

*First Unitarian Universalist Church of Columbus*  
*Annual Report*  
*May 17, 2015*

**Section II: Finance Reports**

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**First Unitarian Universalist Church  
of Columbus  
Consolidated Income Statement  
for the Period Ending June 30, 2014**

	Operating Funds	SYC Funds	Restricted Funds	Endowment Funds	Capital Funds	Total Funds
<b>Income:</b>						
Contributions	\$733,331	\$12,731	\$7,813	\$95	\$571,067	\$1,325,037
SYC Tuition		\$271,887				\$271,887
Other Income / Transfer	\$107,919	(\$26,892)	\$791	\$40,668	\$1,731	\$124,217
<b>Total Income:</b>	<b>\$841,250</b>	<b>\$257,726</b>	<b>\$8,604</b>	<b>\$40,763</b>	<b>\$572,798</b>	<b>\$1,721,141</b>
<b>Expenses:</b>						
Personnel & Benefits	\$563,887	\$213,119		\$8,245		\$785,251
Religious Education	\$8,610					\$8,610
SYC Programs		\$33,465				\$33,465
Justice Action Ministry	\$21,053					\$21,053
Church Programs	\$9,664		\$7,106	\$218		\$16,988
Denominational Support	\$49,903					\$49,903
Administration Expense	\$22,890				\$43,951	\$66,841
Facilities Expense	\$92,814			\$2,801	\$10,000	\$105,615
Mortgage and Property Tax	\$57,852					\$57,852
Capital Expense		\$11,143				\$0
Other Expense / Transfers	\$23,539					\$34,682
<b>Total Expense:</b>	<b>\$850,212</b>	<b>\$257,726</b>	<b>\$7,106</b>	<b>\$11,264</b>	<b>\$53,951</b>	<b>\$1,180,260</b>
<b>Net Income / (Loss):</b>	<b>(\$8,962)</b>	<b>(\$0)</b>	<b>\$1,498</b>	<b>\$29,499</b>	<b>\$518,847</b>	<b>\$540,882</b>

**First Unitarian Universalist Church  
of Columbus  
Statement of Financial Position  
June 30, 2014**

	Operating Funds	SYC Funds	Restricted Funds	Endowment Funds	Capital Funds	Total Funds
<b>ASSETS</b>						
Checking and Savings Accounts	(\$19,404)	\$94,183	\$43,829		\$508,468	\$627,075
Other Investments and Prepaid	\$11,127	\$5,730		\$278,926		\$295,784
Plant, Property & Equipment					\$2,907,406	\$2,907,406
<b>Total Assets</b>	<b>(\$8,277)</b>	<b>\$99,913</b>	<b>\$43,829</b>	<b>\$278,926</b>	<b>\$3,415,874</b>	<b>\$3,830,265</b>
<b>LIABILITIES</b>						
Current Liabilities	\$7,672	\$1,402				\$9,074
Prepaid Pledges and Tuition	\$15,244	\$72,834			\$35,403	\$123,481
Mortgage					\$508,318	\$508,318
<b>Total Liabilities</b>	<b>\$22,916</b>	<b>\$74,236</b>	<b>\$0</b>	<b>\$0</b>	<b>\$543,721</b>	<b>\$640,873</b>
<b>EQUITY</b>						
Fund Balance	(\$22,230)	\$25,677	\$42,330	\$249,427	\$2,353,306	\$2,648,511
Current Year-To-Date Net Income	(\$8,962)	(\$0)	\$1,498	\$29,499	\$518,847	\$540,882
<b>Total Equity</b>	<b>(\$31,192)</b>	<b>\$25,677</b>	<b>\$43,829</b>	<b>\$278,926</b>	<b>\$2,872,153</b>	<b>\$3,189,393</b>
<b>Total Liabilities &amp; Equity</b>	<b>(\$8,277)</b>	<b>\$99,913</b>	<b>\$43,829</b>	<b>\$278,926</b>	<b>\$3,415,874</b>	<b>\$3,830,265</b>

**First Unitarian Universalist Church of Columbus  
Operating Budget Indicators  
For The Twelve Months Ended June 30, 2014**

	FY 14	FY 13	
<b>Total Pledging Units</b>			
1 <b>Number of Actual Pledges</b>	460	459	
2 <b>Total Pledged</b>	\$701,682	\$686,571	
3 <b>Budgeted Pledges</b>	\$701,000	\$711,000	
4 <b>Average Pledge</b>	\$1,525	\$1,496	
5 <b>YTD Amount Payment Due</b>	\$701,000	\$686,571	
6 <b>YTD Actual Pledge Payments</b>	\$666,010	\$657,952	
7 <b>YTD Actual Pledge &amp; Prior Year Payments</b>	\$683,375	\$666,350	
8 <b>YTD Payment Over/(Short)</b>	(\$34,990)	(\$28,619)	
9 <b>Pledges (Short) Long to Budget</b>	\$682	(\$24,429)	
10 <b>Collection Rate - Current Year Pledges</b>	95.0%	95.8%	
11 <b>Collection Rate - Current + Prior Yr Payments</b>	97.5%	97.1%	
12 <b>Holiday Appeal Increased Pledges</b>	\$30	\$340	
13 <b>New Members/Households</b>	28/25	14/9	
14 <b>New Pledges</b>	23	7	
15 <b>New Pledge Dollars</b>	\$10,037	\$6,905	
	<b>Actual</b>	<b>Budget</b>	<b>Prior Year</b>
<b>Total Income</b>	\$841,250	\$838,720	\$817,602
<b>Total Expenses</b>	\$850,213	\$838,720	\$848,432
<b>Net Income</b>	(\$8,963)	\$0	(\$30,830)

**First Unitarian Universalist Church**  
**Income Statement for the Twelve Months Ending June 30, 2014**

	Account	Annual Budget	June Actual	Year to Date Actual	% To Budget	Prior Year Actual
<b>Revenues</b>						
<b>Contributions</b>						
4000-1210	Pledge Payments-Operating	\$701,000	\$59,520	\$666,010	95.01%	\$657,952
4000-1220	Prior Year Pledge Payments	\$15,165	\$0	\$17,365	114.51%	\$8,398
4000-1230	Uncollectible Pledges	-\$21,030	\$0	\$0	0.00%	\$0
4000-1240	Holiday Appeal Income	\$14,100	\$5	\$14,355	101.81%	\$24,797
4000-1250	Non-Pledged Contributions	\$10,000	\$571	\$9,898	98.98%	\$9,739
4000-1260	Plate Cash Collection	\$16,000	\$989	\$16,417	102.61%	\$15,803
4000-1500	JAM Contributions	\$0	\$2,352	\$2,452	0.00%	\$432
4000-1515	Feed My Sheep Contributions	\$0	\$0	\$710	0.00%	\$375
4000-1535	FSM Dinner	\$0	\$0	\$2,331	0.00%	\$1,957
4000-1540	CSTB	\$0	\$0	\$25	0.00%	\$149
4000-1545	Move to Amend	\$0	\$125	\$1,795	0.00%	\$0
4000-1550	Move to Amend Ohio	\$0	\$0	\$0	0.00%	\$402
4000-1555	Animal Ministry	\$0	\$0	\$0	0.00%	\$72
4000-1560	Hale Storm Ohio	\$0	\$0	\$0	0.00%	\$50
4000-1579	Fair Trade Coffee Expenses	-\$5,600	-\$889	-\$6,875	122.77%	-\$6,213
4000-1580	Fair Trade Coffee Sales	\$6,000	\$569	\$7,273	121.22%	\$6,850
	<b>Sub Total JAM Contributions</b>	<b>\$400</b>	<b>\$2,157</b>	<b>\$7,711</b>	<b>1927.75%</b>	<b>\$4,074</b>
4010-1325	Contrib -Caring Comm.	\$0	-\$25	\$375	0.00%	\$50
4010-1420	Contrib -GAYT	\$1,200	\$0	\$700	58.33%	\$1,010
4010-1622	Contrib -Campus Ministry	\$750	\$0	\$500	66.67%	\$2,283
	<b>SubTotal Contributions</b>	<b>\$737,585</b>	<b>\$63,217</b>	<b>\$733,331</b>	<b>99.42%</b>	<b>\$724,106</b>
<b>Other Income</b>						
4610-1075	Facility Use and Rental Income	\$13,196	\$1,716	\$11,970	90.71%	\$15,265
4610-1080	Facility Use SYC	\$7,661	\$638	\$7,661	100.00%	\$7,474
4610-1082	Year End SYC Split	\$4,500	\$0	\$650	14.44%	\$0
4610-1085	Miscellaneous Income	\$1,500	\$148	\$1,666	111.07%	\$2,221
4610-1095	SYC Year End Split	\$0	\$8,484	\$8,484	0.00%	\$837
4700-1000	Realized Gains-Operating	-\$500	\$0	-\$199	39.80%	\$40
4701-1000	Unrealized Gains-Operating	-\$540	\$0	-\$1,103	204.26%	-\$5,124
4710-1000	Interest/Div.-Operating	\$1,000	\$21	\$1,032	103.20%	\$1,791
4710-1200	Tax Credit	\$1,400	\$505	\$505	36.07%	\$1,780
4710-1300	Retail Rewards Program	\$1,300	\$282	\$1,100	84.62%	\$437
4715-1000	Vang - Operating/SYC Gains/Loss	\$0	\$0	\$0	0.00%	\$944
	<b>Subtotal Other Income</b>	<b>\$29,517</b>	<b>\$11,794</b>	<b>\$31,766</b>	<b>107.62%</b>	<b>\$25,665</b>
<b>Miscellaneous Sales</b>						
4600-1005	Auction Items Sale Income	\$34,000	\$0	\$29,613	87.10%	\$33,082
4600-1006	Auction Ticket Sales Income	\$0	\$0	\$3,049	0.00%	\$2,923
4600-1007	Auction Refreshment Sale Income	\$0	\$0	\$767	0.00%	\$638
4600-1008	Auction Bake Sale Income	\$0	\$0	\$521	0.00%	\$957
	<b>Sub Total Auction Income</b>	<b>\$34,000</b>	<b>\$0</b>	<b>\$33,950</b>	<b>99.85%</b>	<b>\$37,600</b>
4600-1010	Bookstore Sales	\$3,500	-\$19	\$2,803	80.09%	\$3,937
4600-1015	Sunday Breakfast Income	\$1,300	\$0	\$1,580	121.54%	\$1,713
4600-1020	Congregation Retreat Income	\$5,090	\$0	\$5,090	100.00%	\$7,125
4600-1028	Entertainment Books	\$0	\$0	\$238	0.00%	\$234
4600-1031	Fellowship SSL Income	\$0	\$0	\$0	0.00%	\$40
4600-1040	COA Fund Raising Income	\$2,500	\$145	\$2,142	85.68%	\$0
4600-1042	Computer Repair Income	\$1,000	\$0	\$0	0.00%	\$0
4600-1043	Contra Dance Income	\$4,500	\$415	\$4,446	98.80%	\$4,135
4600-1045	Ruumage Sale Income	\$6,800	\$0	\$11,371	167.22%	\$0
4600-1050	Seder Supper Income	\$800	\$0	\$639	79.88%	\$641
4600-1055	Fellowship Dance Income	\$3,000	\$309	\$3,327	110.90%	\$2,804
4600-1058	Peace Camp	\$1,320	\$0	\$1,320	100.00%	\$1,465
4600-1065	Coffee Hour	\$1,000	\$83	\$1,034	103.40%	\$1,089
	<b>Subtotal Misc Sales</b>	<b>\$64,810</b>	<b>\$933</b>	<b>\$67,940</b>	<b>104.83%</b>	<b>\$60,783</b>
<b>RE Income</b>						
4600-1610	RE Other Income	\$0	\$0	\$7	0.00%	\$405
4600-1620	RE Fees - Adult	\$1,000	\$21	\$1,511	151.10%	\$2,500
4600-1640	RE Coming of Age Income	\$0	\$100	\$105	0.00%	\$0
4600-1645	RE Youth Group	\$0	\$0	\$782	0.00%	\$232
	<b>Subtotal RE Income</b>	<b>\$1,000</b>	<b>\$121</b>	<b>\$2,405</b>	<b>240.50%</b>	<b>\$3,137</b>
<b>Transfers</b>						
4900-1000	Transfer to Operating	\$5,808	\$0	\$5,808	100.00%	\$3,911
	<b>Subtotal Transfers</b>	<b>\$5,808</b>	<b>\$0</b>	<b>\$5,808</b>	<b>100.00%</b>	<b>\$3,911</b>
	<b>Total Revenues</b>	<b>\$838,720</b>	<b>\$76,065</b>	<b>\$841,250</b>	<b>100.30%</b>	<b>\$817,602</b>

