

Financial Statement
December 2023

Bookkeeper's Notes by Leora Mauck

Assets

Unremarkable

Liabilities

Elan credit card closed

Ramp credit card roll-out progressing smoothly if slowly

Kim and Leora devoted time to squaring payroll accounts; moving to events in January

Funds

Income

Event income at nearly 100% for the year

Expenses

Maintenance contracts running high; usual due to front-loading in the calendar

Overall

UUFCO is on-pace in terms of both income and expenses

Financial Statement
December 2023

Treasurer's Notes by Mark Hickman

Asset investments

Funds

Income

Total revenue at 73% of full year budget

Expenses

Total expenses at 50% of full year budgeted expenses, exactly on budget in aggregate

Overall

UUFCO may end this year with an operating surplus, barring future surprises

Unitarian Universalist Fellowship of Central Oregon

Statement of Financial Position

As of December 31, 2023

	Total	
	As of Dec 31, 2023	As of Dec 31, 2022 (PY)
ASSETS		
Current Assets		
Bank Accounts		
1002 WF Operating Ckg *0189 (deleted)	0.00	20,907.24
1003 WF MM Operating *3174	90,321.46	216,605.39
1007 MO Checking-Operating	65,143.19	166,482.32
1008 MO Money Market	172,157.27	86,637.68
1009 MO Share-Operating	5.00	5.00
1010 Petty Cash	0.00	0.00
Total Bank Accounts	\$ 327,626.92	\$ 490,637.63
Accounts Receivable		
1100 Accounts Receivable	354.00	1.50
Total Accounts Receivable	\$ 354.00	\$ 1.50
Other Current Assets		
1015 Undeposited Funds	0.00	3,005.00
1300 Other Current Assets		
1301 Prepaid Insurance	5,791.50	5,608.50
1302 Prepaid Expenses	1,712.50	0.00
1350 Minister Housing Note Receivable	100,000.00	100,000.00
Total 1300 Other Current Assets	\$ 107,504.00	\$ 105,608.50
Total Other Current Assets	\$ 107,504.00	\$ 108,613.50
Total Current Assets	\$ 435,484.92	\$ 599,252.63
Other Assets		
1500 Investments		
1501 Schwab Endowment *2875	485,071.23	416,374.93
1502 Schwab General *7646	340,663.26	326,568.08
Total 1500 Investments	\$ 825,734.49	\$ 742,943.01
Total Other Assets	\$ 825,734.49	\$ 742,943.01
TOTAL ASSETS	\$ 1,261,219.41	\$ 1,342,195.64

LIABILITIES AND EQUITY**Liabilities****Current Liabilities****Accounts Payable**

2010 Accounts Payable	5,280.01	13,148.47
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Total Accounts Payable	\$ 5,280.01	\$ 13,148.47
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Credit Cards

2300 UUFCA Staff Credit Card	-209.22	0.00
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2301 Ramp Card	1,970.50	
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Total Credit Cards	\$ 1,761.28	\$ 0.00
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Other Current Liabilities**2100 Current Liabilities**

2101 Greater Community Collection Holding Account	230.05	-1,183.00
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2110 Payroll Liabilities	0.00	-224.49
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2120 Payroll Tax Liabilities	0.00	0.00
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2160 Healthcare Contributions	-212.48	4,017.11
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2170 Retirement Contributions	0.00	4,063.13
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2180 HSA Contributions	0.00	0.00
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Total 2100 Current Liabilities	\$ 17.57	\$ 6,672.75
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2200 Deposits

2210 Prepaid Pledges	1,200.00	0.00
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2220 Event Rental Deposits	64,041.31	34,937.50
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2221 Event refunds payable	0.00	
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2230 Preschool Deposit	2,000.00	2,000.00
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Total 2200 Deposits	\$ 67,241.31	\$ 36,937.50
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Total Other Current Liabilities	\$ 67,258.88	\$ 43,610.25
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Total Current Liabilities	\$ 74,300.17	\$ 56,758.72
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Total Liabilities	\$ 74,300.17	\$ 56,758.72
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Equity

