

First Unitarian Universalist Church of Columbus
Annual Report
May 22, 2016

Section II: Finance Reports

Financial Report for the Year Ending June 30, 2015

Pages 0 - 19

Operating Income Statement for 10 Months Ending 4/30/16

Pages 20 - 24

Finance / Treasurer's Report

As a church of the people, by the people, and for the people, it falls to each of us to financially support the congregation. While we have had many successes during the first year of transition with the completion of the new classrooms, bathrooms, and hallways, our collection rate for pledges has decreased from prior years. This is not completely unexpected and cannot be maintained long term.

We are one of the 30 largest congregations in the Unitarian Universalist Association. We were so excited and proud to have returned to Fair Share support of the denomination a few years ago. However, with the 2016 budget, we did not budget Fair Share to the Association and are withholding our final payments of our reduced pledge to offset some of the anticipated deficit for this operating year.

We continue to make a difference in the lives of our members, in our local community, and in the larger world even as we struggle to juggle our finances. Please consider fulfilling your pledge this year and increasing your pledge for next year as we begin the search for our new settled senior minister.

Debra Boyd, Treasurer

First Unitarian Universalist Church of Columbus

Financial Report

for the Year Ending June 30, 2015

Table of Contents

June 2015 All Funds Consolidated Income Statement	1
June 30, 2015 Statement of Financial Position Summary	2
June 2015 Operating Pledge Summary	3
June 2015 Operating Fund	4
June 30, 2015 Statement of Financial Position Detail	9
SYC Summary	12
Justice Action Ministry Summary	13
Restricted Summary	14
Endowment Summary	16
Capital Fund Summary	17
Green and Growing Campaign Summary	18
Notes to the Financial Statement	19

**First Unitarian Universalist Church
of Columbus
Consolidated Income Statement
for the Period Ending June 30, 2015**

	Operating Funds	SYC Funds	Restricted Funds	Endowment Funds	Capital Funds	Total Funds
Income:						
Contributions	\$713,294	\$13,501	\$24,771	\$610	\$463,057	\$1,215,233
SYC Tuition		\$283,518				\$283,518
Other Income / Transfer	\$112,820	\$6,430		\$7,639	\$1,443	\$128,333
Total Income:	\$826,114	\$303,449	\$24,771	\$8,249	\$464,501	\$1,627,083
Expenses:						
Personnel & Benefits	\$554,264	\$221,737		\$10,675		\$786,676
Religious Education	\$7,163					\$7,163
SYC Programs		\$49,431				\$49,431
Justice Action Ministry	\$20,789					\$20,789
Church Programs	\$8,533		\$25,010	\$544		\$34,087
Denominational Support	\$32,648					\$32,648
Administration Expense	\$23,431				\$1,892	\$25,323
Facilities Expense	\$102,453				\$231,742	\$334,195
Mortgage and Property Tax	\$53,356					\$53,356
Capital Expense					\$0	\$0
Other Expense / Transfers	\$22,910	\$32,280		\$866		\$56,056
Total Expense:	\$825,547	\$303,449	\$25,010	\$12,085	\$233,635	\$1,399,725
Net Income / (Loss):	\$567	\$0	(\$239)	(\$3,835)	\$230,866	\$227,358

**First Unitarian Universalist Church
of Columbus
Statement of Financial Position
June 30, 2015**

	Operating Funds	SYC Funds	Restricted Funds	Endowment Funds	Capital Funds	Total Funds
ASSETS						
Checking and Savings Accounts	(\$22,045)	\$101,323	\$42,115		\$699,521	\$820,914
Other Investments and Prepaid	\$10,786	\$5,654		\$6,320	\$4,410	\$27,170
Plant, Property & Equipment				\$268,771	\$2,995,929	\$2,995,929
Total Assets	(\$11,258)	\$106,976	\$42,115	\$275,090	\$3,699,860	\$3,844,014
LIABILITIES						
Current Liabilities	\$1,959					\$1,959
Prepaid Pledges and Tuition	\$17,407	\$67,439				\$84,846
Mortgage					\$492,100	\$492,100
Total Liabilities	\$19,366	\$67,439	\$0	\$0	\$492,100	\$578,905
EQUITY						
Fund Balance	(\$31,192)	\$39,537	\$42,354	\$278,926	\$2,976,894	\$3,306,520
Current Year-To-Date Net Income	\$567	\$0	(\$239)	(\$3,835)	\$230,866	\$227,358
Total Equity	(\$30,625)	\$39,537	\$42,115	\$275,090	\$3,207,760	\$3,533,878
Total Liabilities & Equity	(\$11,258)	\$106,976	\$42,115	\$275,090	\$3,699,860	\$4,112,784

First Unitarian Universalist Church of Columbus
Operating Budget Indicators
For The Twelve Months Ended June 30, 2015

	FY 15	FY14	
Total Pledging Units			
1 Number of Actual Pledges	450	460	
2 Total Pledged	\$686,113	\$701,682	
3 Budgeted Pledges	\$696,000	\$701,000	
4 Average Pledge	\$1,525	\$1,525	
5 YTD Amount Payment Due	\$686,113	\$701,000	
6 YTD Actual Pledge Payments	\$651,241	\$666,010	
7 YTD Actual Pledge & Prior Year Payments	\$661,443	\$683,375	
8 YTD Payment Over/(Short)	(\$34,872)	(\$34,990)	
9 Pledges (Short) Long to Budget	(\$9,887)	\$682	
10 Collection Rate - Current Year Pledges	94.9%	95.0%	
11 Collection Rate - Current + Prior Yr Payments	96.4%	97.5%	
12 Holiday Appeal Increased Pledges	\$0	\$30	
13 New Members/Households	33/27	28/25	
14 New Pledges	24	23	
15 New Pledge Dollars	\$17,365	\$10,037	
	Actual	Budget	Prior
Total Income	\$826,117	\$827,154	\$841,250
Total Expenses	\$825,543	\$827,154	\$850,213
Net Income	\$574	\$0	(\$8,963)

First Unitarian Universalist Church
Operating Income Statement
For The Twelve Months Ending June 30, 2015

Account	Annual Budget	Current Actual	Year to Date	Prior Year Actual	YTD Budget	% to Budget
Revenues						
Contributions						
4000-1210	Pledge Payments-Operating	\$ 696,000	\$ 48,372	\$ 651,241	666,010	696,000 93.57%
4000-1220	Prior Year Pledge Payments	15,000	74	10,202	17,365	15,000 68.01%
4000-1230	Uncollectible Pledges	(27,840)	0	0	0	(27,840) 0.00%
4000-1240	Holiday Appeal Income	15,000	0	13,520	14,355	15,000 90.13%
4000-1250	Non-Pledged Contributions	10,000	1,062	12,929	9,898	10,000 129.29%
4000-1260	Plate Cash Collection	17,000	1,439	17,022	16,417	17,000 100.13%
4000-1500	JAM Contributions	0	2,001	3,955	2,452	0 0.00%
4000-1515	Feed My Sheep Contributions	0	0	100	710	0 0.00%
4000-1535	FSM Dinner	0	0	2,576	2,331	0 0.00%
4000-1540	CSTB	0	(120)	0	25	0 0.00%
4000-1545	Move to Amend	0	(2,384)	0	1,795	0 0.00%
4000-1550	Move to Amend-RTA	0	(52)	0	0	0 0.00%
4000-1555	Animal Ministry	0	20	121	0	0 0.00%
4000-1579	Fair Trade Coffee Expenses	(5,600)	(741)	(4,024)	(6,875)	(5,600) 71.86%
4000-1580	Fair Trade Sales	6,000	271	4,697	7,273	6,000 78.28%
	Sub total JAM Contributions	400	(1,005)	7,425	7,711	400 1856.25%
4010-1325	Contrib -Caring Comm.	0	5	255	375	0 0.00%
4010-1420	Contrib -GAYT	1,000	0	700	700	1,000 70.00%
4010-1622	Contrib -Campus Ministry	500	0	0	500	500 0.00%
	SubTotal Contributions	727,060	49,947	713,294	733,331	727,060 98.11%
Other Income						
4610-1075	Facility Use and Rental Income	12,000	777	12,570	11,970	12,000 104.75%
4610-1080	Facility Use SYC	7,929	661	7,929	7,661	7,929 100.00%
4610-1082	Year End SYC Split	4,500	0	0	650	4,500 0.00%
4610-1085	Miscellaneous Income	1,500	8,902	10,666	1,666	1,500 711.07%
4610-1095	SYC Year End Split	0	0	0	8,484	0 0.00%
4610-1096	Workers Comp 2013 Refund	875	2,370	3,627	0	875 414.51%
4610-1097	SYC BWC 2013 Refund 50%	700	0	943	0	700 134.71%
4610-1098	UU Funding-Campus Ministry	1,042	0	1,042	0	1,042 100.00%
4700-1000	Realized Gains-Operating	0	0	0	(199)	0 0.00%
4701-1000	Unrealized Gains-Operating	0	(812)	(774)	(1,103)	0 0.00%
4710-1000	Interest/Div.-Operating	1,300	174	398	1,032	1,300 30.62%
4710-1200	Tax Credit	0	0	0	505	0 0.00%
4710-1300	Retail Rewards-Program	2,647	187	947	1,100	2,647 35.78%
	Subtotal Other Income	32,493	12,259	37,348	31,766	32,493 114.94%
Miscellaneous Sales						
4600-1005	Auction Items Sale Income	31,500	140	31,673	29,613	31,500 100.55%
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	140	35,251	33,950	31,500 111.91%
4600-1010	Bookstore Sales	3,500	407	4,755	2,803	3,500 135.86%
4600-1015	Sunday Breakfast Income	1,300	0	1,600	1,580	1,300 123.08%
4600-1020	Congregation Retreat Income	4,140	0	4,140	5,090	4,140 100.00%
4600-1028	Entertainment Books	0	0	165	238	0 0.00%
4600-1040	COA Fund Raising Income	2,500	0	2,930	2,142	2,500 117.20%
4600-1043	Contra Dance Income	4,000	463	5,432	4,446	4,000 135.80%
4600-1045	Ruumage Sale Income	0	0	0	11,371	0 0.00%
4600-1050	Seder Supper Income	800	0	283	639	800 35.38%
4600-1053	Senior Group Income	0	(122)	378	0	0 0.00%
4600-1055	Fellowship Dance Income	3,000	348	2,652	3,327	3,000 88.40%
4600-1058	Peace Camp	1,770	0	1,770	1,320	1,770 100.00%
4600-1065	Coffee Hour	1,000	87	1,080	1,034	1,000 108.00%
	Subtotal Misc Sales	53,510	1,323	60,436	67,940	53,510 112.94%
RE Income						
4600-1610	RE Other Income	0	0	68	7	0 0.00%
4600-1620	RE Fees - Adult	1,500	0	757	1,511	1,500 50.47%
4600-1630	RE Fees - Children	0	0	300	0	0 0.00%