		Annual Budget	June Actual	Year to Date Actual	% To Budget	Prior Year Actual
<b>Expenses</b>						
<b>Personnel</b>						
<b>Senior Minister</b>						
6010-1100-A	Minister Salary	\$69,430	\$5,786	\$69,431	100.00%	\$69,431
6012-1100-A	Minister Housing Allowance	\$27,070	\$2,256	\$27,070	100.00%	\$27,070
	<b>Subtotal Senior Minister Salary</b>	<b>\$96,500</b>	<b>\$8,042</b>	<b>\$96,501</b>	<b>100.00%</b>	<b>\$96,501</b>
<b>Associate Minister</b>						
6020-1110-A	Assoc. Minister Salary	\$42,894	\$3,574	\$42,894	100.00%	\$42,894
6022-1110-A	Assoc. Minister Housing Allow.	\$18,566	\$1,547	\$18,566	100.00%	\$18,566
	<b>Subtotal Associate Minister Salary</b>	<b>\$61,460</b>	<b>\$5,121</b>	<b>\$61,460</b>	<b>100.00%</b>	<b>\$61,460</b>
<b>Minister Benefits &amp; Expenses</b>						
6051-1100-A	Minister Pension	\$10,388	\$866	\$10,388	100.00%	\$10,388
6052-1100-A	Minister Health Insurance	\$8,955	\$803	\$9,253	103.33%	\$8,526
6053-1100-A	Minister Workers Compensation	\$400	\$210	\$422	105.50%	\$334
6054-1100-A	Minister Life/Disability Ins.	\$1,706	\$142	\$1,706	100.00%	\$1,299
6055-1100-A	Professional Exp. - Minister	\$7,500	-\$128	\$7,500	100.00%	\$7,500
6056-1100-A	Minister SSA Equivalent	\$7,379	\$615	\$7,379	100.00%	\$7,379
6061-1110-A	Assoc. Minister Pension	\$6,616	\$551	\$6,616	100.00%	\$6,616
6062-1110-A	Assoc. Minister Health Ins.	\$5,723	\$528	\$6,021	105.21%	\$5,514
6063-1110-A	Assoc. Minister Workers Comp.	\$260	\$134	\$269	103.46%	\$217
6064-1110-A	Assoc. Minister Life/Disability	\$1,087	\$91	\$1,087	100.00%	\$1,003
6065-1110-A	Professional Exp. - Asso. Min.	\$6,146	-\$240	\$6,146	100.00%	\$6,146
6066-1110-A	Assoc Minister SSA Equivalent	\$4,703	\$392	\$4,703	100.00%	\$4,703
	<b>Subtotal Minister Benefits &amp; Exp</b>	<b>\$60,863</b>	<b>\$3,964</b>	<b>\$61,490</b>	<b>101.03%</b>	<b>\$59,625</b>
<b>Staff Salaries</b>						
6100-1120-C	Administrator Salary	\$48,624	\$4,052	\$48,624	100.00%	\$48,624
6100-1121-E	RE Vacation Payout	\$3,808	\$0	\$3,808	100.00%	\$0
6100-1122-M	Chalice Choir Director Salary	\$13,817	\$1,151	\$13,817	100.00%	\$13,817
6100-1123-M	Music Director	\$10,027	\$836	\$10,027	100.00%	\$10,038
6100-1124-M	Pianist Salary	\$12,555	\$1,046	\$12,555	100.00%	\$12,555
6100-1125-M	Children's Choir Director	\$7,521	\$627	\$7,521	100.00%	\$7,521
6100-1126-E	RE Director	\$52,708	\$4,583	\$52,708	100.00%	\$55,000
6100-1128-E	Rel Ed & Staff Assistant	\$14,258	\$1,175	\$13,604	95.41%	\$10,463
6100-1130-E	RE Summer Director	\$1,587	\$423	\$1,587	100.00%	\$1,576
6100-1132-C	Office Manager Salary	\$31,470	\$2,623	\$31,470	100.00%	\$31,470
6100-1134-C	Staff Secretary Salary	\$0	\$0	\$0	0.00%	\$3,234
6100-1136-C	Bookkeeper Salary	\$17,262	\$972	\$17,262	100.00%	\$17,262
6100-1139-E	Campus Ministry	\$3,180	\$265	\$3,180	100.00%	\$3,180
6100-1140-J	ASL Interpreter Stipend	\$1,700	\$0	\$660	38.82%	\$1,616
6100-1142-A	Sound Technician Stipend	\$1,500	-\$50	\$1,200	80.00%	\$900
6100-1144-C	Toddler Room Lead Teacher	\$2,312	\$63	\$2,017	87.24%	\$1,777
6100-1146-C	Sexton Salary	\$16,219	\$1,344	\$16,219	100.00%	\$16,219
6100-1148-C	Facilities Assistant Salary	\$26,610	\$2,200	\$25,068	94.21%	\$26,693
6100-1150-C	P T Facilities Assistant Wages	\$12,580	\$950	\$12,345	98.13%	\$12,440
6100-1151-C	Search & Moving Expense	\$1,192	\$0	\$1,192	100.00%	\$0
6100-1153-C	Salary & Bonus Pool	\$0	\$0	\$0	0.00%	\$200
6100-1155-C	Sunday Kitchen Maintenance	\$400	\$0	\$415	103.75%	\$385
	<b>Subtotal Staff Salaries</b>	<b>\$279,330</b>	<b>\$22,260</b>	<b>\$275,279</b>	<b>98.55%</b>	<b>\$274,970</b>
<b>Staff Benefits &amp; Expenses</b>						
6600-1120-C	Administrator Professional Exp	\$1,500	\$116	\$1,433	95.53%	\$982
6600-1124-M	Music Director Prof Expense	\$1,500	\$1,104	\$1,348	89.87%	\$1,500
6600-1126-E	DRE Professional Development	\$3,500	\$1,012	\$3,502	100.06%	\$4,500
6610-1190-C	Staff Pensions	\$16,000	\$1,332	\$15,508	96.93%	\$21,553
6615-1190-C	Staff Health Insurance	\$20,033	\$1,784	\$19,430	96.99%	\$22,192
6615-1195-C	Health Reimbursement Account	\$5,500	\$0	\$4,434	80.62%	\$6,936
6615-1196-C	Health Plan Administration	\$500	\$42	\$448	89.60%	\$504
6620-1190-C	Staff Workers Compensation	\$1,200	\$643	\$745	62.08%	\$918
6625-1190-C	Staff Life/Disability Insurance	\$1,361	\$127	\$1,447	106.32%	\$1,972
6635-1190-C	Staff FICA & Medicare	\$21,000	\$1,685	\$20,863	99.35%	\$20,921
	<b>Subtotal Staff Benefits &amp; Exp</b>	<b>\$72,094</b>	<b>\$7,845</b>	<b>\$69,158</b>	<b>95.93%</b>	<b>\$81,978</b>
	<b>Total Salary and Benefits</b>	<b>\$570,247</b>	<b>\$47,232</b>	<b>\$563,888</b>	<b>98.88%</b>	<b>\$574,534</b>

		Annual Budget	June Actual	Year to Date Actual	% To Budget	Prior Year Actual
<b>Church Programs</b>						
<b>Religious Education</b>						
7000-1610-E	RE Council	\$400	-\$29	\$20	5.00%	\$457
7000-1615-E	RE Adolescent	\$500	\$0	\$544	108.80%	\$0
7000-1620-E	RE Adult	\$1,000	\$26	\$298	29.80%	\$332
7000-1630-E	RE SSP	\$2,125	\$338	\$3,169	149.13%	\$3,611
7000-1640-E	RE COA	\$1,250	-\$343	\$2,403	192.24%	\$234
7000-1645-E	RE OWL	\$0	\$0	\$248	0.00%	\$1,955
7000-1646	R E Youth Advisor Training	\$700	\$0	\$45	6.43%	\$0
7000-1647	RE Youth Group	\$0	\$576	\$782	0.00%	\$232
7000-1648-E	RE Adult OWL	\$650	\$0	\$0	0.00%	\$0
7000-1649-E	R E Volunteers	\$1,000	\$0	\$1,101	110.10%	\$0
	<b>Subtotal Religious Education</b>	<b>\$7,625</b>	<b>\$568</b>	<b>\$8,610</b>	<b>112.92%</b>	<b>\$6,821</b>
<b>Denominational Support</b>						
7100-1000-D	UUA Annual Program Fund	\$34,951	\$0	\$34,951	100.00%	\$25,661
7108-1000-D	UUSC Dues	\$600	\$0	\$600	100.00%	\$627
7110-1000-D	UU-OMD District Dues	\$14,352	\$0	\$14,352	100.00%	\$12,932
	<b>Subtotal Denominational Support</b>	<b>\$49,903</b>	<b>\$0</b>	<b>\$49,903</b>	<b>100.00%</b>	<b>\$39,220</b>
<b>Programs &amp; Committees.</b>						
7000-1300-P	Board of Trustees	\$160	\$80	\$160	100.00%	\$258
7000-1305-E	DRE Search/Moving Committee	\$0	\$0	\$0	0.00%	\$2,089
7000-1315-P	Arts/Space Committee	\$0	\$0	\$13	0.00%	\$0
7000-1320-B	Building Comm.	\$50	\$131	\$131	262.00%	\$10
7000-1325-P	Caring Comm.	\$400	\$56	\$375	93.75%	\$420
7000-1326-P	Caring/Pastoral	\$480	\$0	\$0	0.00%	\$67
7000-1327-P	Chaplain Professional Develop	\$400	\$0	\$221	55.25%	\$0
7000-1330-P	Child Care Comm	\$1,400	\$97	\$2,300	164.29%	\$1,995
7000-1335-M	Choirs	\$2,500	-\$100	\$2,689	107.56%	\$3,772
7000-1355-P	Covenant Group	\$80	\$6	\$52	65.00%	\$28
7000-1365-P	Stewardship Comm.	\$960	\$477	\$1,499	156.15%	\$549
7000-1374	FOCUUS	\$200	\$0	\$29	14.50%	\$0
7000-1380-P	Historian Comm.	\$60	\$0	\$0	0.00%	\$70
7000-1390-C	Info/Tech Comm.	\$270	\$0	\$271	100.37%	\$220
7000-1395-P	Leadership Development	\$500	\$0	\$250	50.00%	\$1,993
7000-1405-P	Membership	\$800	\$14	\$647	80.88%	\$679
7000-1425-A	Worship Comm.	\$500	\$0	\$332	66.40%	\$774
7000-1430-P	Social Committee	\$50	\$0	\$84	168.00%	\$60
7000-1432-P	Soulful Sundown	\$200	\$52	\$61	30.50%	\$153
7000-1433P	Wellspring	\$400	\$0	\$400	100.00%	\$0
7000-1450-P	Partner Church Committee	\$150	\$0	\$150	100.00%	\$150
	<b>Subtotal Programs &amp; Committees</b>	<b>\$9,560</b>	<b>\$813</b>	<b>\$9,664</b>	<b>101.09%</b>	<b>\$13,287</b>
<b>Justice Action Ministry Programs</b>						
7000-1500-J	Justice Action Ministry	\$14,140	\$274	\$464	3.28%	\$65
7000-1505-J	Faith Mission/Pater Noster	\$0	\$503	\$2,950	0.00%	\$3,545
7000-1506-J	YWCA Family Center	\$0	\$432	\$3,916	0.00%	\$3,260
7000-1507-J	Feed My Sheep Pantry	\$0	\$250	\$3,710	0.00%	\$3,375
7000-1508-J	BREAD Contribution	\$0	\$0	\$1,244	0.00%	\$1,240
7000-1511-J	Reproductive Rights (ORCRC)	\$0	\$0	\$0	0.00%	\$340
7000-1512-J	Clintonville Resource Center	\$0	\$0	\$1,200	0.00%	\$1,200
7000-1513-J	Travel to Mineral OH	\$0	\$90	\$1,080	0.00%	\$1,080
7000-1515-J	Mid-Ohio Workers Assoc.	\$0	\$250	\$250	0.00%	\$500
7000-1516-J	NARAL Pro-Choice Educ.	\$0	\$0	\$800	0.00%	\$900
7000-1517-J	SPAN-Ohio -Single Payer Health	\$0	\$0	\$400	0.00%	\$500
7000-1518-J	RESULTS	\$0	\$0	\$300	0.00%	\$600
7000-1520-J	UU for JUST Economic Committee	\$0	\$300	\$550	0.00%	\$250
7000-1522-J	Franklin Co. Good Gov't	\$0	\$0	\$50	0.00%	\$50
7000-1525-J	UU Children's Justice Projects	\$0	\$0	\$300	0.00%	\$0
7000-1535	FSM Dinner Expense	\$0	-\$6	\$2,319	0.00%	\$1,956
7000-1545	Move to Amend	\$0	\$0	\$1,395	0.00%	\$0
7000-1550	Move to Amend Ohio	\$0	\$0	\$0	0.00%	\$50
7000-1555	Animal Ministry Expense	\$0	\$0	\$125	0.00%	\$257
	<b>Subtotal JAM Programs</b>	<b>\$14,140</b>	<b>\$2,093</b>	<b>\$21,053</b>	<b>148.89%</b>	<b>\$19,168</b>
	<b>Total Church Programs</b>	<b>\$81,228</b>	<b>\$3,474</b>	<b>\$89,230</b>	<b>109.85%</b>	<b>\$78,496</b>

