

The Unitarian Universalist Fellowship of San Dieguito
Profit & Loss Budget vs. Actual
July 2022 through April 2023

	July 2022 - April 2023	Annual Budget	\$ Over/Under Budget	83% of Year % of Budget	Notes
Ordinary Income/Expense					
Income					
Assets Released From Restriction					
From Other Funds	500.00				1
Total Assets Released From Restriction	500.00				
Revenues					
Pledges					
REV.PLG.01 - Pledge Income	290,916.43	304,000.00	-13,083.57	95.7%	
Total Pledges	290,916.43	304,000.00	-13,083.57	95.7%	
Site Rental					
REV.SIT.01 - Sandy Hill	40,133.80	49,200.00	-9,066.20	81.57%	
REV.SIT.02 - Special Event	6,380.00	3,000.00	3,380.00	212.67%	
REV.SIT.03 - Other	154.00	0.00	154.00	100.0%	
Total Site Rental	46,667.80	52,200.00	-5,532.20	89.4%	
Fundraising					
REV.AUC.01 - Auction	1,276.50	13,000.00	-11,723.50	9.82%	
REV.FDR.02 - Other	907.00	2,000.00	-1,093.00	45.35%	
Total Fundraising	2,183.50	15,000.00	-12,816.50	14.56%	
Contributions to General Fund					
REV.SUN.01 - Sunday Collection	9,979.47	9,000.00	979.47	110.88%	
REV.MIS.01 - Scripp Sales	336.38	300.00	36.38	112.13%	
REV.MIS.02 - Other	5,583.07	5,000.00	583.07	111.66%	
Total Contributions to General Fund	15,898.92	14,300.00	1,598.92	111.18%	
Contributions to Programs					
REV.FNF.01 - Fun & Fellowship	827.89				
REV.SAC.01 - Social Action	1,096.88				
Total Contributions to Programs	1,924.77				
Contributions to Other Funds					
REV.OES.01 - CalOES Fund	64,834.00				2a
REV.END.01 - Endowment Fund	12,950.33				3
REV.CAP.01 - Capital Fund	22,000.00				
REV.CDL.01 - Casas de Luz	144,679.57				
REV.CON.01 - Concert Fund	3,835.57				
REV.DBN.01 - DeBenville Fund	9,367.13				
REV.LIB.01 - Library Fund	220.00				
REV.MWL.01 - Memorial Wall Fund	1,800.00				
REV.SPC.01 - Special Collection	5,856.94				
Total Contributions to Other Funds	265,543.54				
Investment Income					
UUCEF Realized Gains & Losses	-5,637.18				
Vanguard Interest & Dividends	11,209.94				
Total Investment Income	5,572.76				
Total Revenues	628,707.72	385,500.00	243,207.72	163.09%	
Total Income	629,207.72	385,500.00	243,707.72	163.22%	
Gross Profit	629,207.72	385,500.00	243,707.72	163.22%	
Expense					
Operations Expenses					
Office					
OPS.OFF.01 - Postage	221.80	400.00	-178.20	55.45%	
OPS.OFF.02 - Office Supplies	911.76	1,500.00	-588.24	60.78%	

