

The Unitarian Universalist Church of the Lehigh Valley

Final - REVISED PER 2011-12 FINANCIAL REVIEW

Balance Sheet
As of June 30, 2012

Holding Account Balances [Note 1]
As of June 30, 2012

	Total \$	Class		Balance \$
ASSETS				
Current Assets		Adult R. E.		501
Bank Accounts		Breakfast Forum		100
Embassy Checking	10,760	Coming of Age		292
Embassy Savings	17,216	CUUPS		76
Embassy Capital	1,001	Fair Trade		(74)
PayPal	0	Financial Review		800
Total Bank Accounts	28,977	Flower Fund		284
Undeposited Funds (Qrtly Endowment Check)	794	Grocery Cards		(3,535)
Accounts Receivable (Prepaid Pledges)	(23,164)	Homeless Shelter		1,208
Total Current Assets	6,607	Kriebel Music Fund		2,245
		Lavatory Plumbing		(900)
Fixed Assets - Building		Laxar Memorial Music Fund		922
Building at Cost	470,000	Membership Directory		55
Building-Accumulated Depreciation	(193,875)	Memorial Garden		1,645
Building Improvements	410,162	Piano Series		794
Building Improvements-Accum Depreciation	(83,952)	Religious Education		434
Total Fixed Assets - Building	602,335	Reserves		240
		Sabbatical Fund		9,600
Other Assets		Senior High		401
Endowment		Welcoming Congregation		287
UU Common Endowment Fund	63,911	Total Holding		15,375
Reserves		Note 1:		
Vanguard Wellesley (VWINX) [Notes 1,2]	47,176	Holding Funds are held in Embassy Checking		
Vanguard money market	3,672	or Savings except Sabbatical Fund is held		
Total Reserves	50,848	in Reserves-VWINX.		
Total Other Assets	114,759			
TOTAL ASSETS	723,701			
 LIABILITIES AND EQUITY				
Liabilities		Fundraising (3.1)		
Current Liabilities		July 1, 2011 to June 30, 2012		
Holding	15,375	Activity		Amount \$
Total Current Liabilities	15,375	Garden Donation (Griner)		18
		Global Mamas		81
Long Term Liabilities		Grocery Cards		775
Member Loans - R.E. Bldg	123,262	Metro NY District		81
Embassy Mortgage/Loan	270,814	Plant Sale (fall)		1,902
Total Long Term Liabilities	394,076	Plant Sale (spring)		2,787
Total Liabilities	409,451	Service Auction		12,221
		Spaghetti Supper		333
Total Equity	314,250	Total Fundraising		18,198
TOTAL LIABILITIES AND EQUITY	723,701			

The Unitarian Universalist Church of the Lehigh Valley
Income and Expenses
June 30, 2011
FINAL

	Budget (revised) Jul '10-Jun '11	\$ Actual	Year to Date \$ Budget	\$ Over (Under) Budget
INCOME				
1.3 Pledge Payments	185,600	192,599	185,600	6,999
1.4 New Pledges	5,000	6,192	5,000	1,192
1.5 Prior Year Pledges	6,000	8,316	6,000	2,316
2.1 Plate Cash	6,000	6,269	6,000	269
2.11 Plate-Soc. Conc. Designated	2,000	2,132	2,000	132
2.2 Nonpledge Contributions	5,500	12,103	5,500	6,603
2.3 Hospitality	0	52	0	52
3.1 Fundraising	25,000	19,328	25,000	(5,672)
3.2 Building Use (misc)	20,000	18,755	20,000	(1,245)
3.4 Headstart Rental	3,100	3,125	3,100	25
3.5 Gateway School Rental	18,300	18,334	18,300	34
4.2 Endowment Income	3,000	2,010	3,000	(990)
5.1 Music Events (Fund)	300	300	300	0
5.2 Haven Contribution	100	100	100	0
5.7 JPD Chalice Lighters Grant	2,000	2,024	2,000	24
6.1 Interest	200	136	200	(64)
9.1 Transfer from Reserves	19,200	1,022	19,200	(18,178)
TOTAL INCOME	301,300	292,797	301,300	(8,503)
Year-to-date total income as percent of annual budget (current year):				97.2%
Year-to-date total income as percent of annual total income (avg past three years):				100.0%
EXPENSES				
Minister				
11.1 Minister Salary	57,300	45,247	57,300	(1,434)
11.11 Minister Housing	5,000	4,621	5,000	(379)
11.17 Minister Moving	2,500	2,500	2,500	(2,500)
11.18 Minister Installation	4,800	4,800	4,800	0
11.19 Sabbatical Fund	0	40	0	40
13.2 Minister Life Ins.	600	52	600	(548)
13.3 Minister Disability Ins.	5,500	5,500	5,500	0
13.4 Minister Pension	5,500	5,779	5,500	279
Minister	81,200	76,658	81,200	(4,542)

