

Central Union Church
 Budget Detail Worksheet
 FYE 7/31/25 (8/1/24-7/31/25)

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Line #	Description	Estimated FYE 7/31/24	Budget FYE 7/31/24	Budget 2025 8/1/24-7/31/25	Budget Variance Over (Under)
REVENUE					
Contributions					
1	Current Year Pledge Contrib.	511,633	497,035	511,000	13,965
2	Prepaid Pledges	16,594	10,200	0	(10,200)
3	Current Year Open Plate	234,802	202,899	235,000	32,101
4	Prior Year Pledge Contrib.	943	2,360	0	(2,360)
5	Total Contributions	763,973	712,494	746,000	33,506
Other Contributions					
6	Contrib. - Women's League	0	200.00		(200)
7	Contrib. Thrift Shop	0	120.00		(120)
8	Contrib. - Arcadia Day Care	0			0
9	Contrib. - Building Fund	0			0
10	Contrib. - Min Discretionary	0			0
11	Contrib.- Downie Memorial	0			0
12	Contrib. - Virtual Church Service	5,698	2,150	6,000	3,850
13	Contrib. - Deacons Endow	0	10,000	0	(10,000)
14	Contrib. - D. Anderson	6,994	8,500	8,000	(500)
15	Contrib. - AlbertPalmer Socitey	42,857		0	0
16	Contrib. - Deacons Theological	0			0
17	Contrib. - Retire Mortgage Debt	0			0
18	Contrib. - Gen Endow	0			0
19	Contrib. - Misc. funds	686		0	0
20	Total Other Contributions	56,235	20,970	14,000	(6,970)

Line #	Description	Estimated FYE 7/31/24	Budget FYE 7/31/24	Budget 2025 8/1/24-7/31/25	Budget Variance Over (Under)
Special Contributions					
21	Contrib. - Christmas	1,431	650	1,400	750
22	Contrib. - Easter (OGHS)	0	5,263	0	(5,263)
23	Contribution: OGHS	0	3,498		(3,498)
24	Contrib. - Outreach	0			0
25	Contrib. - Neighbors In Need	3,989	3,116	3,990	874
26	Contrib. - Thanksgiving	189			0
27	Spec. Cont.-Misc HI Conf UCC Offering	9,200	2,683	9,200	6,517
28	Contrib. - In Kind	1,546	353	1,500	1,147
29	Contrib. - Other	18,526	10,570	15,000	4,430
30	Total Special Contributions	34,881	26,133	31,090	4,957
Other Spec. Contributions					
31	Spec Contrib-Adult Educ	0	200	120	(80)
32	Spec. Contrib. - Children Min. (Prv Family Min)	0	(1,552)		1,552
33	Spec. Contrib. - Flower Fund	4,449	6,375	7,000	625
34	Spec. Contrib. - Memorials	6,549	8,611	6,500	(2,111)
35	Spec. Contrib. - Music	0		-	0
36	Spec.Contrib.-Senior Services	0		-	0
37	Spec. Contrib. - Line dance #1	0		-	0
38	Spec Contrib-Sr Aerobics	0		-	0
39	Spec.Contrib.:SR Tai Chi	0		-	0
40	Spec. Contrib.-SS	0		-	0
41	Spec.Contrib.:SS Special Events	0		120	120
42	Spec. Contrib.- Spire Lighting	0		-	0
43	Total Other Special Contributions	10,997	13,634	13,740	106

