

Incidentals Report – September 2021

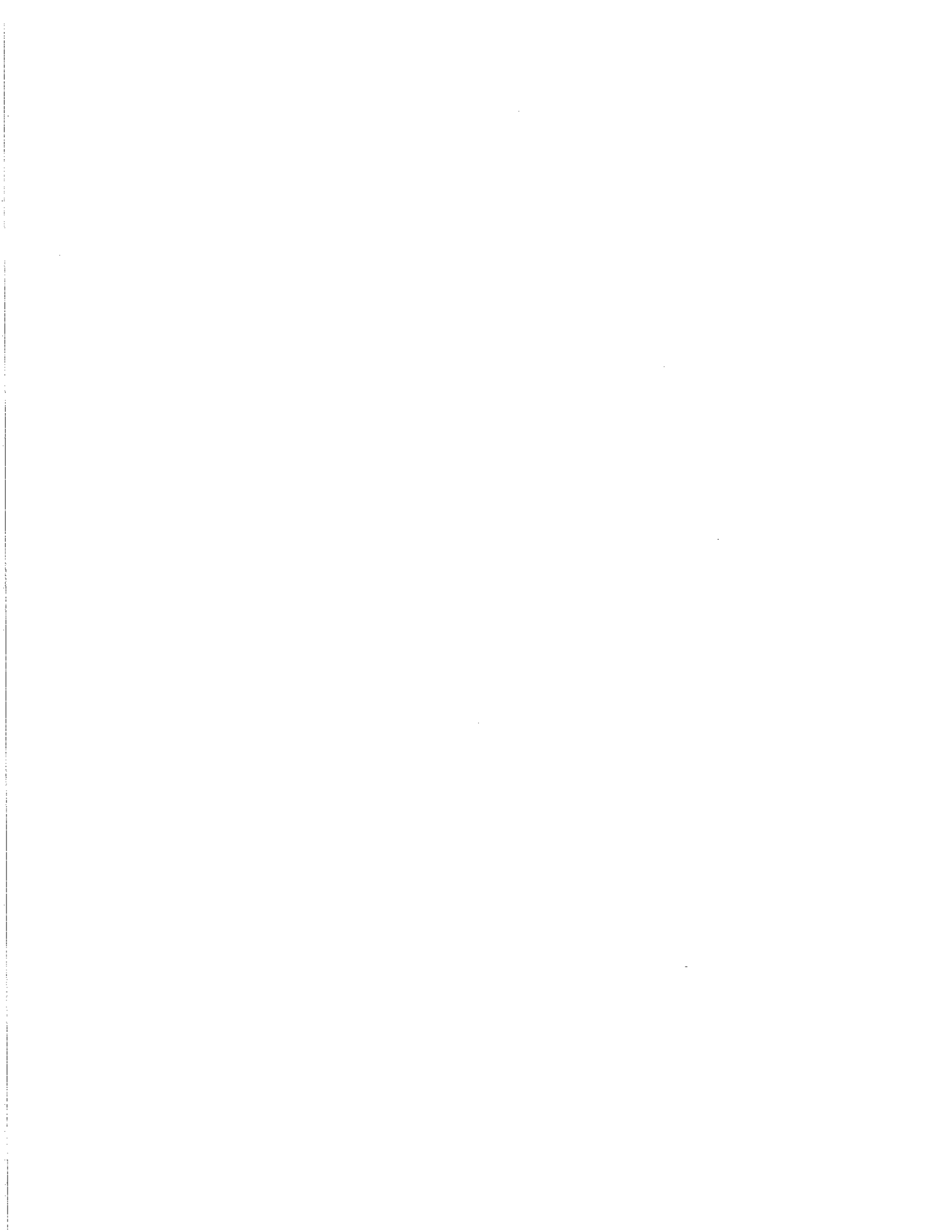
[A monthly report from the UUCC Executive Team to the Board of Trustees]

The Executive Team submits a monthly Incidentals Report to the Board of Trustees. This report highlights successes, challenges, and activities of UUCC operations—things that the Board should be aware of, but which fall outside the scope of Board policy work.

