

CHURCH OF THE LARGER FELLOWSHIP  
Detailed Operating Budget vs. Actual  
January through February 2013

3:56 PM  
03/12/2013  
Accrual Basis

	Jan - Feb 13	Budget	\$ Over Budget
Operating Income/Expense			
Income			
4000 · Contributions (Parent acct for all types of contributions)			
4001 · Member Contributions	47,479.47	53,484.05	-6,004.58
4002 · Non-Member Contributions	6,967.20	2,350.00	4,617.20
Total 4000 · Contributions (Parent acct for all types of contributions)	54,446.67	55,834.05	-1,387.38
4005 · Church On Loan Income (Main A/C for Subs/Grants)			
4005a · COL Subs (Subscriptions)	2,093.00	2,093.00	0.00
4005b · COL Grants (Grant Income for COL)	0.00	0.00	0.00
Total 4005 · Church On Loan Income (Main A/C for Subs/Grants)	2,093.00	2,093.00	0.00
4008 · Retail (Non-Jewelry) (books, posters, etc)			
4008-1 · Notecard Activity			
4008-1a · Income from Notecard Sales	196.00	129.00	67.00
4008-1b · Expense - NC COGS (contra-income/COGS)	-76.93	-26.47	-50.46
Total 4008-1 · Notecard Activity	119.07	102.53	16.54
4008-2 · Order of Service Activity			
4008-2a · Income Order of Service sales (Gross-COGS-Pstg/ OSC)	232.50	344.00	-111.50
4008-2b · Expense - OSC/Pr & Prod Costs (contraincome/COGS)	-46.86	-84.27	37.41
Total 4008-2 · Order of Service Activity	185.64	259.73	-74.09
4008-3 · Posters, etc. Retail Activity (Non Jewelry Retail)			
4008-3a · Income from Posters, etc Retail	142.00	40.00	102.00
4008-3b · Exp. COGS from Posters, etc.	0.00	0.00	0.00
Total 4008-3 · Posters, etc. Retail Activity (Non Jewelry Retail)	142.00	40.00	102.00
4008-4 · UniUniques			
4008-4a · Income UniUniques	0.00	0.00	0.00
4008-4b · UniUniques Expenses	0.00	0.00	0.00
Total 4008-4 · UniUniques	0.00	0.00	0.00
Total 4008 · Retail (Non-Jewelry) (books, posters, etc)	446.71	402.26	44.45
4009 · Jewelry Retail Activity (income & expenses)			
4009-1 · Inc. Jewelry Online& PhoneSales	2,515.40	2,817.20	-301.80
4009-2 · Jewelry & Misc Retail at GA (Inc & Exp on jewelry and misc retail from GA)			
4009-2a · Sales Tax (Sales Tax Collected)	0.00	0.00	0.00
4009-2 · Jewelry & Misc Retail at GA (Inc & Exp on jewelry and misc retail from GA) - Other	0.00	0.00	0.00
Total 4009-2 · Jewelry & Misc Retail at GA (Inc & Exp on jewelry and misc retail from GA)	0.00	0.00	0.00

