

INCOME

Cash flow in December 2009 was excellent. It was not necessary to use any of the accumulated 2009-2010 Prepaid Pledges. There remains \$12,509.48 in Prepaid 2009-2010 Pledges in our Schwab account (earning interest). Our Prior Year Carry Over is reflected here at \$8,763.89. We have thus far collected \$7,703.42 in Prior Year Pledges vs. a \$5,000 budget.

Additional columns have been added to the YTD Pledge vs. Giving Tab. With 50% of the fiscal year passed we have accumulated 58% of our pledge total. We have received thus far this fiscal year, \$3,097.33 worth of identifiable non-pledge giving. Through December 31, 2009 there remains \$19,985.00 worth of 2009-2010 pledges that have no payments made toward them. This represents 6% of our total pledge amount and is in line with historic results. The added columns on this Tab represent projections of what our current fiscal year pledge collection could be, based on differing circumstances. Historically we track pretty close to Column I, so that assumption (\$307,530.00) has been utilized in the December 31, 2009 Budget Review. Scroll to the bottom of the page on this Tab for descriptions of columns G-J.

Through November 30, 2009, \$6,125.00 has been raised to subsidize the cost of our Section Leads. This money will post to a new Income line item called Music Program Fundraising (446000). *[not to be confused with Music Sunday Collections - 445000, which will continue to be used for the general support of the Society, so that music has a 'home' at USH].* Our 2009-2010 Budget calls for us to spend on Section Leads (554104, \$6,840) \$840 more than we collect in fundraising for this purpose (446000, \$6000). This \$840 difference between the Section Lead line item (544104) and the Fundraising line item (446000) will be maintained month-to-month, with the excess transferred to our Schwab account. This explains why only \$1,782 is reflected in Music Program Fundraising (446000).

Through December 31, 2009, \$14,136.60 (412000) has been raised to offset the proposed Staff Unpaid Leave scheduled for February 2010. This includes the money donated by the anonymous challengers.

EXPENSES

Expenses continue to be moderate through December 31, 2009. With 50% of our fiscal year over, Total Administration Expenses (510000) are at 39% of annual budget. Total Compensation (550000) for this same period stands at 53% of annual budget. Our Total Expenses through December 31, 2009 are at 49% of annual budget. We have moved into the snow removal and heating season so these costs will begin to appear.

OVERALL

Work continues on allocating the \$1,500 'concession' for Council on Social Justice. As previously indicated, allocating these 'concessions' will enable me to then input budget information into QuickBooks.

December tends to be a good month for pledge collection as folks get in their giving for tax year end. This combined with the excellent response to the Staff Unpaid Leave Challenge has left our checking account over inflated - we'll be living off this excess for the remainder of the fiscal year. The cost of the Unpaid Leave has been added back to the individual compensation line items (and are highlighted in yellow).

The December 31, 2009 Budget Review now projects a surplus of \$14,279.69. The Finance Sub-Council could now perhaps begin talking about recommendations to the Board about things to 'add back' to the budget that were initially cut, such as (but not limited to); restoring the \$2000

concession' to Minister's salary, restoring the \$2000 reduction to the Clara Barton District dues, reinstating staff cost of living raises, removing the Council on Social Justice's \$1,500 Council 'concession'.

	Year-End Actual 2008-2009	Approved Budget 2009-2010	Actual 12.31.2009	Budget Review 12.31.2009
Ordinary Income/Expense				
Income				
410000 · Administration				
Unused monies held in Schwab Account		2,632.00		2,632.00
411000 · Endowment				
411300 · Ministerial Transition	5,706.30	-		-
411200 · Operations	53,004.00	53,004.00	26,502.00	54,004.00
Total 411000 · Endowment	<u>58,710.30</u>	<u>53,004.00</u>	<u>26,502.00</u>	<u>54,004.00</u>
412000 - Fundraising			14,136.60	14,136.60
413000 · Holiday Letter	2,134.20	2,000.00		-
414000 - Prior Year Carry Over	33.26	-	8,763.89	8,763.89
415000 - Memorial Contributions	175.00	-	777.45	777.45
416000 · Rental Contributions	15,979.00	14,000.00	7,873.00	14,000.00
417000 · Stewardship				
417100 · Current Fiscal Year Pledge	336,781.98	301,513.89	175,373.02	307,530.00
417200 · Prior Fiscal Year Pledge	9,015.10	5,000.00	7,703.42	7,703.42
Total 417000 · Stewardship	<u>345,797.08</u>	<u>306,513.89</u>	<u>183,076.44</u>	<u>315,233.42</u>
418000 · Sunday Contributions	4,999.64	4,400.00	2,099.29	4,400.00
419000 · Minister's Discretionary Fund	4,719.21	1,500.00	3,306.90	3,306.90
Total 410000 · Administration	<u>432,547.69</u>	<u>384,049.89</u>	<u>246,535.57</u>	<u>417,254.26</u>
420000 · Community Within				
421000 · Festival of the Season	599.00	500.00	21.38	21.38
422000 - Used Book Sales	-	600.00	187.38	600.00
423000 · Performing Arts	3,144.00	-		-
424000 · Caring Network	542.11	-		-
424100 - Memorial Receptions			175.00	200.00
426000 - Circle of Caring	800.00		500.00	500.00
429000 · UAMW	4,350.98	1,500.00	3,368.11	3,368.11
Total 420000 · Community Within	<u>9,436.09</u>	<u>2,600.00</u>	<u>4,251.87</u>	<u>4,689.49</u>