- As part of the pledge and budgeting process for this congregational year, a very generous UUCC member committed a **one-time donation of \$25,000**. That donation was received in July.
- The rise of the Delta Variant has significantly impacted public health conditions in our community. In conjunction with the **Regathering Team** we have instituted more restrictive gathering policies. Details are available at <https://uucolumbia.net/regathering-task-force/>.
- The Membership Team has started the **Membership Reconciliation** process to contact inactive members. The Executive Team anticipates providing recommendations about next steps the Board at their November meeting.
- Three members, including two in a single household, **resigned their membership** to attend a different UU congregation in our area. These households also included three children.
- **OBIC** was contacted by the Woodlake HOA in regards to a report they requested from Howard County Police Department about crime in the neighborhood. The OBIC Board intends to meet with the HCPD Community Resource Officer for more information.
- A review of the **FY 20-21 Financial Records** has been completed. Final Balance Sheet and Budget to Actual Statements are attached to this report.
- The **Coffeehouse** Team will be hosting the first concert in more than 18 months on October 8. There will be limited seating, masks required, social distancing and other COVID appropriate protocols to protect the health of the audience and performers.
- 25 children participated in **RE Fun Day** on Sunday, August 30.

IMPORTANT DATES

- **OBIC Board** meeting – Wednesday, September 8 at 7p (zoom)
- **Stewardship Council** meeting – Thursday, September 9 at 6p (zoom)
- First **In-Person Worship Service** – Sunday, September 12 at 10a (will include zoom)



UNITARIAN UNIVERSALIST CONGREGATION OF COLUMBIA

Balance Sheet

As of June 30, 2021

| | <u>Total</u> |
|--|------------------------|
| ASSETS | |
| Current Assets | |
| Bank Accounts | |
| 1000 Operating Accounts | 0.00 |
| 1003 Oper Surplus (Vanguard 2895) | 5,660.15 |
| 1020 Operating Checking (PNC 8825) | 7,291.62 |
| 1024 Oper Checking (Howard 2787) | 5,780.44 |
| 1025 Reserve (Howard 2760) | 91,381.23 |
| Total 1000 Operating Accounts | \$ 110,113.44 |
| 1200 Building Fund Accounts | 0.00 |
| 1072 Building Fund (Howard 5772) | 10,289.50 |
| Total 1200 Building Fund Accounts | \$ 10,289.50 |
| Total Bank Accounts | \$ 120,402.94 |
| Accounts Receivable | |
| 1201 Accounts Receivable | 3,975.00 |
| Total Accounts Receivable | \$ 3,975.00 |
| Other Current Assets | |
| 1008 Scrip Inventory | 14,180.00 |
| 1013 Scrip Receivable | 2,300.00 |
| 1015 Bookstore Inventory | 2,260.45 |
| 1026 T. Rowe Price (567-3) | 4,275.52 |
| 1030 TD Ameritrade | 51,064.09 |
| 1040 Minister's Discretionary Fund | 21,589.11 |
| Total Other Current Assets | \$ 95,669.17 |
| Total Current Assets | \$ 220,047.11 |
| Fixed Assets | |
| 15000 Building Renovation | 2,578,825.63 |
| Total Fixed Assets | \$ 2,578,825.63 |
| Other Assets | |
| 1500 Endowment Accounts | |
| 1307 Endowment (Howard 2752) | 47,761.33 |
| 1310 UU Common Endowment Fund | 685,969.06 |
| Total 1500 Endowment Accounts | \$ 733,730.39 |
| Total Other Assets | \$ 733,730.39 |
| TOTAL ASSETS | \$ 3,532,603.13 |
| LIABILITIES AND EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2000 Accounts Payable | 7,364.08 |
| Total Accounts Payable | \$ 7,364.08 |