Line #	Description	Estimated FYE 7/31/24	Budget FYE 7/31/24	Budget 2025 8/1/24-7/31/25	Budget Variance Over (Under)
Trust Revenue					
44	Trust Rev. - Charles Bishop	0	100	-	(100)
45	Trust Rev. - Alexander Tulloch	27,429	16,000	16,000	0
46	Trust Rev. - Conrad Von Hamm	0	0	-	0
47	Trust Rev. - Harrison/Cooke	17,143	23,374	10,000	(13,374)
48	Trust Rev. - Angus Foundation	102,857	70,000	70,000	0
49	Trust Rev. - Pilgrim Chapel	0	0	-	0
50	Trust Rev. - Mary Lyman	206	120	120	0
51	Trust Rev. - Other	1,714	14,483	2,000	(12,483)
52	Total Trust Revenue	149,349	124,077	98,120	(25,957)
Other Revenue					
53	Wedding Income - Sanctuary	83,757	48,446	66,000	17,554
54	Wedding Income - Atherton	47,398	11,955	37,000	25,045
55	Wedding Income - Other	24,111	13,044	18,000	4,956
56	Other Rev. - Miscellaneous	0	9,343	-	(9,343)
57	Preschool Contribution	337,957	293,739	371,359	77,620
58	Other Rev. - Use of Facility	318,982	294,148	413,497	119,349
59	Thrift Shop Gross Sales	117,825	106,587	99,800	(6,787)
60	Other Rev. - Member. & Fellowship	69	0	50.00	50
61	Other Rev - Memorials	17,004	13,593	13,500	(93)
62	Other Rev - Grants	0	0	-	0
63	Total Other Revenue	947,102	790,855	1,019,206	228,351
Holding Revenue					
64	HD Rev. - Deacon's Bank Account	0	0	0	0
65	HD Rev. - Deacon's Theo Sch.	0	0	0	0
66	HD Rev. - Deaconess' Bank Acct.	0	0	0	0
67	HD Rev. - W. J. Sherry Discr	0	0	0	0
68	HD Rev. - Family/Wings	291	0	0	0
69	HD Rev.:Adult Ministry	0	0	0	0
70	HD Rev. - Church Historians	69	0	0	0
71	HD Rev. - Windward Ministry	8,033	0	0	0

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72	HD Rev. - Welcome & Engagement (Prev Hospitalit	0	0	0	0
73	HD Rev. - Choral:MM	384	0	0	0
74	HD Rev - Handbells	0	0	0	0
75	HD Rev. - Music (Oratorios)	6,562	0	0	0
76	HD Rev. - Concerts:MM	0	0	0	0
77	HD Rev. - Music Organ	6,246	0	0	0
78	HD Rev. - Music (General)	18,000	0	0	0
79	HD Rev - Pohnpeian Ministry	1,354	0	0	0
80	HD Rev. - OR/Park Ministry	15,987	0	0	0
81	HD Rev. - Senior Services	0	0	0	0
82	HD Rev. - World Mission:ORWM	6,483	0	0	0
83	HD Rev-OR/Youth	29,803	0	0	0
84	HD Rev. - Women's Retreat	11,755	0	0	0
85	HD Rev. - Grant:AD	120,000	0	0	0
86	HD Rev. - E. Kim Youth Fund	0	0	0	0
87	HD Rev. - Youth Trip Fund	0	0	0	0
88	HD Rev. - Buildings & Grounds	9	0	0	0
89	HD Rev. - P. Garden:BG	0	0	0	0
90	HD Rev. Food Distribution:Windward	0	0	0	0
91	HD Rev. - Case Archive: AGCH	343	0	0	0
92	Total Holding Revenue	225,319	0	0	0
Central Union Windward Revenue					
79a	Curren Year Pledge	0	0	0	0
79b	Open Plate:Windward	0	0	0	0
79c	Gross sales Thrift Shop:Windward	39,874	36,307	7,500	(28,807)
79d	Other Rev.Facility Usage:Windward	178,918	144,765	195,225	50,460
79e	Contrib. Other:Windward	0	0	0	0
79f	Other Rev.Interest:Windward	18	61	12	(49)
79g	Total Central Union Windward Revenue	218,810	181,133	202,737	21,604

Line #	Description	Estimated FYE 7/31/24	Budget FYE 7/31/24	Budget 2025 8/1/24-7/31/25	Budget Variance Over (Under)
Preschool Tuition and Fees					
79a	Tuition	2,604,990	2,847,300	2,809,714	(37,586)
79c	Application Fees	10,089	7,100	6,050	(1,050)
79e	Enrollment Fees	69,491	66,530	70,125	3,595
79f	Other Fees	9,487	9,480	10,605	1,125
79g	Before/After School Care	264,604	232,852	279,220	46,368
79g	Summer School	0	139,268	141,121	1,853
79g	Enrichment	54,036	50,655	51,042	387
79g	Toddler Program	439,760	348,328	345,714	(2,614)
79h	Scholarships	190,386	136,200	0	(136,200)
79i	Total Preschool Tuition and Fees	3,642,842	3,837,713	3,713,591	(124,122)
Preschool Donations/Other Income					
79a	Donations and Gifts	18,871	17,462	15,800	(1,662)
79c	Grants	24,257	397,771	0	(397,771)
79e	Dazzle Revenue and Donations	0	63,430	337,937	274,507
79f	Fall Fitness Donations	53,303	34,122	35,000	878
79g	Other Income	4,939	3,301	(2,435)	(5,736)
79ii	Total Preschool Donations/Other Income	101,370	516,086	386,302	(129,784)
80	TOTAL OPERATING REVENUE	6,150,877	6,223,095	6,224,786	1,691
Investment Revenue - Church					
50	BOH - Realized/Unrealized Gain/(Loss)	556,405	0	0	0
51	BOH - Interest/Dividends	136,358	95,597	100,000	4,403
52	Other - Realized/Unrealized Gain/(Loss)	10,873	(57,590)	0	57,590
53	Other - Interest/Dividends	10,683	11,533	9,000	(2,533)
54	Other Rev.: Int - Thrift Shop	542	0	400	400
79iii	Total Investment Revenue-Church	714,861	49,540	109,400	59,860

