



# Unitarian Universalist Church of Muncie

## Minutes of the Board of Trustees Meeting

### Tuesday, September 6, 2022

The UUCM Board of Trustees Meeting called to order at 7:00 PM by President Eleanor Trawick

#### In Attendance:

Board: Eleanor Trawick – President  
Benjamin Strack – Past President  
Kirk Robey – President-Elect  
Steve Chalk – Vice President  
Lisa Cox – Treasurer  
Maggie Bartlett – Secretary  
Joel Tishken- Minister

Guests present: n/a

Absent: n/a

#### Consent Agenda

**Approval of the September 6, 2022 Agenda, as amended.**

**No Dissention**

**Motion Passed**

**Approval of the August 10, 2022 Minutes.**

**No Dissention**

**Motion Passed**

#### New Business

Treasurer Lisa Cox gave a summary of her report. Treasurer Lisa Cox reported that as of August 9, 2022, the Northwest Bank Balances were: \$60,029 in the Primary Checking Account, and \$7,890 in the Money Market Account, \$14,933 in the Designated Fund Account. The Investment Accounts as of 7/12/22 were reported as: \$64,171 in the Crosley Account (Building Projects), \$97,285 in the Ball Fund (General Funds), \$235,626 in the Templar Account, \$13,775 in the Askren Account (RE), \$73,960 in the 1859 Account (Community Benefit), and \$8,049 in the Piano Fund (Piano Maintenance). Treasurer Cox then reported on Income and Expenses for the for the 2022-2023 year to 9/5/2023. Ms. Cox reported that UUCM pledges and gifts have brought in \$59,685 to date; this is 111.9% of the expected budget. The UUCM Gross Profit was \$57,822. This is 106.6% of expected GP budget. UUCM total expenses were \$61,825. This is 105.9% of expected budget. There is a net income of \$ -4,002.46. Some of the expenses that made this seem high are the pension contributions and the overlap of ministers.

Treasurer Lisa Cox also reported on other UUCM financial items. She reported that the pension account payments have been caught up. The UUCM Accountant is working on end of year reports. The safe deposit box at Old National Bank signatory has been updated. Insurance has been increased. Ms. Cox questioned about perhaps looking into another insurance carrier for the church. The Finance Committee will be reviewing changes to the UUCM budget for this year, this will be updated by the October Congregational meeting. Discussion was also held regarding a financial review.

### **Minister's Report**

Rev. Joel Tishken gave his report to the UUCM Board of Trustees. Reverend Tishken and the BoT discussed masking rules being relaxed or allowances being made regarding the UUCM Choir during practices and performances. Discussion was held. It was decided to table this issue until such time as the COVID levels in Delaware County come down and revisit this issue for safety of choir members.

The next item in the report was on the progress of the ADRE search. Rev. Tishken reported that Susanne Hinson-Reiger of UUI will accept the ADRE position with the amended contract as discussed via email. Susanne Hinson-Reiger has met with the RE committee and has been in contact with Christie regarding the onboarding process.

A motion was made by President Trawick to hire Susanne Hinson-Reiger as Acting DRE following the employment contract that was approved via acclimation over email.

The motion was Seconded by Ben Strack

***There was a call to a vote on the motion that to hire Susanne Hinson-Reiger as Acting DRE following the employment contract that was approved via acclimation over email.***

***No Dissention***

***Motion Passed 6-0***

Family, program, and pastoral sized churches and their attributes were briefly discussed. Rev. Tishken and Past President Ben Strack spoke to attributes and differences in leadership style.

Rev. Tishken asked about restarting DRE and the ministerial searches. The BoT indicated that they would like to restart both searches. Rev. Tishken asked what the BoT would like to see from the DRE position. The consensus was that the BoT would like the position to be lifespan focused. Rev. Tishken will reach out to Susan Taylor and Jay Moorman to see if they would continue on the DRE search committee.