	Jan - Feb 13	Budget	\$ Over Budget
4009-3 · Income Shipping & Handling (Amt of revenue that is S&H)	152.00	215.00	-63.00
4009b · Expense - Postage/Mail Jewelry	-51.74	-216.00	164.26
4009c · Expense - Cost of Jewelry Sold	-453.94	-192.84	-261.10
4009e · Expense - Credit Card Fees (Bank fees for POS processing)	-4.16	-0.86	-3.30
Total 4009 · Jewelry Retail Activity (income & expenses)	2,157.56	2,622.50	-464.94
4010 · Trust Income (Pooled UUA CEF funds and Ted & Natalie Jones Trust)	1,105.80	952.41	153.39
4011 · Grants	5,897.09	5,358.42	538.67
4101 · Misc Income (Uncategorized contributions)	95.17	408.93	-313.76
4200 · Draw from Endowment Funds (Transfers for Operating Exp.)			
4200-1 · Planned Draw for Operating (regular quarterly %'age draw)	0.00	0.00	0.00
Total 4200 · Draw from Endowment Funds (Transfers for Operating Exp.)	0.00	0.00	0.00
4300 · Rel Educ Program Income (Income/Expense)			
4300-1 · RE Express (Income from RE Express)	0.00	0.00	0.00
4300-2 · RE Online Courses (RE courses taken online)	6,000.00	2,978.88	3,021.12
4300-2a · RE Instructor Expense (Accrual for teaching online courses.)	-3,000.00	0.00	-3,000.00
4300-2b · Monthly PayPal Fees (Monthly PayPal cc fees.)	0.00	0.00	0.00
4300-3 · CLIF Notes CDs	0.00	0.00	0.00
Total 4300 · Rel Educ Program Income (Income/Expense)	3,000.00	2,978.88	21.12
Total Income	69,242.00	70,650.45	-1,408.45
Expense			
5000 · Salaries (Accrual All Base Salaries)			
5001 · Senior Minister (Meg Riley)			
5001-E · Senior Minister EAP (Employee Assistance Program)	6.50	6.50	0.00
5001-H · Senior Minister Health Ins Bene (Health Insurance Benefit)	1,512.00	1,456.00	56.00
5001-L · Senior Minister Life & ADD	66.00	66.00	0.00
5001-P · Senior Minister Pension (11% Pension Contribution)	1,871.34	1,871.34	0.00
5001-S · Senior Minister Salary (Salary of Senior Minister)	17,012.16	17,012.16	0.00
5121 · Ministers' Professional Expense (Senior Minister's PEA)			
5121 · Ministers' Professional Expense (Senior Minister's PEA) - Other	2,621.28	2,215.00	406.28
Total 5121 · Ministers' Professional Expense (Senior Minister's PEA)	2,621.28	2,215.00	406.28
Total 5001 · Senior Minister (Meg Riley)	23,089.28	22,627.00	462.28
5001MRE · Minister-Lifespan Religious Edu (Lynn Ungar)			
501-E · Minister Lifespan Faith Dev EAP (Employee Assistance Program)	6.50	6.50	0.00
501-L · MRE Life & ADD	27.86	27.86	0.00
501-P · MRE Pension Benefit (11% Pension contribution)	580.22	580.22	0.00
501-PX · MRE Professional Expenses (MRE Professional Expenses)	0.00	0.00	0.00
501-S · MRE Salary (LifeSpan RE Director)	5,274.64	5,274.64	0.00
Total 5001MRE · Minister-Lifespan Religious Edu (Lynn Ungar)	5,889.22	5,889.22	0.00

	Jan - Feb 13	Budget	\$ Over Budget
5002 · Executive Director (Lorraine Dennis)			
5002-E · Executive Director - EAP (Employee Assistance Program)	6.50	6.50	0.00
5002-F · Executive Director FICA (Employer portion of Fica/Med)	952.02	952.02	0.00
5002-L · Exec Director Life & ADD	65.70	65.70	0.00
5002-P · Exec Director Pension Benefit (11% Pension Contribution)	1,368.92	1,368.92	0.00
5002-S · Exec Director Salary (Exec Director Salary)	12,444.80	12,444.80	0.00
Total 5002 · Executive Director (Lorraine Dennis)	14,837.94	14,837.94	0.00
5003 · Student Ministerial Intern II (Aaron Stockwell)			
5003-E · Student Ministerial Intern II EAP	6.50	0.00	6.50
5003-F · Student Ministerial Intern II FICA	114.76	0.00	114.76
5003-S · Student Ministerial Intern II Salary	1,500.00	0.00	1,500.00
Total 5003 · Student Ministerial Intern II (Aaron Stockwell)	1,621.26	0.00	1,621.26
5004A · Membership Admin Asst (Sue Conley)			
5004A-E · Membership Admin Asst - EAP (Employee Assistance Program)	6.50	6.50	0.00
5004A-F · Membership Assistant FICA (Membership Assistant FICA)	140.66	140.66	0.00
5004A-S · Membership Assistant Salary (Salary for Membership Assistant)	1,838.72	1,838.72	0.00
Total 5004A · Membership Admin Asst (Sue Conley)	1,985.88	1,985.88	0.00
5005 · Librarian/Admin Asst (Beth Murray)			
5005-E · Librarian/Admin Asst - EAP (Employee Assistance Program)	6.50	6.50	0.00
5005-F · Librarian/Adm.Asst FICA/MED (employer portion of fica/med)	573.48	560.98	12.50
5005-L · Librarian/Admin Asst Life & ADD	39.58	38.68	0.90
5005-P · Pension Benefit (11% Pension Contribution)	824.62	818.40	6.22
5005-S · Librarian/Administrative Asst	7,496.48	7,441.32	55.16
Total 5005 · Librarian/Admin Asst (Beth Murray)	8,940.66	8,865.88	74.78
5006 · Fiscal Admin/Bookkeeper (Cindy Salloway)			
5006-1E · Fiscal Admin/Bookkeeper - EAP (Employee Assistance Program)	6.50	6.50	0.00
5006-1F · Fiscal Administrator FICA/MED (Employer portion of fica/med)	465.62	465.62	0.00
5006-1H · Fiscal Admin Health Insur Benef	2,443.20	2,352.00	91.20
5006-1L · Fiscal Administrator Life & ADD	32.14	32.14	0.00
5006-1P · Fiscal Admin Pension Benefit (11% Pension Contribution)	669.52	669.52	0.00
5006-1S · Fiscal Administrator Salary	6,086.60	6,086.60	0.00
Total 5006 · Fiscal Admin/Bookkeeper (Cindy Salloway)	9,703.58	9,612.38	91.20
5007 · Student Ministerial Intern (Lara Campbell)			
5007-1E · Student Ministerial Intern EAP	6.50	0.00	6.50
5007-1F · Student Ministerial Intern FICA (FICA)	114.76	0.00	114.76
5007-1P · Student Ministerial Intern Pension	165.00		
5007-1S · Student Ministerial Intern Salary (Salary)	1,500.00	0.00	1,500.00
Total 5007 · Student Ministerial Intern (Lara Campbell)	1,786.26	0.00	1,786.26

