WHUUF Monthly Financial Statement

September, 2017

Summary of Actual Income and Expense

Net gain through September, 2017 is $14,728. Compared to year to date projections, revenue is $5,676 (8%) under budget and expenses are $7,738 (14%) under budget.

Pledge income is below budget as are rentals and collections. The noticable increase in Gallery income is due to registrations in the Arts & Crafts Fair.

Expenses are pretty much in line with what we expected.

Funds

In the funds, registrations for the OWL program increased the Children's fund. The Performing Arts fund was used to pay the presenters of Poetry and Art of Ancient Mexico. Our Choir Director used some of the Chorister's Music fund to buy new music.

Reserves/Total Available Cash

What We Have		How it's Committed	
		Various Funds	15,885
Checking Accounts &	40,876	Accounts Payable	1,143
Vanguard Account	49,429	Capital Reserves	15,324
Total on hand	90,306	Operating Reserves	43,222
		Total committed	75,575
Currently available	14,731		

Respectfully Submitted,

Joe Boyd
Treasurer

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	Total YTD	YTD Budget Comparison YTD	Variance %	Variance $	Full Year Budget Year	Variance %	Variance $
REVENUE							
Pledges-Current Year	**51,454**	54,660	-6%	**(3,207)**	160,000	-68%	(108,546)
Pledges-Prior Periods	**0**	0	0%	**0**	0	0%	0
Auction	**515**	146	252%	**369**	10,000	-95%	(9,485)
Rental Income	**7,074**	8,974	-21%	**(1,900)**	37,000	-81%	(29,926)
Collection-Gifts	**1,642**	3,243	-49%	**(1,602)**	8,600	-81%	(6,959)
Misc. Income	**4**	8	-50%	**(4)**	150	-97%	(146)
Fundraisers	**321**	615	-48%	**(294)**	5,000	-94%	(4,679)
Interest	**116**	63	85%	**53**	250	-54%	(134)
Gallery Income	**930**	22	4127%	**908**	200	365%	730
TOTAL REVENUE	**62,054**	67,730	-8%	**(5,676)**	221,200	-72%	(159,146)
EXPENSES							
Dues							
PNWD Membership	**844**	844	0%	**0**	3,375	75%	2,531
EMO, IMIrJ, IAN	**0**	250	100%	**250**	500	100%	500
UUA	**1,875**	1,875	0%	**0**	7,500	75%	5,625
Facility-Related							
Buildings&Grounds	**923**	2,500	63%	**1,577**	10,000	91%	9,077
Gallery Expenses	**0**	99	100%	**99**	450	100%	450
Insurance	**3,559**	5,355	34%	**1,796**	5,355	34%	1,796
Janitorial	**1,850**	1,992	7%	**142**	9,000	79%	7,150
Utilities	**2,407**	2,084	-16%	**(323)**	13,230	82%	10,823
Fellowship Programs Related							
Committee Expenses							
Carenet	**22**	100	78%	**78**	400	94%	378
Committee on Ministry	**0**	125	100%	**125**	500	100%	500
Strategic Planning	**0**	25	100%	**25**	100	100%	100
Membership	**52**	100	48%	**48**	400	87%	348
Social Justice	**0**	125	100%	**125**	500	100%	500
Stewardship	**0**	0	0%	**0**	1,000	100%	1,000
Training & Seminars	**0**	225	100%	**225**	900	100%	900
Social Events	**0**	10	100%	**10**	100	100%	100
Childcare	**60**	123	51%	**63**	1,000	94%	940
Office Expenses							
Office Supplies, Fees	**867**	813	-7%	**(54)**	3,500	75%	2,633
IT Expenses	**100**				500	80%	400
Copier	**751**	925	19%	**174**	3,700	80%	2,949
Cong. Admin. Salary	**7,800**	7,800	0%	**0**	31,200	75%	23,400
Payroll Taxes	**649**	725	10%	**76**	2,900	78%	2,251
Benefits	**1,712**	2,375	28%	**663**	9,500	82%	7,788
Admin. Professional Expenses	**0**	0	0%	**0**	400	100%	400
Religious Education							
Adult	**0**	50	100%	**50**	200	100%	200
Childrens	**2,451**	3,550	31%	**1,099**	14,200	83%	11,749
RE Director Salary	**6,018**	6,000	0%	**(18)**	24,000	75%	17,982
Payroll Taxes - Re Director	**536**	683	21%	**146**	2,730	80%	2,194
Benefits	**1,031**	1,663	38%	**632**	6,650	84%	5,619
Professional Development-DRE	**382**	600	36%	**219**	2,400	84%	2,019
Ministerial Related							
Minister Salary	**9,144**	9,445	3%	**301**	37,780	76%	28,636
Benefits	**2,441**	2,535	4%	**94**	10,140	76%	7,699
Ministerial Expenses	**0**	805	100%	**805**	3,220	100%	3,220
Payroll Taxes	**59**	225	74%	**166**	900	93%	841
Sunday Services							

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Choir Director	**550**	0	0%	**(550)**	4,000	86%	3,450
Payroll Taxes	**0**	0	0%	**0**	0	0%	0
Support	**318**	331	4%	**14**	1,325	76%	1,008
Music	**0**	0	0%	**0**	4,225	100%	4,225
Sunday Piano	**675**	484	-40%	**(191)**	1,935	65%	1,260
Speaker	**250**	225	-11%	**(25)**	2,250	89%	2,000
TOTAL EXPENSES	**47,326**	55,064	14%	**7,738**	221,965	79%	174,639
NET TOTAL (Income less Expenses)	**14,728**	12,666		**2,062**	(765)	7%	15,493

Special Reserves	**Opening Balance**	**Current Balance**	**Net Change this year**
CareNet Dom. Violence Fund	1,000	1,000	0
Family Emergency Fund	1,178	1,178	0
Children Group Fund	1,450	2,150	700
Middle School Youth Fund	135	135	0
Youth Group/Bagels	162	162	0
Fine Arts--Sanctuary	535	535	0
Hymnals	0	0	0
Mount Hood Cluster	196	196	0
UUA Book Sale	0	0	0
Performing Arts	500	50	(450)
Beth Elkin Fund	192	192	0
Chalice Lighters Project	2,653	2,653	0
Randall Kester Memorial Fund	1,329	1,329	0
Choristers Music Fund	0	151	151
Auction Paddle Raise	0	0	0
Spring Retreat	1,775	1,775	0
Womens Retreat	3,107	3,107	0
Prepaid Pledges in Reserve	**9,921**	**0**	(9,921)
Donations Payable	**754**	**577**	(177)
401K Employee Contributions	**92**	**694**	602
Capital Reserves	**10,634**	**15,324**	4,690
Operating Reserves	**38,532**	**43,222**	4,691
TOTAL FUNDS/RESERVES	**74,146**	**74,431**	

Total Available Cash	Balance	Balance
Checking - Umpqua	50,738	44,847
Outstanding Checks/Deposits		(3,971)
Total Checking Account	50,738	40,876
Total Checking Account		
Outstanding Payables	3,474	1,143
Prepaid Expenses	-	0

Funds Availablity	Balance	Balance
Checking Accounts	50,738	40,876
Less: Payables	(3,474)	(1,143)
Plus: Child Care Cash	-	0
Plus: Prepaid Expenses	-	0
Plus: Retained Earnings	9,881	0
Less: Funds/Reserves	(74,146)	(74,431)
Plus: Vanguard Account	49,312	49,429
Uncommitted Funds	32,311	14,731