

First Unitarian Society Of Wilmington
Profit & Loss Budget vs. Actual
July 2017 through June 2018

	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget	Comments
Ordinary Income/Expense					
Income					
4000 - Operating Income					
4100 - Pledge Giving					
4110 - Pledge Income Current FY					
4110-01 - Pledge Giving FY 15-16	0.00	0.00	0.00	0.0%	
4110-03 - Pledge Giving FY 16-17	5,028.52	15,000.00	-9,971.48	33.5%	
4110 - Pledge Income Current FY - Other	440,844.18	453,080.00	-12,235.82	97.3%	
Total 4110 - Pledge Income Current FY	445,872.70	468,080.00	-22,207.30	95.3%	
Total 4100 - Pledge Giving	445,872.70	468,080.00	-22,207.30	95.3%	
4199 - Donor Advised Fund Donations					
4199-02 - Donor Adv Fund 2017-2018	22,500.00	29,000.00			474,223 Actual
4199 - Donor Advised Fund Donations - Other	5,850.00				497,080 Budget
Total 4199 - Donor Advised Fund Donations	28,350.00	29,000.00	-650.00	97.8%	95.4%
4200 - Investment Income Operating					
4210 - Investment/Interest Income					
4210-01 - Dividend Income operating	351.66				
4210-02 - Interest Income operating	1,250.18				
4210 - Investment/Interest Income - Other	0.00	100.00	-100.00	0.0%	
Total 4210 - Investment/Interest Income	1,601.84	100.00	1,501.84	1601.8%	more interest and dividend at Janney account
4215 - Heritage Fund trfrs to oper acc	27,036.00	27,036.00	0.00	100.0%	
Total 4200 - Investment Income Operating	28,637.84	27,136.00	1,501.84	105.5%	
4300 - Rental Income					
4300-01 - Use of Building	15,074.50	13,000.00	2,074.50	116.0%	
4300-02 - EEC Income	109,508.00	109,428.00	80.00	100.1%	
4300-05 - Custodial Fees	2,525.00	1,800.00	725.00	140.3%	
Total 4300 - Rental Income	127,107.50	124,228.00	2,879.50	102.3%	
4400 - Church Income					
4420 - Plate offering undesignated					
4420 - Plate offering undesignated	9,944.11	13,000.00	-3,055.89	76.5%	
4421 - Budget special Offerings					
4421-01 - ILYA	1,706.08	1,000.00	706.08	170.6%	
4421-02 - Emmanuel Dining Room	2,861.00	1,400.00	1,461.00	204.4%	
4421-03 - Grant for Growth collection	2,770.50	4,000.00	-1,229.50	69.3%	
4421-04 - Lutheran Community Services	1,344.50	500.00	844.50	268.9%	
4421-05 - UUSC - special collections only	1,012.00	700.00	312.00	144.6%	
Total 4421 - Budget special Offerings	9,694.08	7,600.00	2,094.08	127.6%	
4430 - Special Events - Fund-raising					
4430-01 - Auction					
4430-01 - Auction	7,578.00	7,500.00	78.00	101.0%	
4430-02 - Fall fundraising event					
4430-02 - Fall fundraising event	2,915.65	2,500.00	415.65	116.6%	
Total 4430 - Special Events - Fund-raising	10,493.65	10,000.00	493.65	104.9%	
4450 - Program Fees					
4450-04 - Open Heart Sangha donations	1,788.00	1,000.00	788.00	178.8%	
4450-05 - Delmarva Cluster Retreat Income	0.00	7,000.00	-7,000.00	0.0%	cancelled in June 2017
Total 4450 - Program Fees	1,788.00	8,000.00	-6,212.00	22.4%	
4451 - CYRE fees and income					
4451-01 - Owl Fees	129.00				
4451-03 - General CYRE fees and income	6,213.88				WV trip
4451 - CYRE fees and income - Other	0.00	200.00	-200.00	0.0%	

