

**UUSJ Treasurer's Report through December 31, 2018**  
For the January 12, 2019 Board Meeting

**Balance Sheet: Cash on hand (Current Assets) versus cash on hand one year ago on December 31:**

Our cash on hand was \$62,972 at the end of December 2018 versus \$25,330 at the end of December 2017. The same holds true for total liabilities and equity, which is also \$37,642 above last year at this time. It is important to note that all of this year's grant income was already in our bank account as of the end of December, while half of the expenditure of our Advocacy grant funds is still before us.

**Income and expenses (Profit and Loss) versus the Prior Fiscal Year as of December 31:**

Our income for the year is up \$33,834 vs. the previous fiscal year at this same point. In other words, our income for the first half of this fiscal year is double what it was the first half of the previous year. This is primarily due to higher individual and congregational contributions (+\$26,909), increased program income (+\$12,016) and increased grant income (+\$5,262) compared to FY17/18. Our expenses are only \$1,415 above last year at this same time. Our net income YTD of \$27,347 is \$30,731 higher than last year at this time.

**Year to Date Actuals versus Budget as of December 31:**

The Profit and Loss Budget vs. Actual page of this report represents the pro-rated budget at six months or 50% of way through the current year.

**Actual YTD income** is \$25,152 above our pro-rated budget projections, in part because the bulk of our grant income has already been received while our pro-rating accounting convention "expected" only half of that income by mid-year. In reality we knew all grant income would be received up-front and with this in mind, our income and net income would both be \$10,000 lower (less of an increase vs. the budget) than stated here. Contributions of all types are \$3450 ahead of our budget projections.

Our **actual expenses** were \$4,275 under budget mainly because we have not filled the Administrative Assistant position.

Our **net income** position of \$27,148, which is \$29,427 better than the budget forecast of a deficit \$2278 for six months, is good news, although it overstates our health by about \$10,000 since all grant funds have been received and not yet spent, as noted above.

In summary, our financial situation is good at present and our focus on advocacy to inspire greater activity and contributions appears to be working. That said, our expenses remain artificially low because we budgeted for two employees and we only have one on board. In addition, our advocacy and GOTV efforts this year so far have depended almost entirely on grant funding we don't expect we can sustain going forward. Our challenge remains to grow our efforts and to find a long-term sustainable funding source beyond UUA grants.

*Submitted by Mike McCord, UUSJ Treasurer, January 10, 2019.*

**UNITARIAN UNIVERSALISTS FOR SOCIAL JUSTICE, INC.**  
**Balance Sheet Prior Year Comparison**  
As of December 31, 2018

	<u>Dec 31, 18</u>	<u>Dec 31, 17</u>	<u>\$ Change</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1000 · Checking-Suntrust	24,154.16	6,520.75	17,633.41
1010 · Money Market-Suntrust	38,818.09	18,809.42	20,008.67
<b>Total Checking/Savings</b>	<u>62,972.25</u>	<u>25,330.17</u>	<u>37,642.08</u>
<b>Total Current Assets</b>	62,972.25	25,330.17	37,642.08
<b>Fixed Assets</b>			
1645 · Equipment	1,019.00	1,019.00	0.00
1650 · Accum. Deprec. Equipment	-1,019.00	-1,019.00	0.00
<b>Total Fixed Assets</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>TOTAL ASSETS</b>	<u><u>62,972.25</u></u>	<u><u>25,330.17</u></u>	<u><u>37,642.08</u></u>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2000 · Accounts Payable	1,585.33	1,480.19	105.14
<b>Total Accounts Payable</b>	<u>1,585.33</u>	<u>1,480.19</u>	<u>105.14</u>
<b>Other Current Liabilities</b>			
2100 · Payroll Liabilities			
2110 · Federal payroll taxes payable	1,593.20	0.00	1,593.20
2113 · DC Withholding Payable	450.17	450.17	0.00
2114 · Virginia Withholding Payable	0.00	108.00	-108.00
<b>Total 2100 · Payroll Liabilities</b>	<u>2,043.37</u>	<u>558.17</u>	<u>1,485.20</u>
2280 · Soc Justice Grant Fund C/O	4,156.58	2,969.65	1,186.93
<b>Total Other Current Liabilities</b>	<u>6,199.95</u>	<u>3,527.82</u>	<u>2,672.13</u>
<b>Total Current Liabilities</b>	<u>7,785.28</u>	<u>5,008.01</u>	<u>2,777.27</u>
<b>Total Liabilities</b>	7,785.28	5,008.01	2,777.27
<b>Equity</b>			
3900 · Fund Balance	28,038.25	23,706.08	4,332.17
Net Income	27,148.72	-3,383.92	30,532.64
<b>Total Equity</b>	<u>55,186.97</u>	<u>20,322.16</u>	<u>34,864.81</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>62,972.25</u></u>	<u><u>25,330.17</u></u>	<u><u>37,642.08</u></u>

