

INCOME

During April 2011, it was necessary to use \$10,000 of the accumulated 2010-2011 Prepaid Pledges. There are now \$19,889.07 in Prepaid 2010-2011 Pledges in our Schwab account (earning interest).

With 83% of the fiscal year passed we have collected 78.3% of the pledges made (as reflected on the Pledge vs. Giving tab). This falls short of percentages found through April of the three previous fiscal years (2010 = 81%, 2009 = 82%, 2008 = 85%). This represents a slow down as compared to previous months in this fiscal year and is a widening of the gap between YTD and actual results as compared to March 2011.

We have thus far this fiscal year accumulated \$3,464.00 worth of identifiable non-pledged giving. This continues to fall short of the amounts seen from the two previous fiscal years . Through April 30, 2011 there remains \$8,250 worth of 2010-2011 pledges that have no payments made toward them. This represents 2.61% of the pledges made for FY 2010-2011 and continues to be inline with historic results.

The added columns on the Pledge vs. Giving Tab represent projections of what our Current Fiscal Year Pledge (417100) collection could be based on differing circumstances. Some manual adjustments have been made to account for individual situations and to hold those pledges that are less than 20% paid to their current payment amounts. We historically track pretty close to Column I (85%) and with these manual adjustments \$268,130.98 has been utilized in the April 30, 2011 Budget Review. This is some \$5,800 less than the March 31, 2011 Budget Review. Scroll to the bottom of the page on the Pledge vs. Giving Tab for descriptions of columns G-J.

EXPENSES

The approved budget for 2010-2011 included a guestimated increase (like it does every year) for health insurance. The Minister moves around pieces of her compensation to account for increases like this. For the budgeting purpose, this guestimated increase was added to the Insurance (552300) line item and no adjustments were ever made to other line items. Unless there is a pay raise (like previous cost of living adjustments) the Minister's total compensation should remain the same from year to year. The line items for Minister Compensation (552000) were reviewed with the Minister and adjustments were made that will allow them to be in line with the previous fiscal year-end.

Certain pass through expense line items have been adjusted to reflect their corresponding income line items. These line items are how we account for monies that we collect and then distribute for a specific reason (like the collections we take on certain Sundays).

All of the above-mentioned alterations have been highlighted in yellow on the Budget Review tab.

OVERALL

We will continue to rely on our accumulated 2010-2011 Prepaid Pledges during the remainder of this fiscal year.

There exists some potential for reductions in the following expense line items:

Based on pro-rated Year-to-date results

General Maintenance (516100)	2,000.00	
Building Staff (553000)	1,000.00	
		3,000.00

Based on no identified spending

Memorial Garden (516700)	500.00	
Board Expense (519500)	250.00	
Information & Advocacy (531000)	700.00	
Coffee Ministry (531000)	700.00	
Noah Webster Partnership (539000)	300.00	
Organ Maintenance (543401)	1,120.00	<i>Previously board approve organ repair the cost of which was held from carry forward</i>
		3,570.00

Total Potential Reductions

6,570.00

In addition to these potential reductions, some 2010-2011 pledges that have had no payments made toward them (which total \$4,625) have made pledges for 2011-2012. The calculations on the Pledge vs. Giving Tab assume no payments will be made to these 2010-2011 pledges.

The April 30, 2011 Budget Review projects a deficit of \$10,724.75. To help avoid this, we will need to do the following:

1. Continue with current pledge collection levels (letting people know the importance of their payments);
2. Have Councils/Sub-Councils identify these potential expense reductions as real reductions;
3. Have Stewardship identify a method of and initiate contact with non-payment pledges as identified above;
4. Identify a game plan as to what will not be paid or where money will taken from should be need to 'balance' the year.