| | | |
|--|------------|---------------------|
| Credit Cards | | |
| 2019 Credit Card | | 275.38 |
| Total Credit Cards | \$ | 275.38 |
| Other Current Liabilities | | |
| 2001 Advance Pledges | | 26,185.90 |
| 2006 Sales Tax Collected | | 121.92 |
| 2100 Payroll Liabilities | | 2,425.15 |
| 401k Emp. | | 432.73 |
| Health Insurance (taxable) | | 438.56 |
| MetLife | | -258.02 |
| UUA Health Plan | | 115.69 |
| Total 2100 Payroll Liabilities | \$ | 3,154.11 |
| 2101 Payroll Liability (Retirement) | | 1,100.00 |
| Total Other Current Liabilities | \$ | 30,561.93 |
| Total Current Liabilities | \$ | 38,201.39 |
| Long-Term Liabilities | | |
| 2500 Renovation Mortgage | | 0.00 |
| 2501 Howard Bank construction loan -1893 | | 1,309,561.86 |
| Total 2500 Renovation Mortgage | \$ | 1,309,561.86 |
| Total Long-Term Liabilities | \$ | 1,309,561.86 |
| Total Liabilities | \$ | 1,347,763.25 |
| Equity | | |
| 10000 Building Fund | | 996,005.55 |
| 10001 Architect Fees | | -318,726.90 |
| 4703 Building Fund Donations | | 2,565,182.33 |
| 8016 New Building Expense | | -459,119.92 |
| 8017 2014 Construction Contract | | -3,196,587.84 |
| Total 10000 Building Fund | -\$ | 413,246.78 |
| 3000 Opening Bal Equity | | 13,355.38 |
| 3001 Operating Fund Principal | | 2,263,948.85 |
| 3900 Short-Term Restricted Accounts | | 0.00 |
| 3913 Minister Discretion Fund | | 21,560.69 |
| 3917 Food Insecurity | | 8,483.72 |
| 3920 Quest | | 2,466.13 |
| 3929 Annual Camping Trip | | 2,311.97 |
| 3935 Summer Camp | | 2,779.50 |
| 3941 Women's Retreat Account | | 2,014.69 |
| 3999 Clearing Account | | 14,887.33 |
| Total 3900 Short-Term Restricted Accounts | \$ | 54,504.03 |
| 3950 Long-Term Restricted Accounts | | 0.00 |
| 3919 Music Contingency Reserve Fund | | 2,520.39 |
| 3934 Sabbatical Reserve | | 2,499.05 |
| 3959 General Reserve Funds | | 91,428.75 |
| Total 3950 Long-Term Restricted Accounts | \$ | 96,448.19 |
| Net Income | | 169,830.21 |
| Total Equity | \$ | 2,184,839.88 |
| TOTAL LIABILITIES AND EQUITY | \$ | 3,532,603.13 |

UNITARIAN UNIVERSALIST CONGREGATION OF COLUMBIA
Budget vs. Actuals: FY 2020-2021 Budget - FY21 P&L
 July 2020 - June 2021

