# BUU Treasurer's Report

**Annual Budget Percentage for All Funds as of 09/30/2026**

## BUU Assets & Liabilities as of 9/30/2026 – SUMMARY REPORT

**TIME PERIOD:** Three months into the FISCAL year 26-27* approved budget.

**REVENUE** as of 30 September 2026:

- Annual budget for total revenue **$145,200.00**
- Ending balance: **$ 67,060.68** (**46.19%** collected)
- Variance (still to be collected) **$ 78,139.32**

- ***Other Revenues*** or passive revenues, Bank Interest budgeted at **$1,200** dollars for FY.

**EXPENDITURES** as of 30 September 2026:

- Annual budget for total expenditures **$145,900.00**
- Ending balance: **$ 33,635.45** (**23.05%** spent)
- Variance (still to be spent) **$ 112,264.55**

*FISCAL year 2026-2027 begins 1 July, 2026 and ends 30 June, 2027. FY = Fiscal Year.

FY is 25% complete

Y=At Risk budgets

The **At Risk budget** for expenditure "**Workers Compensation"** is a negative **$ -572.00** and has used 214.4% of their annual budget. This appears to be a budgeting error. I spoke with Jermain and she mentioned that she requested the budget be increased, but the increase did not make it to the 26-27 approved budget.

We anticipate a budget shortfall for employee salaries that will be evaluated further after the first of the year.

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## ADDENDUM 1 - DETAILED TREASURER'S REPORT AGAINST BUDGETED ITEMS

| Budgets with 5% variance are considered at risk | Actual | Year is 25% complete Annual Budget | Variance | % Budget | At Risk |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Meditation Garden Revenues | 0.00 | 500.00 | -500.00 | 0.00% | Y |
| Memorial Garden Bricks | 0.00 | 500.00 | -500.00 | 0.00% | Y |
| Non Pledge Contributions of Record | 0.00 | 1,000.00 | -1,000.00 | 0.00% | Y |
| PLEDGE INCOME | 62,499.25 | 120,000.00 | -57,500.75 | 52.08% | |
| Prior year pledge | 2,580.00 | 2,000.00 | 580.00 | 129.00% | |
| SUNDAY PLATE | 4,296.20 | 20,000.00 | -15,703.80 | 21.48% | |
| 50% Sunday Plate disbursements | -2,465.00 | -10,000.00 | 7,535.00 | 24.65% | Y |
| Sub Total SUNDAY PLATE | 1,831.20 | 10,000.00 | -8,168.80 | 18.31% | |
| FUND RAISING | 0.00 | 0.00 | 0.00 | 0.00% | |
| Art Gallery Sales | 0.00 | 500.00 | -500.00 | 0.00% | Y |
| Auction | 0.00 | 5,000.00 | -5,000.00 | 0.00% | Y |
| Book Cart Sales | 0.00 | 20.00 | -20.00 | 0.00% | Y |
| Rummage Sale | 0.00 | 1,700.00 | -1,700.00 | 0.00% | Y |
| Sub Total FUND RAISING | 0.00 | 7,220.00 | -7,220.00 | 0.00% | |
| Net Appreciation-General Fund Investments | 0.00 | 1,200.00 | -1,200.00 | 0.00% | Y |
| Concerts | 0.00 | 2,000.00 | -2,000.00 | 0.00% | Y |
| Insurance reimbursement | 138.23 | 0.00 | 138.23 | 0.00% | |
| LOGO Merchandise | 5.00 | 150.00 | -145.00 | 3.33% | Y |
| MISCELLANEOUS INCOME | 0.00 | 510.00 | -510.00 | 0.00% | Y |
| Payment for Name Tags | 7.00 | 20.00 | -13.00 | 35.00% | |
| REWARD PROGRAMS | 0.00 | 0.00 | 0.00 | 0.00% | |
| Bank of America Credit Card Cash Rewards | 0.00 | 100.00 | -100.00 | 0.00% | Y |
| Sub Total REWARD PROGRAMS | 0.00 | 100.00 | -100.00 | 0.00% | |
| **Total Revenues** | **67,060.68** | **145,200.00** | **-78,139.32** | **46.19%** | |
| **Expenditures** | | | | | |
| COMMUNICATIONS | 0.00 | 0.00 | 0.00 | 0.00% | |
| Publicity & Promotion | 0.00 | 1,000.00 | 1,000.00 | 0.00% | |
| Technology | 1,182.02 | 1,700.00 | 517.98 | 69.53% | Y |
| Unitel | 0.00 | 100.00 | 100.00 | 0.00% | |
| Website | 239.88 | 1,000.00 | 760.12 | 23.99% | |
| Sub Total COMMUNICATIONS | 1,421.90 | 3,800.00 | 2,378.10 | 37.42% | |
| CONGREGATIONAL LIFE | 0.00 | 0.00 | 0.00 | 0.00% | |
| Forums | 0.00 | 250.00 | 250.00 | 0.00% | |
| Hospitality | 0.00 | 0.00 | 0.00 | 0.00% | |
| Hospitality and Fellowship Events | 153.52 | 1,500.00 | 1,346.48 | 10.23% | |
| Lay Pastoral Care | 0.00 | 100.00 | 100.00 | 0.00% | |
| Sub Total CONGREGATIONAL LIFE | 153.52 | 1,850.00 | 1,696.48 | 8.30% | |