First Unitarian Universalist Church
Operating Income Statement
For The Twelve Months Ending June 30, 2015

	Account	Annual Budget	Current Actual	Year to Date	Prior Year Actual	YTD Budget	% to Budget
4600-1640	RE Coming of Age Income	0	0	0	105	0	0.00%
4600-1645	RE Youth Group	0	(148)	1,323	782	0	0.00%
4600-1650	Spirit Play Training	1,916	0	1,916	0	1,916	93.57%
	Subtotal RE Income	3,416	(148)	4,364	2,405	3,416	93.57%
Transfers							
4900-1000	Transfer to Operating	10,675	900	10,675	5,808	10,675	100.00%
	Subtotal Transfers	10,675	900	10,675	5,808	10,675	100.00%
	Total Revenues	827,154	64,281	826,117	841,250	827,154	99.87%
Expenses							
Personnel							
Senior Minister							
6010-1100-A	Minister Salary	70,058	5,838	70,058	69,431	70,058	100.00%
6012-1100-A	Minister Housing Allowance	27,070	2,256	27,070	27,070	27,070	100.00%
	Subtotal Senior Minister Salary	97,128	8,094	97,128	96,501	97,128	100.00%
Associate Minister							
6020-1110-A	Assoc. Minister Salary	43,293	3,608	43,294	42,894	43,293	100.00%
6022-1110-A	Assoc. Minister Housing Allow.	18,566	1,547	18,566	18,566	18,566	100.00%
	Subtotal Associate Minister Salary	61,859	5,155	61,860	61,460	61,859	100.00%
Minister Benefits & Expenses							
6051-1100-A	Minister Pension	6,799	567	6,799	10,388	6,799	100.00%
6051-1101-A	Minister Pension 3% Matching	2,914	243	2,914	0	2,914	100.00%
6052-1100-A	Minister Health Insurance	9,774	881	10,105	9,253	9,774	103.39%
6053-1100-A	Minister Workers Compensation	400	0	187	422	400	46.75%
6053-1101-A	Minister's W C Temp Reduction	(200)	0	0	0	(200)	0.00%
6054-1100-A	Minister Life/Disability Ins.	1,706	121	1,447	1,706	1,706	84.82%
6055-1100-A	Professional Exp. - Minister	7,500	629	6,863	7,500	7,500	91.51%
6056-1100-A	Minister SSA Equivalent	7,430	619	7,430	7,379	7,430	100.00%
6061-1110-A	Assoc. Minister Pension	4,330	361	4,330	6,616	4,330	100.00%
6061-1111-A	Assoc Minister Pension 3% Matc	1,856	155	1,856	0	1,856	100.00%
6062-1110-A	Assoc. Minister Health Ins.	6,421	538	6,297	6,021	6,421	98.07%
6063-1101-A	Assoc Minister WC Temp Reduct	(140)	0	0	0	(140)	0.00%
6063-1110-A	Assoc. Minister Workers Comp.	280	0	119	269	280	42.50%
6064-1110-A	Assoc. Minister Life/Disability	1,087	91	1,087	1,087	1,087	100.00%
6065-1110-A	Professional Exp. - Asso. Min.	6,186	0	6,186	6,146	6,186	100.00%
6066-1110-A	Assoc Minister SSA Equivalent	4,732	394	4,731	4,703	4,732	99.98%
	Subtotal Minister Benefits & Exp	61,075	4,599	60,351	61,490	61,075	98.81%
Staff Salaries							
6100-1120-C	Administrator Salary	49,910	4,266	49,910	48,624	49,910	100.00%
6100-1121-E	RE Vacation Payout	0	0	0	3,808	0	0.00%
6100-1122-M	Chalice Choir Director Salary	13,817	575	14,023	13,817	13,817	101.49%
6100-1123-M	Music Director	10,027	836	10,027	10,027	10,027	100.00%
6100-1124-M	Pianist Salary	12,555	1,046	12,555	12,555	12,555	100.00%
6100-1125-M	Children's Choir Director	7,521	627	7,521	7,521	7,521	100.00%
6100-1126-E	RE Director	55,000	4,583	55,000	52,708	55,000	100.00%
6100-1128-E	Rel Ed & Staff Assistant	14,258	1,262	14,258	13,604	14,258	100.00%
6100-1130-E	RE Summer Director	1,587	423	1,270	1,587	1,587	80.03%
6100-1132-C	Office Manager Salary	31,470	2,623	31,493	31,470	31,470	100.07%
6100-1136-C	Bookkeeper Salary	17,262	1,218	17,262	17,262	17,262	100.00%
6100-1139-E	Campus Ministry	2,083	0	2,083	3,180	2,083	100.00%
6100-1140-J	ASL Interpreter Stipend	1,700	93	450	660	1,700	26.47%
6100-1141-J	ASL 25% Free of Charge	(425)	0	0	0	(425)	0.00%
6100-1142-A	Sound Technician Stipend	1,400	75	925	1,200	1,400	66.07%
6100-1144-C	Toddler Room Lead Teacher	2,312	99	1,818	2,017	2,312	78.63%
6100-1145-C	Pre-K Teacher	2,160	0	2,342	0	2,160	108.43%
6100-1146-C	Sexton Salary	0	0	0	16,219	0	0.00%
6100-1148-C	Facilities Assistant Salary	26,610	2,251	26,680	25,068	26,610	100.26%
6100-1150-C	P T Facilities Assistant Wages	12,580	950	12,107	12,345	12,580	96.24%
6100-1151-C	Search & Moving Expense	1,000	298	298	1,192	1,000	29.80%

First Unitarian Universalist Church
Operating Income Statement
For The Twelve Months Ending June 30, 2015