The BoT discussed restarting the ministerial search as well. Rev. Tishken stated his interest in the position. Considering this, President Trawick will take the lead on the ministerial search and allow Rev. Tishken to step back. President Trawick has reached out to the former members of the ministerial search committee to see if they would be willing to continue serving on the committee. There will be four members of the committee. President Trawick and Steve Chalk will serve from the Board. President Trawick will also contact with Christine Purcell, Transitions Program Manager at UUA regarding the UUCM ministerial search.

Rev. Joel then discussed the upcoming liturgy calendar. Rev. Tishken and the UUCM staff have planned that on September 18, there will be an Ingathering Service to correspond with the congregational cookout. They

have also planned in the future for a Leaf and Flower communion and would like to have the Harvest Feast this year in some form. Rev. Tishken shared October ideas including lifting the congregation up and on October 16<sup>th</sup> celebrating Solidarity Sunday. The UUCM staff has set Santa Lucia for December 11<sup>th</sup>, 2022.

The next topic brought before the BoT by Rev. Tishken was the stipend question for Rev. Dr. Julia Corbett-Hemeyer. Rev. Tishken stated that we should consider ordaining Rev. Dr. Julia Corbett-Hemeyer. Discussion was held regarding this. As it would require a vote from the congregation, the BoT would have to put this to the congregation for a vote.

A proposal was made to have the BoT endorse the idea of ordaining Rev. Dr. Julia Corbett-Hemeyer as a UU Minister and that we make it the BoT recommendation to the congregation that that the congregation should vote affirmatively on this at the October congregational meeting.

The proposal was Seconded by Maggie Bartlett.

President Trawick asked if there was any discussion of the proposal. Discussion regarding the proposal was positive.

***There was a call to a vote on the proposal that the BoT endorse the idea of ordaining Rev. Dr. Julia Corbett-Hemeyer as a UU Minister and that we make it the BoT recommendation to the congregation that that the congregation should vote affirmatively on this at the October congregational meeting.***

***No Dissent***

***Motion Passed 6-0***

#### **Discussion of “In the Room Where It Happens: Why We Have Meetings” (UUA)**

Past President Ben Strack led discussion on “In the Room Where It Happens: Why We Have Meetings” from the UUA website. The BoT had a great deal of thoughts on this learning module.

#### **Date and agenda for October congregational meeting**

President Trawick then moved onto the next order of new business, the date and agenda for the UUCM October Congregational Meeting. Dates were discussed. The most likely date seemed to be the 30<sup>th</sup> of October. Secretary Bartlett made a motion that the UUCM October Congregational meeting to be held on October 30, 2022 shortly after service. The motion was Seconded by President Trawick.

President Trawick asked if there was any discussion of the motion. There was no additional discussion.

***There was a call to a vote on the motion that the UUCM October Congregational meeting to be held on October 30, 2022 shortly after service.***

***No Dissent***

***Motion Passed 6-0***

*Rev. Tishken emailed Christie regarding the decision. Secretary Bartlett will also make contact to request notice be posted in the eblast and from the pulpit.*

***\*\*\*\* This date was changed by the BoT to October 23<sup>rd</sup> due to conflict. Please see virtual notes\*\*\*\****

**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 that she has taken on at UUCM.

A motion was made by Past President Ben Strack for UUCM to increase Dr. Rev. Julia Corbett-Hemeyer's stipend by \$3,000 per annum.

The motion was Seconded by President Trawick

President Trawick asked if there was any discussion of the motion. There was no additional discussion.

***There was a call to a vote on the motion that UUCM to increase Dr. Rev. Julia Corbett-Hemeyer's stipend by \$3,000 per annum.***

***No Dissention***

***Motion Passed 6-0***

**Evaluation of Volunteer Fair**

President Trawick, in the interest of time, tabled this agenda item. A report will be submitted to the BoT.

**Old Business**

**Cookout (9/18/2022)**

President Trawick then moved onto the first order of old business, the rescheduled UUCM Cookout.

President Trawick will resend the list of responsibilities for BoT members. Lisa can get a pop-up tent to cover the grills in case of rain. Discussion was held about minimizing risk. We will socially distance in case of high covid numbers and utilize available space.

