

WHUUF Monthly Financial Statement

December, 2017

Summary of Actual Income and Expense

Net gain through December, 2017 is \$30,044. Compared to year to date projections, revenue is \$12,607 (11%) over budget and expenses are \$8,191 (7%) under budget.

Pledge income is well above what we planned. Collections, rentals and fundraisers are somewhat below budget. Gallery income is over four times its total annual budget.

Expenses are pretty much in line with what we expected.

Funds

In the funds, the Family Emergency Fund provided \$600 to assist one of our members; that was partially offset with a special Sunday collection. The Children's Group fund received a refund from the Youth Conference. The Middle School fund made a payment for their Opal Creek Retreat. There were more registrations for the Women's Retreat. Finally, we paid \$1,300 to the architect to begin work designing the breezeway roof; that came from Capital Reserves.

Reserves/Total Available Cash

What We Have		How it's Committed	
Checking Accounts & Vanguard Account	58,337	Various Funds	20,603
Total on hand	<u>49,561</u>	Accounts Payable	0
	107,898	Capital Reserves	14,029
		Operating Reserves	<u>43,222</u>
		Total committed	77,855
Currently available	30,044		

Respectfully Submitted,

Joe Boyd
Treasurer

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	Total YTD	YTD Budget Comparison			Full Year Budget		
		YTD	Variance		Year	Variance	
			%	\$		%	\$
REVENUE							
Pledges-Current Year	96,209	86,344	11%	9,865	160,000	-40%	(63,791)
Pledges-Prior Periods	0	0	0%	0	0	0%	0
Auction	13,747	10,030	37%	3,717	10,000	37%	3,747
Rental Income	16,686	18,694	-11%	(2,009)	37,000	-55%	(20,314)
Collection-Gifts	3,347	5,377	-38%	(2,030)	8,600	-61%	(5,253)
Misc. Income	4	150	-97%	(146)	150	-97%	(146)
Fundraisers	645	(1,646)	-139%	2,292	5,000	-87%	(4,355)
Interest	252	125	102%	127	250	1%	2
Gallery Income	880	88	900%	792	200	340%	680
TOTAL REVENUE	131,770	119,162	11%	12,607	221,200	-40%	(89,430)
EXPENSES							
Dues							
PNWD Membership	1,688	1,688	0%	0	3,375	50%	1,688
EMO, IMIrJ, IAN	0	250	100%	250	500	100%	500
UUA	3,750	3,750	0%	0	7,500	50%	3,750
Facility-Related							
Buildings&Grounds	1,533	5,000	69%	3,467	10,000	85%	8,467
Gallery Expenses	53	221	76%	167	450	88%	397
Insurance	3,106	5,355	42%	2,249	5,355	42%	2,249
Janitorial	4,625	3,985	-16%	(640)	9,000	49%	4,375
Utilities	5,782	5,397	-7%	(385)	13,230	56%	7,448
Fellowship Programs Related							
Committee Expenses							
Carenet	22	200	89%	178	400	94%	378
Committee on Ministry	0	250	100%	250	500	100%	500
Strategic Planning	0	50	100%	50	100	100%	100
Membership	128	200	36%	72	400	68%	272
Social Justice	326	250	-30%	(76)	500	35%	174
Stewardship	0	200	100%	200	1,000	100%	1,000
Training & Seminars	0	450	100%	450	900	100%	900
Social Events	15	40	62%	25	100	85%	85
Childcare	159	689	77%	531	1,000	84%	841
Office Expenses							
Office Supplies, Fees	1,813	1,469	-23%	(345)	3,500	48%	1,687
IT Expenses	36				500	93%	464
Copier	1,438	1,850	22%	412	3,700	61%	2,262
Cong. Admin. Salary	15,600	15,600	0%	0	31,200	50%	15,600
Payroll Taxes	1,299	1,450	10%	151	2,900	55%	1,601
Benefits	4,317	4,750	9%	433	9,500	55%	5,183
Admin. Professional Expenses	0	100	100%	100	400	100%	400
Religious Education							
Adult	117	100	-17%	(17)	200	42%	83
Childrens	5,689	7,100	20%	1,411	14,200	60%	8,511
RE Director Salary	12,039	12,000	0%	(39)	24,000	50%	11,961
Payroll Taxes - Re Director	1,073	1,365	21%	292	2,730	61%	1,657
Benefits	3,911	3,325	-18%	(586)	6,650	41%	2,739
Professional Development-DRE	1,181	1,200	2%	19	2,400	51%	1,219
Ministerial Related							
Minister Salary	18,288	18,890	3%	602	37,780	52%	19,492
Benefits	6,347	5,070	-25%	(1,277)	10,140	37%	3,793
Ministerial Expenses	1,348	1,610	16%	262	3,220	58%	1,872
Payroll Taxes	118	450	74%	332	900	87%	782
Sunday Services							

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Choir Director	1,650	1,500	-10%	(150)	4,000	59%	2,350
Payroll Taxes	0	0	0%	0	0	0%	0
Support	1,115	663	-68%	(453)	1,325	16%	210
Music	1,609	1,584	-2%	(25)	4,225	62%	2,616
Sunday Piano	850	968	12%	118	1,935	56%	1,085
Speaker	700	900	22%	200	2,250	69%	1,550
TOTAL EXPENSES	101,726	109,917	7%	8,191	221,965	54%	120,239
NET TOTAL (Income less Expenses)	30,044	9,245		20,799	(765)	14%	30,809

Special Reserves	Opening Balance	Current Balance	Net Change this year
CareNet Dom. Violence Fund	1,000	1,000	0
Family Emergency Fund	1,178	762	(416)
Children Group Fund	1,450	2,600	1,150
Middle School Youth Fund	135	219	83
Youth Group/Bagels	162	211	49
Fine Arts--Sanctuary	535	335	(201)
Hymnals	0	0	0
Mount Hood Cluster	196	196	0
UUA Book Sale	0	0	0
Performing Arts	500	281	(219)
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	2,265	(843)
Prepaid Pledges in Reserve	9,921	0	(9,921)
Donations Payable	754	230	(524)
401K Employee Contributions	92	602	510
Capital Reserves	10,634	14,029	3,395
Operating Reserves	38,532	43,222	4,691

TOTAL FUNDS/RESERVES	74,146	77,855
Total Available Cash	Balance	Balance

Checking - Umpqua	50,738	65,862.17
Outstanding Checks/Deposits		(7,524.96)
Total Checking Account	50,738	58,337.21
Total Checking Account		
Outstanding Payables	3,474	0.00
Prepaid Expenses	-	0.00

Funds Availability	Balance	Balance
Checking Accounts	50,738	58,337.21
Less: Payables	(3,474)	0.00
Plus: Child Care Cash	-	0.00
Plus: Prepaid Expenses	-	0.00
Plus: Retained Earnings	9,881	0.00
Less: Funds/Reserves	(74,146)	(77,854.75)
Plus: Vanguard Account	49,312	49,561.19
Uncommitted Funds	32,311	30,043.65