	Account	Annual Budget	Current Actual	Year to Date	Prior Year Actual	YTD Budget	% to Budget
6100-1155-C	Sunday Kitchen Maintenance	400	0	560	415	400	140.00%
	Subtotal Staff Salaries	263,227	21,225	260,582	275,279	263,227	99.00%
Staff Benefits & Expenses							
6600-1120-C	Administrator Professional Exp	1,500	776	1,442	1,433	1,500	96.13%
6600-1124-M	Music Director Prof Expense	1,500	140	1,500	1,348	1,500	100.00%
6600-1126-E	DRE Professional Development	3,500	0	3,500	3,502	3,500	100.00%
6610-1190-C	Staff Pensions	14,519	1,201	14,310	15,508	14,519	98.56%
6611-1190-C	3% Staff Contributions	4,769	402	4,691	0	4,769	98.36%
6615-1190-C	Staff Health Insurance	21,112	1,874	22,338	19,430	21,112	105.81%
6615-1195-C	Health Reimbursement Account	5,500	74	4,432	4,434	5,500	80.58%
6615-1196-C	Health Plan Administration	400	42	462	448	400	115.50%
6620-1190-C	Staff Workers Compensation	838	0	383	745	838	45.70%
6621-1190-C	Staff WC Temporary Reduction	(419)	0	0	0	(419)	0.00%
6625-1190-C	Staff Life/Disability Insurance	1,447	118	1,443	1,447	1,447	99.72%
6635-1190-C	Staff FICA & Medicare	19,505	1,588	19,839	20,863	19,505	101.71%
	Subtotal Staff Benefits & Exp	74,171	6,215	74,340	69,158	74,171	100.23%
	Total Salary and Benefits	557,460	45,288	554,261	563,888	557,460	99.43%
Church Programs							
Religious Education							
7000-1610-E	RE Council	400	0	318	20	400	79.50%
7000-1615-E	RE Adolescent	500	300	528	544	500	105.60%
7000-1620-E	RE Adult	1,000	0	320	298	1,000	32.00%
7000-1630-E	RE SSP	1,575	0	2,170	3,169	1,575	137.78%
7000-1640-E	RE COA	0	335	670	2,403	0	0.00%
7000-1645-E	RE OWL	1,250	0	538	248	1,250	43.04%
7000-1646-E	RE Youth Advisor Training	700	0	159	45	700	22.71%
7000-1647	RE Youth Group	0	0	1,323	782	0	0.00%
7000-1648-E	RE Adult OWL	650	0	576	0	650	88.62%
7000-1649-E	RE Volunteers	1,000	93	561	1,101	1,000	56.10%
	Subtotal Religious Education	7,075	728	7,163	8,610	7,075	101.24%
Denominational Support							
7100-1000-D	UUA Annual Program Fund	34,980	0	23,320	34,951	34,980	66.67%
7108-1000-D	UUSC Dues	600	0	0	600	600	0.00%
7110-1000-D	UU-OMD District Dues	13,992	0	9,328	14,352	13,992	66.67%
	Subtotal Denominational Support	49,572	0	32,648	49,903	49,572	65.86%
Programs & Committees							
7000-1300-P	Board of Trustees	160	50	50	160	160	31.25%
7000-1315-P	Arts/Space Committee	0	0	19	13	0	0.00%
7000-1320-B	Building Comm.	100	0	0	131	100	0.00%
7000-1325-P	Caring Comm.	400	308	655	375	400	163.75%
7000-1327-P	Chaplain Professional Develop	0	0	0	221	0	0.00%
7000-1330-P	Child Care Comm.	2,000	346	2,556	2,300	2,000	127.80%
7000-1335-M	Choirs	3,000	49	2,305	2,689	3,000	76.83%
7000-1337-J	Outreach-Lavendar Listings	400	0	320	0	400	80.00%
7000-1355-P	Covenant Group	80	0	120	52	80	150.00%
7000-1365-P	Stewardship Comm.	960	0	1,043	1,499	960	108.65%
7000-1374-P	FOCUUS	200	0	0	29	200	0.00%
7000-1380-P	Historian Comm.	60	800	0	0	60	0.00%
7000-1390-C	Info/Tech Comm.	0	(258)	0	271	0	0.00%
7000-1395-P	Leadership Development	1,000	0	0	250	1,000	0.00%
7000-1405-P	Membership	800	0	311	647	800	38.88%
7000-1425-A	Worship Comm.	500	0	304	332	500	60.80%
7000-1430-P	Social Committee	50	0	0	84	50	0.00%
7000-1432-P	Soulful Sundown	100	0	0	61	100	0.00%
7000-1433-P	Wellspring	400	0	400	400	400	100.00%
7000-1435-P	Library	0	(47)	0	0	0	0.00%
7000-1450-P	Partner Church Committee	150	0	150	150	150	100.00%
7000-1455-P	Minister Retirement Expenses	300	102	300	0	300	100.00%
	Subtotal Programs & Committees	10,660	1,350	8,533	9,664	10,660	80.05%

First Unitarian Universalist Church
Operating Income Statement
For The Twelve Months Ending June 30, 2015

	Account	Annual Budget	Current Actual	Year to Date	Prior Year Actual	YTD Budget	% to Budget
Justice Action Ministry Programs							
7000-1500-J	Justice Action Ministry	13,763	0	0	464	13,763	0.00%
7000-1505-J	Faith Mission/Pater Noster	0	299	2,985	2,950	0	0.00%
7000-1506-J	YWCA Family Center	0	180	3,285	3,916	0	0.00%
7000-1507-J	Feed My Sheep Pantry	0	250	3,100	3,710	0	0.00%
7000-1508-J	BREAD Contribution	0	0	1,200	1,244	0	0.00%
7000-1509-J	BREAD Misc Expenses	0	186	419	0	0	0.00%
7000-1512-J	Clintonville Resource Center	0	600	1,200	1,200	0	0.00%
7000-1513-J	Travel to Mineral OH	0	90	1,080	1,080	0	0.00%
7000-1515-J	Mid-Ohio Workers Assoc.	0	0	250	250	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	500	400	0	0.00%
7000-1518-J	RESULTS	0	0	600	300	0	0.00%
7000-1520-J	UU for JUST Economic Committee	0	550	550	550	0	0.00%
7000-1522-J	Franklin Co. Good Gov't	0	0	50	50	0	0.00%
7000-1525-J	UU Children's Justice Projects	0	0	0	300	0	0.00%
7000-1535	FSM Dinner Expense	0	0	2,572	2,319	0	0.00%
7000-1545	Move to Amend	0	(1,549)	0	1,395	0	0.00%
7000-1555-J	Animal Ministry Expense	0	376	847	125	0	0.00%
7000-1561-J	Coalition of Immokalee Workers	0	0	400	0	0	0.00%
7000-1562-J	R E for Social Justice	0	146	750	0	0	0.00%
7000-1580-J	Fair Trade Items	0	(438)	0	0	0	0.00%
	Subtotal JAM Programs	13,763	690	20,788	21,053	13,763	151.04%
	Total Church Programs	81,070	2,768	69,132	89,230	81,070	85.27%
Administration							
7210-1000-C	Bank Service Charges	100	0	48	151	100	48.00%
7215-1000-C	Bank Card Processing Fees	1,500	108	2,594	2,275	1,500	172.93%
7220-1000-C	Copier Maintenance	5,000	573	5,125	4,611	5,000	102.50%
7225-1000-C	IT Equipment & Maintenance	2,200	74	3,014	2,401	2,200	137.00%
7226-1000-C	IT Communication	800	390	654	481	800	81.75%
7230-1000-C	Office Equipment/Maintenance	270	0	177	0	270	65.56%
7235-1000-C	Office Supplies	3,500	437	3,465	3,464	3,500	99.00%
7240-1000-C	Newsletter Printing/Mailing	300	0	0	296	300	0.00%
7245-1000-C	Payroll Processing Fees	3,000	209	2,710	2,958	3,000	90.33%
7250-1000-C	Postage	1,400	147	1,396	1,247	1,400	99.71%
7255-1000-C	Telephone	4,100	358	4,143	4,064	4,100	101.05%
7290-1000-C	Miscellaneous Expense	500	297	2,503	942	500	500.60%
7295-1000-C	Voided Check Reconciliation	0	(345)	(2,398)	0	0	0.00%
	Total Administration	22,670	2,248	23,431	22,890	22,670	103.36%
Facilities							
Buildings & Grounds							
7310-1000-B	Grounds Maintenance	10,000	637	22,522	14,100	10,000	225.22%
7315-1000-B	Parking Lot Maintenance	4,560	380	5,811	4,752	4,560	127.43%
7320-1000-B	Building Maintenance/Repair	16,000	1,379	20,596	17,566	16,000	128.73%
7330-1000-B	Building & DOO Insurance	8,000	0	9,143	7,793	8,000	114.29%
7340-1000-B	Building Supplies	5,300	369	4,225	5,024	5,300	79.72%
7350-1000-B	Bldg. Equip. Purchase/Maint.	4,000	688	4,040	4,993	4,000	101.00%
7365-1000-B	Security	360	30	360	360	360	100.00%
7370-1000-B	Utilities	37,500	1,640	35,756	38,226	37,500	95.35%
	Subtotal Building & Grounds	85,720	5,123	102,453	92,814	85,720	119.52%
Mortgage							
9020-1000-B	Mortgage Principal Payment	24,172	0	22,277	22,886	24,172	92.16%
9025-1000-B	Mortgage Interest Payment	30,163	0	27,530	31,449	30,163	91.27%
9040-1000-B	Parking Lot Taxes	3,516	0	3,549	3,517	3,516	100.94%
	Subtotal Mortgage	57,851	0	53,356	57,852	57,851	92.23%
	Total Facilities	143,571	5,123	155,809	150,666	143,571	108.52%
Miscellaneous Expenses							
8000-1005-Q	Auction Expenses	3,500	0	2,575	3,604	3,500	73.57%
8000-1010-Q	Bookstore COGS and Expenses	2,000	1,551	3,051	2,487	2,000	152.55%
8000-1015-Q	Sunday Breakfast Expense	1,000	0	1,193	1,154	1,000	119.30%

First Unitarian Universalist Church
Operating Income Statement
For The Twelve Months Ending June 30, 2015

