

Minutes
BUF Board of Trustees Meeting (via Zoom)
September 26, 2024

Attendees : Claire Lending (Secretary), Beth Nyblade, Jim Reimer, Stephanie Sarver (Vice President), Lin Skavdahl (President), John Stewart (Treasurer), , Paul Beckel (Ex-Officio)

Not Present: Gayle Tilles

Minutes by Claire Lending, Secretary.

Chalice lighting 4:05 pm; Lin

Check In

Agenda Review/Changes:

- Addition by Lin: 3 minute update on ministerial transitions
- Addition by Beth: Long range planning committee discussion

Consent Agenda:

- Minutes for 7/02/24 and 7/24/2024
- Treasurers Report and Financial Review
- Paddle Call Guidelines
- Administration Report

John moved and Jim seconded that the items on the Consent Agenda be accepted.
Motion passed unanimously.

Discussion Agenda:

1. Financial Review presented by John

- Most reviews have been internal. Have not had an external review since 2019 and there have been many accounting changes and a new administrator (Michelle). External review costs \$5,000-\$8,000 which BUF does not have.
- John suggests the board forward the decision on whether to do an external review to governance committee.
- Board to forward to the decision on external financial review to the governance committee: John, Stephanie, Drew. Bylaws say an external review (CPA) which costs \$8,000-10,000.

2. Treasurer's report presented by John

- John sent the Treasurer's report which summarized major changes in financials. (attached)

- Goals streamlined financial process.

3. Board Responsibilities

Paul wrote 2024-25 projects as things that need attention from Paul and the board. *We will defer these to October meeting. The italicized items are what Paul is focused on. (attached). All agreed.*

4. Paddle call project selection

John moved and Lin seconded that the Paddle call for the November 2024 auction be for money toward reserves be accepted. Motion passed unanimously. Amount \$5,000-\$8,000 goal.

5. Process moving forward on interim and settled minister: Lin

UUA has existing documents and personnel to help us in the transition. (Go to uua.org ministerial settlement.) Process includes:

1. Goodbye to Paul
2. Interim minister for two years
3. Finding settled minister

Other notes about process: Interim ministerial search committee comes from board.

Lin will be on the October meeting with more information about ministerial search. Lin said first year of interim minister congregation decides how to move

6. Long range planning committee:

Beth moves and John seconded forming a long range committee to aid the ministerial search committee. Board decided to defer discussion further discussion for October meeting after Lin brings information about the ministerial search process.

Next Meeting Date: October 24, 2024 at 4pm.

Meeting adjourned at 6:10 pm.

Summary of Action Items:

Paddle Call Project Selection

Attachments:

Board report from Administrator

Monthly Treasurer's report August 2024

Financial Oversight Committee Report

Monthly Treasurer's report September 2024

Paddle call Guidelines

Board Report from Administrator – September 2024

Administration, Bookkeeping, and Database and Communication Management:

This past 11 months has been an incredible journey getting to know BUF members, while learning all the aspects of this new role at BUF. The time has passed very quickly and we have made great strides in this transition.

We've had some significant transitions since June of this year with the retirement of both Genia and Kevin Allen-Schmid. We also had one of our Building Stewards move on as he went off to college, Jesse Reynolds. However, while we wish all these employees the best in their new life paths, we also welcomed three new employees, Lis Epperson as our new RE Coordinator, Ben Workman Smith as our new Choir Director, and just recently added Chelsea Fortna to our Building Steward team. I look forward to a lasting working relationship with all of our new team members.

Rental revenue was impacted this year with the closure of the Natural Learning Center, and Gabriel's Art School who discontinued their weekly rental. We continue to provide rental opportunities to Red Cedar Zen Meditation, Bellingham Insight Mediation on a weekly basis, along with other groups renting for 6-8 week commitments. We also continue to book holiday events, and other recurring yearly events, as well as community meetings, recitals, and support groups.

Breeze has recently become our new platform for giving, with the discontinuation of VANCO. It was decided to consolidate the two platforms to save subscription costs and transaction fees, as well as data entry reduction. This transition will allow BUF members the ability to view their pledges and donations in one place while using Breeze to access the member directory. We are also now using Breeze to distribute the Mid Week Update while working to increase the other capabilities it has to offer.

Building & Grounds Safety Committee provided two training's available to the congregation, NAMI (National Alliance on Mental Illness) in April and a First Aid/CPR Training in May. There is also a training for congregational response to active danger scheduled for November. The group consisting of Jim Reimer, Sarah Pearson, Elie Steele, Paul Beckel, Michale Berres, Felice Davis, and Michelle Fox, also updated the First Aid Kits throughout the building. They are currently working on having larger boxes constructed to hold all necessary items to now include Naloxone and located in the basement kitchen, first floor between restrooms, and second floor by kitchenette.

Lawrence Allen and Richard Kasper recently serviced the Zoll AED Plus Defibrillator and have written a procedure for its continued maintenance schedule, key points, and technical support.

The next fire drill is tentatively schedule for mid October.

Building and Grounds downstairs storage areas, kitchen, mud room, and laundry room have been cleaned and de-cluttered including the exterior alley area.

Peter Luton has generously continued to voluntarily mow our lawn and clean sidewalks this spring and summer.

The summer landscape work party was another success. They had 8 volunteers who worked hard all morning to make our BUF landscaping clean, safe, and functional. The work parties was organized by Ron Quinn and Jim Reimer.

Building Security the porch lights were updated with new LED can fixtures for better long lasting lighting for safety and security of our congregation and visitors under the direction of Jim Reimer.

The Social Hall double glass doors were repaired to ensure closure of the doors. Rupert Ayton worked on getting this successfully completed.

Kathy was able to install our new phones and add additional lines before her retirement.

Monthly Treasurer's Summary Report to the BUF Board of Trustees
August 2024 Financials (17% of the fiscal year)
Prepared for the September 26, 2023 Board Meeting

Project Status:

1. Completed tasks:

- a. 2024-2045 budget for entry into QBO
- b. Creating separate income categories when pledges are received via Breeze
- c. Recording Reserve activity in separate accounts
- d. Creating Class for SEJC activity in QBO
- e. General Ledger Numbering is complete
- f. Michelle Fox and Sue Sayegh – almost complete.

2. Financial Statements Review:

- An **external** review of BUF finances needs to be completed, especially given the change in Administrator. There needs to be a discussion about how to best accomplish this. An external CPA review can cost \$5,000-\$8,000.

3. Downloading Transactions into QuickBooks:

- Further expansions of downloading (WECU, OnPay, etc), until the A/P and payroll reconciliation issues are solved.

4. Accrual and Capitalization Policies

- We need to develop and implement accrual and capitalization/depreciation policies in order to smooth monthly expenses and improve reporting of long-term assets

5. QR Codes: determine a payment method (Vance, Breeze, Venmo, Anedot?) that BUF can work with to process incoming payments and to use for events like the auction and rummage sale.

Review of current financial reports. See attached Minutes of the Financial Oversight Committee and accompanying financial statements for year-end 6/30/2024, and month-ends of July 31 and August 31.

Additional Comments

1. **Cash on Hand** for August is improved at \$7,698. However, 70130 UUA Dues have not been charged yet this year and will reduce cash by an additional \$4,468.
2. **Pledge Income** through August is \$60,000, a good start to the year. However, we can't take this as an indication that we'll continue ahead of budget due to the growing unpredictability of our income. At this point, our hope is to collect pledges we received.
3. **Building Rental** is \$2,595, short of the budgeted \$4,000. We expect this to continue to struggle until we gain more tenants.
4. **Reserves** are now being accrued monthly, beginning in July. In addition, the 3 major reserves have been broken out into separate accounts. Nevertheless, 33030 Board Reserves are currently overstated and require correction. This is a bookkeeping issue and does not affect our overall balance sheet or profitability.
5. **Net Operating Income (NOI).**

- a. **6/30/2024:** Although we show a year-end operating surplus (Net Operating Income) of \$15,694, I do not recommend moving any additional funds to replenish reserves, due to our current cash situation.
 - b. **YTD 8/31/2024** we are showing NOI of \$46,000. This is positive, however probably temporary, as we anticipate pledge Income to level off and timing issues of some expenses to catch up.
6. **Overall bookkeeping status.** Michelle continues to get up to speed on a complex bookkeeping system. I am extraordinarily grateful for her efforts as well as for the work done by Sue Sayegh and Rupert Ayton in bringing it into a workable, balanced system.

Members of the Financial Oversight Committee are John Stewart (Treasurer), Sky Hedman (Assistant Treasurer), Frank McDonald (Assistant Treasurer), Sue Sayegh, Lew Phinney, Rupert Ayton and Patricia Conover.

Treasurer's Summary Reports and selected Financial Reports generated by Administrator are placed by the Administrator in BUF Workroom.

Cash On Hand reports:

Assets that are available to Board under normal operating conditions: Checking, Savings, and Accounts Receivable. (It does not include Endowment, Humanitas, A. Herrmann Social Justice Account.)

Equity that is subtracted from Assets are those that are not available under normal operating conditions: Restricted Funds and Designated Program Funds. Liabilities are adjusted to include only one month of the Principal payment for the mortgage.

Financial Reports attached:

Monthly I&E Comparison

Cash on Hand Report

Balance Sheet Prev Month and Year Comparison

I&E YTD Annual Budget Comparison

Treasurer's Report

Financial Oversight Committee
In person
Minutes
September 17, 2024

Members attending:

John Stewart
Michelle Fox, Administrator
Sky Hedman, Assistant Treasurer
Rupert Ayton
Frank McDonald
Patricia Conover
Sue Sayegh
Lew Phinney

This meeting was conducted in person at 4:00 pm.

FOC meeting are on the second or third Monday/Tuesday of each month.

The next meeting is scheduled for **Tuesday, October 15, 2024, 4:00pm**

Financial Statement Reviews

1. Review of draft year-end 6/30/2024 financial reports

a. Balance Sheet

- i. Checking virtually unchanged from prior month.
- ii. Increase in Current Assets, mostly attributable to increases in A Herrmann Social Justice Account and UU Common Endowment Funds
- iii. Increase in Current Liabilities, attributable to:
 1. Elimination of negative accruals in Payroll Liabilities
 2. Elimination of negative accrued liabilities
 3. Increase in Prepaid Pledges
- iv. Un-trackable prepaids and payroll liabilities have been removed and written off (see 66900 Reconciliation Discrepancies)
- v. Designated funds (SEJC) reduced by approx. \$8,000.
- vi. 31011 Paddle Call funds are now in a separate equity account and include \$9,260 from the February 2023 Auction and \$3,975 from the May 2024 Auction, totaling \$13,235. This reduces the reported profitability of the two events.

b. Profit and Loss

i. Income

1. 40210 Building Rental of \$25,243 is 35% below budget
2. 41010 Donations is \$405,000 vs budget of \$390,000 mostly including \$35,000 in unplanned transfers from reserves. \$23,820 in planned transfers from Reserves was originally planned to be from Cash Donations and Misc.
3. Overall, Cash Donations and Misc. and Non-Pledge/Friends Donations were significantly below plan.

ii. Expenses

- iii. Facilities Expenses, primarily insurance expense but also including maintenance expense were \$7,000 above plan.
- iv. Under Program Expenses, RE spent significantly less than planned
 - v. Utilities were 34% above budget by about \$9,700
 - vi. Overall, Operational Expenses \$32,900 above budget.
 - vii. Staff Expenses \$8,500 above budget, mostly attributable to the transition in Administrators and higher than expected health insurance expense.
- viii. 66900 Reconciliation Discrepancies of \$5,753.23 was written off as of June 2024, being mostly the resolution of payroll liabilities. \$2,269.76 was written off as of June 2023 resolving other untrackable balance sheet items associated with the previous fiscal year.
- ix. Total Expenses were \$514,000, almost \$31,000 overbudget.
- x. Net Operating Income of \$15,694 is \$33,748 below budget.

2. Review of July 2024 financial reports (revised from prior meeting)

- a. Balance Sheet
 - i. Increase of \$15,000 in checking
 - ii. WECU Visa up by \$1,566
 - iii. Payroll liabilities reduced by \$3,618
 - iv. Prepaid pledges of \$26,265 moved to Pledge Income and reduced to \$0
 - v. Board Reserves appears to have some double counting.
- b. Profit and Loss
 - i. Pledge income of \$60,198
 - ii. Overall, Donations of \$61,857 vs budget of \$57,107
 - iii. Staffing Expense \$11,532, below budget due to new Choir Director and RE Director not yet starting in position.
 - iv. UUA Dues not recorded.
 - v. Net Operating Income of \$43,019
- c. Profit and Loss by Class – July 2024
 - i. New report separates Operating Income and Expense from that of SEJC and other Non-Budgeted areas.