| | Actual | Budget | Total over Budget | % of Budget |
|--|----------------------|----------------------|----------------------|----------------|
| Income | | | | |
| 4000 Canvass & Offering | | | 0.00 | |
| 4002 Donation | 15,362.02 | 10,000.00 | 5,362.02 | 153.62% |
| 4003 Loose Offering | 8,317.13 | 5,000.00 | 3,317.13 | 166.34% |
| 4004 Canvass Expense | -303.74 | -1,000.00 | 696.26 | 30.37% |
| 4100 Pledge Income | | | 0.00 | |
| 4001 Pledge | 698,680.30 | 690,000.00 | 8,680.30 | 101.26% |
| 4006 Uncollectible Pledge Income | | -34,500.00 | 34,500.00 | 0.00% |
| 4007 Post-Canvass Pledge Income | 8,560.00 | 10,000.00 | -1,440.00 | 85.60% |
| 4601 Prior Year Pledge | 10,124.28 | 2,500.00 | 7,624.28 | 404.97% |
| Total 4100 Pledge Income | \$ 717,364.58 | \$ 668,000.00 | \$ 49,364.58 | 107.39% |
| Total 4000 Canvass & Offering | \$ 740,739.99 | \$ 682,000.00 | \$ 58,739.99 | 108.61% |
| 4300 Music Income | | | 0.00 | |
| 4301 Chalice Concert Revenue | 2,005.00 | | 2,005.00 | |
| Total 4300 Music Income | \$ 2,005.00 | \$ 0.00 | \$ 2,005.00 | |
| 4500 Other Income | | | 0.00 | |
| 4203 Bookstore Revenue | 161.85 | | 161.85 | |
| 4204 Bookstore Expense | -84.00 | | -84.00 | |
| 4503 Interest Rec'd - Operating | 5,589.67 | 250.00 | 5,339.67 | 2235.87% |
| 4516 OBIC Lawn Maint Income | 2,650.00 | 1,100.00 | 1,550.00 | 240.91% |
| 4517 OBIC Lawn Maint Expenses | -201.96 | -100.00 | -101.96 | 201.96% |
| 4520 Endowment Disbursement | 21,475.00 | 21,475.00 | 0.00 | 100.00% |
| 4521 Transfer from Operating Surplus | 70,000.00 | 102,920.00 | -32,920.00 | 68.01% |
| 4599 Other Miscellaneous Income | 27,919.89 | 26,000.00 | 1,919.89 | 107.38% |
| Total 4500 Other Income | \$ 127,510.45 | \$ 151,645.00 | -\$ 24,134.55 | 84.08% |
| Auction | 0.00 | | 0.00 | |
| 4401 Auction Revenue | 31,053.00 | 25,000.00 | 6,053.00 | 124.21% |
| 4402 Auction Expense | -409.08 | -2,000.00 | 1,590.92 | 20.45% |
| Total Auction | \$ 30,643.92 | \$ 23,000.00 | \$ 7,643.92 | 133.23% |
| Services | 3,975.00 | | 3,975.00 | |
| Total Income | \$ 904,874.36 | \$ 856,645.00 | \$ 48,229.36 | 105.63% |
| Gross Profit | \$ 904,874.36 | \$ 856,645.00 | \$ 48,229.36 | 105.63% |
| Expenses | | | | |
| 5000 Worship | 7,717.61 | 10,000.00 | -2,282.39 | 77.18% |
| 6500 Identity & Belonging | 4,140.36 | 9,000.00 | -4,859.64 | 46.00% |
| 7500 Communications & Info Tech | 5,486.81 | 7,000.00 | -1,513.19 | 78.38% |
| 7800 Owen Brown Community | 507.03 | 2,500.00 | -1,992.97 | 20.28% |
| 7900 Facilities Management / OBIC | | | 0.00 | |
| 8013 OBIC Assessment | 127,262.34 | 111,600.00 | 15,662.34 | 114.03% |
| 8029 OBIC Reserve | 33,050.16 | 28,800.00 | 4,250.16 | 114.76% |
| Total 7900 Facilities Management / OBIC | \$ 160,312.50 | \$ 140,400.00 | \$ 19,912.50 | 114.18% |
| 8000 Administration | | | 0.00 | |
| 8001 Office Supplies | 176.87 | 500.00 | -323.13 | 35.37% |
| 8002 Duplicating | 556.59 | 500.00 | 56.59 | 111.32% |
| 8003 Postage | 134.60 | 250.00 | -115.40 | 53.84% |
| 8005 Bank Fees | 316.00 | 100.00 | 216.00 | 316.00% |
| 8008 Insurance | 4,235.00 | 4,000.00 | 235.00 | 105.88% |
| 8011 IT Equipment / Software | 7,561.22 | 6,000.00 | 1,561.22 | 126.02% |
| 8012 Telephone | 725.14 | 500.00 | 225.14 | 145.03% |
| Total 8000 Administration | \$ 13,705.42 | \$ 11,850.00 | \$ 1,855.42 | 115.66% |
| 8100 Debt Service | | | 0.00 | |
| 8025 Debt Svc (Mortgage Interest) | 67,598.78 | 66,600.00 | 998.78 | 101.50% |
| Total 8100 Debt Service | \$ 67,598.78 | \$ 66,600.00 | \$ 998.78 | 101.50% |
| 8500 Justice-making | 1,235.31 | 11,000.00 | -9,764.69 | 11.23% |
| 8700 Denominational Affairs | 18,000.00 | 18,000.00 | 0.00 | 100.00% |