**UNITARIAN UNIVERSALISTS FOR SOCIAL JUSTICE, INC.**  
**Profit & Loss Prior Year Comparison**  
July through December 2018

	<u>Jul - Dec 18</u>	<u>Jul - Dec 17</u>	<u>\$ Change</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4001 · Contributions-Congregations	9,774.75	4,301.97	5,472.78
4002 · Contributions-Individuals	17,955.24	7,237.11	10,718.13
4003 · Contributions-CFC	4,790.54	3,988.29	802.25
4013 · Memberships-Individuals	0.00	440.00	-440.00
4020 · Grant Income			
4025 · Grant UUA GOTV	3,000.00	0.00	3,000.00
4026 · UUFP Core Advocacy Grant	17,262.66	15,000.00	2,262.66
<b>Total 4020 · Grant Income</b>	<u>20,262.66</u>	<u>15,000.00</u>	<u>5,262.66</u>
4030 · Programs	12,016.00	0.00	12,016.00
4050 · Investment Income	5.86	3.69	2.17
<b>Total Income</b>	<u>64,805.05</u>	<u>30,971.06</u>	<u>33,833.99</u>
<b>Gross Profit</b>	64,805.05	30,971.06	33,833.99
<b>Expense</b>			
5010 · Salary-Executive Director	15,600.00	15,600.00	0.00
5011 · Salary-Admin. Asst.	0.00	6,624.77	-6,624.77
5015 · Payroll Taxes	1,193.40	1,724.42	-531.02
5018 · Workers Comp Insurance	-56.10	0.00	-56.10
5019 · D&O Insurance	561.00	624.00	-63.00
5030 · Travel	60.33	196.50	-136.17
5050 · Fundraising Expenses	1,001.00	0.00	1,001.00
5120 · Filing Fees	260.00	100.00	160.00
5130 · Postage	0.00	77.42	-77.42
5140 · Supplies	0.00	44.37	-44.37
5180 · Grant Expenses			
5181 · Advocacy Grant Funded	10,006.49	0.00	10,006.49
5182 · GOTV Grant	3,370.20	0.00	3,370.20
5180 · Grant Expenses - Other	0.00	7,489.00	-7,489.00
<b>Total 5180 · Grant Expenses</b>	<u>13,376.69</u>	<u>7,489.00</u>	<u>5,887.69</u>
5190 · Program Expenses-Events	3,592.80	0.00	3,592.80
5211 · Fundraising Materials	0.00	846.00	-846.00
5241 · Web Hosting/Internet	269.80	191.83	77.97
5242 · Contact Mgt/SALSA	1,124.56	1,071.00	53.56
5243 · Consulting Services	450.00	1,404.50	-954.50
6560 · Payroll Expenses	24.10	48.10	-24.00
<b>Total Expense</b>	<u>37,457.58</u>	<u>36,041.91</u>	<u>1,415.67</u>
<b>Net Ordinary Income</b>	27,347.47	-5,070.85	32,418.32
<b>Other Income/Expense</b>			
<b>Other Income</b>			
4040 · Social Justice Grant Fund			
4041 · Socl Justice Grant Fd Expenses	0.00	-4,655.07	4,655.07
4040 · Social Justice Grant Fund - Other	0.00	6,342.00	-6,342.00
<b>Total 4040 · Social Justice Grant Fund</b>	<u>0.00</u>	<u>1,686.93</u>	<u>-1,686.93</u>
<b>Total Other Income</b>	0.00	1,686.93	-1,686.93

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Accrual Basis

**UNITARIAN UNIVERSALISTS FOR SOCIAL JUSTICE, INC.**  
**Profit & Loss Prior Year Comparison**  
July through December 2018

	<u>Jul - Dec 18</u>	<u>Jul - Dec 17</u>	<u>\$ Change</u>
Net Other Income	0.00	1,686.93	-1,686.93
Net Income	<u>27,347.47</u>	<u>-3,383.92</u>	<u>30,731.39</u>

UNITARIAN UNIVERSALISTS FOR SOCIAL JUSTICE, INC.