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OPS.OFF.03 - Copier	6,505.97	7,400.00	-894.03	87.92%	
OPS.OFF.04 - eSubscriptions	1,940.11	2,500.00	-559.89	77.6%	
OPS.OFF.05 - Phone & Internet	2,700.37	3,000.00	-299.63	90.01%	
OPS.OFF.06 - Adm Mileage Exp	37.68	100.00	-62.32	37.68%	
OPS.OFF.07 - Other Expenses	266.36	300.00	-33.64	88.79%	
Total Office	12,584.05	15,200.00	-2,615.95	82.79%	
Finance					
OPS.FIN.01 - Accounting Fees	7,800.00	10,560.00	-2,760.00	73.86%	
OPS.FIN.02 - Credit Card Fees	1,080.81	1,500.00	-419.19	72.05%	
OPS.FIN.03 - Bank Fees	18.00	240.00	-222.00	7.5%	
OPS.FIN.04 - Other Expenses	230.75	1,000.00	-769.25	23.08%	
Total Finance	9,129.56	13,300.00	-4,170.44	68.64%	
Site					
OPS.SIT.01 - Property Insurance	6,180.88	6,000.00	180.88	103.02%	
OPS.SIT.02 - Real Estate Taxes	4,065.54	4,100.00	-34.46	99.16%	
OPS.SIT.03 - Gas & Electric	-112.42	100.00	-212.42	-112.42%	4
OPS.SIT.04 - Water	2,283.49	3,500.00	-1,216.51	65.24%	
OPS.SIT.07 - B&G Maintenance	8,914.64	10,000.00	-1,085.36	89.15%	
Total Site	21,332.13	23,700.00	-2,367.87	90.01%	
Total Operations Expenses	43,045.74	52,200.00	-9,154.26	82.46%	
Denomination Expenses					
OPS.DEN.01 - UUA Dues	1,000.00	1,000.00	0.00	100.0%	
Total Denomination Expenses	1,000.00	1,000.00	0.00	100.0%	
Committee Expenses					
COM.BRD.03 - Board Exp	392.23	200.00	192.23	196.12%	
COM.COM.03 - Communications Exp	100.00	500.00	-400.00	20.0%	
COM.FND.03 - Fundraising Exp	350.00	500.00	-150.00	70.0%	
COM.MEM.03 - Membership Exp	0.00	200.00	-200.00	0.0%	
COM.PCC.03 - Pastoral Care Exp	0.00	200.00	-200.00	0.0%	
COM.PGC.03 - Planned Giving Exp	0.00	200.00	-200.00	0.0%	
COM.RRC.03 - RightRelations Exp	0.00	1,000.00	-1,000.00	0.0%	
COM.SUN.03 - Worship Exp	3,103.92	4,400.00	-1,296.08	70.54%	5
Total Committee Expenses	3,946.15	7,200.00	-3,253.85	54.81%	
Program Expenses					
EXP.FNF.03 - Fun&Fellowship Exp	2,159.67	1,000.00	1,159.67	215.97%	
EXP.MUS.03 - Music Program Exp	888.24	2,000.00	-1,111.76	44.41%	
EXP.REL.03 - RE Program Exp	166.23	1,000.00	-833.77	16.62%	
EXP.SAC.03 - Social Action Exp	2,153.61	1,000.00	1,153.61	215.36%	
Total Program Expenses	5,367.75	5,000.00	367.75	107.36%	
Other Fund Expenses					
EXP.OES-03 - CalOES Fund Exp	65,177.84				2b
EXP.CAP.03 - Capital Fund Exp	93,885.13				
EXP.CDL.03 - Casas de Luz Exp	106,325.99				
EXP.CON.03 - Concert Exp	2,162.53				
EXP.DBN.03 - Debenneville Exp	8,590.00				
EXP.MWL.03 - Memorial Wall Exp	244.68				
EXP.SPC.03 - Special Coll Exp	4,938.10				
Total Other Fund Expenses	281,324.27				
Payroll Expenses					
Minister Expenses					
PER.MIN.00 - MIN Housing	38,317.60	62,266.00	-23,948.40	61.54%	

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PER.MIN.02 - MIN UUA Pension	4,259.96	6,227.00	-1,967.04	68.41%	
PER.MIN.03 - in Lieu of FICA	2,931.36	4,763.00	-1,831.64	61.54%	
PER.MIN.07 - MIN LTDLife Ins	777.35	1,000.00	-222.65	77.74%	
PER.MIN.08 - MIN Prof Exp	0.00	8,000.00	-8,000.00	0.0%	
PER.MIN.10 - Moving Expenses	0.00	5,000.00	-5,000.00	0.0%	
Total Minister Expenses	46,286.27	87,256.00	-40,969.73	53.05%	
DRE Expenses					
PER.DRE.01 - DRE Wages	0.00	16,500.00	-16,500.00	0.0%	
PER.DRE.03 - ER Payroll Taxes	0.00	1,262.00	-1,262.00	0.0%	
PER.DRE.04 - DRE Medical	-233.70	0.00	-233.70	100.0%	6
Total DRE Expenses	-233.70	17,762.00	-17,995.70	-1.32%	
Administrator Expenses					
PER.ADM.01 - ADM Wages	43,163.31	56,420.00	-13,256.69	76.5%	
PER.ADM.02 - ADM UUA Pension	2,372.16	5,642.00	-3,269.84	42.05%	
PER.ADM.03 - ER Payroll Taxes	2,993.77	4,316.00	-1,322.23	69.36%	
PER.ADM.04 - ADM Medical	7,141.40	11,284.00	-4,142.60	63.29%	
PER.ADM.07 - ADM LTDLife Ins	468.02	0.00	468.02	100.0%	
Total Administrator Expenses	56,138.66	77,662.00	-21,523.34	72.29%	
Music Program Expenses					
Choir Director					
PER.MUS.01 - Choir Dir Wages	13,368.74	16,500.00	-3,131.26	81.02%	
PER.MUS.03 - ER Payroll Tax	509.51	1,262.00	-752.49	40.37%	
Total Choir Director	13,878.25	17,762.00	-3,883.75	78.14%	
Accompanist					
PER.MUS.11 - Accompanist Wages	8,927.34	10,830.00	-1,902.66	82.43%	
PER.MUS.12 - Accompanist PR Tax	191.19	828.00	-636.81	23.09%	
Total Accompanist	9,118.53	11,658.00	-2,539.47	78.22%	
Total Music Program Expenses	22,996.78	29,420.00	-6,423.22	78.17%	
Site Support Staff Expenses					
PER.SIT.01 - Childcare	0.00	2,020.00	-2,020.00	0.0%	
PER.SIT.02 - Custodian	7,147.50	8,710.00	-1,562.50	82.06%	
PER.SIT.03 - Site Caretaker	6,549.75	4,200.00	2,349.75	155.95%	
PER.SIT.09 - AV Specialist	15,425.00	16,250.00	-825.00	94.92%	
PER.SIT.10 - AV Assistant	0.00	2,125.00	-2,125.00	0.0%	
PER.SIT.12 - ER Payroll Taxes	3,281.14	1,882.00	1,399.14	174.34%	
Total Site Support Staff Expenses	32,403.39	35,187.00	-2,783.61	92.09%	
PER.MIS.01 - Worker's Comp Insurance	1,133.00	2,250.00	-1,117.00	50.36%	
PER.MIS.02 - Other Personnel Expenses	748.50	500.00	248.50	149.7%	
Payroll Expenses - Other	22.75				
Total Payroll Expenses	159,495.65	250,037.00	-90,541.35	63.79%	
Total Expense	494,179.56	315,437.00	178,742.56	156.67%	
Net Ordinary Income	135,028.16	70,063.00	64,965.16	192.72%	
Other Income/Expense					
Other Income					
Board Designated Activity					
Released from Board Reserves	-500.00				
Total Board Designated Activity	-500.00				
Total Other Income	-500.00				
Other Expense					
Board Approved Expenses	3,882.95				7

