

INCOME

During Nov/Dec 2017, it was necessary to use the remaining \$9,632.00 of the accumulated 2017-2018 Prepaid Pledges. Included in our Schwab account is \$27,115.73 in Carry Forward monies (2011-2012 = \$13,113.59; 2012-2013 = \$7,985.97; 2016-2017 = \$6,016.17).

As evidenced by the Fundraising Tab, we have raised \$10,996.00 toward a goal of \$15,000.00. Monies raised this fiscal year have either posted to the Fundraising line item (412000: Pancake Breakfast; Auction), or to other already established line items (Festival of the Season, Meeting House Presents, Green Sanctuary). The Fundraising Tab shows us that we have \$4,004.00 remaining to reach our goal of \$15,000.00. This amount (\$4,004.00) has been added to the YTD results for the Fundraising(412000) line item to arrive at a projected fiscal year-end amount of \$10,814.00.

With 50 % of the fiscal year passed we have collected 63% of the pledges made. This percentage is in line with those seen in the previous three fiscal years as follows:

| <u>MONTH/YEAR</u> | <u>% COLLECTED</u> | <u>\$ COLLECTED</u> |
|-------------------|--------------------|---------------------|
| December 2017     | 63.03%             | \$181,485           |
| December 2016     | 62.22%             | \$171,365           |
| December 2015     | 63.10%             | \$168,094           |
| December 2014     | 60.83%             | \$159,414           |

Columns have been added to the Pledge vs. Giving Tab in order to project a year-end amount for the Current Fiscal Year Pledge (417100) line item. These columns make certain assumptions about projected pledge collection based upon YTD results and individual circumstances. Scroll to the bottom of the Tab for a description of the Columns. We historically track pretty close to Column "I" (85%), so \$278,022.70 has been used for the Current Fiscal Year Pledge (417100) line item on the Budget Review Tab.

As of December 31, 2017 we have accumulated \$4,906.50 in Prior Fiscal Year Pledges (417200). No more monies will be added to this line item.

We have received \$4,095.00 worth of identifiable non-pledge giving thus far this fiscal year. This is slightly behind the results seen in two of the three previous fiscal years as follows:

| <u>MONTH/YEAR</u> | <u>% of YTD</u><br><u>\$ COLLECTED</u> | <u>\$ COLLECTED</u> |
|-------------------|--|---------------------|
| December 2017     | 2.26%                                  | \$4,095             |
| December 2016     | 3.55%                                  | \$6,115             |
| December 2015     | 2.98%                                  | \$5,016             |
| December 2014     | 1.77%                                  | \$2,836             |

Through December 31, 2017 there remains \$26,790.00 worth of 2017-2018 pledges that have no payments made toward them. This amount represents 9.30% of the pledges made for FY 2017-2018. This percentage is higher than those found in two of the three previous fiscal years as follows:

| <u>MONTH/YEAR</u> | <u>% UNPAID</u> | <u>\$ UNPAID</u> |
|-------------------|-----------------|------------------|
| December 2017     | 9.30%           | \$26,790         |
| December 2016     | 9.73%           | \$26,805         |
| December 2015     | 6.79%           | \$18,110         |
| December 2014     | 5.55%           | \$14,560         |

In reviewing these Unpaid Pledges, I believe the following to be true:

- 35% (\$9,300) will be paid in full before 06.30.2018;
- 46% (\$12,400) will likely have some payments made toward them during the remainder of this FY;
- 16% (\$4,330) are new pledges so the likelihood of their payment is unknown;
- 3% (\$760) are likely to not have any payments made to them before 06.30.2018.

The annualized year-to-date results for the Rental Contributions (416000) line item is currently short of it's year-end budgeted amount by 35% . The year-end projection has not yet been adjusted but this possible short fall should be noted and will be monitored.

The projected fiscal year-end amounts for the following income line item(s) have been decreased based on YTD results: Sunday Contributions (418000); Used Book Donations (422000). These alterations have been highlighted in yellow on the Budget Review Tab.

EXPENSES

The projected fiscal year-end amounts for the following expense line item(s) have been increased based on YTD: Office Supplies (517700).

The projected fiscal year-end amounts for the following expense line item(s) have been increased based on YTD & previous FY results: Dues and Subscriptions (517600); Web Page (522300).

The projected fiscal year-end amounts for the following expense line item(s) have been decreased based on known circumstances: Worker's Compensation (518100); Minister's Insurance (552300).

The projected year-end for the Director of Music Ministries (554100) line item has been adjusted to reflect the fact that this position began to be funded in September of 2017 rather than in July of 2017. For future budgeting purposes it should be noted that this line item, funded for the entire

fiscal year would be \$20,800 (\$800 for 26 weeks).

The above-mentioned alterations have been highlighted in yellow on the Budget Review Tab. All other Expense line items are currently projected to be on budget.

### OVERALL

This fiscal year has been a series of fits and starts. We had a record number of prepaid pledges made going into the fiscal year, then had a terrible autumn as far as pledge receipts are concerned. Any last minute, unusual contributions, made before December 31, 2017 (because of the pending change for 2018 regarding the tax deductability of charitable contributions) has basically gotten us to where we usually are at this time of year. In addition, nineteen percent of the pledges that currently have no payments made toward them have some degree of uncertainty regarding their collectability.