**Board Retreat (9/18 & 9/20)**

President Trawick then moved onto the first order of old business, the board retreat. Discussion was held regarding what would happen on the first date, September 18th. The BoT will meet at the Bartlett home. Ben Strack will bring a copy of the current covenant for us to revisit. We will introduce ourselves, our individual work styles in groups, revisit our developmental goals. On September 20<sup>th</sup>, we will be meeting at President Trawick's home. President Trawick stated that Lisa Presley would like to participate via zoom on the 20<sup>th</sup>. Topics to discuss with Lisa Presley would be "after-pastor," policies, and procedures. Members of the BoT also discussed working with Lisa Presley with issues surrounding UUCM culture. President Trawick will email Lisa Presley regarding these items and copy the BoT

**Church HVAC systems**

President Trawick then moved onto the next order of old business on the agenda, UUCM HVAC systems. President Trawick reported on a letter from Bruce Craig. Discussion was held. More information will be sought prior to the congregational meeting.

## **Opening/closing the church on Sundays thru October 2**

President Trawick then moved onto the next order of old business on the agenda, opening and closing of the church on Sundays through October 2022. Board members had previously volunteered for the following dates:

- September 4 – Eleanor Trawick
- September 11 – Benjamin Strack
- September 18 – Kirk Robey
- September 25 – Steve Chalk
- October 2 – Eleanor Trawick

## **CLOSING**

### **Review tasks to be completed this month**

Eleanor Trawick will check with insurance companies to compare rates State Farm Insurance.

Ben Strack will contact David Pyle regarding an UUCM Financial Review.

Rev. Tishken will reach out to Susan Taylor and Jay Moorman to see if they would continue on the DRE search committee.

Eleanor Trawick will work with a ministerial search committee.

Ben Strack will lead discussion on “ [Finding Your Center: Spiritual Grounding as Leaders](#)” during the October Board Meeting.

Eleanor Trawick will make announcements, eblasts, and request announcements from the pulpit regarding the cookout.

Eleanor Trawick, Lisa Cox, and Ben Strack will patty the meat on the 17<sup>th</sup> after 5:30 p.m..

Lisa Cox and Maggie Bartlett will bring onions for the cookout on the 18<sup>th</sup> .

Maggie Bartlett will bring condiments for the cookout on the 18<sup>th</sup> .

BoT members will bring grills. Lisa Cox will bring a canopy in case of rain.

Eleanor Trawick will email Lisa Presley regarding topics for discussion during the retreat and copy the BoT.

Eleanor Trawick will email Bruce Craig and ask him to contact as many HVAC contractors as possible for price comparisons. Maggie Bartlett will ask John Bartlett to reach out to Mr. Craig with additional HVAC contacts.

Next Meeting: Opening and Closing Words - Kirk Robey

Process Observer for October – Lisa Cox

Feedback From Process Observer(s)

Executive Session – none

**Meeting Adjourned – 9:17 PM**

Next Regular Meeting – October 4, 2022 – 7:00 PM (In-Person with Virtual Option)



Exploring faith.  
Practicing inclusivity.  
Living justice.

**Unitarian Universalist Church of Muncie**  
**Minutes of the Board of Trustees**  
**Virtual / Email Meetings**  
**September 2022**

Board Members active in virtual / email discussions:

Board: Eleanor Trawick – President  
Benjamin Strack – Past President  
Steve Chalk – Vice President  
Lisa Cox – Treasurer  
Maggie Bartlett – Secretary  
Kirk Robey – President-Elect  
Joel Tishken- Incoming Minister

**Congregational Meeting Date**

President Eleanor Trawick contacted the UUCM Board via email due to concerns that the date set for the UUCM October Congregational Meeting, October 30<sup>th</sup>, would conflict with setting up with setting up for the UUCM Bazaar. There was discussion regarding alternate dates for the meeting; October 23<sup>rd</sup> was selected and agreed to by all members.

