

UUCB Treasurer's Report

Reported in February 2019
For the Six Months Jul 1, 2018 –Dec 31, 2018

Summary

December financials presented several problems. While I wholeheartedly embrace outsourcing our accounting with Shining Star Consulting, and they have done a credible job moving us forward, I must caution the following: the UUCB accounting system is not compliant with GAAP (Generally Accepted Accounting Principals). Our use of the term TRNA (temporarily restricted net assets) has been broadened to include mixing true Temporality Restricted Funds (Donor designated, for full spend down of entire corpus and any earnings) with Unrestricted Funds (Funds which are earmarked by the congregation and / or board plus coordinating team to be used for specific purpose). In the past, our CPA audits have regularly adjusted reporting to be GAAP compliant with the audit. Continuing this practice of preparing internal reports which are not GAAP compliant places our outsourced accounting service in an awkward position of preparing and posting entries they know to be non GAAP compliant.

As of publication of this report, I do not have an up to date TRNA for December 31. The attached TRNA is a repeat of the November 30 TRNA.

In preparing the December report I noted that prepaid pledges in the amount of \$40,400 were posted to the wrong fund, appearing in the current year pledge receipts instead of being added to the TRNA fund. Contrary to my policy of not tweeking any numbers coming out of FundEZ, I made this one amendment to the attached budget report to provide accurate YTD pledge income at 60.9% of budget. ! This is the good news. Also good news is our YTD surplus stands at \$17,618.

This year bequest income \$20,000 from Mark Woodbury (posted in error to "Other Income") has made up for unbudgeted expenses for CPA and accounting consulting services. An item in amount of \$7000 posted to bequest contains the memo "building fund donation". I need to track this down and find out if it belongs to the corpus of building fund (only interest can be spent) or if it belongs to the Ladd Griffith Building fund (corpus can be spent in entirety).

Cash is holding steady with \$141,786 available as of December 31. The \$25,555 in current liabilities does not include UUA and PCD unpaid dues which were suspended last year pending stabilizing our cash flow. I recommend the CT request the bookkeeper post these unpaid installments without issuing checks - then our accounts payable will provide a more accurate assessment of payables. This information will better inform the CT on cash requirements to move forward with catching up on our dues to these organizations.

FY17-18 Revenue & Expense report by month is attached here for reference only. I have not had the time to thoroughly review and provide analysis.

Revenues	YTD Actual	YTD Budget ¹	Bud Var	% var
Pledge income ¹	\$ 312,917	\$ 256,997	\$ 55,920	21.8%
Rental income	167,888	50,000	117,888	235.8%
All other unrestricted	115,225	50,406	64,820	128.6%
Unrestricted	596,030	357,402	238,628	66.8%
Board Restricted ²	(156,257)		(156,257)	
Total Revenues	439,774	357,402	82,371	

Expenses	YTD Actual	YTD Budget	Bud Var	% var
Personnel	325,575	328,650	(3,075)	-0.9%
All other unrest.	252,837	140,030	112,808	80.6%
Unrestricted	578,412	468,680	109,732	23.4%
Board Restricted ²	(49,710)		(49,710)	
Total Expenses	528,702	468,680	60,022	
Net Unrestricted	17,618	(111,278)	128,896	-115.8%
Net Board Restricted ²	(106,546)	-	(106,546)	
Net Excess (Deficit)	\$ (88,928)	\$ (111,278)	\$ 22,350	-20.1%

UUCB Treasurer's Report

Reported in February 2019
For the Six Months Jul 1, 2018 –Dec 31, 2018

¹ YTD Budget is not correct. Not adjusted for known variances. Missing rental income for school and pre-school.

² Board Restricted is voluntary. Traditionally boards will voluntarily restrict funds in order to prudently manage extraordinary line items. The Board has restricted realized and unrealized endowment fund gains and losses.