1. Net Operating Income for the Operating Budget is \$43,049
 2. Net Operating Income for SEJC is -\$29.
3. **Review of August 2024 financial reports (reports presented contains most changes from September meeting)**
 - a. Balance Sheet
 - i. Reduction of \$3,200 in checking
 - ii. WECU Visa reduced by \$308
 - iii. Payroll liabilities reduced by \$562
 - iv. Board Reserves appears to have some double counting.
 - b. Profit and Loss
 - i. Pledge income of \$32,378
 - ii. Overall, Donations of \$34,369 vs budget of \$21,302
 - iii. Staffing Expense approximately on budget for the month.
 - iv. UUA Dues not taken by UUA for the fiscal year, \$4,468 below plan in expenses. Anticipate will be caught up next month.
 - v. Net Operating Income of \$43,019, \$13,000 ahead of budget.
 - c. Profit and Loss by Class – YTD 2024
 - i. New report separates Operating Income and Expense from that of SEJC and other Non-Budgeted areas.
 1. Net Operating Income for the Operating Budget is \$47,196 (including -\$269 which has not yet been classified)
 2. Net Operating Income for SEJC is -\$1,305.
4. **Cash on Hand**
 - a. Cash on Hand has deteriorated slightly between July and August and is \$7,698 at end of August.
5. **Reserves:**
 - a. A discussion of the most appropriate way to post our reserves. John will contact Rupert to continue the discussion.

Internal/External Financial Statement Reviews

- Most recent review was for fiscal year 2020/2021, completed in early 2023.
- Bylaws require annual internal review and an external review every 3 years.
- Should we catch up by skipping one or more years of reviews?
- Main purpose of review is to ensure that income and expenses are properly recorded and that assets and liabilities are in the right place and reconciled.
- With the FOC filling an oversight role over church finances, do we need an additional inside or outside review?

- If not, what would we need to change in our FOC procedures to assure the congregation that we were performing proper oversight?
 - What bylaw changes would this require.
 - John will refer these question to the Governance Committee.
- This will be the major discussion subject of the next FOC meeting in October.

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Bellingham Unitarian Fellowship

Balance Sheet Comparison

As of June 30, 2024

	TOTAL		
	AS OF JUN 30, 2024	AS OF JUN 30, 2023 (PY)	AS OF MAY 31, 2024 (PP)
ASSETS			
Current Assets			
Bank Accounts			
10021 WECU Checking	28,167	46,069	28,507
10043 WECU - Endowment Savings	163	162	163
10045 WECU Savings & Reserves	25,057	87,844	25,022
10050 Humanitas			
10022 WECU - Humanitas Checking	1,622	1,513	1,225
10044 WECU - Humanitas Savings	8,615	7,558	8,717
Total 10050 Humanitas	10,238	9,071	9,941
Total Bank Accounts	\$63,624	\$143,146	\$63,633
Other Current Assets			
10051 WECU Certificate of Deposit	104,973	100,780	104,139
10052 WECU 3030802 12 Month CD	26,144	25,027	25,861
13000 Prepaid Expenses	1,075	600	1,183
13001 A. Herrmann Social Justice Acct	48,214	39,321	42,411
13011 Prepaid Insurance	0	4,920	0
13030 UUA Common Endowment Acct	199,955	183,350	190,541
Total Other Current Assets	\$380,360	\$353,998	\$364,136
Total Current Assets	\$443,984	\$497,144	\$427,769
Fixed Assets			
15010 Land	331,924	331,924	331,924
15020 Building - Net	1,895,619	1,895,619	1,895,619
15050 Furniture & Fixtures	27,661	27,661	27,661
15070 Office Equipment	2,018	2,018	2,018
Total Fixed Assets	\$2,257,221	\$2,257,221	\$2,257,221
TOTAL ASSETS	\$2,701,205	\$2,754,365	\$2,684,990

Bellingham Unitarian Fellowship

Balance Sheet Comparison

As of June 30, 2024

	TOTAL		
	AS OF JUN 30, 2024	AS OF JUN 30, 2023 (PY)	AS OF MAY 31, 2024 (PP)
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
20000 Accounts Payables	6,442	5,582	6,442
Total Accounts Payable	\$6,442	\$5,582	\$6,442
Credit Cards			
21002 Visa- WECU	2,562	3,368	1,996
Total Credit Cards	\$2,562	\$3,368	\$1,996
Other Current Liabilities			
22010 Accrued Liabilities	0	0	-4,613
23010 Mortg Principle - 1 yr liab	10,800	10,800	10,800
24000 Payroll Liabilities	0	0	-15,541
24005 Federal Withholding	0	0	4,946
24010 LTD Insurance	-174	0	-868
24015 Medicare	0	0	1,632
24020 Paid Family Leave	0	0	919
24025 Pension	2,510	14,267	52
24030 Soc. Security	0	0	6,978
24035 State of WA L&I	1,063	865	560
Total 24000 Payroll Liabilities	3,399	15,132	-1,321
25010 Prepaid Pledges	26,265	26,150	19,025
Total Other Current Liabilities	\$40,464	\$52,082	\$23,891
Total Current Liabilities	\$49,467	\$61,032	\$32,329
Long-Term Liabilities			
26010 Mortgage - UUA / WECU	252,007	250,829	252,809
26011 Mortgage principal payments due in 1 year	-10,800		-10,800
Total Long-Term Liabilities	\$241,207	\$250,829	\$242,009
Total Liabilities	\$290,674	\$311,861	\$274,338
Equity			
30100 Retained Earnings	2,123,607	2,122,503	2,127,508

Bellingham Unitarian Fellowship

Balance Sheet Comparison

As of June 30, 2024

	TOTAL		
	AS OF JUN 30, 2024	AS OF JUN 30, 2023 (PY)	AS OF MAY 31, 2024 (PP)
31000 DESIGNATED PROGRAM (FUNDS)			
31010 Choir (Fund)	0	0	1,285
31020 CND & Social Hour (Fund)	0	-22	-22
31030 RE (Funds)			
31040 Coming of Age (Fund)	57	57	57
31050 High School (Fund)	496	496	496
31060 RE Gift Fund (Fund)	21,119	30,899	21,934
31080 Young Adult (Fund)	677	677	677
Total 31030 RE (Funds)	22,349	32,129	23,164
31090 Retreat - All church (Fund)	1,129	2,414	1,750
31095 Retreat - Women's (Fund)	4,773	4,940	4,940
31100 SEJC (Funds)	70	70	70
31110 Special Collections Fund (deleted)	0	2,916	2,916
31120 Anti Racism (Fund)	10	10	10
31130 BLM (Fund)	1,006	387	787
31140 Fairtrade Coffee (Fund)	3,208	2,938	2,973
31150 Family Promise (Fund)	0	155	155
31190 Interweave (Fund)	965	954	954
31200 Native Amer. Connect'ns (Fund)	233	-267	233
31210 Refugee Resettlement Fund	5,840	14,278	11,776
31220 Social/Environ. Justice (Fund)	5,004	5,339	4,509
32230 UU The Vote Fund	161	200	200
Total 31100 SEJC (Funds)	16,497	26,981	24,584
Total 31000 DESIGNATED PROGRAM (FUNDS)	44,747	66,442	55,701
31011 Paddle Call Funds	13,235	9,260	9,260
33000 RESTRICTED BANK ACCOUNT FUNDS			
33010 Humanitas Fund	10,238	8,961	9,831
33030 Board Reserves	130,007	188,827	130,007
Total 33000 RESTRICTED BANK ACCOUNT FUNDS	140,245	197,788	139,838
33250 RESTRICTED INVESTMENT FUNDS			
33260 A. Herrmann Domini Fund - SEJC	48,214	41,505	41,505
Total 33250 RESTRICTED INVESTMENT FUNDS	48,214	41,505	41,505
Net Income	40,484	5,005	36,839
Total Equity	\$2,410,531	\$2,442,504	\$2,410,652
TOTAL LIABILITIES AND EQUITY	\$2,701,205	\$2,754,365	\$2,684,990

Bellingham Unitarian Fellowship

Profit and Loss Comparison

June 2024

	TOTAL		
	JUN 2024	MAY 2-31, 2024 (PP)	JUN 2023 (PY)
Income			
40001 OPERATIONS INCOME			
40200 FACILITIES			
40210 Rental of Building	-1,262	865	616
Total 40200 FACILITIES	-1,262	865	616
40300 PROGRAMS			
40315 Choir Income	1,297		
40320 CND & Coffee Hour	253	792	205
40410 Retreat, All Church	621		
40420 Retreat, Women's	167		
40500 SEJC INCOME			
40510 Refugee Resettlement Revenue	5,936		-2,501
40520 SEJC - BLM		30	121
40525 SEJC - Fairtrade Coffee Sales	219	281	-269
40530 SEJC - Family Promise	155		0
40535 SEJC - General			-979
40540 SEJC - Interweave	-20		
40545 SEJC - NACC			500
40550 SEJC - Special Collections	1,691	1,202	-1,315
40551 Food Bank/Food Shelf	145	145	
40565 UU The Vote Income	39		
Total 40500 SEJC INCOME	8,165	1,658	-4,444
Total 40300 PROGRAMS	10,503	2,450	-4,239
Total 40001 OPERATIONS INCOME	9,241	3,315	-3,623
41000 STEWARDSHIP INCOME			
41010 DONATIONS			
41011 Pledge Income	24,809	21,952	21,039
41012 Cash Donations and Misc.	484	-23,144	111
41103 Non-Pledge / Friends Donations	655	579	440
41104 Transfers from Reserves		23,820	
41120 RE Gift	815	815	1,055
Total 41010 DONATIONS	26,763	24,022	22,645
41100 FUNDRAISING			
41101 Other Fundraising Income	66		
41102 Auction - MayFaire	-2,134	24,059	-18,950
41110 Covid Grants & Income			4,262
Total 41100 FUNDRAISING	-2,068	24,059	-14,688
Total 41000 STEWARDSHIP INCOME	24,695	48,081	7,957

Bellingham Unitarian Fellowship

Profit and Loss Comparison

June 2024

	TOTAL		
	JUN 2024	MAY 2-31, 2024 (PP)	JUN 2023 (PY)
42000 FINANCING			
42015 Interest Income	1,152	2	962
Total 42000 FINANCING	1,152	2	962
Total Income	\$35,088	\$51,398	\$5,296
GROSS PROFIT	\$35,088	\$51,398	\$5,296
Expenses			
52000 OPERATIONAL EXPENSES			
52100 ADMINISTRATIVE EXPENSES			-324
52120 IT - Equipment		11	
52130 IT - Software/Subscriptions	331	308	112
52140 Office / Administrative	202	617	650
52160 Service Charges & Fees	276	290	153
52170 Telephone	462	462	439
Total 52100 ADMINISTRATIVE EXPENSES	1,271	1,689	1,031
52200 FACILITIES			
52210 Building Maintenance & Repairs	2,357	221	2,777
52220 Insurance - Bldg/Liability Expe		3,716	680
52230 Mortgage Interest	859		891
52240 Permits, Licenses			349
Total 52200 FACILITIES	3,215	3,937	4,697
52300 PROGRAM EXPENSES			
52310 Choir			200
52320 CND & Coffee Hour	565	342	227
52410 LLL - Childcare Contractors	53	105	518
52420 LLL EXPENSE			
52460 LLL - RE General	39	415	-327
Total 52420 LLL EXPENSE	39	415	-327
52530 Retreat , All-Church			-328
52540 Retreat, Women's			-94
52600 SEJC EXPENSES			
52615 SEJC - BLM	219	230	560
52620 SEJC - Fairtrade Coffee	868		674
52635 SEJC - Spec Coll Dispersements	3,748	1,115	2,545
52640 SEJC Expense - General	495		
Total 52600 SEJC EXPENSES	5,330	1,345	3,779
52700 Staff Professional Expenses			
52710 Prof Expense - Admin Staff		60	
52730 Prof Expense - DLL			330
52740 Prof Expense - Minister		237	360

Bellingham Unitarian Fellowship

Profit and Loss Comparison

June 2024

	TOTAL		
	JUN 2024	MAY 2-31, 2024 (PP)	JUN 2023 (PY)
Total 52700 Staff Professional Expenses		297	690
52820 Worship Arts	100		1,000
Total 52300 PROGRAM EXPENSES	6,086	2,504	5,664
52900 UTILITIES / BUILDING SERVICES			
52910 Custodial -Supplies	283	23	145
52915 Custodial Contractors	1,395	330	1,608
52920 Electricity	736	736	563
52925 Elevator		950	
52930 Garbage/Recycling	208	208	203
52935 Gas	193	189	57
52940 Security Monitor/ Requird Tests	374	218	450
52945 Water/Sewer	364	713	533
Total 52900 UTILITIES / BUILDING SERVICES	3,553	3,367	3,560
Total 52000 OPERATIONAL EXPENSES	14,126	11,497	14,952
60000 STAFFING EXPENSE			
60100 Admin Salary & PTO	4,615	5,192	4,583
60110 AV Tech	1,196	170	516
60120 Building Steward	1,318	631	712
60126 Childcare Provider	-482	238	
60130 Director of Lifelong Learning	4,195	4,202	4,080
60135 Keyboard Artist I/Choral Assist	603	603	586
60140 Keyboard Artist II	540	540	700
60150 Minister Salary & Housing	7,606	7,606	7,384
60155 Music Director	2,040	2,040	2,146
60165 Taize	-650	0	200
60200 Benefits			
60210 Health Insurance Supp	1,811	1,361	1,047
60230 LTD Payroll Expense	174	174	186
60240 Pension Payroll Expense	310	195	3,609
Total 60200 Benefits	2,295	1,730	4,842
60400 Payroll Taxes			
60410 Medicare Expense	194	190	184
60420 Paid Family Medical Leave	38	38	48
60430 Social Security Expense	830	813	807
60440 State of WA L&I Expense	210	198	200
Total 60400 Payroll Taxes	1,273	1,239	1,239
Total 60000 STAFFING EXPENSE	24,549	24,190	26,989
66900 Reconciliation Discrepancies	5,753		2,270

