

**FIRST UNITARIAN CHURCH OF ROCHESTER**  
**TREASURER'S REPORT -- OPERATING INCOME & EXPENSES**  
**MAY 31, 2008 -- BY MINISTRIES**

**OPERATING RECEIPTS**

ACCT.	REV. BUDGET	MAY	*1	YTD	92%
<b>INCOME</b>					
4100 Pledges	819,934	46,789	*2	722,419	88
4210 Contributions	8,500	435		6,402	75
4220 Plate Collections	14,000	2,078		12,786	91
4230 Building Usage Fees	35,000	0		25,167	72
4250 Fund Raising	32,500	1,966		13,347	41
4300 Interest/Dividends	7,000	189	*3	5,084	73
4340 From Income Endowment	73,514	18,379		73,514	100
4400 Miscellaneous Income	400	0		43	11
4550 Special one-time Transfer from BMR fund	8,000	0		8,000	100
<b>TOTAL INCOME</b>	<b>998,848</b>	<b>69,835</b>		<b>866,762</b>	<b>87</b>

**OPERATING EXPENSES**

<b>5010 2006-07 BUDGET DEFICIT PAID OFF</b>	<b>9,000</b>	<b>0</b>		<b>9,000</b>	<b>100</b>
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**A-OFFICE ADMINISTRATION**

5101 A1 Office Supplies	6,900	311	*4	5,941	86
5102 A2 Postage	4,000	628	*4	4,596	115
5103 A3 Equipment Lease/Repair	16,550	834		12,944	78
5104 A4 The Unitarian	4,000	88	*4	3,603	90
5105 A5 Telecommunications	5,600	354		4,359	78
5106 A6 Webpage Design & Maintenance	1,500	0		380	25
5107 A7 Office Training	250	0		0	0
5108 A8-Sunday AM Coffee & Juice	1,000	-64	*4	400	40
5109 A9 History & Records	170	35		120	71
5111 A11 Church Administrator	45,192	3,766		41,426	92
5112 A12 Office Staff	84,200	5,966	*4	68,648	82
5113 A13 Administrator Prof. Expense	2,000	319		642	32
5114 A14 Custodial Staff	59,121	4,247		51,357	87
<b>TOTAL ADMINISTRATION</b>	<b>230,483</b>	<b>16,484</b>		<b>194,416</b>	<b>84</b>

**B-BUILDING OPERATIONS AND MAINTENANCE**

5201 B1 Electric	5,800	564		5,290	91
5202 B2 Gas	31,200	2,413		26,464	85
5203 B3 Security Services	884	0		451	51
5204 B4 Building Supplies	13,770	493		11,732	85
5205 B5 Maintenance Contracts	2,760	460		1,895	69
5206 B6 Audio Visual	600	0		381	63
5207 B7 Snowplowing	11,870	0		14,917	126
5208 B8 Landscaping	9,835	130		6,363	65
5209 B9 City Utility Services	4,320	0		3,578	83
5210 B10 City Tax/Pure Waters Charges	4,850	0		4,990	103
5211 B11 To Building Maintenance Fund	18,000	2,000	*4	18,000	100
5212 B12 To Property Maintenance Fund	44,200	11,050	*5	44,200	100
<b>TOTAL BUILDING OPERATIONS</b>	<b>148,089</b>	<b>17,110</b>		<b>138,260</b>	<b>93</b>

**C-MUSIC & ARTS**

5301 C1 Music Equipment and Supplies	7,150	393		3,763	53
5303 C3 Arts Committee/ Williams Gallery	300	21		103	34
5304 C4 to Reserve for Major New Musical Equipment	500	0		0	0
5305 C5 New Music & Arts Projects	2,000	250		250	13
5311 C11 Minister of Music Salary	23,000	1,917		21,208	92
5312 C12 Minister of Music Professional Expense	1,000	0		959	96
5313 C13 9:30 Music Support Staff & Guests	11,800	973		12,165	103
5314 C14 11:15 Music Support Staff & Guests	9,200	316	*4	7,472	81
5315 C15 Associate Music Director	12,500	1,250		11,250	90
5316 C16 Music & Arts Coordinator	8,320	693		7,688	92
5317 C17 Summer Music Support Staff & Guests	2,550	0		2,625	103
<b>TOTAL MUSIC &amp; ARTS</b>	<b>78,320</b>	<b>5,813</b>		<b>67,483</b>	<b>86</b>

