

Statement of Financial Position
Unitarian Universalist Congregation of Grand Traverse (UUCGT)
As of September 30,2018 (Period 3)

ASSETS

Current Assets

<u>1000-000-00-000</u>	Cash Accounts	
<u>1010-000-00-000</u>	Operating Fund Checking Account	46,014.56
<u>1010-000-00-003</u>	Operating Fund Debit Card Account	946.53
<u>1010-000-00-004</u>	MM Checking Account(incl. Restr. Funds)	83,376.12
<u>1090-000-00-000</u>	Petty Cash Accounts	
<u>1091-000-00-000</u>	Petty Cash	0.00
	Total Current Assets	<u>130,337.21</u>

Long Term Assets

<u>1100-000-00-000</u>	Savings and Investments	
	Total Long Term Assets	<u>0.00</u>

Other Assets

<u>1200-000-00-000</u>	Accounts Receivable	
<u>1300-000-00-000</u>	Due To/From Accounts	
<u>1310-000-00-000</u>	Due To General Fund	0.00
<u>1310-000-00-004</u>	Due From Restricted MM Fund	0.00
<u>1500-000-00-000</u>	Fixed Assets	
<u>1520-000-00-000</u>	Real Property	26,168.00
<u>1530-000-00-000</u>	Furnace/Air Conditioning	44,705.00
<u>1540-000-00-000</u>	Equipment	14,940.51
<u>1560-000-00-000</u>	Furniture	60,213.56
<u>1580-000-00-000</u>	Building	600,842.88
<u>1581-000-00-000</u>	Building-Addition	283,708.46
	Total Other Assets	<u>1,030,578.41</u>
	TOTAL ASSETS	<u><u>1,160,915.62</u></u>

LIABILITIES AND FUND BALANCES

Current Liabilities

<u>2000-000-00-000</u>	Payroll Liabilities	
<u>2030-000-00-000</u>	Federal Withholding	0.00
<u>2040-000-00-000</u>	State Withholding	807.02
<u>2050-000-00-000</u>	Social Security	0.00
<u>2060-000-00-000</u>	Medicare	0.00
<u>2070-000-00-000</u>	Employee Life Insurance Premiums	(1.60)
<u>2080-000-00-000</u>	Employee Health Insurance Premiums	(1,272.30)
<u>2090-000-00-000</u>	Employee Dental Insurance Premiums	(25.19)
<u>2095-000-00-000</u>	Employee Retirement Plan Contributions	40.00
<u>2096-000-00-999</u>	Deferred Payroll	23,664.77
<u>2100-000-00-000</u>	Current Liabilities	
<u>2110-000-00-000</u>	Accounts Payable - General Fund	0.00
<u>2130-000-00-000</u>	Next Year Pledge Payment	0.00
	Total Current Liabilities	<u>23,212.70</u>
	TOTAL Liabilities	<u>23,212.70</u>

Restricted Funds

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2200-000-00-000	Restricted Funds	0.00
<u>2235-000-00-103</u>	Memorial Reception Fund	512.08
<u>2305-000-00-218</u>	Benzie Satellite Pledges and Donations	4,609.96
<u>2310-000-00-202</u>	Social Action - Coffee	88.41
<u>2311-000-00-203</u>	Social Justice/Social Action	0.00
<u>2330-000-00-206</u>	Congregational Care	538.36
<u>2350-000-00-210</u>	Wednesday Night Supper Grp	209.16
<u>2365-000-00-214</u>	For Those In Need Collections	2,425.00
<u>2365-000-00-238</u>	CUUPS	144.84
<u>2366-000-00-213</u>	Community Needs	1,150.97
<u>2367-000-00-221</u>	Guatemala Fund	196.00
<u>2370-000-00-219</u>	Special Collections - Thanksgiving	(221.83)
<u>2370-000-00-226</u>	Special Collections - Music	364.94
<u>2370-000-00-231</u>	Special Collections-Green Sanctuary	113.06
<u>2371-000-00-211</u>	Art Exhibition Group	538.72
<u>2372-000-00-212</u>	GA Scholarship Fund	2,067.50
<u>2373-000-00-235</u>	MUUSJN Dues/Social Witness Program	425.00
<u>2377-000-00-233</u>	Copyright Legal Fees	500.00
<u>2378-000-00-234</u>	Operations Contingency Reserve	0.00
<u>2385-000-00-217</u>	Safe Harbor	713.42
<u>2386-000-00-220</u>	Endowment Holding Account	0.00
<u>2410-000-00-301</u>	Memorial Garden Fund	2,248.19
<u>2415-000-00-303</u>	Landscape	2,288.60
<u>2430-000-00-306</u>	MM Congregational Care Emergency Fund	17,741.20
<u>2440-000-00-310</u>	MM Capital Improvement Reserve	27,535.94
<u>2465-000-00-313</u>	Community Lunch	1,200.00
	Total Restricted Funds	65,389.52
 Fund Balance		
<u>2900-000-00-000</u>	Building Equity Fund	955,427.34
<u>3000-000-00-000</u>	Operating Fund Equity	81,773.68
	Net Activity	35,112.38
	Ending Balance	116,886.06
	Total Fund Balance	1,072,313.40
	TOTAL Fund Balances	1,137,702.92
	TOTAL LIABILITIES AND FUND	1,160,915.62

