

The Unitarian Church in Westport

Balance Sheet				Balance Sheet			
			June 30, 2018				June 30, 2019
ASSETS				ASSETS			
Current Assets				Current Assets			
Checking/Savings				Checking/Savings			
	1021 · Fairfield County Bank-Checking		226,912		1021 · Fairfield County Bank-Checking		221,415
	1022 · Capital Campaign-Checking		0		1022 · Capital Campaign-Checking		150,466
	1028 · Fairfield County Bank-Savings		100,121		1028 · Fairfield County Bank-Savings		100,192
	1023 · Voices Cafe-Checking		17,928		1023 · Voices Cafe-Checking		2,390
	1032 - Stripe				1032 - Stripe		
	1027 -Stripe-Voices		0		1027 · Stripe-Voices		893
	Total 1032 - Stripe		0		Total 1032 · Stripe		893
	1026 · Minister's Discretionary-Cking		1,100		1026 · Minister's Discretionary-Cking		3,917
	1050 · Petty Cash		47		1050 · Petty Cash		97
	Total Checking/Savings		346,108		Total Checking/Savings		479,370
Other Current Assets				Other Current Assets			
	1259 · Prepaid UBIT Tax Estimate		0		1259 · Prepaid UBIT Tax Estimate		1,959
	Total Other Current Assets		0		Total Other Current Assets		1,959
	Total Current Assets		346,108		Total Current Assets		481,329
Fixed Assets				Fixed Assets			
	1400 · Land		1,000,000		1400 · Land		1,000,000
	1403 · Land Improvements		116,900		1403 · Land Improvements		116,900
	1401 · Church Building		1,000,000		1401 · Church Building		1,000,000
	1404 · Meeting House		900,000		1404 · Meeting House		900,000
	1407 · Building Improvements		181,698		1407 · Building Improvements		181,698
	1408 · Furniture, Fixtures & Equipment		106,880		1408 · Furniture, Fixtures & Equipment		106,880
	1450 · Accumulated Depreciation		-298,492		1450 · Accumulated Depreciation		-298,492
	Total Fixed Assets		3,006,986		Total Fixed Assets		3,006,986
Other Assets				Other Assets			
	1500 · Endowment Investment Accounts			Market Value as of 6/30/18		1500 · Endowment Investment Accounts	
	1501 · Unrestricted Inv-UUA CommonFund		661,090		1501 · Unrestricted Inv-UUA CommonFund		700,562
	1502 · Unrestricted Inv-Vanguard		196,805		1502 · Unrestricted Inv-Vanguard		385,443
	1503 · Unrestricted Inv-Bernhard Music		199,267		1503 · Unrestricted Inv-Bernhard Music		212,809
	1505 · Vanguard - Social Justice		39,144		1505 · Vanguard - Social Justice		42,511
	1506 · Vanguard - Faith Formation		3,733		1506 · Vanguard - Faith Formation		4,054
	1507 · Vanguard - B&G		3,733		1507 · Vanguard - B&G		4,054
	1508 · Vanguard - Music		76,735		1508 · Vanguard - Music		83,336
	1509 · Vanguard 2005 - Restricted		1,462,839		1509 · Vanguard 2005 - Restricted		1,582,196
	Total 1500 · Endowment Investment Accounts		2,643,346		Total 1500 · Endowment Investment Accounts		3,014,963
	1256 · Security Deposit* SCG (Gas)		1,000		1256 · Security Deposit* SCG (Gas)		0
	1258 · Air Conditioning Deposit		2,248		1258 · Air Conditioning Deposit		0
	Total Other Assets		2,646,594		Total Other Assets		3,014,963
	TOTAL ASSETS		5,999,688		TOTAL ASSETS		6,503,279
LIABILITIES & EQUITY				LIABILITIES & EQUITY			
Liabilities				Liabilities			
Current Liabilities				Current Liabilities			
Other Current Liabilities				Other Current Liabilities			