| | | | | |
|--|----------------------|----------------------|---------------------|----------------|
| 8800 Finding One's Place | 11.70 | 3,000.00 | -2,988.30 | 0.39% |
| 9501 Professional Services | 0.00 | 2,000.00 | -2,000.00 | 0.00% |
| 9502 Credit Card / EFT Fees | 5,598.26 | 3,750.00 | 1,848.26 | 149.29% |
| 99000 Personnel | | | 0.00 | |
| 90010 Minister | | | 0.00 | |
| 90011 Salary - Minister | 64,279.94 | 64,030.00 | 249.94 | 100.39% |
| 900131 FB - Minister Retirement | 10,482.98 | 10,483.00 | -0.02 | 100.00% |
| 900132 FB - Minister Life & Disability | 2,134.56 | 2,000.00 | 134.56 | 106.73% |
| 90014 Prof Exp - Minister | 2,297.80 | 6,000.00 | -3,702.20 | 38.30% |
| 90015 Housing - Minister | 40,800.00 | 40,800.00 | 0.00 | 100.00% |
| Total 90010 Minister | \$ 119,995.28 | \$ 123,313.00 | -\$ 3,317.72 | 97.31% |
| 90020 Executive Director | | | 0.00 | |
| 90021 Salary - Exec Dir | 64,250.04 | 64,000.00 | 250.04 | 100.39% |
| 90022 FICA - Exec Dir | 4,915.13 | 4,800.00 | 115.13 | 102.40% |
| 900231 FB - Exec Retirement | 4,184.83 | 4,600.00 | -415.37 | 90.97% |
| 900232 FB - Exec Dir Life & LTD | 1,369.56 | 775.00 | 594.56 | 176.72% |
| 90024 Prof Exp - Exec Dir | 999.89 | 2,000.00 | -1,000.11 | 49.99% |
| Total 90020 Executive Director | \$ 75,719.25 | \$ 76,175.00 | -\$ 455.75 | 99.40% |
| 90030 DLRE | | | 0.00 | |
| 90031 Salary - DLRE | 61,940.12 | 61,740.00 | 200.12 | 100.32% |
| 90032 FICA - DLRE | 4,019.87 | 4,630.50 | -610.63 | 86.81% |
| 900331 FB - DLRE Retirement | 6,241.25 | 6,174.00 | 67.25 | 101.09% |
| 900332 FB - DLRE Life & LTD | 802.62 | 750.00 | 52.62 | 107.02% |
| 900333 DRE Health Insurance | 6,699.28 | 6,000.00 | 699.28 | 111.65% |
| 90034 Prof Exp - DLRE | 5,000.00 | 5,000.00 | 0.00 | 100.00% |
| Total 90030 DLRE | \$ 84,703.14 | \$ 84,294.50 | \$ 408.64 | 100.48% |
| 90040 Music Director | | | 0.00 | |
| 90041 Salary - Music Dir | 72,334.92 | 72,135.00 | 199.92 | 100.28% |
| 90042 FICA - Music Dir | 5,124.98 | 5,410.00 | -285.02 | 94.73% |
| 900431 FB - Music Dir Retirement | 7,213.53 | 7,213.50 | 0.03 | 100.00% |
| 900432 FB - Mus Dir Life & LTD | 937.80 | 866.00 | 71.80 | 108.29% |