# BUU Treasurer's Report

**Annual Budget Percentage for All Funds as of 09/30/2026**

**Budgets with 5% variance are considered at risk**

| Account | Actual | Annual Budget | Variance | % Budget | At Risk |
|---|---|---|---|---|---|
| ENDOWMENT TRANSFERS 4% PROJECT 2025-2026 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Consulting - Strengthening Relationships | 2,662.78 | 0.00 | -2,662.78 | 0.00% | |
| Sub Total ENDOWMENT TRANSFERS 4% PROJECT 2025-2026 | 2,662.78 | 0.00 | -2,662.78 | 0.00% | |
| INSTITUTIONAL SUPPORT | 0.00 | 0.00 | 0.00 | 0.00% | |
| AFFILLIATION DUES-MEMBERSHIPS-etc | 0.00 | 0.00 | 0.00 | 0.00% | |
| AZ Annual Corporation Tax | 0.00 | 10.00 | 10.00 | 0.00% | |
| UUA Per-Member Dues | 1,250.00 | 5,000.00 | 3,750.00 | 25.00% | |
| Sub Total AFFILLIATION DUES-MEMBERSHIPS-etc | 1,250.00 | 5,010.00 | 3,760.00 | 24.95% | |
| BOARD AND PROGRAM COUNCIL | 0.00 | 6,000.00 | 6,000.00 | 0.00% | |
| BUILDING AND GROUNDS | 0.00 | 0.00 | 0.00 | 0.00% | |
| ATROA Dues and Assessments | 0.00 | 1,200.00 | 1,200.00 | 0.00% | |
| Building Maintenance Reserve | 0.00 | 9,100.00 | 9,100.00 | 0.00% | |
| Building Materials | 38.79 | 0.00 | -38.79 | 0.00% | |
| Building Supplies | 221.59 | 5,000.00 | 4,778.41 | 4.43% | |
| Hired Maintenance and Repair | 2,050.00 | 10,000.00 | 7,950.00 | 20.50% | |
| HVAC Maintenance Contract | 195.00 | 850.00 | 655.00 | 22.94% | |
| Property and Liability Insurance | 0.00 | 4,000.00 | 4,000.00 | 0.00% | |
| Security Service - Central Alarm | 171.00 | 700.00 | 529.00 | 24.43% | |
| Sound and Tech Systems Maintenance | 0.00 | 500.00 | 500.00 | 0.00% | |
| Trash Collection | 330.79 | 1,900.00 | 1,569.21 | 17.41% | |
| Utilities Electric | 1,055.23 | 5,500.00 | 4,444.77 | 19.19% | |
| Water and Fire Suppression | 299.29 | 4,000.00 | 3,700.71 | 7.48% | |
| Sub Total BUILDING AND GROUNDS | 4,361.69 | 42,750.00 | 38,388.31 | 10.20% | |
| FINANCE SUPPORT | 0.00 | 0.00 | 0.00 | 0.00% | |
| Fundraising Expenses | 0.00 | 200.00 | 200.00 | 0.00% | |
| Stewardship | 0.00 | 200.00 | 200.00 | 0.00% | |
| Sub Total FINANCE SUPPORT | 0.00 | 400.00 | 400.00 | 0.00% | |
| OFFICE EXPENSE | 0.00 | 0.00 | 0.00 | 0.00% | |
| Copier Monthly Service Contract | 77.92 | 500.00 | 422.08 | 15.58% | |
| Icon fees | 360.00 | 800.00 | 440.00 | 45.00% | Y |
| Per Copy Fees | 377.71 | 2,200.00 | 1,822.29 | 17.17% | |
| Post Office Box | 0.00 | 120.00 | 120.00 | 0.00% | |
| Supplies | 299.25 | 2,000.00 | 1,700.75 | 14.96% | |
| Telephone and Internet | 390.19 | 1,690.00 | 1,299.81 | 23.09% | |
| Sub Total OFFICE EXPENSE | 1,505.07 | 7,310.00 | 5,804.93 | 20.59% | |
| PERSONNEL | 0.00 | 0.00 | 0.00 | 0.00% | |
| CUSTODIAN SALARY | 5,218.50 | 16,380.00 | 11,161.50 | 31.86% | Y |
| EMPLOYER PAYROLL TAXES | 1,673.44 | 3,800.00 | 2,126.56 | 44.04% | Y |
| Leadership Training & Staff Development | 0.00 | 200.00 | 200.00 | 0.00% | |
| MUSIC DIRECTOR SALARY | 2,978.45 | 10,500.00 | 7,521.55 | 28.37% | |
| OFFICE MANAGER SALARY | 7,828.50 | 22,050.00 | 14,221.50 | 35.50% | Y |
| Other Personnel Expense | 150.00 | 450.00 | 300.00 | 33.33% | Y |
| Workers Compensation Insurance | 1,072.00 | 500.00 | -572.00 | 214.40% | Y |

