Net Income	-\$17,236.59	\$84,638.26

Endowment – Using UUCEF statement

	April 2018	Year to Date (7/1/2017)
Beginning Balance (3/31/18)	\$117,894.37	\$111,162.26
End Balance (4/30/18)	\$118,518.15	\$118,518.15

### COMMENTS

- Negative net income for April – There were no noteworthy expenses for April. The negative net income is likely attributable to a lag in pledge payments. Eliot Chapel does not have the software to track giving patterns.
- Incoming Treasurer, Ken Denson, was given an orientation by past Treasurer, Gary Gray, and Interim Treasurer, Sheryl Foster on June 6, 2018.
- UUCEF has not posted a commentary for April 2018 at the time this report was compiled.

# Stephen Rudolph

Accounting and Tax Practice

Client

Eliot Unitarian Chapel

Document: Financial Statements

Period: April, 2018

**Eliot Chapel**  
 216 East Argonne Avenue  
 Kirkwood, MO 63122

**BALANCE SHEET**  
 As of 04/30/18

Account	Account Name	General Account	Detail Account
1	Assets	2,722,528.47	
10	Cash & Equivalents	342,272.18	
101	Commerce Checking		317,594.09
103	Commerce MM		24,678.09
11	Money Market Accounts	231.71	
112	Pathways MM - Wells Fargo		231.71
12	Marketable Secutities	433,099.58	
122	UUCEF		433,099.58
13	Inventory	0.00	
131	Dierberg's Scrip		0.00
14	Property & Equipment	1,946,925.00	
141	Building & Improvements		1,896,374.00
1411	Depreciation		-668,303.00
142	Land - Kirkwood		671,284.00
143	Land - Bergfried		47,570.00
	Total Assets		2,722,528.47

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**BALANCE SHEET**  
 As of 04/30/18

Account	Account Name	General Account	Detail Account
2	Liabilities	1,075,568.24	
20	Payroll Liabilities	17.61	
201	Federal Payroll Taxes		-2,204.39
202	Missouri Taxes		2,222.00
2041	Payroll Clearing		0.00
21	Long Term Liabilities	531,872.97	
211	Commerce Bank Mortgage		117,306.64
213	Commerce Mortgage 222		414,566.33
23	Other Current Liabilities	13,927.00	
231	Prepaid Pledges		13,927.00
24	Temporarily Restricted	23,373.36	
2403	Women's Alliance		3,152.28
2404	Women's Alliance Corpus		9,870.45
2406	Women's Retreat		5,195.00
2410	Sr. High Youth Group		-0.00
2411	Partner Church		-3,627.00
2412	222 Funds		-4,867.11
2413	RATI		1,545.08
2414	Blanke Fund Earnings		7,847.31
2415	Dunlap-Nutt Fund Earnings		1,942.98
.416	St. Martins Fund Earnings		1,785.54
2417	Music Fund Earnings		528.83
25	Permanently Restricted	305,877.81	
251	Blanke Fund Corpus		90,905.92
252	Dunlap-Nutt Fund Corpus		52,000.27
253	St Martins Fund Corpus		31,086.18
254	Music Fund Corpus		13,991.07
255	Endowment		117,894.37
26	Board Designated Funds	197,433.67	
261	Bergfried Operating		57,549.18
262	Bergfried Corpus		117,351.32
263	Preservation Fund		22,378.07
264	Operations Support		0.00
269	Williams Fund		155.10
27	Unrestricted Funds	3,065.82	
271	Memorials		3,065.82
	<b>Total Liabilities</b>		<b>1,075,568.24</b>
3	Fund Balance	1,562,321.97	
30	Accumulated Fund Balance		916,986.23
31	Current Operating Balance		110,124.01
32	Current Earnings		535,211.73
	Profit (Loss) Current Yr.		84,638.26
	<b>Total Equity</b>		<b>1,646,960.23</b>
	<b>Total Liabilities plus Equity</b>		<b>2,722,528.47</b>

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**INCOME STATEMENT**  
 From 07/01/17 To 04/30/18