3000 General FUND	154,256.04	106,537.52
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3100 Restricted FUNDS

3102 Cash Reserve FUND	52,195.80	52,195.80
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3103 Operating Reserve FUND	131,510.29	139,549.00
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3104 Minister Discretionary FUND	16,539.35	16,594.93
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3105 Youth RE Program Discretionary FUND	875.00	875.00
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3106 Library Discretionary FUND	500.00	500.00
3107 Adult SD Discretionary FUND	2,156.25	2,156.25
3108 Education Leadership Development FUND	2,685.00	2,685.00
3109 Fireflies Team FUND	34,588.35	34,143.06
3110 Minister's Sabbatical FUND	9,851.03	31,900.00
3111 Social Justice Team FUND	16,432.70	10,103.02
3112 Minister Housing FUND	100,000.00	100,000.00
3113 Art Team FUND	425.00	425.00
3114 Water for Warm Springs FUND	600.23	1,587.17
3200 Restricted Building FUNDS		
3231 Asphalt Maintenance FUND	8,104.60	8,104.60
3232 Capital Replacement FUND	37,567.89	37,567.89
3233 Art Procurement FUND	47,086.59	48,490.00
3235 Building Reserve FUND	85,577.09	244,405.93
3236 Solar Installation FUND	1,104.99	31,450.00
Total 3200 Restricted Building FUNDS	\$ 179,441.16	\$ 370,018.42
Total 3100 Restricted FUNDS	\$ 547,800.16	\$ 762,732.65
3300 Endowment FUND	484,863.05	416,166.75
3400 Contra Equity	-10,551.88	-162,797.64
Net Revenue	10,551.87	162,797.64
Total Equity	\$ 1,186,919.24	\$ 1,285,436.92
TOTAL LIABILITIES AND EQUITY	\$ 1,261,219.41	\$ 1,342,195.64

Unitarian Universalist Fellowship of Central Oregon

Budget vs. Actuals: Operating Budget - FY24 P&L

December 2023 with YTD comparison

	December 2023		YTD over Annual		
	Actual	Budget	Actual	Budget	%
Revenue					<i>Avg. 50%</i>
4000 Revenue					
4010 Current Year Pledge Receipts	36,183.42	40,833.33	344,788.98	490,000.00	70%
4019 Prior Year Pledge Receipts	150.00		200.00		
4030 Contributions-Miscellaneous	2,206.76	1,666.67	16,923.22	20,000.00	85%
4031 Recycle, coupons, partner		16.67	155.29	200.00	78%
4040 Art Resources Team Donations	19.00	125.00	712.00	1,500.00	47%
Total 4000 Revenue	\$ 38,559.18	\$ 42,641.67	\$ 362,779.49	\$ 511,700.00	71%
4200 Special Events					
4210 Auction Income	125.00	0.00	14,168.50	12,500.00	113%
4220 ASD Workshops		83.33		1,000.00	0%
4230 Congregation Events Income		58.33	100.00	700.00	14%
Total 4200 Special Events	\$ 125.00	\$ 141.66	\$ 14,268.50	\$ 14,200.00	100%
4300 Rent Income					
4310 Event Rental Income	19,348.00	5,833.33	65,253.50	70,000.00	93%
4311 Event Amenity Income	61.11	250.00	993.44	3,000.00	33%
4320 Event Staffing Income	4,825.00	1,916.67	17,301.00	23,000.00	75%
4330 Preschool Rent Income	3,575.00	3,579.17	21,450.00	42,950.00	50%
Total 4300 Rent Income	\$ 27,809.11	\$ 11,579.17	\$ 104,997.94	\$ 138,950.00	76%
4800 Other Revenue					
4810 Interest Income - Operating	3,805.74	333.33	5,581.41	4,000.00	140%
Total 4800 Other Revenue	\$ 3,805.74	\$ 333.33	\$ 5,581.41	\$ 4,000.00	140%
Total Revenue	\$ 70,299.03	\$ 54,695.83	\$ 487,627.34	\$ 668,850.00	73%
Expenditures					
5000 Payroll Expenses					