Bellingham Unitarian Fellowship

Profit and Loss Comparison

June 2024

	TOTAL		
	JUN 2024	MAY 2-31, 2024 (PP)	JUN 2023 (PY)
70000 STEWARDSHIP EXPENSES			
70100 Denominational Dues			
70130 UUA Dues	2,032	2,031	2,122
Total 70100 Denominational Dues	2,032	2,031	2,122
70200 Stewardship Fundraising Expense			
70210 Auction - MayFaire Expense	100	854	
70250 Stewardship Expense	99		
Total 70200 Stewardship Fundraising Expense	199	854	
Total 70000 STEWARDSHIP EXPENSES	2,231	2,885	2,122
Total Expenses	\$46,659	\$38,571	\$46,332
NET OPERATING INCOME	\$ -11,571	\$12,827	\$ -41,035
Other Income			
42500 NON-OPERATING INCOME			
42530 Unrealized Gain/Loss	15,216		5,796
Total 42500 NON-OPERATING INCOME	15,216		5,796
Total Other Income	\$15,216	\$0	\$5,796
NET OTHER INCOME	\$15,216	\$0	\$5,796
NET INCOME	\$3,646	\$12,827	\$ -35,239

Bellingham Unitarian Fellowship

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

July 2023 - June 2024

	ACTUAL	BUDGET	TOTAL OVER BUDGET	% OF BUDGET
Income				
40001 OPERATIONS INCOME				
40200 FACILITIES				
40210 Rental of Building	25,243	39,100	-13,857	65.00 %
Total 40200 FACILITIES	25,243	39,100	-13,857	65.00 %
40300 PROGRAMS				
40315 Choir Income	1,730	1,420	310	122.00 %
40320 CND & Coffee Hour	5,096	3,750	1,346	136.00 %
40325 LLL INCOME				
40330 LLL - RE Income	229		229	
40345 LLL - OWL income	175	1,700	-1,525	10.00 %
Total 40325 LLL INCOME	404	1,700	-1,296	24.00 %
40410 Retreat, All Church	5,655		5,655	
40420 Retreat, Women's	858		858	
40500 SEJC INCOME				
40510 Refugee Resettlement Revenue	8,736		8,736	
40520 SEJC - BLM	1,200		1,200	
40525 SEJC - Fairtrade Coffee Sales	3,363	2,135	1,228	158.00 %
40530 SEJC - Family Promise	155		155	
40535 SEJC - General	345		345	
40545 SEJC - NACC		1,650	-1,650	
40550 SEJC - Special Collections	18,514	23,112	-4,598	80.00 %
40551 Food Bank/Food Shelf	1,055		1,055	
40565 UU The Vote Income	39		39	
40570 SEJC Palestinian Family Income	9,115		9,115	
Total 40500 SEJC INCOME	42,523	26,897	15,626	158.00 %
Total 40300 PROGRAMS	56,266	33,767	22,499	167.00 %
Total 40001 OPERATIONS INCOME	81,509	72,867	8,642	112.00 %
41000 STEWARDSHIP INCOME				
41010 DONATIONS				
41011 Pledge Income	326,077	314,367	11,710	104.00 %
41012 Cash Donations and Misc.	1,358	48,130	-46,772	3.00 %
41103 Non-Pledge / Friends Donations	9,146	17,295	-8,149	53.00 %
41104 Transfers from Reserves	58,820		58,820	
41120 RE Gift	9,790	9,780	10	100.00 %
Total 41010 DONATIONS	405,191	389,572	15,619	104.00 %
41100 FUNDRAISING				
41101 Other Fundraising Income	2,227	-2,680	4,907	-83.00 %
41102 Auction - MayFaire	26,660	25,400	1,260	105.00 %
41110 Covid Grants & Income	8,372	27,250	-18,878	31.00 %
Total 41100 FUNDRAISING	37,258	49,970	-12,712	75.00 %
Total 41000 STEWARDSHIP INCOME	442,449	439,542	2,907	101.00 %

Bellingham Unitarian Fellowship

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

July 2023 - June 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
42000 FINANCING				
42015 Interest Income	5,621	4,572	1,049	123.00 %
Total 42000 FINANCING	5,621	4,572	1,049	123.00 %
Total Income	\$529,578	\$516,981	\$12,597	102.00 %
GROSS PROFIT	\$529,578	\$516,981	\$12,597	102.00 %
Expenses				
52000 OPERATIONAL EXPENSES				
52100 ADMINISTRATIVE EXPENSES				
52120 IT - Equipment	536	1,775	-1,239	30.00 %
52130 IT - Software/Subscriptions	4,440	4,900	-460	91.00 %
52140 Office / Administrative	4,542	2,400	2,142	189.00 %
52160 Service Charges & Fees	1,800	1,965	-165	92.00 %
52170 Telephone	4,984	5,479	-495	91.00 %
52180 Volunteer Appreciation	108	150	-42	72.00 %
Total 52100 ADMINISTRATIVE EXPENSES	16,411	16,669	-258	98.00 %
52200 FACILITIES				
52210 Building Maintenance & Repairs	16,105	14,275	1,830	113.00 %
52220 Insurance - Bldg/Liability Expe	13,548	8,160	5,388	166.00 %
52230 Mortgage Interest	10,318	10,212	106	101.00 %
52240 Permits, Licenses	333	505	-172	66.00 %
Total 52200 FACILITIES	40,304	33,152	7,152	122.00 %
52300 PROGRAM EXPENSES				
52310 Choir	4,399	3,570	829	123.00 %
52320 CND & Coffee Hour	5,766	2,510	3,256	230.00 %
52340 Human Resources	300		300	
52410 LLL - Childcare Contractors	2,408	1,895	513	127.00 %
52420 LLL EXPENSE				
52440 LLL - Middle School	23		23	
52450 LLL - OWL	1,533	530	1,003	289.00 %
52460 LLL - RE General	1,530	6,900	-5,370	22.00 %
Total 52420 LLL EXPENSE	3,085	7,430	-4,345	42.00 %
52510 Membership / Hospitality	250	215	35	116.00 %
52520 Pastoral Care	186		186	
52530 Retreat , All-Church	5,655	900	4,755	628.00 %
52540 Retreat, Women's	858	80	778	1,072.00 %
52600 SEJC EXPENSES				
52615 SEJC - BLM	1,200	275	925	436.00 %
52620 SEJC - Fairtrade Coffee	3,412	1,531	1,881	223.00 %
52625 SEJC - Family Promise	155		155	
52630 SEJC - NACC		200	-200	
52635 SEJC - Spec Coll Dispersements	20,307	23,221	-2,914	87.00 %
52640 SEJC Expense - General	1,295	1,670	-375	78.00 %

Bellingham Unitarian Fellowship

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

July 2023 - June 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
52645 SEJC Refugee Resettlement Expen	8,736		8,736	
52650 UU The Vote Expense	39		39	
52655 SEJC Palestinian Family Expense	7,060		7,060	
Total 52600 SEJC EXPENSES	42,205	26,897	15,308	157.00 %
52700 Staff Professional Expenses				
52710 Prof Expense - Admin Staff	116		116	
52720 Prof Expense - Community Min		263	-263	
52730 Prof Expense - DLL	200	2,460	-2,260	8.00 %
52740 Prof Expense - Minister	1,681	2,409	-728	70.00 %
52750 Prof Expense - Music Director	125	1,000	-875	13.00 %
Total 52700 Staff Professional Expenses	2,122	6,132	-4,010	35.00 %
52810 Volunteer Training & Developmnt	400		400	
52820 Worship Arts	2,000	3,749	-1,749	53.00 %
Total 52300 PROGRAM EXPENSES	69,634	53,378	16,256	130.00 %
52900 UTILITIES / BUILDING SERVICES	358		358	
52910 Custodial -Supplies	1,645	990	655	166.00 %
52915 Custodial Contractors	11,349	9,250	2,099	123.00 %
52920 Electricity	9,331	9,255	76	101.00 %
52925 Elevator	1,508	1,026	482	147.00 %
52930 Garbage/Recycling	2,535	2,400	135	106.00 %
52935 Gas	3,193	310	2,883	1,030.00 %
52940 Security Monitor/ Requird Tests	3,337	1,350	1,987	247.00 %
52945 Water/Sewer	5,146	4,115	1,031	125.00 %
Total 52900 UTILITIES / BUILDING SERVICES	38,402	28,696	9,706	134.00 %
Total 52000 OPERATIONAL EXPENSES	164,751	131,895	32,856	125.00 %
60000 STAFFING EXPENSE				
60100 Admin Salary & PTO	69,588	63,889	5,699	109.00 %
60110 AV Tech	5,258	6,350	-1,092	83.00 %
60120 Building Steward	7,220	6,125	1,095	118.00 %
60130 Director of Lifelong Learning	50,420	50,424	-4	100.00 %
60135 Keyboard Artist I/Choral Assist	7,418	7,080	338	105.00 %
60140 Keyboard Artist II	6,447	5,168	1,279	125.00 %
60150 Minister Salary & Housing	91,270	91,272	-2	100.00 %
60155 Music Director	25,841	26,520	-679	97.00 %
60165 Taize	1,030	2,400	-1,370	43.00 %
60200 Benefits				
60210 Health Insurance Supp	18,685	12,564	6,121	149.00 %
60230 LTD Payroll Expense	1,472	2,076	-604	71.00 %
60240 Pension Payroll Expense	16,173	19,228	-3,055	84.00 %
Total 60200 Benefits	36,330	33,868	2,462	107.00 %
60400 Payroll Taxes				
60410 Medicare Expense	2,457	2,255	202	109.00 %

Bellingham Unitarian Fellowship

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

July 2023 - June 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
60420 Paid Family Medical Leave	487	326	161	149.00 %
60430 Social Security Expense	10,507	9,944	563	106.00 %
60440 State of WA L&I Expense	2,365	2,520	-155	94.00 %
Total 60400 Payroll Taxes	15,816	15,045	771	105.00 %
Total 60000 STAFFING EXPENSE	316,638	308,141	8,497	103.00 %
66900 Reconciliation Discrepancies	5,753		5,753	
70000 STEWARDSHIP EXPENSES				
70100 Denominational Dues				
70130 UUA Dues	24,373	24,384	-11	100.00 %
Total 70100 Denominational Dues	24,373	24,384	-11	100.00 %
70200 Stewardship Fundraising Expense				
70210 Auction - MayFaire Expense	1,982	4,493	-2,511	44.00 %
70250 Stewardship Expense	387		387	
Total 70200 Stewardship Fundraising Expense	2,369	4,493	-2,124	53.00 %
Total 70000 STEWARDSHIP EXPENSES	26,742	28,877	-2,135	93.00 %
Uncategorized Expense		14,320	-14,320	
Total Expenses	\$513,884	\$483,233	\$30,651	106.00 %
NET OPERATING INCOME	\$15,694	\$33,748	\$ -18,054	47.00 %
Other Income				
42500 NON-OPERATING INCOME				
42530 Unrealized Gain/Loss	25,498		25,498	
Total 42500 NON-OPERATING INCOME	25,498		25,498	
Total Other Income	\$25,498	\$0	\$25,498	0%
Other Expenses				
80000 NON-OPERATING EXPENSE				
80300 Capital Buiding Security	707		707	
80500 Mortgage Equity Pymt		9,720	-9,720	
Total 80000 NON-OPERATING EXPENSE	707	9,720	-9,013	7.00 %
Total Other Expenses	\$707	\$9,720	\$ -9,013	7.00 %
NET OTHER INCOME	\$24,790	\$ -9,720	\$34,510	-255.00 %
NET INCOME	\$40,484	\$24,028	\$16,456	168.00 %