| 90044 Prof Exp - Music Dir | 450.40 | 1,000.00 | -549.60 | 45.04% |
| 900633 FB - Music Dir Health | 5,241.87 | 4,750.00 | 491.87 | 110.36% |
| Total 90040 Music Director | \$ 91,303.50 | \$ 91,374.50 | -\$ 71.00 | 99.92% |
| 90150 Office Assistant | | | 0.00 | |
| 90151 Salary - Office Assistant | 35,207.25 | 33,600.00 | 1,607.25 | 104.78% |
| 90152 FICA - Office Assistant | 2,693.35 | 2,520.00 | 173.35 | 106.88% |
| 90153 FB - Office Assistant | 3,972.82 | 3,360.00 | 612.82 | 118.24% |
| Total 90150 Office Assistant | \$ 41,873.42 | \$ 39,480.00 | \$ 2,393.42 | 106.06% |
| 90160 Director YYAM | | | 0.00 | |
| 90161 Salary - Director YYAM | 25,200.04 | 25,000.00 | 200.04 | 100.80% |
| 90162 FICA - Director YYAM | 1,927.80 | 1,875.00 | 52.80 | 102.82% |
| 90163 FB - Dir YYAM Retirement | 2,115.10 | 2,500.00 | -384.90 | 84.60% |
| 90164 FB - Director YYAM - LTD | 582.96 | 500.00 | 82.96 | 116.59% |
| 90165 Youth Director - Health Insurance | | 3,500.00 | -3,500.00 | 0.00% |
| 90166 Director YAAM Prof Exp | 906.11 | 1,000.00 | -93.89 | 90.61% |
| Total 90160 Director YYAM | \$ 30,732.01 | \$ 34,375.00 | -\$ 3,642.99 | 89.40% |
| 90210 RE Assistant | | | 0.00 | |
| 90211 Salary - RE Assistant | 19,960.00 | 19,700.00 | 260.00 | 101.32% |
| 90212 FICA - RE Assistant | 916.37 | 1,477.50 | -561.13 | 62.02% |
| 90213 RE Assistant Health Insurance | 4,652.13 | 4,000.00 | 652.13 | 116.30% |
| 90214 RE Assistant Retirement | 10,604.44 | | 10,604.44 | |
| Total 90210 RE Assistant | \$ 36,132.94 | \$ 25,177.50 | \$ 10,955.44 | 143.51% |
| 90220 Dir of Comms and Member Integration | | | 0.00 | |
| 90221 Salary - Dir of Comms and Member Integration | 62,700.10 | 62,500.00 | 200.10 | 100.32% |
| 90222 FICA - Dir of Comms and Member Integration | 4,549.21 | 4,687.50 | -138.29 | 97.05% |
| 90223 LTD - Dir of Comms and MI | 1,337.52 | 775.00 | 562.52 | 172.58% |
| 90224 Retire - Dir of Comm & MI | 6,245.19 | 6,250.00 | -4.81 | 99.92% |
| 90225 Prof Exp - Dir of Comm & MI | 199.95 | 1,500.00 | -1,300.05 | 13.33% |
| 90227 Health - Dir of Comm & MI | 3,431.46 | 3,468.00 | -36.54 | 98.95% |
| Total 90220 Dir of Comms and Member Integration | \$ 78,463.43 | \$ 79,180.50 | -\$ 717.07 | 99.09% |