Unitarian Universalist Fellowship of Central Oregon

Budget vs. Actuals: Operating Budget - FY24 P&L

December 2023 with YTD comparison

	December 2023		YTD over Annual		
	Actual	Budget	Actual	Budget	%
5010 Salaries & Wages	46,126.10	30,348.83	193,662.05	364,186.00	53%
5015 Minister Housing Allowance	2,510.00	2,510.00	15,060.00	30,120.00	50%
5020 Payroll Taxes (Fed)	2,534.05	1,552.08	10,174.24	18,625.00	55%
5025 Payroll Taxes (OR)	308.78	281.25	1,331.09	3,375.00	39%
5060 Healthcare (Employer Paid)	2,007.19	2,128.50	12,043.14	25,542.00	47%
5070 Retirement (Employer Paid)	2,486.56	2,148.92	13,231.25	25,787.00	51%
5080 Professional Development	448.59	1,375.00	3,204.39	16,500.00	19%
5081 Staff Meeting Expenses	265.78	29.17	526.74	350.00	150%
5085 Sabbatical		0.00		0.00	
5090 Background Checks		29.17	261.50	350.00	75%
5095 Payroll Service Fees	94.42	125.00	526.35	1,500.00	35%
Total 5000 Payroll Expenses	\$ 56,781.47	\$ 40,527.92	\$ 250,020.75	\$ 486,335.00	51%
6100 Professional Fees/Contract Services		166.67		2,000.00	0%
6200 Worship Expenses					
6210 Worship Supplies & Workshops	81.90	83.33	485.56	1,000.00	49%
6211 Speaker Expense		125.00	1,125.00	1,500.00	75%
6212 ASL Expense		125.00	150.00	1,500.00	10%
6213 Worship Media Licenses		25.00	516.25	300.00	172%
6214 Coffee	13.96	166.67	1,195.96	2,000.00	60%
6215 Music Supplies & Workshops	250.00	208.33	1,107.62	2,500.00	44%
6216 RE Supplies & Workshops	286.20	275.00	1,329.79	3,300.00	40%
6217 Guest Musicians	150.00	166.67	729.47	2,000.00	36%
Total 6200 Worship Expenses	\$ 782.06	\$ 1,175.00	\$ 6,639.65	\$ 14,100.00	47%
6300 Organizational Expenses					
6310 Dues-UUA	2,230.25	2,230.25	13,381.50	26,763.00	50%
6311 Dues-OR State		8.33	50.00	100.00	50%

Unitarian Universalist Fellowship of Central Oregon

Budget vs. Actuals: Operating Budget - FY24 P&L

December 2023 with YTD comparison

	December 2023		YTD over Annual		
	Actual	Budget	Actual	Budget	%
6320 Office Supplies	61.04	108.33	1,402.19	1,300.00	108%
6321 Copies/Printing		70.83	909.72	850.00	107%
6322 Tech Support		125.00		1,500.00	0%
6323 Postage		41.67	77.27	500.00	15%
6330 Software	31.98	41.67	238.39	500.00	48%
6350 Advertising, Print Media	1,903.00	125.00	2,536.00	1,500.00	169%
6351 Advertising, Social Media		125.00	125.00	1,500.00	8%
6352 Advertising, Events & Outreach		41.67		500.00	0%
6353 Event Expenses		375.00	303.32	4,500.00	7%
6355 Newsletter		29.17	167.85	350.00	48%
6356 Congregation Directory	72.00	66.67	437.30	800.00	55%
6357 Website Expenses		50.00	39.95	600.00	7%
Total 6300 Organizational Expenses	\$ 4,298.27	\$ 3,438.59	\$ 19,668.49	\$ 41,263.00	48%
6500 Facilities & Equipment		0.00		0.00	
6510 Utilities	1,550.24	1,833.33	11,575.35	22,000.00	53%
6511 Solar payback		550.00		6,600.00	0%
6515 Telephone/Internet/Zoom	248.79	300.00	1,713.86	3,600.00	48%
6520 Security Monitoring	142.97	125.00	857.82	1,500.00	57%
6521 Security Equipment & Repair		41.67		500.00	0%
6530 Building M&R	2,313.57	1,416.67	4,544.86	17,000.00	27%
6531 Maintenance Contracts	175.00	1,000.00	8,732.80	12,000.00	73%
6540 Grounds M&R		583.33	1,944.94	7,000.00	28%
6550 Janitorial Supplies	515.82	258.33	1,554.58	3,100.00	50%
6551 Kitchen Equipment & Supplies		62.50	356.00	750.00	47%
6560 AV & IT Expenses	6.00	500.00	858.85	6,000.00	14%
Total 6500 Facilities & Equipment	\$ 4,952.39	\$ 6,670.83	\$ 32,139.06	\$ 80,050.00	40%

