

Income & Expense Report

June 30, 2023

	Actual
<b>Income</b>	
Personal Giving Plan	\$ 18,718.04
Plate	\$ 1,532.50
Rental	\$ 5,229.00
Miscellaneous and Sales Tax Reimb.	\$ -
<b>Total Income</b>	<b>\$ 25,479.54</b>
<b>Expenses</b>	
Benevolences	\$ -
Contract Services	\$ 1,178.00
Facilities and Equipment	\$ 3,078.75
Prog. Committees	\$ 229.47
Meetings and Tithes (UCC)	\$ -
Office Administration and Operations	\$ 2,068.76
Wages and Benefits	\$ 15,671.72
Business Expense	\$ -
Other Types of Expenses	\$ -
<b>Total Expenses</b>	<b>\$ 22,226.70</b>
<b>Net Income</b>	<b>\$ 3,252.84</b>

2023 YTD		
Budget	Actual	Diff.
\$ 140,038.02	\$ 159,023.04	\$ 18,985.02
\$ 9,999.98	\$ 13,223.29	\$ 3,223.31
\$ 21,499.98	\$ 21,820.70	\$ 320.72
\$ 1,250.00	\$ 4.78	\$ (1,245.22)
<b>\$ 172,787.98</b>	<b>\$ 194,071.81</b>	<b>\$ 21,283.83</b>
\$ 1,749.98	\$ 1,150.00	\$ 599.98
\$ 7,599.98	\$ 6,947.00	\$ 652.98
\$ 36,971.48	\$ 36,532.65	\$ 438.83
\$ 4,790.14	\$ 3,142.81	\$ 1,647.33
\$ 3,625.02	\$ 2,139.25	\$ 1,485.77
\$ 19,026.98	\$ 18,538.93	\$ 488.05
\$ 89,771.54	\$ 89,808.87	\$ (37.33)
\$ 699.92	\$ 185.13	\$ 514.79
\$ 1,050.00	\$ 126.00	\$ 924.00
<b>\$ 165,285.04</b>	<b>\$ 158,570.64</b>	<b>\$ 6,714.40</b>
\$ 7,502.94	\$ 35,501.17	\$ 27,998.23

Annual	
Budget	% (remaining)/available
\$ 280,000.00	-43%
\$ 20,000.00	-34%
\$ 39,000.00	-44%
\$ 2,500.00	-100%
<b>\$ 341,500.00</b>	<b>-43%</b>
\$ 3,500.00	67%
\$ 15,200.00	54%
\$ 73,943.00	51%
\$ 9,800.00	68%
\$ 6,900.00	69%
\$ 38,054.00	51%
\$ 188,973.79	52%
\$ 1,400.00	87%
\$ 2,100.00	94%
<b>\$ 339,870.79</b>	<b>53%</b>
\$ 1,629.21	should be at 58.33% of budget remaining

Office Administrations and Operations is overbudget primarily due to insurance expense this period which is quarterly billed but spread out over 12 months for budgeting

Sales and Use tax reimbursement has not yet been received, though has been applied for

Cash Report

6/30/2023

Beginning Cash Balances  
5/31/2023

<b>Operating</b>	\$	3,850.80
	\$	3,850.80
<b>Trustee</b>		
prepaid 2022 funds	\$	41,920.00
Ministry Fund Escrow	\$	14,135.93
<b>TOTAL Trustee funds</b>	<b>\$</b>	<b>56,055.93</b>

**Total Assets** **\$ 59,906.73**

Credit Cards Due	\$	3,572.40
Other special funds	\$	14,135.93
Payroll Liabilities	\$	4,555.85
Deposits Held-Keys	\$	2,072.00
<b>Total Liability</b>	<b>\$</b>	<b>24,336.18</b>

**Ending Balance** **\$ 35,570.55**

Cash Balance as of

6/30/2023

<b>Operating</b>	\$	10,319.07
	\$	10,319.07
<b>Trustee</b>		
prepaids 2022	\$	39,050.00
Ministry Fund Escrow	\$	13,096.03
<b>TOTAL Trustee funds</b>	<b>\$</b>	<b>52,146.03</b>

**\$ 62,465.10**

Credit Cards Due	\$	2,306.63
Other special funds	\$	13,096.03
Payroll Liabilities	\$	6,943.43
Deposits Held-Keys	\$	2,122.00
	<b>\$</b>	<b>24,468.09</b>