Bellingham Unitarian Fellowship

Statement of Cash Flows

July 2023 - June 2024

	TOTAL
OPERATING ACTIVITIES	
Net Income	40,484
Adjustments to reconcile Net Income to Net Cash provided by operations:	
13000 Prepaid Expenses	-475
13001 A. Herrmann Social Justice Acct	-8,892
13011 Prepaid Insurance	4,920
13030 UUA Common Endowment Acct	-16,605
20000 Accounts Payables	860
21002 Visa- WECU	-806
24010 Payroll Liabilities:LTD Insurance	-174
24025 Payroll Liabilities:Pension	-11,757
24035 Payroll Liabilities:State of WA L&I	198
25010 Prepaid Pledges	115
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	-32,617
Net cash provided by operating activities	\$7,867
INVESTING ACTIVITIES	
10051 WECU Certificate of Deposit	-4,193
10052 WECU 3030802 12 Month CD	-1,117
Net cash provided by investing activities	\$ -5,310
FINANCING ACTIVITIES	
26010 Mortgage - UUA / WECU	1,177
26011 Mortgage principal payments due in 1 year	-10,800
30100 Retained Earnings	-3,902
31011 Paddle Call Funds	3,975
31020 DESIGNATED PROGRAM (FUNDS):CND & Social Hour (Fund)	22
31060 DESIGNATED PROGRAM (FUNDS):RE (Funds):RE Gift Fund (Fund)	-9,780
31090 DESIGNATED PROGRAM (FUNDS):Retreat - All church (Fund)	-1,285
31095 DESIGNATED PROGRAM (FUNDS):Retreat - Women's (Fund)	-167
31110 DESIGNATED PROGRAM (FUNDS):SEJC (Funds):Special Collections Fund (deleted)	-2,916
31130 DESIGNATED PROGRAM (FUNDS):SEJC (Funds):BLM (Fund)	619
31140 DESIGNATED PROGRAM (FUNDS):SEJC (Funds):Fairtrade Coffee (Fund)	270
31150 DESIGNATED PROGRAM (FUNDS):SEJC (Funds):Family Promise (Fund)	-155
31190 DESIGNATED PROGRAM (FUNDS):SEJC (Funds):Interweave (Fund)	11
31200 DESIGNATED PROGRAM (FUNDS):SEJC (Funds):Native Amer. Connect'ns (Fund)	500
31210 DESIGNATED PROGRAM (FUNDS):SEJC (Funds):Refugee Resettlement Fund	-8,438
31220 DESIGNATED PROGRAM (FUNDS):SEJC (Funds):Social/Environ. Justice (Fund)	-335
32230 DESIGNATED PROGRAM (FUNDS):SEJC (Funds):UU The Vote Fund	-39
33010 RESTRICTED BANK ACCOUNT FUNDS:Humanitas Fund	1,277
33030 RESTRICTED BANK ACCOUNT FUNDS:Board Reserves	-58,820
33260 RESTRICTED INVESTMENT FUNDS:A. Herrmann Domini Fund - SEJC	6,708
Net cash provided by financing activities	\$ -82,079
NET CASH INCREASE FOR PERIOD	\$ -79,522
Cash at beginning of period	143,146

Bellingham Unitarian Fellowship

Statement of Cash Flows

July 2023 - June 2024

	TOTAL
CASH AT END OF PERIOD	\$63,624

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Bellingham Unitarian Fellowship

Balance Sheet Monthly Comparison

As of July 31, 2024

	TOTAL	
	AS OF JUL 31, 2024	AS OF JUN 30, 2024 (PP)
ASSETS		
Current Assets		
Bank Accounts		
10021 WECU Checking	43,143	28,167
10043 WECU - Endowment Savings	163	163
10045 WECU Savings & Reserves	25,057	25,057
10050 Humanitas		
10022 WECU - Humanitas Checking	2,622	1,622
10044 WECU - Humanitas Savings	7,600	8,615
Total 10050 Humanitas	10,223	10,238
Total Bank Accounts	\$78,585	\$63,624
Other Current Assets		
10051 WECU Certificate of Deposit	104,973	104,973
10052 WECU 3030802 12 Month CD	26,144	26,144
13000 Prepaid Expenses	967	1,075
13001 A. Herrmann Social Justice Acct	48,214	48,214
13030 UUA Common Endowment Acct	199,955	199,955
Total Other Current Assets	\$380,252	\$380,360
Total Current Assets	\$458,837	\$443,984
Fixed Assets		
15010 Land	331,924	331,924
15020 Building - Net	1,895,619	1,895,619
15050 Furniture & Fixtures	27,661	27,661
15070 Office Equipment	2,018	2,018
Total Fixed Assets	\$2,257,221	\$2,257,221
TOTAL ASSETS	\$2,716,058	\$2,701,205
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 Accounts Payables	6,442	6,442
Total Accounts Payable	\$6,442	\$6,442
Credit Cards		
21002 Visa- WECU	4,128	2,562

Bellingham Unitarian Fellowship

Balance Sheet Monthly Comparison

As of July 31, 2024

	TOTAL	
	AS OF JUL 31, 2024	AS OF JUN 30, 2024 (PP)
Total Credit Cards	\$4,128	\$2,562
Other Current Liabilities		
23010 Mortg Principle - 1 yr liab	10,800	10,800
24000 Payroll Liabilities	0	0
24010 LTD Insurance	-253	-174
24025 Pension	-1,028	2,510
24035 State of WA L&I	1,063	1,063
Total 24000 Payroll Liabilities	-219	3,399
25010 Prepaid Pledges	0	26,265
Total Other Current Liabilities	\$10,581	\$40,464
Total Current Liabilities	\$21,151	\$49,467
Long-Term Liabilities		
26010 Mortgage - UUA / WECU	251,173	252,007
26011 Mortgage principal payments due in 1 year	-10,800	-10,800
Total Long-Term Liabilities	\$240,373	\$241,207
Total Liabilities	\$261,524	\$290,674
Equity		
30100 Retained Earnings	2,049,023	2,164,091
31000 DESIGNATED PROGRAM (FUNDS)		
31030 RE (Funds)		
31040 Coming of Age (Fund)	57	57
31050 High School (Fund)	496	496
31060 RE Gift Fund (Fund)	20,654	21,119
31080 Young Adult (Fund)	677	677
Total 31030 RE (Funds)	21,884	22,349
31090 Retreat - All church (Fund)	1,129	1,129
31095 Retreat - Women's (Fund)	4,773	4,773
31100 SEJC (Funds)	70	70
31120 Anti Racism (Fund)	10	10
31130 BLM (Fund)	1,006	1,006
31140 Fairtrade Coffee (Fund)	3,208	3,208
31190 Interweave (Fund)	765	965
31200 Native Amer. Connect'ns (Fund)	233	233
31210 Refugee Resettlement Fund	5,840	5,840
31220 Social/Environ. Justice (Fund)	5,004	5,004
32230 UU The Vote Fund	161	161
Total 31100 SEJC (Funds)	16,297	16,497
Total 31000 DESIGNATED PROGRAM (FUNDS)	44,082	44,747
31011 Paddle Call Funds	13,235	13,235

Bellingham Unitarian Fellowship

Balance Sheet Monthly Comparison

As of July 31, 2024

	TOTAL	
	AS OF JUL 31, 2024	AS OF JUN 30, 2024 (PP)
33000 RESTRICTED BANK ACCOUNT FUNDS		
33010 Humanitas Fund	10,238	10,238
33030 Board Reserves	130,007	130,007
33032 Building Maintenance Reserve	44,613	
33034 Emergency Reserve (1% of Budget)	64,669	
33036 Sabbatical Reserve	7,435	
Total 33030 Board Reserves	246,724	130,007
Total 33000 RESTRICTED BANK ACCOUNT FUNDS	256,962	140,245
33250 RESTRICTED INVESTMENT FUNDS		
33260 A. Herrmann Domini Fund - SEJC	48,214	48,214
Total 33250 RESTRICTED INVESTMENT FUNDS	48,214	48,214
Net Income	43,019	
Total Equity	\$2,454,534	\$2,410,531
TOTAL LIABILITIES AND EQUITY	\$2,716,058	\$2,701,205

Bellingham Unitarian Fellowship

Profit and Loss Comparison

July 2024

	TOTAL		
	JUL 2024	JUN 2024 (PP)	JUL 2023 (PY)
Income			
40001 OPERATIONS INCOME			
40200 FACILITIES			
40210 Rental of Building	1,235	-1,262	1,286
Total 40200 FACILITIES	1,235	-1,262	1,286
40300 PROGRAMS			
40315 Choir Income		1,297	
40320 CND & Coffee Hour		253	
40410 Retreat, All Church		621	
40420 Retreat, Women's		167	
40500 SEJC INCOME			
40510 Refugee Resettlement Revenue		5,936	
40525 SEJC - Fairtrade Coffee Sales	303	219	262
40530 SEJC - Family Promise		155	
40540 SEJC - Interweave	61	-20	
40550 SEJC - Special Collections	975	1,691	1,280
40551 Food Bank/Food Shelf	95	145	45
40565 UU The Vote Income		39	
Total 40500 SEJC INCOME	1,434	8,165	1,587
Total 40300 PROGRAMS	1,434	10,503	1,587
Total 40001 OPERATIONS INCOME	2,669	9,241	2,873
41000 STEWARDSHIP INCOME			
41010 DONATIONS			
41011 Pledge Income	60,198	24,809	52,811
41012 Cash Donations and Misc.	80	484	40
41103 Non-Pledge / Friends Donations	1,114	655	811
41120 RE Gift	465	815	815
Total 41010 DONATIONS	61,857	26,763	54,477
41100 FUNDRAISING			
41101 Other Fundraising Income		66	
41102 Auction - MayFaire	270	-2,134	
Total 41100 FUNDRAISING	270	-2,068	
Total 41000 STEWARDSHIP INCOME	62,127	24,695	54,477
42000 FINANCING			
42015 Interest Income		1,152	
Total 42000 FINANCING		1,152	
Total Income	\$64,796	\$35,088	\$57,350
GROSS PROFIT	\$64,796	\$35,088	\$57,350

Bellingham Unitarian Fellowship

Profit and Loss Comparison

July 2024

	TOTAL		
	JUL 2024	JUN 2024 (PP)	JUL 2023 (PY)
Expenses			
51100 FINANCING (Reserves) EXPENSE			
51110 Building Maint. (15%) Reserve	1,167		
51120 Emergency Reserve (1% budget)	357		
51130 Sabbatical Reserve Expense	125		
Total 51100 FINANCING (Reserves) EXPENSE	1,649		
52000 OPERATIONAL EXPENSES			
52100 ADMINISTRATIVE EXPENSES			
52130 IT - Software/Subscriptions	270	331	112
52140 Office / Administrative	99	202	0
52160 Service Charges & Fees	425	276	-949
52170 Telephone	462	462	442
Total 52100 ADMINISTRATIVE EXPENSES	1,256	1,271	-396
52200 FACILITIES			
52210 Building Maintenance & Repairs	136	2,357	509
52220 Insurance - Bldg/Liability Expe	178		790
52230 Mortgage Interest	829	859	860
52240 Permits, Licenses			130
Total 52200 FACILITIES	1,143	3,215	2,290
52300 PROGRAM EXPENSES			
52310 Choir			100
52320 CND & Coffee Hour		565	34
52410 LLL - Childcare Contractors	147	53	188
52420 LLL EXPENSE			
52460 LLL - RE General		39	0
Total 52420 LLL EXPENSE		39	0
52520 Pastoral Care			186
52600 SEJC EXPENSES			
52615 SEJC - BLM		219	
52620 SEJC - Fairtrade Coffee	383	868	382
52635 SEJC - Spec Coll Dispersements	975	3,748	1,326
52640 SEJC Expense - General		495	
52645 SEJC Refugee Resettlement Expen	185		
Total 52600 SEJC EXPENSES	1,544	5,330	1,708
52700 Staff Professional Expenses			
52740 Prof Expense - Minister	825		55
Total 52700 Staff Professional Expenses	825		55
52820 Worship Arts		100	1,050
Total 52300 PROGRAM EXPENSES	2,516	6,086	3,321

Bellingham Unitarian Fellowship

Profit and Loss Comparison

July 2024

	TOTAL		
	JUL 2024	JUN 2024 (PP)	JUL 2023 (PY)
52900 UTILITIES / BUILDING SERVICES			
52910 Custodial -Supplies	67	283	237
52915 Custodial Contractors	660	1,395	510
52920 Electricity	643	736	529
52925 Elevator	1,117		
52930 Garbage/Recycling	220	208	203
52935 Gas	52	193	46
52940 Security Monitor/ Requird Tests	18	374	549
52945 Water/Sewer	904	364	353
Total 52900 UTILITIES / BUILDING SERVICES	3,682	3,553	2,427
Total 52000 OPERATIONAL EXPENSES	8,596	14,126	7,642
60000 STAFFING EXPENSE			
60100 Admin Salary & PTO	5,478	4,615	4,583
60110 AV Tech	688	1,196	170
60120 Building Steward	324	1,318	502
60126 Childcare Provider	269	-482	
60130 Director of Lifelong Learning		4,195	4,202
60135 Keyboard Artist I/Choral Assist	603	603	604
60140 Keyboard Artist II	540	540	720
60150 Minister Salary & Housing	7,606	7,606	7,606
60155 Music Director		2,040	2,210
60165 Taize	-6,200	-650	206
60200 Benefits			
60210 Health Insurance Supp	450	1,811	1,047
60230 LTD Payroll Expense	94	174	173
60240 Pension Payroll Expense	881	310	1,806
Total 60200 Benefits	1,425	2,295	3,026
60400 Payroll Taxes			
60410 Medicare Expense	121	194	183
60420 Paid Family Medical Leave	27	38	38
60430 Social Security Expense	518	830	784
60440 State of WA L&I Expense	134	210	200
Total 60400 Payroll Taxes	800	1,273	1,204
Total 60000 STAFFING EXPENSE	11,532	24,549	25,033
66900 Reconciliation Discrepancies		5,753	
70000 STEWARDSHIP EXPENSES			
70100 Denominational Dues			
70130 UUA Dues		2,032	2,031
Total 70100 Denominational Dues		2,032	2,031

