

## **APPENDICES**

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**C – UUCC Current/Proposed Budget Comparison Report**

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**G – OBIC 2013 Balance Sheet**

**H – Attendance – Fiscal Year Comparison**

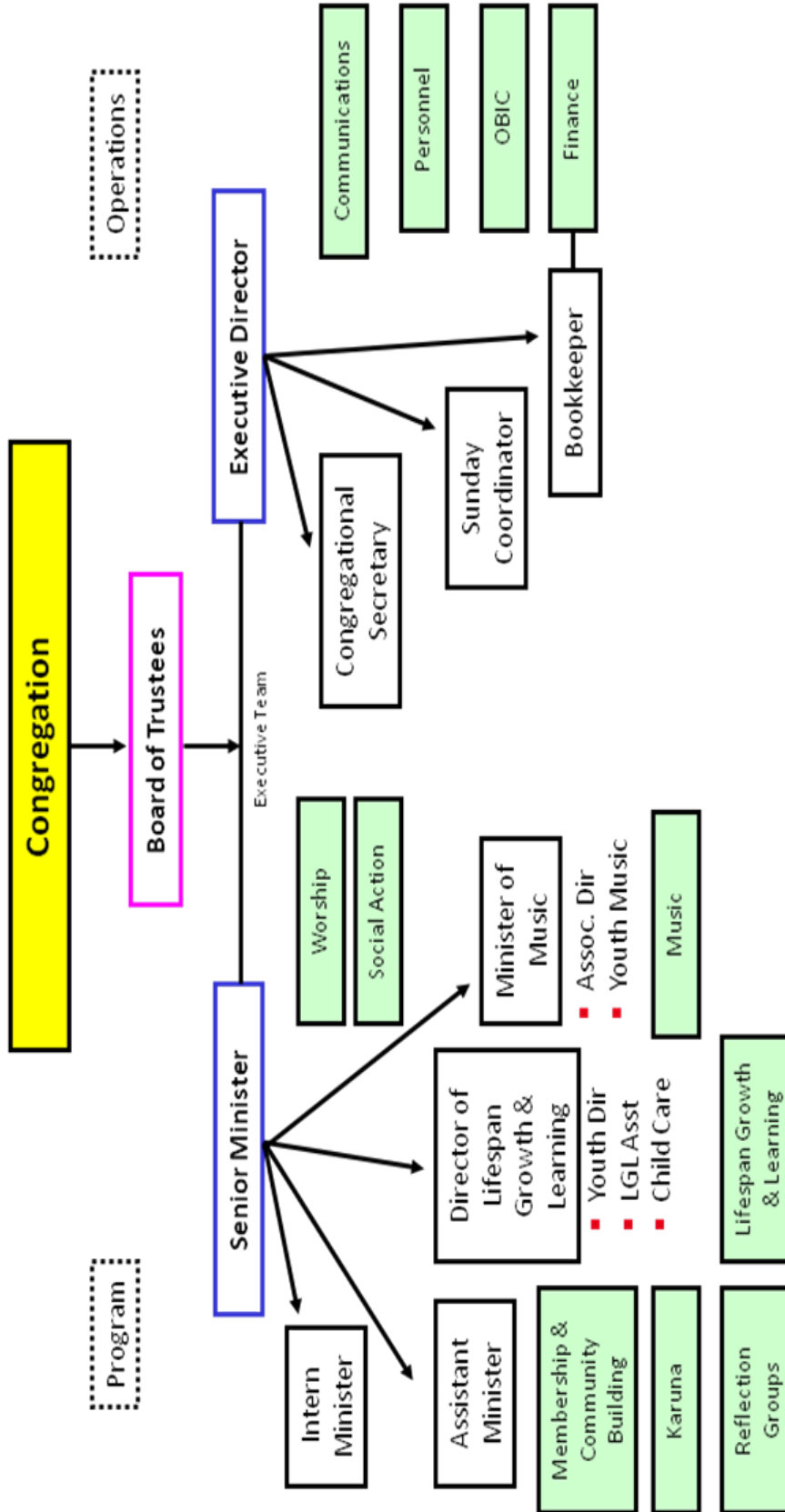
**I – Minutes of the 2013 UUCC Annual Meeting**



# Unitarian Universalist Congregation of Columbia Org Chart

August 2008

adopted



Updated 5/2014

## APPENDIX B

### UNITARIAN UNIVERSALIST CONGREGATION OF COLUMBIA FY13-14 THIRD QUARTER BALANCE SHEET As of March 31, 2014

	<u>Mar 31, 14</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>1000 · Operating Accounts</b>	
1003 · Oper Surplus (Vanguard 2895)	5,352.42
1014 · Operating Checking (M&T 9074)	81,398.42
1020 · Operating Checking (PNC 8825)	6,332.17
1024 · Oper Checking (Howard 2787)	197,305.04
1025 · Reserve (Howard 2760)	<u>127,010.32</u>
<b>Total 1000 · Operating Accounts</b>	417,398.37
<b>1200 · Building Fund Accounts</b>	
1006 · Building Fund (Vanguard 8952)	0.32
1072 · Building Fund (Howard 5772)	<u>1,126,186.66</u>
<b>Total 1200 · Building Fund Accounts</b>	1,126,186.98
<b>1300 · Other Accounts</b>	
1004 · Petty Cash	<u>1.00</u>
<b>Total 1300 · Other Accounts</b>	<u>1.00</u>
<b>Total Checking/Savings</b>	1,543,586.35
<b>Other Current Assets</b>	
1008 · Scrip Inventory	8,730.00
1013 · Scrip Receivable	400.00
1015 · Bookstore Inventory	1,495.81
1018 · Bulk Mail Postage Account	<u>-30.82</u>
<b>Total Other Current Assets</b>	<u>10,594.99</u>
<b>Total Current Assets</b>	1,554,181.34
<b>Fixed Assets</b>	
15000 · Building Renovation	<u>1,617,573.42</u>
<b>Total Fixed Assets</b>	1,617,573.42
<b>Other Assets</b>	
1500 · Endowment Accounts	

1007 · Endowment (T Rowe Price)	-2.32
1302 · Endowment (Neuberger)	123,592.80
1303 · Endowment (Ariel Appreciation)	16,388.39
1304 · Endowment (PAX World)	80,358.82
1305 · Endowment (Parnassus)	86,372.66
1306 · Endowment (M & T 9301)	14.48
1307 · Endowment (Howard 2752)	<u>69,697.35</u>
<b>Total 1500 · Endowment Accounts</b>	<u><b>376,422.18</b></u>
 <b>Total Other Assets</b>	 <u><b>376,422.18</b></u>
 <b>TOTAL ASSETS</b>	 <u><u><b>3,548,176.94</b></u></u>
 <b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Credit Cards</b>	
2004 · Capital One Credit Card	<u>5,164.67</u>
<b>Total Credit Cards</b>	<u>5,164.67</u>
<b>Other Current Liabilities</b>	
2001 · Advance Pledges	593.05
2005 · Accrued Expenses	85.19
2006 · Sales Tax Collected	99.48
2100 · Payroll Liabilities	<u>79.99</u>
<b>Total Other Current Liabilities</b>	<u>857.71</u>
<b>Total Current Liabilities</b>	<u>6,022.38</u>
<b>Long Term Liabilities</b>	
2500 · Renovation Mortgage	33.87
2600 · Self-Financing Liability	
2601 · S-F Liab 6 months	-103.41
2606 · S-F Liab 3 years	<u>374,000.00</u>
<b>Total 2600 · Self-Financing Liability</b>	<u>373,896.59</u>
<b>Total Long Term Liabilities</b>	<u>373,930.46</u>
<b>Total Liabilities</b>	<u>379,952.84</u>
 <b>Equity</b>	
<b>10000 · Building Fund</b>	
10001 · Architect Fees	-239,580.78
4703 · Building Fund Donations	1,465,408.67
8016 · New Building Expense	<u>-102,314.21</u>
<b>Total 10000 · Building Fund</b>	<u>1,123,513.68</u>

<b>3000 · Opening Bal Equity</b>	130,308.78
<b>3001 · Operating Fund Principal</b>	1,773,398.01
<b>3900 · Short-Term Restricted Accounts</b>	
<b>3906 · YRUU</b>	447.69
<b>3907 · Quest</b>	-2,203.03
<b>3913 · Minister Discretion Fund</b>	189.91
<b>3928 · Self-Financing</b>	-1,682.35
<b>3929 · Annual Camping Trip</b>	-1,117.67
<b>3935 · Summer Camp</b>	1,802.48
<b>3936 · Warm Welcome Shelter</b>	-26.51
<b>3937 · MAD Middle School Group</b>	-1,016.32
<b>3941 · Women's Retreat Account</b>	421.18
<b>3942 · SMART F&amp;F Group</b>	210.05
<b>3955 · Recovery Ministry</b>	21.21
<b>3980 · 50th Anniversary</b>	1,325.00
<b>3999 · Clearing Account</b>	<u>-2,440.99</u>
<b>Total 3900 · Short-Term Restricted Accounts</b>	-4,069.35
<b>3950 · Long-Term Restricted Accounts</b>	
<b>3919 · Music Contingency Reserve Fund</b>	3,568.41
<b>3933 · CCC Reserve Fund</b>	21,940.24
<b>3934 · Sabbatical Reserve</b>	3,999.05
<b>3939 · Music Instrument Repair Fund</b>	<u>100.00</u>
<b>Total 3950 · Long-Term Restricted Accounts</b>	29,607.70
<b>Net Income</b>	<u>115,465.28</u>
<b>Total Equity</b>	<u>3,168,224.10</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>3,548,176.94</u></u>

