

The Unitarian Universalist Church of the Lehigh Valley

FINAL

Balance Sheet As of May 31, 2011

Holding Account Balances [Note 1] As of May 31, 2011

	Total \$	Class	Balance \$
ASSETS			
Current Assets		Adult R. E.	487
Bank Accounts		Breakfast Forum	100
Embassy Checking	11,903	Coming of Age	237
Embassy Savings	32,156	Grocery Cards	(3,212)
Embassy Capital	1,001	Homeless Shelter	1,096
PayPal	0	Laxar Memorial Music Fund	522
Total Bank Accounts	45,060	Membership Directory	55
Accounts Receivable (Prepaid Pledges)	(13,030)	Memorial Garden	1,645
Total Current Assets	32,030	Piano Series	273
		Plant Sale	256
Fixed Assets - Building		Religious Education	395
Building at Cost	470,000	Sabbatical Fund	4,400
Building-Accumulated Depreciation	(170,375)	Senior High	191
Building Improvements	391,653	UUNO-ECOC	575
Building Improvements-Accum Depreciation	(48,701)	Welcoming Congregation	287
Total Fixed Assets - Building	642,577		
		Total Holding	7,307
Other Assets		Note 1:	
Endowment		Holding Funds are held in Embassy Checking	
UU Common Endowment Fund	67,021	except Sabbatical Fund is held	
Reserves		in Reserves-VWINX	
Smith Barney	2,953		
Vanguard Wellesley (VWINX) [Note 1]	24,560		
Vanguard money market	3,670		
Total Reserves	31,183		
Total Other Assets	98,204		
TOTAL ASSETS	772,811		
		Fundraising (3.1)	
		July 1, 2010 - May 31, 2011	
LIABILITIES AND EQUITY		Activity	Amount \$
Liabilities			
Current Liabilities		Global Mamas	125
Holding	7,307	Grocery Cards	952
Payroll-Federal	1,573	Misc	24
Payroll-Local	285	Plant Sale (fall)	1,091
Payroll-State	340	Plant Sale (spring)	2,000
Total Current Liabilities	9,505	Service Auction	13,010
Long Term Liabilities		Spaghetti Supper	892
Member Loans - R.E. Bldg	124,570	Ten Thousand Villages	254
Embassy Mortgage/Loan	276,438	Yard Sale	521
Total Long Term Liabilities	401,008	Total Fundraising	18,869
Total Liabilities	410,513		
Total Equity	362,298		
TOTAL LIABILITIES AND EQUITY	772,811		

The Unitarian Universalist Church of the Lehigh Valley
Income and Expenses
May 31, 2011
FINAL

	Budget (revised) Jul '10-Jun '11	\$ Actual	Year to Date \$ Budget	\$ Over (Under) Budget
INCOME				
1.3 Pledge Payments	185,600	186,189	170,133	16,056
1.4 New Pledges	5,000	5,877	4,583	1,294
1.5 Prior Year Pledges	6,000	8,316	5,500	2,816
2.1 Plate Cash	6,000	5,781	5,500	281
2.11 Plate-Soc. Conc. Designated	2,000	1,969	1,833	136
2.2 Nonpledge Contributions	5,500	11,388	5,042	6,346
2.3 Hospitality	0	52	0	52
3.1 Fundraising	25,000	18,869	22,917	(4,048)
3.2 Building Use (misc)	20,000	16,721	18,333	(1,612)
3.4 Headstart Rental	3,100	3,125	2,842	283
3.5 Gateway School Rental	18,300	16,834	16,775	59
4.2 Endowment Income	3,000	2,010	2,750	(740)
5.1 Music Events (Fund)	300	300	275	25
5.2 Haven Contribution	100	100	92	8
5.7 JPD Chalice Lighters Grant	2,000	2,024	1,833	191
6.1 Interest	200	127	183	(56)
9.1 Transfer from Reserves	19,200		17,600	(17,600)
TOTAL INCOME	301,300	279,682	276,192	3,490
Year-to-date total income as percent of annual budget (current year):				92.8%
Year-to-date total income as percent of annual total income (avg past three years):				93.8%
EXPENSES				
Minister				
11.1 Minister Salary	57,300	41,324	52,525	(1,502)
11.11 Minister Housing		9,699		
11.17 Minister Moving	5,000	4,621	4,583	38
11.18 Minister Installation	2,500		2,292	(2,292)
11.19 Sabbatical Fund	4,800	4,400	4,400	0
13.2 Minister Life Ins.	0	40	0	40
13.21 Minister Disability Ins.	600	52	550	(498)
13.3 Minister Pension	5,500	5,000	5,042	(42)
13.4 Minister Professional	5,500	3,688	5,042	(1,354)
Minister	81,200	68,824	74,433	(5,609)

