2025 FINANCIAL SUMMARY

Jan-Dec 2025	Income	Expenses	Total
Actual	196,583.04	(192,045.97)	4,537.07
Budget	188,043.08	(191,043.08)	(3,000.00)
Difference	8,539.96	(1,002.89)	7,537.07

USCL Proposed Operational Budget for 2026

Acct #	Account	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals	2025 Actual vs 2026 Budget	% Change
INCOME								
4001	Tithe Income	161,500.00	157,954.00	158,419.68	151,837.61	148,111.77	3,546.00	2.2%
4015	Misc. Income	1,600.00	1,702.12	1,448.75	1,580.79	2,078.17	(102.12)	-6.4%
4050	USCL Classes	2,500.00	2,325.61	3,047.50	3,216.75	8,795.02	174.39	7.0%
4060	Facility Rentals	21,720.00	19,385.91	13,491.73	4,591.15	2,441.01	2,334.09	10.7%
4100	Book Sales	150.00	147.00	182.00	182.00	373.00	3.00	2.0%
4200	Bank Interest	3,000.00	4,686.18	3,676.14	1,267.46	369.73	(1,686.18)	-56.2%
4400	Gifts In-Kind	5,600.00	10,382.22	3,499.87	5,556.61	199.97	(4,782.22)	-85.4%
4500	Restricted				25.43	(295.96)	-	
TOTAL INCOME		**196,070.00**	**196,583.04**	**183,765.67**	**168,257.80**	**162,072.71**	**(513.04)**	-0.3%
4150	COG	(200.00)	-	(44.72)	(191.16)	(53.70)	(200.00)	100.0%
GROSS PROFIT		**$ 195,870.00**	**$ 196,583.04**	**$ 183,720.95**	**$ 168,066.64**	**$ 162,019.01**	**$ (713.04)**	-0.4%
EXPENSES								
6200	Facilities	42,333.00	35,941.02	31,988.15	29,230.24	34,472.90	**6,391.98**	17.8%
7000	Ministry Ops	103,843.00	103,135.78	104,379.82	104,024.56	103,569.30	**707.22**	0.7%
7800	Tithes (10%)	19,587.00	19,661.71	18,193.60	18,065.98	17,160.32	**(74.71)**	-0.4%
8000	Team Expenses	34,107.00	33,307.46	33,105.63	32,646.86	30,741.47	**7,824.03**	23.5%
TOTAL EXPENSE		**$ 199,870.00**	**$ 192,045.97**	**$ 187,667.20**	**$ 183,967.64**	**$ 185,943.99**	**$ 15,902.36**	**4.1%**
NET ORDINARY INCOME		**$ (4,000.00)**	**$ 4,537.07**	**$ (3,946.25)**	**$ (15,901.00)**	**$ (23,924.98)**	**$ (8,537.07)**	**-188.2%**
Increase over Prior Year		*$ (8,537.07)*	$ 8,483.32	$ 11,954.75	$ 8,023.98	$ 3,583.31		
% Change		*-188.2%*	-215.0%	-75.2%	-33.5%	-13.0%		

Team Details	2026 Budget	2025 Actual	2024 Actual	2023 Actual	2022 Actuals	$ Difference	% change
8000 Youth & Family	$ 100.00	n/a	n/a	n/a	$ 20.00	n/a	
8150 Tech Team	$ 100.00	$ -	$ 20.14	n/a	n/a	n/a	
8200 Celebration	$ 32,107.00	$ 31,611.72	$ 32,250.39	$ 31,548.00	$ 29,761.48	**$ 495.28**	1.6%
8300 SAGE	$ 100.00	$ 22.98	$ 136.81	$ 278.40	$ 8.74	**$ 77.02**	335.2%
8400 Hospitality	$ 1,600.00	$ 1,387.92	$ 648.29	$ 738.64	$ 951.25	**$ 212.08**	15.3%
8700 Inclusion	$ 100.00	$ 284.84	$ 50.00	$ 81.35	$ -	**$ (184.84)**	-64.9%
Total	$ 34,107	$ 33,307	$ 33,106	$ 32,646	$ 30,721	**$ 799.54**	2.4%

Unity Spiritual Center of Lansing
Balance Sheet vs Prior-Year
As of December 31, 2025

