

First Church in Cambridge, Congregational Statement of Operating Activities vs. Budget

11/02/2017

January through October 21, 2017

Accrual Basis

| | 2017 Budget | YTD 2017 | Projected 2017 | Proposed 2018 Budget | |
|-----|---|----------------|----------------|----------------------|--|
| 127 | Income | | | | |
| 128 | CONTRIBUTIONS | | | | |
| 129 | Pledge income | 445,000 | 327,003 | 445,000 | 485,000 9% increase |
| 130 | Special offering | | | | |
| 131 | Disaster Relief | | 925 | 925 | |
| 132 | Neighbors in Need | | 100 | 100 | |
| 133 | One Great Hour of Sharing | | 2,399 | 2,399 | |
| 134 | Special offering - Other | 5,000 | | - | 5,000 in and out through missions |
| 135 | Total Special offering | 5,000 | 3,424 | 3,424 | 5,000 |
| 136 | Sunday Offering - AM | 27,276 | 20,912 | 28,000 | 29,000 6% increase |
| 137 | Total CONTRIBUTIONS | 477,276 | 351,339 | 476,424 | 519,000 |
| 138 | DONATIONS FOR USE OF PROPERTY | 168,200 | 116,999 | 168,200 | 178,000 |
| 139 | EVENT INCOME | | 12 | 4,000 | Silent Auction |
| 140 | INVESTMENT RETURN | | | | |
| 141 | Bank Interest | 100 | 435 | 522 | 100 |
| 142 | Total INVESTMENT RETURN | 100 | 435 | 522 | 100 |
| 143 | TRANSFER FROM ENDOWMENT | 40,000 | 28,709 | 34,451 | 37,896 per UPMIFA formula |
| 144 | TRANSFER FROM INVESTMENTS | 127,000 | 111,291 | 132,549 | 131,104 4% draw, less above |
| 145 | Transfer from Friday Café Fund | | | - | |
| 146 | Transfer from Pleasant Street G | 20,200 | 16,000 | 20,200 | 20,604 for KL |
| 147 | Transfer from Roberts Missions | 4,000 | | 4,000 | 300 for Latin American |
| 148 | Total Income | 836,776 | 624,785 | 840,346 | 887,004 |
| 149 | | | | | |
| 150 | Total income, less designated missions | 807,576 | 605,361 | 812,722 | 861,100 for calculation of Missions 10% |
| 151 | Expense | 10% | | 10% | 10% |
| 152 | UNITED CHURCH OF CHRIST | | | | |
| 153 | Conference Attendance | 500 | 325 | 325 | 500 |
| 154 | UCC Donations - UC Mission | 56,000 | 28,000 | 56,000 | 56,000 |
| 155 | UCC Education | 3,000 | | 3,000 | 3,000 |
| 156 | UCC Hispanic Ministry | 500 | | 500 | 500 |
| 157 | Total UNITED CHURCH OF CHRIST | 60,000 | 28,325 | 59,825 | 60,000 |
| 158 | MISSIONS | | | | |
| 159 | External Social | | | | |
| 160 | CMS Donations | 2,050 | 3,550 | 3,550 | 2,050 |
| 161 | Coop Metropolitan Ministries | | 1,500 | 1,500 | |
| 162 | Greater Boston Interfaith Org. | 8,000 | 8,000 | 8,000 | 8,000 |
| 163 | International | 2,500 | 3,300 | 3,300 | 2,500 |
| 164 | MA Council of Churches | | | - | 500 |
| 165 | Neighbors' Support | 5,150 | 5,153 | 5,153 | 5,150 |
| 166 | Sanctuary | | | - | 1,000 |
| 167 | Total External Social | 17,700 | 21,503 | 21,503 | 19,200 |
| 168 | Internal Committee | | | | |
| 169 | Missions Honoraria | 300 | 900 | 900 | 600 |
| 170 | Social Justice Hospitality | | 50 | 50 | |
| 171 | Total Internal Committee | 300 | 950 | 950 | 600 |
| 172 | Discretionary | 2,756 | 2,750 | 2,750 | 6,310 to balance to 10% |
| 173 | Total MISSIONS | 20,756 | 25,203 | 25,203 | 26,110 |
| 174 | DESIGNATED MISSIONS | | | | |
| 175 | Friday Café | | 1,621 | | supported by donations |
| 176 | Latin American Ministry | | 4,000 | 4,000 | 300 remaining balance |
| 177 | Special offering expense | 5,000 | 3,424 | 3,424 | 5,000 |
| 178 | Total DESIGNATED MISSIONS | 5,000 | 7,424 | 7,424 | 5,300 |