**Ending Balance** **\$ 37,997.01**

<b>Fund Balances</b>	
Benevolence Van Fund	\$ 3,330.30
Nursery Renovation Fund	\$ -
Gardening/Plants Fund	\$ -
Handbell Fund	\$ 706.73
Undesignated Benevolence Fund	\$ 950.56
Feed Our Neighbors	\$ 100.00
Racial Justice Fund	\$ 1,065.00
Flower Fund	\$ 49.29
Springbank Retreat	\$ 73.00
Stir The Soul	\$ 169.00
Parameters Fund	\$ 75.00
Care and Share Fund	\$ 3,052.37
Food/School Ministries	\$ 1,511.98
Laundry Love	\$ 1,691.40
Earth Team	\$ 321.40
<b>TOTAL SPECIAL FUNDS</b>	<b>\$ 13,096.03</b>

2023 Building Fund

6/30/2023

Building fund cash beginning balance 1/1/23	Cash Received YTD 2023	Cash Out YTD 2023*	Building Fund Cash Current Balance
\$ 38,400	\$ 9,769	\$ (23,736)	\$ 24,433

Building Fund Pledges 2022	Building Fund Pledges and Gifts received YTD 2022	Open Building Fund Pledges 2021
\$ 31,310	\$ 7,302	\$ 24,008

Original Mortgage balance	Mortgage principal paid to date	Mortgage principal balance	Mortgage interest paid to date	Remaining Mortgage payments due 2023
\$ 362,772	\$ 77,794	\$ 284,978	\$ 43,081	\$ 9,909

Building Fund Cash Current Balance	Open Building Fund Pledges 2022	Remaining Mortgage payments due 2022	Total expected funds balance at end of 2022
\$ 24,433	\$ 24,008	\$ (9,909)	\$ 38,532

**\*\*Building Fund Cash Out Detail**

\$ 5,775.00	50% deposit on HVAC for education building
\$ 5,075.00	balance on HVAC for education building
\$ 820.00	various expenses for sound system in sanctuary
\$ 2,157.38	50% of solar inverter
\$ 9,908.58	mortgage payments 2023
<u>\$ 23,735.96</u>	