		Annual Budget	June Actual	Year to Date Actual	% To Budget	Prior Year Actual
<b>Administration</b>						
7210-1000-C	Bank Service Charges	\$30	\$35	\$151	503.33%	\$334
7215-1000-C	Bank Card Processing Fees	\$2,300	\$123	\$2,275	98.91%	\$2,745
7220-1000-C	Copier Maintenance	\$3,000	\$231	\$4,611	153.70%	\$4,937
7225-1000-C	IT Equipment & Maintenance	\$2,000	\$80	\$2,401	120.05%	\$1,981
7226-1000-C	IT Communication	\$1,200	\$0	\$481	40.08%	\$215
7235-1000-C	Office Supplies	\$3,500	\$215	\$3,464	98.97%	\$4,124
7240-1000-C	Newsletter Printing/Mailing	\$400	\$44	\$296	74.00%	\$604
7245-1000-C	Payroll Processing Fees	\$3,000	\$236	\$2,958	98.60%	\$3,203
7250-1000-C	Postage	\$1,200	\$82	\$1,247	103.92%	\$1,416
7255-1000-C	Telephone	\$3,900	\$336	\$4,064	104.21%	\$3,500
7290-1000-C	Miscellaneous Expense	\$500	\$0	\$942	188.40%	\$1,395
7293-1000-C	Financial Audit Fund	\$0	\$0	\$0	0.00%	\$2,000
	<b>Total Administration</b>	<b>\$21,030</b>	<b>\$1,382</b>	<b>\$22,890</b>	<b>108.84%</b>	<b>\$26,454</b>
<b>Facilities</b>						
<b>Buildings &amp; Grounds</b>						
7310-1000-B	Grounds Maintenance	\$8,200	\$401	\$14,100	171.95%	\$10,151
7315-1000-B	Parking Lot Maintenance	\$3,800	\$380	\$4,752	125.05%	\$3,891
7320-1000-B	Building Maintenance/Repair	\$14,300	\$1,708	\$17,566	122.84%	\$16,728
7330-1000-B	Building & DOO Insurance	\$7,500	\$677	\$7,793	103.91%	\$7,898
7340-1000-B	Building Supplies	\$5,500	\$283	\$5,024	91.35%	\$6,184
7350-1000-B	Bldg. Equip. Purchase/Maint.	\$4,500	\$844	\$4,993	110.96%	\$3,431
7365-1000-B	Security	\$360	\$30	\$360	100.00%	\$360
7370-1000-B	Utilities	\$38,500	\$2,291	\$38,226	99.29%	\$37,885
	<b>Subtotal Building &amp; Grounds</b>	<b>\$82,660</b>	<b>\$6,614</b>	<b>\$92,814</b>	<b>112.28%</b>	<b>\$86,528</b>
<b>Mortgage and Property Tax</b>						
9020-1000-B	Mortgage Principal Payment	\$21,327	\$1,986	\$22,886	107.31%	\$21,534
9025-1000-B	Mortgage Interest Payment	\$33,008	\$2,542	\$31,449	95.28%	\$32,832
9040-1000-B	Parking Lot Taxes	\$3,516	\$1,758	\$3,517	100.03%	\$3,503
	<b>Subtotal Mortgage</b>	<b>\$57,851</b>	<b>\$6,286</b>	<b>\$57,852</b>	<b>100.00%</b>	<b>\$57,869</b>
	<b>Total Facilities</b>	<b>\$140,511</b>	<b>\$12,900</b>	<b>\$150,666</b>	<b>107.23%</b>	<b>\$144,397</b>
<b>Miscellaneous Expenses</b>						
8000-1005-Q	Auuction Expenses	\$3,500	\$0	\$3,604	102.97%	\$3,559
8000-1010-Q	Bookstore COGS and Expenses	\$2,000	\$1,487	\$2,487	124.35%	\$3,162
8000-1015-Q	Sunday Breakfast Expense	\$1,200	\$0	\$1,154	96.17%	\$1,277
8000-1020-Q	Congregation Retreat Expense	\$5,000	\$0	\$4,056	81.12%	\$6,073
8000-1040	COA Fund Raising Expense	\$2,500	\$0	\$1,332	53.28%	\$0
8000-1043-Q	Contra Dance Expense	\$5,000	\$850	\$4,721	94.42%	\$4,239
8000-1045-Q	Ruumage Sale Expenses	\$800	\$0	\$1,670	208.75%	\$0
8000-1050-Q	Seder Supper Expenses	\$800	\$0	\$76	9.50%	\$172
8000-1053-Q	Senior Group Expenses	\$250	-\$138	\$169	67.60%	\$149
8000-1055-Q	Fellowship Dance Expense	\$400	\$204	\$604	151.00%	\$601
8000-1058	Peace Camp	\$1,254	\$0	\$1,254	100.00%	\$1,500
8000-1059	Holiday Appeal Split	\$1,000	\$24	\$0	0.00%	\$2,000
8000-1059-Q	Holiday Appeal Split	\$0	\$1,000	\$1,000	0.00%	\$0
8000-1065-Q	Coffee Hour Expenses	\$800	\$211	\$712	89.00%	\$809
8000-1080-Q	UUSC Contribution-GAYT	\$1,200	\$0	\$700	58.33%	\$1,010
	<b>Total Miscellaneous Expense</b>	<b>\$25,704</b>	<b>\$3,638</b>	<b>\$23,539</b>	<b>91.58%</b>	<b>\$24,551</b>
	<b>Total Expenses</b>	<b>\$838,720</b>	<b>\$68,626</b>	<b>\$850,213</b>	<b>101.37%</b>	<b>\$848,432</b>
	<b>Net Income</b>	<b>\$0</b>	<b>\$7,439</b>	<b>-\$8,963</b>		<b>-\$30,830</b>



First Unitarian Universalist Church of Columbus

Statement of Financial Position as of June 30, 2014

	Operating Funds	SYC Funds	Restricted Funds	Endowment Funds	Capital Funds	Total Funds
<b>ASSETS</b>						
Current Assets		300.00				300.00
Petty Cash-SYC	100.00					100.00
Petty Cash-Babysitting	<39,254.24>				<449.94>	35,452.18
Checking-CS Bank	18,072.00	70,302.06	4,854.30			18,072.00
Savings-CS Bank	0.00				35,402.96	35,402.96
CS Bank Insurance Account	1,777.79					1,777.79
Credit Card Business Account-CS Bank					5,330.69	5,330.69
Checking-Kemba Credit Union					2,458.10	2,458.10
Savings-Kemba Credit Union					465,726.05	465,726.05
Money Market-Kemba Credit Union		23,880.56				23,880.56
Savings-Operating Vanguard MM-050			38,974.38			38,974.38
Vanguard Restricted Savings-757				16,812.51		16,812.51
Investments-Endowment				96,788.88		96,788.88
TIAA Endowment				165,324.45		165,324.45
Endowment - Vanguard-407	2,518.39	131.82				2,650.21
Prepaid Expenses	3,822.60	5,298.62				5,298.62
Advanced Playcamp Salaries	467.25					467.25
Health Insurance Receivable	694.00					694.00
Deposit-BWC	1,169.45					1,169.45
Cookbook Inventory	2,355.75					2,355.75
Fair Trade Coffee Inventory						
Buikstore Inventory						
<b>Total Current Assets</b>	<b>&lt;8,277.01&gt;</b>	<b>99,913.06</b>	<b>43,828.68</b>	<b>278,925.84</b>	<b>508,467.86</b>	<b>922,858.43</b>
Property and Equipment					125,060.96	125,060.96
Furniture, Fixtures & Equipment					1,352,732.05	1,352,732.05
Land & Real Estate					1,429,612.83	1,429,612.83
Church Building & Plant						
<b>Total Property and Equipment</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,907,405.84</b>	<b>2,907,405.84</b>
<b>TOTAL ASSETS</b>	<b>&lt;8,277.01&gt;</b>	<b>99,913.06</b>	<b>43,828.68</b>	<b>278,925.84</b>	<b>3,415,873.70</b>	<b>3,830,264.27</b>

	Operating Funds	SYC Funds	Restricted Funds	Endowment Funds	Capital Funds	Total Funds
<b>LIABILITIES</b>						
Current Liabilities						
Accounts Payable	5,597.05	1,402.13				6,999.18
Sales Tax Accrual	97.05					97.05
Accrued Payroll	317.40	0.00				317.40
Advance Tuition-SYC		55,335.60				55,335.60
Advance Play Camp-SYC		17,498.23				17,498.23
Prepaid Pledges-FY 14	15,244.00	0.00				15,244.00
Prepaid RG&E Fees	365.00	0.00				365.00
Other Liabilities	694.00					694.00
Facility Use Deposits	600.00	0.00				600.00
Total Current Liabilities	22,914.50	74,235.96	0.00	0.00	0.00	97,150.46
Long-Term Liabilities						
Mortgage Payable					508,318.14	508,318.14
Prepaid Roof Settlement	0.00				35,402.96	35,402.96
Total Long-Term Liabilities	0.00	0.00	0.00	0.00	543,721.10	543,721.10
<b>TOTAL LIABILITIES</b>	<b>22,914.50</b>	<b>74,235.96</b>	<b>0.00</b>	<b>0.00</b>	<b>543,721.10</b>	<b>640,871.56</b>
<b>FUND BALANCES</b>	<b>&lt;22,230.19&gt;</b>					<b>&lt;22,230.19&gt;</b>
Fund Bal.-Operating			550.00			550.00
Fund Bal.-Art & Space			3,982.56			3,982.56
Fund Bal.-Choir Enrichment			608.22			608.22
Fund Bal.-Concert Series			664.64			664.64
Fund Bal.-Caring Committee			2,884.27			2,884.27
Fund Bal.-Ministers Discretionary			3,283.47			3,283.47
Fund Bal.-Sound Assistance System			301.00			301.00
Fund Bal.-Rainy Day Fund			1,275.13			1,275.13
Fund Bal.-Memorial Garden			10,000.10			10,000.10
Fund Bal.-CPA Audit Fund			6,541.67			6,541.67
Fund Bal.-Organ & Piano Fund			3,810.57			3,810.57
Fund Bal.-JAM			1,249.53			1,249.53
Fund Bal.-R E Programs			1,496.93			1,496.93
Fund Bal.-Coming of Age			579.22			579.22
Fund Bal.-Leadership			1,522.22			1,522.22
Fund Bal.-G S A			1,072.33			1,072.33
Fund Bal.-Humanists			444.50			444.50
Fund Bal.-Hymnal Fund			200.00			200.00
Fund Bal.-Historian			215.76			215.76
Fund Bal.-Senior Group Funds			1,407.46			1,407.46
Fund Bal.-Staffing Needs						
Fund Bal.-General Endowment						
Fund Bal.-Partner Church Fund						
Fund Bal.-Capital Fund			240.89		2,353,306.07	2,353,306.07
Fund Bal.-SYC Enrichment		13,461.10				13,461.10
Fund Bal.-SYC Scholarship		9,946.00				9,946.00
Fund Bal.-SYC Accreditation Fund		2,270.00				2,270.00
Net Income	<8,961.32>	0.00	1,498.21	29,499.48	518,846.53	540,882.90
<b>TOTAL FUND BALANCES</b>	<b>&lt;31,191.51&gt;</b>	<b>25,677.10</b>	<b>43,828.68</b>	<b>278,925.84</b>	<b>2,872,152.60</b>	<b>3,189,392.71</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>&lt;8,277.01&gt;</b>	<b>99,913.06</b>	<b>43,828.68</b>	<b>278,925.84</b>	<b>3,415,873.70</b>	<b>3,830,254.27</b>

## Income Statement

## Balance Sheet Activity

## Income

Fund Raising Income	\$2,324.00
Auction Income - Scholarship	\$9,946.00
Misc	\$1,618.00
Parent Education	\$1,338.00
Playcamp	\$18,757.00
Vompe Memorial	\$490.00
Transfer - Scholarship	\$11,547.98
Tuition	\$240,243.99
<b>Total:</b>	<b>\$286,264.97</b>

## SYC Enrichment Fund

3000-5000

Beginning Balance	\$6,218.19
Playground	(\$2,381.00)
Past Year Collection - 50/50 split	\$650.00
Year End Final Split	\$8,483.91
Vompe Memorial Funds	\$490.00
<b>Ending Balance</b>	<b>\$13,461.10</b>

## Expense

Salaries	\$167,574.26
Playcamp Salaries	\$12,552.98
Consultants	\$0.00
Staff Substitutes	\$7,793.75
Accreditation - Staff Preparation	\$0.00
Portfolio Preparation	\$1,236.00
Pensions	\$2,980.31
Workers Comp	\$2,778.83
FICA	\$15,799.30
Staff Education	\$2,392.92
Staff Scholarship	\$0.00
Advertising	\$10.31
Bank Card Fees	\$149.95
Building Maintenance	\$1,481.66
Building Usage Fee	\$7,661.04
Fundraising Expenses	\$1,850.00
Auction/Scholarship Expense	\$0.00
Info Tech	\$0.00
License/Accreditation	\$2,325.00
Misc	\$2,374.22
New Staff	\$96.00
Office Supplies	\$567.93
Payroll Processing	\$431.74
Postage	\$94.18
Printing & Copying	\$0.00
Telephone	\$580.20
Art Supplies	\$2,981.63
Class Picture	\$49.65
Equipment	\$2,347.97
Photography	\$758.99
Food	\$1,485.25
Home Visits	\$3,579.25
Parent Conferences	\$3,018.50
Parent Education	\$1,295.00
Playcamp	\$561.33
Teachers Meetings	\$10,918.00

**Total:** **\$257,726.15**

**Current Net Income:** **\$28,538.82**

## Scholarship Fund Raising Activity:

Auction Income - Scholarship \$9,946.00

**Net Scholarship Fund Raising:** **\$9,946.00**

**Operating Profit:** **\$18,592.82**

**Set Aside for Accreditation (\$1,135 annually)** **(\$1,135.00)**

**Set Aside Vompe Memorial Funds** **(\$490.00)**

**Net Profit Available to Share:** **\$16,967.82**

## SYC Scholarship Fund

3010-5000

Beginning Balance	\$11,547.98
Monthly transfers	(\$11,547.98)
Scholarship Auction Proceeds	\$9,946.00
<b>Ending Balance for FY15</b>	<b>\$9,946.00</b>

## SYC Accreditation Fund

3030-5000

Beginning Balance	\$1,135.00
Set Aside from Ending FY14	\$1,135.00
<b>Ending Balance</b>	<b>\$2,270.00</b>

**Total SYC Ending Fund Balance:** **\$25,677.10**

## Year End Reconciliation

Net Income:	\$28,538.82
Fund Scholarship Pool for FY 14	(\$9,946.00)
Set Aside for Accreditation	(\$1,135.00)
Set Aside Vompe Memorial Funds	(\$490.00)
Remaining Net Income	\$16,967.82
50% to SYC Enrichment	\$8,483.91
50% to Operating Income	\$8,483.91

## Agreement:

SYC will cover any future operating loss from their Enrichment Fund

SYC will split 50/50 any proceeds from

Global Galleries fund raisers for FY09 and FY10

Full Scholarship fund raising amount will be transferred annually and may generate an operating profit that will be split 50/50.