	Year-End Actual 2008-2009	Approved Budget 2009-2010	Actual 12.31.2009	Budget Review 12.31.2009
430000 · Social Justice				
434500 - Interweave		-		-
434000 · SJ Miscellaneous Income		-		-
431000 · SJ Sunday Collections	12,230.25	6,000.00	2,063.00	6,000.00
432000 · Coffee Ministry	678.00	800.00	155.00	800.00
434800 - Green Sanctuary	4,020.68	-	1,299.40	1,299.40
Total 430000 · Social Justice	16,928.93	6,800.00	3,517.40	8,099.40
440000 · Spiritual Life				
446000 · Miscellaneous - Spiritual Life				
446100 · Recording Donations	175.82	200.00	58.00	200.00
446200 - Hymnal Donations	137.00		176.00	176.00
446300 · Volunteer Recognition	-			
446000 - Miscellaneous				
Total 446000 · Miscellaneous - Spiritual Life	312.82	200.00	234.00	376.00
441000 · Annual Retreat	630.00	4,500.00		4,500.00
442000 · Adult Programs	8,634.96	7,000.00	2,924.00	7,000.00
443000 · Flower Contributions	945.00	1,050.00	793.00	1,050.00
445000 · Music Sunday Contributions	1,499.00	1,500.00	573.00	1,500.00
446000 - Music Program Fundraising			1,782.00	6,000.00
447000 · Religious Education				
447100 · Soup Making	211.00	225.00	88.50	225.00
447200 · Guest at Your Table	498.00	400.00		-
447300 - Sleeping Out in Boxes		1,500.00	2,141.00	2,141.00
447500 · Ski Trip	-	300.00		300.00
Total 447000 · Religious Education	709.00	2,425.00	2,229.50	2,666.00
Total 440000 · Spiritual Life	12,730.78	16,675.00	8,535.50	23,092.00
450000 - Other Income	772.37	-	1,920.38	1,920.38

	Year-End Actual 2008-2009	Approved Budget 2009-2010	Actual 12.31.2009	Budget Review 12.31.2009
Total Income	472,415.86	410,124.89	264,760.72	455,055.53
Expense				
510000 · Administration Expenses				
512000 · UUA & District Payments				
512001 · Clara Barton District	5,940.00	5,720.00	2,193.30	3,720.00
512002 · UUA Fair Share	15,120.00	14,560.00	7,279.98	14,560.00
Total 512000 · UUA & District Payments	<u>21,060.00</u>	<u>20,280.00</u>	<u>9,473.28</u>	<u>18,280.00</u>
516000 · Building & Grounds				
516100 · General Maintenance	11,343.56	11,000.00	2,502.87	11,000.00
516200 · Snow Removal	6,780.00	6,600.00		6,600.00
516300 · Lawn Care	5,440.00	5,600.00	3,360.00	6,240.00
516400 · Water	1,916.04	900.00	1,767.64	1,800.00
516500 · Electric	8,360.37	8,300.00	3,173.90	8,300.00
516600 · Natural Gas	11,343.03	12,000.00	2,081.28	12,000.00
Memorial Garden		500.00		500.00
Total 516000 · Building & Grounds	<u>45,183.00</u>	<u>44,900.00</u>	<u>12,885.69</u>	<u>46,440.00</u>
517000 · Office				
517100 · Equipment				
517101 - Equipment Purchases	940.54	-		-
517102 · Equipment Rental	7,159.97	7,436.00	4,010.12	7,436.00
Total 517100 · Equipment	<u>8,100.51</u>	<u>7,436.00</u>	<u>4,010.12</u>	<u>7,436.00</u>
517200 · Security	255.00	240.00		240.00
517300 - Printing	874.86	450.00	253.83	450.00
517400 · Postage	1,506.39	1,676.00	359.98	1,676.00
517500 · Telephone	2,426.80	2,400.00	1,240.19	2,400.00
517600 · Dues and Subscriptions	687.12	700.00	125.79	700.00
517700 · Office Supplies	3,001.57	3,100.00	344.21	3,100.00