## **Treasurer's Report September 2022:**

### *Northwest Bank Balances as of 9/6/22:*

Primary Checking Account Balance: \$60,029

Money Market Account Balance: \$7,890

Designated Fund Account Balance: \$14,933

### *Investment Accounts as of 9/1/22:*

Crossley: \$64,171 — (Building Projects)

Ball Fund: \$97,285 — (General Funds)

Templar: \$235,626

Askren: \$13,775 — (RE)

1859 Account: \$73,960 — (Community Benefit)\*

Piano Fund: \$8,049 — (Piano Maintenance)

### Income and Expenses for 2022-2023 year to 9/5/2023

- Pledges and gifts for this fiscal year to date: \$ 59,685; 111.9% of expected
- Gross Profit for this fiscal year to date: \$ 57,822; 106.6% of expected
- Total Expenses for this fiscal year: \$ 61,825; 105.9% of expected
- Net income for this fiscal year to date: \$ -4,002.46

### Other Happenings:

- Pension account payments have been caught up, still awaiting loss of income figures and payments.
- Accountant is working on end of year reports.
- Safe Deposit Box at Old National: Updated signatory. What do we want to do with it next?
- Insurance has increased by another \$900 to \$5,959. Last year increase was \$3,100.
- Finance committee will be reviewing changes to budget for this year, will need to have updated by October Congregational Meeting.
- Need to begin planning for financial review: local accountant vs UUA financial review?

\* 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 September 5, 2022

	Sep 5, 22	Sep 5, 21
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
<b>Cash and Money Market</b>		
Brokerage Account	2,281.79	0.00
Debit clearing	1,404.92	1,404.92
Designated Fund Checking	14,408.58	15,946.18
Money Mkt Accts	7,589.96	7,306.68
Mutual Bank	39,445.18	69,410.57
Pastoral Care Account	622.61	1,112.61
Petty Cash	61.65	61.65
<b>Total Cash and Money Market</b>	<b>65,814.69</b>	<b>95,242.61</b>
<b>Total Checking/Savings</b>	<b>65,814.69</b>	<b>95,242.61</b>
<b>Other Current Assets</b>		
Prepaid Health Ins.	9,108.38	4,618.98
<b>Total Other Current Assets</b>	<b>9,108.38</b>	<b>4,618.98</b>
<b>Total Current Assets</b>	<b>74,923.07</b>	<b>99,861.59</b>
<b>Fixed Assets</b>		
Air Conditioning	80,657.00	80,657.00
<b>Exterior improvements</b>		
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
<b>Total Exterior improvements</b>	<b>265,317.82</b>	<b>265,317.82</b>
Furniture & Fixtures	88,659.43	83,649.15
Interior improvements	5,369.63	5,369.63
<b>Total Fixed Assets</b>	<b>440,003.88</b>	<b>434,993.60</b>
<b>Other Assets</b>		
Ball Funds - Indiana Trust Investments	95,142.79	110,926.75
Indiana Trust - Askren	13,529.03	16,114.54
<b>Total Investments</b>	<b>13,529.03</b>	<b>16,114.54</b>
Piano Maintenance Investment Fund	7,977.36	9,244.78
<b>Trust Funds</b>		
Crosley Fund	62,768.91	78,121.36
Templar Fund	230,462.39	276,741.38
<b>Total Trust Funds</b>	<b>293,231.30</b>	<b>354,862.74</b>
<b>Total Other Assets</b>	<b>409,880.48</b>	<b>491,148.81</b>
<b>TOTAL ASSETS</b>	<b>924,807.43</b>	<b>1,026,004.00</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Credit Cards</b>		
Credit Card Payable	-35.54	1,763.17
<b>Total Credit Cards</b>	<b>-35.54</b>	<b>1,763.17</b>
<b>Other Current Liabilities</b>		
<b>Other Liabilities</b>		
Deposits for Building Use	250.00	250.00
Pensions payable	7,563.03	1,597.05
<b>Total Other Liabilities</b>	<b>7,813.03</b>	<b>1,847.05</b>
<b>Payroll Liabilities</b>		