**D-DENOMINATIONAL**

5351 D1 UUA Annual Fund	38,112	9,774		38,358	101
5352 D2 St. Lawrence UU District	22,932	5,733		22,932	100
5353 D3 Denom. Conf. & Training Support	1,000	0	*4	500	50
5354 D4 Unirondack & Partnership Church Dues	150	150		150	100
<b>TOTAL DENOMINATIONAL</b>	<b>62,194</b>	<b>15,657</b>		<b>61,940</b>	<b>100</b>

<b>GRAND TOTAL--EXPENSES</b>	<b>998,848</b>	<b>93,654</b>		<b>875,225</b>	<b>88</b>
<b>OPERATING FUND BALANCE ('07-08)</b>		<b>-23,818</b>		<b>-8,463</b>	

## TREASURER'S REPORT

MAY 31, 2008 -- BY MINISTRIES

ACCT.	REV. BUDGET	MAY	YTD	92%
<b>E-RELIGIOUS EDUCATION</b>				
5401 E1 Church School & Youth	6,000	1,000 *4	5,100	85
5402 E2 Sunday Morning Child Care	2,700	332	2,375	88
5404 E4 Adult Library	60	0	32	54
5411 E11 Dir. Of Relig. Education	44,536	3,711	40,825	92
5412 E12 Asst. to RE Director	6,300	355 *4	4,875	77
5413 E13 DRE Professional Expenses	3,000	0	1,739	58
5414 E14 Supplementary RE Staff	1,900	233	2,039	107
<b>TOTAL RELIGIOUS EDUCATION</b>	<b>64,496</b>	<b>5,632</b>	<b>56,985</b>	<b>88</b>
<b>F-FINANCE &amp; CANVASS</b>				
5451 F1 Canvass Expenses	2,700	0	2,361	87
5452 F2 Finance Expenses	2,000	0	970	49
5453 F3 Insurance	18,600	3,513	15,818	85
5454 F4 Heritage Committee	1,100	0	511	46
5455 F5 Bank Fees	2,500	213	1,064	43
<b>TOTAL FINANCE</b>	<b>26,900</b>	<b>3,725</b>	<b>20,724</b>	<b>77</b>
<b>G-SOCIAL JUSTICE</b>				
5501 G1 Task Force Support and Memberships	1,000	0	533	53
5502 G2 Social Justice Outreach Grants	5,000	0	5,000	100
5503 G3 UUSC	1,300	0	1,300	100
5504 G4 RAIHN	1,000	56	272	27
5505 G5 Inclusion Advocacy	450	0	0	0
5511 G11 Social Justice Coordinator	17,680	1,473	16,207	92
5512 G12 School Partnership Coordinator	10,510	876	9,634	92
5513 G13 Soc. Justice Coord. Prof. Exps.	700		695	0
<b>TOTAL SOCIAL JUSTICE</b>	<b>37,640</b>	<b>2,405</b>	<b>33,641</b>	<b>89</b>
<b>H-LEADERSHIP &amp; GOVERNANCE</b>				
5601 H1 Trustees Misc. & Leader Development	0		0	0
5602 H2 Audit Fund	1,000	*4	1,000	100
<b>TOTAL LEADERSHIP &amp; GOVERNANCE</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>100</b>
<b>J-PASTORAL CARE</b>				
5621 J1 Caring Community	300	21	180	60
<b>K-WORSHIP</b>				
5641 K1 Ritual Supplies	780	88 *4	582	75
5642 K2 Décor Supplies	500	25 *4	321	64
<b>TOTAL WORSHIP</b>	<b>1,280</b>	<b>113</b>	<b>903</b>	<b>71</b>
<b>L -MEMBERSHIP</b>				
5651 L1 Membership Program Expenses	2,500		2,422	97
5652 L2 Fellowship Events	200	2	157	78
5661 L11 Director of Membership Services	13,260	1,105	12,155	92
5662 L12 Dir. Of Memb. Services Prof. Exp.	700		672	96
<b>TOTAL MEMBERSHIP</b>	<b>16,660</b>	<b>1,107</b>	<b>15,405</b>	<b>92</b>
<b>M-MINISTERIAL STAFF</b>				
<b>Parish Co-ministers</b>				
5701 M1 Salary	76,847	6,404	70,443	92
5703 M3 Professional Expenses	11,500	1,478	8,348	73
5704 M4 Housing/Utilities Allowance	40,000	3,333	36,667	92
<b>Associate Minister</b>				
5711 M11 Salary	48,435	4,036	44,399	92
5713 M13 Professional Expenses	8,000	828	7,778	97
5714 M14 Housing/Utilities Allowance	14,000	1,167	12,833	92
<b>TOTAL MINISTERIAL STAFF</b>	<b>198,782</b>	<b>17,246</b>	<b>180,467</b>	<b>91</b>
<b>N-STAFF BENEFITS &amp; SERVICE</b>				
5801 N1 FICA	25,830	1,946	21,926	85
5802 N2 Medical Insurance Benefits	45,464	3,039	27,971	62
5803 N3 Staff Pensions	36,803	2,832	32,171	87
5804 N4 Payroll Service--paychecks	2,600	231	2,736	105
5805 N5 Salary & Unemployment Contingency	8,800	0	6,485	74
5806 N6 SPC Staff Recognition	200	0	200	100
5807 N7 Ministers' Dental Insurance	1,314	80	863	66
5808 N8 Ministers' UUA Insurance	2,693	212	2,470	92
<b>TOTAL STAFF BENEFITS &amp; SERVICE</b>	<b>123,704</b>	<b>8,340</b>	<b>94,821</b>	<b>77</b>

