# Profit and Loss Statement

## Eno River Unitarian Universalist Fellowship
## For the month ended December 31, 2023
## Accrual Basis

| | DEC 2023 | BUDGET | VAR | VAR % | YTD ACTUAL | YTD BUDGET | VAR USD | VAR % |
|---|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | | |
| **Contributions Income** | | | | | | | | |
| Collection Plate | 6,941 | 2,083 | 4,858 ↑ | 233% ↑ | 12,816 | 12,498 | 318 ↑ | 3% ↑ |
| Generosity Sunday Outreach (1-400400) | 2,978 | - | 2,978 ↑ | - — | 9,429 | - | 9,429 ↑ | - — |
| Pledge Income | 96,247 | 66,200 | 30,047 ↑ | 45% ↑ | 500,984 | 397,200 | 103,784 ↑ | 26% ↑ |
| Prior Year Pledge Income | 200 | 833 | (633) ↓ | -76% ↓ | 27,205 | 4,998 | 22,207 ↑ | 444% ↑ |
| Special Collection | 1,187 | - | 1,187 ↑ | - — | 7,964 | - | 7,964 ↑ | - — |
| Special Gifts | 90,000 | - | 90,000 ↑ | - — | 90,000 | - | 90,000 ↑ | - — |
| Minister's Discretionary Income | 3,727 | - | 3,727 ↑ | - — | 11,982 | - | 11,982 ↑ | - — |
| Interest Income | 170 | 125 | 45 ↑ | 36% ↑ | 1,275 | 750 | 525 ↑ | 70% ↑ |
| **Other Income** | | | | | | | | |
| Cell Tower | 2,377 | 2,775 | (398) ↓ | -14% ↓ | 14,254 | 16,650 | (2,396) ↓ | -14% ↓ |
| Family Preschool Rental Income | 1,750 | - | 1,750 ↑ | - — | 10,250 | - | 10,250 ↑ | - — |
| Foundation - Indirect Costs | - | 197 | (197) ↓ | -100% ↓ | - | 1,182 | (1,182) ↓ | -100% ↓ |
| Other Fundraising | - | - | - — | - — | 2 | - | 2 ↑ | - — |
| Rental income | 4,874 | 5,000 | (126) ↓ | -3% ↓ | 20,058 | 30,000 | (9,942) ↓ | -33% ↓ |
| Reserve Transfer In | - | 9,666 | (9,666) ↓ | -100% ↓ | - | 57,996 | (57,996) ↓ | -100% ↓ |

| | DEC 2023 | BUDGET | VAR | VAR % | YTD ACTUAL | YTD BUDGET | VAR USD | VAR % |
|---|---|---|---|---|---|---|---|---|
| Programming Income | 1,580 | - | 1,580 | - | 4,130 | - | 4,130 | - |
| **Total Revenue** | **212,031** | **86,879** | **125,152** | **144%** | **710,349** | **521,274** | **189,075** | **36%** |
| **Gross Profit** | **212,031** | **86,879** | **125,152** | **144%** | **710,349** | **521,274** | **189,075** | **36%** |
| **Operating Expenses** | | | | | | | | |
| **Administrative** | | | | | | | | |
| Accountant Expense | - | 233 | (233) | -100% | - | 1,398 | (1,398) | -100% |
| Bank Fees | - | - | - | - | 68 | - | 68 | - |
| Board Expense | - | 125 | (125) | -100% | 92 | 750 | (658) | -88% |
| Breeze Fees | 72 | - | 72 | - | 432 | - | 432 | - |
| Compostables | 265 | - | 265 | - | 353 | - | 353 | - |
| Computer Hardware | - | - | - | - | 858 | - | 858 | - |
| Computer Maintenance | 2,607 | 1,333 | 1,274 | 96% | 5,688 | 7,998 | (2,310) | -29% |
| Copier Contract | 856 | 766 | 90 | 12% | 747 | 4,596 | (3,849) | -84% |
| Credit Card Fees | - | 1,308 | (1,308) | -100% | - | 7,848 | (7,848) | -100% |
| Insurance | 14,456 | 850 | 13,606 | 1,601% | 14,456 | 5,100 | 9,356 | 183% |
| Kindrid Fees | 998 | - | 998 | - | 5,059 | - | 5,059 | - |
| License Fees | - | 166 | (166) | -100% | - | 996 | (996) | -100% |
| Other Supplies | 2,497 | 1,150 | 1,347 | 117% | 8,325 | 6,900 | 1,425 | 21% |
| Paper | - | - | - | - | 92 | - | 92 | - |
| Payroll Fees | 114 | - | 114 | - | 671 | - | 671 | - |
| Postage (1-521501) | - | 83 | (83) | -100% | 398 | 498 | (100) | -20% |