**UNITARIAN UNIVERSALIST CONGREGATION OF COLUMBIA  
CURRENT/PROPOSED BUDGET COMPARISON REPORT  
As of May 27, 2014**

	<u>Jul '13 - Jun 14</u>	<u>Jul '14 - Jun '15</u>	<u>Difference</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4000 · Canvass &amp; Offering</b>			
4002 · Donation	15,000	18,000	3,000
4003 · Loose Offering	8,000	10,000	2,000
4004 · Canvass Expense	-1,000	-1,000	0
<b>4100 · Pledge Income</b>			
4001 · Pledge	600,843	622,050	21,207
4006 · Uncollectible Pledge Income	-30,042	-31,103	-1,060
4007 · Post-Canvass Pledge Income	15,000	24,030	9,030
4601 · Prior Year Pledge	10,000	6,000	-4,000
<b>Total 4100 · Pledge Income</b>	<u>595,801</u>	<u>620,978</u>	<u>25,177</u>
<b>Total 4000 · Canvass &amp; Offering</b>	617,801	647,978	30,177
<b>4300 · Music Income</b>			
4301 · Chalice Concert Revenue	10,000	10,000	0
4302 · Chalice Concert Expense	-3,750	-3,750	0
4305 · Other Concert Revenue	1,000	1,000	0
4306 · Other Concert Expense	-250	-250	0
<b>Total 4300 · Music Income</b>	7,000	7,000	0
<b>4400 · Fundraisers</b>			
<b>Auction</b>			
4401 · Auction Revenue	44,000	44,000	0
4402 · Auction Expense	-3,000	-3,000	0
<b>Total Auction</b>	41,000	41,000	0
<b>Bookstore</b>			
4203 · Bookstore Revenue	3,000	3,000	0
4204 · Bookstore Expense	-2,250	-2,250	0
<b>Total Bookstore</b>	750	750	0
4413 · New Fundraiser Revenue	0	0	0
<b>Total 4400 · Fundraisers</b>	41,750	41,750	0
<b>4500 · Misc. Income</b>			
4502 · OBIC Lawn Maintenance			

	<u>Jul '13 - Jun 14</u>	<u>Jul '14 - Jun '15</u>	<u>Difference</u>
4516 · OBIC Lawn Maint Income	5,300	5,300	0
4517 · OBIC Lawn Maint Expenses	-100	-100	0
<b>Total 4502 · OBIC Lawn Maintenance</b>	<b>5,200</b>	<b>5,200</b>	<b>0</b>
4503 · Interest Rec'd - Operating	500	500	0
4519 · Online Advertising	500	300	-200
<b>Total 4500 · Misc. Income</b>	<b>6,200</b>	<b>6,000</b>	<b>-200</b>
<b>Endowment Disbursement</b>	<b>14,022</b>	<b>15,328</b>	<b>1,306</b>
<b>Transfer from Surplus</b>	<b>0</b>	<b>29,863</b>	<b>29,863</b>
<b>Total Income</b>	<b>686,773</b>	<b>747,919</b>	<b>61,146</b>
<b>Expense</b>			
5000 · Ministry & Worship			
<b>Music</b>			
5003 · Guest Musicians	700	700	0
5101 · Music Supplies	1,900	1,900	0
5102 · Music Maintenance	1,000	1,000	0
<b>Total Music</b>	<b>3,600</b>	<b>3,600</b>	<b>0</b>
5001 · Guest Speakers & Ministers	0	500	500
5004 · Worship Supplies	300	200	-100
5103 · Coffee Hour Supplies	500	400	-100
5104 · I&U Training and Supplies	300	300	0
5105 · Karuna Ministry	100	100	0
8023 · Sound & Lighting Maint	200	200	0
<b>Total 5000 · Ministry &amp; Worship</b>	<b>5,000</b>	<b>5,300</b>	<b>300</b>
6000 · Religious Education			
6001 · Meeting Expenses/Events	600	600	0
6002 · Arts, Crafts & Classroom Supps	1,500	1,500	0
6005 · Curriculum Materials	300	300	0
6006 · Adult RE Program	300	300	0
6010 · RE - Administration	200	200	0
6011 · Teacher Training	200	200	0
6012 · RE Professional Training	1,550	1,550	0
6014 · RE Outreach Marketing Materials	200	200	0
6015 · Summer Youth Intern	0	0	0
6016 · Youth Program Activities	500	500	0
<b>Total 6000 · Religious Education</b>	<b>5,350</b>	<b>5,350</b>	<b>0</b>

	<u>Jul '13 - Jun 14</u>	<u>Jul '14 - Jun '15</u>	<u>Difference</u>
<b>6500 · Membership &amp; Community Bldg</b>			
6501 · Volunteer Appreciation	100	100	0
7001 · Membership & Comm Bldg Exp	200	200	0
7203 · Congregational Dinners	100	100	0
7204 · Congregational Special Events	100	100	0
9001 · Young Adult Events	100	100	0
<b>Total 6500 · Membership &amp; Community Bldg</b>	<u>600</u>	<u>600</u>	<u>0</u>
<b>6600 · Visitors &amp; New Members</b>			
6601 · Visitors & New Members Expense	1,000	1,000	0
7002 · Volunteer (Training)Membership	150	150	0
7007 · Congregational Pamphlets	100	100	0
<b>Total 6600 · Visitors &amp; New Members</b>	<u>1,250</u>	<u>1,250</u>	<u>0</u>
<b>7500 · Communications &amp; Info Tech</b>			
7403 · Publicity & Advertising	1,000	500	-500
7407 · Website Maintenance	600	900	300
7408 · Website Hosting	0	200	200
7409 · UUCG and UUA Pamphlets	200	200	0
<b>Total 7500 · Communications &amp; Info Tech</b>	<u>1,800</u>	<u>1,800</u>	<u>0</u>
<b>7700 · Leadership Development</b>			
8006 · Bd of Trustees Expense	500	500	0
8007 · Leadership Development	500	500	0
8027 · Legal and Professional Expenses	0	0	0
8034 · Sabbatical Set-Aside	0	0	0
<b>Total 7700 · Leadership Development</b>	<u>1,000</u>	<u>1,000</u>	<u>0</u>
<b>7800 · Cradlerock Children's Center</b>			
8506 · CCC Scholarships	7,000	7,000	0
<b>Total 7800 · Cradlerock Children's Center</b>	<u>7,000</u>	<u>7,000</u>	<u>0</u>
<b>7900 · Facilities Management / OBIC</b>			
8013 · OBIC Assessment	83,892	96,348	12,456
8029 · OBIC Reserve	12,813	12,813	0
<b>Total 7900 · Facilities Management / OBIC</b>	<u>96,705</u>	<u>109,161</u>	<u>12,456</u>
<b>8000 · Administration</b>			
8001 · Office Supplies	1,800	1,800	0
8002 · Duplicating	4,000	4,500	500
8003 · Postage	900	900	0
8005 · Bank Fees	200	300	100



	<u>Jul '13 - Jun 14</u>	<u>Jul '14 - Jun '15</u>	<u>Difference</u>
8008 · Insurance	3,000	3,300	300
8011 · Equip/Softw/Maint.	3,000	3,000	0
8012 · Telephone	700	750	50
<b>Total 8000 · Administration</b>	<b>13,600</b>	<b>14,550</b>	<b>950</b>
<b>8100 · Debt Service</b>			
8025 · Debt Srv (Mortgage Interest)	2,131	0	-2,131
8036 · Debt Service (WW Interest)	10,000	10,000	0
<b>Total 8100 · Debt Service</b>	<b>12,131</b>	<b>10,000</b>	<b>-2,131</b>
<b>8500 · Social Action Council</b>			
7102 · Community Outreach - General	5,000	5,000	0
7105 · Social Justice Impact Committee	5,350	5,350	0
8504 · Broad-Based SAC Project	2,750	2,750	0
8505 · Social Action Administration	0	0	0
Welcoming Congregation	500	500	0
8509 · Environmental Activities Comm	500	500	0
<b>Total 8500 · Social Action Council</b>	<b>14,100</b>	<b>14,100</b>	<b>0</b>
<b>8700 · Denominational Affairs</b>			
7301 · UUA Assessment	25,920	26,280	360
7303 · JPD Assessment	11,664	12,264	600
<b>Total 8700 · Denominational Affairs</b>	<b>37,584</b>	<b>38,544</b>	<b>960</b>
<b>9500 · Finance Council</b>			
9502 · Pledge Collection (EFT) Fees	1,000	1,000	0
9509 · Stock Gain/Loss	0	0	0
<b>Total 9500 · Finance Council</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>
<b>99000 · Personnel</b>			
<b>90010 · Minister</b>			
90011 · Salary - Minister	51,860	51,860	0
<b>90013 · FB - Minister</b>			
900131 · FB - Minister Retirement	9,266	9,266	0
900132 · FB - Minister Life & Disability	1,683	1,683	0
<b>Total 90013 · FB - Minister</b>	<b>10,949</b>	<b>10,949</b>	<b>0</b>
90014 · Prof Exp - Minister	6,000	6,000	0
90015 · Housing - Minister	40,800	40,800	0
<b>Total 90010 · Minister</b>	<b>109,609</b>	<b>109,609</b>	<b>0</b>
<b>90020 · Executive Director</b>			
90021 · Salary - Exec Dir	60,078	60,078	0
	<u>Jul '13 - Jun</u>	<u>Jul '14 - Jun</u>	<u>Difference</u>