Bellingham Unitarian Fellowship

Profit and Loss Comparison

July 2024

	TOTAL		
	JUL 2024	JUN 2024 (PP)	JUL 2023 (PY)
70200 Stewardship Fundraising Expense			
70210 Auction - MayFaire Expense		100	
70250 Stewardship Expense		99	
Total 70200 Stewardship Fundraising Expense		199	
Total 70000 STEWARDSHIP EXPENSES		2,231	2,031
Total Expenses	\$21,777	\$46,659	\$34,706
NET OPERATING INCOME	\$43,019	\$ -11,571	\$22,644
Other Income			
42500 NON-OPERATING INCOME			
42530 Unrealized Gain/Loss		15,216	
Total 42500 NON-OPERATING INCOME		15,216	
Total Other Income	\$0	\$15,216	\$0
NET OTHER INCOME	\$0	\$15,216	\$0
NET INCOME	\$43,019	\$3,646	\$22,644

Bellingham Unitarian Fellowship

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

July 2024

	JUL 2024			TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	ACTUAL	BUDGET	OVER BUDGET
Income						
40001 OPERATIONS INCOME				\$0	\$0	\$0
40200 FACILITIES				\$0	\$0	\$0
40210 Rental of Building	1,235	2,000	-765	\$1,235	\$2,000	\$ -765
Total 40200 FACILITIES	1,235	2,000	-765	\$1,235	\$2,000	\$ -765
40300 PROGRAMS				\$0	\$0	\$0
40500 SEJC INCOME				\$0	\$0	\$0
40525 SEJC - Fairtrade Coffee Sales	303		303	\$303	\$0	\$303
40540 SEJC - Interweave	61		61	\$61	\$0	\$61
40550 SEJC - Special Collections	975		975	\$975	\$0	\$975
40551 Food Bank/Food Shelf	95		95	\$95	\$0	\$95
Total 40500 SEJC INCOME	1,434		1,434	\$1,434	\$0	\$1,434
Total 40300 PROGRAMS	1,434		1,434	\$1,434	\$0	\$1,434
Total 40001 OPERATIONS INCOME	2,669	2,000	669	\$2,669	\$2,000	\$669
41000 STEWARDSHIP INCOME				\$0	\$0	\$0
41010 DONATIONS				\$0	\$0	\$0
41011 Pledge Income	60,198	54,800	5,398	\$60,198	\$54,800	\$5,398
41012 Cash Donations and Misc.	80	583	-503	\$80	\$583	\$ -503
41103 Non-Pledge / Friends Donations	1,114	1,000	114	\$1,114	\$1,000	\$114
41115 Taize Gift		258	-258	\$0	\$258	\$ -258
41120 RE Gift	465	465	0	\$465	\$465	\$0
Total 41010 DONATIONS	61,857	57,107	4,750	\$61,857	\$57,107	\$4,750
41100 FUNDRAISING				\$0	\$0	\$0
41102 Auction - MayFaire	270	0	270	\$270	\$0	\$270
Total 41100 FUNDRAISING	270	0	270	\$270	\$0	\$270
Total 41000 STEWARDSHIP INCOME	62,127	57,107	5,020	\$62,127	\$57,107	\$5,020
Total Income	\$64,796	\$59,107	\$5,690	\$64,796	\$59,107	\$5,690
GROSS PROFIT	\$64,796	\$59,107	\$5,690	\$64,796	\$59,107	\$5,690
Expenses						
51100 FINANCING (Reserves) EXPENSE				\$0	\$0	\$0
51110 Building Maint. (15%) Reserve	1,167	1,167	-0	\$1,167	\$1,167	\$ -0
51120 Emergency Reserve (1% budget)	357	357	0	\$357	\$357	\$0
51130 Sabbatical Reserve Expense	125	125	0	\$125	\$125	\$0
Total 51100 FINANCING (Reserves) EXPENSE	1,649	1,649	0	\$1,649	\$1,649	\$0
52000 OPERATIONAL EXPENSES		0	0	\$0	\$0	\$0
52100 ADMINISTRATIVE EXPENSES				\$0	\$0	\$0
52120 IT - Equipment		83	-83	\$0	\$83	\$ -83
52130 IT - Software/Subscriptions	270	265	5	\$270	\$265	\$5
52140 Office / Administrative	99	258	-159	\$99	\$258	\$ -159
52160 Service Charges & Fees	425	80	345	\$425	\$80	\$345
52170 Telephone	462	445	17	\$462	\$445	\$17

Bellingham Unitarian Fellowship

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

July 2024

	JUL 2024			TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	ACTUAL	BUDGET	OVER BUDGET
Total 52100 ADMINISTRATIVE EXPENSES	1,256	1,132	124	\$1,256	\$1,132	\$124
52200 FACILITIES				\$0	\$0	\$0
52210 Building Maintenance & Repairs	136	500	-364	\$136	\$500	\$ -364
52220 Insurance - Bldg/Liability Expe	178	804	-626	\$178	\$804	\$ -626
52230 Mortgage Interest	829	829	-0	\$829	\$829	\$ -0
52240 Permits, Licenses		125	-125	\$0	\$125	\$ -125
Total 52200 FACILITIES	1,143	2,258	-1,115	\$1,143	\$2,258	\$ -1,115
52300 PROGRAM EXPENSES				\$0	\$0	\$0
52310 Choir		125	-125	\$0	\$125	\$ -125
52320 CND & Coffee Hour		25	-25	\$0	\$25	\$ -25
52410 LLL - Childcare Contractors	147	150	-3	\$147	\$150	\$ -3
52420 LLL EXPENSE				\$0	\$0	\$0
52450 LLL - OWL		42	-42	\$0	\$42	\$ -42
Total 52420 LLL EXPENSE		42	-42	\$0	\$42	\$ -42
52600 SEJC EXPENSES				\$0	\$0	\$0
52620 SEJC - Fairtrade Coffee	383		383	\$383	\$0	\$383
52635 SEJC - Spec Coll Dispersements	975		975	\$975	\$0	\$975
52645 SEJC Refugee Resettlement Expen	185		185	\$185	\$0	\$185
Total 52600 SEJC EXPENSES	1,544		1,544	\$1,544	\$0	\$1,544
52700 Staff Professional Expenses				\$0	\$0	\$0
52710 Prof Expense - Admin Staff		83	-83	\$0	\$83	\$ -83
52720 Prof Expense - Community Min		25	-25	\$0	\$25	\$ -25
52730 Prof Expense - DLL		125	-125	\$0	\$125	\$ -125
52740 Prof Expense - Minister	825	75	750	\$825	\$75	\$750
52760 Prof Expense - Music Staff		50	-50	\$0	\$50	\$ -50
Total 52700 Staff Professional Expenses	825	358	467	\$825	\$358	\$467
52820 Worship Arts		317	-317	\$0	\$317	\$ -317
Total 52300 PROGRAM EXPENSES	2,516	1,017	1,499	\$2,516	\$1,017	\$1,499
52900 UTILITIES / BUILDING SERVICES		0	0	\$0	\$0	\$0
52910 Custodial -Supplies	67	100	-33	\$67	\$100	\$ -33
52915 Custodial Contractors	660	1,000	-340	\$660	\$1,000	\$ -340
52920 Electricity	643	500	143	\$643	\$500	\$143
52925 Elevator	1,117	0	1,117	\$1,117	\$0	\$1,117
52930 Garbage/Recycling	220	208	12	\$220	\$208	\$12
52935 Gas	52	50	2	\$52	\$50	\$2
52940 Security Monitor/ Requird Tests	18	500	-482	\$18	\$500	\$ -482
52945 Water/Sewer	904	417	487	\$904	\$417	\$487
Total 52900 UTILITIES / BUILDING SERVICES	3,682	2,775	907	\$3,682	\$2,775	\$907
Total 52000 OPERATIONAL EXPENSES	8,596	7,181	1,415	\$8,596	\$7,181	\$1,415
60000 STAFFING EXPENSE				\$0	\$0	\$0
60100 Admin Salary & PTO	5,478	5,160	318	\$5,478	\$5,160	\$318
60110 AV Tech	688	368	320	\$688	\$368	\$320

Bellingham Unitarian Fellowship

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

July 2024

	JUL 2024			TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	ACTUAL	BUDGET	OVER BUDGET
60120 Building Steward	324	403	-79	\$324	\$403	\$ -79
60126 Childcare Provider	269		269	\$269	\$0	\$269
60135 Keyboard Artist I/Choral Assist	603	609	-6	\$603	\$609	\$ -6
60140 Keyboard Artist II	540	697	-157	\$540	\$697	\$ -157
60150 Minister Salary & Housing	7,606	7,849	-244	\$7,606	\$7,849	\$ -244
60165 Taize	-6,200		-6,200	\$ -6,200	\$0	\$ -6,200
60200 Benefits				\$0	\$0	\$0
60210 Health Insurance Supp	450	1,125	-675	\$450	\$1,125	\$ -675
60230 LTD Payroll Expense	94	167	-73	\$94	\$167	\$ -73
60240 Pension Payroll Expense	881	870	11	\$881	\$870	\$11
Total 60200 Benefits	1,425	2,162	-736	\$1,425	\$2,162	\$ -736
60400 Payroll Taxes				\$0	\$0	\$0
60410 Medicare Expense	121	124	-3	\$121	\$124	\$ -3
60420 Paid Family Medical Leave	27	27	-0	\$27	\$27	\$ -0
60430 Social Security Expense	518	552	-34	\$518	\$552	\$ -34
60440 State of WA L&I Expense	134	123	11	\$134	\$123	\$11
Total 60400 Payroll Taxes	800	826	-26	\$800	\$826	\$ -26
Total 60000 STAFFING EXPENSE	11,532	18,073	-6,541	\$11,532	\$18,073	\$ -6,541
70000 STEWARDSHIP EXPENSES				\$0	\$0	\$0
70100 Denominational Dues				\$0	\$0	\$0
70130 UUA Dues		2,234	-2,234	\$0	\$2,234	\$ -2,234
Total 70100 Denominational Dues		2,234	-2,234	\$0	\$2,234	\$ -2,234
Total 70000 STEWARDSHIP EXPENSES		2,234	-2,234	\$0	\$2,234	\$ -2,234
Total Expenses	\$21,777	\$29,137	\$ -7,360	\$21,777	\$29,137	\$ -7,360
NET OPERATING INCOME	\$43,019	\$29,970	\$13,049	\$43,019	\$29,970	\$13,049
NET INCOME	\$43,019	\$29,970	\$13,049	\$43,019	\$29,970	\$13,049

Bellingham Unitarian Fellowship

Profit and Loss by Class

July 2024

	OPERATING BUDGET	SEJC	NOT SPECIFIED	TOTAL
Income				
40001 OPERATIONS INCOME				\$0
40200 FACILITIES				\$0
40210 Rental of Building	1,235			\$1,235
Total 40200 FACILITIES	1,235			\$1,235
40300 PROGRAMS				\$0
40500 SEJC INCOME				\$0
40525 SEJC - Fairtrade Coffee Sales		303		\$303
40540 SEJC - Interweave		61		\$61
40550 SEJC - Special Collections		975		\$975
40551 Food Bank/Food Shelf		95		\$95
Total 40500 SEJC INCOME		1,434		\$1,434
Total 40300 PROGRAMS		1,434		\$1,434
Total 40001 OPERATIONS INCOME	1,235	1,434		\$2,669
41000 STEWARDSHIP INCOME				\$0
41010 DONATIONS				\$0
41011 Pledge Income	60,198			\$60,198
41012 Cash Donations and Misc.		80		\$80
41103 Non-Pledge / Friends Donations	1,114			\$1,114
41120 RE Gift	465			\$465
Total 41010 DONATIONS	61,777	80		\$61,857
41100 FUNDRAISING				\$0
41102 Auction - MayFaire	270			\$270
Total 41100 FUNDRAISING	270			\$270
Total 41000 STEWARDSHIP INCOME	62,047	80		\$62,127
Total Income	\$63,282	\$1,514	\$0	\$64,796
GROSS PROFIT	\$63,282	\$1,514	\$0	\$64,796
Expenses				
51100 FINANCING (Reserves) EXPENSE				\$0
51110 Building Maint. (15%) Reserve	1,167			\$1,167
51120 Emergency Reserve (1% budget)	357			\$357
51130 Sabbatical Reserve Expense	125			\$125
Total 51100 FINANCING (Reserves) EXPENSE	1,649			\$1,649
52000 OPERATIONAL EXPENSES				\$0
52100 ADMINISTRATIVE EXPENSES				\$0
52130 IT - Software/Subscriptions	270			\$270
52140 Office / Administrative	99			\$99
52160 Service Charges & Fees	425			\$425
52170 Telephone	462			\$462
Total 52100 ADMINISTRATIVE EXPENSES	1,256			\$1,256