The protocol has been for the Current Fiscal Year Pledge (417100) line item to reflect 95% of the total amount of pledges received for a fiscal year. The approved budget for FY 2017-2018 reflects \$285,000 for the Current Fiscal Year Pledge (417100) line item. This represents 98.98% of the \$287,927 in pledges received for fiscal 2017-2018.

These factors continue to present a concern regarding the ability of us reaching our budgeted goal for Current Fiscal Year Pledges (417100). It has been the conservative practise (as noted above) to utilize the data on the Pledge vs. Giving Tab from Column "I". There is often some variation in the results for this line item (417100) between Column "I" and Column "J". It might be a worth the effort to keep the idea of staying current with pledge payments on the minds of contributors for the remainder of this fiscal year. A pledge collection result closer to the data in Column "J" would help minimize any proposed deficit and thus lower the amount of Carry Forward (414000) funds needed to balance the budget for this fiscal year.

Carry Forward monies from the oldest FY will be used first. As the Budget is reviewed during the fiscal year, rather than show a projected surplus, the amount of Prior Year Carry Forwards (414000) will be lowered. A projected deficit will still be noted as a deficit, with no addition to Prior Year Carry Forward (414000), unless mandated by the Finance Sub-Council and Board. The Prior Year Carry Forward (414000) line item will continue to be highlighted in orange.

Utilizing the above protocol, the November - December 2017 Budget Review projects a deficit of \$7,254.63. Of concern thus far this fiscal year are the above-mentioned situations of: pledge collectability; underperformance of Rental Contributions (418000) line item; savings derived this FY from not fully funding the Director of Music (554101) line item still resulting in a deficit.

|   | Yr-End Actual<br>2016 - 2017 | Approved Budget<br>2017 - 2018 | Actual<br>12.31.2017 | Budget Review<br>12.31.2017 |
|---|------------------------------|--------------------------------|----------------------|-----------------------------|
| <b>Ordinary Income/Expense</b>                        |                              |                                |                      |                             |
| <b>Budgeted Income</b>                                |                              |                                |                      |                             |
| <b>410000 · Administration</b>                        |                              |                                |                      |                             |
| <b>411000 · Endowment</b>                             |                              |                                |                      |                             |
| <b>411100 - Capital Clearing Account</b>              |                              | -                              | -                    | -                           |
| <b>411200 · Operations</b>                            |                              |                                |                      |                             |
| <b>411201 - Monthly Distribution</b>                  | 39,217.92                    |                                | 19,608.96            | 39,217.92                   |
| <b>411202 - Loan Repay UUMSB - Principal</b>          | 1,897.17                     |                                | 892.58               | 1,805.43                    |
| <b>411203 - Loan Repay UUMSB - Interest</b>           | 1,886.85                     |                                | 998.44               | 1,976.61                    |
| <b>411204 - Special Endowment Funds Income</b>        |                              |                                |                      |                             |
| <b>Total 411200 - Operations</b>                      | <u>43,001.94</u>             | <u>47,150.00</u>               | <u>21,499.98</u>     | <u>42,999.96</u>            |
| <b>411400 - Building &amp; Grounds Small Projects</b> | <u>13,850.13</u>             | <u>5,000.00</u>                | <u>-</u>             | <u>5,000.00</u>             |
| <b>Total 411000 · Endowment</b>                       | <u>56,852.07</u>             | <u>52,150.00</u>               | <u>21,499.98</u>     | <u>47,999.96</u>            |
| <b>412000 - Fundraising</b>                           |                              |                                |                      |                             |
| <b>412100 - Matching Grant</b>                        | 15,798.00                    | -                              | -                    | -                           |
| <b>412101 - Fundraising - Other</b>                   | 8,001.81                     | 15,000.00                      | 6,810.02             | 10,814.00                   |
| <b>Total 412000 - Fundraising</b>                     | <u>23,799.81</u>             | <u>15,000.00</u>               | <u>6,810.02</u>      | <u>10,814.00</u>            |
| <b>413000 · Holiday Letter</b>                        |                              |                                |                      |                             |
| <b>414000 - Prior Years' Carry Over</b>               | -                            | 9,675.00                       | -                    | 9,245.00                    |
| <b>415000 - Memorial Contributions</b>                | 100.00                       |                                | -                    | -                           |
| <b>416000 · Rental Contributions</b>                  | 19,115.00                    | 22,496.00                      | 7,956.00             | 22,496.00                   |
| <b>417000 · Stewardship</b>                           |                              |                                |                      |                             |
| <b>417100 · Current Fiscal Year Pledge</b>            | 278,006.75                   | 285,000.00                     | 181,867.52           | 278,022.70                  |
| <b>417200 · Prior Fiscal Year Pledge</b>              | 5,971.02                     | 4,000.00                       | 4,906.50             | 4,906.50                    |
| <b>Total 417000 · Stewardship</b>                     | <u>283,977.77</u>            | <u>289,000.00</u>              | <u>186,774.02</u>    | <u>282,929.20</u>           |
| <b>418000 · Sunday Contributions</b>                  | 5,626.45                     | 6,000.00                       | 2,351.67             | 4,700.00                    |
| <b>419000 - Other Administration Income</b>           |                              |                                |                      |                             |
| <b>419100 - Zero Emission Renewable Energy Credi</b>  | 1,816.76                     | 3,000.00                       | 1,816.76             | 3,000.00                    |
| <b>419200 - Solar Land Lease</b>                      | 1,000.00                     | 1,000.00                       | -                    | 1,000.00                    |
| <b>Total 419000 - Other Administration Income</b>     | <u>2,816.76</u>              | <u>4,000.00</u>                | <u>1,816.76</u>      | <u>4,000.00</u>             |
| <b>Total 410000 · Administration</b>                  | <u>392,287.86</u>            | <u>398,321.00</u>              | <u>227,208.45</u>    | <u>382,184.16</u>           |
| <b>420000 · Community Within</b>                      |                              |                                |                      |                             |