	Account	Annual Budget	Current Actual	Year to Date	Prior Year Actual	YTD Budget	% to Budget
8000-1020-Q	Congregation Retreat Expense	3,624	0	3,624	4,056	3,624	100.00%
8000-1040-E	COA Fund Raising Expense	2,500	48	2,424	1,332	2,500	96.96%
8000-1043-Q	Contra Dance Expense	4,000	345	5,205	4,721	4,000	130.13%
8000-1045-Q	Rummage Sale Expenses	0	0	0	1,670	0	0.00%
8000-1050-Q	Seder Supper Expenses	800	0	283	76	800	35.38%
8000-1053-Q	Senior Group Expenses	250	14	378	169	250	151.20%
8000-1055-P	Fellowship Dance Expense	600	0	320	604	600	53.33%
8000-1058-E	Peace Camp	1,309	0	1,309	1,254	1,309	100.00%
8000-1059-Q	Holiday Appeal Split	1,000	0	1,000	1,000	1,000	100.00%
8000-1065-Q	Coffee Hour Expenses	800	0	848	712	800	106.00%
8000-1080-Q	UUSC Contribution-GAYT	1,000	0	700	700	1,000	70.00%
	Total Miscellaneous Expense	22,383	1,958	22,910	23,539	22,383	102.35%
	<i>Total Expenses</i>	<i>827,154</i>	<i>57,385</i>	<i>825,543</i>	<i>850,213</i>	<i>827,154</i>	<i>99.81%</i>
	Net Income	\$ 0	\$ 6,896	\$ 574	(8,963)	0	

First Unitarian Universalist Church
Statement of Financial Position
June 30, 2015

June 30, 2015		Operating Funds	SYC Funds	Restricted Funds	Endowment Funds	Capital Funds	Total Funds
ASSETS							
Current Assets							
Petty Cash-SYC			300.00				300.00
Checking-CS Bank	<26,278.75>		77,817.78	3,137.70	6,319.58	8,332.73	69,329.04
Savings-CS Bank	1,000.13						1,000.13
CS Bank Capital Escrow Account	0.00					615,932.00	615,932.00
Credit Card Business Account-CS Bank	3,233.90					3,233.90	3,233.90
Checking-Kemba Credit Union						7,983.55	7,983.55
Savings-Kemba Credit Union						2,460.60	2,460.60
Money Market-Kemba Credit Union						64,811.96	64,811.96
Kemba ACH Clearing Account						0.00	0.00
Savings-Operating Vanguard MM-050			23,204.80				23,204.80
Vanguard Restricted Savings-757				38,977.32			38,977.32
Investments-Operating	0.00			0.00		0.00	0.00
Investments-Endowment					16,812.51		16,812.51
TIAA Endowment						0.00	0.00
UUA Common Endowment Fund					251,958.29		251,958.29
Capital Fund Investments						4,410.18	4,410.18
Prepaid Expenses	1,546.85		0.00				1,546.85
Advanced Playcamp Salaries			5,653.70				5,653.70
Accounts Receivable	0.00						0.00
Health Insurance Receivable	3,640.90						3,640.90
Deposit-BWC	467.25						467.25
Cookbook Inventory	250.00						250.00
Fair Trade Coffee Inventory	866.60						866.60
Bookstore Inventory	4,014.86						4,014.86
Total Current Assets	<11,258.26>		106,976.28	42,115.02	275,090.38	703,931.02	1,116,854.44
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	<11,258.26>		106,976.28	42,115.02	275,090.38	3,699,860.42	4,112,783.84

First Unitarian Universalist Church
Statement of Financial Position
June 30, 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>
LIABILITIES						
Current Liabilities	1,958.68	0.00	0.00	0.00	0.00	1,958.68
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		49,961.00				49,961.00
Advance Tuition-SYC		17,478.00				17,478.00
Advance Play Camp-SYC		0.00				0.00
Advanced SYC Scholarship Contributions		0.00				0.00
Advanced SYC Scholarship Income		0.00			0.00	16,107.45
Prepaid Pledges-FY 15	16,107.45	0.00	0.00		0.00	850.00
Prepaid Operating Income	850.00	0.00				250.00
Other Liabilities	250.00					200.00
Facility Use Deposits	200.00	0.00				86,805.13
Total Current Liabilities	19,366.13	67,439.00	0.00	0.00	0.00	
Long-Term Liabilities						
Mortgage Payable					492,100.00	492,100.00
Prepaid Roof Settlement	0.00				0.00	0.00
Total Long-Term Liabilities	0.00	0.00	0.00	0.00	492,100.00	492,100.00
TOTAL LIABILITIES	19,366.13	67,439.00	0.00	0.00	492,100.00	578,905.13
FUND BALANCES	<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			660.08			660.08
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			1,809.49			1,809.49
Fund Bal.-JAM			1,397.55			1,397.85
Fund Bal.-R E Programs			1,879.78			1,879.78
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
June 30, 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					2,976,894.30	2,976,894.30
Fund Bal.-SYC Enrichment		22,631.28				22,631.28
Fund Bal.-SYC Scholarship		13,501.00			0.00	13,501.00
Fund Bal.-SYC Accreditation Fund		3,405.00				3,405.00
Fund Bal.-SYC Staff Scholarship		0.00				0.00
Net Income	567.12	0.00	<239.19>	<3,835.46>	230,866.12	227,358.59
TOTAL FUND BALANCES	<30,624.39>	39,537.28	42,115.02	275,090.38	3,207,760.42	3,533,878.71
TOTAL LIABILITIES & FUND BALANCES	<11,258.26>	106,976.28	42,115.02	275,090.38	3,699,860.42	4,112,783.84

Income Statement

Balance Sheet Activity

SYC Enrichment Fund

3000-5000

Beginning Balance	\$13,461.10
Playground	(\$1,610.68)
Workers Comp Settlement	\$1,958.64
Year End Final Split	\$8,822.22
Ending Balance	\$22,631.28

SYC Scholarship Fund

3010-5000

Beginning Balance	\$9,946.00
Monthly transfers	(\$9,946.00)
Scholarship Auction Proceeds	\$13,501.00
Ending Balance for FY15	\$13,501.00

SYC Accreditation Fund

3030-5000

Beginning Balance	\$2,270.00
Set Aside from Ending FY15	\$1,135.00
Ending Balance	\$3,405.00

Total SYC Ending Fund Balance: \$39,537.28

Year End Reconciliation

Net Income:	\$32,280.43
Fund Scholarship Pool for FY 15	(\$13,501.00)
Set Aside for Accreditation	(\$1,135.00)
Remaining Net Income	\$17,644.43
50% to SYC Enrichment	\$8,822.22
50% to Operating Income	\$8,822.21

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.

Income	
Fund Raising Income	\$1,601.00
Auction Income - Scholarship	\$13,501.00
Misc	\$3,389.00
Parent Education	\$1,440.00
Playcamp	\$19,027.23
Transfer - Scholarship	\$9,946.00
Tuition	\$254,544.48
Total:	\$303,448.71

Expense	
Salaries	\$172,955.06
Playcamp Salaries	\$12,883.02
Consultants	\$788.00
Staff Substitutes	\$10,338.75
Accreditation - Staff Preparation	\$0.00
Portfolio Preparation	\$1,278.00
Pensions	\$1,934.99
Workers Comp	\$1,033.13
FICA	\$16,567.16
Staff Education	\$3,958.97
Staff Scholarship	\$0.00
Advertising	\$0.00
Bank Card Fees	\$85.54
Building Maintenance	\$3,509.64
Building Usage Fee	\$7,929.00
Fundraising Expenses	\$1,364.00
Auction/Scholarship Expense	\$0.00
Interpreter Services	\$104.00
License/Accreditation	\$2,400.00
Misc	\$1,601.19
New Staff	\$66.00
Office Supplies	\$1,245.42
Payroll Processing	\$595.73
Postage	\$146.37
Printing & Copying	\$0.00
Telephone	\$625.27
Art Supplies	\$3,119.70
Class Picture	\$0.00
Equipment	\$5,026.58
Photography	\$886.46
Food	\$1,423.57
Home Visits	\$4,012.47
Parent Conferences	\$3,199.00
Parent Education	\$1,110.00
Playcamp	\$267.88
Teachers Meetings	\$10,713.38
Total:	\$271,168.28

Current Net Income: \$32,280.43**Scholarship Fund Raising Activity:**

Auction Income - Scholarship \$13,501.00

Net Scholarship Fund Raising: \$13,501.00**Operating Profit: \$18,779.43****Set Aside for Accreditation (\$1,135 annually) (\$1,135.00)****Net Profit Available to Share: \$17,644.43**

Justice Action Ministry Reconciliation for FY 2015

7/25/15

Beginning Balance		
Justice Action Ministry	3000-2240	\$3,810.57
Total Beginning Balance:		\$3,810.57
Operating Fund Contributions:		
Justice Action Ministry		\$1,954.13
Feed My Sheep		\$100.00
FSM Dinner		\$2,576.31
Animal Ministry		\$121.00
Fair Trade Coffee		\$4,696.64
Total Contributions:		\$9,448.08
Operating Fund Budget		\$13,763.00
less assumed \$400 from Fair Trade in budget		(\$400.00)
Total FY 15 Funds Available for JAM:		\$22,811.08
Operating Fund Expenditures:		
Justice Action Ministry		
Faith Mission/Pater Noster		\$2,985.40
YWCA Family Center * see Note		\$3,284.65
Feed My Sheep Pantry		\$3,100.00
BREAD Contribution		\$1,200.00
BREAD Misc Expenses		\$419.22
Coalition of Immokolee Workers		\$400.00
Clintonville Resource Center (CRC)		\$1,200.00
Travel to Mineral Ohio		\$1,080.00
SPAN - Ohio		\$500.00
Mid Ohio Workers Association		\$250.00
Naral ProChoice Educ		\$1,000.00
RESULTS		\$800.00
Franklin County Good Government		\$50.00
UU for Just Economic Co		\$550.00
RE for Social Justice		\$750.00
FSM Dinner		\$2,572.13
Animal Ministry		\$847.21
Fair Trade Coffee Purchases		\$4,023.55
Total FY15 Expenditures:		\$24,812.16
FY 2015 Net Activity:		(\$2,001.08)
Ending Balance:		\$1,809.49