Bellingham Unitarian Fellowship

Profit and Loss by Class

July 2024

	OPERATING BUDGET	SEJC	NOT SPECIFIED	TOTAL
52200 FACILITIES				\$0
52210 Building Maintenance & Repairs	136			\$136
52220 Insurance - Bldg/Liability Expe	178			\$178
52230 Mortgage Interest	829			\$829
Total 52200 FACILITIES	1,143			\$1,143
52300 PROGRAM EXPENSES				\$0
52410 LLL - Childcare Contractors	147			\$147
52600 SEJC EXPENSES				\$0
52620 SEJC - Fairtrade Coffee		383		\$383
52635 SEJC - Spec Coll Dispersements		975		\$975
52645 SEJC Refugee Resettlement Expen		185		\$185
Total 52600 SEJC EXPENSES		1,544		\$1,544
52700 Staff Professional Expenses				\$0
52740 Prof Expense - Minister	825			\$825
Total 52700 Staff Professional Expenses	825			\$825
Total 52300 PROGRAM EXPENSES	972	1,544		\$2,516
52900 UTILITIES / BUILDING SERVICES				\$0
52910 Custodial -Supplies	67			\$67
52915 Custodial Contractors	660			\$660
52920 Electricity	643			\$643
52925 Elevator	1,117			\$1,117
52930 Garbage/Recycling	220			\$220
52935 Gas	52			\$52
52940 Security Monitor/ Requird Tests	18			\$18
52945 Water/Sewer	537		367	\$904
Total 52900 UTILITIES / BUILDING SERVICES	3,315		367	\$3,682
Total 52000 OPERATIONAL EXPENSES	6,686	1,544	367	\$8,596
60000 STAFFING EXPENSE				\$0
60100 Admin Salary & PTO	5,478			\$5,478
60110 AV Tech	688			\$688
60120 Building Steward	324			\$324
60126 Childcare Provider	269			\$269
60135 Keyboard Artist I/Choral Assist	603			\$603
60140 Keyboard Artist II	540			\$540
60150 Minister Salary & Housing	7,606			\$7,606
60165 Taize	-6,200			\$ -6,200
60200 Benefits				\$0
60210 Health Insurance Supp	450			\$450
60230 LTD Payroll Expense	94			\$94
60240 Pension Payroll Expense	881			\$881
Total 60200 Benefits	1,425			\$1,425

Bellingham Unitarian Fellowship

Profit and Loss by Class

July 2024

	OPERATING BUDGET	SEJC	NOT SPECIFIED	TOTAL
60400 Payroll Taxes				\$0
60410 Medicare Expense	121			\$121
60420 Paid Family Medical Leave	27			\$27
60430 Social Security Expense	518			\$518
60440 State of WA L&I Expense	134			\$134
Total 60400 Payroll Taxes	800			\$800
Total 60000 STAFFING EXPENSE	11,532			\$11,532
Total Expenses	\$19,867	\$1,544	\$367	\$21,777
NET OPERATING INCOME	\$43,416	\$ -29	\$ -367	\$43,019
NET INCOME	\$43,416	\$ -29	\$ -367	\$43,019

Bellingham Unitarian Fellowship

Statement of Cash Flows

July 2024

	TOTAL
OPERATING ACTIVITIES	
Net Income	43,019
Adjustments to reconcile Net Income to Net Cash provided by operations:	
13000 Prepaid Expenses	108
21002 Visa- WECU	1,566
24010 Payroll Liabilities:LTD Insurance	-79
24025 Payroll Liabilities:Pension	-3,538
25010 Prepaid Pledges	-26,265
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	-28,208
Net cash provided by operating activities	\$14,811
FINANCING ACTIVITIES	
26010 Mortgage - UUA / WECU	-833
30100 Retained Earnings	-115,068
31060 DESIGNATED PROGRAM (FUNDS):RE (Funds):RE Gift Fund (Fund)	-465
31190 DESIGNATED PROGRAM (FUNDS):SEJC (Funds):Interweave (Fund)	-200
33032 RESTRICTED BANK ACCOUNT FUNDS:Board Reserves:Building Maintenance Reserve	44,613
33034 RESTRICTED BANK ACCOUNT FUNDS:Board Reserves:Emergency Reserve (1% of Budget)	64,669
33036 RESTRICTED BANK ACCOUNT FUNDS:Board Reserves:Sabbatical Reserve	7,435
Net cash provided by financing activities	\$150
NET CASH INCREASE FOR PERIOD	\$14,961
Cash at beginning of period	63,624
CASH AT END OF PERIOD	\$78,585

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Bellingham Unitarian Fellowship

Balance Sheet Monthly Comparison

As of August 31, 2024

	TOTAL	
	AS OF AUG 31, 2024	AS OF JUL 31, 2024 (PP)
ASSETS		
Current Assets		
Bank Accounts		
10021 WECU Checking	39,946	43,143
10043 WECU - Endowment Savings	163	163
10045 WECU Savings & Reserves	25,057	25,057
10050 Humanitas		
10022 WECU - Humanitas Checking	4,622	2,622
10044 WECU - Humanitas Savings	5,683	7,600
Total 10050 Humanitas	10,305	10,223
Total Bank Accounts	\$75,470	\$78,585
Other Current Assets		
10051 WECU Certificate of Deposit	104,973	104,973
10052 WECU 3030802 12 Month CD	26,144	26,144
13000 Prepaid Expenses	858	967
13001 A. Herrmann Social Justice Acct	48,214	48,214
13030 UUA Common Endowment Acct	199,955	199,955
Total Other Current Assets	\$380,143	\$380,252
Total Current Assets	\$455,614	\$458,837
Fixed Assets		
15010 Land	331,924	331,924
15020 Building - Net	1,895,619	1,895,619
15050 Furniture & Fixtures	27,661	27,661
15070 Office Equipment	2,018	2,018
Total Fixed Assets	\$2,257,221	\$2,257,221
TOTAL ASSETS	\$2,712,835	\$2,716,058
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 Accounts Payables	6,442	6,442
Total Accounts Payable	\$6,442	\$6,442
Credit Cards		
21002 Visa- WECU	3,820	4,128

Bellingham Unitarian Fellowship

Balance Sheet Monthly Comparison

As of August 31, 2024

	TOTAL	
	AS OF AUG 31, 2024	AS OF JUL 31, 2024 (PP)
Total Credit Cards	\$3,820	\$4,128
Other Current Liabilities		
23010 Mortg Principle - 1 yr liab	10,800	10,800
24000 Payroll Liabilities	0	0
24010 LTD Insurance	-159	-253
24025 Pension	-1,684	-1,028
24035 State of WA L&I	1,063	1,063
Total 24000 Payroll Liabilities	-781	-219
Total Other Current Liabilities	\$10,019	\$10,581
Total Current Liabilities	\$20,281	\$21,151
Long-Term Liabilities		
26010 Mortgage - UUA / WECU	250,365	251,173
26011 Mortgage principal payments due in 1 year	-10,800	-10,800
Total Long-Term Liabilities	\$239,565	\$240,373
Total Liabilities	\$259,846	\$261,524
Equity		
30100 Retained Earnings	2,049,023	2,049,023
31000 DESIGNATED PROGRAM (FUNDS)		
31030 RE (Funds)		
31040 Coming of Age (Fund)	57	57
31050 High School (Fund)	496	496
31060 RE Gift Fund (Fund)	20,189	20,654
31080 Young Adult (Fund)	677	677
Total 31030 RE (Funds)	21,419	21,884
31090 Retreat - All church (Fund)	1,129	1,129
31095 Retreat - Women's (Fund)	4,773	4,773
31100 SEJC (Funds)	70	70
31120 Anti Racism (Fund)	10	10
31130 BLM (Fund)	1,006	1,006
31140 Fairtrade Coffee (Fund)	3,208	3,208
31190 Interweave (Fund)	765	765
31200 Native Amer. Connect'ns (Fund)	233	233
31210 Refugee Resettlement Fund	5,840	5,840
31220 Social/Environ. Justice (Fund)	5,004	5,004
32230 UU The Vote Fund	161	161
Total 31100 SEJC (Funds)	16,297	16,297
Total 31000 DESIGNATED PROGRAM (FUNDS)	43,617	44,082
31011 Paddle Call Funds	7,645	13,235

Bellingham Unitarian Fellowship

Balance Sheet Monthly Comparison

As of August 31, 2024

	TOTAL	
	AS OF AUG 31, 2024	AS OF JUL 31, 2024 (PP)
33000 RESTRICTED BANK ACCOUNT FUNDS		
33010 Humanitas Fund	10,238	10,238
33030 Board Reserves	130,007	130,007
33032 Building Maintenance Reserve	45,779	44,613
33034 Emergency Reserve (1% of Budget)	65,026	64,669
33036 Sabbatical Reserve	7,560	7,435
Total 33030 Board Reserves	248,372	246,724
Total 33000 RESTRICTED BANK ACCOUNT FUNDS	258,610	256,962
33250 RESTRICTED INVESTMENT FUNDS		
33260 A. Herrmann Domini Fund - SEJC	48,214	48,214
Total 33250 RESTRICTED INVESTMENT FUNDS	48,214	48,214
Net Income	45,881	43,019
Total Equity	\$2,452,989	\$2,454,534
TOTAL LIABILITIES AND EQUITY	\$2,712,835	\$2,716,058

Bellingham Unitarian Fellowship

Profit and Loss Comparison

August 2024

	TOTAL		
	AUG 2024	JUL 2024 (PP)	AUG 2023 (PY)
Income			
40001 OPERATIONS INCOME			
40200 FACILITIES			
40210 Rental of Building	1,360	1,235	1,225
Total 40200 FACILITIES	1,360	1,235	1,225
40300 PROGRAMS			
40500 SEJC INCOME			
40510 Refugee Resettlement Revenue			1,500
40525 SEJC - Fairtrade Coffee Sales	408	303	208
40540 SEJC - Interweave		61	
40550 SEJC - Special Collections	856	975	984
40551 Food Bank/Food Shelf	145	95	105
Total 40500 SEJC INCOME	1,409	1,434	2,797
Total 40300 PROGRAMS	1,409	1,434	2,797
Total 40001 OPERATIONS INCOME	2,769	2,669	4,022
41000 STEWARDSHIP INCOME			
41010 DONATIONS			
41011 Pledge Income	32,378	60,198	18,819
41012 Cash Donations and Misc.	178	80	
41103 Non-Pledge / Friends Donations	1,348	1,114	652
41120 RE Gift	465	465	815
Total 41010 DONATIONS	34,369	61,857	20,286
41100 FUNDRAISING			
41102 Auction - MayFaire	80	270	
Total 41100 FUNDRAISING	80	270	
Total 41000 STEWARDSHIP INCOME	34,449	62,127	20,286
42000 FINANCING			
42015 Interest Income	2		1
Total 42000 FINANCING	2		1
Total Income	\$37,220	\$64,796	\$24,310
GROSS PROFIT	\$37,220	\$64,796	\$24,310
Expenses			
51100 FINANCING (Reserves) EXPENSE			
51110 Building Maint. (15%) Reserve	1,167	1,167	
51120 Emergency Reserve (1% budget)	357	357	
51130 Sabbatical Reserve Expense	125	125	
Total 51100 FINANCING (Reserves) EXPENSE	1,649	1,649	

Bellingham Unitarian Fellowship

Profit and Loss Comparison

August 2024

	TOTAL		
	AUG 2024	JUL 2024 (PP)	AUG 2023 (PY)
52000 OPERATIONAL EXPENSES			
52100 ADMINISTRATIVE EXPENSES			
52120 IT - Equipment	31		0
52130 IT - Software/Subscriptions	280	270	100
52140 Office / Administrative	522	99	203
52160 Service Charges & Fees	410	425	129
52170 Telephone	463	462	
Total 52100 ADMINISTRATIVE EXPENSES	1,705	1,256	432
52200 FACILITIES			
52210 Building Maintenance & Repairs	1,970	136	694
52220 Insurance - Bldg/Liability Expe		178	790
52230 Mortgage Interest	853	829	886
Total 52200 FACILITIES	2,824	1,143	2,370
52300 PROGRAM EXPENSES			
52320 CND & Coffee Hour			226
52410 LLL - Childcare Contractors	30	147	143
52420 LLL EXPENSE			
52460 LLL - RE General	10		32
Total 52420 LLL EXPENSE	10		32
52510 Membership / Hospitality			126
52600 SEJC EXPENSES			
52615 SEJC - BLM			250
52620 SEJC - Fairtrade Coffee		383	0
52635 SEJC - Spec Coll Dispersements	856	975	1,160
52645 SEJC Refugee Resettlement Expen	1,734	185	500
Total 52600 SEJC EXPENSES	2,590	1,544	1,910
52700 Staff Professional Expenses			
52730 Prof Expense - DLL	297		
52740 Prof Expense - Minister		825	0
Total 52700 Staff Professional Expenses	297	825	0
52820 Worship Arts	2,558		
Total 52300 PROGRAM EXPENSES	5,485	2,516	2,436
52900 UTILITIES / BUILDING SERVICES			
52910 Custodial -Supplies	19	67	238
52915 Custodial Contractors	765	660	630
52920 Electricity	643	643	544
52925 Elevator		1,117	
52930 Garbage/Recycling	208	220	203
52935 Gas	25	52	25
52940 Security Monitor/ Requird Tests	18	18	18
52945 Water/Sewer	360	904	345