Accreditation Funds will be set aside annually before 50/50 split Operating profit or \$1,135, whichever is less.

# Justice Action Ministry Reconciliation for FY 2014

7/15/14

<b>Beginning Balance</b>		
Justice Action Ministry	3000-2240	\$5,496.40
<b>Total Beginning Balance:</b>		<b>\$5,496.40</b>
<b>Operating Fund Contributions:</b>		
Justice Action Ministry		\$100.00
Feed My Sheep		\$710.00
CSTB		\$25.00
Move to Amend		\$1,795.25
FSM Dinner		\$2,330.96
Fair Trade Coffee		\$7,273.09
<b>Total Contributions:</b>		<b>\$12,234.30</b>
<b>Operating Fund Budget</b>		<b>\$13,740.00</b>
	less assumed \$400 from Fair Trade in budget	<b>(\$400.00)</b>
<b>Total FY 14 Funds Available for JAM:</b>		<b>\$25,574.30</b>

<b>Operating Fund Expenditures:</b>		
Justice Action Ministry		\$63.50
Faith Mission/Pater Noster		\$2,949.97
YWCA Family Center * see Note		\$3,915.60
Feed My Sheep Pantry		\$3,710.00
BREAD Contribution		\$1,244.00
Coalition of Immokolee Workers		\$400.00
Clintonville Resource Center (CRC)		\$1,200.00
Travel to Mineral Ohio		\$1,080.00
SPAN - Ohio		\$400.00
Mid Ohio Workers Association		\$250.00
Naral ProChoice Educ		\$800.00
Move To Amend		\$1,395.00
RESULTS		\$300.00
Franklin County Good Government		\$50.00
UU for Just Economic Co		\$550.00
UU Children's Justice		\$300.00
FSM Dinner		\$2,318.78
Animal Ministry		\$124.76
Fair Trade Coffee Purchases		\$6,874.50
<b>Total FY14 Expenditures:</b>		<b>\$27,926.11</b>

<b>FY 2014 Net Activity:</b>		<b>(\$2,351.81)</b>
<b>Racial Diversity Task Force Balance (see below)</b>		<b>\$665.98</b>
<b>Ending Balance:</b>		<b>\$3,810.57</b>

\* Note: An Additional \$1,000 was given to YWCA from Holiday Appeal Operating Funds.

<b>Racial Diversity Task Force for FY 2014</b>		
<b>Beginning Balance</b>	3000-2218	\$665.98
<b>Contributions</b>	4200-2218	\$0.00
<b>Expenditures</b>	7000-2218	\$0.00
<b>Ending Balance:</b>	Merged Into JAM	<b>\$665.98</b>

# Restricted Funds Summary FY 2014

Funds Frozen to  
Offset Operating  
Deficit

<b>Caring Committee</b>	3000-2105		
Beginning Balance		\$639.69	
Additions to the Fund		\$24.95	<i>all balance sheet activity</i>
Expenses from the Fund			
Ending Balance		\$664.64	
<b>Arts and Space</b>	3000-2102		
Beginning Balance		\$550.00	
Additions to the Fund			
Expenses from the Fund			
Ending Balance		\$550.00	
<b>Retirement Gift Funds</b>			
Beginning Balance		\$0.00	
Additions to the Fund		\$1,710.00	
Expenses from the Fund		(\$1,710.00)	
Ending Balance		\$0.00	
<b>Choir Enrichment</b>	3000-2120		
Beginning Balance		\$3,982.56	
Additions to the Fund			
Expenses from the Fund			
Ending Balance		\$3,982.56	\$3,982.56
<b>Concert Series and Arts Council Grant</b>			
Beginning Balance	3000-2123	\$608.22	
Concert Series Revenue		\$791.00	
Expenses from the Fund		(\$1,262.81)	
Ending Balance		\$136.41	
<b>Coming of Age</b>	3000-2130		
Beginning Balance		\$1,839.76	
Additions to the Fund			
Expenses from the Fund		(\$342.83)	<i>all balance sheet activity</i>
Ending Balance		\$1,496.93	
<b>Youth Justice Trip Fund</b>	3000-2132		
Beginning Balance		\$0.00	
Additions to the Fund		\$1,168.02	
Expenses from the Fund		(\$903.64)	
Ending Balance		\$264.38	
<b>CPA Audit Fund</b>	3000-2139		
Beginning Balance		\$10,000.10	
Additions to the Fund			
Expenses from the Fund			
Ending Balance		\$10,000.10	\$10,000.10
<b>Historian</b>	3000-2140		
Beginning Balance		\$200.00	
Additions to the Fund			
Expenses from the Fund			
Ending Balance		\$200.00	
<b>Humanists</b>	3000-2150		
Beginning Balance		\$1,072.33	
Additions to the Fund		\$97.40	
Expenses from the Fund		(\$165.00)	
Ending Balance		\$1,004.73	
<b>Gay Straight Alliance (GSA)</b>	3000-2160		
Beginning Balance		\$1,522.22	
Additions to the Fund		\$1,324.00	
Expenses from the Fund		(\$1,522.00)	
Ending Balance		\$1,324.22	
<b>Leadership Fund</b>	3000-2180		
Beginning Balance		\$579.22	
Additions to the Fund			
Expenses from the Fund			
Ending Balance		\$579.22	\$579.22
<b>Memorial Garden</b>	3000-2190		
Beginning Balance		\$1,275.13	
Additions to the Fund		\$700.00	
Expenses from the Fund			
Ending Balance		\$1,975.13	

## Restricted Funds Summary FY 2014

<b>Ministers Discretionary Fund</b>	<b>3000-2200</b>		
Beginning Balance		\$2,884.27	
Additions to the Fund		\$2,814.00	
Expenses from the Fund		(\$1,327.00)	
Ending Balance		\$4,371.27	
<b>Piano and Organ Fund</b>	<b>3000-2210</b>		
Beginning Balance		\$6,541.67	
Repayment of Loan for Copier			
Expenses from the Fund			
Ending Balance		\$6,541.67	\$6,541.67
<b>RE Programs</b>	<b>3000-2220</b>		
Beginning Balance		\$1,155.57	
Additions to the Fund		\$93.96	<i>all balance sheet activity</i>
Expenses from the Fund			
Ending Balance		\$1,249.53	
<b>Sound Assistance System</b>	<b>3000-2260</b>		
Beginning Balance		\$3,283.47	
Additions to the Fund			
Expenses from the Fund			
Ending Balance		\$3,283.47	\$3,283.47
<b>Partner Church</b>	<b>3000-2265</b>		
Beginning Balance		\$240.89	
Additions to the Fund			
Expenses from the Fund			
Ending Balance		\$240.89	
<b>Senior Group</b>	<b>3000-2270</b>		
Beginning Balance		\$215.76	
Additions to the Fund			
Expenses from the Fund		(\$215.76)	
Ending Balance		\$0.00	
<b>Staffing Needs</b>	<b>3000-2340</b>		
Beginning Balance		\$1,407.46	
Additions to the Fund			
Expenses from the Fund			
Ending Balance		\$1,407.46	\$1,407.46
<b>Hymnal Fund</b>	<b>3000-2156</b>		
Beginning Balance		\$444.50	
Additions to the Fund			
Expenses from the Fund			
Ending Balance		\$444.50	\$444.50
<b>Rainy Day Fund</b>	<b>3000-2999</b>		
Beginning Balance		\$301.00	
Additions to the Fund			
Expenses from the Fund			
Ending Balance		\$301.00	\$301.00
<b>Racial Diversity Task Force (RDTF)</b>	<b>3000-2218</b>		
Beginning Balance		\$665.98	
Additions to the Fund			
Expenses from the Fund - Consolidate to JAM		(\$665.98)	<i>all balance sheet activity</i>
Ending Balance		\$0.00	
<b>Justice Action Ministry (JAM)</b>	<b>3000-2240</b>		
Beginning Balance		\$5,496.40	
Additions to the Fund		(\$1,685.83)	<i>all balance sheet activity</i>
Expenses from the Fund			
Ending Balance		\$3,810.57	
<b>Total Beginning Balance including JAM</b>		<b>\$44,906.20</b>	
<b>Fund Additions</b>		<b>\$8,723.33</b>	
<b>Fund Additions - Justice Action Ministry</b>		<b>(\$1,685.83)</b>	
<b>Expenses</b>		<b>(\$7,449.04)</b>	
<b>Expenses - Justice Action Ministry</b>		<b>(\$665.98)</b>	
<b>Ending Balance</b>		<b>\$43,828.68</b>	<b>\$26,539.98</b>

## Endowment Summary for FY 2014

<b>Beginning Balance</b>	<b>\$249,426</b>
<b>Balance Sheet Activity</b>	<b>\$0</b>
<b>Fund Additions</b>	
Contributions	\$95
Investment Earnings & Realized Gains/(Losses)	\$4,849
Investment Unrealized Gains / (Losses)	\$35,337
Change in Value of Life Insurance	\$482
<b>Total Additions:</b>	<b>\$40,763</b>
<b>Expenditures</b>	
DRE Moving and Vacation Payout	\$5,808
Sound Equipment	\$2,801
Staff Retirement Contribution Correction	\$2,437
Hollander Library Expense	\$218
<b>Total Expenditures:</b>	<b>\$11,264</b>
Unspent Allocation:	\$0
<b>Net Annual Activity:</b>	<b>\$29,499</b>
<b>Accounts Payable</b>	<b>\$0</b>
<b>Ending Balance:</b>	<b>\$278,926</b>
<b>Made Up Of:</b>	
Life Insurance Policy	\$16,813
TIAA Investments	\$96,789
Vanguard Investments	\$165,324
CS Checking Balance from Vanguard Withdrawal	\$0
Gift to be Invested	\$0
<b>Total Investments</b>	<b>\$278,926</b>

### FY2015 Allocation:

Not Yet Recommended by Board of Trustees	
Library Fund	\$200
<b>Total</b>	<b>\$200</b>

<b>FY 2015 Total Allocation Funds Available:</b>	
<b>Lesser of:</b>	
5% of Value 4/1/13	\$12,478
Value Change 4/1/13 - 3/31/14	\$29,678
FY 2015 Allocation to Date:	\$200
<b>Total Remaining Funds Available:</b>	<b>\$12,278</b>

## Capital Fund Summary FY 2014

<b>Beginning Fund Balance</b>	
Capital Fund	\$2,242,697.60

<b>Balance Sheet Activity</b>	
Mortgage Principal Reduction	\$22,886.11

<b>FY14 Income:</b>	
Green and Growing Campaign	\$571,066.83
Interest and Gain on Stock Sales	\$1,730.88
<b>Total:</b>	<b>\$572,797.71</b>

<b>FY14 Expense:</b>	
Capital Campaign Expense	\$43,951.18
Go Sustainable Energy Audit	\$10,000.00
<b>Total:</b>	<b>\$53,951.18</b>

<b>FY14 Capital Campaign Net Activity:</b>	<b>\$518,846.53</b>
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<b>FY14 Capital Investment:</b>	
Lincoln Construction	\$2,100.00
Kerr Architecture	\$3,334.83
Axis Alliance Roofing	\$43,425.60
<b>Total:</b>	<b>\$48,860.43</b>

<b>Insurance Settlement Investment in Roof and Skylight ** :</b>	<b>\$87,722.36</b>
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<b>Ending Fund Balance</b>	<b>\$2,872,152.60</b>
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**\*\* Note:**    *Entire insurance settlement from Philadelphia Insurance will be \$175,946. As of June 30, 2014 a portion of the project is yet to be completed.*



# **First Unitarian Universalist Church of Columbus**

## **June 30, 2014 Financial Statement**

### **Notes to the Financial Statement**

#### **Summary of Significant Accounting Policies**

**Funds** – The accounting system for First UU uses five separate funds for tracking purposes. These are operating, SYC (School for Young Children), restricted, endowment and capital. We have a consolidated checking account, segregated investment accounts for our endowment and Green and Growing capital campaign, and separate fund balances for each of these five funds. All income and expense transactions track to one of these funds.

**Accounting System/Staff** - First UU uses Sage50 as a general ledger and accounts payable system. We use Church Windows, a database program for tracking contributions and pledge payments. Payroll and quarterly tax reporting is provided by ADP payroll service. First UU manages its finances with a part time bookkeeper, a church administrator, volunteer Treasurer and Assistant Treasurer, Finance Committee and Investment Subcommittee, all overseen by the Board of Trustees. Bank reconciliations are prepared by the bookkeeper every month and reviewed by the Treasurer. Financial Statements are reviewed monthly by the Finance Committee and the Board of Trustees. Access to the accounting software is password protected and regular back ups are made. Access to the bank and investment accounts is authorized by the Board and resides with the Board Chair, Board Vice Chair, Treasurer and Assistant Treasurer.