	<u>14</u>	<u>'15</u>	
90022 · FICA - Exec Dir	4,596	4,596	0
90023 · FB - Exec Dir			
900231 · FB - Exec Retirement	6,008	6,008	0
900232 · FB - Exec Dir Life & LTD	601	601	0
Total 90023 · FB - Exec Dir	6,609	6,609	0
90024 · Prof Exp - Exec Dir	2,000	2,000	0
Total 90020 · Executive Director	73,283	73,283	0
90030 · DLRE			
90031 · Salary - DLRE	50,430	50,430	0
90032 · FICA - DLRE	3,858	3,858	0
90033 · FB - DLRE			
900331 · FB - DLRE Retirement	5,043	5,043	0
900332 · FB - DLRE Life & LTD	504	504	0
Total 90033 · FB - DLRE	5,547	5,547	0
90034 · Prof Exp - DLRE	4,700	4,700	0
Total 90030 · DLRE	64,535	64,535	0
90040 · Music Director			
90041 · Salary - Music Dir	29,260	29,260	0
90042 · FICA - Music Dir	2,238	2,238	0
90043 · FB - Music Dir			
900431 · FB - Music Dir Retirement	2,926	2,926	0
900432 · FB - Mus Dir Life & LTD	293	293	0
Total 90043 · FB - Music Dir	3,219	3,219	0
90044 · Prof Exp - Music Dir	500	500	0
Total 90040 · Music Director	35,217	35,217	0
LGL Assistant/Childcare Coordinator			
Salary - LGL Asst./Childcare Coord	12,444	12,444	0
FICA - LGL Asst./Childcare Coord.	952	952	0
Total LGL Asst./Childcare Coord.	13,396	13,396	0
90060 · Assoc Music Director			
90061 · Salary - Assoc MD	29,260	29,260	0
90062 · FICA - Assoc MD	2,238	2,238	0
90063 · FB - Associate Music Director			
900631 · FB - Assoc Music Dir Retirement	2,926	2,926	0
900632 · FB - Assoc Music Dir Life & LTD	293	293	0
Total 90063 · FB - Associate Music Director	3,219	3,219	0
90064 · Prof Exp - Assoc MD	500	500	0
	<u>Jul '13 - Jun</u>	<u>Jul '14 - Jun</u>	<u>Difference</u>
	<u>14</u>	<u>'15</u>	

<b>Total 90060 · Assoc Music Director</b>	35,217	35,217	0
<b>90070 · Sunday Attendant</b>			
90071 · Salary - Sunday Attendant	5,540	5,540	0
90072 · FICA - Sunday Attendant	424	424	0
<b>Total 90070 · Sunday Attendant</b>	5,964	5,964	0
<b>90110 · Youth Choir Director</b>			
90111 · Salary - Youth Choir	3,350	3,350	0
90112 · FICA - Youth Choir	256	256	0
<b>Total 90110 · Youth Choir Director</b>	3,606	3,606	0
<b>90150 · Congregational Secretary/Bookkeeper</b>			
90151 · Salary - Cong Secretary	31,110	31,110	0
90152 · FICA - Cong Secretary	2,380	2,380	0
90153 · FB - Cong Secretary			
901531 · FB - Cong Secretary Retirement	3,111	3,111	0
Professional Expenses - Cong Secretary	250	250	0
901532 · FB - Cong Secy Life & LTD	311	311	0
<b>Total 90153 · FB - Cong Secretary</b>	3,672	3,672	0
<b>Total 90150 · Congregational Secretary</b>	37,162	37,162	0
<b>90160 · Youth Director</b>			
90161 · Salary - Youth Director	12,338	39,000	26,662
90162 · FICA - Youth Director	944	2,984	2,040
Retirement - Youth Director		3,900	3,900
<b>Total 90160 · Youth Director</b>	13,282	45,884	32,602
<b>Ministerial Intern</b>	0	8,400	8,400
<b>Part-time Assistant Minister</b>			
Salary	24,640	34,000	9,360
FICA	1,885	2,601	716
Prof Expenses	4,000	5,000	1,000
Retirement		3,400	3,400
Life & LTD		340	340
<b>Total</b>	30,525	45,341	14,816
<b>90200 · Casual Labor</b>			
	<b>Jul '13 - Jun '14</b>	<b>Jul '14 - Jun '15</b>	<b>Difference</b>

90201 · Nursery	4,543	4,300	-243
<b>Total 90200 · Casual Labor</b>	<b>4,543</b>	<b>4,300</b>	<b>-243</b>
99900 · Miscellaneous Personnel			
99002 · Payroll Expenses	1,500	1,500	0
99999 · Personnel Contingency	1,250	1,250	0
<b>Total 99900 · Miscellaneous Personnel</b>	<b>2,750</b>	<b>2,750</b>	<b>0</b>
<b>Total 99000 · Personnel</b>	<b>429,089</b>	<b>476,264</b>	<b>47,175</b>
<b>Total Expense</b>	<b>626,209</b>	<b>685,919</b>	<b>59,710</b>
<b>Net Ordinary Income</b>	<b>60,564</b>	<b>62,000</b>	<b>1,436</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>Outreach</b>			
<b>Fifth Sunday (CCC)</b>			
Fifth Sunday Payout	-4,000	-4,000	0
Fifth Sunday Receipts	4,000	4,000	0
<b>Total Fifth Sunday (CCC)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Second Sunday Outreach Offering</b>			
SSOO Payout	-23,000	-23,000	0
SSOO Receipts	23,000	23,000	0
<b>Total Second Sunday Outreach Offering</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Outreach</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Other Income</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Expense</b>			
<b>Debt Service Other Expense</b>			
8031 · Debt Svc (Principal)	13,564	0	-13,564
8035 · Debt Service (WW P&I Set-Aside)	47,000	62,000	15,000
<b>Total Debt Service Other Expense</b>	<b>60,564</b>	<b>62,000</b>	<b>1,436</b>
<b>Misc Transfers</b>			
9504 · Operating Surplus Set-Aside	0	0	0
<b>Total Misc Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Other Expense</b>	<b>60,564</b>	<b>62,000</b>	<b>1,436</b>
<b>Net Other Income</b>	<b>-60,564</b>	<b>-62,000</b>	<b>-1,436</b>
<b>Net Income</b>	<b>0</b>	<b>0</b>	<b>0</b>

## APPENDIX D

### UNITARIAN UNIVERSALIST CONGREGATION OF COLUMBIA FY12-13 YEAR-END BALANCE SHEET FINAL as of June 30, 2013

	<u>Jun 30, 13</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>1000 · Operating Accounts</b>	
1003 · Oper Surplus (Vanguard 2895)	77,352.28
1014 · Operating Checking (M&T 9074)	159,822.61
1020 · Operating Checking (PNC 8825)	942.33
1024 · Oper Checking (Howard 2787)	<u>-7,650.00</u>
<b>Total 1000 · Operating Accounts</b>	230,467.22
<b>1050 · Restricted Reserve (M&amp;T 7149)</b>	31,783.91
<b>1200 · Building Fund Accounts</b>	
1006 · Building Fund (Vanguard 8952)	0.32
1072 · Building Fund (Howard 5772)	<u>959,039.65</u>
<b>Total 1200 · Building Fund Accounts</b>	959,039.97
<b>1300 · Other Accounts</b>	
1004 · Petty Cash	<u>1.00</u>
<b>Total 1300 · Other Accounts</b>	1.00
<b>1400 · Win-Win Self-Fin Initiative</b>	
1401 · Win-Win Checking (M&T 0040)	1,794.15
1402 · Win-Win Reserve (M&T 4839)	<u>99,625.11</u>
<b>Total 1400 · Win-Win Self-Fin Initiative</b>	<u>101,419.26</u>
<b>Total Checking/Savings</b>	1,322,711.36
<b>Other Current Assets</b>	
1008 · Scrip Inventory	8,730.00
1013 · Scrip Receivable	400.00
1015 · Bookstore Inventory	1,495.81
1018 · Bulk Mail Postage Account	<u>-30.82</u>
<b>Total Other Current Assets</b>	<u>10,594.99</u>
<b>Total Current Assets</b>	1,333,306.35
<b>Fixed Assets</b>	

15000 · Building Renovation	<u>1,617,573.42</u>
<b>Total Fixed Assets</b>	<b>1,617,573.42</b>
 <b>Other Assets</b>	
1500 · Endowment Accounts	
1007 · Endowment (T Rowe Price)	-2.32
1302 · Endowment (Neuberger)	104,364.20
1303 · Endowment (Ariel Appreciation)	13,644.98
1304 · Endowment (PAX World)	71,431.51
1305 · Endowment (Parnassus)	73,078.62
1306 · Endowment (M & T 9301)	<u>64,739.79</u>
<b>Total 1500 · Endowment Accounts</b>	<b><u>327,256.78</u></b>
 <b>Total Other Assets</b>	 <b><u>327,256.78</u></b>
 <b>TOTAL ASSETS</b>	 <b><u><u>3,278,136.55</u></u></b>
 <b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Credit Cards</b>	
2004 · Capital One Credit Card	<u>3,429.10</u>
<b>Total Credit Cards</b>	<b>3,429.10</b>
<b>Other Current Liabilities</b>	
2001 · Advance Pledges	23,326.33
2005 · Accrued Expenses	85.19
2006 · Sales Tax Collected	10.51
2100 · Payroll Liabilities	79.99
2101 · Payroll Liability (Retirement)	<u>2,400.00</u>
<b>Total Other Current Liabilities</b>	<b><u>25,902.02</u></b>
 <b>Total Current Liabilities</b>	 <b>29,331.12</b>
<b>Long Term Liabilities</b>	
2500 · Renovation Mortgage	32,858.15
2600 · Self-Financing Liability	
2601 · S-F Liab 6 months	-103.41
2606 · S-F Liab 3 years	<u>374,000.00</u>
<b>Total 2600 · Self-Financing Liability</b>	<b><u>373,896.59</u></b>
 <b>Total Long Term Liabilities</b>	 <b><u>406,754.74</u></b>
 <b>Total Liabilities</b>	 <b>436,085.86</b>
 <b>Equity</b>	

<b>10000 · Building Fund</b>	
10001 · Architect Fees	-99,164.99
4703 · Building Fund Donations	1,035,343.23
8016 · New Building Expense	<u>-32,573.09</u>
<b>Total 10000 · Building Fund</b>	903,605.15
<b>3000 · Opening Bal Equity</b>	130,308.78
<b>3001 · Operating Fund Principal</b>	1,659,905.80
<b>3900 · Short-Term Restricted Accounts</b>	
3904 · UNICEF	25.00
3906 · YRUU	2,583.50
3907 · Quest	-2,722.47
3913 · Minister Discretion Fund	4,443.47
3925 · Fair Trade / Banner Neighborhd	0.91
3928 · Self-Financing	-1,659.95
3929 · Annual Camping Trip	-1,092.07
3935 · Summer Camp	3,264.81
3937 · MAD Middle School Group	483.23
3941 · Women's Retreat Account	-594.04
3942 · SMART F&F Group	341.67
3945 · Depression Support Group	7.50
3999 · Clearing Account	<u>59.49</u>
<b>Total 3900 · Short-Term Restricted Accounts</b>	5,141.05
<b>3950 · Long-Term Restricted Accounts</b>	
3919 · Music Contingency Reserve Fund	3,558.41
3933 · CCC Reserve Fund	21,940.24
3934 · Sabbatical Reserve	3,999.05
3939 · Music Instrument Repair Fund	<u>100.00</u>
<b>Total 3950 · Long-Term Restricted Accounts</b>	29,597.70
<b>Net Income</b>	<u>113,492.21</u>
<b>Total Equity</b>	<u>2,842,050.69</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>3,278,136.55</u></u>