**U U Church Of Muncie**  
**Balance Sheet Prev Year Comparison**  
As of September 5, 2022

	Sep 5, 22	Sep 5, 21
Accrued payroll	5,212.21	5,983.42
Payroll-FICA	-164.54	773.80
Payroll-FWH	-338.00	607.00
Payroll-LWH11	-18.35	77.41
Payroll-MCARE	-38.44	180.98
Payroll-SWHIN	-66.72	248.02
Payroll Liabilities - Other	2,734.81	1,184.68
<b>Total Payroll Liabilities</b>	<b>7,320.97</b>	<b>9,055.31</b>
<b>Total Other Current Liabilities</b>	<b>15,134.00</b>	<b>10,902.36</b>
<b>Total Current Liabilities</b>	<b>15,098.46</b>	<b>12,665.53</b>
<b>Long Term Liabilities</b>		
Accrued sabbatical	6,179.00	4,342.00
Solar Panel Loan - Mutual Bank	530.80	0.00
<b>Total Long Term Liabilities</b>	<b>6,709.80</b>	<b>4,342.00</b>
<b>Total Liabilities</b>	<b>21,808.26</b>	<b>17,007.53</b>
<b>Equity</b>		
<b>Askren Fund</b>		
Askren Fund - Income	2,020.33	1,804.42
Askren Fund Principal	10,050.81	10,050.81
<b>Total Askren Fund</b>	<b>12,071.14</b>	<b>11,855.23</b>
<b>Ed &amp; Virginia Ball Reserve Fund</b>		
Ball Fund - Gains	32,214.18	32,214.18
Ball Fund - Principal	44,437.95	44,437.95
<b>Total Ed &amp; Virginia Ball Reserve Fund</b>	<b>76,652.13</b>	<b>76,652.13</b>
<b>General Fund -Beginning of Year</b>	<b>473,398.50</b>	<b>490,781.43</b>
<b>Restricted and Designated Funds</b>		
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	-18.86	1,558.74
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
<b>Total Restricted and Designated Funds</b>	<b>26,915.56</b>	<b>29,110.10</b>
<b>SOS</b>	<b>100.77</b>	<b>100.77</b>
<b>Trust Funds - Equity</b>		
Crosley Fund - Equity	56,922.46	56,922.46
Templer Fund - Equity	187,809.97	187,809.97
<b>Total Trust Funds - Equity</b>	<b>244,732.43</b>	<b>244,732.43</b>
<b>Unrealized gain/loss on invest.</b>	<b>73,131.10</b>	<b>151,747.37</b>
<b>Net Income</b>	<b>-4,002.46</b>	<b>4,017.01</b>
<b>Total Equity</b>	<b>902,999.17</b>	<b>1,008,996.47</b>

09/05/22

**U U Church Of Muncie**  
**Balance Sheet Prev Year Comparison**  
As of September 5, 2022

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	Sep 5, 22	Sep 5, 21
TOTAL LIABILITIES & EQUITY	<u>924,807.43</u>	<u>1,026,004.00</u>

