

The Unitarian Church in Westport

Balance Sheet				Balance Sheet		
			June 30, 2019			
ASSETS				ASSETS		
Current Assets				Current Assets		
Checking/Savings				Checking/Savings		
1021 · Fairfield County Bank-Checking		221,415		1021 · Fairfield County Bank-Checking		198,829
1022 · Capital Campaign-Checking		150,466		1022 · Capital Campaign-Checking		267,129
1028 · Fairfield County Bank-Savings		100,192		1028 · Fairfield County Bank-Savings		100,204
1023 · Voices Cafe-Checking		2,390		1023 · Voices Cafe-Checking		3,287
1032 · Stripe				1032 · Stripe		
1027 · Stripe-Voices		893		1027 · Stripe-Voices		0
Total 1032 · Stripe		893		Total 1032 · Stripe		0
1026 · Minister's Discretionary-Cking		3,917		1026 · Minister's Discretionary-Cking		6,967
1050 · Petty Cash		97		1050 · Petty Cash		97
Total Checking/Savings		479,370		Total Checking/Savings		576,513
Other Current Assets				Other Current Assets		
1259 · Prepaid UBIT Tax Estimate		1,959		1259 · Prepaid UBIT Tax Estimate		1,959
Total Other Current Assets		1,959		Total Other Current Assets		1,959
Total Current Assets		481,329		Total Current Assets		578,472
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 6/30/19	1500 · Endowment Investment Accounts		Market Value as of 6/30/19
1501 · Unrestricted Inv-UUA CommonFund		700,562		1501 · Unrestricted Inv-UUA CommonFund		700,562
1502 · Unrestricted Inv-Vanguard		385,443		1502 · Unrestricted Inv-Vanguard		385,443
1503 · Unrestricted Inv-Bernhard Music		212,809		1503 · Unrestricted Inv-Bernhard Music		212,809
1505 · Vanguard - Social Justice		42,511		1505 · Vanguard - Social Justice		42,511
1506 · Vanguard - Faith Formation		4,054		1506 · Vanguard - Faith Formation		4,054
1507 · Vanguard - B&G		4,054		1507 · Vanguard - B&G		4,054
1508 · Vanguard - Music		83,336		1508 · Vanguard - Music		83,336
1509 · Vanguard 2005 - Restricted		1,582,196		1509 · Vanguard 2005 - Restricted		1,582,196
Total 1500 · Endowment Investment Accounts		3,014,963		Total 1500 · Endowment Investment Accounts		3,014,963
Total Other Assets		3,014,963		Total Other Assets		3,014,963
TOTAL ASSETS		6,503,279		TOTAL ASSETS		6,600,421
LIABILITIES & EQUITY				LIABILITIES & EQUITY		
Liabilities				Liabilities		
Current Liabilities				Current Liabilities		
Other Current Liabilities				Other Current Liabilities		
2111 · 403(B) TIAA-CREF		2,030		2111 · 403(B) TIAA-CREF		2,028
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		86,706		2295 · Advance Pledge Payment		0
2296 · Prepaid Facility Rent		3,475		2296 · Prepaid Facility Rent		3,475
Total Other Current Liabilities		92,236		Total Other Current Liabilities		5,528
Total Current Liabilities		92,236		Total Current Liabilities		5,528
Total Liabilities		92,236		Total Liabilities		5,528

The Unitarian Church in Westport

Balance Sheet			Balance Sheet		
	June 30, 2019			August 31, 2019	
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	99,368		2542 · Building Reserve	99,368	
2554 · General Reserves	10,000		2554 · General Reserves	10,000	
2555 · Groundskeeping Reserve	52,446		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	20,855		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	3,849		2504 · Tribute to Ed's 40th	3,849	
2740 · Music Reserves - Other	1,698		2740 · Music Reserves - Other	3,698	
Total 2740 · Music Reserves	25,039		Total 2740 · Music Reserves	27,039	
2750 · Worship & Ministries Reserves			2750 · Worship & Ministries Reserves		
2650 · Camp Jewell	838		2650 · Camp Jewell	838	
2320 · Shawl Ministry	1,071		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	7,002		Total 2750 · Worship & Ministries Reserves	7,002	
Total 2130 · Reserves	249,831		Total 2130 · Reserves	251,831	
3900 · Unrestricted Net Assets	1,007,024		3900 · Unrestricted Net Assets	1,410,329	
3901 · Perm Restricted Net Assets	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	150,466		Capital Campaign Reserve	267,129	
Net Income	403,305		Net Income	65,188	
Total Equity	6,411,043		Total Equity	6,594,894	
TOTAL LIABILITIES & EQUITY	6,503,279		TOTAL LIABILITIES & EQUITY	6,600,421	

