

Central Union Church
2022 Actuals by Month
Updated: 7/24/23

Account	Line	Description	FYE 7/31/24 Budget	Budget 2022 Jan - Dec	Variance Over (Under)
REVENUE					
acct.#		Contributions			
410010	1	Current Year Pledge Contrib.	497,035	625,000	
410050..410060	2	Prepaid Pledges	10,200		
415010	3	Current Year Open Plate	202,899	200,000	
416000	4	Prior Year Pledge Contrib.	2,360		
	5	Total Contributions	712,494	825,000	(112,506)
Other Contributions					
419000	6	Contrib. - Women's League	200		
430045	6a	Spec.Contrib. Thrift Shop	120		
420060	7	Contrib. - Arcadia Day Care	0		
419000	8	Contrib. - Building Fund	0		
419000	9	Contrib. - Preschool	0		
419000	10	Contrib. - Min Discretionary	0		
419000	8a	Contrib.- Virtual Church Service	2,150		
419000	11	Contrib. - Deacons Endow	10,000		
419000	12	Contrib. - D. Anderson	8,500		
419000	13	Contrib. - Downie Memorial	0		
419000	14	Contrib. - Deacons Theological	0		
419000	15	Contrib. - Organ Fund	0		
419000	16	Contrib. - Retire Mortgage Debt	0		
419000	17	Contrib. - Gen Endow	0		
419000	18	Contrib. - Jack Simpson	0		
419000	19	Contrib. - R. Fish	0		
419000	20	Contrib. - Atherton	0		
419000	21	Contrib. - Louise Coates	0		
419000	22	Contrib. - Pilgrim Chapel	0		
419000	23	Contrib. - Rewick Tuition	0		
419000	24	Contrib. - F.K. Brossy Mem Flowr	0		
419000	25	Contrib. - Doris A. Rewick	0		
	26	Total Other Contributions	20,970	0	20,970
Special Contributions					
420010	27	Contrib. - Christmas	650		
420020	28	Contrib. - Easter (OGHS)	5,263	750	

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420021	17	Contribution: OGHS	3,498	750	
430020	29	Contrib. - Outreach	0		
420030	30	Contrib. - Neighbors In Need	3,116	500	
420040	31	Contrib. - Thanksgiving	0	500	
420050	32	Spec. Cont.-Misc HI Conf UCC Offering	2,683		
420055	33	Contrib. - In Kind	353		
420050	34	Contrib. - Other	10,570	5,000	
	35	Total Special Contributions	26,133	7,500	18,633
		Other Spec. Contributions			
430010	36	Spec Contrib-Adult Educ	200	4,200	
430015	37	Spec. Contrib. - Alpha	0		
430025	38	Spec. Contrib. - Family Min.	(1,552)		
430030	39	Spec. Contrib. - Flower Fund	6,375	2,000	
430035	40	Spec. Contrib. - Memorials	8,611	6,000	
430040	41	Spec. Contrib. - Music	0		
430045	42	Spec. Contrib.-Senior Services	0		
430045	43	Spec. Contrib. - Line dance #1	0		
430045	44	Spec Contrib-Sr Aerobics	0		
430045	45	Spec. Contrib.:SR Tai Chi	0		
430045	46	Spec. Contrib.- Senior Center	0		
430045	47	Spec. Contrib.-SS	0		
430045	48	Spec. Contrib.:SS Special Events	0	2,000	
430045	49	Spec. Contrib.- Young Adult	0		
430050	50	Spec. Contrib.- Spire Lighting	0		
	51	Total Other Special Contributions	13,634	14,200	(566)
		Trust Revenue			
440010	52	Trust Rev. - Charles Bishop	100	100	
440020	53	Trust Rev. - Alexander Tulloch	16,000	16,000	
440030	54	Trust Rev. - Conrad Von Hamm	0	1,500	
440050	55	Trust Rev. - Harrison/Cooke	23,374	10,000	
440060	56	Trust Rev. - Angus Foundation	70,000	55,000	
440000	57	Trust Rev. - Pilgrim Chapel	0		
440040	58	Trust Rev. - Mary Lyman	120	120	
440070	59	Trust Rev. - Other	14,483	5,000	
	60	Total Trust Revenue	124,077	87,720	36,357
		Other Revenue			
460010	61	Wedding Income - Sanctuary	48,446	193,159	(144,713)