UUCB Treasurer's Report

Reported in February 2019
For the Six Months Jul 1, 2018 –Dec 31, 2018

Comparative Years

YTD Dec 31	FY 18-19	FY 17-18	FY 16-17	FY15-16
Community Rentals Income prior year % difference	\$ 46,417 31%	\$ 35,454 -27%	\$ 48,280 64%	\$ 29,457
Pledges Received prior year % difference	\$ 312,917 -6%	\$ 331,722 -2%	\$ 338,246 9%	\$ 311,015
Building and Grounds Maintenance & Supplies prior year % difference	\$ 15,803 -54%	\$ 34,311 -13%	\$ 39,663 124%	\$ 17,682

Endowment Report - this fiscal year activity

Fund details	Balance at 6/30/18	Increase (Decrease)*	Fiscal YTD Net Income	Current Balance	YTD Balance Prior Year
Board Designated Fund **	\$ 1,203,818	\$ (213,583)	\$ (68,765)	\$ 921,471	\$ 1,282,117
Donor Pooled Fund ***	\$ 49,981	(4,446)	\$ (2,979)	\$ 42,556	\$ 49,237
Kay Davis Memorial Fund **	\$ 139,592	(14,819)	\$ (8,163)	\$ 116,610	\$ 137,514
Loan - Land Use TF	\$ 41,126		\$ -	\$ 41,126	\$ 41,126
Totals	\$ 1,458,498	\$ (232,848)	\$ (79,906)	\$ 1,121,763	\$ 1,509,994
Building Fund **	\$ 46,546		\$ (3,049)	\$ 43,496	\$ 45,853

* Increases (Decreases) are deposits and withdrawals; increase to loan is decrease to fund.

** Board Designated Fund FY18-19 withdrawals for Capital R&M \$75,000 July 2018, \$100,000 November 2018; FY18-19 budget allocated withdrawal less reallocated withdrawal from Donor Pooled Fund and Kay Davis Memorial Fund for FY 17-18 and FY 16-17

*** Donor Pooled Fund and Kay Davis Memorial Funds FY18-19 withdrawal, FY 17-18 and FY 16-17 reallocated withdrawal.

ROI (net of fees)	As of Dec 31, 2018	As of Dec 31, 2017
5-year	2.80%	6.20%
3-year	5.00%	2.70%
1-year	-5.10%	17.70%
1 month	-4.00%	1.00%

UUCB Treasurer's Report

Reported in February 2019
For the Six Months Jul 1, 2018 –Dec 31, 2018

Restricted Expenditures FY18-19

Capital Campaign	\$ 12,377
Capital Improvements Project	\$ 185,249
Lawrence Lecture	\$ 4,798
Asset Options TF (formerly Land Use TF)	\$ 0
Partner Church	\$ 0

Other Items of Note This Month

Repairs and Maintenance: At a special congregational meeting January 28, 2018, the congregation approved expending \$758,000 from the Board Designated Endowment Fund on designated building repairs and maintenance projects. UUA LLC guidelines for withdrawals: only one withdrawal every 30 days, 30 days advance notice for withdrawals over \$100,000, 10 days advance notice for withdrawals up to \$100,000. \$29,100 of the approved expenditures will not be needed for mold remediation. The new net amount available for Capital Improvements Project is \$728,900, with \$275,000 withdrawn from the Quasi Endowment in calendar 2018. Total expended FY17-18 and FY18-19 through December 31: \$215,390.30 - expenditures were capitalized and now appear on the balance sheet under fixed assets. The balance of cash withdrawn is segregated in a money market account.

Prior Year Pledge Receipts The net shortfall of FY17-18 pledge receipts was (\$9,325). YTD prior year pledges received \$8,707.

Calkin's Trust - Tax filings are up to date. BPM prepared 2017 returns for Trust. \$6,000 cost is currently reported as expense in unrestricted. Traditionally, the Trust pays this and tax expense; release of TRNA required to cover cost.

Confidentiality

Due to confidentiality, the balance sheet appears in summary format. A supplemental report is provided in summary by asset category.