## APPENDIX E

### UNITARIAN UNIVERSALIST CONGREGATION OF COLUMBIA FY12-13 YEAR-END BUDGET vs. ACTUAL REPORT FINAL – July 2012 through June 2013

	<u>Jul '12 - Jun 13</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4000 · Canvass &amp; Offering</b>				
4002 · Donation	20,666.94	12,000.00	8,666.94	172.23%
4003 · Loose Offering	9,228.58	7,000.00	2,228.58	131.84%
4004 · Canvass Expense	-1,965.29	-1,000.00	-965.29	196.53%
<b>4100 · Pledge Income</b>				
4001 · Pledge	536,868.23	531,995.00	4,873.23	100.92%
4006 · Uncollectible Pledge Income	0.00	-26,599.75	26,599.75	0.0%
4007 · Post-Canvass Pledge Income	18,040.00	25,671.56	-7,631.56	70.27%
4601 · Prior Year Pledge	3,200.00	10,000.00	-6,800.00	32.0%
<b>Total 4100 · Pledge Income</b>	<u>558,108.23</u>	<u>541,066.81</u>	<u>17,041.42</u>	<u>103.15%</u>
<b>Total 4000 · Canvass &amp; Offering</b>	586,038.46	559,066.81	26,971.65	104.82%
<b>4300 · Music Income</b>				
4301 · Chalice Concert Revenue	10,779.38	9,000.00	1,779.38	119.77%
4302 · Chalice Concert Expense	-3,756.36	-3,500.00	-256.36	107.33%
4305 · Other Concert Revenue	2,001.00	2,000.00	1.00	100.05%
4306 · Other Concert Expense	-423.05	-500.00	76.95	84.61%
<b>Total 4300 · Music Income</b>	<u>8,600.97</u>	<u>7,000.00</u>	<u>1,600.97</u>	<u>122.87%</u>
<b>4400 · Fundraisers</b>				
<b>Auction</b>				
4401 · Auction Revenue	43,223.87	44,000.00	-776.13	98.24%
4402 · Auction Expense	-3,228.23	-2,500.00	-728.23	129.13%
<b>Total Auction</b>	<u>39,995.64</u>	<u>41,500.00</u>	<u>-1,504.36</u>	<u>96.38%</u>
<b>Bookstore</b>				
4203 · Bookstore Revenue	2,060.97	2,500.00	-439.03	82.44%
4204 · Bookstore Expense	-1,625.55	-2,000.00	374.45	81.28%
<b>Total Bookstore</b>	<u>435.42</u>	<u>500.00</u>	<u>-64.58</u>	<u>87.08%</u>
4413 · New Fundraiser Revenue	0.00	1,500.00	-1,500.00	0.0%
<b>Total 4400 · Fundraisers</b>	<u>40,431.06</u>	<u>43,500.00</u>	<u>-3,068.94</u>	<u>92.95%</u>
	<u>Jul '12 - Jun</u>	<u>Budget</u>	<u>\$ Over</u>	<u>% of</u>



	<u>13</u>		<u>Budget</u>	<u>Budget</u>
<b>4500 · Misc. Income</b>				
4501 · Piano Rental	300.00			
<b>4502 · OBIC Lawn Maintenance</b>				
4516 · OBIC Lawn Maint Income	5,321.99	5,300.00	21.99	100.42%
4517 · OBIC Lawn Maint Expenses	-59.70	-100.00	40.30	59.7%
<b>Total 4502 · OBIC Lawn Maintenance</b>	<u>5,262.29</u>	<u>5,200.00</u>	<u>62.29</u>	<u>101.2%</u>
4503 · Interest Rec'd - Operating	367.70	100.00	267.70	367.7%
4505 · Other Income	385.07			
4519 · Online Advertising	450.00	1,000.00	-550.00	45.0%
4520 · Endowment Disbursement	0.00	13,000.00	-13,000.00	0.0%
4521 · Transfer from Operating Surplus	0.00	27,000.00	-27,000.00	0.0%
<b>Total 4500 · Misc. Income</b>	<u>6,765.06</u>	<u>46,300.00</u>	<u>-39,534.94</u>	<u>14.61%</u>
<b>Total Income</b>	<u>641,835.55</u>	<u>655,866.81</u>	<u>-14,031.26</u>	<u>97.86%</u>
<b>Gross Profit</b>	641,835.55	655,866.81	-14,031.26	97.86%
<b>Expense</b>				
<b>5000 · Ministry &amp; Worship</b>				
<b>Music</b>				
5003 · Guest Musicians	875.00	700.00	175.00	125.0%
5101 · Music Supplies	2,057.18	1,900.00	157.18	108.27%
5102 · Music Maintenance	700.85	1,000.00	-299.15	70.09%
<b>Total Music</b>	<u>3,633.03</u>	<u>3,600.00</u>	<u>33.03</u>	<u>100.92%</u>
5001 · Guest Speakers & Ministers	207.10	0.00	207.10	100.0%
5004 · Worship Supplies	135.85	300.00	-164.15	45.28%
5103 · Coffee Hour Supplies	329.14	500.00	-170.86	65.83%
5104 · I&U Training and Supplies	119.00	300.00	-181.00	39.67%
5105 · Karuna Ministry	130.40	100.00	30.40	130.4%
8023 · Sound & Lighting Maint	99.95	500.00	-400.05	19.99%
<b>Total 5000 · Ministry &amp; Worship</b>	<u>4,654.47</u>	<u>5,300.00</u>	<u>-645.53</u>	<u>87.82%</u>
<b>6000 · Religious Education</b>				
6001 · Meeting Expenses/Events	-6.37	600.00	-606.37	-1.06%
6002 · Arts, Crafts & Classroom Supps	2,394.45	1,000.00	1,394.45	239.45%
6005 · Curriculum Materials	1,824.90	800.00	1,024.90	228.11%
6006 · Adult RE Program	426.59	800.00	-373.41	53.32%
6010 · RE - Administration	462.58	200.00	262.58	231.29%
6011 · Teacher Training	527.00	200.00	327.00	263.5%
6012 · RE Professional Training	0.00	850.00	-850.00	0.0%
6014 · RE Outreach Marketing Materials	89.00	200.00	-111.00	44.5%
	<u>Jul '12 - Jun 13</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>

6015 · Summer Youth Intern	0.00	0.00	0.00	0.0%
6016 · Youth Program Activities	<u>425.49</u>	<u>500.00</u>	<u>-74.51</u>	<u>85.1%</u>
<b>Total 6000 · Religious Education</b>	<b>6,143.64</b>	<b>5,150.00</b>	<b>993.64</b>	<b>119.29%</b>
<b>6500 · Membership &amp; Community Bldg</b>				
6501 · Volunteer Appreciation	0.00	100.00	-100.00	0.0%
7001 · Membership & Comm Bldg Exp	632.39	200.00	432.39	316.2%
7203 · Congregational Dinners	145.52	100.00	45.52	145.52%
7204 · Congregational Special Events	1,112.08	100.00	1,012.08	1,112.08%
9001 · Young Adult Events	<u>0.00</u>	<u>100.00</u>	<u>-100.00</u>	<u>0.0%</u>
<b>Total 6500 · Membership &amp; Community Bldg</b>	<b>1,889.99</b>	<b>600.00</b>	<b>1,289.99</b>	<b>315.0%</b>
<b>6600 · Visitors &amp; New Members</b>				
6601 · Visitors & New Members Expense	1,547.31	185.00	1,362.31	836.38%
7002 · Volunteer (Training)Membership	0.00	150.00	-150.00	0.0%
7007 · Congregational Pamphlets	<u>117.94</u>	<u>100.00</u>	<u>17.94</u>	<u>117.94%</u>
<b>Total 6600 · Visitors &amp; New Members</b>	<b>1,665.25</b>	<b>435.00</b>	<b>1,230.25</b>	<b>382.82%</b>
<b>7500 · Communications &amp; Info Tech</b>				
7403 · Publicity & Advertising	411.51	1,000.00	-588.49	41.15%
7407 · Website Maintenance	2,246.03	600.00	1,646.03	374.34%
7408 · Website Hosting	17.04	0.00	17.04	100.0%
7409 · UUCG and UUA Pamphlets	<u>113.00</u>	<u>200.00</u>	<u>-87.00</u>	<u>56.5%</u>
<b>Total 7500 · Communications &amp; Info Tech</b>	<b>2,787.58</b>	<b>1,800.00</b>	<b>987.58</b>	<b>154.87%</b>
<b>7700 · Leadership Development</b>				
8006 · Bd of Trustees Expense	1,015.22	500.00	515.22	203.04%
8007 · Leadership Development	1,924.47	500.00	1,424.47	384.89%
8027 · Legal and Professional Expenses	0.00	0.00	0.00	0.0%
8034 · Sabbatical Set-Aside	<u>0.00</u>	<u>2,000.00</u>	<u>-2,000.00</u>	<u>0.0%</u>
<b>Total 7700 · Leadership Development</b>	<b>2,939.69</b>	<b>3,000.00</b>	<b>-60.31</b>	<b>97.99%</b>
<b>7800 · Cradlerock Children's Center</b>				
8506 · CCC Scholarships	<u>3,500.00</u>	<u>3,500.00</u>	<u>0.00</u>	<u>100.0%</u>
<b>Total 7800 · Cradlerock Children's Center</b>	<b>3,500.00</b>	<b>3,500.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>7900 · Facilities Management / OBIC</b>				
8013 · OBIC Assessment	86,348.58	88,805.00	-2,456.42	97.23%
8029 · OBIC Reserve	<u>12,813.00</u>	<u>12,813.00</u>	<u>0.00</u>	<u>100.0%</u>
<b>Total 7900 · Facilities Management / OBIC</b>	<b>99,161.58</b>	<b>101,618.00</b>	<b>-2,456.42</b>	<b>97.58%</b>
<b>8000 · Administration</b>				
8001 · Office Supplies	<u>2,022.00</u>	<u>1,800.00</u>	<u>222.00</u>	<u>112.33%</u>
	<b>Jul '12 - Jun 13</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>

