

The Unitarian Universalist Fellowship of San Dieguito
Profit & Loss Budget vs. Actual
July 2021 through April 2022

	Jul 2021 - Apr 2022	Annual Budget	\$ Over Budget	83% of Year % of Budget	Notes
Ordinary Income/Expense					
Income					
AssetsReleasedFromRestriction					
From Capital Campaign	5,000.00				1
From Facilities Reserve	8,910.53				2
From Operations Reserve	12,710.05				3
From Other Reserves	5,430.68				4
Total AssetsReleasedFromRestriction	32,051.26				
Revenues					
Pledges					
REV.PLG.01 - Pledge Income	295,836.17	334,400.00	-38,563.83	88.47%	
Total Pledges	295,836.17	334,400.00	-38,563.83	88.47%	
Site Rental					
REV.SIT.01 - Sandy Hill	34,987.50	48,000.00	-13,012.50	72.89%	
REV.SIT.02 - Special Event	2,590.00	1,000.00	1,590.00	259.0%	
REV.SIT.03 - Other	840.00	0.00	840.00	100.0%	
Total Site Rental	38,417.50	49,000.00	-10,582.50	78.4%	
Fundraising					
REV.AUC.01 - Auction	13,196.53	18,000.00	-4,803.47	73.31%	
REV.FDR.02 - Other	1,750.25	3,000.00	-1,249.75	58.34%	
Total Fundraising	14,946.78	21,000.00	-6,053.22	71.18%	
Contributions to General Fund					
REV.SUN.01 - Sunday Collection	7,333.64	10,000.00	-2,666.36	73.34%	
REV.MIS.01 - Scripp Sales	339.85	300.00	39.85	113.28%	
REV.MIS.02 - Other	3,392.40	15,000.00	-11,607.60	22.62%	
Total Contributions to General Fund	11,065.89	25,300.00	-14,234.11	43.74%	
Contributions to Programs					
REV.FNF.01 - Fun&Fellowship	9.00	0.00	9.00	100.0%	
REV.SAC.01 - Social Action	3,029.26	0.00	3,029.26	100.0%	
Total Contributions to Programs	3,038.26	0.00	3,038.26	100.0%	
Total Revenues	363,304.60	429,700.00	-66,395.40	84.55%	
Total Income	395,355.86	429,700.00	-34,344.14	92.01%	
Gross Profit	395,355.86	429,700.00	-34,344.14	92.01%	
Expense					
Operations Expenses					
Office					
OPS.OFF.01 - Postage	288.53	800.00	-511.47	36.07%	
OPS.OFF.02 - Office Supplies	909.54	2,000.00	-1,090.46	45.48%	
OPS.OFF.03 - Copier	6,236.56	7,200.00	-963.44	86.62%	5
OPS.OFF.04 - OnlinSubscriptions	1,745.05	1,500.00	245.05	116.34%	6
OPS.OFF.05 - Phone & Internet	2,524.25	2,900.00	-375.75	87.04%	
OPS.OFF.06 - Adm Mileage Exp	72.53	200.00	-127.47	36.27%	
OPS.OFF.07 - Other Expenses	188.04	450.00	-261.96	41.79%	
Total Office	11,964.50	15,050.00	-3,085.50	79.5%	
Finance					
OPS.FIN.01 - Accounting Fees	6,948.63	9,000.00	-2,051.37	77.21%	
OPS.FIN.02 - Credit Card Fees	1,082.26	2,000.00	-917.74	54.11%	
OPS.FIN.03 - Bank Fees	131.49	1,000.00	-868.51	13.15%	
OPS.FIN.04 - Other Expenses	963.94	1,000.00	-36.06	96.39%	7
Total Finance	9,126.32	13,000.00	-3,873.68	70.2%	
Site					
OPS.SIT.01 - Property Insurance	5,757.95	4,621.00	1,136.95	124.6%	