UUCB Treasurer's Report

	A	B	C	D	G	M	O	Q	X	Y	Z	AA	AC
1	Unitarian Universalist Church of Berkeley								% Pledges rec'd YTD)		60.9%		
2	Budget Comparison Report								YTD Pledge receipts:		\$ 312,917		
3	Budget and Actual Period: 7/1/2018 - 12/31/2018								Total Pledge budget		\$ 513,997		
6									YTD Pledge budget		\$ 256,997		
7											50.0%		
9	Revenue								Pledge	Rentals	Other Unrestricted	Board Restricted	
10				Pledge Income	51,045	304,010	242,000	62,010	304,010				-
11				Char Trust in lieu of pledge	40	200	0	200	200				-
12				New member pledges	0	0	7,500	(7,500)	0				(7,500)
13	>			Faith, Hope & Charity							0		-
14				Plate collections	1,308	5,779	7,000	(1,221)			5,779		-
15				Special Offering Collections	1,905	9,467	0	9,467			9,467		-
16				Good Neighbor collections	26,395	28,726	2,500	26,226			28,726		-
17				Other unpledged contributions	3,713	11,779	0	11,779			11,779		-
18				Special Projects Donations	0	20,000	500	19,500			20,000		-
19				Bequest Income	7,000	7,000	0	7,000			7,000		-
20				Weddings/Memorials/Celebration	1,480	2,012	0	2,012		2,012			-
21				Endowment Transfer	0	(26,709)	31,428	(58,137)			(26,709)	0	(58,137)
22		(2)	(4)	Restricted Contrib.-Released	0	19,266	0	19,266				19,266	-
23				Restricted Cap/Camp-Released	0	(75,000)	0	(75,000)				(75,000)	-
24				Prior Year Pledge Payments	0	8,707	7,497	1,210	8,707				-
25				Personal Theology	190	658	0	658			658		-
26				Other Program Income	650	2,872	0	2,872			2,872		-
27				Fundraising GrUUp Projects	5,650	5,656	0	5,656			5,656		-
28				Music Events	2,979	5,459	5,000	459			5,459		-
29				Religious Education Event	74	74	0	74			74		-
30				Capital Campaign	0	50	0	50			50		-
31				Community Use-Space Rental	7,795	46,417	50,000	(3,583)		46,417			-
32				Community Use-Instrument Rntal	0	1,000	0	1,000		1,000			-
33				Preschool	8,200	48,445	0	48,445		48,445			-
34				Freestone Rental	1,000	1,000	0	1,000		1,000			-
35				RE Bulding-Lease	10,379	69,434	0	69,434		69,434			-
36				RE Building-Custodial						0			-
37				RE Building-Utilities	(420)	(420)	0	(420)		(420)			-
38				Sales - Book Table	68	303	0	303			303		-
39				Sales - Videos							0		-
40				Sales - Snack Table	0	2	0	2			2		-
41				Sales - Other	759	2,257	0	2,257			2,257		-
42				Scrip income	5	29	250	(221)			29		-
43				Other Revenue	23,393	41,797	1,500	40,297			41,797		-
44				Interest Income-general	0	27	1,350	(1,323)			27		-
45	>	(2)		Investment interest & dividend								0	-
46		(2)		Endowment earnings	4,201	8,839	0	8,839				8,839	-
47		(2)		Investment realized gain/loss	0	(38,583)	0	(38,583)				(38,583)	(38,583)
48				Endowment realized gain								0	-
49		(2)		Investment unrealized gain/los								0	-
50		(2)		Endowment unrealized change	(41,726)	(71,632)	0	(71,632)				(71,632)	(71,632)
51		(2)		Income from Trusts	142	853	878	(24)				853	-
52				Trust Management Fees								0	-
53	Total Revenue				116,226	439,774	357,402	82,371	\$ 312,917	\$ 167,888	\$ 115,225	\$ (156,257)	
54									71%	38%	26%	-36%	

