

NEYM
FY2025 Operating Budget vs. Actuals Summary
October 2024 - September 2025

	Actual	Budget	Over / (Under) Budget	% of Budget
Income				
4010 Individual Contributions	212,545	228,000	-15,455	93.22%
4020 Monthly Meeting Contributions	353,484	345,000	8,484	102.46%
4030 Organizations Contributions	250		250	
4050 Interest and Dividend Income	4,761	11,000	-6,239	43.28%
4070 Books & Other Sales Income	6,024	10,500	-4,476	57.37%
4080 Retreat Program Fees	28,797	37,500	-8,703	76.79%
4085 Sessions Program Fees	196,314	214,895	-18,581	91.35%
4090 Change in Fair Market Value	-7		-7	
Total Income	802,168	846,895	-44,727	94.72%
Expenses				
5000 Staff	495,660	516,314	-20,654	96.00%
5100 General & Administration	100,358	87,449	12,909	114.76%
5300 Travel & Conferences	17,577	22,300	-4,723	78.82%
6000 Programs	206,086	213,850	-7,764	96.37%
6140 Books & Other Sales Expense	4,828	8,000	-3,172	60.36%
Total Expenses	824,509	847,913	-23,404	97.24%
Net Operating Income	-22,341	-1,018	-21,323	
Transfers In/Out				
9940 Other Income - Transfers from other funds	60,009		60,009	
9950 Other Expense - Transfer to other funds	8,607		8,607	
Net Other Income	51,402	0	51,402	
Net Income	29,061	-1,018	30,079	

NEYM
FY2025 Operating Budget vs. Actuals Detail
 October 2024 - September 2025

	Actual	Budget	Over / (Under) Budget	% of Budget
Income				
4010 Individual Contributions	212,545.06	228,000.00	-15,454.94	93.22%
4020 Monthly Meeting Contributions	353,484.47	345,000.00	8,484.47	102.46%
4030 Organizations Contributions	250.00		250.00	
4050 Interest and Dividend Income	4,760.76	11,000.00	-6,239.24	43.28%
4070 Books & Other Sales Income	6,024.36	10,500.00	(4,475.64)	57.37%
4080 Retreat Program Fees	28,796.65	37,500.00	-8,703.35	76.79%
4085 Sessions Program Fees	196,313.65	214,895.00	-18,581.35	91.35%
4090 Change in Fair Market Value	-7.00		-7.00	
Total Income	\$ 802,167.95	\$ 846,895.00	-\$ 44,727.05	94.72%
Expenses				
5000 Staff				
5010 Salaries & Wages	316,110.87	389,236.00	-73,125.13	81.21%
5037 Housing Allowance	60,000.20		60,000.20	
Total 5010 Salaries & Wages	\$ 376,111.07	\$ 389,236.00	-\$ 13,124.93	96.63%
5020 Payroll Taxes	23,495.36	30,195.00	-6,699.64	77.81%
5030 Benefits				
5033 Health Benefits	55,193.12	51,796.00	3,397.12	106.56%
5035 Retirements	38,137.48	38,924.00	-786.52	97.98%
5040 Disability	1,036.08	1,013.00	23.08	102.28%
5045 Workers' Compensation	647.00	600.00	47.00	107.83%
5050 Spiritual Retreats	150.00	1,200.00	-1,050.00	12.50%
5060 Staff Development	789.49	3,250.00	-2,460.51	24.29%
5070 Sabbatical & Paid Leave	100.00	100.00	0.00	100.00%
Total 5030 Benefits	\$ 96,053.17	\$ 96,883.00	-\$ 829.83	99.14%
Total 5000 Staff	\$ 495,659.60	\$ 516,314.00	-\$ 20,654.40	96.00%
5100 General & Administration				
5110 Administration				
5120 Bank Expense	9,734.47	7,000.00	2,734.47	139.06%
5130 Contracted Services	20,225.00	18,000.00	2,225.00	112.36%
5140 Legal Services	2,500.00	2,500.00	0.00	100.00%
5150 Liability Insurance	7,852.49	5,250.00	2,602.49	149.57%
5160 Payroll Service	8,593.75	5,500.00	3,093.75	156.25%
5170 Recruiting Expense	125.00	0.00	125.00	
5180 Rent	9,350.00	9,350.00	0.00	100.00%
5190 Misc. Expense	766.81		766.81	
Total 5110 Administration	\$ 59,147.52	\$ 47,600.00	\$ 11,547.52	124.26%
5200 Office				
5220 Cleaning Services	300.00	299.00	1.00	100.33%
5230 Maint - Equip & Hardware	86.80	500.00	-413.20	17.36%
5240 Postage	1,844.46	3,750.00	-1,905.54	49.19%
5250 Office Equipment	2,381.32	1,500.00	881.32	158.75%
5260 Office Supplies	1,588.90	1,600.00	-11.10	99.31%
5270 Printing & Copying	8,146.87	9,500.00	-1,353.13	85.76%
5280 Software & Updates	22,095.72	19,000.00	3,095.72	116.29%
5290 Telephone	4,651.50	3,700.00	951.50	125.72%
5295 Misc. Office	115.25		115.25	
Total 5200 Office	\$ 41,210.82	\$ 39,849.00	\$ 1,361.82	103.42%
Total 5100 General & Administration	\$ 100,358.34	\$ 87,449.00	\$ 12,909.34	114.76%