	Jan - Feb 13	Budget	\$ Over Budget
5008PM · Prison Ministry Director (Patty Franz)			
5008PME · Prison Ministry EAP (Employee Assistance Program)	6.50	6.50	0.00
5008PML · Prison Ministry Life & ADD	15.58	15.58	0.00
5008PMP · Pension Benefit Prison Ministry (Pension Fund Benefit for Prison Ministry)	324.68	324.70	-0.02
5008PMS · Prison Ministry Salary (Prison Ministry Program)	2,951.68	2,951.68	0.00
5008PMX · Professional Expenses (accrual)	0.00	0.00	0.00
5008PRF · Exp Directly Paid to Vendor (Expenses reimbursed directly to Prison Minister or vendor.)	0.00	0.00	0.00
Total 5008PM · Prison Ministry Director (Patty Franz)	3,298.44	3,298.46	-0.02
5009WRC · Worship Resources Coord (Toby Rzepka)			
5009WRE · Worship Resources - EAP (Employee Assistance Program)	6.50	6.50	0.00
5009WRF · Worship Resources Coord FICA (FICA for Toby Rzepka)	31.52	31.52	0.00
5009WRS · Worship Resources Coord Salary (website coor of resources)	412.00	412.00	0.00
Total 5009WRC · Worship Resources Coord (Toby Rzepka)	450.02	450.02	0.00
5010 · MRR Minister in Residence (Jerrod Oltmann)			
5010-E · Minister in Resident EAP (Employee Assistance Program)	6.50	0.00	6.50
5010-F · MRR FICA	85.68	0.00	85.68
5010-S · MRR Salary	1,120.00	0.00	1,120.00
Total 5010 · MRR Minister in Residence (Jerrod Oltmann)	1,212.18	0.00	1,212.18
5017 · Insurance & Workers Comp (Accrual parent a/c)			
5017 · Insurance & Workers Comp (Accrual parent a/c) - Other	0.00	0.00	0.00
Total 5017 · Insurance & Workers Comp (Accrual parent a/c)	0.00	0.00	0.00
5023 · Assistant Minister			
5023-E · Assistant Minister EAP	0.00	0.00	0.00
5023-F · Assistant Minister FICA	0.00	0.00	0.00
5023-P · Assistant Minister Pension	0.00	0.00	0.00
5023-S · Assistant Minister Salary	0.00	0.00	0.00
Total 5023 · Assistant Minister	0.00	0.00	0.00
Total 5000 · Salaries (Accrual All Base Salaries)	72,814.72	67,566.78	5,247.94
5050 · Indep Contract/Outsourced Activ (Accrual Edit/Design/Web/Temp)			
5011 · Minister of Technology (Linda Berez)	1,381.25	1,400.00	-18.75
5020 · Temp Office Help (clerical office help)	0.00	0.00	0.00
5021 · WebMaster (Web Consulting)	1,488.00	1,563.00	-75.00
5022 · CLF Intern Minister (Consulting - Intern Minister)	1,614.76	1,614.76	0.00
5051 · Development Consultant	4,500.00	5,000.00	-500.00
5109 · Editing & Writing Consultants	425.00	400.00	25.00
5110 · Design Consultants	500.00	500.00	0.00
5133 · Website Special Projects & Main (mthly fees/redesign/projects/)			
5133a · Quest for Meaning Tech (Tim Atkins)	982.50		
5133 · Website Special Projects & Main (mthly fees/redesign/projects/) - Other	1,446.09	800.00	646.09
Total 5133 · Website Special Projects & Main (mthly fees/redesign/projects/)	2,428.59	800.00	1,628.59