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| 179 | ADMINISTRATION | | | | |
| 180 | Administrator | | | | |
| 181 | Salary - Administrator | 52,991 | 44,159 | 52,991 | 54,051 |
| 182 | Pension/LIDI - Administrator | 5,299 | 5,299 | 5,299 | 5,405 10% of salary |
| 183 | Health Insurance - Adm | 8,500 | 7,379 | 8,753 | 9,180 8% increase |
| 184 | Total Administrator | 66,790 | 56,837 | 67,043 | 68,636 |
| 185 | Administrative Asst | 7,196 | 6,061 | 7,196 | 7,340 10 hrs/wk; 5 hrs summer |
| 186 | Communications | 7,000 | 6,285 | 7,542 | 7,250 |
| 187 | Communications Consultant | 1,500 | 1,215 | 1,215 | 1,500 |
| 188 | Communications Coordinator | 19,360 | 19,226 | 22,601 | 19,859 15 hrs/wk |
| 189 | Equipment & software | 8,043 | 7,624 | 9,149 | 1,000 move copier lease |
| 190 | Miscellaneous | 150 | 854 | - | 150 |
| 191 | Office Supplies | 3,000 | 1,388 | 1,665 | 2,000 |
| 192 | Postage | 1,250 | 1,037 | 1,244 | 1,250 |
| 193 | Printing & Reproduction | 3,500 | 9,175 | 10,675 | 17,350 move copier lease |
| 194 | Publicity | 750 | 762 | 914 | 750 |
| 195 | Total ADMINISTRATION | 118,539 | 110,464 | 129,245 | 127,085 |
| 196 | ARTS & COMMUNICATIONS | 1,000 | 256 | 1,000 | 5,000 check with Don re Capital Reserve |
| 197 | BUILDINGS & GROUNDS | | | | |
| 198 | Facilities Manager | 9,662 | 1,669 | 1,669 | 12,500 10 hrs/wk |
| 199 | Day Sextons | | | | |
| 200 | Salary - Day Sexton | 40,799 | 41,022 | 48,217 | 30,090 5 days*7 hrs/day |
| 201 | Pension/LIDI - Day Sexton | 4,080 | 3,450 | 4,822 | 3,009 10% of wages |
| 202 | Total Day Sexton | 44,879 | 44,471 | 53,038 | 33,099 |
| 203 | Sexton - Evening | | | | |
| 204 | Salary - Sexton Evening | 32,730 | 32,239 | 37,276 | 33,394 5 days*8 hrs/wk |
| 205 | Pension/LIDI - Sexton Evening | 3,273 | 3,274 | 3,728 | 3,339 10% of wages |
| 206 | Health Insurance - Sexton Even | 8,500 | 7,379 | 8,753 | 9,180 8% increase |
| 207 | Total Sexton - Evening | 44,503 | 42,892 | 49,756 | 45,913 |
| 208 | Sextons - Part-time Weekend | | | | |
| 209 | Sextons - Part-time Weekend | 11,795 | 11,269 | 13,528 | 25,629 28 hrs/wk |
| 210 | Substitute Sextons | 5,475 | 87 | 1,575 | 4,770 |
| 211 | Total Sextons - Part-time Weekend | 17,270 | 11,356 | 15,103 | 30,399 |
| 212 | Equipment & supplies | 12,000 | 6,207 | 9,000 | 9,000 |
| 213 | Grounds | 5,000 | 1,184 | 5,000 | 5,000 |
| 214 | Insurance | 31,500 | 29,897 | 29,897 | 30,000 |
| 215 | Parsonage | | | | |
| 216 | Electricity | 1,000 | 980 | 1,300 | 1,300 |
| 217 | Fuel | 6,600 | 2,876 | 4,500 | 4,500 |
| 218 | Maintenance | 5,000 | 3,459 | 5,000 | 5,000 |
| 219 | Water | 1,000 | 663 | 700 | 700 |
| 220 | Total Parsonage | 13,600 | 7,977 | 11,500 | 11,500 |