5300 Travel & Conferences					
5310 Travel - Committee		1,400.00	-1,400.00		0.00%
5320 Travel - Clerk	3,554.10	2,500.00	1,054.10		142.16%
5330 Travel - Programs	798.49	4,100.00	-3,301.51		19.48%
5335 Travel - Representatives Travel	2,059.63	2,000.00	59.63		102.98%
5350 Travel - Staff	11,164.39	11,900.00	-735.61		93.82%
5360 Travel - Ministries		400.00	-400.00		0.00%
Total 5300 Travel & Conferences	\$ 17,576.61	\$ 22,300.00	-\$ 4,723.39		78.82%
6000 Programs					
6110 Sessions Room & Board *SEE ALSO 3775 Future Uses Fund	139,021.78	135,570.00	3,451.78		102.55%
6112 Retreats - Room & Board			0.00		
6114 Room Rental	12,498.00	10,000.00	2,498.00		124.98%
6150 Food Expense	13,073.81	10,000.00	3,073.81		130.74%
Total 6112 Retreats - Room & Board	\$ 25,571.81	\$ 20,000.00	\$ 5,571.81		127.86%
6125 Program Expenses					
6105 Honoraria - Speakers/Wkshp Ldrs	17,177.00	21,000.00	-3,823.00		81.80%
6107 Honoraria - Volunteer Leadership	9,750.00	15,000.00	-5,250.00		65.00%
6115 Equipment Rental	3,379.70	6,500.00	-3,120.30		52.00%
6121 Supplies and Other Expenses	4,554.16	5,000.00	-445.84		91.08%
6165 Pre-Sessions Expense	1,429.66	1,500.00	-70.34		95.31%
Total 6125 Program Expenses	\$ 36,290.52	\$ 49,000.00	-\$ 12,709.48		74.06%
6130 Committee Expenses - General					
6134 Childcare		2,000.00	-2,000.00		0.00%
Total 6130 Committee Expenses - General	\$ 1,685.61	\$ 6,400.00	-\$ 4,714.39		26.34%
6160 Program Support					
6163 Friends Camp	3,512.00	2,880.00	632.00		121.94%
6167 Religious Education & Outreach	4.04		4.04		
Total 6160 Program Support	\$ 3,516.04	\$ 2,880.00	\$ 636.04		122.08%
Total 6000 Programs	\$ 206,085.76	\$ 213,850.00	-\$ 7,764.24		96.37%
6140 Books & Other Sales Expense					
6142 Books	2,130.81	8,000.00	-5,869.19		26.64%
6145 Other Items for Sale	762.40		762.40		
6147 Consignment Sales	1,935.28		1,935.28		
Total 6140 Books & Other Sales Expense	\$ 4,828.49	\$ 8,000.00	-\$ 3,171.51		60.36%
Total Expenses	\$ 824,508.80	\$ 847,913.00	-\$ 23,404.20		97.24%
Net Operating Income	-\$ 22,340.85	-\$ 1,018.00	-\$ 21,322.85		
Transfers In/Out					
9940 Other Income - Transfers from other funds	60,008.65		60,008.65		
9950 Other Expense - Transfer to other funds	8,606.87		8,606.87		
Net Other Income	\$ 51,401.78	\$ 0.00	\$ 51,401.78		
Net Income	\$ 29,060.93	-\$ 1,018.00	\$ 30,078.93		