| | DEC 2023 | BUDGET | VAR | VAR % | YTD ACTUAL | YTD BUDGET | VAR USD | VAR % |
|---|---|---|---|---|---|---|---|---|
| Postage (1-521502) | - | - | - | - | 310 | - | 310 | - |
| Publicity Advertising | 1,090 | 33 | 1,057 | 3,203% | 1,180 | 198 | 982 | 496% |
| Safe Congregation | - | 16 | (16) | -100% | 257 | 96 | 161 | 168% |
| Software | 224 | - | 224 | - | 1,439 | - | 1,439 | - |
| Stewardship Expense | - | 83 | (83) | -100% | 40 | 498 | (458) | -92% |
| Telephone | 312 | 433 | (121) | -28% | 1,810 | 2,598 | (788) | -30% |
| Website | 1,245 | - | 1,245 | - | 2,540 | - | 2,540 | - |
| Xero Fees | 42 | - | 42 | - | 232 | - | 232 | - |
| Zoom Fees | - | - | - | - | 300 | - | 300 | - |
| Theory of Change | - | 100 | (100) | -100% | 24 | 600 | (576) | -96% |
| Safety Classes | - | - | - | - | 1,675 | - | 1,675 | - |
| Building & Grounds | 5,738 | 4,478 | 1,260 | 28% | 25,527 | 26,868 | (1,341) | -5% |
| Community Outreach | 4,165 | 41 | 4,124 | 10,059% | 17,463 | 246 | 17,217 | 6,999% |
| Denominational Expenses | 10,588 | 3,612 | 6,976 | 193% | 21,175 | 21,672 | (497) | -2% |
| Long-term Loan Expense | 188 | 304 | (116) | -38% | 1,256 | 1,824 | (568) | -31% |
| Personnel | 65,167 | 68,171 | (3,004) | -4% | 395,374 | 409,026 | (13,652) | -3% |
| Programming Expenses | 7,274 | 3,367 | 3,907 | 116% | 25,684 | 20,202 | 5,482 | 27% |
| **Total Operating Expenses** | **117,895** | **86,652** | **31,243** | **36%** | **533,527** | **519,912** | **13,615** | **3%** |
| **Operating Income / (Loss)** | **94,137** | **227** | **93,910** | **41,370%** | **176,823** | **1,362** | **175,461** | **12,883%** |

## Other Income and Expense

**Transfers & Other**

| | DEC 2023 | BUDGET | VAR | VAR % | YTD ACTUAL | YTD BUDGET | VAR USD | VAR % |
|---|---|---|---|---|---|---|---|---|
| Pre-allocated Expense to the Fund | (3,727) | - | (3,727) | - | (11,957) | - | (11,957) | - |
| Reserve Transfer Out | - | (211) | 211 | 100% | - | (1,266) | 1,266 | 100% |
| **Total Other Income and Expense** | **(3,727)** | **(211)** | **(3,516)** | **-1,666%** | **(11,957)** | **(1,266)** | **(10,691)** | **-844%** |
| **Net Income / (Loss) before Tax** | **90,410** | **16** | **90,394** | **564,960%** | **164,866** | **96** | **164,770** | **171,635%** |
| **Net Income** | **90,410** | **16** | **90,394** | **564,960%** | **164,866** | **96** | **164,770** | **171,635%** |
| **Total Comprehensive Income** | **90,410** | **16** | **90,394** | **564,960%** | **164,866** | **96** | **164,770** | **171,635%** |