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

Restricted Funds Summary FY 2015

Funds Frozen to
Offset Operating
Deficit

Caring Committee	3000-2105		
Beginning Balance		\$664.64	
Additions to the Fund			
Expenses from the Fund		(\$4.56)	Balance Sheet Adjustment
Ending Balance		\$660.08	
Arts and Space	3000-2102		
Beginning Balance		\$550.00	
Additions to the Fund			
Expenses from the Fund			
Ending Balance		\$550.00	
Retirement Gift Funds			
Beginning Balance		\$0.00	
Additions to the Fund		\$12,052.01	
Expenses from the Fund		(\$12,052.01)	
Ending Balance		\$0.00	
Choir Enrichment	3000-2120		
Beginning Balance		\$3,982.56	
Additions to the Fund			
Expenses from the Fund			
Ending Balance		\$3,982.56	\$3,982.56
Concert Series and Arts Council Grant			
Beginning Balance	3000-2123	\$136.41	
Concert Series Revenue		\$1,190.00	
Expenses from the Fund		(\$1,190.00)	
Ending Balance		\$136.41	
Coming of Age	3000-2130		
Beginning Balance		\$1,498.93	
Additions to the Fund		\$382.85	Balance Sheet Adjustment
Expenses from the Fund			
Ending Balance		\$1,879.78	
Youth Justice Trip Fund	3000-2132		
Beginning Balance		\$264.38	
Additions to the Fund		\$2,104.46	
Expenses from the Fund		(\$1,277.29)	
Ending Balance		\$1,091.55	
CPA Audit Fund	3000-2139		
Beginning Balance		\$10,000.10	
Additions to the Fund			
Expenses from the Fund			
Ending Balance		\$10,000.10	\$10,000.10
Historian	3000-2140		
Beginning Balance		\$200.00	
Additions to the Fund		\$800.00	
Expenses from the Fund			
Ending Balance		\$1,000.00	
Humanists	3000-2150		
Beginning Balance		\$1,004.73	
Additions to the Fund			
Expenses from the Fund			
Ending Balance		\$1,004.73	
Gay Straight Alliance (GSA)	3000-2160		
Beginning Balance		\$1,324.22	
Additions to the Fund		\$995.00	
Expenses from the Fund		(\$1,410.00)	
Ending Balance		\$909.22	
Leadership Fund	3000-2180		
Beginning Balance		\$579.22	
Additions to the Fund			
Expenses from the Fund			
Ending Balance		\$579.22	\$579.22
Memorial Garden	3000-2190		
Beginning Balance		\$1,975.13	
Additions to the Fund			
Expenses from the Fund		(\$1,303.00)	
Ending Balance		\$672.13	
Ministers Discretionary Fund	3000-2200		
Beginning Balance		\$4,371.27	
Additions to the Fund		\$3,653.04	
Expenses from the Fund		(\$4,916.31)	
Ending Balance		\$3,108.00	

Restricted Funds Summary FY 2015

Piano and Organ Fund	3000-2210		
Beginning Balance		\$6,541.67	
Repayment of Loan for Copier			
Expenses from the Fund			
Ending Balance		\$6,541.67	\$6,541.67
RE Programs	3000-2220		
Beginning Balance		\$1,249.53	
Additions to the Fund		\$148.32	Balance Sheet Adjustment
Expenses from the Fund			
Ending Balance		\$1,397.85	
Sound Assistance System	3000-2260		
Beginning Balance		\$3,283.47	
Additions to the Fund			
Expenses from the Fund			
Ending Balance		\$3,283.47	\$3,283.47
Partner Church	3000-2265		
Beginning Balance		\$240.89	
Additions to the Fund			
Expenses from the Fund			
Ending Balance		\$240.89	
Senior Group	3000-2270		
Beginning Balance		\$0.00	
Additions to the Fund		\$121.78	
Expenses from the Fund			
Ending Balance		\$121.78	
Staffing Needs	3000-2340		
Beginning Balance		\$1,407.46	
Additions to the Fund			
Expenses from the Fund			
Ending Balance		\$1,407.46	\$1,407.46
Hymnal Fund	3000-2156		
Beginning Balance		\$444.50	
Additions to the Fund			
Expenses from the Fund			
Ending Balance		\$444.50	\$444.50
Rainy Day Fund	3000-2899		
Beginning Balance		\$301.00	
Additions to the Fund			
Expenses from the Fund			
Ending Balance		\$301.00	\$301.00
Misc Restricted			
Beginning Balance		\$0.00	
Additions to the Fund		\$1,118.00	
Expenses from the Fund		(\$1,118.00)	
Ending Balance		\$0.00	
Justice Action Ministry (JAM)	3000-2240		
Beginning Balance		\$3,810.57	
Additions to the Fund			
Expenses from the Fund		(\$2,001.08)	Balance Sheet Adjustment
Ending Balance		\$1,809.49	
Care and Share Time Bank			
Beginning Balance		\$0.00	
Additions to the Fund		\$120.00	
Expenses from the Fund		\$0.00	
Ending Balance		\$120.00	
Move to Amend			
Beginning Balance		\$0.00	
Additions to the Fund		\$2,616.50	
Expenses from the Fund		(\$1,743.37)	
Ending Balance		\$873.13	
Total Beginning Balance including JAM		\$43,828.68	
Fund Additions		\$25,301.96	
Fund Additions - Justice Action Ministry		\$0.00	
Expenses		(\$25,014.54)	
Expenses - Justice Action Ministry		(\$2,001.08)	
Ending Balance		\$42,115.02	\$26,539.98

Endowment Summary for FY 2015

Beginning Balance	\$278,925.84
Balance Sheet Activity	\$0.00
Fund Additions	
Contributions	\$610.00
Investment Earnings & Realized Gains/(Losses)	\$8,780.86
Investment Unrealized Gains / (Losses)	(\$1,141.77)
Change in Value of Life Insurance	
Total Additions:	\$8,249.09
Expenditures	
Operating Fund Support	\$10,675.00
Support for 75th Anniversary	\$334.86
Support for Belletini Retirement Celebration	\$41.50
UU Common Endowment Fund Expenses	\$865.70
Hollander Library Expense	\$167.49
Total Expenditures:	\$12,084.55
Net Annual Activity:	(\$3,835.46)
Accounts Payable	\$0.00
Ending Balance:	\$275,090.38
Made Up Of:	
Life Insurance Policy	\$16,812.51
UU Common Endowment Fund	\$251,958.29
CS Checking Balance from Vanguard Withdrawal	\$5,709.58
Gift to be Invested	\$610.00
Total Investments	\$275,090.38

Remaining Calendar 2015 Allocated Funds Available:

Not to exceed:

Lane Campbell Ordination	\$2,500.00
75th Anniversary	\$665.14
Library	\$132.51

Remaining 2015 Unallocated Funds:	\$6,637.12
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Capital Fund Summary FY 2015

Beginning Fund Balance

Capital Fund

\$2,872,152.60

Balance Sheet Activity

Mortgage Principal Reduction

\$16,218.14

FY15 Income:

Green and Growing Campaign

\$463,057.40

Interest and Gain on Stock Sales

\$1,443.44

Total:

\$464,500.84

FY15 Expense:

Capital Campaign Expense

\$612.25

Closing on New Loans

\$7,204.95

Door Replacement Project

\$143,448.00

Preliminary Classroom Project

\$82,369.52

Total:

\$233,634.72

FY15 Capital Campaign Net Activity:

\$230,866.12

Remaining Insurance Settlement Investment in Roof and Skylight:

\$88,523.56

Ending Fund Balance

\$3,207,760.42

Green and Growing Capital Campaign Summary

	Projected Budget	Actual through June 30, 2015
Inflows		
Contributions	\$1,581,673	\$1,034,624
Less Projected Pledge Default	-\$22,345	
Slower Fund	\$5,800	\$5,800
Interest and Gain on Stock Sales	\$3,445	\$3,174
Total:	\$1,568,573	\$1,043,598
Outflows		
Campaign Expenses	\$53,756	\$46,803
Axis Roofing (church share)	\$62,650	\$62,650
Mortgage Closing Costs	\$4,965	\$4,965
Door Replacement Project	\$143,448	\$143,448
Energy Audit	\$10,000	\$10,000
Tankless Hot Water Heater	\$2,818	\$2,818
Restroom and Classroom Project	\$1,345,235	\$68,984
Interest on Construction Loan	\$16,995	\$0
Total:	\$1,639,867	\$339,668
Projected Project Shortfall:	-\$71,294	
Projected Increase in Mortgage:	\$71,294	
Cash Balance as of June 30, 2015:		\$703,930

First Unitarian Universalist Church of Columbus, June 30, 2015 Financial Statements

Notes to the Financial Statements

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 Sage 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 and Finance Committee, 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. 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/emailed 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 Sage. 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 in July and August 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.

