

Central Union Church
Budget Overview for FYE 7/31/25 (8/1/24 to 7/31/25)
Includes all ministries (Preschool, Campus Buildings and Grounds, Windward, Weddings, etc.) and is prepared using the accrual method in accordance with Generally Accepted Accounting Principals (GAAP).

Line	Description	Estimated FYE 7/31/24	Budget FYE 7/31/24	FYE 7/31/25 Budget
REVENUE				
5	Total Contributions	763,973	712,494	746,000
20	Total Other Contributions	56,235	20,970	14,000
30	Total Special Contributions	34,881	26,133	31,090
43	Total Other Special Contributions	10,997	13,634	13,740
52	Total Trust Revenue	149,349	124,077	98,120
63	Total Other Revenue	947,102	790,855	1,019,206
92	Total Holding Revenue	225,319	0	0
79g	Total Central Union Windward Revenue	218,810	181,133	202,737
79i	Total Preschool Tuition and Fees	3,642,842	3,837,713	3,713,591
79ii	Total Preschool Donations/Other Income	101,370	516,086	386,302
80	TOTAL OPERATING REVENUE	6,150,877	6,223,095	6,224,786
79iii	Total Investment Revenue-Church	714,861.01	49,540	109,400
79iii	Total Investment Revenue - Preschool	251,425.16	24,470	25,434
84	TOTAL REVENUE	7,117,163.20	6,297,105	6,359,620

Line	Description	Estimated FYE 7/31/24	Budget FYE 7/31/24	FYE 7/31/25 Budget
EXPENSES				
114	Total Worship & Pastoral	290,215.69	249,009	275,954
127	Total Faith Formation (Christian Educ.)	89,451.40	175,284	143,556
145	Total Music Ministry	200,220.13	220,994	230,982
161	Total Outreach	16,536.84	20,500	23,500
167	Total Spec. Contrib. Exp.	13,188.94	9,297	14,590
187	Total Social Services	11,762.59	19,179	3,150
218	Total Administration	846,594.52	893,916	1,130,895
237	Total Campus Buildings & Grounds	762,155.34	915,357	928,030
246	Total Wedding	83,272.13	41,409	79,238
259	Total Women's League	56,937.24	77,886	141,123
295	Total Other Expenses	539,664	536,347	0
326	Total Holding Expenses	38,601	0	0
248	Total Central Union Windward Expenses	145,302.99	121,325	221,195
79	Total Preschool Expenses	3,291,167.31	3,708,589	3,970,437
327	TOTAL OPERATING EXPENSES	6,385,070.71	6,989,090	7,162,650

Central Union Church Budget for FYE 7/31/25 (8/1/24 to 7/31/25)		Estimated FYE 7/31/24	Budget FYE 7/31/24	FYE 7/31/25 Budget
328	NET SURPLUS/(DEFICIT) before Endowment	732,092	(691,985)	(803,030)
	Endowment Withdrawals and Transfers	213,237	235,146	803,030
376	NET SURPLUS / (DEFICIT)	945,330	(456,839)	0

CUC Unrestricted Operating Fund Reconciliation

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

	Estimated FYE 7/31/24	Budget FYE 7/31/24	FYE 7/31/25 Budget
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 Gains	(759,526)	0	0
Less Investment Loss	0	0	0
Net Cash Inflow (Outflow) Before Draw	512,230	(155,638)	(803,030)
Add Endowment Draws 9.29%	224,812	235,146	803,031
Net Cash Inflow (Outflow) after Draw	737,042	79,508	0