UUCB Treasurer's Report

	A	B	C	D	E	G	M	O	Q	X	Y	Z	AA	AC
1				Unitarian Universalist Church of Berkeley						% Pledges rec'd YTD)		60.9%		
2				Budget Comparison Report						YTD Pledge receipts:		\$ 312,917		
3				Budget and Actual Period: 7/1/2018 - 12/31/2018						Total Pledge budget		\$ 513,997		
6										YTD Pledge budget		\$ 256,997		
7												50.0%		
55				Expenses						Personnel		Other Unrestricted	Board Restricted	
56				Salary and Wages	46,720	228,279	254,336	26,057	228,279					0
57				Intern Minister	0	1,250	0	(1,250)	1,250					0
58				Housing	3,317	19,903	0	(19,903)	19,903					-19903.44
59				SECA	716	4,297	4,298	0	4,297					0
60				Payroll Taxes	3,061	14,973	15,160	187	14,973					0
61				Employee Benefits-Health	3,928	23,816	24,648	832	23,816					0
62				Employee Benefits-Life/Disabil	321	1,608	1,692	85	1,608					0
63				Employee Benefits-Retirement	6,378	19,288	18,008	(1,280)	19,288					0
64				Workers Compensation	0	(876)	4,497	5,373	(876)					0
65				Insurance	8,577	14,152	13,388	(765)				14,152		0
66				Worker's Comp Insurance	803	4,757	0	(4,757)	4,757					0
67				Accounting Services	1,765	21,373	0	(21,373)				21,373		-21372.88
68				Consultants/Contractors	184	19,514	5,315	(14,199)				19,514		-14198.52
69				Honoraria/Classes	0	1,741	855	(886)				1,741		0
70				Guest Musicians	2,030	6,565	375	(6,190)				6,565		0
71				Supplies	2,072	13,043	6,420	(6,623)				13,043		0
72				Small Equipment	0	0	1,000	1,000				0		0
73				Printing and copying	246	425	1,325	900				425		0
74				Equipment leases	510	4,135	4,050	(85)				4,135		0
75				Equipment repair & maintenance	1,340	2,782	3,325	543				2,782		0
76				Postage	1,500	2,025	2,250	225				2,025		0
77				Telecommunications	724	4,931	6,000	1,069				4,931		0
78				Advertising and PR	674	1,401	0	(1,401)				1,401		0
79				Communications & Web Site	274	1,644	0	(1,644)				1,644		0
80				Property Taxes	0	7,337	6,000	(1,337)				7,337		0
81				Professional development	877	8,279	6,012	(2,267)	8,279					0
82				Staff & volunteer appreciation	0	15	750	735				15		0
83				Bank Fees	280	2,267	2,800	533				2,267		0
84	(2)			Management fees	865	6,024	0	(6,024)					6,024	0
85				Other Expense	47	1,091	2,475	1,384				1,091		0
86				Payroll Processing Fees	516	1,961	2,100	139				1,961		0
87				UUA Annual Program Dues								0		0
88				UUA Pacific Central Dist Dues								0		0

UUCB Treasurer's Report

	A	B	C	D	E	G	H	M	N	O	P	Q	R	X	Y	Z	AA	AC	
1				Unitarian Universalist Church of Berkeley										% Pledges rec'd YTD)		60.9%			
2				Budget Comparison Report										YTD Pledge receipts:		\$	312,917		
3				Budget and Actual Period: 7/1/2018 - 12/31/2018										Total Pledge budget		\$	513,997		
6														YTD Pledge budget		\$	256,997		
7																		50.0%	
89																			
90	Expenses													Personnel			Other Unrestricted	Board Restricted	
91				Building & grounds supplies		959		4,790		10,000		5,210					4,790		0
92				Building & grounds maintenance		3,459		11,013		12,500		1,487					11,013		0
93				Building Maintenance Reserve		0		0		17,355		17,355					0		0
94				Brokers Fees		0		10,915		9,800		(1,115)					10,915		0
95				Kitchen Supplies		0		93		1,250		1,157					93		0
96				Electricity		47		221		197		(24)					221		0
97				Gas		1,979		4,669		7,750		3,081					4,669		0
98				Garbage		871		5,227		6,750		1,523					5,227		0
99				Water		1,828		5,433		6,250		817					5,433		0
100				Fire Monitoring System		368		6,892		7,500		608					6,892		0
101				Other Program Committee Exps		2,760		16,979		1,750		(15,229)					16,979		-15229.43
102				Donations to Non-Profit Orgs		926		10,911		0		(10,911)					10,911		-10911.26
103				Fundraising event expense		159		1,181		500		(681)					1,181		0
104	(1)			Capital Campaign		2,122		12,377		0		(12,377)					12,377		
105	>	(4)		Restricted Released													55,734		(55,734)
106	Total Expenses					103,203		528,702		468,680		(60,022)		\$ 325,575		\$ 252,837	\$ (49,710)		
107														62%		48%	-9%		
108	Excess or (Deficiency) of Revenue Over Expenses					13,023		(88,928)		(111,278)		22,350							\$ (106,546)
110																			
111	Footnotes																		
112	(1)			Capital Campaign activity															
113	(2)			Board Restricted Surplus (Deficit)				\$ (106,546)											
114	(3)			Unrestricted Surplus (Deficit)				\$ 17,618											
115																			
116																			
117																			

