

# WHUUF Monthly Financial Statement

October, 2017

## Summary of Actual Income and Expense

Net gain through October, 2017 is \$17,524. Compared to year to date projections, revenue is \$16980 (20%) over budget and expenses are \$5,057 (7%) under budget.

Pledge income is now above what we planned. Auction income appears to be much better because it appeared in November last year instead of October. Next month, it will show a more realistic relationship to our budget. Fundraisers were helped by sales from the Arts & Crafts Sale last month. That line is actually about \$500 high because a deposit for Scrip sales got to the bank before the corresponding debit to our account.

Expenses are pretty much in line with what we expected.

## Funds

The notable action in the funds was the Auction Paddle Raise. We raised almost \$6,000 to renovate the children's play equipment. Rick said that he and his contact from the day school would have to re-evaluate their plans since they had been planning on about a quarter of that, or less.

## Reserves/Total Available Cash

What We Have		How it's Committed	
Checking Accounts & Vanguard Account	62,567	Various Funds	21,231
	<u>49,471</u>	Accounts Payable	0
Total on hand	112,038	Capital Reserves	15,329
		Operating Reserves	<u>43,222</u>
		Total committed	79,783
Currently available	32,255		

Respectfully Submitted,

Joe Boyd  
Treasurer

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	Total YTD	YTD Budget Comparison			Full Year Budget		
		YTD	Variance		Year	Variance	
			%	\$		%	\$
<b>REVENUE</b>							
Pledges-Current Year	70,587	64,411	10%	6,176	160,000	-56%	(89,413)
Pledges-Prior Periods	0	0	0%	0	0	0%	0
Auction	13,809	216	6306%	13,593	10,000	38%	3,809
Rental Income	10,653	12,953	-18%	(2,300)	37,000	-71%	(26,347)
Collection-Gifts	2,353	3,778	-38%	(1,425)	8,600	-73%	(6,247)
Misc. Income	4	8	-50%	(4)	150	-97%	(146)
Fundraisers	1,342	2,004	-33%	(662)	5,000	-73%	(3,658)
Interest	161	83	93%	77	250	-36%	(89)
Gallery Income	1,568	44	3464%	1,524	200	684%	1,368
<b>TOTAL REVENUE</b>	<b>100,476</b>	<b>83,496</b>	<b>20%</b>	<b>16,980</b>	<b>221,200</b>	<b>-55%</b>	<b>(120,724)</b>
<b>EXPENSES</b>							
<b>Dues</b>							
PNWD Membership	844	844	0%	0	3,375	75%	2,531
EMO, IMrJ, IAN	0	250	100%	250	500	100%	500
UUA	1,875	1,875	0%	0	7,500	75%	5,625
<b>Facility-Related</b>							
Buildings&Grounds	1,160	3,333	65%	2,173	10,000	88%	8,840
Gallery Expenses	53	140	62%	86	450	88%	397
Insurance	3,559	5,355	34%	1,796	5,355	34%	1,796
Janitorial	2,775	2,656	-4%	(119)	9,000	69%	6,225
Utilities	3,669	3,327	-10%	(342)	13,230	72%	9,561
<b>Fellowship Programs Related</b>							
Committee Expenses							
Carenet	22	133	83%	111	400	94%	378
Committee on Ministry	0	167	100%	167	500	100%	500
Strategic Planning	0	33	100%	33	100	100%	100
Membership	52	133	61%	81	400	87%	348
Social Justice	266	167	-59%	(99)	500	47%	234
Stewardship	0	0	0%	0	1,000	100%	1,000
Training & Seminars	0	300	100%	300	900	100%	900
Social Events	0	20	100%	20	100	100%	100
Childcare	60	123	51%	63	1,000	94%	940
Office Expenses							
Office Supplies, Fees	998	909	-10%	(89)	3,500	71%	2,502
IT Expenses	36				500	93%	464
Copier	980	1,233	21%	253	3,700	74%	2,720
Cong. Admin. Salary	10,400	10,400	0%	0	31,200	67%	20,800
Payroll Taxes	866	967	10%	101	2,900	70%	2,034
Benefits	3,138	3,167	1%	29	9,500	67%	6,362
Admin. Professional Expenses	0	0	0%	0	400	100%	400
<b>Religious Education</b>							
Adult	71	67	-7%	(4)	200	65%	129
Childrens	3,844	4,733	19%	890	14,200	73%	10,356
RE Director Salary	8,025	8,000	0%	(25)	24,000	67%	15,975
Payroll Taxes - Re Director	715	910	21%	195	2,730	74%	2,015
Benefits	3,108	3,325	7%	217	6,650	53%	3,542
Professional Development-DRE	796	800	0%	4	2,400	67%	1,604
<b>Ministerial Related</b>							
Minister Salary	12,192	12,593	3%	401	37,780	68%	25,588
Benefits	5,088	3,380	-51%	(1,708)	10,140	50%	5,052
Ministerial Expenses	580	1,073	46%	494	3,220	82%	2,641
Payroll Taxes	79	300	74%	221	900	91%	821
<b>Sunday Services</b>							

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Choir Director	1,100	500	-120%	(600)	4,000	73%	2,900
Payroll Taxes	0	0	0%	0	0	0%	0
Support	318	442	28%	124	1,325	76%	1,008
Music	454	528	14%	74	4,225	89%	3,771
Sunday Piano	850	645	-32%	(205)	1,935	56%	1,085
Speaker	250	450	44%	200	2,250	89%	2,000
<b>TOTAL EXPENSES</b>	<b>68,221</b>	73,278	7%	<b>5,057</b>	221,965	69%	153,744
<b>NET TOTAL (Income less Expenses)</b>	<b>32,255</b>	10,218		<b>22,037</b>	(765)	15%	33,020

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	2,450	1,000
Middle School Youth Fund	135	135	0
Youth Group/Bagels	162	162	0
Fine Arts--Sanctuary	535	453	(83)
Hymnals	0	0	0
Mount Hood Cluster	196	196	0
UUA Book Sale	0	0	0
Performing Arts	500	26	(474)
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	104	104
Auction Paddle Raise	0	5,850	5,850
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	420	(334)
401K Employee Contributions	92	201	108
Capital Reserves	10,634	15,329	4,695
Operating Reserves	38,532	43,222	4,691

**TOTAL FUNDS/RESERVES**                      **74,146**                      **79,783**

**Total Available Cash**                      Balance                      Balance

Checking - Umpqua	50,738	67,741
Outstanding Checks/Deposits		(5,174)
<b>Total Checking Account</b>	<b>50,738</b>	<b>62,567</b>

**Total Checking Account**

**Outstanding Payables**                      3,474                      0

**Prepaid Expenses**                      -                      0

Funds Availability	Balance	Balance
Checking Accounts	50,738	62,567
Less: Payables	(3,474)	0
Plus: Child Care Cash	-	0
Plus: Prepaid Expenses	-	0
Plus: Retained Earnings	9,881	0
Less: Funds/Reserves	(74,146)	(79,783)
Plus: Vanguard Account	49,312	49,471
<b>Uncommitted Funds</b>	<b>32,311</b>	<b>32,255</b>