

**DECEMBER 2019 VARIANCE REPORT**

Accounting Code	INCOME	Annual Budget	1/12th	DECEMBER Actual	Surplus Income vs Insufficient Income	Budget x 6 months	YTD Actual	Surplus Income vs Insufficient Income
#41x	Pledges	\$670,000.00	\$55,833.33	\$55,572.05	(\$261.28)	\$335,000.00	\$339,435.75	\$4,435.75
#421	Contributions	\$45,000.00	\$3,750.00	\$12,081.11	\$8,331.11	\$22,500.00	\$29,899.29	\$7,399.29
#43x	Rent	\$19,800.00	\$1,650.00	\$2,323.00	\$673.00	\$9,900.00	\$16,928.00	\$7,028.00
	<b>SubTotal of Monthly Income</b>	<b>\$734,800.00</b>	<b>\$61,233.33</b>	<b>\$69,976.16</b>	<b>\$8,742.83</b>	<b>\$367,400.00</b>	<b>\$386,263.04</b>	<b>\$18,863.04</b>
#451	Other Sources--Madrigal	\$10,000.00		\$2,449.74	\$2,449.74	\$10,000.00	\$7,197.99	(\$2,802.01)
#454	Other Sources--Trivia Night	\$12,000.00	\$1,000.00	\$0.00	(\$1,000.00)	\$6,000.00	(\$100.00)	(\$100.00)
	<b>SubTotal of Special Events Income</b>	<b>\$22,000.00</b>	<b>\$1,000.00</b>	<b>\$2,449.74</b>	<b>\$1,449.74</b>	<b>\$16,000.00</b>	<b>\$7,097.99</b>	<b>\$49,997.47</b>
#44x/45x	Other Income (Scrip, Fair Trade/Coffee, Interest, Other, Etc.)	Income not budgeted as it fluctuates each year	\$0.00	\$1,289.86	\$1,289.86	\$0.00	\$7,389.44	\$7,389.44
#459	Fire Relief Fundraiser		\$0.00	\$9,137.00	\$9,137.00	\$0.00	\$9,137.00	\$9,137.00
	<b>SubTotal of Nonbudgeted, Variable/Unplanned Income</b>		<b>\$0.00</b>	<b>\$10,426.86</b>	<b>\$10,426.86</b>	<b>\$0.00</b>	<b>\$16,526.44</b>	<b>\$16,526.44</b>
	<b>TOTAL INCOME</b>	<b>\$756,800.00</b>	<b>\$62,233.33</b>	<b>\$82,852.76</b>	<b>\$20,619.43</b>	<b>\$383,400.00</b>	<b>\$409,887.47</b>	<b>\$26,487.47</b>

Accounting Code	EXPENSES	Annual Budget	1/12th	DECEMBER Actual	MONTHLY Over/Under Budget	Budget x 6 months	YTD Actual	YTD Over/Under Budget
#50x	Salaries & Benefits	\$590,500.00	\$49,208.33	\$66,043.16	(\$16,834.83)	\$295,250.00	\$298,068.94	(\$2,818.94)
#510	Mission/Shared Collections	\$22,000.00	\$1,833.33	\$1,434.00	\$399.33	\$11,000.00	\$10,216.13	\$783.87
#511	Social Action	\$1,600.00	\$133.33	\$350.00	(\$216.67)	\$800.00	\$404.90	\$395.10
#512	Partner Church	\$2,200.00	\$183.33	(\$532.00)	\$715.33	\$1,100.00	(\$4,563.87)	\$5,663.87
#513	Covenant Groups	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
#514	Membership/Welcome	\$500.00	\$41.67	\$0.00	\$41.67	\$250.00	\$3.28	\$246.72
#515	Pastoral Care Associates	\$200.00	\$16.67	\$0.00	\$16.67	\$100.00	\$0.00	\$100.00
#516	Library	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
#517	Sanctuary Church	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$135.00)	\$135.00
#521	Board of Trustees	\$3,500.00	\$291.67	\$1,425.00	(\$1,133.33)	\$1,750.00	\$2,280.00	(\$530.00)
#522	Stewardship	\$4,000.00	\$333.33	\$0.00	\$333.33	\$2,000.00	\$0.00	\$2,000.00
#531	Worship/Summer Speakers	\$3,500.00	\$291.67	\$0.00	\$291.67	\$1,750.00	\$1,676.86	\$73.14
#532	Music	\$3,000.00	\$250.00	(\$338.00)	\$588.00	\$1,500.00	\$3,768.91	(\$2,268.91)
#533	RE	\$4,000.00	\$333.33	\$192.84	\$140.49	\$2,000.00	(\$173.06)	\$2,173.06
#541	UUA/District	\$16,200.00	\$1,350.00	\$1,575.00	(\$225.00)	\$8,100.00	\$6,750.00	\$1,350.00
#55x	Administration	\$36,000.00	\$3,000.00	\$1,397.26	\$1,602.74	\$18,000.00	\$11,852.42	\$6,147.58
#552x	Utilities	\$32,500.00	\$2,708.33	\$2,587.18	\$121.15	\$16,250.00	\$13,246.53	\$3,003.47
#553	Insurance	\$20,000.00	\$1,666.67	\$0.00	\$1,666.67	\$10,000.00	\$10,301.98	(\$301.98)
#554x	Facilities	\$25,000.00	\$2,083.33	(\$8,410.85)	\$10,494.18	\$12,500.00	\$8,500.21	\$3,999.79
#263	FECA/Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
#5551	Contract Labor	\$22,000.00	\$1,833.33	\$3,294.03	(\$1,460.70)	\$11,000.00	\$12,076.53	(\$1,076.53)
#5561	**** Debt Service (Mortgage Interest paid)			\$1,869.76	(\$1,869.76)	\$0.00	\$11,597.77	(\$11,597.77)
#560	Fire Expenses	\$0.00	\$0.00	\$2,134.66	(\$2,134.66)	\$0.00	\$2,134.66	(\$2,134.66)