NEYM
Statement of Activities - All Funds
October, 2024-September, 2025

	Operating	Non-Operating		Total All
	(unrestricted)	<i>Board Designated</i> (unrestricted)	<i>Donor Restricted</i>	Funds
Income				
4010 Individual Contributions	212,545.06	39,184.00	10,575.00	262,304.06
4020 Monthly Meeting Contributions	353,484.47	6,988.50	11,658.20	372,131.17
4030 Organizations Contributions	250.00		27,800.00	28,050.00
4050 Interest and Dividend Income	4,760.76	41,172.79	25,366.94	71,300.49
4070 Books & Other Sales Income	\$6,024.36		0.00	6,024.36
4077 Consulting Fee Contribution	0.00		3,825.00	3,825.00
4080 Retreat Program Fees	28,796.65		0.00	28,796.65
4085 Sessions Program Fees	196,313.65		0.00	196,313.65
4090 Change in Fair Market Value	-7.00	10,046.55	8,164.45	18,204.00
4099 Net Assets Released To/From	0.00		0.00	0.00
Total for Income	\$802,167.95	\$97,391.84	\$87,389.59	\$986,949.38
Expenses				
Total for 5000 Staff	\$495,659.60	\$4,097.00	\$24,885.73	\$524,642.33
5110 Administration				
5120 Bank Expense	9,734.47		73.76	9,808.23
5130 Contracted Services	20,225.00	25,853.80	2,000.00	48,078.80
5140 Legal Services	2,500.00	564.86	0.00	3,064.86
5150 Liability Insurance	7,852.49		0.00	7,852.49
5160 Payroll Service	8,593.75		0.00	8,593.75
5170 Recruiting Expense	125.00		0.00	125.00
5180 Rent	9,350.00		0.00	9,350.00
5190 Misc. Expense	766.81		0.00	766.81
Total for 5110 Administration	\$59,147.52	\$26,418.66	\$2,073.76	\$87,639.94
5200 Office				
5220 Cleaning Services	300.00		0.00	300.00
5230 Maint - Equip & Hardware	86.80		0.00	86.80
5240 Postage	1,844.46		78.83	1,923.29
5250 Office Equipment	2,381.32		0.00	2,381.32
5260 Office Supplies	1,588.90		0.00	1,588.90
5270 Printing & Copying	8,146.87		211.40	8,358.27
5280 Software & Updates	22,095.72		0.00	22,095.72
5290 Telephone	4,651.50		21.75	4,673.25
5295 Misc. Office	115.25		0.00	115.25
Total for 5200 Office	\$41,210.82	\$0.00	\$311.98	\$41,522.80
Total for 5100 General & Administration	\$100,358.34	\$26,418.66	\$2,385.74	\$129,162.74
Total for 5300 Travel & Conferences	\$17,576.61	\$0.00	\$1,961.30	\$19,537.91
Total for 6000 Programs	\$206,085.76	\$59,377.72	\$59.10	\$265,522.58
Total for 6140 Books & Other Sales Expense	\$4,828.49	\$0.00	\$0.00	\$4,828.49
Total for 6200 Support of Other Organizations	\$0.00	\$11,000.00	\$40,356.50	\$51,356.50
6600 Publications	0.00		5,500.00	5,500.00
Total for Expenses	\$824,508.80	\$100,893.38	\$75,148.37	\$1,000,550.55
Net Operating Income	-\$22,340.85	-\$3,501.54	\$12,241.22	-\$13,601.17

Other Income

9940 Other Income - Transfers from other funds

Create Future Uses Fund - transfer from W&M		317,429.62		
Transfer budgeted Legal Services amount from Operating 5140 to Legal Services Revolving Fund			2,500.00	
Transfer budgeted Sabbatical amount from Operating 5070 to Sabbatical Revolving Fund				100.00
ERTC (Employee Retention Tax Credits) 2020 Q2,Q3,Q4	60,008.65			

Total for Other Income	\$60,008.65	320,029.62	0.00	\$380,038.27
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Other Expenses