**TREASURER'S REPORT - FUND BALANCES**

**MAY 31, 2008**

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ACCT #	FINANCIAL ASSETS	4/30/08	May IN	May OUT	5/31/08	YTD Change
1210	Checking Account (M & T Bank)	168,348	87,074	92,476	162,946	-13,616
1220	Paychex Salary Collections	0	32,314	32,314 *a	0	0
1301	Savings and Cash Equivalents	7,898	16	*b	7,913	305
<b>SUBTOTAL ASSETS</b>		<b>176,246</b>	<b>119,403</b>	<b>124,790</b>	<b>170,860</b>	<b>-13,312</b>

*The following portfolios, now managed by Alesco Advisors, Inc., show the market values reported as of December 31, 2007, plus or minus any deposits or withdrawals since that time.*

1420	Income Endowment M.Fd. Portfolio	1,574,069		18,379	1,555,690	-71,533
1600	Common Mutual Fd. Portfolio	605,488			605,488	38,821
<b>TOTAL ALESCO MANAGED PORTFOLIOS</b>		<b>2,179,557</b>	<b>0</b>	<b>18,379</b>	<b>2,161,178</b>	<b>-32,712</b>

*The total market value of the Alesco managed portfolios on 5/31/2008 as shown above was \$2,173,187 a net investment loss since December 31, 2007, of \$24,748, or 1.1%.*