8002 · Duplicating	5,496.94	3,500.00	1,996.94	157.06%
8003 · Postage	866.48	1,000.00	-133.52	86.65%
8005 · Bank Fees	443.68	250.00	193.68	177.47%
8008 · Insurance	3,112.00	2,500.00	612.00	124.48%
8011 · Equip/Softw/Maint.	5,278.88	2,500.00	2,778.88	211.16%
8012 · Telephone	725.14	700.00	25.14	103.59%
<b>Total 8000 · Administration</b>	<b>17,945.12</b>	<b>12,250.00</b>	<b>5,695.12</b>	<b>146.49%</b>
<b>8100 · Debt Service</b>				
8025 · Debt Srv (Mortgage Interest)	2,925.15	3,089.00	-163.85	94.7%
8036 · Debt Service (WW Interest)	56,907.00	56,907.00	-56,907.00	0.0%
<b>Total 8100 · Debt Service</b>	<b>59,832.15</b>	<b>59,996.00</b>	<b>-57,070.85</b>	<b>4.88%</b>
<b>8500 · Social Action Council</b>				
7005 · Welcoming Congregation	100.00	500.00	-400.00	20.0%
7102 · Community Outreach - General	3,808.51	5,000.00	-1,191.49	76.17%
7105 · Social Justice Impact Committee	4,203.54	5,350.00	-1,146.46	78.57%
8504 · Broad-Based SAC Project	2,700.00	2,750.00	-50.00	98.18%
8505 · Social Action Administration	208.42	0.00	208.42	100.0%
8509 · Environmental Activities Comm	0.00	500.00	-500.00	0.0%
<b>Total 8500 · Social Action Council</b>	<b>11,020.47</b>	<b>14,100.00</b>	<b>-3,079.53</b>	<b>78.16%</b>
<b>8700 · Denominational Affairs</b>				
7301 · UUA Assessment	24,418.00	24,418.00	0.00	100.0%
7303 · JPD Assessment	5,500.00	5,500.00	0.00	100.0%
<b>Total 8700 · Denominational Affairs</b>	<b>29,918.00</b>	<b>29,918.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>9500 · Finance Council</b>				
9502 · Pledge Collection (EFT) Fees	569.96	1,000.00	-430.04	57.0%
9509 · Stock Gain/Loss	0.00	0.00	0.00	0.0%
<b>Total 9500 · Finance Council</b>	<b>569.96</b>	<b>1,000.00</b>	<b>-430.04</b>	<b>57.0%</b>
<b>99000 · Personnel</b>				
<b>90010 · Minister</b>				
90011 · Salary - Minister	48,583.08	48,583.20	-0.12	100.0%
90013 · FB - Minister				
900131 · FB - Minister Retirement	8,860.33	8,878.30	-17.97	99.8%
900132 · FB - Minister Life & Disability	1,651.65	1,569.69	81.96	105.22%
<b>Total 90013 · FB - Minister</b>	<b>10,511.98</b>	<b>10,447.99</b>	<b>63.99</b>	<b>100.61%</b>
90014 · Prof Exp - Minister	5,337.85	6,000.00	-662.15	88.96%
90015 · Housing - Minister	40,200.00	40,200.00	0.00	100.0%
<b>Total 90010 · Minister</b>	<b>104,632.91</b>	<b>105,231.19</b>	<b>-598.28</b>	<b>99.43%</b>
	<b>Jul '12 - Jun '13</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>

<b>90020 · Executive Director</b>				
90021 · Salary - Exec Dir	44,632.90	44,632.99	-0.09	100.0%
90022 · FICA - Exec Dir	3,414.42	3,414.42	0.00	100.0%
<b>90023 · FB - Exec Dir</b>				
900231 · FB - Exec Retirement	4,453.30	4,463.30	-10.00	99.78%
900232 · FB - Exec Dir Life & LTD	469.43	446.33	23.10	105.18%
<b>Total 90023 · FB - Exec Dir</b>	<b>4,922.73</b>	<b>4,909.63</b>	<b>13.10</b>	<b>100.27%</b>
90024 · Prof Exp - Exec Dir	1,700.10	2,000.00	-299.90	85.01%
<b>Total 90020 · Executive Director</b>	<b>54,670.15</b>	<b>54,957.04</b>	<b>-286.89</b>	<b>99.48%</b>
<b>90030 · DLRE</b>				
90031 · Salary - DLRE	49,440.04	49,440.00	0.04	100.0%
90032 · FICA - DLRE	3,782.16	3,782.16	0.00	100.0%
<b>90033 · FB - DLRE</b>				
900331 · FB - DLRE Retirement	4,932.94	4,944.00	-11.06	99.78%
900332 · FB - DLRE Life & LTD	520.00	494.40	25.60	105.18%
<b>Total 90033 · FB - DLRE</b>	<b>5,452.94</b>	<b>5,438.40</b>	<b>14.54</b>	<b>100.27%</b>
90034 · Prof Exp - DLRE	4,658.24	4,700.00	-41.76	99.11%
<b>Total 90030 · DLRE</b>	<b>63,333.38</b>	<b>63,360.56</b>	<b>-27.18</b>	<b>99.96%</b>
<b>90040 · Music Director</b>				
90041 · Salary - Music Dir	23,805.63	28,685.50	-4,879.87	82.99%
90042 · FICA - Music Dir	1,821.14	2,194.44	-373.30	82.99%
<b>90043 · FB - Music Dir</b>				
900431 · FB - Music Dir Retirement	2,346.92	2,868.55	-521.63	81.82%
900432 · FB - Mus Dir Life & LTD	301.73	286.86	14.87	105.18%
<b>Total 90043 · FB - Music Dir</b>	<b>2,648.65</b>	<b>3,155.41</b>	<b>-506.76</b>	<b>83.94%</b>
90044 · Prof Exp - Music Dir	500.00	500.00	0.00	100.0%
<b>Total 90040 · Music Director</b>	<b>28,775.42</b>	<b>34,535.35</b>	<b>-5,759.93</b>	<b>83.32%</b>
<b>90050 · Bookkeeper</b>				
90052 · FICA - Bookkeepr	0.00			
<b>Total 90050 · Bookkeeper</b>	<b>0.00</b>			
<b>90060 · Assoc Music Director</b>				
90061 · Salary - Assoc MD	30,892.12	28,685.50	2,206.62	107.69%
90062 · FICA - Assoc MD	2,363.24	2,194.44	168.80	107.69%
<b>90063 · FB - Associate Music Director</b>				
900631 · FB - Assoc Music Dir Retirement	3,082.82	2,868.55	214.27	107.47%
	<b>Jul '12 - Jun 13</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>

900632 · FB - Assoc Music Dir Life & LTD	301.73	286.86	14.87	105.18%
<b>Total 90063 · FB - Associate Music Director</b>	<b>3,384.55</b>	<b>3,155.41</b>	<b>229.14</b>	<b>107.26%</b>
90064 · Prof Exp - Assoc MD	500.00	500.00	0.00	100.0%
<b>Total 90060 · Assoc Music Director</b>	<b>37,139.91</b>	<b>34,535.35</b>	<b>2,604.56</b>	<b>107.54%</b>
<b>90070 · Sunday Attendant</b>				
90071 · Salary - Sunday Attendant	4,699.93	5,429.95	-730.02	86.56%
90072 · FICA - Sunday Attendant	348.61	415.39	-66.78	83.92%
<b>Total 90070 · Sunday Attendant</b>	<b>5,048.54</b>	<b>5,845.34</b>	<b>-796.80</b>	<b>86.37%</b>
<b>90080 · Child Care Coordinator</b>				
90081 · Salary - Child Care Coord	413.83			
<b>Total 90080 · Child Care Coordinator</b>	<b>413.83</b>			
<b>90110 · Youth Choir Director</b>				
90111 · Salary - Youth Choir	2,459.60	2,364.88	94.72	104.01%
90112 · FICA - Youth Choir	188.16	180.91	7.25	104.01%
<b>Total 90110 · Youth Choir Director</b>	<b>2,647.76</b>	<b>2,545.79</b>	<b>101.97</b>	<b>104.01%</b>
<b>90150 · Congregational Secretary</b>				
90151 · Salary - Cong Secretary	29,149.12	29,149.00	0.12	100.0%
90152 · FICA - Cong Secretary	2,229.91	2,229.90	0.01	100.0%
90153 · FB - Cong Secretary				
901531 · FB - Cong Secretary Retirement	2,908.35	2,914.90	-6.55	99.78%
901532 · FB - Cong Secy Life & LTD	306.54	291.49	15.05	105.16%
<b>Total 90153 · FB - Cong Secretary</b>	<b>3,214.89</b>	<b>3,206.39</b>	<b>8.50</b>	<b>100.27%</b>
90154 · Prof Exp - Cong Secy	250.97	250.00	0.97	100.39%
<b>Total 90150 · Congregational Secretary</b>	<b>34,844.89</b>	<b>34,835.29</b>	<b>9.60</b>	<b>100.03%</b>
<b>90160 · Youth Director</b>				
90161 · Salary - Youth Director	10,634.78	10,634.75	0.03	100.0%
90162 · FICA - Youth Director	813.56	813.56	0.00	100.0%
<b>Total 90160 · Youth Director</b>	<b>11,448.34</b>	<b>11,448.31</b>	<b>0.03</b>	<b>100.0%</b>
<b>90180 · Ministerial Intern</b>				
90181 · Salary- Ministerial Intern	8,400.00	8,000.00	400.00	105.0%
<b>Total 90180 · Ministerial Intern</b>	<b>8,400.00</b>	<b>8,000.00</b>	<b>400.00</b>	<b>105.0%</b>
<b>90190 · Assistant Minister</b>				
90191 · Salary - Assistant Minister	23,221.25	24,152.00	-930.75	96.15%
	<b>Jul '12 - Jun 13</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>