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460020	62	Wedding Income - Atherton	11,955	38,608	(26,653)
460030	63	Wedding Income - Other	13,044	32,689	(19,645)
460040	64	Sales Discounts Weddings	0		0
470020	67	Other Rev.-Kitchen Events/Lent	0		0
470030	68	Other Rev. - Miscellaneous	9,343	270,000	(260,657)
470040	69	Other Rev. - Parking	0		0
470050	70	Preschool Contribution	293,739	350,000	(56,261)
470060	71	Other Rev. - Use of Facility	294,148	385,000	(90,852)
471010	72	Thrift Shop Gross Sales	106,587	60,000	46,587
471020	73	Other Rev. - Membership and Fellowship	0		0
470070	55	Other Rev - Memorials	13,593	2,000	11,593
471040	74	Arcadia Program Fees	0		
488021	56a	Other Rev- Grants	0		
	75	Total Other Revenue	790,855	1,331,456	(540,601)
		Holding Revenue			
483008	76	HD Rev. - Deacon's Bank Account	0		
430055	100	Spec. Contrib. - Youth	0		
	101	Total Holding Revenue	0	0	0
		Central Union Windward Revenue			
410010	79a	Current Year Pledge:Windward	0	20,000	
410050	79b	Pre-Paid Pledge:Windward	0		
415010	79c	Open Plate:Windward	0	7,500	
471010	79d	Gross sales Thrift Shop:Windward	36,307	1,700	
470060	79e	Other Rev.Facility Usage:Windward	144,765		
420050	79f	Contrib. Other:Windward	0		
470016	79g	Other Rev.Interest:Windward	61		
	79h	Total Central Union Windward Revenue	181,133	29,200	151,933
		Preschool Tuition and Fees			
421001,473001	79a	Tuition	2,847,300	2,632,476	
421005,471002	79c	Application Fees	7,100	5,500	
421012	79e	Enrollment Fees	66,530	66,000	
421014..421019	79f	Other Fees	9,480	11,450	
422003..422004	79g	Before/After School Care	232,852	7,184	
471001	79g	Summer School	139,268	420,113	
472008	79g	Enrichment	50,655		
473001..473002	79g	Toddler Program	348,328	341,318	
427033..427034	79h	Scholarships	136,200		

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	79i	Total Preschool Tuition and Fees	3,837,713	3,484,041	353,672
		Preschool Donations/Other Income			
440041..440042	79a	Donations and Gifts	17,462	11,200	
440043	79c	Grants	397,771		
440052..440053	79e	Dazzle Revenue and Donations	63,430	315,000	
460070	79f	Fall Fitness Donations	34,122		
460074..460075	79g	Other Income	3,301	32,040	
	79ii	Total Preschool Donations/Other Income	516,086	358,240	157,846
	80	TOTAL OPERATING REVENUE	\$ 6,223,095	\$ 6,137,357	\$ 85,738
		Investment Revenue - Church			
470010	50	BOH - Realized/Unrealized Gain/(Loss)	0	350,000	
470015	51	BOH - Interest/Dividends	95,597	75,000	
470010	52	Other - Realized/Unrealized Gain/(Loss)	(57,590)		
470015..470016	53	Other - Interest/Dividends	11,533	5,000	
		Total Investment Revenue-Church	49,540	430,000	(380,460)
		Investment Revenue - Preschool			
450061..450062	79a	Interest Income	4,658	2,687	
450066,450068	79c	Interest Income - Endowments	19,812	15,262	
450065,450067	79e	Realized/Unrealized Gain/(Loss)	0	60,619	
	79iii	Total Investment Revenue - Preschool	24,470	78,568	(54,098)
	84	TOTAL REVENUE	\$ 6,297,105	\$ 6,645,925	\$ (348,820)
		EXPENSES			
		Worship & Pastoral			
510001	103	Salaries - WP	189,689	106,400	
520001	85a1	Payroll Taxes:WP	0		
530001	104	Benefits - Annuity: WP	26,367	8,100	
530002	105	Benefits - Auto Allowance: WP	0		
530003	106	Benefits - Housing: WP	0		
645010		Insurance - Life: WP	933	900	
530004..530006	107	Benefits - Medical: WP	16,757	16,000	
550000	108	Continuing Education: WP	0	500	
540030	109	Employee - Publications: WP	250	500	