<b>TOTAL EXPENSES</b>	<b>\$786,700.00</b>	<b>\$65,558.33</b>	<b>\$73,022.04</b>	<b>(\$7,463.71)</b>	<b>\$393,350.00</b>	<b>\$388,007.19</b>	<b>\$5,342.81</b>
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<b>NET OVER/UNDER BUDGET</b>	<b>(\$29,900.00)</b>	<b>(\$3,325.00)</b>	<b>\$9,830.72</b>	<b>\$13,155.72</b>	<b>(\$9,950.00)</b>	<b>\$21,880.28</b>
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\*\*\*\* Less the YTD Principle Paid for Adams Hall (Chapel Loan) & 222 Mortgages (\$15,823.50)

<b>ACTUAL NET UNDER BUDGET YTD</b>	<b>\$6,056.78</b>
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\*\*\*\*P&L Reports do not reflect the Principle Paid for Mortgage Loans as those payments are Liabilities. P&L only reflect Income/Expenses.

CHURCH LOANS	Annual Budget	1/12th	DECEMBER Actual	Over/Under Budget	Budget x 12 months	YTD Actual	Remaining Funds
<i>Mortgage Payments are not tracked on Profit &amp; Loss Report. Mortgage payments current-to-date</i>							
Adams Hall Mortgage	\$27,061.00	\$2,255.07	(\$2,255.07)	\$0.00	\$27,060.84	(\$13,530.42)	\$13,530.42
222 Mortgage	\$33,340.00	\$2,778.33	(\$2,778.17)	\$0.00	\$33,340.00	(\$13,890.85)	\$19,449.15

Accounting Code	BERGFRIED REPORT	Annual Budget	1/12th	DECEMBER Actual	Over/Under Budget	Budget x 12 months	YTD Actual	Remaining Funds
#261	Bergfried--Pass Through	\$11,000.00	\$916.67	(\$1,655.25)	(\$738.58)	\$11,000.00	(\$4,139.66)	\$6,860.34

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. \$ 8,000.00 needs to be transferred from UUCEF to Checking Account for 2019-2020 operational funding [these funds were wire transferred into Checking account in February 2020].

Accounting Code	FIRE RELIEF FUNDS/EXPENSES [also shown in Income/Expenses above]		DECEMBER Actual			YTD Actual	Total
#459	Fire Relief Fundraiser		\$9,137.00			\$9,137.00	\$9,137.00
#560	Fire Expenses		\$2,134.66			\$2,134.66	(\$2,134.66)

\* Note: The Fire Expenses will be included in the Insurance Claim. At this time, they include items purchased to replace lost equipment & supplies, as well as a second delivery of dishes, glassware, and utensils for Madrigal [the first delivery had been delivered a few hours prior to the fire and had to be replaced].

\$7,002.34