UUCB Treasurer's Report

	A	B	C	D	E	F	G	H	I	J	K	
1	Unitarian Universalist Church of Berkeley											
2	Balance Sheet											
3	As of Dec 31, 2018											
5									Current Year		Prior Year	
7	Assets											
8	Current Assets - cash and investment accounts (6)											
35	Total Current Assets (6)								2,136,824.01		2,462,221.31	
37	Fixed Assets											
50	Total Fixed Assets net of depreciation								2,096,574.95		1,891,550.55	
52	Total Assets								4,233,398.96		4,353,771.86	
54	Liabilities & Net Assets											
55	Liabilities											
56	Current Liabilities											
57						Accounts payable (5)			25,555.04		20,151.81	
58						Salaries Payable			24,948.02		20,977.65	
59						Vacation Payable			18,007.97		18,007.97	
60						Retirement Payable			6.72		6,489.96	
61						Loans Payable (7)			80,000.00		0.00	
63						Rental Deposits			1,796.88		3,002.50	
64						School Security Deposits			29,700.00		26,700.00	
65	Total Current Liabilities								180,014.63		95,329.89	
67	Total Liabilities								180,014.63		95,329.89	
69	Net Assets											
70						Net Assets			210,749.66		412,239.65	
72						Temporarily Restricted Fund			604,817.74		292,795.01	
73						UUA-Permanent Endowment Pooled			45,530.28		49,237.08	
74						UUA-Staff Pension Fund			6,636.49		6,538.28	
75						Fixed Assets, Net of deprec			1,896,137.05		1,873,328.73	
76						UUA-Spatz Educational Fund			52,921.15		52,138.00	
77						UUA-Morgan Theological Ed Fund			27,136.38		24,682.82	
78						UUA-Building Fund			46,070.26		45,852.65	
79						Armstrong Garden Fund			20,473.61		21,382.29	
80						UUA-Lawrence Lecture Fund			62,289.72		60,616.24	
81						UUA-Kay Davis Fund			124,760.31		137,514.17	
82						Board Designated Endowment			955,861.68		1,282,117.05	
83	Total Net Assets								4,053,384.33		4,258,441.97	
85	Total Liabilities & Net Assets								4,233,398.96		4,353,771.86	
87												
88												
89	Footnotes											
90	(5) Accounts Payable may include prepaid items recorded as expense in wrong month.											
91	(6) Current Assets includes Notes Receivable Cope Fund, this \$303k is a long term asset. Accounting Consultant explained the account was not set up as a long term asset & will have to set up a new account in the right category.											
92	(7) Notes payable - loans from congregants for cash flow											

	A	B
	Unitarian Universalist Church of Berkeley	
	Balance Sheet Supplemental	
	as of December 31, 2018	
1	Cash and Other Assets Summary	
2		
3		
4		Total
5	Unrestricted Cash	141,786
6	Unrestricted Cash Capital Projects Endowment	73,291
7	Non-cash current asset	24,044
8	Permanently Restricted	234,208
9	Temporarily Restricted	73,625
10	Quasi Endowment	921,362
11	Trust	365,279
12	Non current Asset - Note Receivable Cope	303,021
13	Grand Total	2,136,616

	A	B	C	D	E	F	G	H	I	S
1	Reported in February 2019									
2	For the Six Months Jul 1, 2018 –Dec 31, 2018									
4										
5	TEMPORARILY RESTRICTED NET ASSETS "TRNA"									
6	UPDATED @ 12/31/18 - updated through 11/30/2018 - no update received for 12/31/2018									
7	Temporary Restricted-Net Assets 2017-18									
8	Beginning	Other	Donations	Expenditures				Balance		
9	Balance	Additions	2017-18	2017-18	Release	Transfers		at 11.30.2018	Description	
10	per financials									
11										
12	93,663.37			(4,140.00)				93,663.37	Ellis Music Fund	
13	2,635.74			-				2,635.74	Freestone	
14	11,498.25			(1,500.00)				11,498.25	Peace Fund	
15	71.75		194.00	(1,200.00)				265.75	Transylvania Partner Church	
16	1,117.30		400.00	-				1,517.30	Village Project	
17	2,820.00		-	-				2,820.00	RE Scholarships	
18	310.82		-	-				310.82	Religious Education	
19	-		-	-				-	RE OWL Fund	
20	(841.65)		-	-				(841.65)	RE Endowment Grants	
21	-		-	-				-	Morgan Intern Minister Fund	
22	1,240.74		-	-		34,708.19		35,948.93	Ladd Griffith Building Fund	
23	3,355.75		7,726.00	(4,510.00)				11,081.75	Special Projects	
24	4,114.00		715.00	-				4,829.00	Special Collections	
25	5,760.67		200.00	-				5,960.67	Minister's Discretionary Fund	
26	66,466.36			(23,258.52)				66,466.36	Capital Campaign	
27	25,537.96			-				25,537.96	Cope Ministerial Housing Fund	
28	2,416.38			-				2,416.38	Endowment Grants	
29	76,292.68			(185,248.55)		175,000.00		251,292.68	Endowment Maintenance Projects	
30	(1,592.07)			(701.47)				(1,592.07)	Social Justice Council	
31	-		5,440.00		(4,798.10)	5,000.00		5,641.90	Lawrence Lecture	
32	95,266.50		40,400.00	-	(95,266.50)			40,400.00	Pre-Paid Pledges	
33	390,134.55	-	55,075.00	(220,558.54)		214,708.19		559,853.14	Sub Total	
44										
45	Notes:									