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531000..540020	110	Employee - Professional Fund WP	6,092	500	
	510001 89	Salaries: Memorials	2,920	2,000	
	520001 90	Payroll Taxes: MEM	223	225	
	550000 111	Min. - Memorials	0		
	720010 112	Professional - Other: Memorials	400	500	
	550001 91a	Min - Pohnpeian Ministry	899	1,500	
	810000 113	Miscellaneous Exp.: WP	4,478	4,000	
	114	Total Worship & Pastoral	249,009	141,125	107,884
		Faith Formation (Christian Education)			
	510001 115	Salaries - CE	77,564	164,400	
	510002	Salaries - Nursery Care: CE	6,473	5,900	
	520001 116	Payroll Taxes - CE	5,101	5,600	
	530001 117	Benefits - Annuity: CE	7,166	19,100	
	530003 118	Benefits - Housing: CE	0		
	645010 118a	Insurance - Life: CE	387	900	
530004..530000	119	Benefits - Medical: CE	21,994	21,000	
	540080 120	Employee - Training: CE	0	500	
	550000 121	Min. - Adult Education (Christian Education)	4,400		
	550000 122	Min. - W&E (Adult Ministry)	17,169	6,800	
	550000 123	Min. - Childrens Ministry (CE-Family Ministry)	21,330	14,686	
	550000 124	Min. - After School Program	0		
	550000 125	Min. - CE-Younger Adults	0		
	550000 126	Min. - Youth Ministry (CE-Youth)	13,700	9,300	
	127	Total Faith Formation (Christian Education)	175,284	248,186	(72,902)
		Music Ministry			
	510001 128	Salaries - MM	101,840	95,700	
	510002 128a	Salaries - Worship Music: MM	28,800	25,000	
	510003 128b	Salaries - Contemp. Service: MM	29,840	7,800	
	520001 129	Payroll Taxes - FICA-MM	12,189	10,000	
	530001 130	Benefits - Annuity: MM	5,203	5,100	
	645010 131	Insurance - Life: MM	323	400	
530004..530000	132	Benefits - Medical: MM	8,379	8,000	
	540020 132a	Employee - Prof.Dev.: MM	750	750	
	550000 133	Min. - MM- Temp. Help	1,725	863	
	550000 134	Min. - MM-Handbells (prev Choir)	0		
	550000 135	Min. - MM-Contemp. Service	0		
	550000 136	Min. - MM-New Music	500		
	550000 137	Min. - MM Oratorios	13,000	13,000	