	<u>Jan - Feb 13</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Total 5050 · Indep Contract/Outsourced Activ (Accrual Edit/Design/Web/Temp)	12,337.60	11,277.76	1,059.84
Total 5102 · Advertising	0.00	0.00	0.00
5103 · Annual Program Fund - UUA (Accrual)	9,582.00	9,582.00	0.00
5104 · Bank & Credit Card Fees Activit			
5104-1 · RBS Lynk	0.00	0.00	0.00
5104-10 · icheckgateway.com Fees (Accrual - Gateway Fees)	13.70	0.00	13.70
5104-2 · Authorize.net	0.00	0.00	0.00
5104-3 · IATS Monthly Credit Card Fees	16.04	0.00	16.04
5104-4 · Bank Svc. Chgs.	21.37	38.15	-16.78
5104-5 · Vanco Credit Card Fees (Accrual Credit Card Fees)	968.78	687.84	280.94
5104-6 · PayPal CreditCard Fees (Fees charged by PayPal)	137.66	0.82	136.84
5104-7 · Amex Credit Card Fees (Accrual Amex Fees)	0.00	0.00	0.00
5104-8 · Capital One Credit Card Fees (Accrual Membership and other fees for Visa Card)	0.00	0.00	0.00
5104-9 · Elavon.com Fees (Accrual - Credit card processing fees)	111.95	200.00	-88.05
Total 5104 · Bank & Credit Card Fees Activit	<u>1,269.50</u>	<u>926.81</u>	<u>342.69</u>
5105 · Board & Committee Expenses (Accrual)			
5105 · Board & Committee Expenses (Accrual) - Other	0.00	0.00	0.00
Total 5105 · Board & Committee Expenses (Accrual)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
5106 · Bulk & 1st Class Mail Prep. (Accrual)			
5106 · Bulk & 1st Class Mail Prep. (Accrual) - Other	1,570.00	1,090.00	480.00
Total 5106 · Bulk & 1st Class Mail Prep. (Accrual)	<u>1,570.00</u>	<u>1,090.00</u>	<u>480.00</u>
5112 · Equip. Rental & Maint. (Accrual)	378.01	332.53	45.48
5113 · General Assembly (Accrual)	2,356.00	2,350.00	6.00
5119 · Postage (Accrual)			
5119 · Postage (Accrual) - Other	4,904.05	4,476.84	427.21
Total 5119 · Postage (Accrual)	<u>4,904.05</u>	<u>4,476.84</u>	<u>427.21</u>
5120 · Printing & Production (Accrual)			
5120 · Printing & Production (Accrual) - Other	6,084.39	5,833.00	251.39
Total 5120 · Printing & Production (Accrual)	<u>6,084.39</u>	<u>5,833.00</u>	<u>251.39</u>
5125 · Expenses for Staff	54.99	90.00	-35.01
5127 · Supplies (Accrual)			
5127-1 · Electronic Equipment (Not capital equipment.)	31.03	0.00	31.03
5127-2 · Office Supplies (Expendable supplies for office use.)	363.93	428.00	-64.07
Total 5127 · Supplies (Accrual)	394.96	428.00	-33.04
Total 5129 · Telephone	484.20	527.32	-43.12
5130 · Professional Development	0.00	0.00	0.00
Total Expense	<u>112,230.42</u>	<u>104,481.04</u>	<u>7,749.38</u>
Net Operating	-42,988.42	-33,830.59	-9,157.83