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| | | | | | |
|---|---|---|---|---|---|
| Sub Total PERSONNEL | 18,920.89 | 53,880.00 | 34,959.11 | 35.12% | |
| Sub Total INSTITUTIONAL SUPPORT | 26,037.65 | 115,350.00 | 89,312.35 | 22.57% | |
| MEMBERSHIP | 0.00 | 0.00 | 0.00 | 0.00% | |
| Membership | 21.00 | 1,660.00 | 1,639.00 | 1.27% | |
| Sub Total MEMBERSHIP | 21.00 | 1,660.00 | 1,639.00 | 1.27% | |
| MEMORIAL MEDITATION GARDEN | 0.00 | 0.00 | 0.00 | 0.00% | |
| Meditation Garden Maintenance | 0.00 | 1,500.00 | 1,500.00 | 0.00% | |
| Memorial Garden Bricks | 0.00 | 150.00 | 150.00 | 0.00% | |
| Sub Total MEMORIAL MEDITATION GARDEN | 0.00 | 1,650.00 | 1,650.00 | 0.00% | |
| SOCIAL JUSTICE | 0.00 | 0.00 | 0.00 | 0.00% | |
| Social Justice Committee Activities | 200.77 | 2,000.00 | 1,799.23 | 10.04% | Y |
| Sub Total SOCIAL JUSTICE | 200.77 | 2,000.00 | 1,799.23 | 10.04% | |
| WORSHIP ARTS | 0.00 | 0.00 | 0.00 | 0.00% | |
| MUSIC PROGRAM | 11.98 | 0.00 | -11.98 | 0.00% | |
| Accompanist | 2,200.00 | 8,000.00 | 5,800.00 | 27.50% | |
| Music Supplies | 14.58 | 200.00 | 185.42 | 7.29% | |
| Piano Tuning and other costs | 0.00 | 300.00 | 300.00 | 0.00% | |
| Sub Total MUSIC PROGRAM | 2,226.56 | 8,500.00 | 6,273.44 | 26.19% | |
| SUNDAY SERVICES | 0.00 | 0.00 | 0.00 | 0.00% | |
| Pulpit Supply | 900.00 | 8,400.00 | 7,500.00 | 10.71% | |
| Sunday Speakers | 0.00 | 2,400.00 | 2,400.00 | 0.00% | |
| Sub Total SUNDAY SERVICES | 900.00 | 10,800.00 | 9,900.00 | 8.33% | |
| Sub Total WORSHIP ARTS | 3,126.56 | 19,300.00 | 16,173.44 | 16.20% | |
| Stripe Fees | 11.27 | 290.00 | 278.73 | 3.89% | |
| **Total Expenditures** | **33,635.45** | **145,900.00** | **112,246.55** | **23.05%** | |
| **Other Revenues** | | | | | |
| Bank Interest | 0.00 | 1,200.00 | -1,200.00 | 0.00% | Y |
| **Total Other Revenues** | **0.00** | **1,200.00** | **-1,200.00** | **0.00%** | |