Cash Handling and Sunday Morning Collections – First UU has two services each Sunday with a collection at each service. The ushers take the collection proceeds to the bookkeeper's office and place it in a sealed envelope. A church member opens the envelope and that member and the bookkeeper count all funds after the second service each Sunday. A deposit ticket is prepared and initialed by both of the individuals who counted the money. Funds are deposited in Cooper State Bank after they are counted since the bank is open on Sundays. Deposit of checks is done on a weekly basis. Other cash received during the week is counted, identified, placed in a sealed deposit envelope in the bookkeeper's office and

is deposited daily as needed. The bookkeeper's office is protected by the security system. All donation checks are photocopied for reconciliation to bank deposits.

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.

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 – At the June 2013 meeting of the membership a vote was taken to authorize a Capital Campaign to begin in the Fall of 2013. The campaign raised pledges of \$1,580,000, with a four – five year giving period. Phase 1, replacement of the Worship Center roof and Worship Center and Gallery outside doors, was completed in Spring 2015. Phase 2, replacement of the restrooms and construction of four additional classrooms, began 6/1/15 with an estimated completion date of 1/31/16. As of the end of June 2015, \$1,040,000 has been received.

Indebtedness – In May of 2015, First UU refinanced the existing mortgage with Cooper State Bank. This mortgage #814420294 is for the remainder of the construction of the new Worship Center as well as the RE wing. The principal balance owing as of 6/30/15 is \$492,100. The interest rate is fixed at 4.8% for 7 years with a 20 year amortization basis. The interest rate recalculates for an additional 7 years based on the 7 year US Treasury constant maturity rate. The loan matures 6/1/2029 with a balloon payment due at that time.

At the same time First UU obtained a construction loan from CS Bank, loan #814420305, for an amount up to \$525,000. This carries an interest rate of 4.375% for five years and then adjusts based on the 5 year US Treasury constant maturity rate. The loan matures 6/1/2029 with a balloon payment due 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 FY15 was \$827,154, which reflected a 1% decrease over FY14. Current year pledges were budgeted at \$696,000 and received at \$686,100. The final outcome for the year was a small surplus of \$567. This was achieved by reducing the UUA fair share payments in March. Expenditures were right at budget, with facility costs higher than expected due to an unusually harsh winter and building maintenance. Current year pledge payments were 94.9% of actual pledges on record. Income from SYC and Workers Compensation class action settlement prevented a deficit. The Operating Fund will still carry forward a deficit based on losses in FY2013 and 2014.

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 FY15 SYC ended with a surplus of \$32,280. After setting aside the scholarship fund raising proceeds of \$13,501 for the FY16 school year as well as other funds for accreditation, the net surplus of \$17,644 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 – During 2015 the Board, based on recommendation of the Finance Committee, decided to move the existing endowment fund to the UUA Common Endowment Fund. This was accomplished in March 2015. The year for income allocation was also changed to the calendar year. Annually the lesser of 5% of the beginning January 1st value or the annual investment growth may be allocated for extraordinary items approved by the Board. For 2015 funds were allocated for support of the Operating Budget, for the 75th Anniversary celebrations, for the Belletini retirement celebration, for Lane Campbell's ordination and for library purchases. The UUA Common Endowment Fund has professional managers, with social responsibility as one of the guiding principles. The value of the investments is reflected in the financial statements at the current market value.

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 building expansion project has been reflected in this fund. During FY15 we had a material repair related to replacement of the exterior doors. This was expensed rather than capitalized as it was not an addition to the facility.

Outstanding Legacies – Through our Acorn Society, First UU is occasionally named as a beneficiary under members' wills and trusts. We do not have a record of the value of these future bequests. Such bequests are recorded when actually received by First UU. The Jean Werts unrestricted legacy gift will be received during the 2016 fiscal year and, by policy, the Board will determine the use of these funds.

Investments – First UU maintains checking, credit card and savings accounts with Cooper State Bank. There are investment accounts with Vanguard for excess operating and restricted cash. Endowment funds are currently invested with the UUA Common Endowment Fund. 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. There is also a special liability policy for the Board of Trustees.

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 staff who work more than 1,000 hours per year participate in the Unitarian Universalist Association pension plan #57517 through Fidelity Investments. This is a qualified 401(a) defined contribution retirement plan. The church provides 7% of salary to the pension plan on a monthly basis and matches an additional 3% for a total of 10%. Ministry staff have signed contracts. Other staff are subject to personnel policies as laid out in the Personnel Handbook. All staff report to the ministers.

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. 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.

First Unitarian Universalist Church
Operating Income Statement
For The Ten Months Ended April 30, 2016

	Account	Annual Budget	Current Actual	Year to Date	Prior Year Actual	YTD Budget	% to Budget
Revenues							
Contributions							
4000-1210	Pledge Payments-Operating	\$ 710,000	\$ 42,950	\$ 530,600	561,095	591,667	89.68%
4000-1220	Prior Year Pledge Payments	10,000	190	9,912	9,784	8,333	118.94%
4000-1230	Uncollectible Pledges	(35,380)	0	0	0	(29,483)	0.00%
4000-1240	Holiday Appeal Income	18,500	78	10,396	13,520	15,417	67.43%
4000-1250	Non-Pledged Contributions	12,000	607	10,087	10,160	10,000	100.87%
4000-1260	Plate Cash Collection	16,000	1,322	14,289	14,126	13,333	107.17%
4000-1500	JAM Contributions	0	40	1,165	1,954	0	0.00%
4000-1515	Feed My Sheep Contributions	0	60	555	100	0	0.00%
4000-1535	FSM Dinner	0	0	2,388	2,576	0	0.00%
4000-1540	CSTB	0	25	60	95	0	0.00%
4000-1545	Move to Amend	0	370	370	2,246	0	0.00%
4000-1550	Move to Amend-RTA	0	0	0	52	0	0.00%
4000-1555	Animal Ministry	0	0	36	101	0	0.00%
4000-1579	Fair Trade Coffee Expenses	(4,600)	(452)	(3,702)	(2,932)	(3,833)	96.57%
4000-1580	Fair Trade Sales	5,000	416	3,654	3,841	4,167	87.70%
	Sub Total JAM Contributions	400	459	4,526	8,033		1357.80%
4010-1325	Contrib -Caring Comm.	0	0	0	250	0	0.00%
4010-1420	Contrib -GAYT	700	0	728	700	583	124.80%
	SubTotal Contributions	732,220	45,606	580,538	617,668	610,183	95.14%
Other Income							
4610-1075	Facility Use and Rental Income	12,000	240	8,445	9,456	10,000	84.45%
4610-1080	Facility Use SYC	8,088	674	6,740	6,608	6,740	100.00%
4610-1082	Year End SYC Split	4,500	0	0	0	3,750	0.00%
4610-1085	Miscellaneous Income	1,000	237	2,045	284	833	245.40%
4610-1095	SYC Year End Split	0	0	375	0	0	0.00%
4610-1096	Workers Comp 2013 Refund	0	0	0	1,257	0	0.00%
4610-1097	SYC BWC 2013 Refund 50%	0	0	0	943	0	0.00%
4610-1098	UU Funding-Campus Ministry	0	0	0	1,042	0	0.00%
4700-1000	Realized Gains-Operating	0	0	820	0	0	0.00%
4701-1000	Unrealized Gains-Operating	0	0	(1,940)	38	0	0.00%
4710-1000	Interest/Div.-Operating	500	0	1,035	217	417	248.40%
4710-1300	Retail Rewards Program	1,500	0	743	760	1,250	59.44%
4715-1000	Vang - Operating/SYC Gains/Los	0	0	994	0	0	0.00%
	Subtotal Other Income	27,588	1,151	19,257	20,605	22,990	83.76%
Miscellaneous Sales							
4600-1005	Auuction Items Sale Income	31,500	120	32,681	31,533	26,250	124.50%
4600-1006	Auction Ticket Sales Income	0	0	2,250	2,441	0	0.00%
4600-1007	Auction Refreshment Sale Incom	0	0	463	365	0	0.00%
4600-1008	Auction Bake Sale Income	0	0	669	772	0	0.00%
	Sub Total Auction Contributions	31,500	120	36,063	35,111		
4600-1009	Auction Satellite Event	0	0	2,630	0	0	0.00%
4600-1010	Bookstore Sales	3,500	646	3,248	3,597	2,917	111.36%
4600-1015	Sunday Breakfast Income	1,600	164	1,196	1,505	1,333	89.70%
4600-1020	Congregation Retreat Income	4,500	0	5,445	4,140	3,750	145.20%
4600-1028	Entertainment Books	0	0	165	165	0	#DIV/0!
4600-1040	COA Fund Raising Income	2,500	0	904	2,930	2,083	43.39%
4600-1043	Contra Dance Income	4,000	285	4,189	4,522	3,333	125.67%
4600-1045	Ruumage Sale Income	12,000	6,719	6,726	0	10,000	67.26%
4600-1050	Seder Supper Income	0	0	0	283	0	0.00%
4600-1053	Senior Group Income	0	0	0	500	0	0.00%
4600-1055	Fellowship Dance Income	3,000	150	2,330	2,078	2,500	93.20%
4600-1058	Peace Camp	2,000	0	1,735	1,770	1,667	104.10%
4600-1065	Coffee Hour	1,000	88	726	927	833	87.12%
	Subtotal Misc Sales	65,600	8,172	65,357	57,528	54,667	119.56%
RE Income							
4600-1610	RE Other Income	0	0	75	58	0	0.00%
4600-1620	RE Fees - Adult	1,200	128	2,650	728	1,000	265.00%