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Total Other Expense	3,882.95				
Net Other Income	-4,382.95				
Net Income	130,645.21	70,063.00	60,582.21	186.47%	

OTHER BUDGETED LINE ITEMS

Other Expense

LIABILITIES

LIA.OPS.01 - Solar Loans 2,202.50 4,405.00 -2,202.50 50.0% 8

BOARD DESIGNATED RESERVES

RES.SIT.01 - Facilities Reserve 15,000.00 15,000.00 0.00 100.0%

RES.OPS.01 - Operations Reserve 10,000.00 10,000.00 0.00 100.0%

Total Other Expenses 27,202.50 29,405.00 -2,202.50 92.51%

NET INCOME - GENERAL FUND ONLY

Total Revenues - General Fund ONLY	357,591.42	385,500.00	-27,908.58	92.76%	9
Total Expenses - General Fund ONLY	240,057.79	315,437.00	125,865.50	76.1%	10
Net Income - General Fund ONLY	117,533.63	40,658.00			11

NOTES

- 1) \$500 released from Concert Fund to pay for Peter Mayer's travel expenses
 - 2a) REV.OES.01 - CalOES Fund: We have received the final reimbursement from CalOES. This Grant is now closed.
 - 2b) EXP.OES-03 - CalOES Fund Expenses: This account shows a little more than what we were reimbursed for because we overran the allotment for some of our subprojects.
 - 3) REV.END.01 - Endowment Fund: This revenue account includes income for both the Endowment Fund and the new Music Endowment Fund. We track the income for the two Funds through classes.
 - 4) OPS.SIT.03 - Gas & Electric: This account is running a negative balance due to a one time rebate of \$279. The average monthly SDG&E bill is \$20.
 - 5) COM.SUN.03 - Worship Expenses: The budget for this account was increased by the Board at the request of the Worship Committee from \$3,200 to \$4,400 for the year.
 - 6) PER.DRE.04 - DRE Medical Expenses: This account shows a negative balance due to a refund on DRE medical expenses from last fiscal year.
 - 7) Other Expenses Approved by the Board: This account includes \$3012.97 for AV upgrades, \$369.98 for food for the member workshop with Reverend Sarah Millsbaugh, and \$500 for Peter Mayer's travel expenses.
 - 8) LIA.OPS.01 - Solar Loans: We make payments on these loans in December and June.
 - 9) **Total Revenues for the General Fund** equals *Total Revenues* minus *Total Other Fund Contributions* (Other Funds include Capital Campaign Fund, Endowment Fund, Casas de Luz Fund, etc) and minus *Total Investment Income* (the investment income belongs to the Capital Campaign Fund and to the Endowment Funds).
 - 10) **Total Expenses for the General Fund** equals *Total Expenses* plus *Total Other Expenses* (the funds used to pay liabilities and reserves) less *Total Other Fund Expenses* (Other Funds include Capital Campaign Fund, Endowment Fund, Casas de Luz Fund, etc).
 - 11) **Net Income for the General Fund** is extraordinarily high this year due to collecting more revenue than anticipated and not spending everything that was budgeted. This year's original budget allocates enough funds for a full time minister, a part time RE coordinator, and child care staff. The Annual Budget in this row shows a \$40,658 surplus. This is the money we budgeted for but did not spend on a full time minister (Rev Ellie is 2/3 time this year).
- The Finance Committee has determined that a significant portion of this windfall will be placed into Board Restricted Reserves and the funds invested in CDs. This will both create an additional source of income for the General Fund going forward, and reduce the need to budget significant amounts of money for reserves in