Profit & Loss Budget vs. Actual

July through December 2018

	<u>Jul - Dec 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
Income			
4001 · Contributions-Congregations	9,774.75	12,675.00	-2,900.25
4002 · Contributions-Individuals	17,955.24	8,895.00	9,060.24
4003 · Contributions-CFC	4,790.54	3,500.02	1,290.52
4004 · Increased Contribs	0.00	3,999.98	-3,999.98
4010 · Individual Match Donation	0.00	0.00	0.00
4013 · Memberships-Individuals	0.00	0.00	0.00
4020 · Grant Income			
4025 · Grant UUA GOTV	3,000.00	1,500.00	1,500.00
4026 · UUFP Core Advocacy Grant	17,262.66	9,000.00	8,262.66
4030 · Programs	12,016.00	75.00	11,941.00
4050 · Investment Income	5.86	8.02	-2.16
<b>Total Income</b>	<u>64,805.05</u>	<u>39,653.02</u>	<u>25,152.03</u>
<b>Gross Profit</b>	64,805.05	39,653.02	25,152.03
Expense			
5010 · Salary-Executive Director	15,600.00	15,600.00	0.00
5011 · Salary-Admin. Asst.	0.00	5,000.02	-5,000.02
5015 · Payroll Taxes	1,193.40	1,804.50	-611.10
5018 · Workers Comp Insurance	-56.10	287.48	-343.58
5019 · D&O Insurance	561.00	311.48	249.52
5030 · Travel	60.33	99.98	-39.65
5050 · Fundraising Expenses	1,001.00	225.00	776.00
5055 · Development/Fundraising	0.00	2,000.02	-2,000.02
5060 · Bank Service Charges	0.00	24.98	-24.98
5080 · Board Expenses	0.00	24.98	-24.98
5090 · Depreciation Expense	0.00	112.50	-112.50
5100 · Copying	0.00	75.00	-75.00
5120 · Filing Fees	260.00	75.00	185.00
5130 · Postage	0.00	62.48	-62.48
5140 · Supplies	0.00	50.02	-50.02
5180 · Grant Expenses			
5181 · Advocacy Grant Funded	10,006.49	7,500.00	2,506.49
5182 · GOTV Grant	3,370.20	1,500.00	1,870.20
5185 · Advocacy Self Funded	0.00	1,500.00	-1,500.00
5180 · Grant Expenses - Other	0.00	0.00	0.00
<b>Total 5180 · Grant Expenses</b>	<u>13,376.69</u>	<u>10,500.00</u>	<u>2,876.69</u>
5190 · Program Expenses-Events	3,592.80	174.98	3,417.82
5191 · Program Expenses-Workshops	0.00	0.00	0.00
5192 · Program Expenses-Outreach	0.00	0.00	0.00
5200 · Meals	0.00	9.98	-9.98
5210 · Fundraising Events	0.00	0.00	0.00
5211 · Fundraising Materials	0.00	0.00	0.00
5235 · Brochure	0.00	200.02	-200.02
5240 · Technology Consulting	0.00	90.98	-90.98
5241 · Web Hosting/Internet	269.80	84.00	185.80

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Accrual Basis

**UNITARIAN UNIVERSALISTS FOR SOCIAL JUSTICE, INC.**  
**Profit & Loss Budget vs. Actual**  
**July through December 2018**

	<u>Jul - Dec 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>
5242 · Contact Mgt/SALSA	1,124.56	1,100.02	24.54
5243 · Consulting Services	450.00	2,000.02	-1,550.02
5250 · Graphics/Design/Editing	198.75	0.00	198.75
5260 · Communications	0.00	2,000.02	-2,000.02
5270 · Miscellaneous Expenses	0.00	3.00	-3.00
6560 · Payroll Expenses	24.10	15.00	9.10
<b>Total Expense</b>	<u>37,656.33</u>	<u>41,931.46</u>	<u>-4,275.13</u>
<b>Net Ordinary Income</b>	<u>27,148.72</u>	<u>-2,278.44</u>	<u>29,427.16</u>
<b>Net Income</b>	<u><u>27,148.72</u></u>	<u><u>-2,278.44</u></u>	<u><u>29,427.16</u></u>