|  | Yr-End Acutal<br>2016 - 2017 | Approved Budget<br>2017 - 2018 | Actual<br>12.31.2017 | Budget Review<br>12.31.2017 |
|--|------------------------------|--------------------------------|----------------------|-----------------------------|
| 421000 · Festival of the Season                      | 1,449.00                     | 1,500.00                       | 895.00               | 910.00                      |
| 422000 - Used Book Donations                         | 482.33                       | 500.00                         | 190.59               | 380.00                      |
| 423000 · Meeting House Presents                      | 260.00                       | -                              | 4,098.76             | 4,098.76                    |
| 424000 · Caring Network                              |                              |                                |                      |                             |
| 424100 - Memorial Receptions                         | 751.02                       | -                              | 750.00               | 250.00                      |
| 426000 - Gifts                                       | -                            | -                              | -                    | -                           |
| 427000 - Membership                                  | -                            | -                              | -                    | -                           |
| 428000 - Adult Programs                              | 13,178.70                    | 6,000.00                       | 7,499.50             | 7,499.50                    |
| 429001 - Fellowship Hour Donations                   | 90.41                        | 100.00                         | 31.79                | 100.00                      |
| <b>Total 420000 · Community Within</b>               | <b>16,211.46</b>             | <b>8,100.00</b>                | <b>13,465.64</b>     | <b>13,238.26</b>            |
| 430000 · Social Justice                              |                              |                                |                      |                             |
| 434500 - Interweave                                  | -                            | -                              | -                    | -                           |
| 434000 · SJ Miscellaneous Income                     | -                            | 2,500.00                       | 71.12                | 2,500.00                    |
| 434800 - Green Sanctuary                             | 1,745.00                     | 1,500.00                       | 1,587.40             | 1,587.40                    |
| <b>Total 430000 · Social Justice</b>                 | <b>1,745.00</b>              | <b>4,000.00</b>                | <b>1,658.52</b>      | <b>4,087.40</b>             |
| 440000 · Spiritual Life                              |                              |                                |                      |                             |
| 441000 · Annual Retreat                              | -                            | -                              | -                    | -                           |
| 443000 · Flower Contributions                        | -                            | -                              | -                    | -                           |
| 447000 · Religious Education                         |                              |                                |                      |                             |
| 447100 · Soup Making                                 | 114.79                       | 300.00                         | 134.87               | 300.00                      |
| 447500 · Ski Trip                                    | -                            | -                              | -                    | -                           |
| <b>Total 447000 · Religious Education</b>            | <b>114.79</b>                | <b>300.00</b>                  | <b>134.87</b>        | <b>300.00</b>               |
| 448000 · Miscellaneous - Spiritual Life              |                              |                                |                      |                             |
| 448100 · Recording Donations                         | -                            | -                              | -                    | -                           |
| 448300 · Volunteer Recognition                       | -                            | -                              | -                    | -                           |
| 448000 - Miscellaneous                               | -                            | -                              | -                    | -                           |
| 449000 - Music Program Fundraising                   | 3,620.00                     | 3,000.00                       | 950.00               | 3,000.00                    |
| <b>Total 448000 · Miscellaneous - Spiritual Life</b> | <b>3,620.00</b>              | <b>3,000.00</b>                | <b>950.00</b>        | <b>3,000.00</b>             |
| <b>Total 440000 · Spiritual Life</b>                 | <b>3,734.79</b>              | <b>3,300.00</b>                | <b>1,084.87</b>      | <b>3,300.00</b>             |
| 450000 - Other Income                                | 6,082.63                     | -                              | 1,025.00             | 1,025.00                    |
| <b>Total Budgeted Income</b>                         | <b>420,061.74</b>            | <b>413,721.00</b>              | <b>244,442.48</b>    | <b>403,834.82</b>           |
| <b>Budgeted Expenses</b>                             |                              |                                |                      |                             |

