



Unitarian Universalist Church of Muncie

Minutes of the Board of Trustees Meeting

Wednesday, August 10, 2022

The UUCM Board of Trustees Meeting called to order at 7:01 PM by President Eleanor Trawick

In Attendance:

Board: Eleanor Trawick – President
Benjamin Strack – Past President
Lisa Cox – Treasurer
Maggie Bartlett – Secretary
Kirk Robey – President-Elect PO
Joel Tishken- Minister *via zoom*

Guests: Bruce Craig

Absent:

Steve Chalk – Vice President

Consent Agenda

Approval of the August 10 Agenda, as amended.

No Dissent

Motion Passed

Approval of the July 13, 2022 Minutes.

No Dissent

Motion Passed

New Business

Treasurer's Report

The Treasurer's report is attached to these minutes. Treasurer gave a summary of her report. Treasurer Lisa Cox reported that as of August 9, 2022, the *Northwest Bank Balances were*: \$48,864 in the Primary Checking Account, and \$7,890 in the Money Market Account, \$15,372 in the Designated Fund Account. The *Investment Accounts as of 7/12/22 were reported as*: \$66,345 in the Crosley (Building Projects) Account, \$100,556 in the Ball Fund (General Funds), \$243,700 in the Templar, \$14,330 in the Askren (RE), \$76,071 in the 1859 Account (Community Benefit), and \$8,311 in the Piano Fund (Piano Maintenance). Treasurer Cox then reported on Income and Expenses for the Fiscal Year ending June 30, 2022. Ms. Cox reported that UUCM pledges and gifts have brought in \$244,042; this is 87.3% of the expected budget. The current Fund-Raising total is \$16,360. This is 96.2% of expected Fund-Raising budget. The UUCM Gross Profit was \$269,384. This is 89.2% of expected GP budget. UUCM total expenses were \$280,599. This is 89.8% of expected budget. There is a net income of

\$ -11,214 with expected income of \$ -10,266. Treasurer Cox reported on income and Expenses for the 2022-2023 Year to August 9, 2023. Pledges and gifts for this fiscal year to date have been \$26,434.13 . The Gross Profit for this fiscal year to date is \$27,884.56. The Total Expenses for this fiscal year to date is reported at \$27,210.33. The Net income for this fiscal year to date is \$ 674.23.

Treasurer Lisa Cox also reported on other UUCM financial items. Treasurer Cox went on to report that logins at Northwest Bank for President Eleanor Trawick and President Elect Kirk Robey are complete. The UUCM accountant is working on end of year reports; they will be correcting fiscal year on the pension payments. Ms. Cox reported on the ongoing project regarding the Safe Deposit Box at Old National. Currently listed as: Mona Burton, Jeff Hathaway and Judith Roepke. Jeff Hathaway did respond to email. Ms. Cox is working to set up a time to meet at the bank in Indianapolis, to initiate the change. Treasurer Lisa Cox's reports are attached to this report.

Ministers' Reports

Rev. Dr. Barbara Coeyman forwarded a report to the UUCM BoT on August 3, 2022. Rev. Coeyman offered some mentoring regarding financial management and sent her best wishes for the congregation going forward. Discussion regarding the recommendations were held. Treasurer Lisa Cox reported on steps already being taken.

Rev. Joel Tishken gave his report to the BoT. Rev Tishken reported on his Pastoral Care duties, Rev. Dr. Corbett-Hemeyer's leadership in Pastoral Care, and thoughts on what his priorities should be in the upcoming year. Reverend Tishken asked input from the board. Discussion was held regarding the minister's reports.

Update on search for Acting DRE

Rev. Tishken updated the board on the search for an acting DRE. Rev. Tishken reported that one person had applied for the position and is a promising candidate. If recommended, the board can vote digitally.

Discussion on "A Call to Duty"

Past President Ben Strack led a discussion on "A Call to Duty".

Request by Robinwood Neighborhood Assn. to put a sign on UUCM Property

President Trawick then moved to the next item of new business, the request by Robinwood Neighborhood Organization to put a sign on our property where Cameron Road comes into Bradford. The Board of Trustees invited the Robinwood Neighborhood Association to present our Board with a specific proposal for a sign. It was submitted via email. The BoT found the proposal favorable. President Trawick made a motion to accept the proposal of the Robinwood Neighborhood Organization.