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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	10,300	10,300	0
12.11 Music Director Expenses	200		200	(200)
11.75 Music Dir. FICA+MCARE	800	788	800	(12)
25.2 Guest Musicians	1,500	939	1,500	(561)
25.21 Accompanist	500		500	(500)
25.3 Music	100	42	100	(58)
25.5 Piano Tuning	500	451	500	(49)
25.1 Guest Speakers	600	300	600	(300)
25.0 Sunday Services	200	20	200	(180)
Worship and Music	14,700	12,840	14,700	(1,860)
Religious Education				
11.4 LEC Pay	19,400	16,258	19,400	(3,142)
11.72 LEC FICA+MCARE	1,500	1,244	1,500	(256)
13.7 LEC Professional	500	688	500	188
21.1 Religious Education	2,000	2,263	2,000	263
21.5 Adult R.E.	800	283	800	(517)
21.4 Safe Congregation	400	119	400	(281)
Religious Education	24,600	20,855	24,600	(3,745)
Denominational Affairs				
31.1 UUA	12,800	12,824	12,800	24
31.2 JPD	6,000	5,954	6,000	(46)
Denominational Affairs	18,800	18,778	18,800	(22)
Program				
12.2 Volunteer Coord. Pay	10,000	9,967	10,000	(33)
11.76 Volntr Coord FICA+MCARE	800	762	800	(38)
11.6 Child Care	2,000	1,265	2,000	(735)
22.1 Membership	500	830	500	330
22.2 Advertising	2,200	2,169	2,200	(31)
22.3 Hospitality	700	650	700	(50)
26.1 Social Concerns Programs	500	500	500	0
26.11 Social Concerns-Designated	2,000	2,132	2,000	132
26.12 Emergency Shelter	300	300	300	0
28.1 Heritage Society	400		400	(400)
29.0 Board/Program Council	1,000	2,067	1,000	1,067
Program	20,400	20,642	20,400	242

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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	17,477	17,500	(23)
11.73 Admin. FICA+MCARE	1,300	1,351	1,300	51
11.5 Custodian Pay	1,800	114	1,800	(1,686)
11.52 Custodian - Special Event	900	963	900	63
11.52 Sexton Pay	13,300	13,332	13,300	32
11.54 Sunday Custodian Pay	0	1,558	0	1,558
11.74 Sextn/Cust FICA+MCARE	1,200	1,119	1,200	(81)
14.1 Postage	1,500	1,205	1,500	(295)
14.2 Telephone	1,200	875	1,200	(325)
14.3 Office Supplies	1,800	1,781	1,800	(19)
14.31 Printing	200		200	(200)
14.4 Office Equipment	8,000	8,175	8,000	175
14.5 Internet	900	791	900	(109)
14.6 Phone/Computer Upgrade	0	344	0	344
15.1 Custodial Supplies	2,500	2,554	2,500	54
15.2 Electricity	5,000	4,140	5,000	(860)
15.3 Gas	300	251	300	(49)
15.4 Fuel Oil	20,900	23,123	20,900	2,223
15.5 Trash Removal	1,800	1,752	1,800	(48)
15.7 Water&Sewer	1,000	1,104	1,000	104
23.2 Gen'l Upkeep & Repair	7,000	7,003	7,000	3
23.21 Furnace Repair & Maint.	2,000	4,577	2,000	2,577
23.22 Maintenance Contracts	4,000	1,227	4,000	(2,773)
23.22 Snow Removal	5,000	5,330	5,000	330
23.42 Special Building Projects	2,500	3,151	2,500	651
24.1 Building Rental Expense	500		500	(500)
Facilities	102,100	103,297	102,100	1,197
Financial Obligations				
13.5 Workers' Compensation	1,200	926	1,200	(274)
15.6 Insurance	5,400	5,418	5,400	18
16.6 Member Loan Payments	7,200	7,128	7,200	(72)
16.9 Mortgage/Roof Loan	23,000	22,960	23,000	(40)
20.1 Stewardship	600	124	600	(476)
20.2 Treasurer	800	871	800	71
20.2 Financial Review	1,000	2,000	1,000	1,000
35.0 In-lieu-of-tax Contrib	300	300	300	0
Financial Obligations	39,500	39,727	39,500	227
TOTAL EXPENSES	301,300	292,797	301,300	(8,503)
Year-to-date total expense as percent of annual budget (current year):				97.2%
Year-to-date total expense as percent of annual total expense (avg past three years):				100.0%
NET OPERATING INCOME		0		0
Year-to-date net operating income (avg past three years):				7,700