Account	Account Name	This Period		Year to Date	
		General Account	Detail Account	General Account	Detail Account
4	Revenues	48,464.32		698,411.20	
41	Pledges	44,529.01		592,702.13	
411	Current Year Pledges		44,828.17		580,186.08
4111	Vanco Fees		-399.16		-5,424.45
412	Prior Year Pledges		100.00		10,413.00
416	Additional Pledges		0.00		7,527.50
42	Contribution Income	2,435.47		84,000.36	
421	Contributions		2,435.47		84,000.36
43	Rental Income	1,377.97		16,489.95	
431	ECNS Reimbursements		0.00		7,903.76
432	Service Fees		0.00		-655.50
433	Building Use Rentals		1,377.97		9,241.69
44	Scrip Income	116.35		897.22	
442	Schnuck's Scrip		116.35		897.22
45	Other Income	2.35		4,276.59	
450	Other Income		0.00		100.00
451	Madrigal Income		0.00		4,196.58
4511	Madrigal Expenses		0.00		-430.00
453	Fair Trade Income		2.35		180.01
454	Other Fundraisers		0.00		230.00
46	Investment Income	3.17		44.95	
461	Interest & Dividends		3.17		44.95
	Total Income		48,464.32		698,411.20
5	Expenses	65,700.91		613,772.94	
50	Personnel	49,103.08		420,801.71	
501	Salaries & Benefits	47,021.77		406,339.36	
5011	Salaries and Benefits		46,860.21		379,283.82
5012	Account is inactive		0.00		86.02
5013	Account is inactive		161.56		26,969.52
502	Professional Expense	2,081.31		14,462.35	
5021	Staff Professional Exp		2,081.31		11,312.34
5022	Account is inactive		0.00		167.73
5023	Account is inactive		0.00		994.51
5026	Account is inactive		0.00		1,397.11
5027	Staff Development		0.00		590.66
51	Mission	-2,779.54		-2,406.37	
510	Shared Plate Donations		-3,005.90		-4,812.40
511	Social Action		226.36		289.04
512	Partner Church		0.00		561.00
514	Membership\Welcome		0.00		660.95
515	Pastoral Care Associates		0.00		692.66
516	Library		0.00		202.38
52	Leadership	3,655.51		15,726.66	
521	Board of Trustees		0.00		10,875.14
522	Stewardship		3,655.51		4,570.42
523	Leadership Development		0.00		281.10
53	Programming	287.75		15,457.51	
531	Worship		0.00		2,702.72
532	Music		282.75		8,098.57
533	Religious Education		5.00		4,566.79
534	Adult Education		0.00		89.43
54	UUA\District	0.00		15,300.00	
541	UUA		0.00		13,800.00
542	District		0.00		1,500.00
5	Administrative Expenses	15,434.11		148,893.43	
509	Kitchen Supplies		0.00		331.88
551	Administration	2,672.17		32,992.62	
5510	Postage		348.99		2,405.11
5511	Copier		0.00		5,354.82
5512	Office Furniture & Eqpt		0.00		1,115.88

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 From 07/01/17 To 04/30/18

Account	Account Name	This Period		Year to Date	
		General Account	Detail Account	General Account	Detail Account
5513	Computer Equipment		0.00		4,036.70
5514	Software & Support		630.86		5,271.60
5515	Paper		826.41		1,276.18
5516	Professional Printing		0.00		1,262.68
5517	Office Supplies		835.11		7,053.39
5518	Background\Driver Checks		0.00		127.05
5519	Miscellaneous		30.80		1,661.98
552	Utilities	2,671.73		28,593.03	
5520	Furniture		0.00		3,095.35
5521	Utilities		2,671.73		28,593.03
553	Insurance	5,381.00		21,167.00	
5531	Building & Liability Ins		4,319.00		17,276.00
5532	Workers Comp Insurance		1,062.00		3,891.00
554	Facilities	862.48		17,832.04	
5541	Repairs		0.00		4,297.91
5543	Janitorial Supplies\Eqpt		258.58		4,882.24
5544	Landscape Materials		0.00		6,524.50
5545	Elevator		603.90		1,947.39
5546	HVAC Maintenance		0.00		180.00
555	Contract Labor	1,661.69		24,441.50	
5551	Contract Labor		1,661.69		24,441.50
556	Debt Service	2,185.04		23,847.24	
5561	Debt Service Interest		2,185.04		23,847.24
557	Miscellaneous Expenses	0.00		20.00	
71	Misc Dues and Fees		0.00		20.00
	Total Expenses		65,700.91		613,772.94
	NET INCOME		-17,236.59		84,638.26