The motion was Seconded by Past President Ben Strack

President Trawick asked if there was any discussion of the motion. Discussion was held.

There was a call to a vote on the motion.

No Dissention

Motion Passed 6-0

President Trawick will be in contact with David Williams.

Church air conditioning and discussion of boiler.

President Trawick then moved to the next item of new business and invited Mr. Bruce Craig to update the board on the UUCM air conditioning and boiler systems. Mr. Craig gave the board different options to be considered. Mr. Craig is having a technician look at the unit on Saturday. Cost estimates and continued information will be considered.

Appropriate financial compensation for Julia, given additional responsibilities.

President Trawick passed the floor to President Elect Kirk Robey for the next item of business, discussion of appropriate financial compensation for Rev. Dr. Julia Corbett-Hemeyer, given the additional responsibilities she will be taking on. It was proposed that a meeting be held with Rev. Dr. Julia Corbett-Hemeyer on this matter and then a report will be made to the group. Reverend Joel Tishken and Treasurer Lisa Cox will develop a proposal for consideration regarding appropriate financial compensation.

Old Business

Board Retreat

President Trawick then moved onto the first order of old business, the board retreat. The 2022 BoT retreat will be held on September 18, 2022 in Hartford City from 5:00 to 8:30 p.m. and on September 20, 2022 in Muncie from 5:00 to 8:30 p.m.

Choose new day of the week & month for BoT meetings Sept.–June

President Trawick then moved onto the next order of old business on the agenda, choosing a new day of the week & month for BoT meetings. President Eleanor Trawick proposed and motioned that BoT meetings be moved to the first Tuesday night of the month at 7:00 pm.

The motion was Seconded by Benjamin Strack

President Trawick asked if there was any discussion of the motion.

There was a motion that BoT meetings be moved to the first Tuesday night of the month at 7:00 pm.

The motion was Seconded by Past President Ben Strack

President Trawick asked if there was any discussion of the motion. Discussion was held.

There was a call to a vote on the motion.

No Dissention

Motion Passed 6-0

Volunteer Fair and Cookout (date, preparation, etc.)

President Trawick then moved onto the next order of old business on the agenda, the Volunteer Fair and Cookout. Detailed discussion was held on planning of the cookout. BoT members will meet on the Saturday before to set up tables. Members will bring grills, charcoal, and other items. Weather and CDC reports will determine inside/outside seating or if rescheduling is required. Any decision changes will be made on or before Thursday, August 17, 2022.

Discuss the current Board policy regarding CDC guidelines / building use / masking / coffee, etc.

President Trawick then moved onto the next order of old business on the agenda, discussion of the current UUCM Board Policy regarding CDC guidelines, building use, masking, coffee, and other items and discussed the issues of concern. The BoT agreed that it's decisions should be made with science and inclusivity in mind.

Opening/closing the church on Sundays going forward

President Trawick then moved onto the next order of old business on the agenda, opening and closing of the church on Sundays for the next two months. Board members volunteered for the following dates:

August 14 - Eleanor Trawick

August 21 - Lisa Cox

August 28 - Maggie Bartlett

September 4 - Eleanor Trawick

September 11- Benjamin Strack

September 18 - Kirk Robey

September 25- Steve Chalk

CLOSING

Review tasks to be completed this month

Rev. Tishken and Ms. Cox will develop a proposal for consideration regarding appropriate financial compensation for Rev. Dr. Julia Corbett-Hemeyer.

Rev. Tishken will talk with Lisa Presley about the Board Retreat.

BoT members will meet at the church at 5:00 p.m. on August 20 to set up for the cookout.

Benjamin Strack will lead discussion on "[In the Room Where It Happens: Why We Have Meetings](#)" during the September Board Meeting.

Next Meeting: Opening and Closing Words Maggie Bartlett

Process Observer for September – Steve Chalk

Feedback From Process Observer(s) Steve Chalk

Executive Session – N/A

Meeting Adjourned – 9:24 PM

Next Regular Meeting – September 6, 2022 – 7:00 PM (In-Person with Virtual Option)

Tuesday, August 16, 2022
HVAC RECOMMENDATION

What I am recommending is based on the questionable future of our AC system, the condition of the boilers, and input I have received from Kevin Whitesel and other local contractors. The main advice I received from these individuals was that it is too big of a project for most of the local HVAC companies and would require a company that specifically deals with commercial HVAC systems. I am starting with a review of our current HVAC system with the suggested approach to follow.