	Year-End Actual 2008-2009	Approved Budget 2009-2010	Actual 12.31.2009	Budget Review 12.31.2009
517800 · Service Contracts	656.85	360.00	172.50	360.00
517900 · Service Charges				
517910 - Bank	134.00	-	35.00	35.00
517920 · Credit Card Expense	861.28	1,155.00	469.48	1,155.00
517930 - Payroll Expense	300.43	280.00	185.44	371.00
517940 - Miscellaneous	115.65	-	570.00	570.00
Total 517900 · Service Charges	<u>1,411.36</u>	<u>1,435.00</u>	<u>1,259.92</u>	<u>2,131.00</u>
Total 517000 · Office	18,920.46	17,797.00	7,766.54	18,493.00
518000 · Insurance				
518100 · Workers' Compensation	2,510.50	2,714.00	661.25	2,715.50
518200 · Liability Insurance	8,668.50	9,300.00	4,605.50	9,300.00
518300 · Umbrella	700.00	700.00		700.00
Total 518000 · Insurance	<u>11,879.00</u>	<u>12,714.00</u>	<u>5,266.75</u>	<u>12,715.50</u>
519000 · Administration - Other				
519200 · Rental Expense	323.42	400.00		400.00
519300 · General Assembly Expense	487.50	400.00		400.00
519400 · Minister Discretionary Fund	-	1,500.00	3,306.90	3,306.90
519500 - Board Expense	4,719.21	250.00		250.00
Total 519000 · Administration - Other	<u>5,530.13</u>	<u>2,550.00</u>	<u>3,306.90</u>	<u>4,356.90</u>
Total 510000 · Administration Expenses	102,572.59	98,241.00	38,699.16	100,285.40
520000 · Community Within Expenses				
521000 · Caring Network	120.89	100.00	50.00	100.00
522000 · Communications				
522100 · Newsletter				
522102 · Newsletter Printing	52.65	-		-
522101 · Newsletter Postage	-	-		-
Total 522100 · Newsletter	<u>52.65</u>	<u>-</u>	<u>-</u>	<u>-</u>

	Year-End Actual 2008-2009	Approved Budget 2009-2010	Actual 12.31.2009	Budget Review 12.31.2009
522200 · Telephone Advertisement	1,521.75	1,195.00	726.00	1,195.00
522300 · Web Page	500.92	500.00		500.00
522400 · External Marketing	278.89	1,000.00		-
522500 · Software Upgrades		100.00		100.00
Total 522000 · Communications	2,354.21	2,795.00	726.00	1,795.00
523000 · Coffee Hour Supplies	653.79	627.00	273.15	627.00
524000 · Festival of the Season	737.12	1,000.00	125.12	125.12
525000 · Membership	238.93	200.00	141.51	200.00
526000 · Performing Arts				
526000 · Performing Arts - Other	10.32	-		-
526100 · Credit Card Expense	2,166.23	-		-
Total 526000 · Performing Arts	2,176.55	-	-	-
528000 · Stewardship				
528100 · Annual Canvass	603.82	600.00		600.00
528200 · Credit Card Expense	918.22	1,100.00	390.36	1,100.00
Total 528000 · Stewardship	1,522.04	1,700.00	390.36	1,700.00
529000 · Community Within - Other				
529300 · UAMW	800.00	1,500.00	3,368.11	3,368.11
529200 · Lay Listeners	4,350.98	100.00		100.00
529400 · Circle of Caring			500.00	500.00
529500 · Memorial Receptions	-	200.00		200.00
Total 529000 · Community Within - Other	5,150.98	1,800.00	3,868.11	4,168.11
Council Reduction		(1,500.00)		
Total 520000 · Community Within Expenses	12,954.51	6,722.00	5,574.25	8,715.23
530000 · Social Justice Expenses				
531000 · Info & Advocacy Sub-Council	113.70	700.00	120.00	700.00