Bellingham Unitarian Fellowship

Profit and Loss Comparison

August 2024

	TOTAL		
	AUG 2024	JUL 2024 (PP)	AUG 2023 (PY)
Total 52900 UTILITIES / BUILDING SERVICES	2,037	3,682	2,002
Total 52000 OPERATIONAL EXPENSES	12,052	8,596	7,240
60000 STAFFING EXPENSE			
60100 Admin Salary & PTO	5,240	5,478	4,583
60110 AV Tech	371	688	592
60120 Building Steward	562	324	293
60126 Childcare Provider	210	269	
60130 Director of Lifelong Learning	2,319		4,202
60135 Keyboard Artist I/Choral Assist	609	603	779
60140 Keyboard Artist II	720	540	540
60150 Minister Salary & Housing	7,606	7,606	7,606
60155 Music Director	1,042		2,210
60165 Taize	225	-6,200	206
60200 Benefits			
60210 Health Insurance Supp	450	450	1,047
60230 LTD Payroll Expense	94	94	173
60240 Pension Payroll Expense	113	881	1,806
Total 60200 Benefits	657	1,425	3,026
60400 Payroll Taxes			
60410 Medicare Expense	178	121	187
60420 Paid Family Medical Leave	35	27	39
60430 Social Security Expense	759	518	800
60440 State of WA L&I Expense	127	134	201
Total 60400 Payroll Taxes	1,099	800	1,227
Total 60000 STAFFING EXPENSE	20,658	11,532	25,263
70000 STEWARDSHIP EXPENSES			
70100 Denominational Dues			
70130 UUA Dues			2,031
Total 70100 Denominational Dues			2,031
Total 70000 STEWARDSHIP EXPENSES			2,031
Total Expenses	\$34,358	\$21,777	\$34,534
NET OPERATING INCOME	\$2,861	\$43,019	\$ -10,225
NET INCOME	\$2,861	\$43,019	\$ -10,225

Bellingham Unitarian Fellowship

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

July - August, 2024

	JUL 2024			AUG 2024			TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	ACTUAL	BUDGET	OVER BUDGET	ACTUAL	BUDGET	OVER BUDGET
Income									
40001 OPERATIONS INCOME							\$0	\$0	\$0
40200 FACILITIES							\$0	\$0	\$0
40210 Rental of Building	1,235	2,000	-765	1,360	2,000	-640	\$2,595	\$4,000	\$ -1,405
Total 40200 FACILITIES	1,235	2,000	-765	1,360	2,000	-640	\$2,595	\$4,000	\$ -1,405
40300 PROGRAMS							\$0	\$0	\$0
40500 SEJC INCOME							\$0	\$0	\$0
40525 SEJC - Fairtrade Coffee Sales	303		303	408		408	\$711	\$0	\$711
40540 SEJC - Interweave	61		61				\$61	\$0	\$61
40550 SEJC - Special Collections	975		975	856		856	\$1,831	\$0	\$1,831
40551 Food Bank/Food Shelf	95		95	145		145	\$240	\$0	\$240
Total 40500 SEJC INCOME	1,434		1,434	1,409		1,409	\$2,843	\$0	\$2,843
Total 40300 PROGRAMS	1,434		1,434	1,409		1,409	\$2,843	\$0	\$2,843
Total 40001 OPERATIONS INCOME	2,669	2,000	669	2,769	2,000	769	\$5,438	\$4,000	\$1,438
41000 STEWARDSHIP INCOME							\$0	\$0	\$0
41010 DONATIONS							\$0	\$0	\$0
41011 Pledge Income	60,198	54,800	5,398	32,378	19,175	13,203	\$92,576	\$73,975	\$18,601
41012 Cash Donations and Misc.	80	583	-503	178	583	-405	\$258	\$1,167	\$ -909
41103 Non-Pledge / Friends Donations	1,114	1,000	114	1,348	820	528	\$2,462	\$1,820	\$642
41115 Taize Gift		258	-258		258	-258	\$0	\$517	\$ -517
41120 RE Gift	465	465	0	465	465	0	\$930	\$930	\$0
Total 41010 DONATIONS	61,857	57,107	4,750	34,369	21,302	13,067	\$96,226	\$78,408	\$17,817
41100 FUNDRAISING							\$0	\$0	\$0
41102 Auction - MayFaire	270	0	270	80	0	80	\$350	\$0	\$350
Total 41100 FUNDRAISING	270	0	270	80	0	80	\$350	\$0	\$350
Total 41000 STEWARDSHIP INCOME	62,127	57,107	5,020	34,449	21,302	13,147	\$96,576	\$78,408	\$18,167
42000 FINANCING							\$0	\$0	\$0
42015 Interest Income		0	0	2	0	2	\$2	\$0	\$2
Total 42000 FINANCING		0	0	2	0	2	\$2	\$0	\$2

Bellingham Unitarian Fellowship

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

July - August, 2024

	JUL 2024			AUG 2024			TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	ACTUAL	BUDGET	OVER BUDGET	ACTUAL	BUDGET	OVER BUDGET
Total Income	\$64,796	\$59,107	\$5,690	\$37,220	\$23,302	\$13,918	\$102,016	\$82,408	\$19,608
GROSS PROFIT	\$64,796	\$59,107	\$5,690	\$37,220	\$23,302	\$13,918	\$102,016	\$82,408	\$19,608
Expenses									
51100 FINANCING (Reserves) EXPENSE							\$0	\$0	\$0
51110 Building Maint. (15%) Reserve	1,167	1,167	-0	1,167	1,167	0	\$2,333	\$2,333	\$ -0
51120 Emergency Reserve (1% budget)	357	357	0	357	357	0	\$714	\$714	\$0
51130 Sabbatical Reserve Expense	125	125	0	125	125	0	\$250	\$250	\$0
Total 51100 FINANCING (Reserves) EXPENSE	1,649	1,649	0	1,649	1,649	0	\$3,297	\$3,297	\$0
52000 OPERATIONAL EXPENSES		0	0		0	0	\$0	\$0	\$0
52100 ADMINISTRATIVE EXPENSES							\$0	\$0	\$0
52120 IT - Equipment		83	-83	31	83	-53	\$31	\$167	\$ -136
52130 IT - Software/Subscriptions	270	265	5	280	265	15	\$549	\$530	\$19
52140 Office / Administrative	99	258	-159	522	258	264	\$622	\$517	\$105
52160 Service Charges & Fees	425	80	345	410	80	330	\$835	\$160	\$675
52170 Telephone	462	445	17	463	445	18	\$924	\$890	\$34
Total 52100 ADMINISTRATIVE EXPENSES	1,256	1,132	124	1,705	1,132	574	\$2,961	\$2,263	\$698
52200 FACILITIES							\$0	\$0	\$0
52210 Building Maintenance & Repairs	136	500	-364	1,970	500	1,470	\$2,107	\$1,000	\$1,107
52220 Insurance - Bldg/Liability Expe	178	804	-626		804	-804	\$178	\$1,608	\$ -1,430
52230 Mortgage Interest	829	829	-0	853	853	0	\$1,682	\$1,682	\$ -0
52240 Permits, Licenses		125	-125		0	0	\$0	\$125	\$ -125
Total 52200 FACILITIES	1,143	2,258	-1,115	2,824	2,157	667	\$3,966	\$4,415	\$ -448
52300 PROGRAM EXPENSES							\$0	\$0	\$0
52310 Choir		125	-125		125	-125	\$0	\$250	\$ -250
52320 CND & Coffee Hour		25	-25		25	-25	\$0	\$50	\$ -50
52410 LLL - Childcare Contractors	147	150	-3	30	150	-120	\$177	\$300	\$ -123
52420 LLL EXPENSE							\$0	\$0	\$0
52450 LLL - OWL		42	-42		42	-42	\$0	\$83	\$ -83
52460 LLL - RE General		0	0	10	0	10	\$10	\$0	\$10

Bellingham Unitarian Fellowship

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

July - August, 2024

	JUL 2024			AUG 2024			TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	ACTUAL	BUDGET	OVER BUDGET	ACTUAL	BUDGET	OVER BUDGET
Total 52420 LLL EXPENSE		42	-42	10	42	-32	\$10	\$83	\$ -73
52600 SEJC EXPENSES							\$0	\$0	\$0
52620 SEJC - Fairtrade Coffee	383		383				\$383	\$0	\$383
52635 SEJC - Spec Coll Dispersements	975		975	856		856	\$1,831	\$0	\$1,831
52645 SEJC Refugee Resettlement Expen	185		185	1,734		1,734	\$1,919	\$0	\$1,919
Total 52600 SEJC EXPENSES	1,544		1,544	2,590		2,590	\$4,134	\$0	\$4,134
52700 Staff Professional Expenses							\$0	\$0	\$0
52710 Prof Expense - Admin Staff		83	-83		83	-83	\$0	\$167	\$ -167
52720 Prof Expense - Community Min		25	-25		25	-25	\$0	\$50	\$ -50
52730 Prof Expense - DLL		125	-125	297	125	172	\$297	\$250	\$47
52740 Prof Expense - Minister	825	75	750		0	0	\$825	\$75	\$750
52760 Prof Expense - Music Staff		50	-50		50	-50	\$0	\$100	\$ -100
Total 52700 Staff Professional Expenses	825	358	467	297	283	14	\$1,122	\$642	\$481
52820 Worship Arts		317	-317	2,558	317	2,241	\$2,558	\$633	\$1,925
Total 52300 PROGRAM EXPENSES	2,516	1,017	1,499	5,485	942	4,544	\$8,001	\$1,958	\$6,043
52900 UTILITIES / BUILDING SERVICES		0	0		0	0	\$0	\$0	\$0
52910 Custodial -Supplies	67	100	-33	19	100	-81	\$86	\$200	\$ -114
52915 Custodial Contractors	660	1,000	-340	765	1,000	-235	\$1,425	\$2,000	\$ -575
52920 Electricity	643	500	143	643	500	143	\$1,285	\$1,000	\$285
52925 Elevator	1,117	0	1,117		0	0	\$1,117	\$0	\$1,117
52930 Garbage/Recycling	220	208	12	208	208	-1	\$428	\$417	\$12
52935 Gas	52	50	2	25	50	-25	\$77	\$100	\$ -23
52940 Security Monitor/ Requird Tests	18	500	-482	18	0	18	\$37	\$500	\$ -463
52945 Water/Sewer	904	417	487	360	417	-57	\$1,264	\$833	\$431
Total 52900 UTILITIES / BUILDING SERVICES	3,682	2,775	907	2,037	2,275	-238	\$5,719	\$5,050	\$669
Total 52000 OPERATIONAL EXPENSES	8,596	7,181	1,415	12,052	6,505	5,546	\$20,648	\$13,686	\$6,962
60000 STAFFING EXPENSE							\$0	\$0	\$0
60100 Admin Salary & PTO	5,478	5,160	318	5,240	5,160	80	\$10,717	\$10,320	\$397
60110 AV Tech	688	368	320	371	368	3	\$1,059	\$736	\$323