1. Sanctuary

The heating of the sanctuary is provided by the middle boiler that supplies heated air to the ceiling fans in the walkthrough. The office boiler provides additional floor heat that runs along the north and west side of the sanctuary. The large outside AC unit provides cool air to the ceiling fans in the walkthrough.

2. RE/Nursery

The east boiler supplies heated water to the radiators in the classrooms, and floor heat at the sliding doors of each room. AC units were installed in 2000 and cool the rooms.

3. Office

The west boiler supplies heated water to the radiators of the office, and floor heat at the sliding doors of each room. Small AC units that were installed in 2020 cool the rooms. The office also has radiant floor heaters.

4. Multipurpose room/Entry way

The radiators in the multipurpose room are heated by the east boiler. The entryway is heated by floor heat at the windows that is supplied by the west boiler. There is no cooling system for either of these areas.

SUGGESTED APPROACH

SANCTUARY

It has been recommended that we continue with boiler heat for the sanctuary. It is a reliable heat source and the most efficient way to heat a space as large as our sanctuary. Keep in mind that our middle boiler and the outside AC unit only heat and cool the sanctuary. We should connect the middle boiler to the east (RE area) boiler so it could be used as a back-up to the middle boiler. Therefore, when the middle boiler dies, we would switch to the RE boiler and replace the middle boiler. Replacing the floor heat in the sanctuary is the real challenge and possible solutions I have heard so far would affect the aesthetics of the space. If you remember we had no sanctuary floor heat one year when the office boiler was down so replacing it is not an immediate concern.

RE/NURSERY

AC/Heat pump systems have been suggested. They could be window or floor units, and I assume they could be connected to the thermostats that run the window units already in place. The current radiators should be removed.

OFFICE

AC/Heat pump systems have been suggested. They could be window or floor units. Space is the biggest problem here. Removing the current radiators would help.

MULTIPURPOSE ROOM/ENTRY WAY

AC/Heat pump systems have been suggested. They could be floor units for the multipurpose room and mounted to the support beams in the entry way.

At this point we need to find a company that has the knowledge and man/woman power to complete the job. We still have one engineering company to meet that John Taylor contacted and hope to get a better handle on the costs involved and to finalize what must be done.

Bruce Craig, Chair
Boiler Task Force

Treasurer's Report August 2022:

Northwest Bank Balances as of 8/9/22:

Primary Checking Account Balance: \$48,864

Money Market Account Balance: \$7,890

Designated Fund Account Balance: \$15,372

Investment Accounts as of 8/9/22:

Crossley: \$66,345 — (Building Projects)

Ball Fund: \$100,556 — (General Funds)

Templar: \$243,700

Askren: \$14,330 — (RE)

1859 Account: \$76,071 — (Community Benefit)*

Piano Fund: \$8,311 — (Piano Maintenance)

Income and Expense for Fiscal Year through June 30, 2022

- Our pledges and gifts have brought in \$244,042; this is 87.3% of expected budget.
- Fund Raising total of \$ 16,360, 96.2% of expected budget
- Our Gross Profit was \$269,384; 89.2% of expected budget.
- Total expenses were \$280,599. 89.8% of expected budget
- There is a net income of: \$ -11,214 with expected income of \$ -10,266

Income and Expenses for 2022-2023 year to 8/9/2023

- Pledges and gifts for this fiscal year to date: \$ 26,434.13
- Gross Profit for this fiscal year to date: \$ 27,884.56
- Total Expenses for this fiscal year: \$ 27,210.33
- Net income for this fiscal year to date: \$ 674.23

Other Happenings:

- Barbara discovered that deposits were not made into pension accounts. Discovered miscommunication of who was to make this deposit when payroll was moved to accountant. Payments have been made, working on determining loss of income which will need to be paid.
- Logins for Northwest Bank for Eleanor and Kirk
- Accountant is working on end of year reports. They will be correcting fiscal year on the pension payments.
- Safe Deposit Box at Old National. Currently listed as: Mona Burton, Jeff Hathaway and Judith Roepke Jeff Hathaway did respond to email. We are working to set up a time to meet at the bank in Indianapolis, to initiate change.