	Year-End Actual 2009-2010	Approved Budget 2010-2011	Actual 04.30.2011	Budget Review 04.30.2011
Ordinary Income/Expense				
Income				
410000 · Administration				
411000 · Endowment				
411200 · Operations	53,004.00	50,000.00	42,166.80	50,000.00
Total 411000 · Endowment	<u>53,004.00</u>	<u>50,000.00</u>	<u>42,166.80</u>	<u>50,000.00</u>
412000 - Fundraising	14,192.95		463.54	463.54
413000 · Holiday Letter		-		-
414000 - Prior Year Carry Over	8,763.89	20,854.00	29,835.48	29,835.48
415000 - Memorial Contributions	270.00		190.00	190.00
416000 · Rental Contributions	16,795.00	14,000.00	12,940.00	14,600.00
417000 · Stewardship				
417100 · Current Fiscal Year Pledge	303,734.65	299,150.00	226,536.46	268,130.98
417200 · Prior Fiscal Year Pledge	7,703.42	5,000.00	7,898.08	7,898.08
Total 417000 · Stewardship	<u>311,438.07</u>	<u>304,150.00</u>	<u>234,434.54</u>	<u>276,029.06</u>
418000 · Sunday Contributions	5,559.00	4,400.00	3,235.00	4,000.00
419000 · Minister's Discretionary Fund	3,306.90		590.00	590.00
Total 410000 · Administration	<u>413,329.81</u>	<u>393,404.00</u>	<u>323,855.36</u>	<u>375,708.08</u>
420000 · Community Within				
421000 · Festival of the Season	21.38		185.00	185.00
422000 - Used Book Sales	-	600.00	431.74	600.00
424000 · Caring Network		-		-
424100 - Memorial Receptions	325.00	200.00	500.00	500.00
426000 - Circle of Caring	950.00	500.00	950.00	950.00
427100 - Membership Initiative			469.71	469.71
429000 · UAMW	3,968.11		2,637.18	2,637.18
Total 420000 · Community Within	<u>5,264.49</u>	<u>1,300.00</u>	<u>5,173.63</u>	<u>5,341.89</u>
430000 · Social Justice				

	Year-End Actual 2009-2010	Approved Budget 2010-2011	Actual 04.30.2011	Budget Review 04.30.2011
434500 - Interweave	40.00	-	-	-
434000 - SJ Miscellaneous Income		-		-
431000 - SJ Sunday Collections	6,268.47		3,267.25	3,267.25
432000 - Coffee Ministry	443.17	800.00	136.50	136.50
434800 - Green Sanctuary	1,897.40	1,299.40	1,790.66	1,790.66
Total 430000 - Social Justice	8,649.04	2,099.40	5,194.41	5,194.41
440000 - Spiritual Life				
441000 - Annual Retreat				
442000 - Adult Programs	8,225.00	7,000.00	4,840.00	7,000.00
443000 - Flower Contributions	807.00	1,050.00	50.00	100.00
445000 - Music Sunday Contributions	1,089.00	1,500.00	518.00	518.00
446000 - Music Program Fundraising	5,126.00		3,476.00	3,476.00
447000 - Religious Education				
447100 - Soup Making	262.50	225.00	240.71	240.71
447200 - Guest at Your Table		-	216.35	216.35
447300 - Sleeping Out in Boxes	2,141.00		2,345.00	2,345.00
447500 - Ski Trip	321.00	300.00		-
Total 447000 - Religious Education	2,724.50	525.00	2,802.06	2,802.06
448000 - Miscellaneous - Spiritual Life				
448100 - Recording Donations	98.00	200.00	18.00	18.00
448200 - Hymnal Donations	204.00		252.00	252.00
448300 - Volunteer Recognition				
448000 - Miscellaneous				
Total 446000 - Miscellaneous - Spiritual Life	302.00	200.00	270.00	270.00
Total 440000 - Spiritual Life	18,273.50	10,275.00	11,956.06	14,166.06
450000 - Other Income	2,446.60		1,383.28	1,383.28
Total Income	447,963.44	407,078.40	347,562.74	401,793.72