**FIRST CONGREGATIONAL UNITED CHURCH OF CHRIST**  
**Budget vs. Actuals: FY\_2023 - FY23 P&L**  
 January - June, 2023

	Actual	Budget	Total over Budget	% of Budget
<b>Income</b>				
41000 Rental/Other Giving			0.00	
46000 Rental Income			0.00	
46100 Property Usage	18,870.70	17,499.98	1,370.72	107.83%
46150 Weddings	2,950.00	4,000.00	-1,050.00	73.75%
Total 46100 Property Usage	<b>\$ 21,820.70</b>	<b>\$ 21,499.98</b>	<b>\$ 320.72</b>	<b>101.49%</b>
Total 46000 Rental Income	<b>\$ 21,820.70</b>	<b>\$ 21,499.98</b>	<b>\$ 320.72</b>	<b>101.49%</b>
Total 41000 Rental/Other Giving	<b>\$ 21,820.70</b>	<b>\$ 21,499.98</b>	<b>\$ 320.72</b>	<b>101.49%</b>
41420 Pledges	159,023.04	140,038.02	18,985.02	113.56%
41450 Donations through Plate	13,223.29	9,999.98	3,223.31	132.23%
45000 Investments			0.00	
45100 Interest Income - Trustee Acc	4.78		4.78	
Total 45000 Investments	<b>\$ 4.78</b>	<b>\$ 0.00</b>	<b>\$ 4.78</b>	
46500 NC Sales Tax Reimbursement		1,250.00	-1,250.00	0.00%
<b>Total Income</b>	<b>\$ 194,071.81</b>	<b>\$ 172,787.98</b>	<b>\$ 21,283.83</b>	<b>112.32%</b>
<b>Gross Profit</b>	<b>\$ 194,071.81</b>	<b>\$ 172,787.98</b>	<b>\$ 21,283.83</b>	<b>112.32%</b>
<b>Expenses</b>				
62100 Contract Services			0.00	
62110 Accounting Fees	6,369.00	6,600.00	-231.00	96.50%
62120 Childcare Contract Labor	578.00	999.98	-421.98	57.80%
Total 62100 Contract Services	<b>\$ 6,947.00</b>	<b>\$ 7,599.98</b>	<b>-\$ 652.98</b>	<b>91.41%</b>
62800 Facilities and Equipment			0.00	
62802.1 Grounds			0.00	
62802.2 Grounds Maintenance	708.25	1,250.02	-541.77	56.66%
Total 62802.1 Grounds	<b>\$ 708.25</b>	<b>\$ 1,250.02</b>	<b>-\$ 541.77</b>	<b>56.66%</b>
62803 Repairs and Maintenance			0.00	
62803.2 Facilities upkeep expense	4,198.16	1,299.98	2,898.18	322.94%
62803.3 Kitchen Supplies	559.73	500.02	59.71	111.94%
Total 62803.2 Facilities upkeep expense	<b>\$ 4,757.89</b>	<b>\$ 1,800.00</b>	<b>\$ 2,957.89</b>	<b>264.33%</b>
62811 Building and Grounds Supervisor	8,037.12	9,319.50	-1,282.38	86.24%
62811.2 Weekend Janitor	4,617.08	4,617.00	0.08	100.00%
Total 62803 Repairs and Maintenance	<b>\$ 17,412.09</b>	<b>\$ 15,736.50</b>	<b>\$ 1,675.59</b>	<b>110.65%</b>
62803.9 Buildings			0.00	
62803.1 Contingency Repair Expense	99.15	1,250.02	-1,150.87	7.93%
62803.6 Repair with outside contractors	160.50	999.98	-839.48	16.05%
62803.7 Building Repair	2,687.50	2,000.02	687.48	134.37%
62803.8 Building Maintenance	3,815.14	3,999.98	-184.84	95.38%
Total 62803.9 Buildings	<b>\$ 6,762.29</b>	<b>\$ 8,250.00</b>	<b>-\$ 1,487.71</b>	<b>81.97%</b>
62804.1 Utilities			0.00	
62806 Electricity	6,446.36	6,999.98	-553.62	92.09%
62807 Gas and Oil	3,094.72	2,625.00	469.72	117.89%
62808 Exterminator	800.00	700.00	100.00	114.29%
62850 Recycling Svcs	108.00	110.00	-2.00	98.18%
62885 Water/Sewer	1,200.94	1,299.98	-99.04	92.38%
Total 62804.1 Utilities	<b>\$ 11,650.02</b>	<b>\$ 11,734.96</b>	<b>-\$ 84.94</b>	<b>99.28%</b>
Total 62800 Facilities and Equipment	<b>\$ 36,532.65</b>	<b>\$ 36,971.48</b>	<b>-\$ 438.83</b>	<b>98.81%</b>
63000 Program Ministry Expenses			0.00	