UUCB Treasurer's Report

Reported in February 2019

Promissory Note Activity - Cope Fund - Equity Sharing Repair Fund (net funds available through August 29, 2026)

reported for the period from inception through this month (all applicable fiscal years)

<u>Date</u>	<u>Description</u>	<u>Transactions</u> <u>Recorded</u>	<u>Net</u> <u>Available</u>
08/29/16	Promissory Note		\$ 49,000
12/15/16	Furnace replacement, Hassler inv I-1612927.1 12/14/16	5,661	43,339
03/14/17	Carty Construction, Inc - drainage contract (paid in two installments, 3 checks, \$4000, \$4833.33, \$17,666.67) work was completed in April	26,500	16,839
09/20/18	Deck & Fence for CoMinister's house	9,860	6,979

UUCB Treasurer's Report

	E	G	H	J	L	N	P	R	T	V	X	Z	AE	AC	AE	AG
1	2/3/2019 12:44pm															
2	Unitarian Universalist Church of Berkeley															
3	Revenue and Expense by Month															
4	Beginning Period: 07/2017															
5		Jul 2017	Aug 2017	Sep 2017	Oct 2017	Nov 2017	Dec 2017	Jan 2018	Feb 2018	Mar 2018	Apr 2018	May 2018	Jun 2018	Total		
7	Revenue															
8	Pledge Income	96,607	30,786	27,037	26,615	40,676	92,176	25,086	21,645	26,862	21,428	21,952	20,501	451,370		
9	Char Trust in lieu of pledg	0	94	0	0	4,090	0	0	0	5,000	40	40	40	9,304		
10	Faith, Hope & Charity	0	0	0	0	0	0	0	0	0	3	14,710	1,140	15,853		
11	Plate collections	937	505	575	1,527	924	1,059	980	606	1,369	1,039	496	944	10,961		
12	Special Offering Collection	0	250	0	0	0	500	0	0	0	50	3,196	(1,385)	2,611		
13	Good Neighbor collections	1,838	1,400	1,611	3,255	3,073	2,366	2,367	1,718	1,962	3,211	1,587	1,377	25,765		
14	Other unpledged contributi	339	583	595	500	395	8,520	622	205	868	394	255	351	13,626		
15	Special Projects Donations	0	0	0	75	3,635	250	0	0	0	0	0	0	3,960		
16	Bequest Income	0	0	0	0	0	25,000	0	0	0	0	0	0	25,000		
17	Weddings/Memorials/Cele	0	420	250	100	0	470	0	0	0	0	0	0	1,240		
18	Endowment Transfer	0	0	58,142	0	0	0	0	0	0	0	0	0	58,142		
19	Restricted Contrib.-Releas	200	7,682	(1,730)	9,997	11,031	12,900	5,278	23,705	8,738	0	0	12,917	90,718		
20	Prior Year Pledge Paymen	4,774	1,797	342	200	6,170	378	0	0	1,089	10	800	815	16,375		
21	Center for Spiritual Develo	0	0	0	0	0	0	500	50	0	0	0	0	550		
22	Personal Theology	0	0	471	148	429	370	120	84	212	134	58	20	2,046		