**U U Church Of Muncie**  
**Income & Expense**  
 July 1 through September 5, 2022

	Jul 1 - Sep...	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Dedicated Offerings	1,633.43	1,895.83	86.2%
Fund raising & social activity			
Fund Raising			
Fund raising - misc.	16.00	1,263.92	1.3%
<b>Total Fund Raising</b>	16.00	1,263.92	1.3%
Social Activities			
Social Activities Income	0.00	198.58	0.0%
<b>Total Social Activities</b>	0.00	198.58	0.0%
<b>Total Fund raising &amp; social activity</b>	16.00	1,462.50	1.1%
Investment income			
Interest & Dividends	0.00	292.50	0.0%
Templar fund income	0.00	920.83	0.0%
<b>Total Investment income</b>	0.00	1,213.33	0.0%
Miscellaneous income			
Building use	-75.00	50.00	-150.0%
<b>Total Miscellaneous income</b>	-75.00	50.00	-150.0%
Pledges & gifts			
20/21 Pledges & Gifts	5,185.66	0.00	100.0%
21/22 Pledges & Gifts	3,924.00	0.00	100.0%
22/23 Pledges & Gifts	48,610.00	51,642.17	94.1%
Loose Offerings	391.30	270.83	144.5%
<b>Total Pledges &amp; gifts</b>	58,110.96	51,913.00	111.9%
<b>Total Income</b>	59,685.39	56,534.66	105.6%
<b>Cost of Goods Sold</b>			
Cost of Goods Sold			
Dedicated Offerings disbursed	1,863.03	1,895.83	98.3%
Fundraising expense	0.00	200.17	0.0%
Social Activities expenses	0.00	199.17	0.0%
<b>Total Cost of Goods Sold</b>	1,863.03	2,295.17	81.2%
<b>Total COGS</b>	1,863.03	2,295.17	81.2%
<b>Gross Profit</b>	57,822.36	54,239.49	106.6%
<b>Expense</b>			
Operating Expenses			
Bank Fees	50.75	0.00	100.0%
Church Office			
Accounting Services	130.00	501.67	25.9%
Copier expense	526.76	379.17	138.9%
Internet costs	146.82	162.50	90.4%
Medical Insurance - Office	584.53	1,282.50	45.6%
Office - general			
ACH Fees	14.00	108.33	12.9%
Miscellaneous Expenses	98.73	270.83	36.5%
Office equipment & software	111.06	848.33	13.1%
Office supplies	100.47	0.00	100.0%
Postage	0.00	35.83	0.0%
<b>Total Office - general</b>	324.26	1,263.32	25.7%
Office Administrator Payroll	8,103.52	5,058.17	160.2%
Pension - Office Admininstrator	1,921.85	530.83	362.0%
Professional Bookkeeper	1,350.58	843.00	160.2%
Telephone	232.35	208.00	111.7%

**U U Church Of Muncie**  
**Income & Expense**  
 July 1 through September 5, 2022

	Jul 1 - Sep...	Budget	% of Budget
Unigram & Bulletins	79.49	90.00	88.3%
Web Services	0.00	47.50	0.0%
<b>Total Church Office</b>	<b>13,400.16</b>	<b>10,366.66</b>	<b>129.3%</b>
<b>Committee and misc. expenses</b>			
Adult RE	0.00	18.09	0.0%
Caring committee	0.00	9.00	0.0%
Committee on Ministries	0.00	9.00	0.0%
Kitchen Committee	0.00	27.08	0.0%
Membership	0.00	18.09	0.0%
Sights and Sounds	0.00	180.59	0.0%
Social justice committe expense	0.00	18.09	0.0%
<b>Total Committee and misc. expenses</b>	<b>0.00</b>	<b>279.94</b>	<b>0.0%</b>
<b>Denominational affairs</b>			
UUA Program	500.00	0.00	100.0%
Denominational affairs - Other	197.00	902.74	21.8%
<b>Total Denominational affairs</b>	<b>697.00</b>	<b>902.74</b>	<b>77.2%</b>
<b>Property and Maintenance</b>			
Covid Supplies	12.16	90.00	13.5%
Custodians	2,809.84	3,045.17	92.3%
Electricity	657.50	1,189.50	55.3%
Equipment Purchases	0.00	180.00	0.0%
Fuel	98.45	812.50	12.1%
Grounds	1,451.98	632.50	229.6%
Insurance	1,492.75	920.83	162.1%
Interest Expense - Solar Panels	0.00	1,000.00	0.0%
Maintenance Supplies	414.70	306.67	135.2%
Pest Control	0.00	90.00	0.0%
Repairs and Upkeep	1,933.95	902.50	214.3%
Sonitrol [Building Security]	99.00	108.33	91.4%
Water and sewage	885.74	685.83	129.1%
<b>Total Property and Maintenance</b>	<b>9,856.07</b>	<b>9,963.83</b>	<b>98.9%</b>
<b>Total Operating Expenses</b>	<b>24,003.98</b>	<b>21,513.17</b>	<b>111.6%</b>
<b>Other Program Expenses</b>			
Child Care and Nursery	959.00	762.83	125.7%
Employee health insurance	-2,521.49	0.00	100.0%
Payroll Taxes			
Medicare	142.63	0.00	100.0%
Social Security	609.89	0.00	100.0%
Payroll Taxes - Other	0.00	1,322.83	0.0%
<b>Total Payroll Taxes</b>	<b>752.52</b>	<b>1,322.83</b>	<b>56.9%</b>
Worker's Compensation Insurance	0.00	201.67	0.0%
<b>Total Other Program Expenses</b>	<b>-809.97</b>	<b>2,287.33</b>	<b>-35.4%</b>
<b>Program salaries &amp; related exp</b>			
<b>Ministerial costs</b>			
Community Minister's expenses	456.67	90.83	502.8%
Community Minister stipend	341.67	498.33	68.6%
Housing Allowance	4,462.50	2,762.50	161.5%
Minister's Expenses	1,411.00	1,289.17	109.5%
Minister's Insurance			
Minister's Disability Insurance	0.00	164.67	0.0%
Minister's Insurance - Other	1,274.42	554.67	229.8%
<b>Total Minister's Insurance</b>	<b>1,274.42</b>	<b>719.34</b>	<b>177.2%</b>
Minister's Life Insurance	81.03	82.17	98.6%
Minister's Pension	4,611.68	1,160.17	397.5%