**Summary**

| | | | | |
|---|---|---|---|---|
| **Total Revenues** | **67,060.68** | **145,200.00** | **-78,139.32** | **46.19%** |
| **Total Expenditures** | **33,635.45** | **145,900.00** | **112,264.55** | **23.05%** |
| **Total Other Revenues** | **0.00** | **1,200.00** | **-1,200.00** | **0.00%** |
| **Net** | **33,425.23** | **500.00** | **32,925.23** | |

# BUU Treasurer's Report

**Annual Budget Percentage for All Funds as of 09/30/2026**

## ADDENDUM 2 – DETAILED TREASURERS ASSETS & LIABILITIES

**Borderlands UU**
**Statement of Financial Position For All Funds as of 9-30-26**

| | |
|---|---|
| **Assets** | |
| **Bank** | |
| Amado Checking Account BOA 9240 | 97,653.27 |
| Amado checking in transit | -1,100.00 |
| Total Amado Checking Account BOA 9240 | 96,553.27 |
| Borderlands UU General Checking 4868 | 100.00 |
| Building Maintenance CD 8673 | 2,335.25 |
| Capital Reserve CD 8699 | 2,642.40 |
| Emergency Reserve Fund CD 8709 | 16,402.68 |
| Operating Reserve CD 8686 | 30,796.09 |
| C Schwab Endowment Fund Investment | 1,585,655.04 |
| **Total Bank** | **1,734,484.73** |
| **Fixed Assets** | |
| Placita del Sol Building and Land | 631,876.85 |
| Furniture and Equipment | 73,630.65 |
| Appraised Artwork | 13,520.00 |
| Asphalt for Handicapped parking | 10,700.00 |
| Shade Sail | 41,890.11 |
| **Total Fixed Assets** | **771,617.61** |
| **Total Assets** | **2,506,102.34** |
| | ========== |
| **Liabilities** | |
| **Other Current Liabilities** | |
| Baja 4 Pass through | 141.51 |
| Due to EF GF Due to Endowment Fund | 852.00 |
| Medicare Tax Payable Employee | 82.10 |
| Medicare Tax Payable Employer | 82.10 |
| PAYROLL WITHOLDING AND TAXES | |
| AZ Withholding | 137.85 |
| Total PAYROLL WITHOLDING AND TAXES | 137.85 |
| Social Security Employee | 351.11 |
| Social Security Employer | 351.11 |
| Accompaniment Project | 453.34 |

# BUU Treasurer's Report

**Annual Budget Percentage for All Funds as of 09/30/2026**

| | |
|---|---|
| Donation for Future Year | 1,489.43 |
| Memorial Garden & Plaque | 503.03 |
| Misc. Pass Through Receipts | 244.75 |
| Social Justice Committee Reserves | 45.68 |
| Sunday Plate Charity Share Payable | 414.05 |
| Women's Retreat Pass Through | 431.62 |
| **Total Other Current Liabilities** | **5,579.68** |
| **Total Liabilities** | **5,579.68** |
| **Net Assets** | |
| **Unrestricted** | |
| BORDERLANDS UU GEN CK | 100.00 |
| Building Maintenance | 1,385.25 |
| Capital Reserve | 2,642.40 |
| Emergency Reserve Fund | 16,402.68 |
| General Fund | 858,515.99 |
| Lay Pastoral Care Fund | 300.00 |
| Meditation Garden | 96.13 |
| Minister Discretionary Fund | 2,820.91 |
| Operating Reserve | 30,796.09 |
| Technology Grant | 1,808.17 |
| **Total Unrestricted** | **914,867.62** |
| **Restricted** | |
| Endowment Fund | 1,585,655.04 |
| **Total Restricted** | **1,585,655.04** |
| **Total Net Assets** | **2,500,522.66** |
| **Total Liabilities + Net Assets** | **2,506,102.34** |