Bellingham Unitarian Fellowship

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

July - August, 2024

	JUL 2024			AUG 2024			TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	ACTUAL	BUDGET	OVER BUDGET	ACTUAL	BUDGET	OVER BUDGET
60120 Building Steward	324	403	-79	562	403	158	\$886	\$806	\$79
60126 Childcare Provider	269		269	210		210	\$479	\$0	\$479
60130 Director of Lifelong Learning		0	0	2,319	2,500	-181	\$2,319	\$2,500	\$ -181
60135 Keyboard Artist I/Choral Assist	603	609	-6	609	609	0	\$1,212	\$1,217	\$ -6
60140 Keyboard Artist II	540	697	-157	720	697	23	\$1,260	\$1,393	\$ -133
60150 Minister Salary & Housing	7,606	7,849	-244	7,606	7,849	-244	\$15,212	\$15,699	\$ -487
60155 Music Director		0	0	1,042	1,141	-99	\$1,042	\$1,141	\$ -99
60165 Taize	-6,200		-6,200	225		225	\$ -5,975	\$0	\$ -5,975
60200 Benefits							\$0	\$0	\$0
60210 Health Insurance Supp	450	1,125	-675	450	1,125	-675	\$900	\$2,250	\$ -1,350
60230 LTD Payroll Expense	94	167	-73	94	167	-73	\$188	\$333	\$ -145
60240 Pension Payroll Expense	881	870	11	113	870	-757	\$994	\$1,740	\$ -746
Total 60200 Benefits	1,425	2,162	-736	657	2,162	-1,505	\$2,082	\$4,323	\$ -2,241
60400 Payroll Taxes							\$0	\$0	\$0
60410 Medicare Expense	121	124	-3	178	156	22	\$299	\$280	\$19
60420 Paid Family Medical Leave	27	27	-0	35	40	-5	\$61	\$67	\$ -6
60430 Social Security Expense	518	552	-34	759	665	94	\$1,277	\$1,217	\$60
60440 State of WA L&I Expense	134	123	11	127	148	-21	\$262	\$271	\$ -9
Total 60400 Payroll Taxes	800	826	-26	1,099	1,009	90	\$1,899	\$1,835	\$64
Total 60000 STAFFING EXPENSE	11,532	18,073	-6,541	20,658	21,897	-1,239	\$32,191	\$39,970	\$ -7,780
70000 STEWARDSHIP EXPENSES							\$0	\$0	\$0
70100 Denominational Dues							\$0	\$0	\$0
70130 UUA Dues		2,234	-2,234		2,234	-2,234	\$0	\$4,468	\$ -4,468
Total 70100 Denominational Dues		2,234	-2,234		2,234	-2,234	\$0	\$4,468	\$ -4,468
70200 Stewardship Fundraising Expense							\$0	\$0	\$0
70210 Auction - MayFaire Expense		0	0		100	-100	\$0	\$100	\$ -100
Total 70200 Stewardship Fundraising Expense		0	0		100	-100	\$0	\$100	\$ -100
Total 70000 STEWARDSHIP EXPENSES		2,234	-2,234		2,334	-2,334	\$0	\$4,568	\$ -4,568
Total Expenses	\$21,777	\$29,137	\$ -7,360	\$34,358	\$32,385	\$1,973	\$56,136	\$61,522	\$ -5,386

Bellingham Unitarian Fellowship

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

July - August, 2024

	JUL 2024			AUG 2024			TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	ACTUAL	BUDGET	OVER BUDGET	ACTUAL	BUDGET	OVER BUDGET
NET OPERATING INCOME	\$43,019	\$29,970	\$13,049	\$2,861	\$-9,083	\$11,945	\$45,881	\$20,886	\$24,994
NET INCOME	\$43,019	\$29,970	\$13,049	\$2,861	\$-9,083	\$11,945	\$45,881	\$20,886	\$24,994

Bellingham Unitarian Fellowship

Profit and Loss by Class

July - August, 2024

	OPERATING BUDGET	SEJC	NOT SPECIFIED	TOTAL
Income				
40001 OPERATIONS INCOME				\$0
40200 FACILITIES				\$0
40210 Rental of Building	2,595			\$2,595
Total 40200 FACILITIES	2,595			\$2,595
40300 PROGRAMS				\$0
40500 SEJC INCOME				\$0
40525 SEJC - Fairtrade Coffee Sales		711		\$711
40540 SEJC - Interweave		61		\$61
40550 SEJC - Special Collections		1,831		\$1,831
40551 Food Bank/Food Shelf		240		\$240
Total 40500 SEJC INCOME		2,843		\$2,843
Total 40300 PROGRAMS		2,843		\$2,843
Total 40001 OPERATIONS INCOME	2,595	2,843		\$5,438
41000 STEWARDSHIP INCOME				\$0
41010 DONATIONS				\$0
41011 Pledge Income	92,478		98	\$92,576
41012 Cash Donations and Misc.	178	80		\$258
41103 Non-Pledge / Friends Donations	2,462			\$2,462
41120 RE Gift	930			\$930
Total 41010 DONATIONS	96,048	80	98	\$96,226
41100 FUNDRAISING				\$0
41102 Auction - MayFaire	350			\$350
Total 41100 FUNDRAISING	350			\$350
Total 41000 STEWARDSHIP INCOME	96,398	80	98	\$96,576
42000 FINANCING				\$0
42015 Interest Income	2			\$2
Total 42000 FINANCING	2			\$2
Total Income	\$98,995	\$2,923	\$98	\$102,016
GROSS PROFIT	\$98,995	\$2,923	\$98	\$102,016
Expenses				
51100 FINANCING (Reserves) EXPENSE				\$0
51110 Building Maint. (15%) Reserve	2,333			\$2,333
51120 Emergency Reserve (1% budget)	714			\$714
51130 Sabbatical Reserve Expense	250			\$250
Total 51100 FINANCING (Reserves) EXPENSE	3,297			\$3,297

Bellingham Unitarian Fellowship

Profit and Loss by Class

July - August, 2024

	OPERATING BUDGET	SEJC	NOT SPECIFIED	TOTAL
52000 OPERATIONAL EXPENSES				\$0
52100 ADMINISTRATIVE EXPENSES				\$0
52120 IT - Equipment	31			\$31
52130 IT - Software/Subscriptions	549			\$549
52140 Office / Administrative	622			\$622
52160 Service Charges & Fees	741	94		\$835
52170 Telephone	924			\$924
Total 52100 ADMINISTRATIVE EXPENSES	2,867	94		\$2,961
52200 FACILITIES				\$0
52210 Building Maintenance & Repairs	2,107			\$2,107
52220 Insurance - Bldg/Liability Expe	178			\$178
52230 Mortgage Interest	1,682			\$1,682
Total 52200 FACILITIES	3,966			\$3,966
52300 PROGRAM EXPENSES				\$0
52410 LLL - Childcare Contractors	177			\$177
52420 LLL EXPENSE				\$0
52460 LLL - RE General	10			\$10
Total 52420 LLL EXPENSE	10			\$10
52600 SEJC EXPENSES				\$0
52620 SEJC - Fairtrade Coffee		383		\$383
52635 SEJC - Spec Coll Dispersements		1,831		\$1,831
52645 SEJC Refugee Resettlement Expen		1,919		\$1,919
Total 52600 SEJC EXPENSES		4,134		\$4,134
52700 Staff Professional Expenses				\$0
52730 Prof Expense - DLL	297			\$297
52740 Prof Expense - Minister	825			\$825
Total 52700 Staff Professional Expenses	1,122			\$1,122
52820 Worship Arts	2,558			\$2,558
Total 52300 PROGRAM EXPENSES	3,867	4,134		\$8,001
52900 UTILITIES / BUILDING SERVICES				\$0
52910 Custodial -Supplies	86			\$86
52915 Custodial Contractors	1,425			\$1,425
52920 Electricity	1,285			\$1,285
52925 Elevator	1,117			\$1,117
52930 Garbage/Recycling	428			\$428
52935 Gas	77			\$77
52940 Security Monitor/ Requird Tests	37			\$37
52945 Water/Sewer	897		367	\$1,264
Total 52900 UTILITIES / BUILDING SERVICES	5,352		367	\$5,719
Total 52000 OPERATIONAL EXPENSES	16,053	4,228	367	\$20,648

Bellingham Unitarian Fellowship

Profit and Loss by Class

July - August, 2024

	OPERATING BUDGET	SEJC	NOT SPECIFIED	TOTAL
60000 STAFFING EXPENSE				\$0
60100 Admin Salary & PTO	10,717			\$10,717
60110 AV Tech	1,059			\$1,059
60120 Building Steward	886			\$886
60126 Childcare Provider	479			\$479
60130 Director of Lifelong Learning	2,319			\$2,319
60135 Keyboard Artist I/Choral Assist	1,212			\$1,212
60140 Keyboard Artist II	1,260			\$1,260
60150 Minister Salary & Housing	15,212			\$15,212
60155 Music Director	1,042			\$1,042
60165 Taize	-5,975			\$ -5,975
60200 Benefits				\$0
60210 Health Insurance Supp	900			\$900
60230 LTD Payroll Expense	188			\$188
60240 Pension Payroll Expense	994			\$994
Total 60200 Benefits	2,082			\$2,082
60400 Payroll Taxes				\$0
60410 Medicare Expense	299			\$299
60420 Paid Family Medical Leave	61			\$61
60430 Social Security Expense	1,277			\$1,277
60440 State of WA L&I Expense	262			\$262
Total 60400 Payroll Taxes	1,899			\$1,899
Total 60000 STAFFING EXPENSE	32,191			\$32,191
Total Expenses	\$51,541	\$4,228	\$367	\$56,136
NET OPERATING INCOME	\$47,455	\$ -1,305	\$ -269	\$45,881
NET INCOME	\$47,455	\$ -1,305	\$ -269	\$45,881

Bellingham Unitarian Fellowship

Statement of Cash Flows

July - August, 2024

	TOTAL
OPERATING ACTIVITIES	
Net Income	45,881
Adjustments to reconcile Net Income to Net Cash provided by operations:	
13000 Prepaid Expenses	217
21002 Visa- WECU	1,258
24010 Payroll Liabilities:LTD Insurance	15
24025 Payroll Liabilities:Pension	-4,194
25010 Prepaid Pledges	-26,265
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	-28,969
Net cash provided by operating activities	\$16,911
FINANCING ACTIVITIES	
26010 Mortgage - UUA / WECU	-1,642
30100 Retained Earnings	-115,068
31011 Paddle Call Funds	-5,590
31060 DESIGNATED PROGRAM (FUNDS):RE (Funds):RE Gift Fund (Fund)	-930
31190 DESIGNATED PROGRAM (FUNDS):SEJC (Funds):Interweave (Fund)	-200
33032 RESTRICTED BANK ACCOUNT FUNDS:Board Reserves:Building Maintenance Reserve	45,779
33034 RESTRICTED BANK ACCOUNT FUNDS:Board Reserves:Emergency Reserve (1% of Budget)	65,026
33036 RESTRICTED BANK ACCOUNT FUNDS:Board Reserves:Sabbatical Reserve	7,560
Net cash provided by financing activities	\$ -5,064
NET CASH INCREASE FOR PERIOD	\$11,847
Cash at beginning of period	63,624
CASH AT END OF PERIOD	\$75,470

CRITERIA FOR SELECTING AUCTION PADDLE CALL PROJECTS

Date: Created August 29, 2024. Approved by the Board of Trustees September 26, 2024.

Scope: This applies to paddle calls undertaken as a part of the BUF Auction events.

Before any project will be considered for an auction paddle call, a proposal must be submitted to the Paddle Call Committee/Board, which details the following:

1. **Time Frame.** The project must identify a specific start date, and can be completed within one year from the date of the auction at which the money was raised.
2. **Cost.** Written estimates of the maximum cost must be provided (a not-to-exceed cost). The total cost may not exceed \$10,000, or the maximum expenditure allowed to the Board under the current By-Laws.
3. **Usefulness.** The proposal shall answer the question: What problem does this project solve?
4. **Appeal.** Projects selected should be non-controversial and likely to generate enthusiasm among those bidding. A controversial project may include projects that would require consensus building across the congregation.
5. **Exclusions.** The paddle call should not seek to fund operating budget expenses or to fund essential services.
6. Depending on the suitability of proposals submitted and other circumstances in the life of the congregation, the Board may choose to omit a paddle call from the auction or to raise funds to supplement reserve funds.

PROCEDURE FOR SUBMITTING AND APPROVING PADDLE-CALL PROJECTS

Date: August 29, 2024

Scope: This process applies to projects submitted to the Board of Trustees for consideration as paddle call projects for the annual BUF Auction. The goal of this process is to ensure that sufficient time is allowed to gather, select, and approve suitable projects.

This timeline applies to auctions conducted in November of each year.

	Time Frame	Procedure
1	No later than the January Board meeting	The Board appoints a Paddle Call Committee to gather paddle call proposals. The Committee will consist of 4 members, and include at least 2 Board members. The Committee may include one member from the Auction Committee.
2	Complete by March 15	The Committee advertises criteria to the congregation and solicits project proposals due to the Committee by March 15. Possible projects carried over from the prior year will be listed for the congregation. The Minister or a Board member may submit proposals, as long as they adhere to the paddle call criteria and are received by the Committee within the designated time frame.
3	No later than May 15	Guided by paddle call criteria, the Committee selects no more than three options for the Board to consider. The Committee presents a proposal to the Board no later than May 15. The Board officers put the proposal on the agenda of the next Board meeting.
<p><i>NOTE: In the event of unforeseen needs or expenses that arise after the submission of the Committee recommendations to the Board, the Board may consider an alternative project in consultation with the Committee.</i></p>		
4	No later than the August Board meeting	At the August Board meeting, the Board will consider and vote on the project with these possible outcomes: <ul style="list-style-type: none"> • A project submitted by the paddle call team is selected; or, • No suitable project is identified and no paddle call is selected for that year; or, • A paddle call may be designated to supplement reserve funds. The Board notifies the Auction Committee of the paddle call decision, and the fundraising goal.

Auction Paddle Call Guidelines

	Time Frame	Procedure
5	No later than December 15	The Committee updates a list of suitable projects not considered for the current year, but which may be considered for the following year, and submits it to the Board. This will be used the following year by the next Paddle Call Committee.