* Under the control of the Governing Committee of the 1859 Forum for Community Conversations

U U Church Of Muncie
Balance Sheet Prev Year Comparison
As of August 9, 2022

	Aug 9, 22	Aug 9, 21
ASSETS		
Current Assets		
Checking/Savings		
Cash and Money Market		
Brokerage Account	2,281.79	0.00
Debit clearing	1,404.92	1,404.92
Designated Fund Checking	14,823.66	16,084.19
Money Mkt Accts	7,589.96	7,306.49
Mutual Bank	45,063.65	80,496.91
Pastoral Care Account	622.61	1,112.61
Petty Cash	61.65	61.65
Total Cash and Money Market	71,848.24	106,466.77
Total Checking/Savings	71,848.24	106,466.77
Other Current Assets		
Prepaid Health Ins.	8,581.39	3,607.53
Total Other Current Assets	8,581.39	3,607.53
Total Current Assets	80,429.63	110,074.30
Fixed Assets		
Air Conditioning	80,657.00	80,657.00
Exterior improvements		
Membrane Roof	46,805.46	46,805.46
Solar Panels	61,030.51	61,030.51
Exterior improvements - Other	157,481.85	157,481.85
Total Exterior improvements	265,317.82	265,317.82
Furniture & Fixtures	88,659.43	83,649.15
Interior improvements	5,369.63	5,369.63
Total Fixed Assets	440,003.88	434,993.60
Other Assets		
Ball Funds - Indiana Trust Investments	109,131.72	110,926.75
Indiana Trust - Askren	15,649.30	16,114.54
Total Investments	15,649.30	16,114.54
Piano Maintenance Investment Fu	9,130.20	9,244.78
Trust Funds		
Crosley Fund	72,081.32	78,121.36
Templar Fund	266,763.83	276,741.38
Total Trust Funds	338,845.15	354,862.74
Total Other Assets	472,756.37	491,148.81
TOTAL ASSETS	993,189.88	1,036,216.71
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Credit Cards		
Credit Card Payable	134.52	146.46
Total Credit Cards	134.52	146.46
Other Current Liabilities		
Other Liabilities		
Deposits for Building Use	250.00	250.00
Pensions payable	1,184.68	1,586.61
Suspense	-8,912.66	0.00
Total Other Liabilities	-7,477.98	1,836.61

U U Church Of Muncie
Balance Sheet Prev Year Comparison
As of August 9, 2022

	Aug 9, 22	Aug 9, 21
Payroll Liabilities		
Accrued payroll	5,212.21	5,983.42
Payroll-FICA	-164.54	749.08
Payroll-FWH	-338.00	596.00
Payroll-LWH11	-18.35	75.03
Payroll-MCARE	-38.44	175.22
Payroll-SWHIN	-66.72	240.72
Payroll Liabilities - Other	9,794.57	3,530.81
Total Payroll Liabilities	14,380.73	11,350.28
Total Other Current Liabilities	6,902.75	13,186.89
Total Current Liabilities	7,037.27	13,333.35
Long Term Liabilities		
Accrued sabbatical	6,179.00	4,175.00
Total Long Term Liabilities	6,179.00	4,175.00
Total Liabilities	13,216.27	17,508.35
Equity		
Askren Fund		
Askren Fund - Income	2,020.33	1,804.42
Askren Fund Principal	10,050.81	10,050.81
Total Askren Fund	12,071.14	11,855.23
Ed & Virginia Ball Reserve Fund		
Ball Fund - Gains	32,214.18	32,214.18
Ball Fund - Principal	44,437.95	44,437.95
Total Ed & Virginia Ball Reserve Fund	76,652.13	76,652.13
General Fund -Beginning of Year	482,020.64	490,781.43
Restricted and Designated Funds		
Anti-Racism Task Force	26.00	26.00
Boston Bound	4,336.64	4,336.64
Caring Fund	2,355.35	2,355.35
Children's RE Collection	633.47	148.47
Coming of Age	33.57	33.57
Flagpole fund	809.00	809.00
Food Pantry - Fund	396.22	1,696.75
HS Youth Groups	1,387.25	1,387.25
Memorial Fund	4,090.00	3,715.00
Memorial Garden Fund	139.00	128.00
Minister's Discretionary Fund	-159.00	-159.00
Music	3,374.69	4,030.53
Overcoming Poverty Dinners	427.43	427.43
Pastoral Care Account	-625.68	-125.68
Piano Maintenance	12,471.00	12,471.00
Special Collections	163.00	163.00
Tech Grant	-2,527.30	-2,195.20
Total Restricted and Designated Funds	27,330.64	29,248.11
SOS	100.77	100.77
Trust Funds - Equity		
Crosley Fund - Equity	56,922.46	56,922.46
Templer Fund - Equity	187,809.97	187,809.97
Total Trust Funds - Equity	244,732.43	244,732.43
Unrealized gain/loss on invest.	136,391.63	151,747.37
Net Income	674.23	13,590.89
Total Equity	979,973.61	1,018,708.36