9950 Other Expense - Transfer to other funds

MM Equalization Restricted donations to Operating 4020			6,560.50	
Income from Endowment to Operating 4050			2,465.48	
Donation from 3832 West Falmouth Fund to Operating 4020			200.78	
Transfer from W&M Fund to create Future Uses Fund		317,429.62		
Pay-As-Led Equalization donations to Operating 4010		39,184.00		
MM Equalization (designated) donations to Operating 4020		6,988.50		
Income from Quasi-Endowment to Operating 4050		150.99		
ERTC 2020 Q2,Q3,Q4: Transfer to Camp their portion	7,341.25			
ERTC Paychex filing cost 2020 portion, from 1150 Prepaid Exp	1,265.62			

Total for Other Expenses	\$8,606.87	\$363,753.11	\$9,226.76	\$381,586.74
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Net Other Income	\$51,401.78	-\$43,723.49	-\$9,226.76	-\$1,548.47
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Net Income	\$29,060.93	-\$47,225.03	\$3,014.46	-\$15,149.64
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Statement of Financial Position NEYM

As of September 30, 2025

	As of September 30, 2025	As of September 30, 2024	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Checking Accounts				
1010 Santander Checking	57,770.31	72,175.64	-14,405.33	-19.96%
1015 Everence Fed Credit Union Checking	433.78	6,093.78	-5,660.00	-92.88%
1040 Petty Cash	13.82	40.00	-26.18	-65.45%
Total for 1000 Checking Accounts	\$58,217.91	\$78,309.42	-\$20,091.51	-25.66%
1020 Money Market Accounts				
1028 Santander Money Market Savings	133,734.06	75,870.98	57,863.08	76.27%
1029 Everence Fed Credit Union SHARE Savings	6,218.28	609.45	5,608.83	920.31%
Total for 1020 Money Market Accounts	\$139,952.34	\$76,480.43	\$63,471.91	82.99%
Total for 1050 Certificates of Deposits	\$0.00	\$0.00	\$0.00	
Total for Bank Accounts	\$198,170.25	\$154,789.85	\$43,380.40	28.03%
Accounts Receivable				
Total for Accounts Receivable	\$0.00	\$0.00	\$0.00	
Other Current Assets				
1075 Pooled Funds	1,760,327.54	1,812,116.54	-51,789.00	-2.86%
1100 Accrued Receivables	46.76	526.76	-480.00	-91.12%
1110 Due to/from Friends Camp				
1112 Camp Disability	20.26	-1.07	21.33	1,993.46%
1113 Camp Health Ins	1,735.65	1,005.65	730.00	72.59%
1114 Camp - Retirement	1,266.83	853.34	413.49	48.46%
Total for 1110 Due to/from Friends Camp	\$3,022.74	\$1,857.92	\$1,164.82	62.69%
1150 Prepaid Expenses	4,239.59	6,272.22	-2,032.63	-32.41%
Total for Other Current Assets	\$1,767,636.63	\$1,820,773.44	-\$53,136.81	-2.92%
Total for Current Assets	\$1,965,806.88	\$1,975,563.29	-\$9,756.41	-0.49%
TOTAL ASSETS	\$1,965,806.88	\$1,975,563.29	-\$9,756.41	-0.49%
LIABILITIES AND NET ASSETS				
Liabilities				
Current Liabilities				
Total for Accounts Payable	\$0.00	\$0.00	\$0.00	
Credit Cards				
2005 Credit Card Elan St Marys	6,018.32	5,539.46	478.86	8.64%
Total for Credit Cards	\$6,018.32	\$5,539.46	\$478.86	8.64%
Other Current Liabilities				
2010 Accrued Liabilities	76.60	76.60	0.00	0.00%
2100 Payroll Liabilities	105.76	105.76	0.00	0.00%
2110 Federal Taxes	-785.87	-797.40	11.53	1.45%
2120 State Taxes	907.35	757.46	149.89	19.79%
2150 Health Insurance Premium	303.60	340.90	-37.30	-10.94%
2155 Sect 125 Employee Withholding	4,762.82	22.57	4,740.25	21,002.44%
2160 403B Retirement	470.26	420.26	50.00	11.90%
Total for Other Current Liabilities	\$5,840.52	\$926.15	\$4,914.37	530.62%
Total for Current Liabilities	\$11,858.84	\$6,465.61	\$5,393.23	83.41%
Total for Liabilities	\$11,858.84	\$6,465.61	\$5,393.23	83.41%
Net Assets				
3500 Undesignated Unrestricted Net Assets	22,807.08	80,005.15	-57,198.07	-71.49%
Total for 3600 Board Designated Funds	\$891,279.06	\$1,179,777.34	-\$288,498.28	-24.45%
Total for 3700 Revolving Accounts	\$312,981.79	\$75,092.91	\$237,888.88	316.79%
Total for 3800 Permanently Restricted Funds	\$697,819.18	\$691,420.35	\$6,398.83	0.93%
3900 Retained Earnings	0.00	0.00	0.00	
Net Income	29,060.93	-57,198.07	86,259.00	150.81%
Total for Net Assets	\$1,953,948.04	\$1,969,097.68	-\$15,149.64	-0.77%
TOTAL LIABILITIES AND NET ASSETS	\$1,965,806.88	\$1,975,563.29	-\$9,756.41	-0.49%