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OPS.SIT.02 - Real Estate Taxes	4,065.54	4,066.00	-0.46	99.99%	
OPS.SIT.03 - Gas & Electric	54.76	120.00	-65.24	45.63%	
OPS.SIT.04 - Water	2,478.95	3,500.00	-1,021.05	70.83%	
OPS.SIT.07 - B&G Maintenance	7,563.52	8,000.00	-436.48	94.54%	
Total Site	19,920.72	20,307.00	-386.28	98.1%	
Total Operations Expenses	41,011.54	48,357.00	-7,345.46	84.81%	
Denomination Expenses					
OPS.DEN.01 - UUA Dues	13,336.00	13,336.00	0.00	100.0%	8
Total Denomination Expenses	13,336.00	13,336.00	0.00	100.0%	
Committee Expenses					
COM.BRD.03 - Board Exp	340.29	200.00	140.29	170.15%	
COM.COM.03 - Communications Exp	323.75	200.00	123.75	161.88%	
COM.FND.03 - Fundraising Exp	541.53	200.00	341.53	270.77%	9
COM.MEM.03 - Membership Exp	104.50	200.00	-95.50	52.25%	
COM.PCC.03 - Pastoral Care Exp	0.00	200.00	-200.00	0.0%	
COM.PGC.03 - Planned Giving Exp	70.00	200.00	-130.00	35.0%	
COM.RRC.03 - RightRelations Exp	0.00	1,000.00	-1,000.00	0.0%	
COM.SUN.03 - Worship Exp	2,188.60	3,000.00	-811.40	72.95%	
Total Committee Expenses	3,568.67	5,200.00	-1,631.33	68.63%	
Program Expenses					
EXP.KIT.03 - Kitchen Exp	482.78	0.00	482.78	100.0%	10
EXP.MUS.03 - Music Program Exp	1,175.89	1,700.00	-524.11	69.17%	11
EXP.OWL.03 - COA/OWL Exp	0.00	200.00	-200.00	0.0%	
EXP.REL.03 - RE Program Exp	84.61	1,000.00	-915.39	8.46%	
EXP.SAC.03 - Social Action Exp	2,388.82	1,000.00	1,388.82	238.88%	12
Total Program Expenses	4,132.10	3,900.00	232.10	105.95%	
Payroll Expenses					
Minister Expenses					
PER.MIN.00 - MIN Housing	34,043.52	40,000.00	-5,956.48	85.11%	
PER.MIN.01 - MIN Wages	68,977.01	55,000.00	13,977.01	125.41%	13
PER.MIN.02 - MIN UUA Pension	7,698.22	9,500.00	-1,801.78	81.03%	
PER.MIN.03 - in Lieu of FICA	7,344.83	7,268.00	76.83	101.06%	13
PER.MIN.04 - MIN Medical	4,262.56	4,500.00	-237.44	94.72%	
PER.MIN.07 - MIN LTDLife Ins	1,142.56	2,025.00	-882.44	56.42%	
PER.MIN.08 - MIN Prof Exp	6,080.65	8,500.00	-2,419.35	71.54%	
Total Minister Expenses	129,549.35	126,793.00	2,756.35	102.17%	
DRE Expenses					
PER.DRE.01 - DRE Wages	64,835.09	57,525.00	7,310.09	112.71%	13
PER.DRE.02 - DRE UUA Pension	3,785.91	5,753.00	-1,967.09	65.81%	
PER.DRE.03 - ER Payroll Taxes	4,959.88	4,401.00	558.88	112.7%	13
PER.DRE.04 - DRE Medical&Dental	4,040.12	10,149.00	-6,108.88	39.81%	
PER.DRE.07 - DRE LTDLife Ins	689.57	692.00	-2.43	99.65%	
PER.DRE.08 - DRE Prof Exp	263.53	2,500.00	-2,236.47	10.54%	
Total DRE Expenses	78,574.10	81,020.00	-2,445.90	96.98%	
Administrator Expenses					
PER.ADM.01 - ADM Wages	28,522.20	39,051.00	-10,528.80	73.04%	
PER.ADM.02 - ADM UUA Pension	2,520.42	3,905.00	-1,384.58	64.54%	
PER.ADM.03 - ER Payroll Taxes	2,181.95	2,987.00	-805.05	73.05%	
PER.ADM.04 - ADM Medical&Dental	8,065.90	12,675.00	-4,609.10	63.64%	
PER.ADM.07 - ADM LTDLife Ins	534.88	488.00	46.88	109.61%	
PER.ADM.08 - ADM Prof Exp	0.00	200.00	-200.00	0.0%	
Total Administrator Expenses	41,825.35	59,306.00	-17,480.65	70.53%	