08/09/22

U U Church Of Muncie
Balance Sheet Prev Year Comparison
As of August 9, 2022

	<u>Aug 9, 22</u>	<u>Aug 9, 21</u>
TOTAL LIABILITIES & EQUITY	<u>993,189.88</u>	<u>1,036,216.71</u>

U U Church Of Muncie
Income & Expense
 July 1 through August 9, 2022

	Jul 1 - Aug ...	Budget	% of Budget
Ordinary Income/Expense			
Income			
Dedicated Offerings	1,509.43	1,129.03	133.7%
Fund raising & social activity			
Fund Raising			
Fund raising - misc.	16.00	752.72	2.1%
Total Fund Raising	16.00	752.72	2.1%
Social Activities			
Social Activities Income	0.00	118.24	0.0%
Total Social Activities	0.00	118.24	0.0%
Total Fund raising & social activity	16.00	870.96	1.8%
Investment income			
Interest & Dividends	0.00	174.19	0.0%
Templar fund income	0.00	548.39	0.0%
Total Investment income	0.00	722.58	0.0%
Miscellaneous income			
Building use	-75.00	14.52	-516.5%
Total Miscellaneous income	-75.00	14.52	-516.5%
Pledges & gifts			
20/21 Pledges & Gifts	2,592.83	0.00	100.0%
21/22 Pledges & Gifts	3,924.00	0.00	100.0%
22/23 Pledges & Gifts	19,715.00	30,754.13	64.1%
Loose Offerings	202.30	161.29	125.4%
Total Pledges & gifts	26,434.13	30,915.42	85.5%
Total Income	27,884.56	33,652.51	82.9%
Cost of Goods Sold			
Cost of Goods Sold			
Dedicated Offerings disbursed	0.00	1,129.03	0.0%
Fundraising expense	0.00	119.00	0.0%
Social Activities expenses	0.00	118.71	0.0%
Total Cost of Goods Sold	0.00	1,366.74	0.0%
Total COGS	0.00	1,366.74	0.0%
Gross Profit	27,884.56	32,285.77	86.4%
Expense			
Operating Expenses			
Church Office			
Accounting Services	65.00	298.35	21.8%
Copier expense	339.05	225.81	150.1%
Internet costs	73.41	96.77	75.9%
Medical Insurance - Office	584.53	763.87	76.5%
Office - general			
ACH Fees	14.00	64.52	21.7%
Miscellaneous Expenses	98.73	161.29	61.2%
Office equipment & software	55.53	504.81	11.0%
Postage	0.00	20.94	0.0%
Total Office - general	168.26	751.56	22.4%
Office Administrator Payroll	3,468.08	3,011.90	115.1%
Pension - Office Administrator	1,312.57	316.13	415.2%
Professional Bookkeeper	578.01	501.94	115.2%
Telephone	111.18	123.87	89.8%
Unigram & Bulletins	0.00	53.19	0.0%