GENERAL FUND STATEMENT OF FINANCIAL ACTIVITIES

Unitarian Universalist Congregation Grand Traverse

Fiscal Year 2019, Period 3 (09/01/2018 to 09/30/2018)

GL Acct #	Account Description	Current Period	YTD	Budget Annual	YTD %	Budget Remaining
INCOME						
Contributions						
4010-000-00-000	Current Year Pledges	11,739.56	91,750.56	216,000.00	42.48	124,249.44
4020-000-00-000	Post Pledge Drive Pledges	-	1,400.00	8,000.00	17.50	6,600.00
4025-000-00-000	Estimated Unpaid Pledges - General Fund	-	-	(5,824.00)	-	(5,824.00)
4030-000-00-000	Prior Year Pledges	-	5.00	2,000.00	0.25	1,995.00
4040-000-00-000	Operating Fund Donations	478.10	2,337.40	17,500.00	13.36	15,162.60
	Subtotal Contributions	12,217.66	95,492.96	237,676.00		142,183.04
Special Events						
4110-000-00-000	Miscellaneous Fundraising	56.00	180.01	2,000.00	9.00	1,819.99
	Subtotal Special Events	56.00	180.01	2,000.00		1,819.99
Other Income						
4210-000-00-000	Prior Years Carryover	-	-	-	-	-
4211-000-00-000	Carryforward of 16/17 Surplus	-	-	-	-	-
4220-000-00-000	Operations Contingency Fund Withdrawal	-	6,468.56	6,469.00	99.99	0.44
	Subtotal Other Income	-	6,468.56	6,469.00		0.44
Building Use						
4510-000-00-000	Building Use Fees/Donations	682.00	1,433.00	8,000.00	17.91	6,567.00
	Subtotal Building Use	682.00	1,433.00	8,000.00		6,567.00
Dividends & Interest						
4610-000-00-000	Fifth Third Money Mkt Account Interest	6.96	10.59	40.00	26.48	29.41
4620-000-00-000	Insurance Dividends	-	-	200.00	-	200.00
	Subtotal Dividends & Interest	6.96	10.59	240.00		229.41
	TOTAL INCOME	12,962.62	103,585.12	254,385.00		150,799.88
EXPENSE						
Salaries & Wages						
5010-100-10-000	Salary - Minister	5,684.80	20,695.75	59,122.00	35.01	38,426.25
5010-300-20-000	Salary - Director Lifespan Experience	2,258.55	7,285.95	24,563.00	29.66	17,277.05
5010-700-40-000	Salary - Administrator	1,939.20	6,787.20	25,200.00	26.93	18,412.80
5015-700-40-000	Salary - Business Administrator	-	3,487.18	15,432.00	22.60	11,944.82
5018-500-20-000	Accountant - Contract Services	1,895.00	3,865.97	-	-	-
5020-200-20-000	Music Director - Contract Services	815.00	2,445.00	10,080.00	24.26	7,635.00
5030-100-10-000	Housing Allowance-Minister	1,247.88	1,247.88	12,978.00	9.62	11,730.12
5035-100-10-000	In Lieu of FICA	572.80	1,721.14	5,791.00	29.72	4,069.86
5036-100-10-000	In Lieu of Health Insurance-Minister	-	-	-	-	-
5036-300-10-000	In Lieu of Health Insurance-DLE	-	-	-	-	-
5036-700-10-000	In Lieu of Health Insurance-Adm.	574.25	1,722.75	3,991.00	43.17	2,268.25
5040-200-20-000	Contract Musicians	-	650.00	6,320.00	10.28	5,670.00
5040-310-20-000	Contract LE Child Care/Nursery Asst.	274.00	848.00	4,100.00	20.68	3,252.00
	Subtotal Salaries & Wages	15,261.48	50,756.82	167,577.00		120,686.15
Employer Payroll Taxes						
5220-300-20-000	Employer FICA - DLE	172.78	557.37	1,879.00	29.66	1,321.63
5240-700-40-000	Employer FICA - Administration	192.29	917.84	3,414.00	26.88	2,496.16
	Subtotal Employer Payroll Taxes	365.07	1,475.21	5,293.00		3,817.79
Employer Benefits						
5310-100-10-000	Health Insurance - Minister	805.18	2,415.54	9,904.00	24.39	7,488.46
5310-300-20-000	Health Insurance - DLE	443.93	1,204.96	4,662.00	25.85	3,457.04