|   | Yr-End Acutal<br>2016 - 2017 | Approved Budget<br>2017 - 2018 | Actual<br>12.31.2017 | Budget Review<br>12.31.2017 |
|---|------------------------------|--------------------------------|----------------------|-----------------------------|
| <b>510000 · Administration Expenses</b>           |                              |                                |                      |                             |
| <b>512000 · UUA &amp; District Payments</b>       |                              |                                |                      |                             |
| 512001 · Clara Barton District                    | 4,224.00                     | 4,326.00                       | 2,265.96             | 4,532.00                    |
| 512002 · UUA Fair Share                           | 11,520.00                    | 12,360.00                      | 6,180.00             | 12,360.00                   |
| <b>Total 512000 · UUA &amp; District Payments</b> | 15,744.00                    | 16,686.00                      | 8,445.96             | 16,892.00                   |
| <b>515000 · Stewardship</b>                       |                              |                                |                      |                             |
| 515100 · Annual Canvass                           | 515.06                       | 600.00                         | -                    | 600.00                      |
| 515200 · Credit Card Expense                      | 1,485.56                     | 1,475.00                       | 639.27               | 1,475.00                    |
| <b>Total 528000 · Stewardship</b>                 | 2,000.62                     | 2,075.00                       | 639.27               | 2,075.00                    |
| <b>516000 · Building &amp; Grounds</b>            |                              |                                |                      |                             |
| 516100 · General Maintenance                      | 15,195.41                    | 10,000.00                      | 6,135.15             | 10,000.00                   |
| 516200 · Snow Removal                             | 7,100.00                     | 6,600.00                       | -                    | 6,600.00                    |
| 516300 · Lawn Care                                | 5,550.00                     | 5,560.00                       | 3,750.00             | 5,560.00                    |
| 516400 · Water                                    | 8,019.80                     | 4,000.00                       | 5,967.53             | 4,000.00                    |
| 516500 · Electric                                 | 6,485.61                     | 9,000.00                       | 4,309.00             | 9,000.00                    |
| 516600 · Natural Gas                              | 9,237.68                     | 10,000.00                      | 2,863.74             | 10,000.00                   |
| 516700 · Memorial Garden                          | -                            | -                              | -                    | -                           |
| 516800 · Small Projects                           | 17,926.76                    | 5,000.00                       | 1,546.67             | 5,000.00                    |
| <b>Total 516000 · Building &amp; Grounds</b>      | 69,515.26                    | 50,160.00                      | 24,572.09            | 50,160.00                   |
| <b>517000 · Office</b>                            |                              |                                |                      |                             |
| <b>517100 · Equipment</b>                         |                              |                                |                      |                             |
| 517101 - Equipment Purchases                      | 1,837.99                     | 1,837.99                       | 1,796.43             | 1,837.99                    |
| 517102 · Equipment Rental                         | 7,738.49                     | 6,800.00                       | 4,108.12             | 6,800.00                    |
| 517103 - Computer Maint. Agreement                | 1,430.30                     | 1,284.00                       | 1,392.00             | 1,392.00                    |
| <b>Total 517100 · Equipment</b>                   | 11,006.78                    | 9,921.99                       | 7,296.55             | 10,029.99                   |
| 517200 · Security                                 | -                            | -                              | -                    | -                           |
| 517300 - Printing                                 | 1,263.75                     | 1,765.96                       | 354.98               | 1,765.96                    |
| 517400 · Postage                                  | 887.89                       | 1,000.00                       | 294.00               | 1,000.00                    |
| 517500 · Telephone / Internet                     | 3,128.81                     | 2,880.00                       | 1,352.81             | 2,880.00                    |
| 517600 · Dues and Subscriptions                   | 1,435.69                     | 725.00                         | 680.59               | 1,400.00                    |
| 517700 · Office Supplies                          | 2,904.46                     | 2,800.00                       | 1,903.35             | 3,800.00                    |
| 517800 · Service Contracts                        | -                            | -                              | -                    | -                           |