**Sources of Operating Funds** – First UU operating fund revenue is primarily from contributions of members and friends. Pledges are received during the pledge drive for the coming July – June fiscal year. Pledges are not recognized as income or as accounts receivable. They are used as one item in establishing the budget for the forthcoming year. Pledges are recognized as income when payments are received. Other sources of income include special collections and cash donations, building rentals, bookstore sales, interest income, and special events including the annual service auction and other small projects. Pledge reminders are mailed/mailed on a monthly basis.

**Cash/Accrual** – First UU operates primarily on a cash basis accounting system. Pledges are recognized when pledge payments are received or credit cards/automatic bank transfers are charged. Expenses are recognized when invoices for purchases made are entered into Sage50. However, at the end of the fiscal year we may accrue additional expenses and/or payroll that we want to match up with the fiscal year budget. These are not material amounts. Pledge payments received after the end of June from members who have not fulfilled their pledges from the previous year, are posted in the category of 'prior year pledges' unless specifically marked as current year. Prior year pledges are included as an income category in the annual operating budget.

**Operating Budget** – according to the constitution, the membership adopts an operating budget during the annual meeting every spring. This may not be a deficit budget. This budget may be revised by the Board of Trustees during the fiscal year as needed. The Board must advise the membership of any anticipated operating deficit greater than 3% of the annual operating budget.

**Financial Management** – The church has a series of financial policies used to guide financial operations. These policies cover cash handling, internal controls, expenditures, investments and specific policies such as the JAM policy for collection, budgeting and expenditure for Justice Action Ministry.

**Justice Action Ministry (JAM)** – The outreach ministry of the church is funded as 2% of the pledge budget less the allowance for uncollectible pledges. In addition the church receives some designated gifts for JAM. Net proceeds from Fair Trade items also fund the JAM program.

**Non-cash Gifts** – First UU receives gifts of stock and other items such as equipment and furniture. Gifts of stock are, by policy, sold immediately and the funds are deposited according to the designation of the donor.

**Capital Campaign** – The Green and Growing Capital Campaign was approved at the June 2013 annual meeting, and ran from November 2013 to March 2014. The goal for the campaign was \$1,800,000, with a challenge goal of \$2,000,000 and a giving period ending March 2017. Priorities for the campaign were Worship Center repair and replacement of roof, doors and windows; renovation of restrooms and corridors; classroom addition; mortgage retirement; green facility/renewable energy upgrades. The Church engaged Ackley Consulting Group as capital campaign advisor. To date the church has received campaign commitments of \$1,451,343 and payments on these commitments of \$577,367. A Follow-Up Committee has been formed to raise an additional \$275,000 to fully fund the estimate for the restroom and classroom addition. Sufficient funds were not raised to pay off all or a portion of the mortgage.

**Indebtedness** – First UU has a consolidated mortgage with Cooper State Bank. This mortgage #814411605 is for the remainder of the construction of the new Worship Center as well as the new RE wing. The principal balance owing as of 6/30/14 is \$508,318. The interest rate is fixed at 5.95% and the mortgage is in year 7 of a 10 year loan with a 20 year amortization basis. Annual payment is \$54,335. The loan matures on 5/1/2018 with a balloon payment due at that time. The remaining balance will need to be refinanced at that time.

The constitution requires membership approval for any real property transactions, and for obligation of external indebtedness in excess of 3 % of the annual operating budget.

**Operating Fund** – The operating budget for FY14 was \$838,720, which reflected a 1% decrease over FY13. Current year pledges were budgeted and received at \$701,000. The final outcome for the year was a loss of \$8,963. This is a significant loss that was a result of both reduced revenue and increased facilities expense. Expenditures were 1.4% over budget, primarily due to an unusually harsh winter and building maintenance. Pledge contributions were 1.7% below pledge budget adjusted for the planned allowance for uncollectible pledges. Income from the rummage sale and SYC prevented a much larger deficit. The budget for FY15 has been reviewed and the Sexton position will not be filled to reduce expenses. The Board will review the budget early in the year and will make adjustments to prevent another loss year.

**School for Young Children** – SYC is a pre-school run by First UU. It is fully licensed and accredited. It has a director, two associate directors, an office manager and a team of qualified teachers. It operates on a projected break even annual budget that is approved by First UU Finance Committee. Revenue is derived primarily from tuition income. For FY14 SYC ended with a surplus of \$28,539. After setting aside the scholarship fund-raising proceeds of \$9,946 for the FY15 school year as well as other funds for a memorial and for accreditation, the net surplus was evenly divided between the SYC Enrichment Fund and Operating Income per church policy. Potential operating losses are funded from the SYC Enrichment Fund.

**Restricted Funds** – First UU has a series of donor restricted funds that are spent in accordance with the wishes of the donors.

**Endowment Funds** – First UU has an endowment fund that is managed by the church through the Investment Subcommittee of the Finance Committee. Annually the lesser of 5% of the beginning March 31<sup>st</sup> value or the annual investment growth may be allocated for extraordinary items outside of the operating budget. For FY14 funds were allocated for sound equipment and for one time moving expenses and vacation payout related to our Director of Religious Education retirement and recruitment process, as well as a one time retirement contribution to correct an error in interpretation of UUA policy regarding pension eligibility. Endowment funds are currently invested with Vanguard and TIAA according to the investment policy adopted by the Board. The value of the investments is reflected in the financial statements at the current market value. The Investment Policy provides for moderate flexibility for investment within an appropriate moderate risk philosophy as well as investment in socially responsible vehicles.

**Capital Funds** – the capital fund reflects property, building, furniture and equipment recorded at cost or estimated value if received as a gift. No depreciation is currently recognized. During FY00 a Capitalization Policy was adopted which directs the Treasurer to capitalize all purchases of furniture and equipment with a single item value of more than \$1,000 and an expected useful life of at least five years. All activity related to the current capital building project has been reflected in this fund.

**Outstanding Legacies** – Through our Acorn Society, First UU is occasionally named as a beneficiary under members' wills and trusts, the total recognizable amounts of which are not presently determinable. Such bequests are recorded when actually received by First UU.

**Investments** – First UU maintains checking, credit card and savings accounts with Cooper State Bank. Capital funds are currently held at Kemba Credit Union. There are investment accounts with Vanguard for excess operating and restricted cash. Endowment funds are currently invested with TIAA and Vanguard. The church has a brokerage account with Charles Schwab for stock gift transactions. By policy all securities given to the Church are sold at the earliest possible opportunity.

**Insurance** – First UU carries fire, theft and liability insurance with Philadelphia Insurance. There is a special liability rider for the Board of Trustees. The church received a \$175,946 settlement from Philadelphia Insurance for replacement of the roof due to hail damage. This replacement will be completed in July 2014. Additional roof improvements were funded from the Green and Growing campaign proceeds.

**Employees** – First UU employs 2 fulltime ministers and other full and part time employees in addition to the SYC staff. All staff except the ministers participate in FICA and Medicare. Staff are not covered by Unemployment Insurance. All staff are covered by Workers Compensation and may participate in the UUA retirement plan, managed by TIAA-CREF. Staff who work more than 1,000 hours per year are eligible for employer contribution to the plan. The church provides 7% of salary on a monthly basis with an additional match of employee contributions up to 3%. Ministry staff have signed contracts. Other staff are subject to personnel policies as laid out in the recently revised Personnel Handbook. All staff report to the ministers. Staff policies are reviewed and maintained by the Personnel Committee.

**Non-Personnel Expenditures** – First UU does not maintain any kind of inventory of supplies. All items purchased under \$1,000 are expensed. An inventory is maintained for the bookstore and for fair trade items. Items over \$1,000 are evaluated for capitalization (see Capital Funds above). Expenditures are made according to the budget categories. All expenditures are approved by a committee chair, staff member, or the Treasurer. All checks are prepared by the bookkeeper for signature. One signature is required, except for non-compensation checks to individuals for more than \$1,000, which require two signatures. The Treasurer, Assistant Treasurer, Board Chair and Board Vice Chair are all authorized signatories.

**First Unitarian Universalist Church of Columbus**  
**Operating Budget Indicators**  
**For The Nine Months Ended March 31, 2015**

	FY 15	FY14	
Total Pledging Units			
1 Number of Actual Pledges	450	449	
2 Total Pledged	\$686,128	\$701,562	
3 Budgeted Pledges	\$696,000	\$701,000	
4 Average Pledge	\$1,525	\$1,562	
5 YTD Amount Payment Due	\$514,596	\$526,172	
6 YTD Actual Pledge Payments	\$508,682	\$518,318	
7 YTD Actual Pledge & Prior Year Payments	\$518,047	\$533,683	
8 YTD Payment Over/(Short)	(\$5,914)	(\$7,854)	
9 Pledges (Short) Long to Budget	(\$9,872)	\$562	
10 Collection Rate - Current Year Pledges	98.9%	98.5%	
11 Collection Rate - Current + Prior Yr Payments	100.7%	101.4%	
12 Holiday Appeal Increased Pledges	\$0	\$30	
13 New Members/Households	33/27	24/21	
14 New Pledges	24	19	
15 New Pledge Dollars	\$17,365	\$7,052	
	Actual	Budget	Prior
Total Income	\$648,560	\$620,366	\$652,448
Total Expenses	\$637,569	\$620,366	\$637,733
Net Income	\$10,991	\$0	\$14,715

First Unitarian Universalist Church  
Operating Income Statement  
For The Nine Months Ending March 31, 2015

Account	Annual Budget	Current Actual	Year to Date	Prior Year Actual	YTD Budget	% to Budget
<b>Revenues</b>						
<b>Contributions</b>						
4000-1210	Pledge Payments-Operating	\$ 696,000	\$ 53,651	\$ 508,682	518,318	522,000 97.45%
4000-1220	Prior Year Pledge Payments	15,000	899	9,365	15,365	11,250 83.24%
4000-1230	Uncollectible Pledges	(27,840)	0	0	0	(20,880) 0.00%
4000-1240	Holiday Appeal Income	15,000	250	13,520	14,440	11,250 120.18%
4000-1250	Non-Pledged Contributions	10,000	1,861	8,901	7,742	7,500 118.68%
4000-1260	Plate Cash Collection	17,000	1,685	12,336	12,917	12,750 96.75%
4000-1500	JAM Contributions	0	1,854	1,954	100	0 0.00%
4000-1515	Feed My Sheep Contributions	0	0	100	610	0 0.00%
4000-1535	FSM Dinner	0	0	2,576	2,331	0 0.00%
4000-1540	CSTB	0	25	75	0	0 0.00%
4000-1545	Move to Amend	0	0	1,884	1,442	0 0.00%
4000-1550	Move to Amend-RTA	0	0	52	0	0 0.00%
4000-1555	Animal Ministry	0	0	101	0	0 0.00%
4000-1579	Fair Trade Coffee Expenses	(5,600)	(313)	(2,932)	(5,347)	(4,200) 69.81%
4000-1580	Fair Trade Coffee Sales	6,000	427	3,446	5,503	4,500 76.58%
	Sub Total JAM Contributions	400	1,993	7,256	4,639	300
4010-1325	Contrib -Caring Comm.	0	50	250	400	0 0.00%
4010-1420	Contrib -GAYT	1,000	0	700	700	750 93.33%
4010-1622	Contrib -Campus Ministry	500	0	0	500	375 0.00%
	<b>SubTotal Contributions</b>	<b>727,060</b>	<b>60,389</b>	<b>561,010</b>	<b>575,021</b>	<b>545,295 102.88%</b>
<b>Other Income</b>						
4610-1075	Facility Use and Rental Income	12,000	669	8,768	9,175	9,000 97.42%
4610-1080	Facility Use SYC	7,929	661	5,947	5,746	5,947 100.00%
4610-1082	Year End SYC Split	4,500	0	0	650	3,375 0.00%
4610-1085	Miscellaneous Income	1,500	0	264	999	1,125 23.47%
4610-1096	Workers Comp 2013 Refund	875	0	1,257	0	656 191.54%
4610-1097	SYC BWC 2013 Refund 50%	700	0	943	0	525 179.62%
4610-1098	UU Funding-Campus Ministry	1,042	0	1,042	0	782 133.33%
4700-1000	Realized Gains-Operating	0	0	0	(199)	0 0.00%
4701-1000	Unrealized Gains-Operating	0	0	38	(1,100)	0 0.00%
4710-1000	Interest/Div.-Operating	1,300	15	217	992	975 22.26%
4710-1300	Retail Rewards Program	2,647	212	760	818	1,985 38.28%
	<b>Subtotal Other Income</b>	<b>32,493</b>	<b>1,557</b>	<b>19,236</b>	<b>17,081</b>	<b>24,370 78.93%</b>
<b>Miscellaneous Sales</b>						
4600-1005	Auuction Items Sale Income	31,500	190	31,523	29,478	23,625 133.43%
4600-1006	Auction Ticket Sales Income	0	0	2,441	3,049	0 0.00%
4600-1007	Auction Refreshment Sale Income	0	0	365	767	0 0.00%
4600-1008	Auction Bake Sale Income	0	0	772	521	0 0.00%
	Sub total Auction Contributions	31,500	190	35,101	33,815	23,625
4600-1010	Bookstore Sales	3,500	883	3,138	2,430	2,625 119.54%
4600-1015	Sunday Breakfast Income	1,300	193	1,337	1,304	975 137.13%
4600-1020	Congregation Retreat Income	4,140	0	4,140	5,090	3,105 133.33%
4600-1028	Entertainment Books	0	30	165	200	0 0.00%
4600-1040	COA Fund Raising Income	2,500	1,859	2,930	1,755	1,875 156.27%
4600-1043	Contra Dance Income	4,000	399	4,250	3,438	3,000 141.67%
4600-1050	Seder Supper Income	800	0	0	0	600 0.00%
4600-1053	Senior Group Income	0	500	500	0	0 0.00%
4600-1055	Fellowship Dance Income	3,000	262	1,879	2,544	2,250 83.51%
4600-1058	Peace Camp	1,770	0	1,770	1,320	1,328 133.33%
4600-1065	Coffee Hour	1,000	111	836	791	750 111.47%
	<b>Subtotal Misc Sales</b>	<b>53,510</b>	<b>4,427</b>	<b>56,046</b>	<b>52,687</b>	<b>40,133 139.65%</b>
<b>RE Income</b>						
4600-1610	RE Other Income	0	10	58	7	0 0.00%
4600-1620	RE Fees - Adult	1,500	21	679	1,109	1,125 60.36%
4600-1630	RE Fees - Children	0	0	300	0	0 0.00%
4600-1640	RE Coming of Age Income	0	0	0	5	0 0.00%
4600-1645	RE Youth Group	0	74	1,340	730	0 0.00%
4600-1650	Spirit Play Training	1,916	0	1,916	0	1,437 133.33%
	<b>Subtotal RE Income</b>	<b>3,416</b>	<b>105</b>	<b>4,293</b>	<b>1,851</b>	<b>2,562 167.56%</b>
<b>Transfers</b>						
4900-1000	Transfer to Operating	10,675	900	7,975	5,808	8,006 99.61%
	<b>Subtotal Transfers</b>	<b>10,675</b>	<b>900</b>	<b>7,975</b>	<b>5,808</b>	<b>8,006 99.61%</b>
<b>Total Revenues</b>		<b>827,154</b>	<b>67,378</b>	<b>648,560</b>	<b>652,448</b>	<b>620,366 104.54%</b>