GENERAL FUND STATEMENT OF FINANCIAL ACTIVITIES

Unitarian Universalist Congregation Grand Traverse

Fiscal Year 2019, Period 3 (09/01/2018 to 09/30/2018)

GL Acct #	Account Description	Current Period	YTD	Budget Annual	YTD %	Budget Remaining
5320-100-10-000	Dental Insurance-Minister	44.80	134.40	538.00	24.98	403.60
5320-300-20-000	Dental Insurance - DLE	53.31	181.26	640.00	28.32	458.74
5320-700-40-000	Dental Insurance - Administration	58.24	174.72	699.00	25.00	524.28
5330-100-10-000	LTD Insurance - Minister	72.10	216.30	865.00	25.01	648.70
5330-300-20-000	LTD Insurance - DLE	24.56	73.68	295.00	24.98	221.32
5330-700-40-000	LTD Insurance - Administration	25.20	76.44	302.00	25.31	225.56
5340-100-10-000	Retirement - Minister	300.42	901.26	3,605.00	25.00	2,703.74
5340-300-20-000	Retirement - DLE	102.35	307.05	1,228.00	25.00	920.95
5340-700-40-000	Retirement - Administration	105.00	315.00	1,260.00	25.00	945.00
5341-100-10-000	Deferred Retirement-Minister	-	-	-	-	-
5345-100-10-000	Group Life Insurance - Minister	49.03	147.09	588.00	25.02	440.91
5350-100-10-000	ST Disability Insurance - Minister	29.57	88.71	355.00	24.99	266.29
5350-300-20-000	ST Disability Insurance - DLE	13.92	41.76	167.00	25.01	125.24
5350-700-40-000	ST Disability Insurance - Administration	10.34	31.02	124.00	25.02	92.98
	Subtotal Employer Benefits	2,137.95	6,309.19	25,232.00		18,922.81
	Supplies					
5405-700-40-000	Office Supplies	10.90	396.31	1,000.00	39.63	603.69
5410-310-20-000	Child/Youth LE Programming	170.43	363.83	1,800.00	20.21	1,436.17
5430-400-20-000	Hospitality/Kitchen	-	172.62	500.00	34.52	327.38
5435-435-20-000	Supplies - Membership	-	-	400.00	-	400.00
5435-440-20-000	Supplies - Pastoral Care	-	-	-	-	-
	Subtotal Supplies	181.33	932.76	3,700.00		2,767.24
	Printing & Copying					
5520-700-40-000	Office Copying	-	46.99	600.00	7.83	553.01
5530-700-40-000	Directory Printing	-	-	300.00	-	300.00
	Subtotal Printing & Copying	-	46.99	900.00		853.01
	Postage & Shipping					
5610-700-40-000	Postage and Shipping	55.10	55.10	600.00	9.18	544.90
	Subtotal Postage & Shipping	55.10	55.10	600.00		544.90
	Resources & Curriculum					
5710-200-20-000	Resources/Curriculum - Music	-	-	250.00	-	250.00
5710-300-20-000	Resources/Curriculum - RE	-	-	-	-	-
5710-340-20-000	Resources/Curriculum - L/E Adult	28.09	28.09	100.00	28.09	71.91
5710-425-20-000	Resources/Curriculum - Library	-	-	-	-	-
5710-450-20-000	Resources/Curriculum - Sunday Services	-	250.00	700.00	35.71	450.00
	Subtotal Resources/Curriculum	28.09	278.09	1,050.00		771.91
	Plant & Property					
6010-000-40-000	Insurance - Building & Liability	-	-	3,100.00	-	3,100.00
6040-600-40-000	Building Maintenance	-	325.81	3,000.00	10.86	2,674.19
	Subtotal Plant & Property	-	325.81	6,100.00		5,774.19
	Service Contracts					
6110-600-40-000	Service Contracts - Building Maintenance	-	493.25	2,500.00	19.73	2,006.75
6120-700-40-000	Service Contracts - Logos Software	-	-	1,441.00	-	1,441.00
6140-600-40-000	Service Contracts - Cleaning Service	621.60	2,020.20	8,283.00	24.39	6,262.80
6150-800-40-000	Service Contracts - Snow Plowing	-	-	3,100.00	-	3,100.00
	Subtotal Service Contracts	621.60	2,513.45	15,324.00		12,810.55
	Equipment					
6210-700-40-000	Copier Contracts	203.56	791.70	3,400.00	23.29	2,608.30