63150 Christian Education			0.00	
63150.1 Children	19.99	50.02	-30.03	39.96%
63150.2 Adults		50.02	-50.02	0.00%
63152 Supplies		50.02	-50.02	0.00%
63153 Youth Expense	431.69	240.00	191.69	179.87%
<b>Total 63150 Christian Education</b>	<b>\$ 451.68</b>	<b>\$ 390.06</b>	<b>\$ 61.62</b>	<b>115.80%</b>
63200 Music	1,500.38	2,250.00	-749.62	66.68%
62160 Contract Musician	475.00	500.02	-25.02	95.00%
62160.1 Bell Program		50.02	-50.02	0.00%
<b>Total 63200 Music</b>	<b>\$ 1,975.38</b>	<b>\$ 2,800.04</b>	<b>-\$ 824.66</b>	<b>70.55%</b>
63300 Worship	189.11	750.00	-560.89	25.21%
1212 Supply Clergy	200.00		200.00	
<b>Total 63300 Worship</b>	<b>\$ 389.11</b>	<b>\$ 750.00</b>	<b>-\$ 360.89</b>	<b>51.88%</b>
63550 Membership		50.02	-50.02	0.00%
63650 Hospitality	326.64	500.02	-173.38	65.33%
63660 Blue Ridge Pride Marketing		300.00	-300.00	0.00%
<b>Total 63000 Program Ministry Expenses</b>	<b>\$ 3,142.81</b>	<b>\$ 4,790.14</b>	<b>-\$ 1,647.33</b>	<b>65.61%</b>
63700 Meetings and Tithes (UCC)			0.00	
63700.1 membership fee UCC	294.00	350.00	-56.00	84.00%
63703 OCWM	1,312.50	2,625.00	-1,312.50	50.00%
63703.1 Meeting attendance-pastor		99.98	-99.98	0.00%
63703.2 Meeting attendance - other		50.02	-50.02	0.00%
63703.3 Transition/Search	87.49	500.02	-412.53	17.50%
63703.4 Board Meetings	445.26		445.26	
<b>Total 63700 Meetings and Tithes (UCC)</b>	<b>\$ 2,139.25</b>	<b>\$ 3,625.02</b>	<b>-\$ 1,485.77</b>	<b>59.01%</b>
63704 Benevolence	1,000.00	1,500.00	-500.00	66.67%
63704-1 Pastor Disc	150.00	249.98	-99.98	60.00%
<b>Total 63704 Benevolence</b>	<b>\$ 1,150.00</b>	<b>\$ 1,749.98</b>	<b>-\$ 599.98</b>	<b>65.72%</b>
65000 Operations			0.00	
65000.1 AV Tech contractor	2,052.58	2,472.00	-419.42	83.03%
65002 Dues and Subscriptions	200.97	50.02	150.95	401.78%
65005 Bank charges	150.00		150.00	
65005.1 vanco offset and fees	544.45	600.00	-55.55	90.74%
<b>Total 65005 Bank charges</b>	<b>\$ 694.45</b>	<b>\$ 600.00</b>	<b>\$ 94.45</b>	<b>115.74%</b>
65020 Postage, Mailing Service	352.00	324.98	27.02	108.31%
65035 Copier Lease/Service Agreement	4,454.74	4,500.00	-45.26	98.99%
65040 Office Supplies	989.96	999.98	-10.02	99.00%
65043 Computer Online Services	1,009.07	1,149.98	-140.91	87.75%
65045 Computer Hardware and Maint.	1,518.31	1,250.02	268.29	121.46%
65050 Telephone, Telecommunications	1,841.85	1,800.00	41.85	102.33%
65950 Insurance Expense	5,425.00	5,880.00	-455.00	92.26%
<b>Total 65000 Operations</b>	<b>\$ 18,538.93</b>	<b>\$ 19,026.98</b>	<b>-\$ 488.05</b>	<b>97.43%</b>
65100 Other Types of Expenses			0.00	
65110 Advertising Expenses	126.00	999.98	-873.98	12.60%
65130 Racial Justice Consultation		50.02	-50.02	0.00%
<b>Total 65100 Other Types of Expenses</b>	<b>\$ 126.00</b>	<b>\$ 1,050.00</b>	<b>-\$ 924.00</b>	<b>12.00%</b>
66000 Payroll Expenses	180.25	225.00	-44.75	80.11%
66100 Salaries			0.00	
66101 Pastor Salary	11,558.34	11,558.33	0.01	100.00%
66103 Music Coordinator	10,327.56	10,327.50	0.06	100.00%
66103.1 Accompanist	7,365.00	7,365.00	0.00	100.00%
66107 Admin Coordinator Salary	20,888.52	20,888.48	0.04	100.00%
66109 Youth Coordinator Salary	4,914.00	4,914.00	0.00	100.00%
<b>Total 66100 Salaries</b>	<b>\$ 55,053.42</b>	<b>\$ 55,053.31</b>	<b>\$ 0.11</b>	<b>100.00%</b>

