

**Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2019**

**Notes on Income Items:**

- 1) **#4010-Current Year Pledges:** We have completed 100% of our current fiscal year. Final pledge collections were under budget. We received \$203,083.50 or 94% of budget for the 2018-2019 Fiscal Year.
- 2) **#4020-Post Pledge Drive Pledges** were significantly under budget: We received \$3,480 for the fiscal year or 44% of budget for the 2018-2019 Fiscal Year.
- 3) **#4030-Prior Year Pledges** were budgeted at \$2,000 for the fiscal year and we received only \$5.
- 4) **#4040-Operating Fund Donations** were also under budget. We received \$15,066.12 or 86% of budget for the 2018-2019 Fiscal Year.

**Notes on Expense Items:**

- 1) **#5009-Salary Temporary Minister** - We incurred Temporary Minister expenses that were not budgeted. These expenses resulted from the resignation of the UUCGT Called Minister subsequent to a medical leave of absence and the congregation's need for temporary ministerial leadership.
- 2) **#5010-Salary Minister** expenses were significantly below budget for the fiscal year due to the mid-year resignation of the UUCGT called Minister.
- 3) **#5011-Salary DRE** expenses were significantly below budget for the fiscal year due to the mid-year resignation of the UUCGT DRE. A replacement was not immediately hired.
- 4) **#5012-Salary Office Administrator** expenses exceeded budget by 15% for the fiscal year due to the fact that the Office Administrator was paid a mid-year bonus and wage increase.
- 5) **#5015 and #5018** - It should be noted that there were two changes in Accounting staff during the 2018-2019 fiscal year. We started the year out with an employee whose payroll was being charged to account 5015. Upon her resignation, a Contract Accountant was brought on and worked with us through February of 2019. Since he was considered a contractor, his compensation was charged to account 5018. The current Accountant is now once again an employee and her wages are being charged to 5015.
- 6) **#5030-Housing Allowance - Minister** expenses were significantly below budget for the fiscal year due to the mid-year resignation of the UUCGT Called Minister.
- 7) Various Payroll tax accounts and Employee benefit accounts were also affected by the employee changes noted above.
- 8) **#6220-Computers & Technology**- Shortly after the start of the 2018-2019 fiscal year, we were informed by our software provider that our Church Management Software would be retired as of the end of the calendar year. This resulted in a significant cost relating to the search and implementation of new software. New hardware (main computer/Accounting) was purchased, to be installed 7/19 or 8/19. Consequently, expenditures exceeded the budget for this line item.
- 9) **#7070-Board** - This line item was significantly over budget which largely resulted from the need to hire an Employment Consultant for personnel matters.
- 10) **#7120&#7130-UUA and Mid America Dues** were paid as budgeted. At year end an additional payment was made with Endowment Funds as directed by the Endowment Committee. Total Paid to UUA for the year was \$1,250 while the total paid for Mid-America Dues was \$625.

**Balance Sheet:**

**Accrued Expenses:** UUA Insurance – July 2019 Insurance Payment was paid in June 2019, due to credit received for change in salary for Office Administrator and Minister adjustments.