|   | Yr-End Acutal<br>2016 - 2017 | Approved Budget<br>2017 - 2018 | Actual<br>12.31.2017 | Budget Review<br>12.31.2017 |
|---|------------------------------|--------------------------------|----------------------|-----------------------------|
| <b>517900 · Service Charges</b>               |                              |                                |                      |                             |
| 517910 - Bank                                 | 30.00                        | -                              | 30.00                | 30.00                       |
| 517920 · Credit Card Expense                  | 199.50                       | 250.00                         | 48.20                | 250.00                      |
| 517930 - Payroll Expense                      | 669.63                       | 650.00                         | 313.13               | 650.00                      |
| 517940 - Miscellaneous                        | -                            | -                              | -                    | -                           |
| <b>Total 517900 · Service Charges</b>         | <u>899.13</u>                | <u>900.00</u>                  | <u>391.33</u>        | <u>930.00</u>               |
| <b>Total 517000 · Office</b>                  | 21,526.51                    | 19,992.95                      | 12,273.61            | 21,805.95                   |
| <b>518000 · Insurance</b>                     |                              |                                |                      |                             |
| <b>518100 · Workers' Compensation</b>         | 2,222.75                     | 3,300.00                       | 609.00               | 2,508.75                    |
| 518200 · Liability Insurance                  | 15,833.97                    | 16,650.00                      | 9,177.06             | 16,650.00                   |
| 518300 · Umbrella                             | 700.00                       | 700.00                         | -                    | 700.00                      |
| <b>Total 518000 · Insurance</b>               | <u>18,756.72</u>             | <u>20,650.00</u>               | <u>9,786.06</u>      | <u>19,858.75</u>            |
| <b>519000 · Administration - Other</b>        |                              |                                |                      |                             |
| 519200 · Rental Expense                       | 1,565.00                     | 2,496.00                       | 1,031.72             | 2,496.00                    |
| 519300 · General Assembly Expense             | -                            | -                              | -                    | -                           |
| 519500 - Board Expense                        | 1,310.00                     | 500.00                         | -                    | 500.00                      |
| 519600 - Staff Development                    | 452.61                       | 500.00                         | 179.14               | 500.00                      |
| 519700 - Archives                             | 259.45                       | 200.00                         | 205.12               | 205.12                      |
| <b>Total 519000 · Administration - Other</b>  | <u>3,587.06</u>              | <u>3,696.00</u>                | <u>1,415.98</u>      | <u>3,701.12</u>             |
| <b>Total 510000 · Administration Expenses</b> | 131,130.17                   | 113,259.95                     | 57,132.97            | 114,492.82                  |
| <b>520000 · Community Within Expenses</b>     |                              |                                |                      |                             |
| 521000 · Caring Network                       |                              |                                |                      |                             |
| 522000 · Communications                       |                              |                                |                      |                             |
| 522100 - Hard Copy Mailings                   | -                            | 1,500.00                       | -                    | 1,500.00                    |
| <b>522300 - Web Page</b>                      | 1,559.82                     | 1,000.00                       | 849.55               | 1,600.00                    |
| 522400 · External Marketing                   | 90.00                        | 300.00                         | 40.67                | 300.00                      |
| 522500 · Software Upgrades                    | -                            | -                              | -                    | -                           |
| <b>Total 522000 · Communications</b>          | <u>1,649.82</u>              | <u>2,800.00</u>                | <u>890.22</u>        | <u>3,400.00</u>             |
| 523000 - Meeting House Presents               | -                            | -                              | 1,855.00             | 1,855.00                    |
| 523100 - Credit Card Expense                  | -                            | -                              | 3.18                 | 3.18                        |
| <b>Total 523000 - Performing Arts</b>         | <u>-</u>                     | <u>-</u>                       | <u>1,858.18</u>      | <u>1,858.18</u>             |
| 524000 · Festival of the Season               | 550.07                       | 600.00                         | 536.97               | 536.97                      |

|   | Yr-End Acutal<br>2016 - 2017 | Approved Budget<br>2017 - 2018 | Actual<br>12.31.2017 | Budget Review<br>12.31.2017 |
|---|------------------------------|--------------------------------|----------------------|-----------------------------|
| <b>527000 · Membership</b>                      |                              |                                |                      |                             |
| 527000 - Membership                             | 79.75                        | 500.00                         | -                    | 500.00                      |
| 527100 - Membership Initiative                  | 49.00                        |                                | -                    | -                           |
| <b>Total 527000 - Membership</b>                | <u>128.75</u>                | <u>500.00</u>                  | <u>-</u>             | <u>500.00</u>               |
| <b>528000 - Adult Programs</b>                  |                              |                                |                      |                             |
| 528100 - Administrative Expenses                | 794.66                       |                                | 149.54               |                             |
| 528200 - Compensation                           | 11,624.00                    |                                | 5,015.00             |                             |
| 528300 - Credit Card Expense                    | 0.73                         |                                |                      |                             |
| <b>Total 528000 - Adult Programs</b>            | <u>12,419.39</u>             | <u>6,000.00</u>                | <u>5,164.54</u>      | <u>6,000.00</u>             |
| <b>529000 · Community Within - Other</b>        |                              |                                |                      |                             |
| 529500 · Memorial Receptions                    | 214.72                       | 200.00                         | -                    | 200.00                      |
| 529600 - Fellowship Hour Supplies               | 683.89                       | 800.00                         | 288.28               | 800.00                      |
| <b>Total 529000 · Community Within - Other</b>  | <u>898.61</u>                | <u>1,000.00</u>                | <u>288.28</u>        | <u>1,000.00</u>             |
| <b>Total 520000 · Community Within Expenses</b> | <u>15,646.64</u>             | <u>10,900.00</u>               | <u>8,738.19</u>      | <u>13,295.15</u>            |
| <b>530000 · Social Justice Expenses</b>         |                              |                                |                      |                             |
| 531000 · Info & Advocacy Sub-Council            | 470.00                       |                                | -                    | -                           |
| 532000 - Miscellaneous                          | 229.22                       | 2,500.00                       | 321.32               | 2,500.00                    |
| 534000 · Interweave                             | -                            | -                              | -                    | -                           |
| 537000 · Equal Access                           | -                            | -                              | -                    | -                           |
| 538000 · Green Sanctuary                        | -                            | -                              | -                    | -                           |
| 539000 - Noah Webster Partnership               | -                            | -                              | -                    | -                           |
| <b>Total 530000 · Social Justice Expenses</b>   | <u>699.22</u>                | <u>2,500.00</u>                | <u>321.32</u>        | <u>2,500.00</u>             |
| <b>540000 · Spiritual Life Expenses</b>         |                              |                                |                      |                             |
| 542000 · Annual Retreat                         |                              |                                |                      |                             |
| 543000 · Music                                  |                              |                                |                      |                             |
| 543200 · Guest Musicians                        | 200.00                       | 400.00                         | 50.00                | 400.00                      |
| 543201 - Substitute Keyboardists                | -                            | 800.00                         | -                    | 800.00                      |
| 543300 · Sheet Music                            | 300.93                       | 500.00                         | 36.00                | 500.00                      |
| 543400 · Instrument Maintenance                 |                              |                                |                      |                             |
| 543401 · Organ                                  | 690.00                       | 1,072.00                       | 392.00               | 1,072.00                    |
| 543402 · Piano                                  | 570.00                       | 810.00                         | 135.00               | 810.00                      |
| <b>Total 543400 · Instrument Maintenance</b>    | <u>1,260.00</u>              | <u>1,882.00</u>                | <u>527.00</u>        | <u>1,882.00</u>             |