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550000	138	Min. - MM-Seasonal Musicians	4,500	2,250	
550000	139	Min. - MM- Worship Music	0		
725015	140	Repair & Maint. - Organ: MM	9,000	9,000	
725020	141	Repair & Maint. - Piano	2,500	2,500	
725025	142	Repair & Maint.- Gen.Music	995		
760000	143	Supplies - General: MM	1,350	1,350	
810000	144	Miscellaneous Exp.: MM	100	100	
	145	Total Music Ministry	220,994	181,813	39,181
		Outreach			
510001	146	Salaries - OR	0		
520001	147	Payroll Taxes - FICA-OR	0		
530001	148	Benefits - Annuity: OR	0		
530003	149	Benefits - Housing OR	0		
530004..530006	150	Benefits - Medical: OR	0		
550000	151	Min. - OR-Outreach	0		
550000	152	Min. - OR-Community Ministry	0		
550000	153	Min. - OR-Oahu Association	6,000	6,000	
550000	154	Min. - OR-Our Wider Mission	11,000	11,000	
550000	155	Min. - OR-World Mission	0		
550000	156	OR - Continuing Education	0		
550000	157	Min. - CM/Emergency Assist.	0		
550000	158	Min. - CM/Programs	3,500	5,000	
550050	159	Min. - Emergency Assistance	0		
550000	160	Min/HD-OR/Youth	0		
	161	Total Outreach	20,500	22,000	(1,500)
		Special Contribution Exp.			
550001	162	Min. - Spec.Cont./Easter/OGHS	3,498	1,000	
550001	163	Min. - Spec.Cont./Thanksgiving	0		
550001	164	Min. - Spec.Cont./Christmas	0		
550001	165	Min-Spec.Cont.-HI Conf UCC Misc Offering	2,683	100	
550001	166	Min. - Spec.Cont./NIN	3,116	500	
	167	Total Spec. Contrib. Exp.	9,297	1,600	7,697
		Social Services			
510001	168	Salaries - SS	0		
520001	169	Payroll Taxes - FICA-SS	0		
530001	170	Benefits - Annuity: SS	0		

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645010	170a	Insurance - Life: SS	0		
530004..530006	171	Benefits - Medical: SS	704		
530003	171a	Benefits - Housing: SS	0		
540080	171b	Continuing Education: SS	0		
550005	172	Min. - Diaconate	4,310		
550006	173	Min. - Deacons Theological	13,990		
550007	174	Min. - Hospitality (Previously M&F)	94	1,300	
550008	175	Min. - Senior Services	0	950	
550008	176	Min. - Sr. Line Dance #1	0		
550008	177	Min. - Sr. Aerobics Dance #2	0		
550008	178	Min. - Sr. Special Events (DO NOT USE)	0		
550008	179	Min. - Senior Center Supplies	0		
550008	180	Min. - Sr. Coordinator	0		
620020	181	Min - Special Events:SS	0		
620010	182	Kitchen & Food: SS	0		
760000	183	Supplies - General: SS	80	3,150	
	184	Total Social Services	19,179	5,400	13,779
		Adminstration			
510001	185	Salaries - ADM	390,842	361,262	
520001	186	Payroll Taxes - FICA-AD	29,678	30,400	
530001	187	Benefits - Annuity: AD	19,923	12,300	
645010	204	Insurance - Life: AD	1,839	1,900	
530004..530006	188	Benefits - Medical: AD	47,758	45,600	
540010	189	Continuing Education - AD	114	1,000	
540035	190	Employee - Conference/AHA:AD	305	2,500	
540040	191	Employee - Def. comp. Mgmt. Fe	0		
540070	192	Employee - Temporary Help: AD	0		
540085	193	Employee- New Ministers: AD	0		
550020	194	Ministry - Flower Fund: AD	5,747	8,000	
550040	195	Ministry - Planned Giving: AD	0		
550042	196	Ministry- Stewardship:AD	1,707	2,500	
560010	197	Advertising/Media: AD	195	4,500	
580000	198	Bad Debt:AD	0		
581000	199	Bank Charges and Merchant Fees	8,106	11,000	
595020	200	Equipment & Furniture under \$1,500	4,916	2,500	
595010	201	Eqpmt.Leasing&Cont. Oblig.: AD	36,636	37,000	
605080	202	Equipment - Maint. : AD	0		
640010	203	Insurance - General: AD	156,105	136,000	
650010	205	Unemployment: AD	572	17,000	