FY2025 Meeting Contributions

	General Fund	Equalization	Total
Connecticut Valley Quarterly Meeting			
Hartford Monthly Meeting	27,000.00		27,000.00
Litchfield Hills Monthly Meeting	3,153.69		3,153.69
Mount Toby Monthly Meeting	35,175.00	500.00	35,675.00
New Haven Friends Meeting	8,715.00		8,715.00
Northampton Friends Meeting	5,625.00	579.00	6,204.00
Storrs Friends Meeting	3,200.00		3,200.00
Subtotal	82,868.69	1,079.00	83,947.69
Dover Quarterly Meeting			
Concord Monthly Meeting	7,766.50	372.00	8,138.50
Dover Monthly Meeting	5,500.00	250.00	5,750.00
Gonic Monthly Meeting	407.00		407.00
Weare Monthly Meeting	1,600.00	1,400.00	3,000.00
West Epping Preparative Meeting	2,000.00		2,000.00
Subtotal	17,273.50	2,022.00	19,295.50
Falmouth Quarterly Meeting			
Brunswick Friends Meeting	1,100.00		1,100.00
Durham Monthly Meeting	6,000.00		6,000.00
Portland Friends Meeting	16,000.00	3,595.00	19,595.00
Southern Maine Friends Meeting	100.00		100.00
Windham Friends Meeting	100.00		100.00
Subtotal	23,300.00	3,595.00	26,895.00
Northwest Quarterly Meeting			
Bennington Monthly Meeting	1,700.00		1,700.00
Burlington Monthly Meeting	5,549.50	1,050.00	6,599.50
Hanover Friends Meeting	23,750.00		23,750.00
Middlebury Friends Meeting	4,000.00	700.00	4,700.00
Monadnock Quaker Meeting	5,400.00	300.00	5,700.00
Northeast Kingdom Quaker Meeting	250.00		250.00
Plainfield Monthly Meeting	1,000.00		1,000.00
Putney Friends Meeting	4,000.00		4,000.00
Quaker City Unity Friends Meeting	1,000.00		1,000.00
South Starksboro Monthly Meeting	350.00		350.00
Wilderness Friends Meeting	400.00		400.00
Subtotal	47,399.50	2,050.00	49,449.50
Salem Quarterly Meeting			
Amesbury Monthly Meeting	3,000.00		3,000.00
Beacon Hill Friends Meeting	11,845.00	1,398.00	13,243.00
Framingham Friends Meeting	10,000.00	800.00	10,800.00
Fresh Pond Monthly Meeting	10,000.00	300.00	10,300.00
Friends Meeting at Cambridge	43,176.00	1,000.00	44,176.00
Lawrence Monthly Meeting	600.00		600.00
North Shore Friends Meeting	3,000.00	100.00	3,100.00
Wellesley Monthly Meeting	24,462.00		24,462.00
Subtotal	106,083.00	3,598.00	109,681.00

Sandwich Quarterly Meeting

East Sandwich Preparative Meeting	500.00		500.00
West Falmouth Preparative Meeting	5,300.78	200.00	5,500.78
Yarmouth Preparative Meeting	1,000.00		1,000.00
Allen's Neck Monthly Meeting	3,630.00		3,630.00
Dartmouth at Smith Neck Monthly Meeting	1,000.00		1,000.00
Martha's Vineyard Monthly Meeting	960.00		960.00
Mattapoisett Monthly Meeting	250.00		250.00
New Bedford Monthly Meeting	250.00	755.00	1,005.00
Sandwich Monthly Meeting	1,100.00		1,100.00
Sandwich Quarterly Meeting		200.00	200.00
Westport Monthly Meeting	6,000.00		6,000.00
Subtotal	19,990.78	1,155.00	21,145.78