<b>TOTAL FINANCIAL ASSETS</b>		<b>2,355,803</b>	<b>119,403</b>	<b>143,168</b>	<b>2,332,038</b>	<b>-46,024</b>
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ACCT#	FUND ACCOUNTS	4/30/08	May IN	May OUT	5/31/08	YTD Change
<b>ENDOWMENT FUNDS</b>						
2101	Primary Endowment	76,670			76,670	-1,859
2105	Income Endowment	1,600,358		18,379 *c	1,581,980	-108,046
2112	Gilbert Spirit Fund	144,223			144,223	-11,061
2115	Ikeler Tree/Lawn Care Fund	6,092		137	5,955	-285
2120	Memorial Garden	9,113			9,113	1,927
2135	Scholarship Fund	38,313			38,313	-2,929
2145	Stewart Bldg. Use Support Fd.	31,673			31,673	-768
2175	Paul Wenger Peace Fund	40,513			40,513	-2,006
2180	Williams Memorial Fund	1,821			1,821	-540
<b>CHARTERED SPECIAL FUNDS</b>						
2205	Building Maintenance Fund	8,029	7,000	591 *d	14,437	-2,937
2235	Landscaping Fund	9,929	100	625 *e	9,404	-728
2240	Minister.Intern & Sum.Minister Fund	39			39	0
2244	Music Equipment Reserve	2,121			2,121	0
2245	Music Fund	2,673			2,673	450
2250	Office Equipment Reserve	8,693			8,693	-1,087
2255	Operations Special Fund	0			0	9,497
2270	Property Maintenance Fund	98,581	11,050	2,016 *f	107,614	-31,999
2280	Social Investment Fund	122,813			122,813	-1,126
<b>PAYROLL LIABILITIES</b>						
2013	Payroll Tax Deductions	0	8,595	8,595 *g	0	0
2014	Health Fixed Savings Account Pool	4,373	1,843	950	5,266	-7,356
2018	BC/BS Medical Withholding Carryover	0	1,362	1,362	0	-3,824
2019	Dental Insurance Carryover	-35	241	276	-70	-77
2021	UUA Pension Payment Carryover	48	6,019	6,096	-29	-402
2022	BC/BS Church Payment Carryover	-2,434	3,039	4,256	-3,651	-4,148
2025	UUA Group Insurance Carryover	241	212	212	241	241
<b>FUTURE YEAR PAYMENTS</b>						
2060	Prepaid Pledges (08-09)	49,333	11,777		61,110	-42,328
<b>Subtotal Church Fund Accounts &amp; Liabilities</b>		<b>2,253,178</b>	<b>51,238</b>	<b>43,495</b>	<b>2,260,921</b>	<b>-212,040</b>

*Fund Listing Continued on Next Page*

**MAY 31, 2008 TOTALS:**

<b>ASSETS</b>	<b>2,332,038</b>
<b>FUND ACCOUNTS (LIABILITIES)</b>	<b>2,340,501</b>
<b>FINAL OPERATING FUND BALANCE (EQUITY)</b>	<b>-8,463</b>
<b>FUND ACCTS.+OPERATING FUND BALANCE</b>	<b>2,332,038</b>

David Friedman, Treasurer  
 Compiled by Gene Oliver, Controller  
 Derived from PowerChurch 10 Accounting  
 6/5/08