**U U Church Of Muncie**  
**Income & Expense**  
 July 1 through September 5, 2022

	Jul 1 - Sep...	Budget	% of Budget
Minister's Salary	16,362.50	10,129.17	161.5%
Moving Expenses	0.00	1,289.17	0.0%
Payment in lieu of FICA	1,593.13	986.00	161.6%
Sabbatical Expenses	167.00	90.83	183.9%
<b>Total Ministerial costs</b>	<b>30,761.60</b>	<b>19,097.68</b>	<b>161.1%</b>
<b>Music and Worship</b>			
Choir and music library	132.66	0.00	100.0%
Choir Director	0.00	938.17	0.0%
Guest Musicians	100.00	90.00	111.1%
Music Director	577.00	1,638.00	35.2%
Music Director Professional Exp	0.00	135.33	0.0%
Pianist	0.00	656.50	0.0%
Worship Associates	641.59	847.17	75.7%
<b>Music and Worship - Other</b>	<b>2,359.87</b>	<b>0.00</b>	<b>100.0%</b>
<b>Total Music and Worship</b>	<b>3,811.12</b>	<b>4,305.17</b>	<b>88.5%</b>
<b>Religious Education</b>			
Coordinator of Youth Prog.	765.00	0.00	100.0%
DRE's Compensation			
DRE health insurance	785.63	1,868.67	42.0%
DRE Salary	592.76	6,900.83	8.6%
Pension - DRE	991.33	621.67	159.5%
DRE's Compensation - Other	592.76	0.00	100.0%
<b>Total DRE's Compensation</b>	<b>2,962.48</b>	<b>9,391.17</b>	<b>31.5%</b>
DRE's Expenses	0.00	450.83	0.0%
O.W.L.	-250.00	0.00	100.0%
Religious Education supplies et			
RE Summer Program	580.61	0.00	100.0%
Religious Education supplies et - Other	0.00	1,020.67	0.0%
<b>Total Religious Education supplies et</b>	<b>580.61</b>	<b>1,020.67</b>	<b>56.9%</b>
Youth Groups	0.00	317.33	0.0%
<b>Total Religious Education</b>	<b>4,058.09</b>	<b>11,180.00</b>	<b>36.3%</b>
<b>Total Program salaries &amp; related exp</b>	<b>38,630.81</b>	<b>34,582.85</b>	<b>111.7%</b>
<b>Total Expense</b>	<b>61,824.82</b>	<b>58,383.35</b>	<b>105.9%</b>
<b>Net Ordinary Income</b>	<b>-4,002.46</b>	<b>-4,143.86</b>	<b>96.6%</b>
<b>Net Income</b>	<b>-4,002.46</b>	<b>-4,143.86</b>	<b>96.6%</b>