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655010	206	Insurance - Worker's Comp and TDI.: AD	17,024	21,000	
700010	207	Postage - 1st Class: AD	2,706	3,000	
705010	208	Postage-3rd Class Bulk Mail:AD	1,265	1,300	
710010	209	Printing: AD	0		
720010	210	Professional - Other: AD	124,406	56,201	
725027	211	Repair & Maint - AD	0		
745020	212	Supplies - Paper (Print Shop)	4,314	5,000	
760000	213	Supplies - General Off.: AD	2,574	2,560	
770020	214	Taxes-GE/Fed/Real Estate: AD	16,213	26,000	
775010	215	Telephone: AD	14,941	15,422	
550030	216	Ministry - Historian	866	2,000	
810000	217	Miscellaneous Exp.: AD	5,166	1,200	
	218	Total Administration	893,916	807,145	86,771
		Building & Grounds			
510001	219	Salaries	186,093	167,900	
510002	220	Wages - Bldg. Overtime: BG	0		
520001	221	Payroll Taxes - FICA-BG	13,462	13,000	
530001	222	Benefits - Annuity: BG	14,484	12,400	
645010	222a	Insurance - Life: BG	901	900	
530004..530006	223	Benefits - Medical: BG	50,272	40,000	
570010	224	Automobile - Vehicle Maint.: B	1,274	2,600	
600010	225	Equipment - Minor: BG	1,730	3,000	
665010	226	Maint. - Lawn & Garden: BG	36,947	32,500	
668000	227	Maint. - Material, Minor Eqpt.	226	3,500	
725029	228	Repair & Maint. - Contracts-BG	48,833	65,800	
725030	229	Repair & Maint: General	221,825	167,150	
725032	230	Repair & Maint. - Roof: BG	0	7,000	
725030	285	Repairs & Maint-Manse	4,492	8,200	
730010	231	Security Systems: BG	33,668	66,000	
750000	232	Supplies - Janitorial: BG	14,663	19,400	
780010	233	Utilities - Electricity: BG	202,645	202,500	
785010	234	Utilities - Gas: BG	5,867	7,000	
790010	235	Utilities - Water & Sewer: BG	75,846	69,100	
810000	236	Miscellaneous Exp.: BG	2,128	1,200	
	237	Total Buildings & Grounds	915,357	889,150	26,207
		Wedding			
510001	238	Salaries - WD	13,465	13,100	
520001	239	Payroll Taxes - WD	1,030	1,000	

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530001	240	Benefits - Annuity WD	1,077	1,100	
530004..530006	241	Benefits - Medical - WD	2,514	2,400	
830010	242	Wedding Exp. - Ministers	1,800	9,764	
830020	243	Wedding Exp. - Music	4,750	20,091	
830040	244	Wedding Exp. - Directors/Custodians	6,523	19,329	
830050	245	Wedding Exp. - Misc.	10,250	49,152	
	246	Total Wedding	41,409	115,936	(74,527)
Women's League					
559500	247	Min./WL - Nation & World	4,500	4,500	
559502	248	Min./WL - Community Outreach	5,100	5,000	
559504	249	Min./WL - Min. Discretionary	0		
559506	250	Min./WL - Educational Aid	36,000	42,000	
559508	250 a	Min. WL/-Special Needs	581		
570010	251	Transportation	0		
581000	252	Bank Charges	7	200	
700010	253	Postage	0		
720010,510001	254	Professional	24,991		
725030	255	Repair and Maintenance	677	600	
760000	256	Supplies	473	700	
770060	257	Taxes - GE	4,796	7,400	
810001	258	Miscellaneous	760	5,700	
	259	Total Women's League	77,886	66,100	11,786
Other Expenses					
840010	282	Depreciation	536,347	644,398	
850010	283	Fixed Assets - over \$1,500 BG	0		
840020	284	(Gain)/Loss on disposal:BG	0		
860020	286	Continuation Committee	0		
870015	287	Interest expense-capital lease	0		
870020	288	Mortgage Interest	(0)	6,346	
870010	289	Credit Line Interest	0		
870290	290	Distrib to beneficiary-life income	0		
770000	291	Taxes - 1041/N-40 Life Income	0		
720010	292	Prof. Fees - Life Income Fund	0		
724000	293	Professional fees-Arcadia Trust	0		
870210	294	Change in value of split int agr.	0		
850000	294a	Gain on sale of land	0		
	295	Total Other Expenses	536,346	650,744	(114,398)