Unitarian Universalist Fellowship of Central Oregon

Budget vs. Actuals: Operating Budget - FY24 P&L

December 2023 with YTD comparison

	December 2023		YTD over Annual		
	Actual	Budget	Actual	Budget	%
6600 Board/Committee Expenses					
6610 Board Expenses		166.67		2,000.00	0%
6620 Congregation Events	155.35	166.67	450.23	2,000.00	23%
6630 Committee, Leadership Development		25.00	402.20	300.00	134%
6635 Committee, Stewardship		333.33		4,000.00	0%
6636 Committee, Auction		83.33		1,000.00	0%
6650 Team, Adult Spiritual Development		83.33	235.00	1,000.00	24%
6655 Team, Aesthetics		83.33	551.64	1,000.00	55%
6660 Team, Art Resources	216.24	125.00	334.36	1,500.00	22%
6665 Team, Library		8.33		100.00	0%
6670 Team, Membership		41.67		500.00	0%
6672 Team, Pastoral Care	122.11	25.00	122.11	300.00	41%
6675 Team, Social Justice		1,166.67	14,000.00	14,000.00	100%
Total 6600 Board/Committee Expenses	\$ 493.70	\$ 2,308.33	\$ 16,095.54	\$ 27,700.00	58%
6800 Other Expense					
6810 Bank Fees	393.92	275.00	2,342.75	3,300.00	71%
6820 Insurance Expense	965.25	1,020.83	5,649.50	12,250.00	46%
Total 6800 Other Expense	\$ 1,359.17	\$ 1,295.83	\$ 7,992.25	\$ 15,550.00	51%
Total Expenditures	\$ 68,667.06	\$ 55,583.17	\$ 332,555.74	\$ 666,998.00	50%
Net Operating Revenue	\$ 1,631.97	-\$ 887.34	\$ 155,071.60	\$ 1,852.00	
Net Revenue	\$ 1,631.97	-\$ 887.34	\$ 155,071.60	\$ 1,852.00	

Unitarian Universalist Fellowship of Central Oregon

Statement of Activity

July - December 2023

S O U N I T A R I A N U N I V E R S A L I S T F E L L O W S H I P O F C E N T R A L O R E G O N

Revenue						
4700 FUND Income						
4705 Income from Congregants			4,026.35	2,905.00		5,948.80
4710 Interest Income to any Fund Account	4,819.35	547.92				
4720 Gain/Loss on Sale of FUND Asset	19,941.47	160.51				
Total 4700 FUND Income	\$ 24,760.82	\$ 708.43	\$ 4,026.35	\$ 2,905.00	\$ 0.00	\$ 5,948.80
Total Revenue	\$ 24,760.82	\$ 708.43	\$ 4,026.35	\$ 2,905.00	\$ 0.00	\$ 5,948.80
Gross Profit	\$ 24,760.82	\$ 708.43	\$ 4,026.35	\$ 2,905.00	\$ 0.00	\$ 5,948.80
Expenditures						
6700 FUND Expenses			1,640.36	27.73	6,345.30	11,069.64
Total Expenditures	\$ 0.00	\$ 0.00	\$ 1,640.36	\$ 27.73	\$ 6,345.30	\$ 11,069.64
Net Operating Revenue	\$ 24,760.82	\$ 708.43	\$ 2,385.99	\$ 2,877.27	-\$ 6,345.30	-\$ 5,120.84
Net Revenue	\$ 24,760.82	\$ 708.43	\$ 2,385.99	\$ 2,877.27	-\$ 6,345.30	-\$ 5,120.84

514 - WA WS 533 - Art Pro cure 1990 t Buil ding Res erve Sola r Inst allat ion TOTAL (all funds)

Revenue						
4700 FUND Income						0.00
4705 Income from Congregants	3,987.15	4,221.60		13,000.00		34,088.90
4710 Interest Income to any Fund Account						5,367.27
4720 Gain/Loss on Sale of FUND Asset						13,147.32
Total 4700 FUND Income	\$ 3,987.15	\$ 4,221.60	\$ 0.00	\$ 13,000.00		\$ 52,603.49
Total Revenue	\$ 3,987.15	\$ 4,221.60	\$ 0.00	\$ 13,000.00		\$ 52,603.49
Gross Profit	\$ 3,987.15	\$ 4,221.60	\$ 0.00	\$ 13,000.00		\$ 52,603.49
Expenditures						
6700 FUND Expenses	6,404.02	5,625.01	163,705.06	191,839.00		387,456.12
Total Expenditures	\$ 6,404.02	\$ 5,625.01	\$ 163,705.06	\$ 191,839.00		\$ 387,456.12
Net Operating Revenue	-\$ 2,416.87	-\$ 1,403.41	-\$ 163,705.06	-\$ 178,839.00		-\$ 334,852.63
Net Revenue	-\$ 2,416.87	-\$ 1,403.41	-\$ 163,705.06	-\$ 178,839.00		-\$ 334,852.63