| | | | | |
|--|----------------------|----------------------|----------------------|-----------------|
| 99900 Miscellaneous Personnel | | | 0.00 | |
| 99002 Payroll Expenses | 1,676.34 | 2,000.00 | -323.66 | 83.82% |
| 99999 Personnel Contingency | 4,000.00 | 4,500.00 | -500.00 | 88.89% |
| Total 99900 Miscellaneous Personnel | \$ 5,676.34 | \$ 6,500.00 | -\$ 823.66 | 87.33% |
| Total 99000 Personnel | \$ 564,599.31 | \$ 559,870.00 | \$ 4,729.31 | 100.84% |
| Total Expenses | \$ 848,913.09 | \$ 844,970.00 | \$ 3,943.09 | 100.47% |
| Net Operating Income | \$ 55,961.27 | \$ 11,675.00 | \$ 44,286.27 | 479.33% |
| Other Income | | | | |
| Endowment Other Income | | | 0.00 | |
| 3915 Endowment Receipts | -20,250.00 | 4,000.00 | -24,250.00 | -506.25% |
| 4510 Unrealized Gain [Loss] - Endwmt | 145,521.84 | | 145,521.84 | |
| 4514 Interest Income - Endowment | -534.22 | 1,000.00 | -1,534.22 | -53.42% |
| Total Endowment Other Income | \$ 124,737.62 | \$ 5,000.00 | \$ 119,737.62 | 2494.75% |
| Outreach | | | 0.00 | |
| Coffeehouse | | | 0.00 | |
| Coffeehouse (MDF) Expense | -790.20 | -3,000.00 | 2,209.80 | 26.34% |
| Coffeehouse (MDF) Revenue | 1,624.51 | 3,500.00 | -1,875.49 | 46.41% |
| Total Coffeehouse | \$ 834.31 | \$ 500.00 | \$ 334.31 | 166.86% |
| Fifth Sunday (CCC) | | | 0.00 | |
| Fifth Sunday Payout | -5,215.00 | -5,000.04 | -214.96 | 104.30% |
| Fifth Sunday Receipts | 5,215.00 | 5,000.04 | 214.96 | 104.30% |
| Total Fifth Sunday (CCC) | \$ 0.00 | \$ 0.00 | \$ 0.00 | |
| Second Sunday Outreach Offering | | | 0.00 | |
| SSOO Payout | -32,839.56 | -15,000.00 | -17,839.56 | 218.93% |
| SSOO Receipts | 33,170.90 | 15,000.00 | 18,170.90 | 221.14% |
| Total Second Sunday Outreach Offering | \$ 331.34 | \$ 0.00 | \$ 331.34 | |
| Total Outreach | \$ 1,165.65 | \$ 500.00 | \$ 665.65 | 233.13% |
| Scrip Other Income | | | 0.00 | |
| 4512 Scrip Income | 51,408.00 | 10,000.00 | 41,408.00 | 514.08% |
| 4518 Scrip Expense | -55,736.37 | -5,000.00 | -50,736.37 | 1114.73% |
| Total Scrip Other Income | -\$ 4,328.37 | \$ 5,000.00 | -\$ 9,328.37 | -86.57% |
| Total Other Income | \$ 121,574.90 | \$ 10,500.00 | \$ 111,074.90 | 1157.86% |
| Other Expenses | | | | |
| Debt Service Other Expense | | | 0.00 | |
| 8031 Debt Srvc (Principal) | | 3,000.00 | -3,000.00 | 0.00% |
| Total Debt Service Other Expense | \$ 0.00 | \$ 3,000.00 | -\$ 3,000.00 | 0.00% |
| Reconciliation Discrepancies-1 | 7,705.96 | | 7,705.96 | |
| Total Other Expenses | \$ 7,705.96 | \$ 3,000.00 | \$ 4,705.96 | 256.87% |
| Net Other Income | \$ 113,868.94 | \$ 7,500.00 | \$ 106,368.94 | 1518.25% |
| Net Income | \$ 169,830.21 | \$ 19,175.00 | \$ 150,655.21 | 885.69% |

Sunday, Aug 22, 2021 10:25:58 AM GMT-7 - Accrual Basis