23	Other Program Income	3	54	1	105	19	0	1	664	50	0	0	919	1,816		
24	Fundraising GrUUp Projec	0	970	575	0	0	1,418	506	384	90	26	110	6	4,086		
25	Music Events	0	0	0	0	0	6,093	390	920	3,765	249	2,606	0	14,023		
26	Religious Education Event	0	0	0	117	0	0	0	0	0	750	0	0	867		
27	Other Events	0	0	0	621	1,303	207	0	0	0	0	35	0	2,166		
28	Capital Campaign	0	0	0	0	0	0	0	0	0	0	0	100	100		
29	Community Use-Space Re	5,552	5,325	6,663	13,986	229	3,731	10,467	1,670	5,441	5,540	2,358	4,229	65,188		
30	Pre-school	5,258	5,258	5,276	5,288	5,258	5,041	5,474	7,700	8,900	17,800	0	8,370	79,622		
31	RE Building-Lease	11,700	9,785	9,785	9,785	11,079	11,079	10,079	7,979	10,079	11,877	11,877	11,877	126,980		
32	RE Building-Custodial	1,200	1,200	1,200	1,200	1,200	1,200	540	1,200	1,200	0	0	0	10,140		
33	RE Building-Utilities	271	271	271	271	271	271	271	271	271	0	0	0	2,435		
34	Sales - Book Table	36	5	30	50	24	94	54	29	99	46	0	51	517		
35	Sales - Snack Table	367	112	0	0	0	0	0	0	0	0	0	0	479		
36	Sales - Other	0	0	0	641	822	490	305	0	0	0	0	0	2,258		
37	Scrip income	4	1	5	6	7	6	5	3	6	9	0	5	55		
38	Other Revenue	1,379	(25,030)	329	348	688	3,360	(338)	392	537	2,750	491	1,142	(13,952)		
39	Interest Income-general	1	1	91	1	1	1	1	0	1	0	0	0	95		
40	Endowment earnings	1,187	1,118	980	580	1,026	4,008	635	618	1,162	897	1,776	1,373	15,361		
41	Investment realized gain/lc	0	0	0	0	0	0	70	0	0	0	0	0	70		
42	Endowment realized gain	0	0	(58,142)	0	0	0	0	0	0	0	0	0	(58,142)		
43	Investment unrealized gair	6	4	0	0	0	103	0	0	137	0	0	178	429		
44	Endowment unrealized ch:	24,483	5,594	17,786	18,062	9,744	1,399	51,073	(30,424)	(7,254)	6,882	7,917	(5,739)	99,523		
45	Income from Trusts	140	140	0	3,959	140	140	140	142	142	142	142	142	5,372		
46	Trust Management Fees	0	0	140	0	0	0	0	0	0	0	0	0	140		
47	Revenue	156,278	48,323	72,283	97,436	102,232	182,630	114,625	39,562	70,726	73,277	70,406	59,372	1,087,150		
49	Expenses															
50	Salary and Wages	42,701	42,813	43,973	44,898	42,968	43,719	43,935	43,007	43,521	43,206	48,103	44,705	527,550		
51	Intern Minister	0	1,250	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	1,250	25,000		
52	Housing	3,317	3,317	3,317	3,317	3,317	3,317	3,317	3,317	3,317	3,317	3,317	3,317	39,807		
53	SECA	811	716	716	716	716	716	716	716	716	716	716	716	8,689		