|   | Yr-End Acutal<br>2016 - 2017 | Approved Budget<br>2017 - 2018 | Actual<br>12.31.2017 | Budget Review<br>12.31.2017 |
|---|------------------------------|--------------------------------|----------------------|-----------------------------|
| <b>Total 543000 · Music</b>                       | 1,760.93                     | 3,582.00                       | 613.00               | 3,582.00                    |
| <b>544000 - Religious Education</b>               |                              |                                |                      |                             |
| 544200 · Supplies                                 | 623.45                       | 660.00                         | (1.77)               | 660.00                      |
| 544500 · Ski Trip                                 | -                            | -                              | -                    | -                           |
| 544700 · Curriculum                               | 376.64                       | 460.00                         | 8.59                 | 460.00                      |
| 544701 · Coming of Age                            | 500.00                       | 500.00                         | 500.00               | 500.00                      |
| <b>Total 544700 - Curriculum</b>                  | <u>876.64</u>                | <u>960.00</u>                  | <u>508.59</u>        | <u>960.00</u>               |
| <b>544800 · Religious Education - Other</b>       |                              |                                |                      |                             |
| 544802 · Training                                 | 283.56                       | 1,000.00                       | 35.50                | 1,000.00                    |
| 544803 · RE Staff Recruitment                     | -                            | 100.00                         | -                    | 100.00                      |
| 544804 · RE Staff Security Checks                 | 132.60                       | 300.00                         | 31.88                | 300.00                      |
| 544805 · RE Classroom Refurbishment               | 130.42                       | 100.00                         | 50.00                | 100.00                      |
| <b>Total 544800 · Religious Education - Other</b> | <u>546.58</u>                | <u>1,500.00</u>                | <u>117.38</u>        | <u>1,500.00</u>             |
| <b>Total 544000 · Religious Education</b>         | <u>2,046.67</u>              | <u>3,120.00</u>                | <u>624.20</u>        | <u>3,120.00</u>             |
| <b>545000 · Worship</b>                           |                              |                                |                      |                             |
| 545100 · Guest Speakers                           |                              |                                |                      |                             |
| 545101 - Pulpit Supply                            | 2,450.00                     | 3,000.00                       | 1,000.00             | 3,000.00                    |
| 545102 - Travel                                   | 300.00                       | 600.00                         | 200.00               | 600.00                      |
| <b>Total 545100 - Guest Speakers</b>              | <u>2,750.00</u>              | <u>3,600.00</u>                | <u>1,200.00</u>      | <u>3,600.00</u>             |
| 545200 · Worship Supplis                          | 519.91                       | 500.00                         | 231.08               | 500.00                      |
| 545300 · Recording Expense                        | -                            | -                              | -                    | -                           |
| 545400 - Summer Music                             | -                            | -                              | -                    | -                           |
| <b>Total 545000 · Worship</b>                     | <u>3,269.91</u>              | <u>4,100.00</u>                | <u>1,431.08</u>      | <u>4,100.00</u>             |
| <b>Spiritual Life Other</b>                       | -                            | -                              | -                    | -                           |
| <b>Total 540000 · Spiritual Life Expenses</b>     | <u>7,077.51</u>              | <u>10,802.00</u>               | <u>2,668.28</u>      | <u>10,802.00</u>            |
| <b>550000 · Compensation</b>                      |                              |                                |                      |                             |
| <b>551000 · DRE</b>                               |                              |                                |                      |                             |
| 551100 · Salary/Wages                             | 25,390.00                    | 26,254.80                      | 13,117.50            | 26,254.80                   |
| 551200 · Pension                                  | 2,654.57                     | 2,625.48                       | 1,404.06             | 2,625.48                    |
| 551300 · Insurance                                | -                            | -                              | -                    | -                           |
| 551400 · Professional Development                 | 1,109.22                     | 1,500.00                       | 175.00               | 1,500.00                    |
| 551500 · FICA                                     | 2,062.06                     | 2,008.49                       | 1,081.50             | 2,008.49                    |