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	Budget (revised) Jul '10-Jun '11	\$ Actual	Year to Date \$ Budget	\$ Over (Under) Budget
Worship and Music				
12.1 Music Director Pay	10,300	9,364	9,442	(78)
12.11 Music Director Expenses	200		183	(183)
11.75 Music Dir. FICA+MCARE	800	716	733	(17)
25.2 Guest Musicians	1,500	939	1,375	(436)
25.21 Accompanist	500		458	(458)
25.3 Music	100	42	92	(50)
25.5 Piano Tuning	500	451	458	(7)
25.1 Guest Speakers	600	300	550	(250)
25.0 Sunday Services	200	20	183	(163)
Worship and Music	14,700	11,832	13,475	(1,643)
Religious Education				
11.4 LEC Pay	19,400	14,938	17,783	(2,845)
11.72 LEC FICA+MCARE	1,500	1,143	1,375	(232)
13.7 LEC Professional	500	688	458	230
21.1 Religious Education	2,000	2,239	1,833	406
21.5 Adult R.E.	800	283	733	(450)
21.4 Safe Congregation	400	119	367	(248)
Religious Education	24,600	19,410	22,550	(3,140)
Denominational Affairs				
31.1 UUA	12,800	12,824	11,733	1,091
31.2 JPD	6,000	5,954	5,500	454
Denominational Affairs	18,800	18,778	17,233	1,545
Program				
12.2 Volunteer Coord. Pay	10,000	9,194	9,167	27
11.76 Volntr Coord FICA+MCARE	800	703	733	(30)
11.6 Child Care	2,000	1,166	1,833	(667)
22.1 Membership	500	830	458	372
22.2 Advertising	2,200	2,072	2,017	55
22.3 Hospitality	700	650	642	8
26.1 Social Concerns Programs	500		458	(458)
26.11 Social Concerns-Designated	2,000	1,969	1,833	136
26.12 Emergency Shelter	300	300	275	25
28.1 Heritage Society	400		367	(367)
29.0 Board/Program Council	1,000	2,017	917	1,100
Program	20,400	18,901	18,700	201

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	Budget (revised) Jul '10-Jun '11	\$ Actual	Year to Date \$ Budget	\$ Over (Under) Budget
Facilities				
11.2 Administrator Pay	17,500	16,125	16,042	83
11.73 Admin. FICA+MCARE	1,300	1,248	1,192	56
11.5 Custodian Pay	1,800	114	1,650	(1,536)
11.52 Custodian - Special Event	900	963	825	138
11.52 Sexton Pay	13,300	12,312	12,192	120
11.54 Sunday Custodian Pay	0	1,406	0	1,406
11.74 Sextn/Cust FICA+MCARE	1,200	1,029	1,100	(71)
14.1 Postage	1,500	959	1,375	(416)
14.2 Telephone	1,200	816	1,100	(284)
14.3 Office Supplies	1,800	1,677	1,650	27
14.31 Printing	200		183	(183)
14.4 Office Equipment	8,000	7,668	7,333	335
14.5 Internet	900	741	825	(84)
14.6 Phone/Computer Upgrade	0	344	0	344
15.1 Custodial Supplies	2,500	2,291	2,292	(1)
15.2 Electricity	5,000	3,820	4,583	(763)
15.3 Gas	300	229	275	(46)
15.4 Fuel Oil	20,900	19,000	19,158	(158)
15.5 Trash Removal	1,800	1,606	1,650	(44)
15.7 Water&Sewer	1,000	865	917	(52)
23.2 Gen'l Upkeep & Repair	7,000	3,973	6,417	(2,444)
23.21 Furnace Repair & Maint.	2,000	3,964	1,833	2,131
23.22 Maintenance Contracts	4,000	1,227	3,667	(2,440)
23.22 Snow Removal	5,000	5,330	4,583	747
23.42 Special Building Projects	2,500	3,151	2,292	859
24.1 Building Rental Expense	500		458	(458)
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Facilities	102,100	90,858	93,592	(2,734)
Financial Obligations				
13.5 Workers' Compensation	1,200	926	1,100	(174)
15.6 Insurance	5,400	5,418	4,950	468
16.6 Member Loan Payments	7,200	7,128	6,600	528
16.9 Mortgage/Roof Loan	23,000	21,141	21,083	58
20.1 Stewardship	600	124	550	(426)
20.2 Treasurer	800	713	733	(20)
20.2 Financial Review	1,000		917	(917)
35.0 In-lieu-of-tax Contrib	300	300	275	25
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Financial Obligations	39,500	35,750	36,208	(458)
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TOTAL EXPENSES	301,300	264,353	276,192	(11,839)
Year-to-date total expense as percent of annual budget (current year):				87.7%
Year-to-date total expense as percent of annual total expense (avg past three years):				92.7%
NET OPERATING INCOME		15,329		15,329
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Year-to-date net operating income (avg past three years):				10,700