Southeast Quarterly Meeting

Providence Monthly Meeting	20,500.00		20,500.00
Westerly Monthly Meeting	3,500.00		3,500.00
Worcester Friends Meeting	6,620.00		6,620.00
Subtotal	30,620.00	-	30,620.00

Vassalboro Quarterly Meeting

Acadia Monthly Meeting	1,300.00		1,300.00
Belfast Area Friends Meeting	200.00		200.00
Cobscook Monthly Meeting	500.00		500.00
Eggemoggin Reach Monthly Mtg	150.00	50.00	200.00
Narramissic Valley Monthly Meeting	100.00		100.00
Orono Monthly Meeting	750.00		750.00
Vassalboro Friends Meeting	7,000.00		7,000.00
Winthrop Center Friends Church	2,400.00		2,400.00
Subtotal	12,400.00	50.00	12,450.00

Total All Quarters

339,935.47	13,549.00	353,484.47
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NEYM
FY2025 Committee Budgets vs Actuals
 October 2024 - September 2025

	Actual	Budget	Remaining
315 C&A	535.44	500.00	-35.44
320 F&P Rev		600.00	600.00
325 FGC		100.00	100.00
328 Finance		100.00	100.00
330 FUM		100.00	100.00
335 FWCC		100.00	100.00
340 M&C		100.00	100.00
350 Puente	1,150.17	1,500.00	349.83
360 Youth Ministries Committee (was YP)		500.00	500.00
370 Earthcare Ministry Comm		100.00	100.00
390 Other Cmttes (Permanent Board & Nominating)		700.00	700.00
TOTAL	\$ 1,685.61	\$ 4,400.00	\$ 2,714.39

NEYM Continuing Projects
Statement of Activity
October, 2024-September, 2025

Project	Board-designated projects			Temporarily Restricted projects									Continuing Projects Totals
	Archives Transition Processing	Future Uses Fund	Board-designated Continuing Projects Totals	RSEJ Book Project 2017	FWCC Quaker Connect Evaluation Consulting	Friends Foundation for the Aging: ARCH Grants	Quakers Advocating Justice for Palestine	Quaker Outreach 2015 grant	Printing of Interim Faith & Practice	Shoemaker Fund Grant	Growing Edges Youth Programs Initiatives	Restricted Continuing Projects Totals	
<i>Project Balance beginning of year: (from previous year or opening transfer)</i>	2,495.00	317,429.62	319,924.62	250.62		2,198.15	867.88	4,022.96	1,423.60	7,522.42	1,285.95	17,571.58	337,496.20
4020 Monthly Meeting Contributions			0								562.91	562.91	562.91
4030 Organizations Contributions			0			17,800.00						17800	17800
4050 Interest and Dividend Income		10,849.98	10,849.98									0	10849.98
4077 Consulting Fee Contribution			0		3,825.00							3825	3825
4080 Retreat Program Fees			0									0	0
4090 Change in Fair Market Value		287.03	287.03									0	287.03
Total Income	0.00	11,137.01	11,137.01	0.00	3,825.00	17,800.00					562.91	22,187.91	33,324.92
Expense													0
5000 Staff		4,097.00	4,097.00		3,825.00	12,752.30				5,538.95	2,769.48	33,079.73	37,176.73
5100 General & Admin - incl Contracted Services		25,853.80	25,853.80			1,501.03					511.16	53,719.79	79,573.59
5300 Travel & Conferences			0.00		0.00	1,819.80		141.50				1,961.30	1,961.30
6000 Programs - incl Sessions		59,377.72	59,377.72									118,755.44	178,133.16
Total Expense	0.00	89,328.52	89,328.52	0.00	3,825.00	16,073.13	0.00	141.50	0.00	5,538.95	3,280.64	28,859.22	118,187.74
Net of Income and Expense FY2025	0.00	-78,191.51	-78,191.51	0.00	0.00	1,726.87	0.00	-141.50	0.00	-5,538.95	-2,717.73	-6,671.31	-84,862.82
Ending Balance (Sept 30, 2025)	2,495.00	239,238.11	241,733.11	250.62	-	3,925.02	867.88	3,881.46	1,423.60	1,983.47	(1,431.78)	10,900.27	252,633.38