First Unitarian Universalist Church  
Operating Income Statement  
For The Nine Months Ending March 31, 2015

	Account	Annual Budget	Current Actual	Year to Date	Prior Year Actual	YTD Budget	% to Budget
<b>Expenses</b>							
<b>Personnel</b>							
<b>Senior Minister</b>							
6010-1100-A	Minister Salary	70,058	5,838	52,544	52,073	52,544	100.00%
6012-1100-A	Minister Housing Allowance	27,070	2,256	20,302	20,302	20,303	100.00%
	Subtotal Senior Minister Salary	97,128	8,094	72,846	72,375	72,846	100.00%
<b>Associate Minister</b>							
6020-1110-A	Assoc. Minister Salary	43,293	3,608	32,470	32,170	32,470	100.00%
6022-1110-A	Assoc. Minister Housing Allow.	18,566	1,547	13,925	13,925	13,925	100.00%
	Subtotal Associate Minister Salary	61,859	5,155	46,395	46,095	46,394	100.00%
<b>Minister Benefits &amp; Expenses</b>							
6051-1100-A	Minister Pension	6,799	567	5,099	7,791	5,099	100.00%
6051-1101-A	Minister Pension 3% Matching	2,914	243	2,186	0	2,186	100.02%
6052-1100-A	Minister Health Insurance	9,774	881	7,462	6,844	7,331	101.79%
6053-1100-A	Minister Workers Compensation	400	0	187	213	300	62.33%
6053-1101-A	Minister's W C Temp Reduction	(200)	0	0	0	(150)	0.00%
6054-1100-A	Minister Life/Disability Ins.	1,706	121	1,085	1,280	1,280	84.80%
6055-1100-A	Professional Exp. - Minister	7,500	518	4,752	6,576	5,625	84.48%
6056-1100-A	Minister SSA Equivalent	7,430	619	5,572	5,534	5,573	99.99%
6061-1110-A	Assoc. Minister Pension	4,330	361	3,248	4,962	3,248	100.02%
6061-1111-A	Assoc Minister Pension 3% Matc	1,856	155	1,392	0	1,392	100.00%
6062-1110-A	Assoc. Minister Health Ins.	6,421	538	4,683	4,437	4,816	97.24%
6063-1101-A	Assoc Minister WC Temp Reduct	(140)	0	0	0	(105)	0.00%
6063-1110-A	Assoc. Minister Workers Comp.	280	0	119	136	210	56.67%
6064-1110-A	Assoc. Minister Life/Disability	1,087	91	815	815	815	99.97%
6065-1110-A	Professional Exp. - Asso. Min.	6,186	57	6,144	5,633	4,640	132.43%
6066-1110-A	Assoc Minister SSA Equivalent	4,732	394	3,549	3,527	3,549	100.00%
	Subtotal Minister Benefits & Exp	61,075	4,545	46,293	47,748	45,806	101.06%
<b>Staff Salaries</b>							
6100-1120-C	Administrator Salary	49,910	4,266	37,111	36,468	37,433	99.14%
6100-1121-E	RE Vacation Payout	0	0	0	3,808	0	0.00%
6100-1122-M	Chalice Choir Director Salary	13,817	1,151	10,363	10,363	10,363	100.00%
6100-1123-M	Music Director	10,027	836	7,520	7,520	7,520	100.00%
6100-1124-M	Pianist Salary	12,555	1,046	9,417	9,417	9,416	100.01%
6100-1125-M	Children's Choir Director	7,521	627	5,640	5,640	5,641	99.99%
6100-1126-E	RE Director	55,000	4,583	41,250	38,958	41,250	100.00%
6100-1128-E	Rel Ed & Staff Assistant	14,258	1,236	10,581	10,395	10,694	98.95%
6100-1130-E	RE Summer Director	1,587	0	846	1,058	1,190	71.08%
6100-1132-C	Office Manager Salary	31,470	2,623	23,625	23,603	23,603	100.10%
6100-1136-C	Bookkeeper Salary	17,262	1,425	13,253	13,323	12,947	102.37%
6100-1139-E	Campus Ministry	2,083	0	2,083	2,385	1,562	133.33%
6100-1140-J	ASL Interpreter Stipend	1,700	0	171	525	1,275	13.41%
6100-1141-J	ASL 25% Free of Charge	(425)	0	0	0	(319)	0.00%
6100-1142-A	Sound Technician Stipend	1,400	275	725	950	1,050	69.05%
6100-1144-C	Toddler Room Lead Teacher	2,312	144	1,419	1,479	1,734	81.83%
6100-1145-C	Pre-K Teacher	2,160	560	1,667	0	1,620	102.90%
6100-1146-C	Sexton Salary	0	0	0	12,168	0	0.00%
6100-1148-C	Facilities Assistant Salary	26,610	2,251	20,029	18,354	19,958	100.36%
6100-1150-C	P T Facilities Assistant Wages	12,580	950	9,021	9,259	9,435	95.61%
6100-1151-C	Search & Moving Expense	1,000	0	0	1,192	750	0.00%
6100-1155-C	Sunday Kitchen Maintenance	400	0	390	270	300	130.00%
	Subtotal Staff Salaries	263,227	21,973	195,111	207,135	197,420	98.83%
<b>Staff Benefits &amp; Expenses</b>							
6600-1120-C	Administrator Professional Exp	1,500	225	615	1,317	1,125	54.67%
6600-1124-M	Music Director Prof Expense	1,500	0	1,360	244	1,125	120.89%
6600-1126-E	DRE Professional Development	3,500	0	3,500	2,448	2,625	133.33%
6610-1190-C	Staff Pensions	14,519	1,213	10,681	11,405	10,889	98.09%
6611-1190-C	3% Staff Contributions	4,769	401	3,488	0	3,577	97.52%
6615-1190-C	Staff Health Insurance	21,112	1,874	16,716	14,077	15,834	105.57%
6615-1195-C	Health Reimbursement Account	5,500	1,243	4,069	2,374	4,125	98.64%
6615-1196-C	Health Plan Administration	400	42	378	343	300	126.00%
6620-1190-C	Staff Workers Compensation	838	(18)	383	103	629	60.94%
6621-1190-C	Staff WC Temporary Reduction	(419)	0	0	0	(314)	0.00%
6625-1190-C	Staff Life/Disability Insurance	1,447	118	1,089	1,066	1,085	100.35%
6635-1190-C	Staff FICA & Medicare	19,505	1,660	14,890	15,700	14,629	101.79%
	Subtotal Staff Benefits & Exp	74,171	6,758	57,169	49,077	55,628	102.77%
	<b>Total Salary and Benefits</b>	<b>557,460</b>	<b>46,525</b>	<b>417,814</b>	<b>422,430</b>	<b>418,095</b>	<b>99.93%</b>

First Unitarian Universalist Church  
Operating Income Statement  
For The Nine Months Ending March 31, 2015

Account	Annual Budget	Current Actual	Year to Date	Prior Year Actual	YTD Budget	% to Budget
<b>Church Programs</b>						
<b>Religious Education</b>						
7000-1610-E RE Council	400	(20)	328	0	300	109.33%
7000-1615-E RE Adolescent	500	0	168	145	375	44.80%
7000-1620-E RE Adult	1,000	0	320	79	750	42.67%
7000-1630-E RE SSP	1,575	25	2,064	2,577	1,181	174.73%
7000-1640-E RE COA	0	(1,607)	0	1,659	0	0.00%
7000-1645-E RE OWL	1,250	(132)	538	213	938	57.39%
7000-1646-E R E Youth Advisor Training	700	0	159	0	525	30.29%
7000-1647 RE Youth Group	0	428	1,067	42	0	0.00%
7000-1648-E RE Adult OWL	650	0	576	0	488	118.15%
7000-1649-E R E Volunteers	1,000	165	339	281	750	45.20%
Subtotal Religious Education	7,075	(1,141)	5,559	4,996	5,306	104.76%
<b>Denominational Support</b>						
7100-1000-D UUA Annual Program Fund	34,980	0	23,320	25,900	26,235	97.45%
7108-1000-D UUSC Dues	600	0	0	0	450	97.45%
7110-1000-D UU-OMD District Dues	13,992	0	9,328	10,764	10,494	97.45%
Subtotal Denominational Support	49,572	0	32,648	36,664	37,179	97.45%
<b>Programs &amp; Committees.</b>						
7000-1300-P Board of Trustees	160	0	0	80	120	0.00%
7000-1315-P Arts/Space Committee	0	0	19	13	0	0.00%
7000-1320-B Building Comm.	100	0	0	0	75	0.00%
7000-1325-P Caring Comm.	400	0	296	152	300	97.45%
7000-1327-P Chaplain Professional Develop	0	0	0	221	0	0.00%
7000-1330-P Child Care Comm	2,000	227	1,975	1,762	1,500	13166.40%
7000-1335-M Choirs	3,000	0	1,838	2,654	2,250	8168.89%
7000-1337-J Outreach-Lavendar Listings	400	0	0	0	300	0.00%
7000-1355-P Covenant Group	80	0	0	46	60	0.00%
7000-1365-P Stewardship Comm.	960	353	872	721	720	121.11%
7000-1374-P FOCUS	200	0	0	29	150	0.00%
7000-1380-P Historian Comm.	60	0	(800)	0	45	-1777.78%
7000-1390-C Info/Tech Comm.	0	220	258	271	0	0.00%
7000-1395-P Leadership Development	1,000	0	0	250	750	0.00%
7000-1405-P Membership	800	0	225	634	600	37.50%
7000-1420-J UUSC	0	(700)	0	0	0	0.00%
7000-1425-A Worship Comm.	500	0	304	152	375	8106.02%
7000-1430-P Social Committee	50	0	0	84	38	0.00%
7000-1432-P Soulful Sundown	100	0	0	0	75	0.00%
7000-1433-P Wellspring	400	0	400	400	300	133.33%
7000-1450-P Partner Church Committee	150	0	150	0	113	133.33%
7000-1455-P Minister Retirement Expenses	300	0	100	0	225	44.44%
Subtotal Programs & Committees	10,660	100	5,637	7,469	7,995	70.51%
<b>Justice Action Ministry Programs</b>						
7000-1500-J Justice Action Ministry	13,763	0	1,504	20	10,322	14.57%
7000-1505-J Faith Mission/Pater Noster	0	227	2,080	2,048	0	0.00%
7000-1506-J YWCA Family Center	0	186	2,587	2,645	0	0.00%
7000-1507-J Feed My Sheep Pantry	0	250	2,350	2,860	0	0.00%
7000-1508-J BREAD Contribution	0	0	1,200	1,244	0	0.00%
7000-1509-J BREAD Misc Expenses	0	0	10	0	0	0.00%
7000-1512-J Clintonville Resource Center	0	0	600	1,200	0	0.00%
7000-1513-J Travel to Mineral OH	0	90	810	810	0	0.00%
7000-1516-J NARAL Pro-Choice Educ.	0	0	1,000	800	0	0.00%
7000-1517-J SPAN-Ohio -Single Payer Health	0	0	0	400	0	0.00%
7000-1518-J RESULTS	0	0	600	300	0	0.00%
7000-1520-J UU for JUST Economic Committee	0	0	0	250	0	0.00%
7000-1522-J Franklin Co. Good Gov't	0	50	50	50	0	0.00%
7000-1535 FSM Dinner Expense	0	0	2,572	2,331	0	0.00%
7000-1545 Move to Amend	0	0	1,549	1,132	0	0.00%
7000-1555-J Animal Ministry Expense	0	0	455	125	0	0.00%
Subtotal JAM Programs	13,763	803	17,367	16,215	10,322	168.25%
<b>Total Church Programs</b>	<b>81,070</b>	<b>(238)</b>	<b>61,211</b>	<b>65,344</b>	<b>60,802</b>	<b>100.67%</b>
<b>Administration</b>						
7210-1000-C Bank Service Charges	100	0	36	104	75	48.00%
7215-1000-C Bank Card Processing Fees	1,500	113	2,124	1,923	1,125	188.80%
7220-1000-C Copier Maintenance	5,000	242	3,629	3,205	3,750	96.77%
7225-1000-C IT Equipment & Maintenance	2,200	0	2,023	2,161	1,650	122.61%
7226-1000-C IT Communication	800	0	264	481	600	44.00%
7230-1000-C Office Equipment/Maintenance	270	177	177	0	203	87.41%