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GL Acct #	Account Description	Current Period	YTD	Budget Annual	YTD %	Budget Remaining
6220-700-40-000	Computers and Technology	1,141.53	1,754.96	2,000.00	87.75	245.04
6240-200-20-000	Piano Tuning & Repair	-	150.00	300.00	50.00	150.00
	Subtotal Equipment	1,345.09	2,696.66	5,700.00		3,003.34
Utilities						
6310-700-40-000	Electricity	339.96	960.72	4,800.00	20.02	3,839.28
6320-700-40-000	Gas	70.35	147.33	1,850.00	7.96	1,702.67
6330-700-40-000	Water & Sewer	157.29	465.35	1,100.00	42.30	634.65
6340-700-40-000	Telephone & Telecommunications	206.62	620.76	2,600.00	23.88	1,979.24
6350-000-40-000	Trash Removal	-	63.00	252.00	25.00	189.00
	Subtotal Utilities	774.22	2,257.16	10,602.00		8,344.84
Miscellaneous Expenditures						
7045-000-40-000	New Hire Expense/Background Checks	-	7.97	200.00	3.99	192.03
7050-000-40-000	Advertising	115.00	130.00	900.00	14.44	770.00
7070-000-40-000	Board	100.00	100.00	100.00	100.00	-
7071-000-40-000	Committee on Ministry	-	-	100.00	-	100.00
7072-000-40-000	Green Sanctuary	-	-	-	-	-
7073-000-40-000	Leadership Development	-	-	100.00	-	100.00
7075-000-40-000	Pledge Drive	-	-	350.00	-	350.00
7080-800-40-000	Landscaping	-	-	-	-	-
7090-000-00-000	Worker's Comp Insurance	-	-	1,500.00	-	1,500.00
	Subtotal Miscellaneous Expenditures	215.00	237.97	3,250.00		3,012.03
Dues & Fees						
7120-510-30-000	UUA Program Fund	250.00	250.00	1,000.00	25.00	750.00
7130-520-30-000	Mid American District Program Fund	125.00	125.00	500.00	25.00	375.00
7150-000-00-000	Bank Fees & Service Charges	40.56	177.53	620.00	28.63	442.47
7155-000-00-000	Insurance Fees	5.00	15.00	170.00	8.82	155.00
7160-000-00-000	Nonprofit Corporation Filing Fees	20.00	20.00	20.00	100.00	-
	Subtotal Dues & Fees	440.56	587.53	2,310.00		1,722.47
Professional Expense						
7210-100-10-000	Professional Exp.-Minister	-	-	5,200.00	-	5,200.00
7210-200-20-000	Professional Expense - Music Director	-	-	350.00	-	350.00
7210-300-20-000	Professional Expense - DLE	-	-	1,000.00	-	1,000.00
	Subtotal Professional Expense	-	-	6,550.00	-	6,550.00
	TOTAL EXPENSE	21,425.49	68,472.74	254,188.00		189,581.23
	NET INCOME	(8,462.87)	35,112.38	197.00		(38,781.35)