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Investment Revenue - Preschool					
79a	Interest Income	4,908	4,658	4,405	(253)
79c	Interest Income - Endowments	43,395	19,812	21,029	1,217
79e	Realized/Unrealized Gain/(Loss)	203,122	0	0	0
79iii	Total Investment Revenue - Preschool	251,425	24,470	25,434.00	964.00
84	TOTAL REVENUE	7,117,163	6,297,105	6,359,620	62,515

EXPENSES

Worship & Pastoral

103	Salaries - WP	209,360	189,689	214,200	24,511
85a1	Payroll Taxes:WP	1,285	0	0	0
104	Benefits - Annuity: WP	28,000	26,367	29,988	3,621
105	Benefits - Auto Allowance: WP	0	0	0	0
106	Benefits - Housing: WP	0	0	0	0
106a	Insurance - Life: WP	356	933	524	(409)
107	Benefits - Medical: WP	31,382	16,757	18,017	1,260
108	Continuing Education: WP	43	0	25	25
109	Employee - Publications: WP	0	250	0	(250)
110	Employee - Professional Fund WP	2,190	6,092	2,200	(3,892)
89	Salaries: Memorials	6,214	2,920	4,000	1,080
90	Payroll Taxes: Memorials	449	223	400	177
111	Professional - Other: Memorials	686	400	600	200
91a	Min - Pohnpeian Ministry	0	899	1,000	101
113	Miscellaneous Exp.:	10,251	4,478	5,000	522
114	Total Worship & Pastoral	290,216	249,009	275,954	26,945

Faith Formation (Christian Education)

115	Salaries - CE	63,934	77,564	61,655	(15,909)
115a	Salaries - Nursery Care: CE	4,978	6,473	6,579	106
116	Payroll Taxes - CE	5,176	5,101	5,220	119
117	Benefits - Annuity: CE	2,392	7,166	4,932	(2,234)
118	Benefits - Housing: CE	0	0	0	0

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118a	Insurance - Life: CE	186	387	151	(236)
119	Benefits - Medical: CE	5,337	21,994	14,639	(7,355)
120	Employee - Training: CE	0	0	0	0
125	Min. - Young Adultt	0	0	5,050	5,050
121	Min. - Adult Education (Christian Ed.)	0	4,400	3,000	(1,400)
122	Min. - W&E (Adult Ministry)	754	17,169	7,500	(9,669)
123	Min. - Children's Ministry (CE-Family Ministry)	3,588	21,330	23,630	2,300
126	Min. - Youth Ministry (CE-Youth)	3,106	13,700	11,200	(2,500)
127	Total Faith Formation (Christian Educ.)	89,451	175,284	143,556	(31,728)