First Unitarian Universalist Church  
Operating Income Statement  
For The Nine Months Ending March 31, 2015

		Annual	Current	Year to	Prior Year	YTD Budget	% to Budget
	Account	Budget	Actual	Date	Actual		
7235-1000-C	Office Supplies	3,500	331	2,605	2,860	2,625	99.24%
7240-1000-C	Newsletter Printing/Mailing	300	0	0	199	225	0.00%
7245-1000-C	Payroll Processing Fees	3,000	216	2,213	2,259	2,250	98.36%
7250-1000-C	Postage	1,400	221	1,187	1,017	1,050	113.05%
7255-1000-C	Telephone	4,100	353	3,074	3,035	3,075	99.97%
7290-1000-C	Miscellaneous Expense	500	0	494	225	375	131.73%
	<b>Total Administration</b>	<b>22,670</b>	<b>1,653</b>	<b>17,826</b>	<b>17,469</b>	<b>17,003</b>	<b>104.84%</b>
<b>Facilities</b>							
<b>Buildings &amp; Grounds</b>							
7310-1000-B	Grounds Maintenance	10,000	2,646	20,349	12,399	7,500	271.32%
7315-1000-B	Parking Lot Maintenance	4,560	380	3,420	2,520	3,420	100.00%
7320-1000-B	Building Maintenance/Repair	16,000	698	13,778	13,868	12,000	114.82%
7330-1000-B	Building & DOO Insurance	8,000	805	7,532	5,999	6,000	125.53%
7340-1000-B	Building Supplies	5,300	99	2,788	3,588	3,975	70.14%
7350-1000-B	Bldg. Equip. Purchase/Maint.	4,000	0	3,027	3,335	3,000	100.90%
7365-1000-B	Security	360	30	270	270	270	100.00%
7370-1000-B	Utilities	37,500	2,037	29,419	30,652	28,125	104.60%
	<b>Subtotal Building &amp; Grounds</b>	<b>85,720</b>	<b>6,695</b>	<b>80,583</b>	<b>72,631</b>	<b>64,290</b>	<b>125.34%</b>
<b>Mortgage</b>							
9020-1000-B	Mortgage Principal Payment	24,172	2,248	18,156	17,097	18,129	100.15%
9025-1000-B	Mortgage Interest Payment	30,163	2,280	22,596	23,654	22,622	99.88%
9040-1000-B	Parking Lot Taxes	3,516	0	1,775	1,758	2,637	67.31%
	<b>Subtotal Mortgage</b>	<b>57,851</b>	<b>4,528</b>	<b>42,527</b>	<b>42,509</b>	<b>43,388</b>	<b>98.02%</b>
	<b>Total Facilities</b>	<b>143,571</b>	<b>11,223</b>	<b>123,110</b>	<b>115,140</b>	<b>107,678</b>	<b>114.33%</b>
<b>Miscellaneous Expenses</b>							
8000-1005-Q	Auuction Expenses	3,500	0	2,575	3,604	2,625	7357.14%
8000-1010-Q	Bookstore COGS and Expenses	2,000	0	1,500	1,000	1,500	100.00%
8000-1015-Q	Sunday Breakfast Expense	1,000	0	664	665	750	88.53%
8000-1020-Q	Congregation Retreat Expense	3,624	0	3,124	4,056	2,718	114.94%
8000-1040-E	COA Fund Raising Expense	2,500	1,629	1,629	1,332	1,875	86.88%
8000-1043-Q	Contra Dance Expense	4,000	475	4,120	3,076	3,000	137.33%
8000-1045-Q	Ruumage Sale Expenses	0	0	0	498	0	0.00%
8000-1050-Q	Seder Supper Expenses	800 <sup>b</sup>	0	0	0	600	0.00%
8000-1053-Q	Senior Group Expenses	250	104	318	264	188	169.60%
8000-1055-P	Fellowship Dance Expense	600	0	0	400	450	0.00%
8000-1058-E	Peace Camp	1,309	0	1,309	1,254	982	133.33%
8000-1059-Q	Holiday Appeal Split	1,000	1,000	1,000	0	750	133.33%
8000-1065-Q	Coffee Hour Expenses	800	168	669	501	600	111.50%
8000-1080-Q	UUSC Contribution-GAYT	1,000	700	700	700	750	93.33%
	<b>Total Miscellaneous Expense</b>	<b>22,383</b>	<b>4,076</b>	<b>17,608</b>	<b>17,350</b>	<b>16,787</b>	<b>104.89%</b>
	<b>Total Expenses</b>	<b>827,154</b>	<b>63,239</b>	<b>637,569</b>	<b>637,733</b>	<b>620,366</b>	<b>102.77%</b>
	<b>Net Income</b>	<b>0</b>	<b>4,139</b>	<b>10,991</b>	<b>14,715</b>	<b>0</b>	



First Unitarian Universalist Church  
Statement of Financial Position  
March 31, 2015

March 31, 2015						
	<u>Operating Funds</u>	<u>SYC Funds</u>	<u>Restricted Funds</u>	<u>Endowment Funds</u>	<u>Capital Funds</u>	<u>Total Funds</u>
ASSETS						
Current Assets		300.00				300.00
Petty Cash-SYC	<38,260.88>					81,627.77
Checking-CS Bank	18,085.56	97,186.17	4,816.06	9,142.94	8,743.48	18,085.56
Savings-CS Bank	0.00				0.00	0.00
CS Bank Insurance Account	2,436.51					2,436.51
Credit Card Business Account-CS Bank						8,476.90
Checking-Kemba Credit Union					8,476.90	2,459.97
Savings-Kemba Credit Union					2,459.97	568,548.96
Money Market-Kemba Credit Union					568,548.96	0.00
Kemba ACH Clearing Account					0.00	23,882.36
Savings-Operating Vanguard MM-050		23,882.36	38,977.32			38,977.32
Vanguard Restricted Savings-757			0.00		0.00	0.00
Investments-Operating	0.00			16,812.51		16,812.51
Investments-Endowment						0.00
TIAA Endowment						255,375.40
UUA Common Endowment Fund						4,804.96
Capital Fund Investments					4,804.96	240.00
Prepaid Expenses	240.00	0.00				0.00
Advanced Playcamp Salaries	0.00	0.00				0.00
Accounts Receivable	3,686.67					3,686.67
Health Insurance Receivable	467.25					467.25
Deposit-BWC	694.00					694.00
Cookbook Inventory	1,169.45					1,169.45
Fair Trade Coffee Inventory	4,317.30					4,317.30
Bookstore Inventory						
Total Current Assets	<7,164.14>	121,368.53	43,793.38	281,330.85	593,034.27	1,032,362.89
Property and Equipment						
Furniture,Fixtures & Equipment					125,060.96	125,060.96
Land & Real Estate					1,352,732.05	1,352,732.05
Church Building & Plant					1,518,136.39	1,518,136.39
Total Property and Equipment	0.00	0.00	0.00	0.00	2,995,929.40	2,995,929.40
TOTAL ASSETS	<7,164.14>	121,368.53	43,793.38	281,330.85	3,588,963.67	4,028,292.29

First Unitarian Universalist Church  
Statement of Financial Position  
March 31, 2015

	<u>Operating Funds</u>	<u>SYC Funds</u>	<u>Restricted Funds</u>	<u>Endowment Funds</u>	<u>Capital Funds</u>	<u>Total Funds</u>
<b>LIABILITIES</b>						
Current Liabilities	8,429.93	1,769.21	0.00	0.00	0.00	10,199.14
Accounts Payable	0.00					0.00
Sales Tax Accrual	0.00	0.00				0.00
Accrued Pensions, Payroll & Taxes	0.00	0.00				0.00
Accrued Employee Pension Contributions		10,096.00				10,096.00
Advance Tuition-SYC		0.00				0.00
Advance Play Camp-SYC		0.00				0.00
Advanced SYC Scholarship Contributions		0.00				0.00
Advanced SYC Scholarship Income		0.00			0.00	3,516.00
Prepaid Pledges-FY 15	3,516.00	0.00	0.00		0.00	0.00
Prepaid RG&E Fees	0.00	0.00				694.00
Other Liabilities	694.00					400.00
Facility Use Deposits	400.00	0.00		0.00	0.00	24,905.14
Total Current Liabilities	13,039.93	11,865.21	0.00	0.00		
Long-Term Liabilities						
Mortgage Payable					490,162.34	490,162.34
Prepaid Roof Settlement	0.00				0.00	0.00
Total Long-Term Liabilities	0.00	0.00	0.00	0.00	490,162.34	490,162.34
<b>TOTAL LIABILITIES</b>	13,039.93	11,865.21	0.00	0.00	490,162.34	515,067.48
<b>FUND BALANCES</b>	<31,191.51>					<31,191.51>
Fund Bal.-Operating			550.00			550.00
Fund Bal.-Art & Space			3,982.56			3,982.56
Fund Bal.-Choir Enrichment			136.41			136.41
Fund Bal.-Concert Series			664.64			664.64
Fund Bal.-Caring Committee			4,371.27			4,371.27
Fund Bal.-Ministers Discretionary			3,283.47			3,283.47
Fund Bal.-Sound Assistance System			301.00			301.00
Fund Bal.-Rainy Day Fund			1,975.13			1,975.13
Fund Bal.-Memorial Garden			10,000.10			10,000.10
Fund Bal.-CPA Audit Fund			6,541.67			6,541.67
Fund Bal.-Organ & Piano Fund			3,810.57			3,810.57
Fund Bal.-JAM			1,249.53			1,249.53
Fund E.-I.-R E Programs			1,496.93			1,496.93
Fund Bal.-Coming of Age			264.38			264.38
Fund Bal.-COA Justice Trip			0.00			0.00
Fund Bal.-Campus Ministry			579.22			579.22
Fund Bal.-Leadership						

First Unitarian Universalist Church  
Statement of Financial Position  
March 31, 2015

	<u>Operating Funds</u>	<u>SYC Funds</u>	<u>Restricted Funds</u>	<u>Endowment Funds</u>	<u>Capital Funds</u>	<u>Total Funds</u>
Fund Bal.-G S A			1,324.22			1,324.22
Fund Bal.-Humanists			1,004.73			1,004.73
Fund Bal.-Slower Lounge			0.00			0.00
Fund Bal. Restricted Holding			0.00			0.00
Fund Bal. RDTF			0.00			0.00
Fund Bal. Hymnal Fund			444.50			444.50
Fund Bal.-Historian			200.00			200.00
Fund Bal.-Senior Group Funds			0.00			0.00
Fund Bal.-Mortgage Fund			0.00			0.00
Fund Bal.-Staffing Needs			1,407.46			1,407.46
Fund Bal.-General Endowment				278,925.84		278,925.84
Fund Bal.-Partner Church Fund			240.89			240.89
Fund Bal.-Capital Fund					2,978,831.96	2,978,831.96
Fund Bal.-SYC Enrichment		12,793.18				12,793.18
Fund Bal.-SYC Scholarship		1,243.25			0.00	1,243.25
Fund Bal.-SYC Accreditation Fund		2,270.00				2,270.00
Fund Bal.-SYC Staff Scholarship		0.00				0.00
Net Income	10,987.44	93,196.89	<35.30>	2,405.01	119,969.37	226,523.41
TOTAL FUND BALANCES	<20,204.07>	109,503.32	43,793.38	281,330.85	3,098,801.33	3,513,224.81
TOTAL LIABILITIES & FUND BALANCES	<7,164.14>	121,368.53	43,793.38	281,330.85	3,588,963.67	4,028,292.29

First Unitarian Universalist Church  
Capital Income Statement  
For The Nine Months Ending March 31, 2015

	Current Month	Year to Date
Revenues		
Contrib -Capital Pledges	\$ 17,365.89	\$ 316,614.46
Contrib -Capital Non Pledges	1,000.00	8,678.48
Int/Div Capital Fund	89.56	1,050.63
Gain(Loss) on Investments, Cap	35.71	(99.29)
Total Revenues	<u>18,491.16</u>	<u>326,244.28</u>
Expenses		
Fund Raising Expense - Capital	4.33	377.39
Bank Card Processing Fees Cap	0.00	149.26
Other Capital Project Expenses	12,336.77	23,766.07
Capital Equipment	0.00	0.00
Capital Construction	9,454.65	181,982.19
Capital Mortgage Principal	0.00	0.00
Capital Mortgage Interest	0.00	0.00
Total Expenses	<u>21,795.75</u>	<u>206,274.91</u>
Net Income	<u>(3,304.59)</u>	<u>119,969.37</u>