ACCT#	4/30/08	May IN	May OUT	5/31/08	YTD Change
<b>BOOKKEEPING ACCOUNTS -- Funds of Church Organizations</b>					
2305 22/UU/CS Project	8,735	85	454	8,366	-1,823
2310 "3-H" Task Force	209	349	0	558	-361
2312 Accessibility Project	969			969	0
2315 Adult Library	87			87	0
2316 Adult Spiritual Development	2,035	25	429	1,631	166
2321 Arts Committee: Lights	1,473	50	0	1,523	213
2325 Board Capital Account	10,300		5,000 *h	5,300	5,300
2330 Caring Community Council	957		12	945	366
2350 Doing Plays	968			968	55
2355 Drama Group	3,990		1,300	2,690	487
2370 LGBT Equality TF	680			680	78
2372 Grace Fund	659			659	-536
2380 History Committee	325			325	0
2382 Inclusion TF	756			756	-1,267
2384 Interfaith Impact Fund	236		107	129	14
2387 Latin Connections TF	0	135	0	135	135
2388 Membership Committee	274	200	0	474	428
2390 Music Committee	904			904	196
2406 Condom Project	164	170	0	334	244
2410 Prague Partnership Comm.	100			100	-150
2425 Coming of Age Group	369		197	172	101
2430 Social Justice Council	271			271	78
2445 Sunday Youth Group	2,138			2,138	1,813
2480 UU UNO	150			150	0
2482 Peace Advocates TF	1,966	52	200	1,818	660
<b>Subtotal--Bookkeeping Accounts</b>	<b>38,714</b>	<b>1,066</b>	<b>7,700</b>	<b>32,080</b>	<b>6,194</b>
<b>HOLDING FUNDS -- Temporary &amp; Revolving Church Funds</b>					
2512 Coffeehouse-Cafe Veritas	0	1,040	500	540	540
2530 Flower Fund	214			214	150
2537 Greater Good Project 2006	172	310	0	482	-68
2550 Key Deposit	1,439	25	0	1,464	200
2565 New Music/Arts Project	1,400			1,400	1,400
2573 Matamoros Border Project	4,416	250	0	4,666	4,666
2574 Mexico Youth Delegation	996	174	34	1,136	74
2597 RAIHN	1,120			1,120	597
2602 RSG Dental Insurance	23		23	0	23
2605 Life Now Radio	6,086		133	5,954	8,001
2613 May Celebration	-92	1,200	17	1,092	1,092
2623 Special Plate Collections (YTD Total: \$33,280)	1,172	1,729	2,901 *i	0	0
2625 Staff Gift	1,597			1,597	-145
2628 Special Care Services	417		44	373	228
2650 UUSC, Gift@Table, Jewelry	42			42	0
2680 Worker's Relief Fund	680			680	0
2692 Youth Ministry Coordinator	7,843		807	7,035	7,035
<b>FUND RAISER HOLDING FUNDS</b>					
2715 Sunday Concerts	10,441	390	1,217	9,615	9,615
2718 Niagara on the Lake trip	127	125	125	127	
2722 Wine Tasting	-91			-91	
2724 Take a Leap Food Tasting	842			842	
<b>HOLDING FUNDS FOR REASSIGNMENT</b>					
2807 Council Fund	403			403	0
2870 Organ Enhancement Fund	8,808			8,808	0
2878 Reimburse Budget Lines	17	215	232	0	0
2880 Reimburse Individuals	482		482	0	-39
<b>Subtotal--Holding Funds</b>	<b>48,594</b>	<b>5,245</b>	<b>6,014</b>	<b>47,499</b>	<b>33,888</b>
<b>TOTAL FUND ACCOUNTS</b>	<b>2,340,486</b>	<b>57,548</b>	<b>57,208</b>	<b>2,340,501</b>	<b>-171,958</b>
<hr/>					
<b>3000 Operating Fund Balance (2007-08)</b>	<b>15,355</b>	<b>69,835</b>	<b>93,654</b>	<b>-8,463</b>	

## MAY FOOTNOTES

Pages 1-2

\*1 This and subsequent reports will show only the revised budget passed at the Congregational Meeting, September 23, 2007.

\*2 The pledge base grew \$400 to \$826,450. There were 4 additions in May generating the \$400 increase to the pledge base (\$350 from new member payment of records and one \$50 increase) with no reductions.

\*3 The amount comprises the interest from the sweep investments of the checking account by M&T Bank and the monthly interest from the T. Rowe Price money market account.

\*4 Each line includes YTD amounts not really spent, rather set aside as "Mid-year Cuts" totalling \$10,300 and transferred to #2325-Board Capital Account (see \*h). A1-\$1500, A2-\$400, A4-\$500, A8-\$200, A12-\$800, B11-\$2500, C14-\$1500, D3-\$500, E1-\$500, E12-\$500, H2-\$1000, K1-\$300, K2-\$100.

\*5 \$11,050 was transferred over to the Property Maintenance Fund.

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\*a Acct. 1220 shows the net amount of wage and salaries paid out to employees by Paychex from budgeted funds and the equal amount deducted from the checking account.

\*b Acct. 1301 shows the interest accrued from the T. Rowe Price money market account.

\*c The quarterly income provided by the income endowment (\$18,379) was transferred over to income as usual in the second month of each quarter.

\*d \$2,000 was transferred from B11 and \$5,000 from the Board Capital Account (about half of the mid-year spending holds) to the Building Maintenance Fund which paid out \$591 for repairs.

\*e The Landscaping Fund put down a \$625 deposit for trees.

\*f \$11,050 was transferred from B12 to The Property Maintenance Fund and \$2,016 was paid out for roof repair work.

\*g Acct. 2013 shows the net amount of FICA and income tax deductions paid from budgeted funds via Paychex to the government and the equal amount deducted from the checking acct.

\*h \$10,300 was transferred into the Board Capital Account as a result of Midyear budget cuts deducted from budget lines in April (see \*4). In May \$5,000 of this was transferred to the Building Maintenance Fund.

\*i On two May Sundays \$1,729 was contributed to Chalice Lighters & Right On School.