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Holding Expenses					
551008	296	Min./HD - Admin Discretionary	0		
	325	Min./HD-Reserve for Operating	0		
	326	Total Holding Expenses	0	0	0
Central Union Windward Expenses					
510001	248a	Salaries:Windward	11,966		
520001	248b	Payroll Taxes:Windward	909		
530001	248c	Benefits Annuity:Windward	0		
645010	248d	Insurance - Life:Windward	0		
530004..530006	248e	Benefits - Windward	0		
770020	248f	Taxes:Windward	8,259		
640010,655010	248g	Insurance - General:Windward	28,474		
581000	248h	Bank Charges & Merch:Windward	747		
760000	248i	Supplies general office:Windward	523		
595010	248j	Eqpmt.Leasing&Cont.:Windward	0		
720010	248k	Professional:Windward	21		
730010	248l	Security: Windward	2,479		
780010	248m	Utilities - Electricity:Windward	8,773		
790010	248n	Utilities - Water & Sewer:Windward	4,717		
775010	248o	Telephone: AD:Windward	3,057		
540010	248p	Cont. Ed.:Windward	0		
725030	248q	Repair & Maint (General):Windward	33,509		
750000	248r	Supplies - Janitorial:Windward	0		
560010	248s	Advertising/Media:Windward	0	500	
550001	248t	CE Programs - Windward	60	1,000	
810001	248u	Misc. Exp.:Honorarium WP CUW	7,950	8,100	
550007	248v	Hospitality:Windward	295	600	
550008	248w	Music - Seasonal Musicians/Temp:Windward	3,057	16,000	
810001	248x	Misc. Exp. Music: Windward	229	5,000	
550050	248y	Outreach Deacons:Windward	6,081	7,000	
810000	248z	Miscellaneous Exp.:Worship Windward	218	600	
	248	Total Central Union Windward Expenses	121,325	38,800	82,525
Preschool Expenses					
510001..510099	79a	Administration	921,633	804,425	
520001..520031	79a	Instructional	1,582,658	1,532,618	
530001..530074	79a	Operations	375,274	393,692	
540001..540027	79a	Development	73,245	71,512	
541039..541099	79a	Dazzle	52,063	169,316	

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545134..54554	79a	Capital Campaign			
571001..57102	79a	Summer School	74,837	105,364	
572031..57204	79a	Enrichment	36,480		
573001..57302	79a	Toddler Program	227,802	238,159	
580098	79a	Endowment Transfers	364,597		
580099	79a	Preschool Contribution:Endowment			
	79	Total Preschool Expenses	3,708,589	3,315,086	393,503
	327	TOTAL EXPENSES	\$ 6,989,090	\$ 6,483,085	\$ 506,005
	328	NET SURPLUS/(DEFICIT)	\$ (691,985)	\$ 162,840	\$ (854,825)
		(Before Endowment Withdrawals)			
		Endowment Withdrawals			
886000	329	Transfers - Windward	0		
887000	374	Transfers - Anderson Pilgrim Chapel	0		
	375	Total Endowment Withdrawals	0	0	0
	376	EXCESS/(DEFICIT)	\$ (691,985)	162,840	(854,825)

CUC Unrestricted Operating Fund Reconciliation

Represents the cash flow of the CUC operating fund which is unrestricted and used to over operational e

Total REVENUE	6,297,105
Total EXPENSE	6,989,090
Net Surplus (Deficit)	\$ (691,985)
Add Depreciation	536,347
Add Investment Gain	0
Less Investment Loss	0
Net Cash (Outflow) Before Draw	(155,639)
Add Endowment Draws 4%	235,146
Net Cash Inflow after Draw	\$ 79,507