

First Parish Unitarian Universalist Church
Budget vs. Actuals: FPC22-23 - FY23 P&L
July 2022 - June 2023

	Actual	Budget	over Budget	% of Budget
Revenue				
2023 pledges	180,443.98	185,000.00	-4,556.02	97.54%
2024 pledges	0.00	0.00	0.00	
Contributions	8,770.75	15,000.00	-6,229.25	58.47%
Endowment withdrawals	86,444.00	86,444.00	0.00	100.00%
Fund-raising (includes youth group)	5,509.84	10,000.00	-4,490.16	55.10%
Prior Year Pledges	10,730.75	0.00	10,730.75	
Rentals	555.00	500.00	55.00	111.00%
Special Event	173.59	0.00	173.59	
Total Revenue	\$ 292,627.91	\$ 296,944.00	-\$ 4,316.09	98.55%
Gross Profit	\$ 292,627.91	\$ 296,944.00	-\$ 4,316.09	98.55%
Expenditures				
Bank Charges & Fees	10.00	0.00	10.00	
E.1 Salaries	0.00	0.00	0.00	
Administrator	19,517.76	19,070.50	447.26	102.35%
Director of Music	23,198.50	23,198.64	-0.14	100.00%
Minister Salary & Housing	83,934.24	83,934.96	-0.72	100.00%
Religious Education Director	26,574.08	26,574.00	0.08	100.00%
Sexton	12,522.43	13,751.88	-1,229.45	91.06%
Total E.1 Salaries	\$ 165,747.01	\$ 166,529.98	-\$ 782.97	99.53%
E.2 Benefits	0.00	0.00	0.00	
Employer Paid Taxes	9,073.13	6,318.96	2,754.17	143.59%
Minister's Insurance	4,679.04	5,180.04	-501.00	90.33%
Payment in lieu of FICA	7,151.64	6,420.96	730.68	111.38%
Pension Minister	7,672.51	7,554.12	118.39	101.57%
Pension RE	2,406.99	2,391.60	15.39	100.64%
Professional Expenses Minister	1,063.19	5,568.00	-4,504.81	19.09%
RE Insurance	2,410.40	3,792.00	-1,381.60	63.57%
RE Professional Expenses	879.62	1,250.04	-370.42	70.37%
Workers Comp Insurance	1,715.00	1,500.00	215.00	114.33%
Total E.2 Benefits	\$ 37,051.52	\$ 39,975.72	-\$ 2,924.20	92.69%
E.3 Administrative Expenses	0.00	0.00	0.00	
Bookkeeper	0.00	1,200.00	-1,200.00	0.00%
Copy Machine	2,429.57	3,000.00	-570.43	80.99%
Credit Card Fees	108.21	500.04	-391.83	21.64%
Payroll Expense	3,349.01	3,000.00	349.01	111.63%
Software	727.04	500.04	227.00	145.40%
Supplies for Office	1,488.33	500.04	988.29	297.64% includes copier
Vault Storage	175.00	175.00	0.00	100.00%
Total E.3 Administrative Expenses	\$ 8,277.16	\$ 8,875.12	-\$ 597.96	93.26%
E.4 Utilities	0.00	0.00	0.00	
Electricity	5,480.81	3,600.00	1,880.81	152.24%
Elevator Telephone Monitoring	432.00	0.00	432.00	