	Year-End Actual 2009-2010	Approved Budget 2010-2011	Actual 04.30.2011	Budget Review 04.30.2011
Expense				
510000 · Administration Expenses				
512000 · UUA & District Payments				
512001 · Clara Barton District	5,720.00	5,038.00	4,198.30	5,038.00
512002 · UUA Fair Share	14,559.96	12,824.00	10,686.60	12,824.00
Total 512000 · UUA & District Payments	20,279.96	17,862.00	14,884.90	17,862.00
515000 · Stewardship				
515100 · Annual Canvass	407.69	600.00	448.28	448.28
515200 · Credit Card Expense	688.71	1,100.00	472.89	645.00
Total 528000 · Stewardship	1,096.40	1,700.00	921.17	1,093.28
516000 · Building & Grounds				
516100 · General Maintenance	7,231.74	11,000.00	7,393.39	11,000.00
516200 · Snow Removal	5,405.00	6,600.00	9,500.00	9,500.00
516300 · Lawn Care	5,670.00	6,240.00	3,645.00	5,175.00
516400 · Water	2,309.86	1,800.00	2,847.65	2,000.00
516500 · Electric	7,652.65	8,000.00	7,049.19	8,200.00
516600 · Natural Gas	9,268.83	10,000.00	8,597.02	10,000.00
516700 · Memorial Garden	430.00	500.00		500.00
Total 516000 · Building & Grounds	37,968.08	44,140.00	39,032.25	46,375.00
517000 · Office				
517100 · Equipment				
517101 - Equipment Purchases		-		-
517102 · Equipment Rental	7,532.12	7,436.00	6,369.58	7,436.00
Total 517100 · Equipment	7,532.12	7,436.00	6,369.58	7,436.00
517200 · Security	15.00	240.00		240.00
517300 · Printing	473.34	450.00	369.69	525.00
517400 · Postage	1,020.10	1,676.00	750.40	1,000.00

	Year-End Actual 2009-2010	Approved Budget 2010-2011	Actual 04.30.2011	Budget Review 04.30.2011
517500 · Telephone	2,454.45	2,400.00	2,088.03	2,400.00
517600 · Dues and Subscriptions	821.39	700.00	721.39	700.00
517700 · Office Supplies	1,506.63	3,100.00	2,661.14	3,100.00
517800 · Service Contracts	371.01	360.00	189.98	360.00
517900 · Service Charges				
517910 - Bank	46.83		61.75	61.75
517920 · Credit Card Expense	792.91	1,155.00	588.74	700.00
517930 - Payroll Expense	366.82	371.00	335.73	420.00
517940 - Miscellaneous	570.00			
Total 517900 · Service Charges	<u>1,776.56</u>	<u>1,526.00</u>	<u>986.22</u>	<u>1,181.75</u>
Total 517000 · Office	15,970.60	17,888.00	14,136.43	16,942.75
518000 · Insurance				
518100 · Workers' Compensation	2,715.50	2,715.50	2,610.75	3,455.75
518200 · Liability Insurance	9,050.00	9,300.00	4,444.50	8,672.00
518300 · Umbrella	700.00	700.00	700.00	700.00
Total 518000 · Insurance	<u>12,465.50</u>	<u>12,715.50</u>	<u>7,755.25</u>	<u>12,827.75</u>
519000 · Administration - Other				
519200 · Rental Expense	35.00	400.00	550.00	550.00
519300 · General Assembly Expense		400.00		-
519400 · Minister Discretionary Fund	3,306.90		590.00	590.00
519500 - Board Expense		250.00		250.00
Total 519000 · Administration - Other	<u>3,341.90</u>	<u>1,050.00</u>	<u>1,140.00</u>	<u>1,390.00</u>
Total 510000 · Administration Expenses	90,026.04	95,355.50	77,870.00	95,397.50
520000 · Community Within Expenses				
521000 · Caring Network	50.00	100.00		100.00
522000 · Communications				
522200 · Telephone Advertisement	1,020.00			