First Unitarian Universalist Church  
Restricted Income Statement  
For The Nine Months Ending March 31, 2015

	Current Month	Year to Date
Revenues		
Capital Campaign Contributions	0.00	0.00
Contrib -Building & Grounds	0.00	0.00
Sexton Retirement Contribution	0.00	0.00
Chaplain Retirement Contributi	0.00	0.00
Contrib-Cancer Research Group	0.00	0.00
Contrib-Facilities	0.00	0.00
Contrib -Choir Enrichment	0.00	0.00
Arts Council Music Grant Inc	0.00	0.00
Concert Series Income	0.00	290.00
Contrib -Canoe Trip	0.00	0.00
Contrib -Computer Fund	0.00	0.00
Contrib -Corporate Personhood	0.00	0.00
Contrib -Courtyard Fund	0.00	0.00
Contrib -Humanists	0.00	0.00
Contrib -Hymnal Fund	0.00	0.00
Contrib -GSA	0.00	0.00
Contrib -Essay Contest	0.00	0.00
R2L - F2M Income	0.00	0.00
Contrib -Japan Garden	0.00	0.00
Contrib -Leadership	0.00	0.00
Contrib -Memorial Garden	0.00	0.00
Contrib -Min. Discretion. Fund	250.00	3,283.04
Contrib -Library Restricted	0.00	0.00
Contrib-NPR	0.00	0.00
Contrib -Piano/Organ Fund	0.00	0.00
Chaplain Retirement Contributi	0.00	0.00
Contrib -Marriage Equality fun	0.00	0.00
Contrib. -RDTF	0.00	0.00
Contrib-RE Restricted	0.00	0.00
Contrib -RE Senior High	0.00	0.00
Contrib -RE Summer Programs	0.00	0.00
Contrib-RE Youth Justice Trip	0.00	244.75
Contrib-Restri Campus Ministry	0.00	0.00
Contrib -Slowter Lounge	0.00	0.00
Contrib -Memorial Holding	0.00	0.00
Contrib -Music Program	0.00	0.00
Contrib -SSL Arizona Fund	0.00	0.00
Contrib -Sound System	0.00	0.00
Partner Church Income	0.00	0.00
Contrib -Staffing Needs	0.00	0.00
Contrib-Restricted Holding	0.00	0.00
Contrib.-Chair Fund	0.00	0.00
Minister Installation	0.00	0.00
Contrib. - Minister Gift	110.00	110.00
Minister Party Donations	0.00	0.00
DRE Retirement Contributions	0.00	0.00
Contrib - Capital Gifts	0.00	0.00
Rainy Day Income	0.00	0.00
Concert Series Income	0.00	900.00
Humanist Income	0.00	0.00
Miscellaneous-Restricted	0.00	1,118.00
Concert Series Income	0.00	0.00
Vanguard Unrealized Gains	0.00	0.00
Total Revenues	360.00	5,945.79

First Unitarian Universalist Church  
Restricted Income Statement  
For The Nine Months Ending March 31, 2015

	Current Month	Year to Date
Expenses		
Capital Campaign Expenses	0.00	0.00
Sexton Retirement Expense	0.00	0.00
Chaplain Retirement Expense	0.00	0.00
Cancer Research Group Expenses	0.00	0.00
Chancel Carpet Expense	0.00	0.00
Restricted Facilities Expense	0.00	0.00
Choir Enrichment Expenses	0.00	0.00
Arts Council Music Expense	0.00	0.00
Concert Series Expenses	0.00	1,190.00
Canoe Trip Expense	0.00	0.00
Computer Fund Expenses	0.00	0.00
Corporate Personhood	0.00	0.00
Humanists Expense	0.00	0.00
Courtyard Expenses	0.00	0.00
Hymnal Expense	0.00	0.00
GSA Expense	0.00	0.00
Essay Fund Exp.	0.00	0.00
F2L - F2M Expenses	0.00	0.00
Japanese Garden Exp.	0.00	0.00
Leadership	0.00	0.00
Memorial Garden Exp.	0.00	1,278.00
Minister's Discretionary Expen	550.00	2,399.18
Expenses NPR	0.00	0.00
Piano/Organ fund exp	0.00	0.00
Marriage Equality Fund	0.00	0.00
RD/TF Expenses	0.00	0.00
Senior High Fund Exp.	0.00	0.00
RE Justice Trip Expense	0.00	0.00
Restricted Social Justice	0.00	0.00
SSL Arizona Defense Fund	0.00	0.00
Senior Group Expenses	0.00	0.00
Staffing Needs Expense	0.00	0.00
Restricted Holding Expense	0.00	0.00
Minister Installation	0.00	0.00
Minister Gift	0.00	0.00
Minister Party Expense	0.00	0.00
DRE Retirement Expense	0.00	0.00
Mortgage Principle - Capital	0.00	0.00
Slowter Lounge Expenses	0.00	0.00
Restricted Sound System Exp.	0.00	0.00
Restricted Technology Expense	0.00	0.00
Miscellaneous Restricted	0.00	1,113.91
Total Expenses	550.00	5,981.09
Net Income	(190.00)	(35.30)

First Unitarian Universalist Church  
Endowment Income Statement  
For The Nine Months Ending March 31, 2015

	Current Month	Year to Date
Revenues		
Contrib.-General Endowment	0.00 \$	310.00
TIAA Unrealized Gains	0.00	1,037.32
TIAA Realized Gains	0.00	360.11
TIAA Interest & Dividends	0.00	1,358.94
Vanguard Unrealized Gains	0.00	2,027.91
Vanguard Realized Gains	0.00	3,340.40
Vanguard Interest & Dividends	0.00	2,065.82
Endowment Insurance Gain	0.00	0.00
Misc. Endowment Earnings	0.00	0.00
	<hr/>	<hr/>
Total Revenues	0.00	10,500.50
	<hr/>	<hr/>
Expenses		
Annual Endowment Allocation	900.00	7,975.00
Hollander Endowment exp	0.00	120.49
	<hr/>	<hr/>
Total Expenses	900.00	8,095.49
	<hr/>	<hr/>
Net Income	(900.00)	2,405.01
	<hr/>	<hr/>



First Unitarian Universalist Church  
SYC Income Statement For For For The Nine Months Ending March 31, 2015

		Annual Budget	Current Month	Year to Date
Revenues				
4500-5000	Contrib.-SYC Operating	0	0.00	0.00
4510-5000	Contrib.-SYC Scholarships	0	0.00	0.00
4515-5000	Contrib.-SYC Enrichment	0	0.00	0.00
4520-5000	Contrib.-SYC Staff Scholarship	0	0.00	0.00
4810-5000	SYC Before Sch. Care Inc.	0	0.00	0.00
4815-5000	SYC Fundraising Income	1,200	0.00	1,601.00
4820-5000	SYC Income-Auction/Scholarship	0	10,089.00	12,291.00
4821-5000	SYC Vompe Memorial	0	0.00	0.00
4825-5000	SYC Misc Income	1,000	0.00	2,528.00
4830-5000	SYC Parent Education Fees	1,000	18.00	1,424.00
4840-5000	SYC Playcamp Registration	17,139	0.00	19,027.23
4845-5000	SYC Schol. Trf. Revenue	9,946	1,243.25	8,702.75
4850-5000	SYC Tuition & Registration	240,354	16,274.00	255,793.48
4875-5000	SYC Net Income Year End Alloca	0	0.00	0.00
	Total Revenues	270,639	27,624.25	301,367.46
Expenses				
6400-5000	SYC Salaries	175,604	17,581.49	134,157.50
6410-5000	SYC Playcamp Salaries	16,604	0.00	12,883.02
6420-5000	SYC Before School Care	0	0.00	0.00
6425-5000	SYC Staff Substitutes	7,778	547.50	4,776.25
6435-5000	SYC Consultant Fees	0	238.00	632.00
6440-5000	SYC Accrediation-Staff Prepara	2,500	0.00	0.00
6445-5000	SYC Portfolio Prep Pay	1,278	0.00	0.00
6610-5000	SYC Pensions	0	158.60	1,435.07
6615-5000	SYC Health Insurance	0	0.00	0.00
6620-5000	SYC Workers Compensation	3,488	0.00	1,033.13
6625-5000	SYC FICA & Medicare	16,973	1,538.46	12,585.53
6680-5000	SYC Staff Education	0	1,276.12	2,458.97
6685-5000	SYC Staff Scholarship	0	0.00	0.00
7600-5000	SYC Advertising	0	0.00	0.00
7604-5000	SYC Awards/Gifts	0	0.00	0.00
7605-5000	SYC Bank Card Fees	50	85.54	85.54
7610-5000	SYC Bldg Maint	3,500	0.00	1,979.80
7615-5000	SYC Building Use/Janitor Fees	7,929	660.75	5,946.75
7620-5000	SYC Fundraising Expenses	600	0.00	1,364.00
7622-5000	SYC Expense-Auction/Scholarshi	50	0.00	0.00
7625-5000	SYC Info Tech	200	0.00	0.00
7626-5000	SYC Interpreter Services	0	0.00	104.00
7630-5000	SYC Licensing/Accreditation	1,625	775.00	2,400.00
7631-5000	SYC Re-Accrediation	1,000	0.00	0.00
7635-5000	SYC Misc. Expense	1,000	100.09	175.88
7640-5000	SYC New Staff Expenses	500	0.00	66.00
7645-5000	SYC Office Supplies	1,200	275.03	1,040.38
7647-5000	SYC Payroll Processing Fee	280	34.64	520.56
7650-5000	SYC Postage	274	97.37	146.37
7655-5000	SYC Printing & Copying	0	0.00	0.00
7660-5000	SYC Telephone	600	58.63	468.58
7700-5000	SYC Art Supplies	3,000	535.34	2,475.40
7705-5000	SYC Class Pictures	0	0.00	0.00
7710-5000	SYC Equipment/Games/Toys	2,500	346.42	1,967.56
7715-5000	SYC Photography Expense	0	5.38	331.39
7720-5000	SYC Food/Milk/Sundries	1,100	152.30	1,070.41
7725-5000	SYC Home Visits Expense	3,775	240.72	3,985.72



First Unitarian Universalist Church  
 SYC Income Statement For For For The Nine Months Ending March 31, 2015

		Annual Budget	Current Month	Year to Date
7730-5000	SYC Parent Conferences	3,161	791.00	3,113.00
7735-5000	SYC Parent Education	750	120.00	1,110.00
7740-5000	SYC Playcamp Expenses	400	0.00	267.88
7745-5000	SYC Accreditation Coordination	0	0.00	0.00
7760-5000	SYC Teachers Meetings	12,920	909.50	9,589.88
		<hr/>		
	Total Expenses	270,639	26,527.88	208,170.57
		<hr/>		
	Net Income	0	1,096.37	93,196.89
		<hr/>		

**First Unitarian Universalist Church  
Green and Growing Campaign  
FY 2013 - March 31, 2015**

**Contributions:**

FY13	\$6,300	
FY14	\$571,067	
FY15 - through March 2015	<u>\$325,293</u>	
		\$902,660

**Interest / Investment Gains and Losses:**

FY13		
FY14	\$1,731	
FY15 - through March 2015	<u>\$951</u>	
		<u>\$2,682</u>

**Total Inflows:** **\$905,342**

<b>Campaign Expenses:</b>	<u>\$44,478</u>	
		\$44,478

**Construction Expenses:**

Architect	\$25,542	
Preliminary Construction Evaluation	\$2,100	
Energy Consultant	\$10,000	
Tankless Hot Water	\$2,818	
Roof Replacement (church share)	\$62,650	
Door Replacement Project	\$143,448	
Restroom/ Classroom Addition	<u>\$21,272</u>	
		<u>\$267,830</u>

**Total Outflows:** **\$312,308**

**Balance on Hand 3/31/15:** **\$593,034**

**Pledges Outstanding as of 3/31/2015:** **\$683,068**

**Total Funds Available for Restroom / Classroom Addition Project:** **\$1,276,102**

**Potential Additional Debt at the end of the Pledge Payment Period:** **\$93,000**

## Finance / Treasurer's Report

This year we have made an important change in the Church Endowment Fund. This is the fund that was originally established through the efforts of Don Shkolnik and has resulted in a fund of approximately \$280,000 that is permanently invested. A portion of the earnings and market gains are available each year to enhance the mission of the church. This year the Finance Committee proposed, and the Board approved, moving these funds to the UUA Common Endowment Fund. This was accomplished as of March 1<sup>st</sup>. The UUA Common Endowment Fund has professional investment managers that combine growth in assets with an active program of socially responsible investing. The Endowment Spending policy was updated by the Board to reflect how we have actually been using these funds.

We have recently negotiated a new mortgage and construction loan package with our current lender, CS Bank. We expect to have the closing on these loans during May. The new interest rate will be 4.8% on our mortgage refinance and 4.375% on the construction loan. The refinance rate is fixed for 7 years and renewable for another 7 years without a new closing required. We would also like to thank Kemba Credit Union for working with us and providing a second attractive loan option.

The Green and Growing Campaign and related construction activities are on schedule. Thank you so much for payments on commitments, which are actually ahead of schedule, saving interest costs for the church. A summary report on the Green and Growing campaign is included with this report.

The March financial statement is included here as well as June 2014. We are expecting to end the year with a break even status, if pledge payments continue at the current rate through June.

Judy Kleen, Treasurer