66200 Health Insurance			0.00	
66200.2 Health Ins - Admin	4,506.00	4,506.00	0.00	100.00%
66201 Pastor Health and Dental	169.00	169.00	0.00	100.00%
<b>Total 66200 Health Insurance</b>	<b>\$ 4,675.00</b>	<b>\$ 4,675.00</b>	<b>\$ 0.00</b>	<b>100.00%</b>
66300 Pension Expense			0.00	
66301 Pastor Pension	3,500.04	3,500.02	0.02	100.00%
66307 Admin Coordinator Pension	1,671.12	1,671.00	0.12	100.01%
<b>Total 66300 Pension Expense</b>	<b>\$ 5,171.16</b>	<b>\$ 5,171.02</b>	<b>\$ 0.14</b>	<b>100.00%</b>
66400 Housing Allowance			0.00	
66401 Pastor Housing	20,700.00	20,700.00	0.00	100.00%
<b>Total 66400 Housing Allowance</b>	<b>\$ 20,700.00</b>	<b>\$ 20,700.00</b>	<b>\$ 0.00</b>	<b>100.00%</b>
66500 Life/Disability Insurance	234.99	157.50	77.49	149.20%
66600 Employer Taxes	0.00		0.00	
66601 Pastor Taxes		462.19	-462.19	0.00%
66605 Employer taxes non-clergy	3,794.05	3,327.52	466.53	114.02%
<b>Total 66600 Employer Taxes</b>	<b>\$ 3,794.05</b>	<b>\$ 3,789.71</b>	<b>\$ 4.34</b>	<b>100.11%</b>
<b>Total 66000 Payroll Expenses</b>	<b>\$ 89,808.87</b>	<b>\$ 89,771.54</b>	<b>\$ 37.33</b>	<b>100.04%</b>
68300 Business Expense			0.00	
65900 Miscellaneous Expense	110.00		110.00	
68300.1 Continuing Ed Pastor		249.98	-249.98	0.00%
68300.2 Continuing Ed - Other		99.98	-99.98	0.00%
68301 Staff mileage		99.98	-99.98	0.00%
68301.1 Pastor's Bus. Exp	75.13	249.98	-174.85	30.05%
<b>Total 68300 Business Expense</b>	<b>\$ 185.13</b>	<b>\$ 699.92</b>	<b>-\$ 514.79</b>	<b>26.45%</b>
<b>Total Expenses</b>	<b>\$ 158,570.64</b>	<b>\$ 165,285.04</b>	<b>-\$ 6,714.40</b>	<b>95.94%</b>
<b>Net Operating Income</b>	<b>\$ 35,501.17</b>	<b>\$ 7,502.94</b>	<b>\$ 27,998.23</b>	<b>473.16%</b>

# FIRST CONGREGATIONAL UNITED CHURCH OF CHRIST

## Balance Sheet

As of June 30, 2023

	Total
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
10000 Operating account	10,319.07
10200 Building Fund Account	24,433.48
10500 Trustee Account	0.00
10500.1 Ministry Fund Escrow Account	13,096.03
10500.2 Prepays in Trustee	39,050.00
<b>Total 10500 Trustee Account</b>	<b>\$ 52,146.03</b>
45300 Fidelity Investments	105.09
<b>Total Bank Accounts</b>	<b>\$ 87,003.67</b>
<b>Total Current Assets</b>	<b>\$ 87,003.67</b>
<b>TOTAL ASSETS</b>	<b>\$ 87,003.67</b>
<b>LIABILITIES AND EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Credit Cards</b>	
21000 Bank of Asheville Visa (0034)	2,306.63
<b>Total Credit Cards</b>	<b>\$ 2,306.63</b>
<b>Other Current Liabilities</b>	
24000 Payroll Liabilities	0.00
24100 Payroll Liabilities; Medicare	102.56
24200 Payroll Liabilities; SS	438.54
24300 Payroll Liabilities; NC W/H	214.00
24400 Payroll Liabilities; Fed W/H	1,112.21
24500 Payroll Liabilities; Pension	2,750.00
24600 Payroll Liabilities; Insurance	2,002.62
NC Rev 3298 339 230 617	77.88
NC Unemployment Tax	245.62
<b>Total 24000 Payroll Liabilities</b>	<b>\$ 6,943.43</b>
26000 Deposits Held	0.00
26100 Deposits Held - Keys	2,122.00
<b>Total 26000 Deposits Held</b>	<b>\$ 2,122.00</b>
27206 5 YR ARM	284,977.76
<b>Total Other Current Liabilities</b>	<b>\$ 294,043.19</b>
<b>Total Current Liabilities</b>	<b>\$ 296,349.82</b>
<b>Total Liabilities</b>	<b>\$ 296,349.82</b>
<b>Equity</b>	
30000 Opening Balance Equity	38,733.09
31500 Temp. Restricted Net Assets	242.00
31520 Food/School Ministry	1,511.98
31550 Earth Team	321.40
31551 Racial Justice Fund	1,065.00
31561 Benevolence Van Fund	3,330.30
31563 Undesignated Benevolence	950.56
31564 Feed Our Neighbors	100.00
31565 Flower Fund	49.29
31566 Handbell Fund	706.73
31663 Care and Share Fund	3,052.37
31664 Paraments Fund	75.00
44444 Laundry Love Balance	1,691.40
<b>Total 31500 Temp. Restricted Net Assets</b>	<b>\$ 13,096.03</b>
32000 Unrestricted Net Assets	-285,858.40
Net Income	24,683.13
<b>Total Equity</b>	<b>-\$ 209,346.15</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 87,003.67</b>