U U Church Of Muncie
Income & Expense
 July 1 through August 9, 2022

	Jul 1 - Aug ...	Budget	% of Budget
Web Services	0.00	28.39	0.0%
Total Church Office	6,700.09	6,171.78	108.6%
Committee and misc. expenses			
Adult RE	0.00	10.76	0.0%
Caring committee	0.00	5.34	0.0%
Committee on Ministries	0.00	5.34	0.0%
Kitchen Committee	0.00	16.13	0.0%
Membership	0.00	10.76	0.0%
Sights and Sounds	0.00	107.56	0.0%
Social justice committee expense	0.00	10.76	0.0%
Total Committee and misc. expenses	0.00	166.65	0.0%
Denominational affairs	197.00	537.63	36.6%
Property and Maintenance			
Covid Supplies	0.00	53.19	0.0%
Custodians	1,404.92	1,813.19	77.5%
Electricity	201.33	708.39	28.4%
Equipment Purchases	0.00	107.10	0.0%
Fuel	49.50	483.87	10.2%
Grounds	500.00	376.77	132.7%
Insurance	0.00	548.39	0.0%
Interest Expense - Solar Panels	0.00	1,000.00	0.0%
Maintenance Supplies	414.70	182.23	227.6%
Pest Control	0.00	53.19	0.0%
Repairs and Upkeep	0.00	537.06	0.0%
Sonitrol [Building Security]	0.00	64.52	0.0%
Water and sewage	293.99	408.03	72.1%
Total Property and Maintenance	2,864.44	6,335.93	45.2%
Total Operating Expenses	9,761.53	13,211.99	73.9%
Other Program Expenses			
Child Care and Nursery	322.00	454.19	70.9%
Employee health insurance	-2,521.49	0.00	100.0%
Payroll Taxes	0.00	787.39	0.0%
Worker's Compensation Insurance	0.00	120.00	0.0%
Total Other Program Expenses	-2,199.49	1,361.58	-161.5%
Program salaries & related exp			
Ministerial costs			
Community Minister's expenses	0.00	54.19	0.0%
Community Minister stipend	341.67	296.77	115.1%
Housing Allowance	1,912.50	1,645.16	116.3%
Minister's Expenses	1,411.00	767.74	183.8%
Minister's Insurance			
Minister's Disability Insurance	0.00	98.06	0.0%
Minister's Insurance - Other	1,185.98	330.32	359.0%
Total Minister's Insurance	1,185.98	428.38	276.9%
Minister's Life Insurance	81.03	49.03	165.3%
Minister's Pension	3,170.53	690.61	459.1%
Minister's Salary	7,012.50	6,032.26	116.2%
Moving Expenses	0.00	767.74	0.0%
Payment in lieu of FICA	682.77	587.10	116.3%
Sabbatical Expenses	167.00	54.19	308.2%
Total Ministerial costs	15,964.98	11,373.17	140.4%
Music and Worship			
Choir Director	0.00	558.71	0.0%
Guest Musicians	100.00	53.19	188.0%

U U Church Of Muncie
Income & Expense
July 1 through August 9, 2022

	<u>Jul 1 - Aug ...</u>	<u>Budget</u>	<u>% of Budget</u>
Music Director	577.00	975.48	59.2%
Music Director Professional Exp	0.00	80.29	0.0%
Pianist	0.00	390.97	0.0%
Worship Associates	254.09	504.52	50.4%
Total Music and Worship	931.09	2,563.16	36.3%
Religious Education			
Coordinator of Youth Prog.	382.50	0.00	100.0%
DRE's Compensation			
DRE health insurance	785.63	1,113.26	70.6%
DRE Salary	592.76	4,109.68	14.4%
Pension - DRE	991.33	370.32	267.7%
Total DRE's Compensation	2,369.72	5,593.26	42.4%
DRE's Expenses	0.00	268.39	0.0%
Religious Education supplies et	0.00	607.74	0.0%
Youth Groups	0.00	189.39	0.0%
Total Religious Education	2,752.22	6,658.78	41.3%
Total Program salaries & related exp	19,648.29	20,595.11	95.4%
Total Expense	27,210.33	35,168.68	77.4%
Net Ordinary Income	674.23	-2,882.91	-23.4%
Net Income	674.23	-2,882.91	-23.4%