	2111 · 403(B) TIAA-CREF		2,870		2111 · 403(B) TIAA-CREF		2,030

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Balance Sheet				Balance Sheet			
			June 30, 2018				June 30, 2019
	2120 · Pass Thru to other Charities				2120 · Pass Thru to other Charities		
	2317 · Microfinance Fund		25		2317 · Microfinance Fund		25
	Total 2120 · Pass Thru to other Charities		25		Total 2120 · Pass Thru to other Charities		25
	2295 · Advance Pledge Payment		145,010		2295 · Advance Pledge Payment		86,706
	2296 · Prepaid Facility Rent		3,063		2296 · Prepaid Facility Rent		3,475
	Total Other Current Liabilities		150,968		Total Other Current Liabilities		92,236
	Total Current Liabilities		150,968		Total Current Liabilities		92,236
	Total Liabilities		150,968		Total Liabilities		92,236
	Equity				Equity		
	2115 · Invested in Capital Assets				2115 · Invested in Capital Assets		
	2500 · Capital Assets		3,000,000		2500 · Capital Assets		3,000,000
	2115 · Invested in Capital Assets - Other		6,986		2115 · Invested in Capital Assets - Other		6,986
	Total 2115 · Invested in Capital Assets		3,006,986		Total 2115 · Invested in Capital Assets		3,006,986
	2130 · Reserves				2130 · Reserves		
	2528 · Memorial Garden Reserve		7,887		2528 · Memorial Garden Reserve		7,887
	2542 · Building Reserve		86,953		2542 · Building Reserve		99,368
	2554 · General Reserves		10,000		2554 · General Reserves		10,000
	2555 · Groundskeeping Reserve		45,911		2555 · Groundskeeping Reserve		52,446
	2760 · Sabbatical Reserve		19,800		2760 · Sabbatical Reserve		19,800
	2720 · Faith Formation Reserve				2720 · Faith Formation Reserve		
	2122 · Trips		2,253		2122 · Trips		2,253
	2527 · High School Group		1,495		2527 · High School Group		1,495
	2720 · Faith Formation Reserve - Other		3,686		2720 · Faith Formation Reserve - Other		3,686
	Total 2720 · Faith Formation Reserve		7,433		Total 2720 · Faith Formation Reserve		7,433
	2730 · Social Justice Reserve		20,243		2730 · Social Justice Reserve		20,855
	2740 · Music Reserves				2740 · Music Reserves		
	2522 · Special Music Fund		18,459		2522 · Special Music Fund		18,459
	2530 · Choir Accompanist Fund		983		2530 · Choir Accompanist Fund		983
	2536 · Bell Choir Fund		52		2536 · Bell Choir Fund		52
	2504 · Tribute to Ed's 40th		14,712		2504 · Tribute to Ed's 40th		3,849
	2740 · Music Reserves - Other		1,698		2740 · Music Reserves - Other		1,698
	Total 2740 · Music Reserves		35,903		Total 2740 · Music Reserves		25,039
	2750 · Worship & Ministries Reserves				2750 · Worship & Ministries Reserves		
	2650 · Camp Jewell		838		2650 · Camp Jewell		838
	2320 · Shawl Ministry		1,218		2320 · Shawl Ministry		1,071
	2400 · Partner Church		1,270		2400 · Partner Church		1,270
	2750 · Worship & Ministries Reserves - Other		3,823		2750 · Worship & Ministries Reserves - Other		3,823
	Total 2750 · Worship & Ministries Reserves		7,149		Total 2750 · Worship & Ministries Reserves		7,002
	Total 2130 · Reserves		241,279		Total 2130 · Reserves		249,831
	3900 · Unrestricted Net Assets		864,893		3900 · Unrestricted Net Assets		1,007,024