Board-Designated and Revolving Funds

	Balance Sep 30, 2024	Invested balance Oct 1, 2024	Liquid balance Oct 1, 2024	Total Balance Oct 1,2024	Investment Income	Change in Fair Market Value	Other Income	Expenses	Net Change 10/1/24- 9/30/25	Invested balance Sep 30, 2025	Liquid balance Sep 30, 2025	Total Balance Sep 30, 2025
3600 Board Designated Funds												
3620 Faith & Practice Revision	70,953.69	59,797.29	11,156.40	70,953.69	2,227.96	717.08			2,945.04	60,514.37	13,384.36	73,898.73
3630 World Conference Travel	0.00								0.00			0.00
3650 Quasi-Endowment (Investments)	4,051.78	4,051.78		4,051.78	150.99	48.59		150.99	48.59	4,100.37	0.00	4,100.37
3682 Witness & Ministry Fund	1,104,771.87	750,000.00	37,342.25	787,342.25	27,943.86	8,993.85		11,000.00	25,937.71	758,993.85	54,286.11	813,279.96
Total 3600 Board Designated Funds	1,179,777.34	813,849.07	48,498.65	862,347.72	30,322.81	9,759.52		11,150.99	28,931.34	823,608.59	67,670.47	891,279.06
3700 Revolving Accounts												
Board-designated Revolving Accounts												
3705 Archives	0.00		0.00	0.00					0.00		0.00	0.00
3706 Sabbatical	100.00		100.00	100.00			100.00		100.00		200.00	200.00
3707 Accounting Services	19,700.00		19,700.00	19,700.00					0.00		19,700.00	19,700.00
3708 Infrastructure	1,016.50		1,016.50	1,016.50					0.00		1,016.50	1,016.50
3709 Legal Services	1,588.67		1,588.67	1,588.67			2,500.00	564.86	1,935.14		3,523.81	3,523.81
3710 Equalization	0.00		0.00	0.00			46,172.50	46,172.50	0.00		0.00	0.00
3732 Sufferings - Unrestricted	18,158.62		18,158.62	18,158.62					0.00		18,158.62	18,158.62
3775 Continuing Projects: Archives Transition	2,495.00		2,495.00	2,495.00					0.00		2,495.00	2,495.00
3775 Continuing Projects: Future Uses fund	0.00	317,429.62		317,429.62	10,849.98	287.03		89,328.52	(78,191.51)	247,716.65	(8,478.54)	239,238.11
Restricted Revolving Accounts												
3711 Equalization - Restricted	0.00		0.00	0.00			6,560.50	6,560.50	0.00		0.00	0.00
3712 FUM Intervisitation	0.00		0.00	0.00					0.00		0.00	0.00
3713 FUM Earmarked Donations (per 2009-54)	0.00		0.00	0.00					0.00		0.00	0.00
3715 Peaceworker	1,784.36		1,784.36	1,784.36					0.00		1,784.36	1,784.36
3716 Bodine-Rustin Fund	1,051.41		1,051.41	1,051.41			965.00	1,051.41	(86.41)		965.00	965.00
3720 Prejudice & Poverty	0.00		0.00	0.00					0.00		0.00	0.00
3725 Puente de Amigos	8,534.41		8,534.41	8,534.41			23,844.79	20,771.44	3,073.35		11,607.76	11,607.76
3730 Sufferings - Restricted	0.00		0.00	0.00			300.00		300.00		300.00	300.00
3760 Young Friends Travel	3,092.36		3,092.36	3,092.36					0.00		3,092.36	3,092.36
3775 Continuing Projects: Restricted	17,571.58		17,571.58	17,571.58			22,187.91	28,859.22	(6,671.31)		10,900.27	10,900.27
Total 3700 Revolving Accounts	75,092.91	317,429.62	75,092.91	392,522.53	10,849.98	287.03	102,630.70	193,308.45	(79,540.74)	247,716.65	65,265.14	312,981.79

* The current year Operating Net Income, shown on the Balance Sheet and the Statement of Activities, is transferred to Account 3500 at the start of the next fiscal year.

Sessions Minute 2024-62.2 combined the purposes of the Future Fund and the Witness & Ministry Fund, creating one fund titled Witness & Ministry Fund.