90192 · FICA - Assistant Minister	1,776.42	1,848.00	-71.58	96.13%
90193 · FB - Assistant Minister	0.00	4,000.00	-4,000.00	0.0%
90194 · Prof Exp - Assistant Minister	3,956.39			
<b>Total 90190 · Assistant Minister</b>	<b>28,954.06</b>	<b>30,000.00</b>	<b>-1,045.94</b>	<b>96.51%</b>
<b>90200 · Casual Labor</b>				
90201 · Nursery	4,325.00	4,543.00	-218.00	95.2%
<b>Total 90200 · Casual Labor</b>	<b>4,325.00</b>	<b>4,543.00</b>	<b>-218.00</b>	<b>95.2%</b>
<b>90210 · LGL Assistant</b>				
90211 · Salary - LGL Assistant	10,510.50	11,154.00	-643.50	94.23%
90212 · FICA - LGL Assistant	841.06	853.28	-12.22	98.57%
<b>Total 90210 · LGL Assistant</b>	<b>11,351.56</b>	<b>12,007.28</b>	<b>-655.72</b>	<b>94.54%</b>
<b>99900 · Miscellaneous Personnel</b>				
99002 · Payroll Expenses	1,893.87	1,500.00	393.87	126.26%
99999 · Personnel Contingency	2,281.24	1,250.00	1,031.24	182.5%
<b>Total 99900 · Miscellaneous Personnel</b>	<b>4,175.11</b>	<b>2,750.00</b>	<b>1,425.11</b>	<b>151.82%</b>
<b>99000 · Personnel - Other</b>	<b>86.75</b>			
<b>Total 99000 · Personnel</b>	<b>400,247.61</b>	<b>404,594.50</b>	<b>-4,346.89</b>	<b>98.93%</b>
<b>Total Expense</b>	<b>642,275.51</b>	<b>643,261.50</b>	<b>-985.99</b>	<b>99.85%</b>
<b>Net Ordinary Income</b>	<b>-449.33</b>	<b>12,605.31</b>	<b>-13,054.64</b>	<b>-3.57%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>Building Other Income</b>				
4511 · Interest Income - Building Fund	2,321.88			
<b>Total Building Other Income</b>	<b>2,321.88</b>			
<b>Endowment Other Income</b>				
3915 · Endowment Receipts	11,645.47			
4510 · Unrealized Gain [Loss] - Endwmt	45,919.42			
4514 · Interest Income - Endowment	70.79			
<b>Total Endowment Other Income</b>	<b>57,635.68</b>			
<b>Outreach</b>				
<b>Coffeehouse</b>				
Coffeehouse (MDF) Expense	-6,769.10			
Coffeehouse (MDF) Revenue	6,983.62			
Coffeehouse - Other	-8.50			
	<b>Jul '12 - Jun 13</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>

Total Coffeehouse	206.02			
<b>Fifth Sunday (CCC)</b>				
Fifth Sunday Payout	-3,813.00	-5,000.00	1,187.00	76.26%
Fifth Sunday Receipts	<u>4,533.00</u>	<u>5,000.00</u>	<u>-467.00</u>	<u>90.66%</u>
Total Fifth Sunday (CCC)	720.00	0.00	720.00	100.0%
<b>Second Sunday Outreach Offering</b>				
SSOO Payout	-23,744.34	-23,000.00	-744.34	103.24%
SSOO Receipts	<u>25,048.50</u>	<u>23,000.00</u>	<u>2,048.50</u>	<u>108.91%</u>
Total Second Sunday Outreach Offering	<u>1,304.16</u>	<u>0.00</u>	<u>1,304.16</u>	<u>100.0%</u>
Total Outreach	2,230.18	0.00	2,230.18	100.0%
<b>Scrip Other Income</b>				
4508 · Interest Income - Scrip Savings	0.98			
4512 · Scrip Income	95,692.20			
4518 · Scrip Expense	<u>-100,972.00</u>			
Total Scrip Other Income	-5,278.82			
<b>Win-Win Other Income</b>				
4513 · Interest Income (WW Reserve)	<u>116.25</u>			
Total Win-Win Other Income	<u>116.25</u>			
Total Other Income	57,025.17	0.00	57,025.17	100.0%
<b>Other Expense</b>				
Debt Service Other Expense				
8031 · Debt Srvc (Principal)	<u>12,605.31</u>	<u>12,605.31</u>	<u>0.00</u>	<u>100.0%</u>
Total Debt Service Other Expense	<u>12,605.31</u>	<u>12,605.31</u>	<u>0.00</u>	<u>100.0%</u>
Total Other Expense	<u>0.00</u>	<u>12,605.31</u>	<u>-12,605.31</u>	<u>0.0%</u>
Net Other Income	<u>57,025.17</u>	<u>-12,605.31</u>	<u>69,630.48</u>	<u>-452.39%</u>
Net Income	<u><u>56,575.84</u></u>	<u><u>0.00</u></u>	<u><u>56,575.84</u></u>	<u><u>100.0%</u></u>

**OWEN BROWN INTERFAITH CENTER  
FY 2013 FINANCIAL REPORT  
Budget vs. Actual Report**

	<u>Jan - Dec 13</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Owner Cong Payments</b>				
Christ United Methodist	25,484.88	25,484.88	0.00	100.0%
Unitarian-Universalist Cong.	83,892.12	83,892.12	0.00	100.0%
<b>Total Owner Cong Payments</b>	109,377.00	109,377.00	0.00	100.0%
<b>Rental - Related Business</b>				
Eternal Sacred Order	6,745.50	6,000.00	745.50	112.43%
Grace Christian Ministries	26,292.75	25,000.08	1,292.67	105.17%
Restored Church of God	0.00	0.00	0.00	0.0%
Shalom Aleicham	6,495.75	6,000.00	495.75	108.26%
Bar/Bat Mitzvah	1,114.00	750.00	364.00	148.53%
Memorial Services	3,275.00	900.00	2,375.00	363.89%
Hassan, Sayed	5,199.96	5,200.08	-0.12	100.0%
Sri Sathya Saibaba Ctr	6,000.00	6,000.00	0.00	100.0%
Dar Al Taqua	0.00	0.00	0.00	0.0%
Other - Religious	0.00	2,500.08	-2,500.08	0.0%
<b>Total Rental - Related Business</b>	55,122.96	52,350.24	2,772.72	105.3%
<b>Rental-Non-related Business</b>				
Weddings	4,732.50	4,500.00	232.50	105.17%
Assoc. of Community Services	0.00	1,700.04	-1,700.04	0.0%
Musical Programs, Recitals	-172.50	1,000.08	-1,172.58	-17.25%
Maryland Coding & Training	2,940.02	2,760.00	180.02	106.52%
Classroom Rentals	7,890.00	3,500.04	4,389.96	225.43%
Banquets, Dinners	662.00	1,000.08	-338.08	66.2%
Parties	0.00	1,000.08	-1,000.08	0.0%
Receptions, Showers	262.50	700.08	-437.58	37.5%
Graduation Parties	1,970.00	1,500.00	470.00	131.33%
Child Dedication	1,745.00	1,599.96	145.04	109.07%
Birthday Parties	2,000.00	2,400.00	-400.00	83.33%
Woodlake Assn	437.50	440.04	-2.54	99.42%
ALS Association	450.00	540.00	-90.00	83.33%
ISEC, Inc.	0.00	999.96	-999.96	0.0%
Cradlerock Children's Ctr	58,092.80	57,680.04	412.76	100.72%
Heffer Yoga	2,964.00	2,880.00	84.00	102.92%



<b>Business Meetings</b>	15,099.75	12,000.00	3,099.75	125.83%
<b>Other Rental</b>	<u>500.00</u>	<u>2,400.00</u>	<u>-1,900.00</u>	<u>20.83%</u>
<b>Total Rental-Non-related Business</b>	99,573.57	98,600.40	973.17	100.99%
<b>Other Income</b>				
<b>Portable Sound System</b>	120.00	400.08	-280.08	29.99%
<b>Credit Card Processing Chgs</b>	408.81	0.00	408.81	100.0%
<b>Telephone Reimbursement</b>	1,673.40	2,000.04	-326.64	83.67%
<b>Internet Access Reimbursement</b>	944.64	950.04	-5.40	99.43%
<b>LCD Projector Rental</b>	380.00	240.00	140.00	158.33%
<b>Recycling</b>	59.18	80.04	-20.86	73.94%
<b>Storage Rental</b>	1,080.00	840.00	240.00	128.57%
<b>Copier Receipts</b>	12,734.24	11,300.04	1,434.20	112.69%
<b>Interest Income</b>	68.42	40.08	28.34	170.71%
<b>Misc. Income</b>	<u>0.00</u>	<u>100.08</u>	<u>-100.08</u>	<u>0.0%</u>
<b>Total Other Income</b>	<u>17,468.69</u>	<u>15,950.40</u>	<u>1,518.29</u>	<u>109.52%</u>
<b>Total Income</b>	<u>281,542.22</u>	<u>276,278.04</u>	<u>5,264.18</u>	<u>101.91%</u>
<b>Gross Profit</b>	281,542.22	276,278.04	5,264.18	101.91%
<b>Expense</b>				
<b>Utilities</b>				
<b>Electricity &amp; Gas</b>	24,104.24	25,000.08	-895.84	96.42%
<b>Water-Sewer Usage</b>	<u>3,433.72</u>	<u>3,000.00</u>	<u>433.72</u>	<u>114.46%</u>
<b>Total Utilities</b>	27,537.96	28,000.08	-462.12	98.35%
<b>Admin</b>				
<b>Subscriptions</b>	39.00			
<b>Education for Staff</b>	1,011.97	1,000.08	11.89	101.19%
<b>Luncheon-Meetings</b>	90.11	150.00	-59.89	60.07%
<b>Overdraft Fee</b>	0.00	0.00	0.00	0.0%
<b>Internet Access</b>	1,258.80	1,343.04	-84.24	93.73%
<b>Cable Television</b>	-250.80	-251.04	0.24	99.9%
<b>Postage</b>	137.50	120.00	17.50	114.58%
<b>Computer Network Admin</b>	1,620.32	1,000.08	620.24	162.02%
<b>Legal</b>	0.00	0.00	0.00	0.0%
<b>Accounting</b>	6,450.00	6,600.00	-150.00	97.73%
<b>Bank Charges</b>	469.55	450.00	19.55	104.34%
<b>Finance Charges</b>	0.00	0.00	0.00	0.0%
<b>Misc Exp</b>	67.72	0.00	67.72	100.0%
<b>Office Supplies</b>	275.40	350.04	-74.64	78.68%
<b>Computer / DSL</b>	455.77	500.04	-44.27	91.15%
<b>Marketing</b>	143.64	300.00	-156.36	47.88%
<b>Telephone</b>	<u>4,466.32</u>	<u>5,000.04</u>	<u>-533.72</u>	<u>89.33%</u>
<b>Total Admin</b>	16,235.30	16,562.28	-326.98	98.03%

