

# The Unitarian Universalist Church of the Lehigh Valley

FINAL

## Balance Sheet As of June 30, 2016

## Holding Account Balances As of June 30, 2016

	Total \$	Class		Balance \$
<b>ASSETS</b>		B&G Fund		4,546
Current Assets		Benefit support		(416)
Bank Accounts		Building Use Deposits		500
Embassy Checking	8,254	Coming of Age		642
Embassy Savings	7,287	Fair Trade		(1,167)
Embassy Capital-Campaign(1)	69,108	Financial Review accrual		1,300
Embassy Capital - Gym Renovation (1)	(7,175)	Flower Fund		180
		Grocery Cards		(4,920)
Total Bank Accounts	77,475	Kriebel Music Fund		689
Undeposited Funds		Memorial Garden		4
		Misc.		0
Total Current Assets	77,475	Payroll fee & tax		(1,753)
		Plant Sale		1,002
Fixed Assets - Building		Prepaid Pledges		10,320
Building at Cost	470,000	Refugee Fund		85
Building-Accumulated Depreciation	(240,875)	Religious Education		95
Building Improvements	673,420	Sabbatical Fund		4,300
Building Improvements-Accum Depreciation	(183,921)	Second Sunday Piano Series		465
Total Fixed Assets - Building	718,624	Senior High		169
Other Assets				
Endowment - UUCEF (as of 05/31/16)	77,050			
Reserves		Total Holding		16,042
Vanguard Wellington (VWELX)	53,641			
Vanguard money market	6,207			
Vanguard Brokerage	0			
Total Reserves	59,848			
Capital (Investment)				
Vanguard Wellesley (VWIAX-Capital) (1)	80,149			
Total Other Assets	217,047			
<b>TOTAL ASSETS</b>	<b>1,013,145</b>			
<b>LIABILITIES AND EQUITY</b>				
Liabilities				
Current Liabilities - Holding	16,042			
Total Current Liabilities	16,042			
Long Term Liabilities				
Embassy Mortgage/Loan	245,897			
Gym Renovation Loan	24,800			
Total Long Term Liabilities	270,697			
Total Liabilities	286,739			
Total Equity	726,406			
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>1,013,145</b>			

<b>Fundraising (3.1) - YTD</b>	
Activity	Amount \$
Fair Trade	511
Grocery Cards	803
Plant Sale - fall	4,800
Service Auction	16,301
Global Mamas	123
Spaghetti Supper	345
Plant Sale - Spring	5,980
Total Fundraising	28,862

<b>Capital Fund Progress</b>	
Amount Pledged	\$500,107
Amount collected	\$473,493
(incl loan forgiveness)	
Percent collected	94.7%
Unpledged donations	\$3,287
Amount uncollected	\$26,614
Pledges reduced/uncollectible	\$22,185
Potential collectible	\$4,429
Amount collected this month	\$2,315
Capital funds available (1)	\$142,082

(1) Denotes Capital Fund holdings

**The Unitarian Universalist Church of the Lehigh Valley  
Income and Expenses**

7/1/2015 to 6/30/2016

**FINAL**

	Budget Jul '15-Jun '16	\$ Actual	\$ Budget	\$ Over (Under) Budget
<b>INCOME</b>				
1.3 Pledge Payments	197,800	197,829	197,800	29
1.4 New Pledges	4,000	4,825	4,000	825
1.5 Prior Year Pledges	10,000	12,518	10,000	2,518
2.1 Plate Cash	4,500	4,881	4,500	381
2.11 Plate-Soc. Conc. Designated	4,500	4,882	4,500	382
2.2 Nonpledge Contributions	6,000	18,781	6,000	12,781
3.1 Fundraising	22,000	28,861	22,000	6,861
3.2 Building Use (misc)	24,000	28,992	24,000	4,992
3.4 Headstart Rental	3,300	0	3,300	(3,300)
3.42 Montessori Rental	18,400	6,100	18,400	(12,300)
3.7 Kitchen Rental	12,000	4,546	12,000	(7,455)
3.8 New Gym Rental	0	200	0	200
4.2 Endowment Income	3,100	3,184	3,100	84
5.11 Concert Series	400	400	400	0
5.12 Music Fund	500	900	500	400
5.13 Emergency Shelter	500	1,170	500	670
6.1 Interest	0	22	0	22
7.1 Misc - Other	100	2,977	100	2,877
9.1 Transfer from Reserves	5,900	0	5,900	(5,900)
<b>TOTAL INCOME</b>	<b>317,000</b>	<b>321,066</b>	<b>317,000</b>	<b>4,066</b>

	<b>current year</b>	<b>avg past 3 years</b>
Year-to-date pledge income as percent of annual budget:	<b>101.6%</b>	<b>103.2%</b>
Year-to-date total income as percent of annual budget:	<b>101.3%</b>	<b>101.0%</b>

**EXPENSES**

**Minister**

11.1 Minister Salary	75,900	75,847	75,900	(53)
11.11 Minister Housing	7,600	7,551	7,600	(49)
13.3 Minister Pension	7,600	7,600	7,600	0
11.19 Sabbatical Fund accrual	1,200	1,200	1,200	0

**Minister** 92,300 92,198 92,300 (102)

**Religious Education**

11.4 LEC Pay	23,000	27,926	23,000	4,926
11.72 LEC FICA+MCARE	1,800	2,206	1,800	406
11.41 DRE Medical Insurance	0	2,115	0	2,115
13.7 LEC Professional	1,500	1,408	1,500	(92)
21.1 Religious Education	2,700	1,203	2,700	(1,497)
21.4 Safe Congregation	300	44	300	(256)