	3901 · Perm Restricted Net Assets-NeuBerman		1,462,839		3901 · Perm Restricted Net Assets		1,462,839
	3902 · Temp Restricted Net Assets		130,591		3902 · Temp Restricted Net Assets		130,591
	Capital Campaign Reserve		0		Capital Campaign Reserve		150,466
	Net Income		142,132		Net Income		403,305
	Total Equity		5,848,720		Total Equity		6,411,043
	TOTAL LIABILITIES & EQUITY		5,999,688		TOTAL LIABILITIES & EQUITY		6,503,279

P&L Budget to Actual Summary July 2018-June 2019		YTD current July 2018-June 2019	YTD Budget	Variance=YTD Budget - YTD Current	YTD last year July 2017-June 2018	Variance=YTD last year-YTD current year	Annual Budget	Remainder= Annual Budget-YTD Current	Comments
Ordinary Income/Expense									
Income									
	4009 · Pledge Income	582,066	590,700	8,634	542,415	-39,651	590,700	8,634	
	4049 · Other-Unrestr Contributions	91,662	75,700	-15,962	68,986	-22,676	75,700	-15,962	
	4040 · Restricted Contributions	15,507	11,330	-4,177	45,220	29,713	11,330	-4,177	
	4185 · Event Proceeds	48,798	39,746	-9,052	68,454	19,656	39,746	-9,052	
	4190 · Pass Thru Income FR & STP	9,527	10,000	473	9,511	-16	10,000	473	
	4269 · Facility Use Fees	138,019	137,640	-379	137,729	-291	137,640	-379	
	4719 · Other Income	15,619	10,730	-4,889	10,788	-4,831	10,730	-4,889	
	Total Income	901,198	875,846	-25,352	883,103	-18,095	875,846	-25,352	3% ahead of budget
Expense									
	5450 · Total People Cost - BL	617,046	659,329	42,283	626,270	9,224	659,329	42,283	
	5380 · Maint & Insurance - BL	75,568	67,024	-8,544	56,983	-18,585	67,024	-8,544	
	5549 · Materialsfor Program&Worship-BL	44,744	38,610	-6,134	35,942	-8,802	38,610	-6,134	
	5630 · Office & Utilities - BL	68,759	68,143	-616	68,372	-386	68,143	-616	
	5709 · Denominational - BL	16,500	16,500	0	11,500	-5,000	16,500	0	
	5810 · Fundraising Expenses - BL	20,323	16,637	-3,686	26,134	5,811	16,637	-3,686	
	5850 · Pass Thru to Charity - BL	9,716	12,300	2,584	23,709	13,993	12,300	2,584	
	5945 · Audit,Pmt Process&Bank Fees-BL	13,250	16,420	3,170	13,706	456	16,420	3,170	
	5949 · Miscellaneous Expense - BL	13,825	11,970	-1,855	7,900	-5,924	11,970	-1,855	
	5305 · B & G Projects - BL	15,757	10,000	-5,757	99,543	83,786	10,000	-5,757	Paving & Air Conditioning
	Total Expense	895,488	916,933	21,445	970,059	74,571	916,933	21,445	2% ahead of budget
	Net Ordinary Income	5,710	-41,087	-46,797	-86,956	-92,666	-41,087	-46,797	
Other Income/Expense									
Other Income									
	4070 · Capital Campaign Income	205,765		-205,765		-205,765		-205,765	
	5320 · Capital Campaign Expenses	-55,299		55,299		55,299		55,299	
	5975 · Capital Campaign Total	150,466		-150,466		-150,466		-150,466	
	4850 · Other Sources of Cash	49,179	67,900	18,721	92,706	43,528	67,900	18,721	
	Total Other Income	199,645	67,900	-131,745	92,706	-106,938	67,900	-131,745	
Other Expense									
	5800 · Other Uses of Cash	23,201	25,900	2,699	50,121	26,920	25,900	2,699	
	NET INCOME BUDGET VIEW	182,154	913	-181,241	-44,371	-226,525	913	-181,241	
Net Income Summary - balance consists of:									
	Net Income from Capital Campaign	150,466							
	Net Income from Operations and Endowment	31,688							
	Total Net Income	182,154							