	Year-End Actual 2009-2010	Approved Budget 2010-2011	Actual 04.30.2011	Budget Review 04.30.2011
522300 - Web Page	359.40	500.00		500.00
522400 - External Marketing		-		-
522500 - Software Upgrades		100.00		100.00
Total 522000 - Communications	1,379.40	600.00		600.00
523000 - Coffee Hour Supplies	490.34	627.00	72.11	300.00
524000 - Festival of the Season	163.84	1,000.00	454.90	454.90
527000 - Membership				
527000 - Membership			59.94	200.00
527100 - Membership Initiative			469.71	469.71
Total 527000 - Membership	229.19	200.00	529.65	669.71
529000 - Community Within - Other				
529200 - Lay Listeners		100.00		100.00
529300 - UAMW	3,968.11		2,637.18	2,637.18
529400 - Circle of Caring	950.00	500.00	950.00	950.00
529500 - Memorial Receptions	1,628.00	200.00	375.02	375.02
Total 529000 - Community Within - Other	6,546.11	700.00	3,962.20	4,062.20
Total 520000 - Community Within Expenses	9,955.28	3,227.00	5,018.86	7,280.09
530000 - Social Justice Expenses				
531000 - Info & Advocacy Sub-Council	120.00	700.00		700.00
532000 - Miscellaneous		-		-
533000 - SJ Collection Disbursements	6,268.47		3,267.25	3,267.25
534000 - Interweave	140.00	250.00	100.00	250.00
535000 - Coffee Ministry	298.80	700.00		700.00
537000 - Equal Access		200.00		-
538000 - Green Sanctuary	1,715.10	500.00	1,232.18	1,232.18
539000 - Noah Webster Partnership		300.00		300.00
Total 530000 - Social Justice Expenses	8,542.37	2,650.00	4,599.43	6,449.43
540000 - Spiritual Life Expenses				
541000 - Adult Programs				

	Year-End Actual 2009-2010	Approved Budget 2010-2011	Actual 04.30.2011	Budget Review 04.30.2011
541100 · Administrative Expenses	5,030.10		3,167.67	
541200 · Compensation	2,633.00		1,345.00	
541300 · Credit Card Expense	9.44		2.70	
Total 541000 · Adult Programs	<u>7,672.54</u>	<u>7,000.00</u>	<u>4,515.37</u>	<u>7,000.00</u>
542000 · Annual Retreat				
543000 · Music				
543200 · Guest Musicians	150.00		425.00	575.00
543300 · Sheet Music				
543400 · Instrument Maintenance				
543401 · Organ	1,072.00	1,072.00	1,072.00	2,192.00
543402 · Piano	410.00	900.00	270.00	900.00
Total 543400 · Instrument Maintenance	<u>1,482.00</u>	<u>1,972.00</u>	<u>1,342.00</u>	<u>3,092.00</u>
Total 543000 · Music	<u>1,632.00</u>	<u>1,972.00</u>	<u>1,767.00</u>	<u>3,667.00</u>
544000 - Religious Education				
544200 · Supplies	528.05	600.00	58.55	200.00
544300 - Guest at Your Table			216.35	216.35
544500 · Ski Trip	800.00	900.00	400.00	400.00
544700 · Curriculum	174.50	300.00		-
544800 · Religious Education - Other				
544802 · Training	300.00	300.00		-
544803 · RE Staff Recruitment		100.00		-
544804 · RE Staff Security Checks		25.00		-
544805 · RE Classroom Refurbishment		100.00		100.00
544806 - Sleeping Out In Boxes	2,141.00		2,345.00	2,345.00
Total 544800 · Religious Education - Other	<u>2,441.00</u>	<u>525.00</u>	<u>2,345.00</u>	<u>2,445.00</u>
Total 544000 · Religious Education	<u>3,943.55</u>	<u>2,325.00</u>	<u>3,019.90</u>	<u>3,261.35</u>
545000 · Worship				
545100 · Guest Speakers	550.00	600.00	250.00	500.00
545200 · Flowers & Candles	993.39	1,500.00	303.88	500.00

	Year-End Actual 2009-2010	Approved Budget 2010-2011	Actual 04.30.2011	Budget Review 04.30.2011
545201 - Hymnals	285.00			
545300 · Recording Expense		200.00		-
Total 545000 · Worship	1,828.39	2,300.00	553.88	1,000.00
Total 540000 · Spiritual Life Expenses	15,076.48	13,597.00	9,856.15	14,928.35
550000 · Compensation				
551000 · DRE				
551100 · Salary/Wages	30,925.18	30,925.18	24,102.16	28,425.18
551200 · Pension	3,092.56	3,092.51	2,431.99	2,842.51
551300 · Insurance	5,235.33	5,578.51	4,687.98	5,578.51
551400 · Professional Development	2,000.00	2,000.00	270.00	1,000.00
551500 · FICA	2,365.78	2,365.77	1,843.81	2,174.52
551700 - Health Reimbursement			2,100.03	2,500.00
Total 551000 · DRE	43,618.85	43,961.97	35,435.97	42,520.72
552000 · Minister				
552100 · Salary/Wages	39,517.80	39,517.80	28,840.55	34,517.75
552200 · Pension	24,000.00	24,000.00	20,000.00	24,000.00
552300 · Insurance	12,228.68	12,811.66	10,856.19	13,080.75
552400 · Professional Development	15,232.89	15,600.00	12,592.10	15,110.52
552500 · FICA	5,864.04	5,864.00	4,886.70	5,864.04
552600 · Housing Allowance	29,000.04	29,000.04	24,436.60	28,270.39
552700 - Health Reimbursement			3,906.70	5,000.00
Total 552000 · Minister	125,843.45	126,793.50	105,518.84	125,843.45
553000 · Building Staff				
553100 · Salary/Wages				
553101 · Sunday Sexton	1,952.50	2,735.00	1,815.00	2,200.00
553102 · Custodian	2,490.00	6,602.41	2,825.00	4,000.00
553103 · Sexton	9,765.00	10,500.00	8,640.00	10,500.00
553104 · Evening Attendant	4,217.01	2,000.00	2,975.00	4,035.00