Music Ministry

128	Salaries - MM	94,391	101,840	91,691	(10,149)
128a	Salaries - Worship Music: MM	13,851	28,800	28,800	0
128b	Salaries - Contemp. Service: MM	27,120	29,840	33,840	4,000
129	Payroll Taxes - FICA-MM	10,296	12,189	11,806	(383)
130	Benefits - Annuity: MM	5,205	5,203	5,324	121
131	Insurance - Life: MM	263	323	163	(160)
132	Benefits - Medical: MM	8,385	8,379	9,008	629
132a	Employee - Prof.Dev.: MM	0	750	1,500	750
133	Min. - MM- Temp. Help	13,397	1,725	1,725	0
134	Min. - MM-Handbells (prev Choir)	0	0	1,000	1,000
135	Min. - MM-Contemp. Service	0	0	0	0
136	Min. - MM-New Music	0	500	1,000	500
137	Min. - MM Oratorios	20,284	13,000	13,000	0
138	Min. - MM-Seasonal Musicians	4,716	4,500	5,000	500
139	Min. - MM- Worship Music	0	0	13,275	13,275
140	Repair & Maint. - Organ: MM	0	9,000	9,000	0
141	Repair & Maint. - Piano	1,508	2,500	2,500	0
142	Repair & Maint.- Gen.Music	736	995	2,150	1,155
143	Supplies - General: MM	0	1,350	200	(1,150)
144	Miscellaneous Exp.: MM	67	100	0	(100)
145	Total Music Ministry	200,220	220,994	230,982	9,988

Line #	Description	Estimated FYE 7/31/24	Budget FYE 7/31/24	Budget 2025 8/1/24-7/31/25	Budget Variance Over (Under)
Outreach					
146	Salaries - OR	0		0	0
147	Payroll Taxes - FICA-OR	0		0	0
151	Min. - OR-Outreach	0		0	0
152	Min. - OR-Community Ministry	0		4,500	4,500
153	Min. - OR-Oahu Association	6,000	6,000	6,000	0
154	Min. - OR-Our Wider Mission	10,286	11,000	11,000	0
155	Min. - OR-World Mission	0		1,500	1,500
157	Min. - CM/Emergency Assist.	0		0	0
158	Min. - CM/Programs	251	3,500	500	(3,000)
159	Min. - Emergency Assistance	0		0	0
160	CM-Contr. For Pohn health ins	0		0	0
161	Total Outreach	16,537	20,500	23,500	3,000
Special Contribution Exp.					
162	Min. - Spec.Cont./Easter/OGHS	0	3,498	-	(3,498.00)
164	Min. - Spec.Cont./Christmas	0	0	1,400	1,400.00
165	Min-Spec.Cont.-HI Conf UCC Misc Offering	9,200	2,683	9,200	6,517.00
166	Min. - Spec.Cont./Neigh In Need	3,989	3,116	3,990	874.00
167	Total Spec. Contrib. Exp.	13,189	9,297	14,590	5,293
Social Services					
168	Salaries - SS	0	0	0	-
169	Payroll Taxes - FICA-SS	0	0	0	-
170	Benefits - Annuity: SS	0	0	0	-
170a	Insurance - Life: SS	0	0	0	-
171	Benefits - Medical: SS	0	704	0	(704.00)
	Min. - Alpha	0	0	0	-
171a	Benefits - Housing: SS	0	0	0	-
171b	Continuing Education: SS	0	0	0	-
172	Min. - Diaconate	1,128	4,310	1,150	(3,160.00)
173	Min. - Deacons Theological	0	13,990	0	(13,990.00)
173a	Min - DeSaegher Scholarship	8,571	0	0	-

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174	Min. - Welcome & Engagement (Hospitality)	2,063	94	2,000	1,906.00
175	Min. - Senior Services	0	0	0	-
175a	Min. - Sr. Health Ed.	0	0	0	-
176	Min. - Sr. Line Dance #1	0	0	0	-
177	Min. - Sr. Aerobics Dance #2	0	0	0	-
178	Min. - Sr. Special Events (DO NOT USE)	0	0	0	-
181	Min - Special Events:SS	0	0	0	-
182	Kitchen & Food: SS	0	0	0	-
183	Supplies - General: SS	0	80	0	(80.00)
187	Total Social Services	11,763	19,178	3,150	(16,028)