**Religious Education** 29,300 34,903 29,300 5,603

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7/1/2015 to 6/30/2016

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	Budget Jul '15-Jun '16	\$ Actual	\$ Budget	\$ Over (Under) Budget
<b>Worship and Music</b>				
12.1 Music Director Pay	11,600	11,603	11,600	3
11.75 Music Dir. FICA+MCARE	900	888	900	(12)
25.2 Guest Musicians + Accompanist	1,300	2,050	1,300	750
25.5 Piano Tuning	300	315	300	15
25.1 Guest Speakers	500	250	500	(250)
25.0 Sunday Services	500	359	500	(141)
<b>Worship and Music</b>	<b>15,100</b>	<b>15,465</b>	<b>15,100</b>	<b>365</b>
<b>Facilities</b>				
11.2 Administrator Pay	27,800	28,330	27,800	530
11.73 Admin. FICA+MCARE	2,100	2,549	2,100	449
13.8 Admin. Professional	300	0	300	(300)
11.21 Admin Medical Insurance	5,000	3,367	5,000	(1,633)
11.5 Custodian Pay	0	840	0	840
11.52 Sexton Pay	18,500	9,168	18,500	(9,332)
11.53 Sunday Custodian Pay	2,500	1,721	2,500	(779)
11.54 Custodian - Special Event	2,200	2,541	2,200	341
11.74 Sextn/Cust FICA+MCARE	1,400	858	1,400	(542)
14.1 Postage	1,100	1,801	1,100	701
14.2 Telephone	1,000	1,190	1,000	190
14.3 Office Supplies	1,800	1,578	1,800	(222)
14.4 Office Equipment	8,000	8,580	8,000	580
14.5 Internet	900	599	900	(301)
14.6 Office H/W	800	35	800	(765)
14.8 Office S/W	700	1,398	700	698
15.1 Custodial Supplies	1,800	2,724	1,800	924
15.2 Electricity	3,200	3,349	3,200	149
15.3 Gas	12,300	9,958	12,300	(2,343)
15.5 Trash Removal	1,800	1,862	1,800	62
15.7 Water&Sewer	1,200	967	1,200	(233)
23.2 Gen'l Upkeep & Repair	9,000	7,562	9,000	(1,438)
23.21 Furnace Repair & Maint.	1,000	3,196	1,000	2,196
23.22 Maintenance Contracts	1,100	1,765	1,100	665
23.23 Snow Removal	5,000	1,900	5,000	(3,100)
23.24 Cleaning Service	0	11,907	0	11,907
24.1 Building Rental Expense	1,000	841	1,000	(159)
<b>Facilities</b>	<b>111,500</b>	<b>110,586</b>	<b>111,500</b>	<b>(914)</b>
<b>Denominational Affairs</b>				
31.1 UUA	12,100	12,120	12,100	20
31.2 JPD	5,900	5,656	5,900	(244)
<b>Denominational Affairs</b>	<b>18,000</b>	<b>17,776</b>	<b>18,000</b>	<b>(224)</b>

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	Budget Jul '15-Jun '16	\$ Actual	\$ Budget	\$ Over (Under) Budget
<b>Program</b>				
11.6 Child Care	2,500	1,829	2,500	(671)
22.1 Membership	300	219	300	(81)
22.2 Advertising	600	75	600	(525)
22.22 Newsletter Production	1,000	1,110	1,000	110
22.3 Hospitality	1,000	1,134	1,000	134
26.1 Social Concerns Programs	400	496	400	96
26.11 Social Concerns-Designated	4,500	4,882	4,500	382
26.12 Emergency Shelter	1,000	1,902	1,000	902
26.62 Comm on Ministry	400	0	400	(400)
26.64 Church Planning	400	0	400	(400)
29.0 Board/Program Council	500	148	500	(352)
35.0 In-lieu-of-tax Contrib	300	300	300	0
<b>Program</b>	<b>12,900</b>	<b>12,095</b>	<b>12,900</b>	<b>(805)</b>
<b>Financial Obligations</b>				
11.99 Employee Grp Insurance	2,600	3,271	2,600	671
13.5 Workers' Compensation	2,000	1,662	2,000	(338)
15.6 Insurance	8,000	8,183	8,000	183
16.7 Gym loan repayment	0	200	0	200
16.8 Gym loan interest	0	1,250	0	1,250
16.9 Mortgage (int and princ)	21,900	19,882	21,900	(2,018)
20.1 Stewardship	200	174	200	(26)
20.2 Treasurer Expense	400	375	400	(25)
20.21 PayPal/Credit Card Fees	300	385	300	85
20.22 Payroll Service	1,200	1,212	1,200	12
20.3 Financial Review	1,300	1,300	1,300	0
<b>Financial Obligations</b>	<b>37,900</b>	<b>37,894</b>	<b>37,900</b>	<b>(6)</b>
<b>TOTAL EXPENSES</b>	<b>317,000</b>	<b>320,917</b>	<b>317,000</b>	<b>3,917</b>
<b>NET OPERATING INCOME (YTD, budgetary basis)</b>		<b>149</b>	<b>See Note (2)</b>	<b>149</b>

	current year	avg past 3 years
Year-to-date total expense as percent of annual budget:	101.2%	99.5%
Year-to-date net operating income:	149	4,800

(2) Per Finance Committee resolution, the 2015-16 surplus will be designated in July 2016 for Property Improvement projects.