|  | Yr-End Acutal<br>2016 - 2017 | Approved Budget<br>2017 - 2018 | Actual<br>12.31.2017 | Budget Review<br>12.31.2017 |
|--|------------------------------|--------------------------------|----------------------|-----------------------------|
| <b>Total 551000 · DRE</b>                      | 31,215.85                    | 32,388.77                      | 15,778.06            | 32,388.77                   |
| <b>552000 · Minister</b>                       |                              |                                |                      |                             |
| 552100 · Salary/Wages                          | 60,600.00                    | 61,812.00                      | 30,906.00            | 61,812.00                   |
| 552200 · Pension                               | 8,484.00                     | 8,653.68                       | 4,326.84             | 8,653.68                    |
| <b>552300 · Insurance</b>                      | 15,630.94                    | 18,653.07                      | 7,958.40             | 16,025.04                   |
| <b>552400 · Professional Development</b>       |                              |                                |                      |                             |
| 552402 - Prof Dev. Cathy                       | 6,049.91                     | 6,057.50                       | 2,549.89             | 6,057.50                    |
| 552403 - Prof Dev. Heather                     | 6,460.15                     | 6,057.50                       | 2,979.44             | 6,057.50                    |
| <b>Total 552400 - Professional Development</b> | 12,510.06                    | 12,115.00                      | 5,529.33             | 12,115.00                   |
| 552500 · FICA                                  | 6,490.24                     | 6,424.00                       | 3,310.08             | 6,620.06                    |
| 552600 · Housing Allowance                     | 24,240.00                    | 24,724.80                      | 12,362.40            | 24,724.80                   |
| <b>Total 552000 · Minister</b>                 | 127,955.24                   | 132,382.55                     | 64,393.05            | 129,950.58                  |
| <b>553000 · Building Staff</b>                 |                              |                                |                      |                             |
| 553100 · Salary/Wages                          |                              |                                |                      |                             |
| 553101 · Sunday Sexton                         | 3,244.50                     | 3,718.00                       | 2,372.25             | 4,318.00                    |
| 553102 · Custodian                             | 5,778.00                     | 5,822.00                       | 2,991.50             | 5,822.00                    |
| 553103 · Sexton                                | 11,245.50                    | 13,709.19                      | 5,937.96             | 13,709.19                   |
| <b>Total 553100 · Salary/Wages</b>             | 20,268.00                    | 23,249.19                      | 11,301.71            | 23,849.19                   |
| 553500 · FICA                                  | 1,575.75                     | 1,778.56                       | 866.58               | 1,824.46                    |
| <b>Total 553000 · Building Staff</b>           | 21,843.75                    | 25,027.75                      | 12,168.29            | 25,673.65                   |
| <b>554000 · Music Staff</b>                    |                              |                                |                      |                             |
| 554100 · Salary/Wages                          |                              |                                |                      |                             |
| <b>554101 · Director of Music Ministries</b>   | 9,920.00                     | 11,520.00                      | 6,900.00             | 16,900.00                   |
| 554102 · Accompanist                           | 10,775.00                    | 11,700.00                      | 2,200.00             | 2,200.00                    |
| 554104 · Choral Scholars                       | 4,620.00                     | 4,000.00                       | 1,950.00             | 4,000.00                    |
| <b>Total 554100 · Salary/Wages</b>             | 25,315.00                    | 27,220.00                      | 11,050.00            | 23,100.00                   |
| 554400 - Professional Development              | 96.77                        | 500.00                         | 110.00               | 500.00                      |
| 554500 · FICA                                  | 1,712.08                     | 2,082.33                       | 677.03               | 1,767.15                    |
| <b>Total 554000 · Music Staff</b>              | 27,123.85                    | 29,802.33                      | 11,837.03            | 25,367.15                   |
| <b>555000 · Business Manager</b>               |                              |                                |                      |                             |
| 555100 · Salary/Wages                          | -                            | -                              | -                    | -                           |
| 555101 - Bookkeeper                            | 14,660.00                    | 14,851.20                      | 7,664.30             | 14,851.20                   |