	As of Dec 31, 2025	As of Dec 31, 2024 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Lake Trust Checking 7760	14,853.70	25,880.47	(11,026.77)	-42.61%
1010 Lake Trust Savings 7750	2,542.21	2,540.94	1.27	0.05%
1020 Petty Cash	86.72	57.38	29.34	51.13%
1025 Bookstore Cash Box	30.00	30.00	0.00	0.00%
1029 Reserve Accts (Money Mkt) 1620	13,421.64	15,735.33	(2,313.69)	-14.70%
1038 Edward Jones - CD	56,000.00	56,000.00	0.00	0.00%
1038a Edward Jones Money Market	28,044.20	58,572.48	(30,528.28)	-52.12%
Total Bank Accounts	**$ 114,978.47**	**$ 158,816.60**	**$ (43,838.13)**	**-27.60%**
Other Current Assets				
12000 Undeposited Funds	0.00	20.00	(20.00)	-100.00%
Total Other Current Assets	**$ -**	**$ 20.00**	**$ (20.00)**	**-100.00%**
Total Current Assets	**$ 114,978.47**	**$ 158,836.60**	**$ (43,858.13)**	**-27.61%**
Fixed Assets				
Total 1300 Equipment	**$ 126,243.23**	**$ 61,025.13**	**$ 65,218.10**	**106.87%**
1500 Furniture and Fixtures	**$ 49,222.94**	**$ 46,124.12**	**$ 3,098.82**	**6.72%**
1600 Real Estate				
Total 1630 2395 Washington Rd	**$ 599,910.00**	**$ 599,910.00**	**$ -**	**0.00%**
Total 1635 Building Renovations	**$ 293,033.32**	**$ 278,983.22**	**$ 14,050.10**	**5.04%**
Total 1660 Outbuilding Renovations	**$ 642.37**	**$ 642.37**	**$ -**	**0.00%**
Total 1670 Land Improvements	**$ 74,498.91**	**$ 74,498.91**	**$ -**	**0.00%**
Total 1600 Real Estate	**$ 968,084.60**	**$ 954,034.50**	**$ 14,050.10**	**1.47%**
1900 Acc'd Depreciation/Amortization	(561,140.77)	(478,773.75)	(82,367.02)	-17.20%
Total Fixed Assets	**$ 582,410.00**	**$ 582,410.00**	**$ -**	**0.00%**
TOTAL ASSETS	**$ 697,388.47**	**$ 741,246.60**	**$ (43,858.13)**	**-5.92%**
LIABILITIES AND EQUITY				
Liabilities				
Total 2020 Payroll Liabilities Payable	**$ 2,398.07**	**$ 3,026.34**	**$ (628.27)**	**-20.76%**
Total 2200 Liabilities Held in LT MoMkt	**$ 12,370.64**	**$ 24,158.95**	**$ (11,788.31)**	**-48.79%**
Total Liabilities	**$ 14,768.71**	**$ 27,185.29**	**$ (12,416.58)**	**-45.67%**
Equity				
32000 Unrestricted Net Assets	714,061.31	748,163.75	(34,102.44)	-4.56%
Net Revenue	(31,441.55)	(34,102.44)	2,660.89	7.80%
Total Equity	**$ 682,619.76**	**$ 714,061.31**	**$ (31,441.55)**	**-4.40%**
TOTAL LIABILITIES AND EQUITY	**$ 697,388.47**	**$ 741,246.60**	**$ (43,858.13)**	**-5.92%**

Unity Spiritual Center of Lansing

Cash Analysis

January 1, 2025 - December 31, 2025

Operational Income		
Tithe Income	157,954.00	
Coffee Hour	341.00	
General Fund Raisers	32.64	
In Memory of Donations	450.05	
Special Events	878.43	
Classes - Net	2,325.61	
Rental Income - Net	19,385.91	
Interest Income	4,686.18	
In-Kind Donations	10,382.22	
Bookstore Sales - Net	147.00	
Total		196,583.04
Operational Expenses		
2395 Washington Road	35,941.02	
Ministry Operating Expenses	103,135.78	
Tithe Expenses	19,661.71	
Team Expenses	33,307.46	
Total		192,045.97
Net Revenue		4,537.07

Note: No Reserve funds were withdrawn for Operations in 2025.

Unity Spiritual Center of Lansing
2025 Project Income & Expenses

General Projects

Balance at 01/01/25	4,892.27	
Lawn Mower Donation (12/12/2024)	5,000.00	
Donation for Painting Great Hall	305.00	
2025 Misc. Donations to R&M Fund	180.00	
Total Donations		**10,377.27**
General Project Expenses		
New Lawn Mower	(4,619.00)	
Great Hall HVAC Repairs	(2,566.00)	
Lodge Water Heater Repairs	(935.82)	
Stage Lighting Supplies/Labor	(642.89)	
Lodge Chandelier & Ltg Mat'ls	(334.96)	
Misc. Facility Repair & Maintance	(324.19)	
Total Expenses		**(9,422.86)**
Year-End Balance		**$ 954.41**

1934 Founders Fund Activity

1934 Founders Fund Donations	17,902.00	
Deck & Porch Materials	(1,510.06)	
Lodge Windows (6)	(8,710.00)	
Activity Room Window Deposit	(1,535.00)	
Add'l Electrical on New HVACs	(2,361.08)	
Year-End Balance		**$3,785.86**

HVAC Funding

Congregant Donations to new HVACs	30,000.00	
From Edward Jones Reserves	*29,255.00*	
New HVACs (2)	(59,255.00)	
Year-End Balance		**$ -**

Operational Reserves Detail

Operational Reserves	**31-Dec-25**	Annual Interest	Additions	Deductions	**1-Jan-25**
Lake Trust - Savings	2,542.21	1.27	-		2,540.94
Lake Trust - MoMkt Operational Reserves	1,051.00	213.19	-		837.81
*Edward Jones - MoMkt & CDs	84,044.20	4,471.72	-	(35,000.00)	114,572.48
Balance at 31-Dec-25	**$ 87,637.41**	$ 4,686.18	$ -	$ (35,000.00)	**$ 117,951.23**
Difference	**$ (30,313.82)**				

*$35,000 withdrawn from Edward Jones to help pay for new HVAC units.