First Unitarian Universalist Church
Operating Income Statement
For The Ten Months Ended April 30, 2016

4600-1630	RE Fees - Children	0	0	0	300	0	0.00%
4600-1645	RE Youth Group	0	62	1,175	1,420	0	0.00%
4600-1650	Spirit Play Training	0	0	0	1,916	0	0.00%
	Subtotal RE Income	1,200	190	3,900	4,422	1,000	390.00%
Transfers							
4900-1000	Transfer to Operating	0	0	0	8,875	0	0.00%
	Subtotal Transfers	0	0	0	8,875	0	0.00%
	Total Revenues	826,608	55,119	669,052	709,098	688,840	97.13%
Expenses							
Personnel							
Senior Minister							
6010-1100-A	Minister Salary	51,433	4,987	43,960	58,382	42,861	102.56%
6012-1100-A	Minister Housing Allowance	41,105	3,425	30,829	22,558	34,254	90.00%
6013-1100-A	Minister Vacation Payout	8,094	0	8,713	0	6,745	129.18%
6015-1100-A	Miscellaneous Health Insurance	0	(3)	(271)	0	0	0.00%
	Subtotal Senior Minister Salary	100,632	8,409	83,231	80,940	83,860	99.25%
Associate Minister							
6020-1110-A	Assoc. Minister Salary	40,715	3,240	34,027	36,078	33,929	100.29%
6022-1110-A	Assoc. Minister Housing Allow.	23,000	1,917	19,167	15,472	19,167	100.00%
	Subtotal Associate Minister Salary	63,715	5,157	53,194	51,550	53,096	100.18%
Minister Benefits & Expenses							
6051-1100-A	Minister Pension	6,478	589	5,220	5,666	5,398	96.70%
6051-1101-A	Minister Pension 3% Matching	2,776	252	2,237	2,428	2,313	96.70%
6052-1100-A	Minister Health Insurance	10,510	962	8,427	8,343	8,758	96.22%
6053-1100-A	Minister Workers Compensation	322	58	285	187	268	106.21%
6054-1100-A	Minister Life/Disability Ins.	1,636	150	1,351	1,206	1,363	99.10%
6055-1100-A	Professional Exp. - Minister	9,954	444	14,219	5,115	8,295	171.42%
6056-1100-A	Minister SSA Equivalent	7,079	0	965	6,192	5,899	16.36%
6057-1100-A	Minister FICA Withholding-Emp	0	641	5,773	0	0	0.00%
6061-1110-A	Assoc. Minister Pension	4,460	361	3,738	3,609	3,717	100.57%
6061-1111-A	Assoc Minister Pension 3% Matc	1,911	155	1,602	1,547	1,593	100.60%
6062-1110-A	Assoc. Minister Health Ins.	6,620	606	5,681	5,221	5,517	102.98%
6063-1101-A	Assoc Minister WC Temp Reduct	0	37	104	0	0	0.00%
6063-1110-A	Assoc. Minister Workers Comp.	222	0	77	119	185	41.62%
6064-1110-A	Assoc. Minister Life/Disabilty	1,126	91	906	906	938	96.55%
6065-1110-A	Professional Exp. - Asso. Min.	6,372	32	5,540	6,186	5,310	104.33%
6066-1110-A	Assoc Minister SSA Equivalent	4,874	0	1,218	3,943	4,062	29.99%
6067-1110-A	Assoc Minister FICA Withholding	0	398	3,037	0	0	0.00%
	Subtotal Minister Benefits & Exp	64,340	4,776	60,380	50,668	53,617	112.61%
Staff Salaries							
6100-1120-C	Administrator Salary	51,964	4,330	43,303	41,377	43,303	100.00%
6100-1122-M	Chalice Choir Director Salary	11,500	0	0	12,298	9,583	0.00%
6100-1122-N	Foreign Student Offset	0	1,150	9,200	0	0	0.00%
6100-1123-M	Music Director	10,027	836	8,356	8,356	8,356	100.00%
6100-1124-M	Pianist Salary	12,555	1,046	10,463	10,463	10,463	100.00%
6100-1125-M	S O L Choir Director	7,521	547	5,595	6,267	6,268	89.27%
6100-1126-E	RE Director	42,750	3,048	36,654	45,833	35,625	102.89%
6100-1127-E	RE Minister Allowance	15,000	1,765	11,471	0	12,500	91.77%
6100-1128-E	Rel Ed & Staff Assistant	14,834	1,274	11,874	11,868	12,362	96.06%
6100-1130-E	RE Summer Director	1,620	0	608	846	1,350	45.04%
6100-1132-C	Office Manager Salary	31,943	2,662	26,619	26,248	26,619	100.00%
6100-1136-C	Bookkeeper Salary	17,262	1,421	14,612	14,700	14,385	101.58%
6100-1139-E	Campus Ministry	0	0	0	2,083	0	0.00%
6100-1140-J	ASL Interpreter Stipend	1,700	403	2,372	264	1,417	167.44%
6100-1142-A	Sound Technician Stipend	1,400	396	521	775	1,167	44.66%
6100-1144-C	Toddler Room Lead Teacher	2,360	0	388	1,515	1,967	19.73%
6100-1145-C	Pre-K Teacher	0	0	0	2,072	0	#DIV/0!
6100-1148-C	Facilities Assistant Salary	27,685	2,236	22,308	22,280	23,071	96.69%

First Unitarian Universalist Church
Operating Income Statement
For The Ten Months Ended April 30, 2016

6100-1150-C	P T Facilities Assistant Wages	13,938	1,415	12,052	10,208	11,615	103.76%
6100-1151-C	Search & Moving Expense	6,000	0	5,798	0	5,000	115.96%
6100-1154	Toddler Care Sitter	0	0	777	0	0	0.00%
6100-1155-C	Sunday Kitchen Maintenance	400	175	475	390	333	142.50%
	Subtotal Staff Salaries	270,459	22,704	223,446	217,843	225,383	99.14%
Staff Benefits & Expenses							
6600-1120-C	Administrator Professional Exp	1,000	91	623	615	833	74.76%
6600-1124-M	Music Director Prof Expense	1,000	0	1,184	1,360	833	142.08%
6600-1126-E	DRE Professional Development	3,500	30	3,919	3,500	2,917	134.37%
6610-1190-C	Staff Pensions	15,355	1,271	12,523	11,916	12,796	97.87%
6611-1190-C	3% Staff Contributions	5,113	268	3,953	3,891	4,261	92.78%
6615-1190-C	Staff Health Insurance	23,046	2,101	19,631	18,590	19,205	102.22%
6615-1195-C	Health Reimbursement Account	4,500	74	4,721	4,285	3,750	125.89%
6615-1196-C	Health Plan Administration	420	35	357	420	350	102.00%
6620-1190-C	Staff Workers Compensation	700	145	1,109	383	583	190.11%
6625-1190-C	Staff Life/Disability Insuranc	1,400	118	1,179	1,207	1,167	101.06%
6635-1190-C	Staff FICA & Medicare	19,994	1,603	15,426	16,618	16,662	92.58%
	Subtotal Staff Benefits & Exp	76,028	5,736	64,625	62,785	63,357	102.00%
	Total Salary and Benefits	575,174	46,782	484,876	463,786	479,312	101.16%
Church Programs							
Religious Education							
7000-1610-E	RE Council	0	0	25	318	0	0.00%
7000-1615-E	RE Adolescent	0	0	62	228	0	0.00%
7000-1620-E	RE Adult	7,625	119	2,433	320	6,354	38.29%
7000-1630-E	RE SSP	0	519	1,911	2,098	0	0.00%
7000-1640-E	RE COA	0	0	0	335	0	0.00%
7000-1644-E	RE Justice	0	0	661	0	0	0.00%
7000-1645-E	RE OWL	0	0	698	538	0	0.00%
7000-1646-E	R E Youth Advisor Training	0	0	0	159	0	0.00%
7000-1647	RE Youth Group	0	490	915	1,108	0	0.00%
7000-1648-E	RE Adult OWL	0	0	0	576	0	0.00%
7000-1649-E	R E Volunteers	0	0	751	415	0	0.00%
	Subtotal Religious Education	7,625	1,128	7,456	6,095	6,354	117.34%
Denominational Support							
7100-1000-D	UUA Annual Program Fund	25,443	2,120	21,203	23,320	21,203	100.00%
7108-1000-D	UUSC Dues	600	0	0	0	500	0.00%
7110-1000-D	UU-OMD District Dues	11,346	946	9,455	9,328	9,455	100.00%
	Subtotal Denominational Support	37,389	3,066	30,658	32,648	31,158	98.40%
Programs & Committees.							
7000-1300-P	Board of Trustees	160	0	95	0	133	71.25%
7000-1315-P	Arts/Space Committee	0	0	0	19	0	0.00%
7000-1320-B	Building Comm.	100	0	0	0	83	0.00%
7000-1325-P	Caring Comm.	400	0	89	347	333	26.70%
7000-1330-P	Child Care Comm	0	0	0	2,087	0	0.00%
7000-1335-M	Choirs	3,000	0	2,068	2,230	2,500	82.72%
7000-1337-J	Outreach-Lavendar Listings	0	320	320	320	0	0.00%
7000-1355-P	Covenant Group	80	0	0	120	67	0.00%
7000-1365-P	Stewardship Comm.	1,000	0	524	1,043	833	62.88%
7000-1374-P	FOCUUS	200	0	0	0	167	0.00%
7000-1380-P	Historian Comm.	60	0	0	(800)	50	0.00%
7000-1390-C	Info/Tech Comm.	0	220	220	258	0	0.00%
7000-1395-P	Leadership Development	1,000	0	0	0	833	0.00%
7000-1405-P	Membership	800	0	337	311	667	50.55%
7000-1407-P	Senior Group Expenses	300	0	201	0	250	80.40%
7000-1425-A	Worship Comm.	500	0	696	304	417	167.04%
7000-1430-P	Social Committee	50	0	0	0	42	0.00%
7000-1432-P	Soulful Sundown	100	(12)	135	0	83	162.00%
7000-1433-P	Wellspring	400	0	400	400	333	120.00%
7000-1450-P	Partner Church Committee	150	0	0	150	125	0.00%
7000-1455-P	Minister Retirement Expenses	0	0	0	100	0	0.00%
	Subtotal Programs & Committees	8,300	528	5,085	6,889	6,917	73.52%