	Year-End Actual 2008-2009	Approved Budget 2009-2010	Actual 12.31.2009	Budget Review 12.31.2009
532000 - Miscellaneous	142.38	-		-
533000 - SJ Collection Disbursements	12,230.25	6,000.00	2,063.00	6,000.00
534000 - Interweave	200.00	250.00		250.00
535000 - Coffee Ministry	394.45	700.00	298.80	700.00
537000 - Equal Access	241.06	200.00		200.00
538000 - Green Sanctuary Noah Webster Partnership	3,315.92	500.00	103.65	500.00
539000 - ICEJ Dues	1,235.45	300.00		300.00
Council Reductions		-		-
Total 530000 - Social Justice Expenses	<u>17,873.21</u>	<u>(1,500.00)</u>	<u>2,585.45</u>	<u>(1,500.00)</u>
540000 - Spiritual Life Expenses		7,150.00		7,150.00
541000 - Adult Programs				
541100 - Administrative Expenses	6,034.25		1,242.68	
541200 - Compensation	1,834.40		885.00	
541300 - Credit Card Expense	12.60		3.57	
Total 541000 - Adult Programs	<u>7,881.25</u>	<u>7,000.00</u>	<u>2,131.25</u>	<u>7,000.00</u>
542000 - Annual Retreat	864.69	4,500.00		4,500.00
543000 - Music				
543200 - Guest Musicians	1,200.00			
543300 - Sheet Music	69.80			
543400 - Instrument Maintenance				
543401 - Organ	1,072.00	1,072.00	536.00	1,072.00
543402 - Piano	415.00	900.00	110.00	900.00
Total 543400 - Instrument Maintenance	<u>1,487.00</u>	<u>1,972.00</u>	<u>646.00</u>	<u>1,972.00</u>
Total 543000 - Music	2,756.80	1,972.00	646.00	1,972.00
544200 - Supplies		600.00	198.95	600.00
544300 - Guest At Your Table	659.78	400.00		-

	Year-End Actual 2008-2009	Approved Budget 2009-2010	Actual 12.31.2009	Budget Review 12.31.2009
544500 · Ski Trip	498.00	900.00		900.00
544700 · Curriculum	281.00	300.00	204.50	300.00
544800 · Religious Education - Other	211.10			
544802 · Training	65.00	300.00	300.00	300.00
544803 · RE Staff Recruitment	-	100.00		100.00
544804 · RE Staff Security Checks	-	25.00		25.00
544805 · RE Classroom Refurbishment	400.00	100.00		100.00
544806 · Sleeping Out In Boxes			2,141.00	2,141.00
Total 544800 · Religious Education - Other	<u>465.00</u>	<u>525.00</u>	<u>2,441.00</u>	<u>2,666.00</u>
Total 544000 · Religious Education	2,114.88	2,725.00	2,844.45	4,466.00
545000 · Worship				
545100 · Guest Speakers	400.00	600.00		600.00
545200 · Flowers & Candles	1,307.90	1,500.00	507.80	1,500.00
545201 · Hymnals			192.00	192.00
545300 · Recording Expense	-	200.00		200.00
Total 545000 · Worship	<u>1,707.90</u>	<u>2,300.00</u>	<u>699.80</u>	<u>2,492.00</u>
Spiritual Life Other	<u>32.00</u>			
Total 540000 · Spiritual Life Expenses	15,357.52	18,497.00	6,321.50	20,430.00
550000 · Compensation				
551000 · DRE				
551100 · Salary/Wages	30,440.22	30,925.18	16,652.02	30,925.18
551200 · Pension	3,037.01	3,092.51	1,546.28	3,092.51
551300 · Insurance	4,584.06	4,861.00	2,484.36	5,071.38
551400 · Professional Development	1,029.85	2,000.00	982.79	2,000.00
551500 · FICA	2,328.68	2,365.77	1,273.88	2,365.77
Total 551000 · DRE	<u>41,419.82</u>	<u>43,244.46</u>	<u>22,939.33</u>	<u>43,454.84</u>
552000 · Minister				