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Gas monthly	7,376.37	6,740.00	636.37	109.44%
Telephone and Internet	4,111.38	4,200.00	-88.62	97.89%
Water/Sewer	547.42	460.00	87.42	119.00%
Total E.4 Utilities	\$ 17,947.98	\$ 15,000.00	\$ 2,947.98	119.65%
E.5 Building	0.00	0.00	0.00	
Insurance Building	9,913.00	10,000.00	-87.00	99.13%
Maintenance	10,913.22	4,000.00	6,913.22	272.83%
Total E.5 Building	\$ 20,826.22	\$ 14,000.00	\$ 6,826.22	148.76%
E.6 Dues	14,114.00	14,114.00	0.00	100.00%
E.7 Childcare	607.50	1,200.00	-592.50	50.63%
E.8 Communications	0.00	300.00	-300.00	0.00% web site fees pr
E.9 Flowers	0.00	0.00	0.00	
Flowers for Pulpit	223.69	500.00	-276.31	44.74%
Total E.9 Flowers	\$ 223.69	\$ 500.00	-\$ 276.31	44.74%
Ex. 17. Diaconate	0.00	50.00	-50.00	0.00%
Ex.10 Finance	-30.48	0.00	-30.48	
Ex.11. Generosity	158.32	250.00	-91.68	63.33%
Ex.12. Hospitality	265.45	800.00	-534.55	33.18%
Ex.13.Membership	564.39	500.00	64.39	112.88%
Ex.14. Music and Worship	0.00	0.00	0.00	
Candles	129.86	0.00	129.86	
Equipment (Music and Worship	0.00	2,600.00	-2,600.00	0.00%
Guest Musicians	1,425.00	1,000.00	425.00	142.50%
Guest Speaker (Worship)	350.00	0.00	350.00	
Instrument Maintenance	550.00	0.00	550.00	
Section Leads	2,100.00	2,000.00	100.00	105.00%
Tech Support	0.00	1,200.00	-1,200.00	0.00%
worship supplies	0.00	500.00	-500.00	0.00%
Total Ex.14. Music and Worship	\$ 4,554.86	\$ 7,300.00	-\$ 2,745.14	62.40%
Ex.15 Board	469.10	500.00	-30.90	93.82%
Board Contingency	275.42	0.00	275.42	
Total Ex.15 Board	\$ 744.52	\$ 500.00	\$ 244.52	148.90%
Ex.16. Pastoral Care	0.00	50.00	-50.00	0.00%
Ex.18 Social Action	0.00	0.00	0.00	
ECCO	1,000.00	1,000.00	0.00	100.00%
Social Action General	100.00	0.00	100.00	
Supper Expense	3,211.50	3,200.00	11.50	100.36%
Total Ex.18 Social Action	\$ 4,311.50	\$ 4,200.00	\$ 111.50	102.65%
Ex.24 Fundraising Expenses	15.00	900.00	-885.00	1.67%
Fair expenses	655.41	0.00	655.41	
Heavenly Rides Expense	0.00	100.00	-100.00	0.00%
Total Ex.24 Fundraising Expenses	\$ 670.41	\$ 1,000.00	-\$ 329.59	67.04%
Total Ex.24 Restricted Expenses	\$ 0.00	\$ 0.00	\$ 0.00	

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Ex.25 Religious Education	1,363.98	0.00	1,363.98	
OWL class	267.28	0.00	267.28	
Supplies RE	544.04	2,500.00	-1,955.96	21.76%
Youth Group Expenses	189.73	0.00	189.73	
Total Ex.25 Religious Education	\$ 2,365.03	\$ 2,500.00	-\$ 134.97	94.60%
Ex.26 Ministerial Search	9,000.00	10,000.00	-1,000.00	90.00%
Interest Paid	11,459.09	9,000.00	2,459.09	127.32%
Personnel Committee	250.00	300.00	-50.00	83.33%
Total Expenditures	\$ 299,118.17	\$ 296,944.82	\$ 2,173.35	100.73%
Net Operating Revenue	-\$ 6,490.26	-\$ 0.82	-\$ 6,489.44	
Less shortfall for Littlefield gift	-92.19			
Deficit	-\$ 6,582.45			

Checking Account Balance 6/30/23	\$	164,552	would have been -6714 but we had 23017 of FY 24 pledges paid in ac
Endowment balance 6/30/23	\$	809,049	
Credit line balance	\$	168,600	9.25%
Pastoral Care/Ministerial Discretionary Fund	\$	1,103	
Organ Restoration Fund	\$	2,320	