|  | Yr-End Actual<br>2016 - 2017 | Approved Budget<br>2017 - 2018 | Actual<br>12.31.2017 | Budget Review<br>12.31.2017 |
|--|------------------------------|--------------------------------|----------------------|-----------------------------|
| 555200 · Pension                             | -                            | -                              | -                    | -                           |
| 555300 · Insurance                           | -                            | -                              | -                    | -                           |
| 555500 · FICA                                | 1,121.49                     | 1,136.12                       | 586.32               | 1,136.12                    |
| <b>Total 555000 · Business Manager</b>       | <b>15,781.49</b>             | <b>15,987.32</b>               | <b>8,250.62</b>      | <b>15,987.32</b>            |
| 556000 · Administrative Support              |                              |                                |                      |                             |
| 556100 · Office Administrator                |                              |                                |                      |                             |
| 556101 - Salary / Wages                      | 24,341.68                    | 26,208.00                      | 13,169.40            | 26,208.00                   |
| 556102 - Pension                             | 2,432.11                     | 2,620.80                       | 1,299.79             | 2,620.80                    |
| 556103 - FICA                                | 1,862.14                     | 2,004.91                       | 1,007.46             | 2,004.91                    |
| <b>Total 556100 - Office Administrator</b>   | <b>28,635.93</b>             | <b>30,833.71</b>               | <b>15,476.65</b>     | <b>30,833.71</b>            |
| 556200 - Minister's Assistant                |                              |                                |                      |                             |
| 556201 - Salary / Wages                      | 172.25                       | -                              | -                    | -                           |
| 556203 - FICA                                | 13.18                        | -                              | -                    | -                           |
| <b>Total 556200 - Minister's Assistant</b>   | <b>185.43</b>                | <b>-</b>                       | <b>-</b>             | <b>-</b>                    |
| <b>Total 556000 · Administrative Support</b> | <b>28,821.36</b>             | <b>30,833.71</b>               | <b>15,476.65</b>     | <b>30,833.71</b>            |
| 557000 · Religious Education                 |                              |                                |                      |                             |
| 557100 · Paid RE Staff                       |                              |                                |                      |                             |
| 557101 · Nursery & Child Care                | 5,651.50                     | 8,112.00                       | 2,427.75             | 8,112.00                    |
| 557102 - RE Administrative Support           | 600.00                       | 990.00                         | 705.00               | 990.00                      |
| 557103 · Youth Advisor                       | -                            | -                              | -                    | -                           |
| <b>Total 557100 · Paid RE Staff</b>          | <b>6,251.50</b>              | <b>9,102.00</b>                | <b>3,132.75</b>      | <b>9,102.00</b>             |
| 557105 · Paid RE Staff FICA                  | 498.99                       | 696.30                         | 237.65               | 696.30                      |
| <b>Total 557000 · Paid RE Staff</b>          | <b>6,750.49</b>              | <b>9,798.30</b>                | <b>3,370.40</b>      | <b>9,798.30</b>             |
| <b>Total 550000 · Compensation</b>           | <b>259,492.03</b>            | <b>276,220.73</b>              | <b>131,274.10</b>    | <b>269,999.48</b>           |
| 590000 - Other Expenses                      | 6,016.17                     |                                |                      |                             |
| <b>Total Budgeted Expenses</b>               | <b>420,061.74</b>            | <b>413,682.68</b>              | <b>200,134.86</b>    | <b>411,089.45</b>           |
| <b>Non-Budgeted Income</b>                   |                              |                                |                      |                             |
| 461000 · Minister's Discretionary Fund       | 3,588.00                     | -                              | 2,492.04             | 2,492.04                    |
| 462000 · UAMW                                | 3,997.34                     | -                              | -                    | -                           |
| 463000 · SJ Sunday Collections               | 6,856.85                     | -                              | 7,002.42             | 7,002.42                    |
| 464000 · Music Sunday Contributions          | 2,944.47                     | -                              | 738.00               | 738.00                      |

|                                      | Yr-End Actual<br>2016 - 2017 | Approved Budget<br>2017 - 2018 | Actual<br>12.31.2017 | Budget Review<br>12.31.2017 |
|--------------------------------------|------------------------------|--------------------------------|----------------------|-----------------------------|
| 464100 · Guest at Your Table         | -                            | -                              | -                    | -                           |
| 464200 - Sleeping Out in Boxes       | 1,252.00                     | -                              | 633.00               | 633.00                      |
| 464300 - UNICEF                      | -                            | -                              | -                    | -                           |
| 464400 - Hymnal Donations            | 1,062.00                     | -                              | 112.00               | 112.00                      |
| <b>Total Non-Budgeted Income</b>     | <b>19,700.66</b>             | <b>-</b>                       | <b>10,977.46</b>     | <b>10,977.46</b>            |
| <b>Non-Budgeted Expenses</b>         |                              |                                |                      |                             |
| 561000 · Minister Discretionary Fund | 3,588.00                     | -                              | 2,492.04             | 2,492.04                    |
| 562000 · UAMW                        | 3,997.34                     | -                              | -                    | -                           |
| 563000 · SJ Collection Disbursements | 6,856.85                     | -                              | 7,002.42             | 7,002.42                    |
| 564000 - Music Sunday Contributions  | 2,944.47                     | -                              | 738.00               | 738.00                      |
| 564100 - Guest at Your Table         | -                            | -                              | -                    | -                           |
| 564200 - Sleeping Out In Boxes       | 1,252.00                     | -                              | 633.00               | 633.00                      |
| 564300 - UNICEF                      | -                            | -                              | -                    | -                           |
| 564400 - Purchase of Donated Hymnals | 1,062.00                     | -                              | -                    | 112.00                      |
| <b>Total Non-Budgeted Expenses</b>   | <b>19,700.66</b>             | <b>-</b>                       | <b>10,865.46</b>     | <b>10,977.46</b>            |
| <b>Net Ordinary Income</b>           | <b>-</b>                     | <b>38.32</b>                   | <b>44,419.62</b>     | <b>(7,254.63)</b>           |