	Year-End Actual 2008-2009	Approved Budget 2009-2010	Actual 12.31.2009	Budget Review 12.31.2009
552100 · Salary/Wages	26,439.50	39,517.80	19,758.90	37,517.80
552200 · Pension	24,666.64	24,000.00	12,000.00	24,000.00
552300 · Insurance	13,716.02	11,866.36	5,990.49	11,866.36
552400 · Professional Development	17,420.37	15,600.00	7,677.63	15,600.00
552500 · FICA	5,864.04	5,864.00	2,932.02	5,864.00
552600 · Housing Allowance	36,543.48	29,000.04	14,000.01	29,000.04
Total 552000 · Minister	<u>124,650.05</u>	<u>125,848.20</u>	<u>62,359.05</u>	<u>123,848.20</u>
553000 · Building Staff				
553100 · Salary/Wages				
553101 · Sunday Sexton	2,725.00	2,735.00	1,012.50	2,735.00
553102 · Custodian	6,602.41	6,602.41	1,200.00	6,602.41
553103 · Sexton	12,215.75	10,500.00	3,780.00	10,500.00
553104 · Evening Attendant	5,378.60	5,000.00	1,847.01	2,000.00
Total 553100 · Salary/Wages	<u>26,921.76</u>	<u>24,837.41</u>	<u>7,839.51</u>	<u>21,837.41</u>
553500 · FICA	2,052.78	1,900.05	596.85	1,900.05
Building Staff Reduction		<u>(3,000.00)</u>	<u>-</u>	
Total 553000 · Building Staff	<u>28,974.54</u>	<u>23,737.46</u>	<u>8,436.36</u>	<u>23,737.46</u>
554000 · Music Staff				
554100 · Salary/Wages				
554101 · Music Director	14,024.23	12,000.00	7,538.44	12,000.00
554102 · Associate Music Director	12,539.45	12,000.00	6,134.62	12,000.00
554103 · RE Music Director	600.00	500.00	-	500.00
554104 · Section Leads	10,220.00	8,512.00	2,622.00	8,512.00
554105 · Cantor		1,400.00	400.00	1,400.00
Total 554100 · Salary/Wages	<u>37,383.68</u>	<u>34,412.00</u>	<u>16,695.06</u>	<u>34,412.00</u>
554500 · FICA	2,858.90	2,616.00	1,277.17	2,616.00
Music Reductions		<u>(6,000.00)</u>	<u>-</u>	

	Year-End Actual 2008-2009	Approved Budget 2009-2010	Actual 12.31.2009	Budget Review 12.31.2009
Total 554000 · Music Staff	40,242.58	31,028.00	17,972.23	37,028.00
555000 · Business Manager				
555100 · Salary/Wages	35,747.78	34,778.12	18,726.68	34,778.12
555200 · Pension	3,658.54	3,477.81	1,742.64	3,477.81
555300 · Insurance	3,449.67	3,605.16	1,985.81	4,375.10
555500 · FICA	2,741.40	2,660.52	1,432.58	2,660.52
Total 555000 · Business Manager	<u>45,597.39</u>	<u>44,521.61</u>	<u>23,887.71</u>	<u>45,291.55</u>
556000 · Administrative Assistant				
556100 · Salary/Wages	22,215.83	19,965.05	8,269.61	19,965.05
556200 · Pension	2,203.02	1,996.50	826.95	1,996.50
556500 · FICA	1,629.22	1,527.32	633.19	1,527.32
Total 556000 · Administrative Assistant	<u>26,048.07</u>	<u>23,488.87</u>	<u>9,729.75</u>	<u>23,488.87</u>
557000 · Religious Education				
557100 · Paid RE Staff				
557101 · Nursery & Child Care	2,409.14	2,500.00	448.50	2,500.00
557103 · Youth Advisor	4,431.34	4,501.90	2,424.10	4,501.90
Total 557100 · Paid RE Staff	<u>6,840.48</u>	<u>7,001.90</u>	<u>2,872.60</u>	<u>7,001.90</u>
557105 · Paid RE Staff FICA	409.29	344.39	185.44	344.39
Total 557000 · Paid RE Staff	<u>7,249.77</u>	<u>7,346.29</u>	<u>3,058.04</u>	<u>7,346.29</u>
Compensation Reductions		<u>(21,000.00)</u>	<u>-</u>	
Total 550000 · Compensation	<u>314,182.22</u>	<u>278,214.89</u>	<u>148,382.47</u>	<u>304,195.21</u>
Total Expense	<u>462,940.05</u>	<u>408,824.89</u>	<u>201,562.83</u>	<u>440,775.84</u>
Net Ordinary Income	<u>9,475.81</u>	<u>1,300.00</u>	<u>63,197.89</u>	<u>14,279.69</u>