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Total 4451 - CYRE fees and income	6,342.88	200.00	6,142.88	3171.4%	
4475 - Pass through					
4475-03 - Party passthrough	0.00	0.00	0.00	0.0%	
Total 4475 - Pass through	0.00	0.00	0.00	0.0%	
Total 4400 - Church Income	38,262.72	38,800.00	-537.28	98.6%	
4480 - Non-pledged Income Category					
4480-01 - Non-pledged Income	10,358.08	7,000.00	3,358.08	148.0%	
4480-04 - memorial donations undesignated	2,714.31	4,000.00	-1,285.69	67.9%	
4480-06 - Amazon Smile Deposits	181.86	100.00	81.86	181.9%	
Total 4480 - Non-pledged Income Category	13,254.25	11,100.00	2,154.25	119.4%	
4490 - Designated Donat/Group recpts					
4490-01 - Counterpoint	12,724.00	10,000.00	2,724.00	127.2%	
4490-02 - ILYA Holiday	2,059.11	1,000.00	1,059.11	205.9%	
4490-03 - ILYA Backpack	1,713.00	950.00	763.00	180.3%	
4490-04 - ILYA general (not sp coll)					
4490-44 - ILYA Loan repayments	2,878.00				
4490-04 - ILYA general (not sp coll) - Other	755.10				
Total 4490-04 - ILYA general (not sp coll)	3,633.10				
4490-05 - Flower Donations	1,160.00	500.00	660.00	232.0%	
4490-06 - Em Din Room (not sp. coll)	200.00	100.00	100.00	200.0%	
4490-07 - House Pin Sales	1,480.00	500.00	980.00	296.0%	
Total 4490 - Designated Donat/Group recpts	22,969.21	13,050.00	9,919.21	176.0%	
4491 - Plate Offering special collecti					
4491-05 - UUH Outreach Client Assist Fund	852.00				
4491-31 - Pacem In Terris/Movement Cultur	1,032.45				
4491-36 - Murray Grove Assoc.	389.85				
4491-39 - NAMI	1,043.45				
4491-52 - Urban Bike Project	886.77				
4491-57 - Southbridge Civic Association	675.00				
4491 - Plate Offering special collecti - Other	0.00	5,500.00	-5,500.00	0.0%	
Total 4491 - Plate Offering special collecti	4,879.52	5,500.00	-620.48	88.7%	
4500 - Booster Card Net Sales					
4500-01 - Booster Card Income Profit	885.00				
4500 - Booster Card Net Sales - Other	0.00	2,500.00	-2,500.00	0.0%	
Total 4500 - Booster Card Net Sales	885.00	2,500.00	-1,615.00	35.4%	
4550 - Coffee Hour Income	3,825.00	5,000.00	-1,175.00	76.5%	
4600 - Miscellaneous Revenues	-0.02				
Total 4000 - Operating Income	714,043.72	724,394.00	-10,350.28	98.6%	
5901 - Booster Card Sales (gross)	-725.00				
6300 - Capital Campaign Income					
6300-02 - Capital Campaign Interest/Divid	17,139.77				
6300-05 - repay boiler loan to cap camp	7,600.00				
6300-06 - Cap Campaign investment gains	38,202.69				
Total 6300 - Capital Campaign Income	62,942.46				
6400 - Heritage UUCEF endowment income					
6400-01 - Heritage Donations	180.00				
6400-02 - Heritage fund interst/dividend	3,291.29				
Total 6400 - Heritage UUCEF endowment income	3,471.29				
6500 - Citizens Group Fund Income					