Permanently Restricted Funds

Fund	Balance Sep 30, 2023	Balance Sep 30, 2024	Unavailable (Invested) Oct 1, 2024	Remaining Available from FY2024	Investment Income *	Expenses	Change in Fair Market Value	Unavailable (Invested) Sept 30, 2025	Remaining Available Sept 30, 2025	Balance Sep 30, 2025
3802 Endowment Fund	57,060.33	66,172.42	66,172.42	0.00	2,465.48	2,465.48	793.53	66,965.95	0.00	66,965.95
3804 Alice Needham	18,950.40	21,976.62	21,976.62	0.00	818.82	818.82	263.53	22,240.15	0.00	22,240.15
3806 Amy S. Hayden	62,641.49	72,644.82	72,644.82	0.00	2,706.64	2,706.64	871.15	73,515.97	0.00	73,515.97
3808 Anna M. Brown	41,550.42	48,185.68	48,185.68	0.00	1,795.33	1,795.33	577.82	48,763.50	0.00	48,763.50
3810 Freedmen's	151,981.73	173,932.58	173,932.58	0.00	6,480.45	6,480.45	2,085.77	176,018.35	0.00	176,018.35
3812 FUM Foreign Missions	51,071.01	59,226.63	59,226.63	0.00	2,206.69	2,206.69	710.23	59,936.86	0.00	59,936.86
3814 FUM Home & Foreign	7,101.85	8,235.95	8,235.95	0.00	306.86	306.86	98.76	8,334.71	0.00	8,334.71
3816 FUM Ramallah	64,576.92	74,889.32	74,889.32	0.00	2,790.26	2,790.26	898.05	75,787.37	0.00	75,787.37
3824 Mosher Book & Tract	87,349.09	104,077.14	95,322.48	8,754.66	3,551.55	5,779.07	1,143.08	96,465.56	6,527.14	102,992.70
3826 Phillips/Purington/Hawkes	27,397.76	31,772.96	31,772.96	0.00	1,183.82	1,183.82	381.01	32,153.97	0.00	32,153.97
3828 Pittsfield/Varney	12,050.06	14,225.76	12,397.93	1,827.83	461.90	0.00	148.68	12,546.61	2,289.73	14,836.34
3830 Susan B. Kirby	9,219.43	10,691.70	10,691.70	0.00	398.36	398.36	128.22	10,819.92	0.00	10,819.92
3832 West Falmouth Prep Mtg	4,646.73	5,388.77	5,388.77	0.00	200.78	200.78	64.62	5,453.39	0.00	5,453.39
Total 3800 Permanently Restricted Funds	595,597.22	691,420.35	680,837.86	10,582.49	25,366.94	27,132.56	8,164.45	689,002.31	8,816.87	697,819.18

* Available amounts for FY2025 were each fund's investment income from the Pooled Funds plus any remaining Available from FY2024.

Investment Income (formerly called Interest & Dividends) was 4% of a 3-year average of the total value of each fund, calculated on the Board of Managers' fiscal year ending March 31st.

Reinvestment of unused Available amounts stopped at the end of FY2020.

Operating Reserves¹

	Balance Sep 30, 2024	Investment Income	Change in Fair Market Value	Other Income	Expenses	Net Change	Balance Sep 30, 2025
3500 Undesignated Unrestricted Net Assets	80,005.15	0.00	0.00		57,198.07	(57,198.07)	22,807.08
3900 Retained Earnings + Net Income	(57,198.07)	0.00	0.00	86,259.00		86,259.00	29,060.93
Total (9/30 = Undesig. Net Assets Oct 1 next FY)	22,807.08	0.00	0.00	86,259.00	57,198.07	29,060.93	51,868.01
3600 Board Designated Funds							
3650 Quasi-Endowment (Investments)	4,051.78	150.99	48.59		150.99	48.59	4,100.37
Total Operating Reserves	26,858.86	150.99	48.59	86,259.00	57,349.06	29,109.52	55,968.38
Total Expense Budget FY2026							869,108.00
Total Operating Reserves as Percent of Expense Budget²							6.4%

Notes

1. Operating Reserves are composed of 3500 Undesignated Unrestricted Assets plus 3650 Quasi-Endowment.
2. Per Section 2.3.1 of the Financial Handbook, "It is the Finance Committee's policy to have an operating reserve equal to one quarter of the annual budget (3 months) at the beginning of each fiscal year." The reserve amount on Sept. 30, 2025 fell below this amount.