	Year-End Actual 2009-2010	Approved Budget 2010-2011	Actual 04.30.2011	Budget Review 04.30.2011
Total 553100 · Salary/Wages	18,424.51	21,837.41	16,255.00	20,735.00
553500 · FICA	1,416.36	1,900.05	1,241.96	1,609.17
Total 553000 · Building Staff	<u>19,840.87</u>	<u>23,737.46</u>	<u>17,496.96</u>	<u>22,344.17</u>
554000 · Music Staff				
554100 · Salary/Wages				
554101 · Music Director	13,999.96	14,000.00	15,038.44	17,038.44
554102 · Associate Music Director	11,673.10	12,000.00	6,461.56	6,461.56
554103 · RE Music Director	100.00	500.00		500.00
554104 · Section Leads	5,966.00		3,476.00	3,476.00
554105 - Cantor	1,000.00	1,400.00	980.00	1,400.00
Total 554100 · Salary/Wages	<u>32,739.06</u>	<u>27,900.00</u>	<u>25,956.00</u>	<u>28,876.00</u>
554500 · FICA	2,497.46	2,616.00	1,985.64	2,111.70
Total 554000 · Music Staff	<u>35,236.52</u>	<u>30,516.00</u>	<u>27,941.64</u>	<u>30,987.70</u>
555000 · Business Manager				
555100 · Salary/Wages	34,778.12	40,574.47	32,896.42	38,878.98
555200 · Pension	3,481.53	4,057.44	3,258.03	3,887.89
555300 · Insurance	4,367.40	4,812.61	4,144.31	4,812.61
555500 · FICA	2,660.52	3,103.94	2,558.64	2,935.99
555700 - Health Reimbursement			1,200.88	1,375.00
Total 555000 · Business Manager	<u>45,287.57</u>	<u>52,548.46</u>	<u>44,058.28</u>	<u>51,890.47</u>
556000 · Administrative Assistant				
556100 · Salary/Wages	13,230.35	7,000.00	5,740.00	7,420.00
556200 · Pension	1,229.94			
556500 · FICA	809.20			
Total 556000 · Administrative Assistant	<u>15,269.49</u>	<u>7,000.00</u>	<u>5,740.00</u>	<u>7,420.00</u>
557000 · Religious Education				
557100 · Paid RE Staff				
557101 · Nursery & Child Care	1,232.75	2,500.00	1,399.75	1,800.00

	Year-End Actual 2009-2010	Approved Budget 2010-2011	Actual 04.30.2011	Budget Review 04.30.2011
557103 · Youth Advisor	4,501.90	4,501.90	3,809.30	4,501.90
Total 557100 · Paid RE Staff	5,734.65	7,001.90	5,209.05	6,301.90
557105 · Paid RE Staff FICA	344.39	344.39	291.42	344.39
Total 557000 · Paid RE Staff	6,079.04	7,346.29	5,500.47	6,646.29
Total 550000 · Compensation	291,175.79	291,903.68	241,692.16	287,652.80
590000 - Other Expense			810.30	810.30
Total Expense	414,775.96	406,733.18	339,846.90	412,518.47
Net Ordinary Income	33,187.48	345.22	7,715.84	(10,724.75)