Administration

185	Salaries - ADM	300,053	390,842	491,532	100,690.00
186	Payroll Taxes - FICA-AD	23,038	29,678	37,602	7,924.00
187	Benefits - Annuity: AD	15,136	19,923	39,323	19,400.00
204	Insurance - Life: AD	743	1,839	1,167	(672.00)
188	Benefits - Medical: AD	36,070	47,758	69,364	21,606.00
189	Continuing Education - AD	98	114	5,375	5,261.46
190	Employee - Conference/AHA:AD	0	305	2,500	2,195.00
191	Employee - Def. comp. Mgmt. Fe	0	0	0	-
193	Employee- New Ministers: AD	42,857	0	0	-
194	Ministry - Flower Fund: AD	6,056	5,747	7,600	1,853.16
195	Ministry - Planned Giving: AD	0	0	0	-
196	Ministry- Stewardship:AD	2,980	1,707	2,500	793.00
197	Advertising/Media: AD	710	195	4,500	4,305.00
198	Bad Debt:AD	0	0	0	-
199	Bank Charges and Merchant Fees	7,562	8,106	26,064	17,958.41
200	Equipment & Furniture under \$1,500	8,100	4,916	5,650	734.00
201	Eqpmt.Leasing&Cont. Obligat.: AD	27,956	36,636	28,274	(8,361.54)
202	Equipment - Maint. : AD	0	0	0	-
203	Insurance - General & Auto: AD	171,597	156,105	234,280	78,175.00
205	Unemployment: AD	0	572	6,000	5,428.00
206	Insurance - Worker's Comp & TDI.: AD	21,272	17,024	26,700	9,676.33

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207	Postage - 1st Class: AD	3,487	2,706	3,000	294.00
208	Postage-3rd Class Bulk Mail:AD	1,406	1,265	1,040	(225.00)
210	Professional - Other: AD	131,614	124,406	81,122	(43,284.00)
211	Repair & Maint:AD	0	0	0	-
212	Supplies - Paper (Print Shop)	1,543	4,314	5,000	686.00
213	Supplies - General Off.: AD	3,733	2,574	4,300	1,726.00
214	Taxes-GE/Fed/Real Estate: AD	21,718	16,213	20,084	3,871.00
215	Telephone: AD	13,797	14,941	20,918	5,977.00
216	Ministry - Historian	1,485	866	2,000	1,134.00
217	Miscellaneous Exp.: AD	3,583	5,166	5,000	(166.00)
218	Total Administration	846,595	893,916	1,130,895	236,979

Campus Buildings & Grounds

219	Salaries	197,033	186,093	226,449	40,356.00
221	Payroll Taxes - FICA-BG	14,818	13,462	17,323	3,861.00
222	Benefits - Annuity: BG	14,351	14,484	18,522	4,038.00
222a	Insurance - Life: BG	696	901	14,458	13,557.00
223	Benefits - Medical: BG	42,374	50,272	63,059	12,787.00
224a	Continuing Ed	0	0	650	650.00
224b	B&G Expenses: Building Campaign	1,646	0		-
224	Automobile - Vehicle Maint.: B	477	1,274	4,950	3,675.51
224c	Bank Charges & Merch:BG	369	0		-
225	Equipment - Minor: BG	1,770	1,730	4,000	2,270.39
226	Maint. - Lawn & Garden: BG	13,017	36,947	34,200	(2,747.46)
227	Maint. - Material, Minor Eqpt.	1,272	226	3,000	2,774.48
228	Repair & Maint. - Contracts-BG	54,492	48,833	66,800	17,966.78
229	Repair & Maint: General	65,562	221,825	66,965	(154,859.70)
230	Repair & Maint. - Roof: BG	0	0	6,000	6,000.00
285	Repairs & Maint-Manse	6,743	4,492	8,350	3,857.85
231	Security Systems: BG	5,430	33,668	50,208	16,539.53
232	Supplies - Janitorial: BG	12,097	14,663	24,000	9,337.03
233	Utilities - Electricity: BG	236,111	202,645	213,190	10,544.96
234	Utilities - Gas: BG	7,397	5,867	7,622	1,754.62

