

Financial Highlights – for BOT 16 January, 2018

Modified Cash basis

P&L Budget to Actual Summary July through November 2017		July - Nov '17 Actual	YTD Budget	Annual Budget	Remainder	Formulas	E.D. Comments
Ordinary Income/Expense							
Income							
	4009 · Pledge & Gift Trust Income	230,056	253,005	582,606			YTD 9% below plan but lumpy
	4049 · Other-Unrestr Contributions	15,978	29,458	75,700			
	4040 · Restricted Contributions	9,845	5,038	12,310			
	4185 · Event Proceeds	27,140	17,248	42,396			Voices concerts larger
	4190 · Pass Thru Income FR & STP	3,389	5,417	13,000			
	4269 · Facility Use Fees	60,429	57,142	137,140			a bit ahead of plan
	4719 · Other Income	3,513	2,287	15,415			slightly ahead but will not have Camp Jewel income in spring
	Total Income	350,349	369,595	878,567		A	5% below budget
Expense							
	5450 · Total People Cost - BL	249,040	282,595	678,229	429,189		
	5380 · Maint & Insurance - BL	16,625	25,432	64,768	48,143		
	5549 · Materialsfor Program&Worship-BL	8,569	12,710	34,305	25,736		
	5630 · Office & Utilities - BL	23,404	23,961	57,506	34,102		
	5709 · Denominational - BL			11,500	11,500		
	5810 · Fundraising Expenses - BL	9,363	6,335	15,684	6,321		Voices concerts -more to musicians and more matching income
	5850 · Pass Thru to Charity - BL	4,489	6,375	15,300	10,811		
	5945 · Audit,Pmt Process&Bank Fees-BL	4,999	5,330	11,793	6,794		
	5949 · Miscellaneous Expense - BL	2,910	4,223	8,595	5,685		
	5305 · B & G Projects - BL	94,770	42,083	101,000	6,231		safety film appl expense-part Nov part Dec; otherwise projects complete for FY
	Total Expense	414,169	409,045	998,680	584,511	B	w/o B&G, actual Jul-Nov=\$319k compared to \$366k YTD budget w/o B&G
	Net Ordinary Income	-63,819	-39,451	-120,113	-56,294	C=A-B	
Other Income/Expense							
Other Income							
	4850 · Other Sources of Cash	10,000	11,208	147,060	137,060		
	Total Other Income	10,000	11,208	147,060	137,060	D	
Other Expense							
	5800 · Other Uses of Cash	16,120	6,892	26,620		E	sabbatical accrual (full yr amt) & renter & Congr event allocations to B&G reserves
	NET INCOME BUDGET VIEW	-69,939	-35,134	327	80,766	F=C+D-E	
	4800 · Net Changes Investmnt Accts-Exp	-36,325				G	No market gains/losses recorded move of JP funds to SJ Endowment; negative expense adds
	Net Income	-33,614	-35,134	327		H=F-G	

	November 30, 2017	Comments
ASSETS		
Current Assets		
Total Checking/Savings	192,284	
Total Current Assets	192,284	3 months worth of cash
Fixed Assets		
1400 · Land	1,000,000	
1403 · Land Improvements	36,900	
1401 · Church Building	1,000,000	
1404 · Meeting House	900,000	
1407 · Building Improvements	170,246	
1408 · Furniture, Fixtures & Equipment	106,880	
1450 · Accumulated Depreciation	-213,364	
Total Fixed Assets	3,000,662	
Other Assets		
1500 · Endowment Investment Accounts		all values as of 30 June
1501 · Unrestricted Inv-UUA CommonFund	608,456	
1502 · Unrestricted Inv-Vanguard	212,895	
1503 · Unrestricted Inv-Bernhard Music	192,159	
1505 · Vanguard - Social Justice	39,738	
1506 · Vanguard - LFD	3,413	
1507 · Vanguard - B&G	3,413	
1508 · Vanguard - Music	73,570	
1509 · Vanguard 2005 - Restricted	1,318,687	
Total 1500 · Endowment Investment Accounts	2,452,330	
1256 · Security Deposit* SCG (Gas)	1,000	
Total Other Assets	2,453,330	
TOTAL ASSETS	5,646,276	
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2111 · 403(B) TIAA-CREF	2,193	
Total 2120 · Pass Thru to other Charities	25	
2219 · HSA	100	
2296 · Prepaid Facility Rent	750	
Total Other Current Liabilities	3,068	
Total Current Liabilities	3,068	
Total Liabilities	3,068	
Equity		
Total 2115 · Invested in Capital Assets	3,000,662	
2130 · Reserves		
2528 · Memorial Garden Reserve	7,887	
2542 · Building Reserve	93,308	
2554 · General Reserves	10,000	
2555 · Groundskeeping Reserve	77,186	
2760 · Sabbatical Reserve	19,800	
Total 2720 · LFD Reserve	7,433	
2730 · Social Justice Reserve	13,658	
Total 2740 · Music Reserves	21,191	
Total 2750 · Worship & Ministries Reserves	7,149	
Total 2130 · Reserves	257,613	
3900 · Unrestricted Net Assets	1,296,253	
3901 · Perm Restricted Net Assets-NeuB	1,122,295	
Net Income	-33,614	
Total Equity	5,643,209	
TOTAL LIABILITIES & EQUITY	5,646,276	