UUCB Treasurer's Report

Account	E	G	H	J	L	N	P	R	T	V	X	Z	AE	AC	AE	AG
5				Jul 2017	Aug 2017	Sep 2017	Oct 2017	Nov 2017	Dec 2017	Jan 2018	Feb 2018	Mar 2018	Apr 2018	May 2018	Jun 2018	Total
54	Payroll Taxes			3,959	3,385	3,585	3,682	3,493	3,319	3,039	2,987	3,093	3,087	3,461	2,973	40,061
55	Employee Benefits-Health			4,449	2,928	4,566	5,542	4,358	6,117	5,146	2,230	4,430	5,627	3,954	374	49,721
56	Employee Benefits-Life/Di			533	267	0	187	267	267	267	267	267	533	0	267	3,121
57	Employee Benefits-Retirer			3,893	4,075	4,055	4,077	0	8,085	3,583	3,420	3,391	3,959	0	16,385	54,924
58	Workers Compensation			32	800	777	809	704	753	677	664	678	684	0	0	6,578
59	Insurance			0	5,771	0	0	0	0	5,576	5,611	0	0	5,576	0	22,533
60	Worker's Comp Insurance			(777)	(800)	(777)	1,235	(704)	(753)	(677)	3,016	(445)	(684)	0	2,032	666
61	Board Contingencies			0	0	0	0	0	0	68	0	0	0	186	0	255
62	Consultants/Contractors			925	850	2,579	224	8,525	1,680	2,263	2,085	3,675	3,500	2,558	3,533	32,396
63	Honoraria/Classes			250	0	0	300	0	300	500	150	450	0	350	0	2,300
64	Guest Musicians			0	0	0	0	0	890	0	580	1,550	170	4,100	500	7,790
65	Supplies			1,644	2,102	3,392	2,380	1,667	1,627	1,238	990	910	2,663	1,732	1,441	21,789
66	Small Equipment			567	0	563	302	0	0	0	0	0	0	0	0	1,433
67	Printing and copying			0	0	97	0	0	0	0	324	0	0	33	0	455
68	Equipment leases			509	280	549	1,138	549	499	830	914	510	645	510	94	7,025
69	Equipment repair & mainte			611	0	27	359	0	1,753	0	0	0	0	1,583	450	4,783
70	Postage			8	0	2,029	0	0	49	76	0	0	0	500	23	2,686
71	Phones & Computers			2,257	644	703	3,071	1,099	1,309	1,079	545	2,212	950	644	1,055	15,569
72	Advertising and PR			88	0	127	92	366	400	0	92	573	92	197	92	2,119
73	Communications & Web S			249	249	249	249	249	274	274	274	274	274	274	274	3,163
74	Canvass Expenses			0	0	0	0	0	0	0	611	0	0	0	209	821
75	Property Taxes			0	0	0	0	5,689	0	0	5,689	0	0	0	0	11,379
76	Professional development			89	224	101	920	3,003	492	456	3,687	3,274	(874)	1,099	3,375	15,846
77	GA Delegate & Leadershi			0	0	0	0	0	0	0	0	0	420	0	0	420
78	Staff & volunteer apprecia			302	0	8	70	0	0	599	25	39	15	291	430	1,779
79	Bank Fees			684	284	295	422	198	707	442	402	288	313	156	207	4,398
80	Management fees			1,285	1,152	1,159	1,272	1,193	1,234	1,343	1,055	1,129	1,485	1,244	1,132	14,683
81	Other Expense			559	672	731	222	716	187	4,384	5,896	548	250	899	2,590	17,653
82	Payroll Processing Fees			269	288	276	299	291	664	301	145	294	308	332	280	3,748
83	UUA Annual Program Due			0	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	0	21,900
84	UUA Pacific Central Dist C			0	1,059	1,058	1,059	1,059	1,059	1,059	1,059	1,059	1,059	1,059	0	10,585
85	Building & grounds supplie			2,486	1,629	3,092	2,553	2,987	2,181	2,761	5,072	4,007	2,351	1,066	510	30,695
86	Building & grounds mainte			36	7,733	689	(3,000)	150	0	1,221	22,118	3,879	3,440	2,448	0	38,714
87	Brokers Fees			6,009	0	0	0	0	0	0	0	0	0	0	0	6,009
88	Kitchen Supplies			35	0	0	0	0	43	0	0	0	0	26	116	220
89	Electricity			35	38	40	20	39	53	38	33	48	2,990	19	37	3,391
90	Gas			596	492	440	376	767	2,496	2,458	2,280	1,983	1,779	1,252	732	15,652
91	Garbage			1,693	0	1,830	0	846	846	1,013	871	1,742	0	1,013	871	10,726
92	Water			0	1,516	0	2,613	0	2,376	0	1,650	0	1,456	0	1,596	11,207
93	Fire Monitoring System			2,751	921	0	1,793	0	1,549	4,232	0	0	1,708	660	921	14,535
94	Broker's Fees			0	0	0	0	0	0	4,906	0	0	0	0	0	4,906
95	Other Program Committee			588	1,247	945	948	2,368	5,373	1,116	1,543	3,118	2,038	1,513	3,247	24,045
96	Donations to Non-Profit Or			1,425	1,242	0	1,490	5,741	0	3,645	2,616	1,718	1,962	3,289	1,587	24,716
97	Fundraising event expend			0	928	0	0	59	32	0	0	0	0	0	0	1,018
98	Capital Campaign			0	299	20,959	0	800	0	0	0	1,200	0	0	0	23,259
99	Expenses			84,869	90,564	106,841	88,325	98,170	98,303	106,571	130,022	98,748	94,129	98,849	97,324	1,192,715
100	Excess or (Deficiency) of															
101	Revenue Over Expenses			71,409	(42,241)	(34,558)	9,112	4,062	84,327	8,054	(90,461)	(28,022)	(20,851)	(28,443)	(37,952)	(105,565)