First Unitarian Universalist Church
Operating Income Statement
For The Ten Months Ended April 30, 2016

Justice Action Ministry Programs

7000-1500-J	Justice Action Ministry	13,892	0	500	0	11,577	4.32%
7000-1505-J	Faith Mission/Pater Noster	0	195	2,243	2,361	0	0.00%
7000-1506-J	YWCA Family Center	0	96	2,009	2,801	0	0.00%
7000-1507-J	Feed My Sheep Pantry	0	0	2,555	2,600	0	0.00%
7000-1508-J	BREAD Contribution	0	0	1,200	1,200	0	0.00%
7000-1509-J	BREAD Misc Expenses	0	0	0	233	0	0.00%
7000-1512-J	Clintonville Resource Center	0	0	0	600	0	0.00%
7000-1513-J	Travel to Mineral OH	0	90	900	900	0	0.00%
7000-1516-J	NARAL Pro-Choice Educ.	0	0	900	1,000	0	0.00%
7000-1517-J	SPAN-Ohio -Single Payer Health	0	0	0	500	0	0.00%
7000-1518-J	RESULTS	0	0	0	600	0	0.00%
7000-1520-J	UU for JUST Economic Committee	0	0	300	0	0	0.00%
7000-1522-J	Franklin Co. Good Gov't	0	0	0	50	0	0.00%
7000-1535	FSM Dinner Expense	0	0	2,388	2,572	0	0.00%
7000-1545	Move to Amend	0	38	38	1,549	0	0.00%
7000-1555-J	Animal Ministry Expense	0	4	200	471	0	0.00%
7000-1561-J	Coalition of Immokalee Workers	0	0	400	400	0	0.00%
7000-1562-J	R E for Social Justice	0	0	0	604	0	0.00%
7000-1580-J	Fair Trade Items	0	0	0	438	0	0.00%
	Subtotal JAM Programs	13,892	423	13,633	18,879	11,577	117.76%
	Total Church Programs	67,206	5,145	56,832	64,511	56,005	101.48%

Administration

7210-1000-C	Bank Service Charges	100	7	348	42	83	417.60%
7215-1000-C	Bank Card Processing Fees	1,800	61	1,005	2,382	1,500	67.00%
7217-1000-C	Child Care Comm	2,400	715	2,637	0	2,000	131.85%
7219-1000-C	Outreach-Lavendar Listings	400	0	0	0	333	0.00%
7220-1000-C	Copier Maintenance	5,000	510	4,568	4,107	4,167	109.63%
7225-1000-C	IT Equipment & Maintenance	2,300	621	1,922	2,280	1,917	100.28%
7226-1000-C	IT Communication	500	124	1,057	264	417	253.68%
7228-1000-C	Software support	270	0	0	0	225	0.00%
7230-1000-C	Office Equipment/Maintenance	0	0	0	177	0	0.00%
7235-1000-C	Office Supplies	3,500	344	3,148	2,869	2,917	107.93%
7245-1000-C	Payroll Processing Fees	3,000	213	2,273	2,425	2,500	90.92%
7250-1000-C	Postage	1,500	0	1,237	1,187	1,250	98.96%
7255-1000-C	Telephone	4,200	471	3,826	3,435	3,500	109.31%
7290-1000-C	Miscellaneous Expense	500	350	1,720	1,044	417	412.80%
	Total Administration	25,470	3,416	23,741	20,212	21,225	111.85%

Facilities

Buildings & Grounds

7310-1000-B	Grounds Maintenance	16,000	528	6,177	21,373	13,333	46.33%
7315-1000-B	Parking Lot Maintenance	4,560	380	3,800	3,800	3,800	100.00%
7320-1000-B	Building Maintenance/Repair	17,000	2,182	13,704	18,478	14,167	96.73%
7325-1000-B	Parking Lot Taxes	3,550	0	1,775	0	2,958	60.00%
7330-1000-B	Building & DOO Insurance	9,150	857	6,798	8,337	7,625	89.15%
7340-1000-B	Building Supplies	4,500	418	4,225	3,535	3,750	112.67%
7350-1000-B	Bldg. Equip. Purchase/Maint.	4,000	334	2,863	3,352	3,333	85.89%
7360-1000-B	Sound Equip. Purchase/Maint.	0	0	13	0	0	0.00%
7365-1000-B	Security	360	0	510	300	300	170.00%
7370-1000-B	Utilities	36,500	1,411	24,739	30,882	30,417	81.33%
	Subtotal Building & Grounds	95,620	6,110	64,604	90,057	79,683	81.08%

Mortgage

9020-1000-B	Mortgage Principal Payment	15,250	1,223	12,326	20,170	12,708	96.99%
9025-1000-B	Mortgage Interest Payment	23,288	1,989	19,789	25,109	19,407	101.97%
9040-1000-B	Parking Lot Taxes	0	0	0	1,775	0	0.00%
9100-1000	Rounding	0	0	(1)	0	0	0.00%
	Subtotal Mortgage	38,538	3,212	32,114	47,054	32,115	100.00%
	Total Facilities	134,158	9,322	96,718	137,111	111,798	86.51%

Miscellaneous Expenses

8000-1005-Q	Auuction Expenses	3,500	0	3,115	2,575	2,917	106.80%
8000-1006	Auction Satellite Event	0	0	30	0	0	0.00%

First Unitarian Universalist Church
Operating Income Statement
For The Ten Months Ended April 30, 2016

8000-1010-Q	Bookstore COGS and Expenses	2,000	0	96	1,500	1,667	5.76%
8000-1015-Q	Sunday Breakfast Expense	1,000	100	453	1,193	833	54.36%
8000-1020-Q	Congregation Retreat Expense	4,500	0	4,542	3,124	3,750	121.12%
8000-1040-E	COA Fund Raising Expense	2,500	1,103	2,772	2,377	2,083	133.06%
8000-1043-Q	Contra Dance Expense	4,000	285	4,350	4,465	3,333	130.50%
8000-1045-Q	Ruumage Sale Expenses	2,000	423	423	0	1,667	25.38%
8000-1050-Q	Seder Supper Expenses	0	0	0	283	0	0.00%
8000-1053-Q	Senior Group Expenses	0	0	0	318	0	0.00%
8000-1055-P	Fellowship Dance Expense	600	0	81	0	500	16.20%
8000-1058-E	Peace Camp	2,000	0	1,876	1,309	1,667	112.56%
8000-1059	Holiday Appeal Split	1,000	0	1,065	0	833	127.80%
8000-1059-Q	Holiday Appeal Expenses	0	0	0	1,000	0	0.00%
8000-1065-Q	Coffee Hour Expenses	800	0	383	848	667	57.45%
8000-1080-Q	UUSC Contribution-GAYT	700	0	728	700	583	124.80%
	Total Miscellaneous Expense	24,600	1,911	19,914	19,692	20,500	97.14%
	Total Expenses	826,608	66,576	682,081	705,312	688,840	99.02%
	Net Income	\$ 0	(\$ 11,457)	(\$ 13,029)	3,786	0	