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Music Program Expenses					
Choir Director					
PER.MUS.01 - Choir Dir Wages	18,634.96	22,540.00	-3,905.04	82.68%	
PER.MUS.03 - ER Payroll Tax	1,425.57	1,724.00	-298.43	82.69%	
PER.MUS.08 - Choir Dir Prof Exp	0.00	1,000.00	-1,000.00	0.0%	
Total Choir Director	20,060.53	25,264.00	-5,203.47	79.4%	
Accompanist					
PER.MUS.11 - Accompanist Wages	7,958.91	10,830.00	-2,871.09	73.49%	
PER.MUS.12 - Accompanist PR Tax	608.86	828.00	-219.14	73.53%	
Total Accompanist	8,567.77	11,658.00	-3,090.23	73.49%	
Total Music Program Expenses	28,628.30	36,922.00	-8,293.70	77.54%	
Site Support Staff Expenses					
PER.SIT.01 - Childcare	0.00	6,000.00	-6,000.00	0.0%	14
PER.SIT.02 - Custodian	4,700.00	7,000.00	-2,300.00	67.14%	
PER.SIT.03 - Site Caretaker	4,672.50	4,680.00	-7.50	99.84%	15
PER.SIT.09 - AV Specialist	15,472.50	19,000.00	-3,527.50	81.43%	
PER.SIT.11 - RE Staff	3,300.00	5,670.00	-2,370.00	58.2%	14
PER.SIT.12 - ER Payroll Taxes	2,268.73	2,704.00	-435.27	83.9%	
Total Site Support Staff Expenses	30,413.73	45,054.00	-14,640.27	67.51%	
PER.MIS.01 - Worker's Comp Ins	1,528.00	2,250.00	-722.00	67.91%	
PER.MIS.02 -Other Personnel Exp	61.67	630.00	-568.33	9.79%	
Total Payroll Expenses	310,580.50	351,975.00	-41,394.50	88.24%	
Other Approved Expenses					
Other Approved Expenses	21,683.88				16
Total Other Approved Expenses	21,683.88				
Total Expense	394,312.69	422,768.00	-28,455.31	93.27%	
Net Ordinary Income	1,043.17	6,932.00	-5,888.83	15.05%	
Other Income/Expense					
Other Income					
Donor Restricted Activity					
Released from Other Fund	-800.00				
Released from Capital Fund	-5,000.00				
Total Donor Restricted Activity	-5,800.00				
Board Designated Activity					
Designated Income Released	-26,251.26				
Total Board Designated Activity	-26,251.26				
Total Other Income	-32,051.26				
Net Other Income	-32,051.26				
Net Income	-31,008.09	6,932.00	-37,940.09	-447.32%	

OTHER BUDGETED LINE ITEMS

LIABILITIES

LIA.OPS.01 - Solar Loans 2,202.50 4,405.00 -2,202.50 50.0% 17

BOARD DESIGNATED RESERVES

RES.SIT.01 - Facilities Reserve 13,336.00 13,336.00 0.00 100.0%

RES.MIN.01 - Ministerial Reserve 3,000.00 3,000.00 0.00 100.0%

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NOTES

- 1) Assets released from the Capital Campaign were for the AV Upgrades.
- 2) Assets released from the Facilities Reserve were for the AV Upgrades.
- 3) Assets released from the Operations Reserve were for the printer lease and CPA and Frank Willey consulting fees.
- 4) Assets released from Other Reserves - see Treasurer's Notes Accompanying this Financial Report.
- 5) The original budget for *OPS.OFF.03 - Copier* was \$1000, but it was supplemented with \$6200 from reserves and so is shown here as \$7200.
- 6) *OPS.OFF.04 - Online Subscriptions* is where we book all online subscriptions (except for Auctria, which is booked to the Stewardship/Fundraising Committee expense account). We underestimated these costs.
- 7) The original budget for *OPS.FIN.04 - Other* was \$0, but it has been supplemented with \$1000 from reserves to cover CPA consulting fees and so is shown here as \$1000.
- 8) UUA Dues for this year were actually \$23,075. We budgeted and paid \$13,336 .
- 9) The overrun in *COM.FND.03 - Fundraising Exp* is due to the \$375 annual fee for Auctria, the software used to run the auction.
- 10) There is no budget for the Fun&Fellowship account this year, but there is \$995 in the carry-over fund to cover expenses.
- 11) The original budget for *EXP.MUS.03 - Music Program* was \$1000, but it has been supplemented with \$700 from reserves and so is shown here as \$1700.
- 12) Unbudgeted Social Action expenses are covered by donations and grants
- 13) DRE wages and PR taxes, and Minister wages and in lieu of FICA (PR taxes), are higher than expected because of paid out vacation days.
- 14) Because of overlap between RE and child care personnel, all hours were booked to *PER.SIT.11-RE Staff*.
- 15) Site care taker overruns are paid for by income from events that required the additional hours.
- 16) Other approved expenses include the AV upgrades, Frank Willey Consulting fees, and Rev Joe's installation costs, all paid for from reserves.
- 17) Per agreement, loan payments are made in December and June.