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235	Utilities - Water & Sewer: BG	84,416	75,846	87,000	11,153.65
236	Miscellaneous Exp.: BG	2,085	2,128	11,284	9,156.11
237	Total Campus Buildings & Grounds	762,155	915,357	928,030	12,673
Wedding					
238	Salaries - WD	15,957	13,465	13,779	314.00
239	Payroll Taxes - WD	1,142	1,030	1,054	24.00
240	Benefits - Annuity WD	1,078	1,077	1,102	25.00
241	Benefits - Medical - WD	2,708	2,514	2,703	189.00
242	Wedding Exp. - Ministers	5,829	1,800	6,000	4,200
243	Wedding Exp. - Music	11,597	4,750	12,000	7,250
244	Wedding Exp. - Directors/Custodians	10,691	6,523	12,900	6,377
245	Wedding Exp. - Misc.	34,272	10,250	29,700	19,450
246	Total Wedding	83,272	41,409	79,238	37,829
Women's League					
247	Min./WL - Nation & World	0	4,500	4,500	-
248	Min./WL - Community Outreach	6,000	5,100	29,500	24,400.00
250	Min./WL - Educational Aid	0	36,000	44,000	8,000.00
250a	Min./WL - Special Needs	857	581	581	-
253	Postage	0		0	0
252	Bank Charges	51	7	50	43.00
254	Professional	0	24,991	0	(24,991)
260	Salaries: TS	36,588		37,423	37,423.00
261	Payroll Taxes: TS	2,799		2,863	2,863.00
262	Benefits - Annuity: TS	2,097		2,994	2,994.00
263	Benefits - Medical/Kaiser: TS	0		9,008	9,008.00
264	Benefits - Dental: TS	0			-
265	Life Insurance: TS	106		92	92.00
255	Repair and Maintenance	1,039	677	2,300	1,623.00
256	Supplies	243	473	300	(173.00)
257	Taxes - GE	6,004	4,796	5,843	1,047

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258	Miscellaneous	1,152	760	1,669	909.00
259	Total Women's League	56,937	77,885	141,123	63,238
Other Expenses					
282	Depreciation	539,664	536,347	0	(536,347)
287	Interest expense-capital lease	0	0	0	0
288	Mortgage Interest	0	0	0	0
289	Credit Line Interest	0	0	0	0
291	Taxes - 1041/N-40 Life Income	0	0	0	0
294a	Gain on sale of land	0	0	0	0
295	Total Other Expenses	539,664	536,347	0	(536,347)
Holding Expenses					
296	Min./HD - Admin Discretionary	0	0	0	0
297	Min./HD - Minister's Discretionary	0	0	0	0
298	Min./HD - Church Historian	1,123	0	0	0
299	Min./HD - Case Archive	0	0	0	0
300	Min./HD: Adult Ministry	0	0	0	0
301	Miscellaneous Exp: W.J. Sherry	628	0	0	0
302	Min/HD-OR/Youth	3,685	0	0	0
303	Min./HD - Welcome & Engagement (Prev Hospitalit	0	0	0	0
304	Min./HD - Deaconess Bank	0	0	0	0
305	Min./HD - Deacon's Bank Acct.	0	0	0	0
306	Min./HD - Deacon's Theo. Sch.	0	0	0	0
307	Min./HD - Women's Retreat	13,454	0	0	0
308	Min./HD - Children's Ministry (Prev Family Wings)	35	0	0	0
309	Min./HD - Choral:MM	0	0	0	0
310	Min./HD - Windward Ministry	1,643	0	0	0
311	Min./HD - Music (Oratorios)	0	0	0	0
312	Min./HD - Music Instruments (prev Organ)	736	0	0	0
313	Min./HD - Music (General)	6,171	0	0	0
314	Min/HD - Pohnpeian Ministry	0	0	0	0
315	Min./HD - Handbells	0	0	0	0

Line #	Description	Estimated FYE 7/31/24	Budget FYE 7/31/24	Budget 2025 8/1/24-7/31/25	Budget Variance Over (Under)
315	Min./HD - Youth Trip Fund	738	0	0	0
317	Min./HD - CM/Emergency Assist.	0	0	0	0
318	Min./HD - OR-Ala Moana Min.	10,389	0	0	0
319	Min./HD - Senior Services	0	0	0	0
320	Min./HD - World Mission:ORWM	0	0	0	0
321	Min./HD - Buildings & Grounds	0	0	0	0
322	Min./HD - Garden Exp:BG	0	0	0	0
323	Min./HD - E. Kim Youth Fund	0	0	0	0
324	Min./HD - Senior Minister Search	0	0	0	0
325	Min./HD Food Distribution:Windward	0	0	0	0
326	Total Holding Expenses	38,601	0	\$0	\$0