U U Church Of Muncie
Income & Expense
 July 2021 through June 2022

	Jul '21 - Ju...	Budget	% of Budget
Ordinary Income/Expense			
Income			
Dedicated Offerings	18,640.21	10,500.00	177.5%
Fund raising & social activity			
Fund Raising			
Bazaar	4,724.58	7,000.00	67.5%
Fund raising - misc.	5,444.61	5,000.00	108.9%
Rummage sales	2,324.51		
Service Auction	3,867.27	5,000.00	77.3%
Total Fund Raising	16,360.97	17,000.00	96.2%
Social Activities			
Social Activities Income	0.00	1,100.00	0.0%
Total Social Activities	0.00	1,100.00	0.0%
Total Fund raising & social activity	16,360.97	18,100.00	90.4%
Investment income			
Capital gains realized	1,307.33	0.00	100.0%
Interest & Dividends	2,145.73	1,620.00	132.5%
Templar fund income	4,512.61	5,100.00	88.5%
Total Investment income	7,965.67	6,720.00	118.5%
Miscellaneous income			
Building use	125.00	250.00	50.0%
Miscellaneous income - Other	10.00	0.00	100.0%
Total Miscellaneous income	135.00	250.00	54.0%
Pledges & gifts			
20/21 Pledges & Gifts	27,860.14	0.00	100.0%
21/22 Pledges & Gifts	186,055.65	278,074.00	66.9%
22/23 Pledges & Gifts	29,350.00	0.00	100.0%
Loose Offerings	776.99	1,500.00	51.8%
Total Pledges & gifts	244,042.78	279,574.00	87.3%
Total Income	287,144.63	315,144.00	91.1%
Cost of Goods Sold			
Cost of Goods Sold			
Bazaar Expenses	1,538.21	500.00	307.6%
Dedicated Offerings disbursed	15,671.00	10,500.00	149.2%
Fundraising expense	470.35	500.00	94.1%
Service auction expenses	480.46	500.00	96.1%
Social Activities expenses	0.00	1,100.00	0.0%
Cost of Goods Sold - Other	-400.00	0.00	100.0%
Total Cost of Goods Sold	17,760.02	13,100.00	135.6%
Total COGS	17,760.02	13,100.00	135.6%
Gross Profit	269,384.61	302,044.00	89.2%
Expense			
Investment Expenses	393.51	0.00	100.0%
Operating Expenses			
Church Office			
Accounting Services	2,355.00	2,000.00	117.8%
Copier expense	2,218.73	2,500.00	88.7%
Internet costs	880.92	900.00	97.9%
Medical Insurance - Office	6,362.64	9,283.00	68.5%
Office - general			
ACH Fees	202.54	180.00	112.5%
Miscellaneous Expenses	1,730.59	0.00	100.0%
Office equipment & software	2,414.75	4,000.00	60.4%

U U Church Of Muncie
Income & Expense
 July 2021 through June 2022

	Jul '21 - Ju...	Budget	% of Budget
Office supplies	427.71	0.00	100.0%
Postage	123.95	260.00	47.7%
Office - general - Other	17.56	1,500.00	1.2%
Total Office - general	4,917.10	5,940.00	82.8%
Office Administrator Payroll	27,178.39	27,200.00	99.9%
Pension - Office Administrator	1,782.67	2,827.00	63.1%
Professional Bookkeeper	4,529.65	4,534.00	99.9%
Telephone	1,219.16	1,150.00	106.0%
Unigram & Bulletins	84.25	1,000.00	8.4%
Web Services	306.75	260.00	118.0%
Total Church Office	51,835.26	57,594.00	90.0%
Committee and misc. expenses			
Adult RE	192.00	100.00	192.0%
Caring committee	0.00	50.00	0.0%
Committee on Ministries	0.00	50.00	0.0%
Fellowship	134.72	0.00	100.0%
Finance & Stewardship Committee	129.95	300.00	43.3%
Kitchen Committee	0.00	150.00	0.0%
Membership	10.99	100.00	11.0%
Sights and Sounds	0.00	1,000.00	0.0%
Social justice committee expense	0.00	100.00	0.0%
Committee and misc. expenses - Other	32.10	0.00	100.0%
Total Committee and misc. expenses	499.76	1,850.00	27.0%
Denominational affairs			
UUA Program	5,000.00	0.00	100.0%
Denominational affairs - Other	0.00	5,000.00	0.0%
Total Denominational affairs	5,000.00	5,000.00	100.0%
Property and Maintenance			
Covid Supplies	504.30	500.00	100.9%
Custodians	16,859.04	16,865.00	100.0%
Electricity	4,528.86	6,590.00	68.7%
Fuel	4,967.42	4,500.00	110.4%
Grounds	3,223.84	3,500.00	92.1%
Insurance	4,933.00	3,000.00	164.4%
Maintenance Supplies	616.07	1,700.00	36.2%
Pest Control	275.00	500.00	55.0%
Repairs and Upkeep	2,418.95	5,500.00	44.0%
Sonitol [Building Security]	496.00	400.00	124.0%
Water and sewage	7,651.00	4,200.00	182.2%
Total Property and Maintenance	46,473.48	47,255.00	98.3%
Total Operating Expenses	103,808.50	111,699.00	92.9%
Other Program Expenses			
Child Care and Nursery	682.50	4,330.00	15.8%
Employee health insurance	-9,106.89	0.00	100.0%
Payroll Taxes			
Medicare	821.05	0.00	100.0%
Social Security	3,510.72	0.00	100.0%
Payroll Taxes - Other	0.00	7,784.00	0.0%
Total Payroll Taxes	4,331.77	7,784.00	55.6%
Worker's Compensation Insurance	681.00	1,250.00	54.5%
Total Other Program Expenses	-3,411.62	13,364.00	-25.5%
Program salaries & related exp			
Ministerial costs			
Community Minister's expenses	520.00	500.00	104.0%