98.6%

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6500-02 · Citizens Group Fund Interest	2.85				
Total 6500 · Citizens Group Fund Income	2.85				
Total Income	779,735.32	724,394.00	55,341.32	107.6%	
Gross Profit	779,735.32	724,394.00	55,341.32	107.6%	
Expense					
					accumulated small adjustments in Janney account for change in overall value not identified during reconciliation process.
4001 · Reconciliation Discrepancies	71.08				
7100 · Operating Expenses					
Total 7101 · Salaries & related expenses	423,041.93	420,589.88	2,452.05	100.6%	59.2% of income
Total 7400 · Office Expense	23,746.22	29,461.91	-5,715.69	80.6%	
Total 7600 · Financial Mgmt. Expenses	7,184.92	8,500.00	-1,315.08	84.5%	
7800 · Facility Operations Expense					
Total 7805 · Maintenance and Repairs	23,311.19	30,900.00	-7,588.81	75.4%	
7830 · Utilities					
Total 7830 · Utilities	39,468.30	40,898.12	-1,429.82	96.5%	
7840 · Exterminators	770.00	1,545.00	-775.00	49.8%	
7841 · Cleaning Contractor	6,174.96	8,700.00	-2,525.04	71.0%	
Total 7850 · Grounds Care	16,404.29	15,000.00	1,404.29	109.4%	snow and ice events
Total 7855 · Building Safety	1,922.12	7,123.00	-5,200.88	27.0%	
Total 7800 · Facility Operations Expense	144,363.58	156,565.12	-12,201.54	92.2%	
Total 8200 · Children's RE	7,996.08	8,000.00	-3.92	100.0%	
Total 8300 · CYRE passthroughs	7,774.71	200.00	7,574.71	3887.4%	WV trip
8400 · Music Expenses					
Total 8400 · Music Expenses	3,755.06	5,500.00	-1,744.94	68.3%	
8500 · Programs					
8501 · Adult Enrichment Program					
8501-06 · Adult Enrichment and ARE	176.73				
8501 · Adult Enrichment Program - Other	350.00	600.00	-250.00	58.3%	
Total 8501 · Adult Enrichment Program	526.73	600.00	-73.27	87.8%	
8502 · Delmarva Retreat Expenses	0.00	7,000.00	-7,000.00	0.0%	cancelled June 2017
8503 · Pastoral Care (caring friends)					
8503-01 · Pastoral Care Expense	542.20				
8503 · Pastoral Care (caring friends) - Other	0.00	800.00	-800.00	0.0%	
Total 8503 · Pastoral Care (caring friends)	542.20	800.00	-257.80	67.8%	
8504 · Library & Archives	196.18	200.00	-3.82	98.1%	
8505 · Membership Growth & Development					
Total 8505 · Membership Growth & Development	1,207.99	1,500.00	-292.01	80.5%	
8506 · Outreach and Community Events	0.00	1,000.00	-1,000.00	0.0%	
8507 · Social Justice Ops (NJ, MLK)	100.00	800.00	-700.00	12.5%	
Total 8500 · Programs	2,573.10	11,900.00	-9,326.90	21.6%	
8600 · Church Worship Services					
8600-00 · Church Services General Expense	995.82				
8600-02 · Candles, Misc	0.00	200.00	-200.00	0.0%	
Total 8600-03 · Coffee Hour expenses	7,685.12	7,828.00	-142.88	98.2%	
8600-04 · Church decorating and Flowers	892.50	600.00	292.50	148.8%	
8600-05 · Summer Services	0.00	1,000.00	-1,000.00	0.0%	
8600-07 · Ingathering Sunday	939.02	1,500.00	-560.98	62.6%	