The Unitarian Church in Westport

P&L Budget to Actual Summary July - August 2019		YTD Current July - Aug 19	YTD Budget	Variance=YTD Budget-YTD Current	YTD last year July-Aug 2018	Variance=YTD last year-YTD current year	Annual Budget	Remainder=A nnual Budget- YTD Current	Comments
Ordinary Income/Expense									
Income									
4009 · Pledge Income	121,301	159,920	38,619	213,776	92,475	526,000	404,699	Advanced pledge payments 19-20 \$87K in July 2019	
4049 · Other-Unrestr Contributions	37,152	10,114	-27,038	3,970	-33,182	77,150	39,998	Bequest \$31K L. Waterbury	
4040 · Restricted Contributions	8,115	1,675	-6,440	3,315	-4,800	11,330	3,215	Music donation \$7,300	
4185 · Event Proceeds	9,114	10,000	886	10,967	1,854	39,746	30,632		
4190 · Pass Thru Income FR & STP	882	1,450	568	541	-342	10,000	9,118		
4269 · Facility Use Fees	20,777	20,134	-643	24,991	4,214	139,904	119,127		
4719 · Other Income	1,192	557	-635	1,708	516	9,250	8,058		
Total Income	198,534	203,850	5,316	259,268	60,734	813,380	614,846	3% under YTD budget	
Expense									
5450 · Total People Cost - BL	101,491	112,792	11,301	87,300	-14,191	674,041	572,550		
5380 · Maint & Insurance - BL	12,188	11,340	-848	7,777	-4,412	85,488	73,300		
5549 · Materialsfor Program&Worship-BL	3,251	540	-2,711	2,798	-453	31,488	28,237		
5630 · Office & Utilities - BL	9,187	10,955	1,768	8,665	-522	70,208	61,021		
5709 · Denominational - BL	0	0	0	0	0	16,500	16,500		
5810 · Fundraising Expenses - BL	1,280	1,000	-280	523	-757	20,000	18,720		
5850 · Pass Thru to Charity - BL	2,097	1,060	-1,037	1,431	-666	12,300	10,203		
5945 · Audit,Pmt Process&Bank Fees-BL	392	520	128	1,681	1,289	15,770	15,378		
5949 · Miscellaneous Expense - BL	1,461	685	-776	1,896	436	15,129	13,668		
5305 · B & G Projects - BL	0	0	0	13,509	13,509	10,000	10,000		
Total Expense	131,346	138,892	7,546	125,580	-5,766	950,924	819,578	5% under YTD budget	
Net Ordinary Income	67,188	64,958	-2,230	133,688	66,500	-137,544	-204,732		
Other Income/Expense									
Other Income									
4070 · Capital Campaign Income	117,150	55,000	-62,150	0	-117,150	62,648	-54,502		
5320 · Capital Campaign Expenses	-487		487	0	487		487		
5975 · Capital Campaign	116,663	55,000	-61,663	0	-116,663	62,648	-54,015		
4850 · Other Sources of Cash	0	0	0	0	0	76,348	76,348		
Total Other Income	116,663	55,000	-61,663	0	-116,663	138,996	22,333		
Other Expense									
5800 · Other Uses of Cash	2,000		-2,000	4,220	2,220	1,100	-900		
NET INCOME BUDGET VIEW	181,851	119,958	-61,893	129,468	-52,383	352	-181,499		
Net Income Summary-balance consists of:									
Net Income from Capital Campaign	116,663								
Net Income from Operations and Endowment	65,188								
Total Net Income	181,851								