Central Union Windward Expenses

248a	Salaries:Windward	9,411	11,966	27,596	15,630
248b	Payroll Taxes:Windward	720	909	2,111	1,202
248c	Benefits Annuity:Windward	0		0	0
248p	Continuing Education	0		25	25
248d	Insurance - Life:Windward	0		0	0
248g	Unemployment: CUW	0		0	0
248e	Benefits - Windward	0		0	0
248f	Taxes:Windward	9,844	8,259	10,000	1,741
248g	Insurance - General:Windward	31,452	28,474	41,220	12,746
248h	Bank Charges & Merch:Windward	576	747	624	(123)
248i	Supplies general office:Windward	153	523	980	457
248j	Eqpmt.Leasing&Cont.:Windward	0	0	0	0
248k	Professional:Windward	284	21	720	699
248l	Security: Windward	6,851	2,479	28,926	26,447
248m	Utilities - Electricity:Windward	9,992	8,773	12,113	3,340
248n	Utilities - Water & Sewer:Windward	6,758	4,717	10,506	5,789
248p	Telephone: AD:Windward	1,792	3,057	2,000	(1,057)
248p	Cont. Ed.:Windward	0	0	0	0
248q	Repair & Maint (General):Windward	56,719	33,509	67,654	34,145
248r	Supplies - Janitorial:Windward	0	0	0	0

Line #	Description	Estimated FYE 7/31/24	Budget FYE 7/31/24	Budget 2025 8/1/24-7/31/25	Budget Variance Over (Under)
248s	Advertising/Media:Windward	0	0	150	150
248t	CE Programs - Windward	87	60	100	40
248	Ministry Outreach/HD Windward		0	7,000	7,000
248u	Misc. Exp.:Honorarium WP CUW	8,229	7,950	6,000	(1,950)
248v	Hospitality:Windward	0	295	800	505
248w	Music - Seasonal Musicians/Temp:Windward	2,057	3,057	2,000	(1,057)
248x	Misc. Exp. Music: Windward	119	229	346	117
248y	Outreach Deacons:Windward	0	6,081	0	(6,081)
248z	Miscellaneous Exp.:Worship Windward	260	218	324	106
248	Total Central Union Windward Expenses	145,303	121,325	221,195	99,870
Preschool Expenses					
79a	Administration	732,780	921,633	974,547	52,914
79a	Instructional	1,519,105	1,582,658	1,647,720	65,062
79a	Operations	340,100	375,274	391,228	15,954
79a	Development	63,643	73,245	74,595	1,350
79a	Dazzle	3,495	52,063	157,394	105,331
79a	Capital Campaign (Net = Rev-Exp)	21,056	0	6,000	6,000
79a	Summer School	126	74,837	77,872	3,035
79a	Enrichment	40,460	36,480	36,872	392
79a	Toddler Program	232,447	227,802	232,850	5,048
79a	Endowment Transfers	0	364,597	0	(364,597)
79a	Preschool Contribution:Endowment	337,957		371,359	371,359
79	Total Preschool Expenses	3,291,167	3,708,589	3,970,437	261,848
327	TOTAL OPERATING EXPENSES	6,385,071	6,989,090	7,162,650	173,560
328	Non Operating Expenses				
	Depreciation	0	0	0	0
	Change in value of split int agr.	0	0	0	0
328	Total Non Operating Expenses	0	0	0	0

Line #	Description	Estimated FYE 7/31/24	Budget FYE 7/31/24	Budget 2025 8/1/24-7/31/25	Budget Variance Over (Under)
327	TOTAL EXPENSES	6,385,071	6,989,090	7,162,650	173,560
328	NET SURPLUS/(DEFICIT) Before Draws	732,092	(691,985)	(803,030)	(111,045)
329	Endowment Withdrawals				
	Transfers - Windward	(21,728)	0	0	0
	Endowment Draws	224,812	235,146	803,030	567,884
	Transfers - Women's League	10,153	0	0	0
	Total Endowment Withdrawals	213,237	235,146	803,030	567,884
376	NET SURPLUS / (DEFICIT)	945,330	(456,839)	0	456,839

CUC Unrestricted Operating Fund Reconciliation

Represents the cash flow of the CUC operating fund which is unrestricted and used to cover operational expenses

TOTAL REVENUE	7,117,163	6,297,105	6,359,620
TOTAL EXPENSES	6,385,071	6,989,090	7,162,650
Net Surplus (Deficit)	732,092	(691,985)	(803,030)
Add Depreciation	539,664	536,347	0
Add Investment Gain	(759,526)	0	0
Less Investment Loss	0	0	0
Net Cash (Outflow Before Draw	512,230	(155,638)	(803,030)
Add Endowment Draws 9%	224,812	235,146	803,030
Net Cash Inflow (Outflow) after Draw	737,042	79,508	0