<b>Admin-Copy</b>				
Supplies, Paper, staples	1,314.74	1,620.00	-305.26	81.16%
Office Equipment Rental	6,675.00	7,000.08	-325.08	95.36%
Color Copy Charges	<u>2,850.60</u>	<u>3,000.00</u>	<u>-149.40</u>	<u>95.02%</u>
<b>Total Admin-Copy</b>	<b>10,840.34</b>	<b>11,620.08</b>	<b>-779.74</b>	<b>93.29%</b>
<b>Insurance</b>				
Workers Compensation	1,691.00	1,800.00	-109.00	93.94%
Umbrella Liability	350.00	375.00	-25.00	93.33%
Commercial Multi-Peril	<u>3,472.00</u>	<u>3,500.04</u>	<u>-28.04</u>	<u>99.2%</u>
<b>Total Insurance</b>	<b>5,513.00</b>	<b>5,675.04</b>	<b>-162.04</b>	<b>97.15%</b>
<b>Occupancy (Operating Exp)</b>				
Fire Alarm System Repair/Main	3,010.00	2,000.00	1,010.00	150.5%
Misc. Expenses	350.18	300.00	50.18	116.73%
Breakroom Supplies	0.00	50.04	-50.04	0.0%
Electrical Repairs	0.00	500.04	-500.04	0.0%
Handyman Materials, Supplies	2,071.51	2,000.04	71.47	103.57%
Locks and Keys	69.73	150.00	-80.27	46.49%
Tables, Chairs, Mtg Room Equip	2,201.69	600.00	1,601.69	366.95%
Parking Lot	455.45	500.04	-44.59	91.08%
Playground, Patio	620.40	1,000.08	-379.68	62.04%
Plumbing	995.12	600.00	395.12	165.85%
Elevator Maintenance/Repairs	2,417.24	2,300.04	117.20	105.1%
Handy Man Services	6,390.38	7,000.08	-609.70	91.29%
Recycling Pick Up	519.60	800.04	-280.44	64.95%
Gardening supplies/plants	2,841.35	500.04	2,341.31	568.23%
Landscape Maintenance	3,595.00	3,700.00	-105.00	97.16%
Floor strip,wax, polish	863.00	1,000.08	-137.08	86.29%
Carpet Cleaning	3,597.35	4,000.08	-402.73	89.93%
Heat Pump Maintenance	4,685.66	6,000.00	-1,314.34	78.09%
Janitor Supplies	6,615.09	7,500.00	-884.91	88.2%
Janitorial Service	32,395.00	33,000.00	-605.00	98.17%
Lawn Mowing Service	5,300.00	5,300.00	0.00	100.0%
Pest Control	951.65	1,000.00	-48.35	95.17%
Repairs Other	1,428.20	0.00	1,428.20	100.0%
Security Service	2,678.53	2,600.00	78.53	103.02%
Small Equipment	134.33	500.04	-365.71	26.86%
Snow Service	2,375.00	3,000.00	-625.00	79.17%
Trash Collection	<u>2,223.12</u>	<u>2,400.00</u>	<u>-176.88</u>	<u>92.63%</u>
<b>Total Occupancy (Operating Exp)</b>	<b>88,784.58</b>	<b>88,300.64</b>	<b>483.94</b>	<b>100.55%</b>
<b>Wages</b>				
Full-time Employee Healthcare	3,170.00	2,520.00	650.00	125.79%
Payroll Tax Expenses	9,199.92	9,300.00	-100.08	98.92%
Personnel Health Benefit	1,050.00	3,000.00	-1,950.00	35.0%

<b>Building Managers</b>	79,576.83	69,200.04	10,376.79	115.0%
<b>Custodians</b>	36,724.07	42,099.96	-5,375.89	87.23%
<b>Payroll Services</b>	<u>475.94</u>	<u></u>	<u></u>	<u></u>
<b>Total Wages</b>	<u>130,196.76</u>	<u>126,120.00</u>	<u>4,076.76</u>	<u>103.23%</u>
<b>Total Expense</b>	<u>279,107.94</u>	<u>276,278.12</u>	<u>2,829.82</u>	<u>101.02%</u>
<b>Net Ordinary Income</b>	<u>2,434.28</u>	<u>-0.08</u>	<u>2,434.36</u>	<u>-</u> <u>3,042,850.0%</u>
<b>Net Income</b>	<u><b>2,434.28</b></u>	<u><b>-0.08</b></u>	<u><b>2,434.36</b></u>	<u><b>-</b></u> <u><b>3,042,850.0%</b></u>

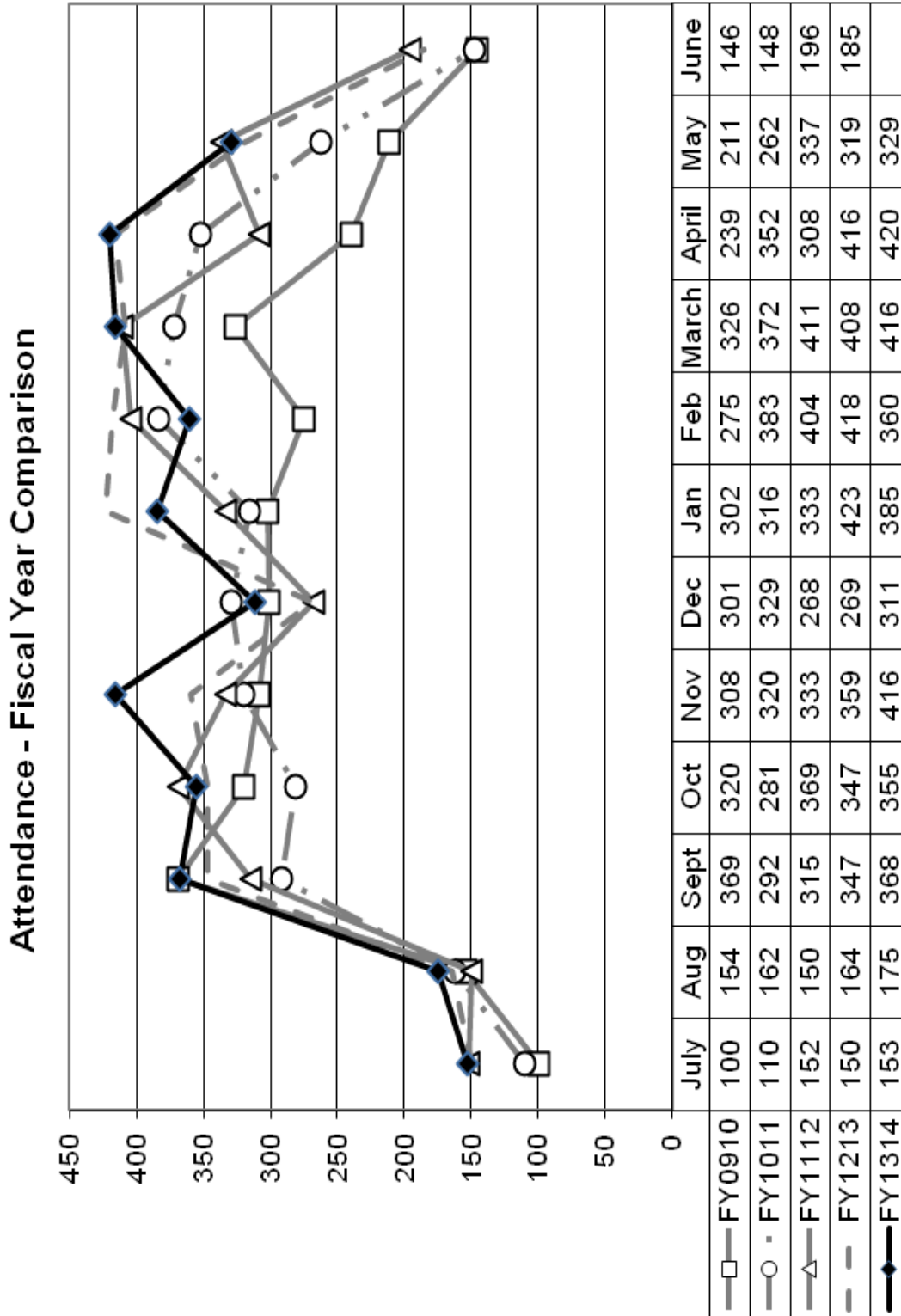
**OWEN BROWN INTERFAITH CENTER  
FY 2013 FINANCIAL REPORT  
Balance Sheet**