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Total 8600 - Church Worship Services	10,512.46	11,128.00	-615.54	94.5%	
Total 8900 - Chrch Mrkt & Publ Related Exp	4,168.91	4,265.00	-96.09	97.7%	
9000 - Misc expenses					
8801 - Environ. & Sustain. Task Force	0.00	200.00	-200.00	0.0%	
9020 - Minister and Guest Speaker Svc	2,357.89	2,500.00	-142.11	94.3%	
9030 - Search & Relocation Exp Accrual	1,500.00	1,500.00	0.00	100.0%	
9035 - transfer to sabbatical reserve	1,000.00	1,000.00	0.00	100.0%	
9050 - Legal Fees	0.00	400.00	-400.00	0.0%	
9054 - ET Operating Expense	104.16				
9055 - Board governance expense	98.83	1,250.00	-1,151.17	7.9%	
9056 - Board & Emp Practice Liab ins	1,900.00	2,000.00	-100.00	95.0%	
9225 - DGC - Denom. Growth Comm	254.77	300.00	-45.23	84.9%	
9000 - Misc expenses - Other	82.24				
Total 9000 - Misc expenses	7,297.89	9,150.00	-1,852.11	79.8%	
Total 9100 - Denominational membership	32,032.00	32,032.00	0.00	100.0%	
9200 - Budgeted Special Offerings					
9220 - Grant for Growth	2,770.50	4,000.00	-1,229.50	69.3%	
9230 - Emmanuel Dining Room	2,861.00	1,400.00	1,461.00	204.4%	
9240 - Lutheran Community Services	1,344.50	500.00	844.50	268.9%	
9250 - ILYA	1,706.08	1,000.00	706.08	170.6%	
9260 - UUSC special collection	1,012.00	700.00	312.00	144.6%	
Total 9200 - Budgeted Special Offerings	9,694.08	7,600.00	2,094.08	127.6%	passthrough portion of sp coll for pacem was allocated to movement culture of peace
9300-10 - Special Plate Offerings	4,357.53	5,500.00	-1,142.47	79.2%	
9300 - Designatd Donation Distribution					
					includes pass through from fall
9300-01 - Counterpoint Distribution	14,155.82	10,000.00	4,155.82	141.6%	treasure sale
9300-02 - ILYA Holiday Distribution	2,059.11	1,000.00	1,059.11	205.9%	
9300-03 - ILYA Backpack	1,713.00	950.00	763.00	180.3%	
9300-04 - ILYA general not sp coll					
9300-44 - ILYA Loan repayments	2,878.00				
9300-04 - ILYA general not sp coll - Other	755.10				
Total 9300-04 - ILYA general not sp coll	3,633.10				
9300-05 - EDR distribution not Sp coll	200.00	100.00	100.00	200.0%	
9300-06 - House Pin Sales distribution	1,480.00	500.00	980.00	296.0%	
9300-07 - Open Heart Sangha Don Distrib	1,788.00	1,000.00	788.00	178.8%	
9300-08 - Movemt Cul Peace distribution	516.22				
Total 9300 - Designatd Donation Distribution	25,545.25	13,550.00	11,995.25	188.5%	
Total 7100 - Operating Expenses	714,043.72	723,941.91	-9,898.19	98.6%	
net inc/exp	0.00				
9400 - Booster Card Buying					
9400-01 - Booster Card inventory order	11,400.00				
9400 - Booster Card Buying - Other	-9,500.00				
Total 9400 - Booster Card Buying	1,900.00				
9600 - Heritage Fund Expenses					
9600-01 - Heritage Fund UUCEF expenses	8,759.79				
9600-02 - Heritage Fund Annual Disburse	27,036.00				
Total 9600 - Heritage Fund Expenses	35,795.79				

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9601 · Capital campaign UUCEF exp	4,069.97				
9700 · Capital Campaign Expenses					
9700-01 · Capital Campaign Disbursements	506.05				
Total 9700 · Capital Campaign Expenses	506.05				
Total Expense	756,386.61	723,941.91	32,444.70	104.5%	
Net Ordinary Income	23,348.71	452.09	22,896.62	5164.6%	
Other Income/Expense					
Other Income					
9950 · Unrealized gain (loss)					
9960 · Unrealized gain(loss) - investm	70,083.37				
9970 · Unrealized gain(loss) Heritage	-238,447.01				
9981 · Unrealized gain/loss (hancock)	2,084.48				
9982 · unreal gain/(loss) CapitalCamp	-19,860.67				
Total 9950 · Unrealized gain (loss)	-186,139.83				
Total Other Income	-186,139.83				
Net Other Income	-186,139.83				
Net Income	-162,791.12	452.09	-163,243.21	-36,008.57%	