U U Church Of Muncie
Income & Expense
July 2021 through June 2022

	Jul '21 - Ju...	Budget	% of Budget
Community Minister stipend	2,677.87	2,680.00	99.9%
Housing Allowance	15,287.50	15,300.00	99.9%
Minister's Expenses	6,805.74	8,140.00	83.6%
Minister's Insurance			
Minister's Disability Insurance	0.00	910.00	0.0%
Minister's Insurance - Other	7,660.28	3,072.00	249.4%
Total Minister's Insurance	7,660.28	3,982.00	192.4%
Minister's Life Insurance	972.36	449.00	216.6%
Minister's Pension	4,317.80	6,426.00	67.2%
Minister's Salary	56,054.17	56,100.00	99.9%
Payment in lieu of FICA	5,457.70	5,462.00	99.9%
Sabbatical Expenses	2,004.00	500.00	400.8%
Total Ministerial costs	101,757.42	99,539.00	102.2%
Music and Worship			
Choir and music library	143.75	0.00	100.0%
Choir Director	0.00	5,042.00	0.0%
Guest Musicians	750.00	500.00	150.0%
Music Director	13,836.67	8,806.00	157.1%
Music Director Professional Exp	0.00	750.00	0.0%
Pianist	0.00	3,639.00	0.0%
Worship Associates			
Sights & Sounds	203.24		
Worship Associates - Other	3,895.60	4,695.00	83.0%
Total Worship Associates	4,098.84	4,695.00	87.3%
Total Music and Worship	18,829.26	23,432.00	80.4%
Religious Education			
Coordinator of Youth Prog.	9,047.50	9,180.00	98.6%
DRE's Compensation			
DRE health insurance	10,175.82	10,345.00	98.4%
DRE Salary	31,240.94	33,364.00	93.6%
Pension - DRE	1,874.34	2,973.00	63.0%
DRE's Compensation - Other	-1,917.30		
Total DRE's Compensation	41,373.80	46,682.00	88.6%
DRE's Expenses	1,704.02	2,500.00	68.2%
O.W.L.	-8.46	0.00	100.0%
Religious Education supplies et			
RE Curriculum	287.76	0.00	100.0%
RE Snacks & Food	123.29	0.00	100.0%
RE Summer Program	92.90	0.00	100.0%
RE supplies	1,488.87	0.00	100.0%
RE Worship	89.29	0.00	100.0%
Religious Education supplies et - Other	2,924.08	5,650.00	51.8%
Total Religious Education supplies et	5,006.19	5,650.00	88.6%
Youth Groups	1,999.07	1,750.00	114.2%
Religious Education - Other	99.95		
Total Religious Education	59,222.07	65,762.00	90.1%
Total Program salaries & related exp	179,808.75	188,733.00	95.3%
Savings due to COVID and other	0.00	-1,486.00	0.0%
Total Expense	280,599.14	312,310.00	89.8%
Net Ordinary Income	-11,214.53	-10,266.00	109.2%
Other Income/Expense			
Other Income			

U U Church Of Muncie
Income & Expense
July 2021 through June 2022

	<u>Jul '21 - Ju...</u>	<u>Budget</u>	<u>% of Budget</u>
Investment income-Restricted	4,324.45	0.00	100.0%
Total Other Income	4,324.45	0.00	100.0%
Other Expense			
Investment Exp. - Restricted	1,870.71	0.00	100.0%
Total Other Expense	1,870.71	0.00	100.0%
Net Other Income	2,453.74	0.00	100.0%
Net Income	<u>-8,760.79</u>	<u>-10,266.00</u>	<u>85.3%</u>