	<u>Dec 31, 13</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Wells Fargo Merchant Acct	6,559.60
Memorial Garden Account	7,032.47
Wells Fargo RFR	65,875.49
Wells Fargo Payroll	20,098.09
Wells Fargo Checking	<u>17,398.88</u>
<b>Total Checking/Savings</b>	116,964.53
<b>Accounts Receivable</b>	
<b>Receivables</b>	
Receivables - CUMC	958.86
Receivables - Other	<u>2,945.24</u>
<b>Total Receivables</b>	<u>3,904.10</u>
<b>Total Accounts Receivable</b>	<u>3,904.10</u>
<b>Total Current Assets</b>	120,868.63
<b>Fixed Assets</b>	
<b>Building - Net</b>	
Accum. Depr - Facility	1,249,214.41
OBIC Building - Cost	856,491.38
Building - Renovation	<u>1,233,298.59</u>
<b>Total Building - Net</b>	840,575.56
<b>Equipment - Net</b>	
Accum. Depr - Equipment	-85,439.16
Equipment - Office	6,560.57
Equipment Cost (Heat Pump)	83,999.23
Equipment Cost - Computer	<u>5,970.77</u>
<b>Total Equipment - Net</b>	11,091.41
<b>Furniture/Fixtures - Net</b>	
sanctuary chairs	17,744.00
UUCG Partitions	7,429.00

Accum. Depr - Furn/Fixt	-84,242.55
Carpet - Cost	14,850.00
Furniture & Fixtures - Cost	53,089.88
Furniture/Fixtures - Net - Other	<u>718.37</u>
Total Furniture/Fixtures - Net	9,588.70
OBIC	
Land	<u>44,942.00</u>
Total Fixed Assets	<u>906,197.67</u>
<b>TOTAL ASSETS</b>	<b><u>1,027,066.30</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
Direct Deposit Liabilities	-2,857.19
Payroll Liabilities	1,279.73
<b>Deposits Payable</b>	
Piano Rental Fee	135.00
Damage Deposit	<u>3,297.50</u>
Total Deposits Payable	<u>3,432.50</u>
Total Other Current Liabilities	<u>1,855.04</u>
Total Current Liabilities	<u>1,855.04</u>
Total Liabilities	1,855.04
<b>Equity</b>	
Memorial Garden	-3,993.52
Capital Improvement expenditure	-146,288.64
<b>Capital Assessment Accounts</b>	
UUCR Reserve for Replacement	194,772.76
CUMC Reserve for Replacement	<u>59,808.12</u>
Total Capital Assessment Accounts	254,580.88
Earnings	29,911.06
Open Bal Equity	888,567.20
Net Income	<u>2,434.28</u>
Total Equity	<u>1,025,211.26</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>1,027,066.30</u></b>

**UNITARIAN UNIVERSALIST CONGREGATION OF COLUMBIA  
ATTENDANCE – FISCAL YEAR COMPARISON**

(Based on Weekly Attendance Averages)



## APPENDIX I

### **Minutes of the 2013 Annual Meeting of the Unitarian Universalist Congregation of Columbia**

Submitted by L. Karl Branting, Board of Trustees Acting Secretary

The Annual Meeting of the Unitarian Universalist Congregation of Columbia was called to order at approximately 6:43 pm, June 2, 2013 at the Owen Brown Interfaith Center, 7246 Cradlerock Way, Columbia, MD 21045, with Steve Parr, President, and all other members of Board of Trustees—Karl Branting, Melissa Affolter, Stephen McGovern, Sally Ann Cooper, Laurie Alderman, and Karen Walsh—present.

**Quorum.** The Secretary of the Board of Trustees Laurie Alderman certified that 132 members of the Congregation were present or represented by proxy, satisfying the quorum requirement for all business before the congregation.

Opening words and a chalice lighting were offered by the Reverend Paige Getty.

#### **Old Business.**

2012-2013 Annual Report: Copies of the Annual Report were placed on each table and had previously been available on the UUCC website.

Minutes of the 2012 Annual Meeting, which had been available on the UUCC website and included as Appendix I in copies of the 2012-2013 Annual Report, were approved without objection on a unanimous voice vote following a motion by Phil Webster, seconded by Jill Christianson.

**The President's Report.** Steve Parr presented highlights of the President's report, which was included on page 8 of the Annual Report. These highlights included the fact that Paige became UUCC's Senior Minister this year, Kären Rasmussen joined as Assistant Minister, and that Intern Minister Debbie Cole completed her two year term. Steve wished Debbie best wishes for her future career. Steve observed that Maureen Harris will now receive full-time compensation, and noted UUCC's excellence during the past year in areas including LGL, music ministry, social action, and in forging connections to the larger UU community and public. UUCC has met its budget targets and, under Ken Crandall and Jim Reiser's leadership, is ahead of its budget campaign target. In the building campaign, \$2.2 million of our target of \$2.8 million has been raised.

**The Treasurer's Report.** The Treasurer's Report, (pages 22-23 of the Annual Report) was presented by Steve McGovern, who highlighted important points of the budget spreadsheet. Steve pointed out that while we apparently have a surplus of about \$25,000, this may be due to payments being made ahead of schedule, in which case we may in fact be quite close to our target. The balance sheet shows that the building fund account contains \$858,331 and that about \$100,000 of the operating

account is in fact for the building fund. Steve stated that, overall, UUCC is in a healthy financial condition. For example, the annual campaign increased by 10% over last year. This has enabled us to move all the staff to the mid-level of the UUA guidelines, increase the Executive Director to full-time, fund COLA increases for staff, double our Cradlerock Children's center scholarship contribution, and return to giving a full Fair Share contribution to the Joseph Priestley District.

**Endowment Fund.** Julie Boughn reported that the Endowment Fund contains \$324,000 as of April 2013, with just over \$11,000 in contributions this year. The Fund made a distribution of \$14,000 during the past fiscal year, which was used to help support Kären Rasmussen's first year. Julie displayed a slide containing a bar graph breaking down the investment return on each of the components of the Endowment Fund. At least one member present commented that the investment-return graph was helpful and should be included in future meetings.

**Building Design Committee.** Chris Crandell, co-chair of the Building Design Committee, reported on the rapid progress of the architectural planning process. An exciting option currently under investigation is use of geo-thermal energy, which while more expensive than alternatives may rapidly pay for itself. Chris opined that there may be 'cost creep' in some features of the design that could require cutting back on other aspects. Chris showed floor plans and depictions of the expected design, and directed members' attention to the architectural model in the lobby. The question was raised whether the Capital Campaign would continue this year. Maureen indicated that the Campaign would continue, focusing on encouraging new members and those who have not yet contributed to make a pledge to the campaign.

**New Business.** Ken Crandell made a motion, seconded by Dave Hegmann, to accept the slate of candidates for the open positions on the Board of Trustees and the Nominations Committee, as shown below:

- Board of Trustees
  - Phil Webster - 2nd Vice President
  - Karl Branting - Secretary (Karl is completing his 2nd year as an At-large member and will become Secretary for his 3rd year)
  - Mike Glasgow - At-large member
- Nominations Committee:
  - Steve Parr, Chair
  - Tim Lattimer
  - Dave Titman

Votes on this motion were cast by written ballot.

**Revision of UUCC Bylaws Articles X, XI, XII.** Steve Parr explained that the changes in the Bylaws were necessitated by our change from having a single minister to having both Senior and Assistant ministers, the latter of which may be either called or hired. Several members commented that they thought that it was important for the congregation to be involved in the selection of assistant ministers. Former Board Chair Jim Reiser explained that the decision to hire a second minister last year was



approved as a budget item following involvement of the congregation. The selection of Kären herself was performed by a search committee.

A motion was made by Terry Paul and seconded by Elizabeth Von Schlag to amend the proposed new Bylaws language by striking the phrase "or called" from the phrase "Additional ministers may be hired or called" in Section 2 of Article X. There was a vigorous discussion of the pros and cons of this proposal. A vote was held to call the question, which carried by overwhelming majority. On the question itself, there were 69 votes in favor, 50 against. Thus, the amendment passed by simple majority.

Laurie Coltri proposed an addition to the Policies to include a statement that selection should always be by a search committee.

Kären opined that there can be only one spiritual leader of a congregation, who is called, and that any Assistant Minister should have the role of supporting this spiritual leader and should therefore be hired. Greg Seidman made, and Mark Brooks seconded, a motion to approve the revisions as amended, and written ballots were collected on that vote.

**FY2013-2014 Annual Budget.** Maureen reiterated that we had an excellent annual pledge drive, with approximately 1/3 of pledges now meeting Fair Share guidelines. Mark Brooks asked whether employees were offered health benefits. Maureen indicated that all employees who are more than half-time are offered health care benefits, although many have not accepted them (instead making use of a spouse's insurance or other arrangements). A question was raised on the existing mortgage with M&T Bank. Maureen indicated that this mortgage will be rolled into the new mortgage, and that the Win-Win notes are currently paid back at the rate of \$4700/month. This may change with the building expansion. Paying off the entire Win-Win debt is an option, but no decision has been reached yet. A motion to approve the budget was made by Ken Crandell and seconded by Jill Christianson, and written ballots collected on that vote.

### **Announcements**

- Laurie Alderman announced the vote counts:
  - Election of officers: yes 132, no 0
  - Bylaws: yes 126, no 2
  - Budget: yes 130, no 0
- Date of next Annual Meeting will be June 1, 2014
- Steve Parr presented outgoing Secretary, Laurie Alderman, with a Restaurant gift card as a token of appreciation for her service as Secretary.
- Steve Parr introduced the new president, Karen Walsh.
- Paige presented outgoing President, Steve Parr, with a restaurant gift card as a token of appreciation for his service as President.
- Karen Walsh announced the new Board.

**Adjournment.** At 8:31 the meeting was adjourned.

Respectfully submitted by L. Karl Branting, on behalf of Board of Trustees Secretary  
Laurie Alderman.