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|-----|--|----------------|----------------|----------------------|----------------|
| 221 | Protective Service | 9,000 | 3,595 | 6,500 | 6,500 |
| 222 | Sanctuary | | | | |
| 223 | Electricity | 22,500 | 17,993 | 19,250 | 19,600 |
| 224 | Gas | 21,000 | 10,520 | 16,000 | 16,000 |
| 225 | Maintenance | 25,000 | 22,603 | 25,000 | 25,000 |
| 226 | Shelter Maintenance | 1,500 | 1,934 | 2,000 | 1,500 |
| 227 | Trash & Recycling Removal | 3,600 | 3,336 | 4,200 | 4,200 |
| 228 | Water | 5,400 | 5,719 | 5,719 | 5,700 |
| 229 | Total Sanctuary | 79,000 | 62,105 | 72,169 | 72,000 |
| 230 | Total BUILDINGS & GROUNDS | 266,414 | 211,353 | 253,633 | 255,911 |
| 231 | CHRISTIAN FORMATION | | | | |
| 232 | Adult Formation | 1,200 | 419 | 1,200 | 1,700 |
| 233 | Children's Formation | 1,850 | 1,179 | 1,850 | 1,250 |
| 234 | Multigenerational Formation | 1,425 | 743 | 1,425 | 1,425 |
| 235 | Nursery Attendants | 8,750 | 6,295 | 7,375 | 9,000 |
| 236 | Retreats | 2,000 | 2,000 | 2,000 | 2,000 |
| 237 | Supplies | 1,300 | 585 | 1,300 | 1,300 |
| 238 | Young Adults | 500 | | 500 | 500 |
| 239 | Youth Formation | 2,000 | 875 | 2,000 | 1,900 |
| 240 | Total CHRISTIAN FORMATION | 19,025 | 12,096 | 17,650 | 19,075 |
| 241 | DEACONS | | | | |
| 242 | Creative Worship & Arts Coord | | | | |
| 243 | Salary - CW&A Coordinator | 29,232 | 24,360 | 29,232 | 29,817 |
| 244 | Pension & LIDI - CW&A | 2,923 | 2,923 | 2,923 | 2,982 |
| 245 | Total Creative Worship & Arts Coo | 32,155 | 27,283 | 32,155 | 32,798 |
| 246 | Deacons' Fund Expense | | | | 2,000 |
| 247 | Guest Preachers | 300 | 300 | 300 | 300 |
| 248 | In-Care Assistance | 750 | 700 | 700 | 2,000 |
| 249 | Intern - Community | 1,250 | 1,250 | 1,250 | 2,500 |
| 250 | Intern - Ministerial | 6,250 | 4,514 | 6,250 | 5,278 |
| 251 | Latin American Ministry | 2,000 | 2,000 | 2,000 | 2,000 |
| 252 | Lay Training | 175 | | | 175 |
| 253 | Minister | | | | |
| 254 | Minister Salary | 31,497 | 26,248 | 31,497 | 32,727 |
| 255 | Minister Discretionary | 2,755 | 1,507 | 2,755 | 2,810 |
| 256 | Minister Housing | 30,000 | 25,000 | 30,000 | 30,000 |
| 257 | Minister Pension | 8,610 | 8,610 | 8,610 | 8,782 |
| 258 | Minister SECA | 4,705 | 3,920 | 4,705 | 4,799 |
| 259 | Total Minister | 77,567 | 65,285 | 77,567 | 79,117 |

10% of salary

funded by Endowment above

1 Sunday fee has increased; 2 in discernment

\$1250 for fall '18

\$2500 in fall '18

14% Sal + H

7.65% Sal + H

3/4 FTE

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|-----|--|-------------|----------|----------------|----------------------|----------------------------------|
| 260 | Minister of Street Outreach | 20,200 | 16,000 | 20,200 | 20,604 | funded by PSCC |
| 261 | Outdoor Church | 2,000 | 1,411 | 2,694 | 2,000 | sandwiches and donation |
| 262 | Pastoral Care Teams | 200 | 60 | 200 | 200 | |
| 263 | Scholar in Residence | 500 | | 500 | 500 | |
| 264 | Sr. Minister | | | | | |
| 265 | Sr. Minister's Salary | 64,548 | 53,790 | 64,548 | 65,839 | |
| 266 | Sr. Minister's Discretionary | 3,657 | 2,659 | 3,657 | 3,730 | |
| 267 | Sr. Minister's Equity Allowance | 4,726 | - | 4,726 | 4,821 | |
| 268 | Sr. Minister's Health Insurance | 8,500 | 7,671 | 8,295 | 9,180 | 8% increase |
| 269 | Sr. Minister's Life/Disability | 1,373 | 1,373 | 1,373 | 1,396 | 1.5% Sal + Pars |
| 270 | Sr. Minister's Pension | 12,811 | 12,811 | 12,811 | 13,029 | 14% Sal + Pars |
| 271 | Sr. Minister's SECA | 7,000 | 5,772 | 7,000 | 7,120 | 7.65% Sal + Pars |
| 272 | Total Sr. Minister | 102,615 | 84,075 | 102,410 | 105,114 | |
| 273 | Worship expense -- Add'l | 5,000 | 3,000 | 3,750 | 5,000 | NightSong and Worship Task Force |
| 274 | Worship Flowers | 800 | 92 | 800 | 800 | |
| 275 | Worship supplies | 1,000 | 820 | 1,000 | 1,000 | |
| 276 | Total DEACONS | 252,762 | 206,789 | 251,775 | 261,387 | |
| 277 | EXECUTIVE COUNCIL | - | 139 | 3,639 | 200 | |
| 278 | FELLOWSHIP | | | | | |
| 279 | Events | 12,000 | 10,161 | 12,000 | 12,000 | |
| 280 | Committee Hospitality | 3,000 | 1,369 | 3,000 | 3,000 | for various committees |
| 281 | Total FELLOWSHIP | 15,000 | 11,530 | 15,000 | 15,000 | |
| 282 | GENERAL | | | | | |
| 283 | FICA/MC - all employees | 20,444 | 16,916 | 18,975 | 21,083 | |
| 284 | Workers' Compensation Insurance | 5,470 | 5,669 | 5,470 | 5,470 | |
| 285 | Total GENERAL | 25,914 | 22,585 | 24,445 | 26,553 | |

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|-----|---|------------------|-------------------|-------------------------|-------------------------------|
| 286 | MUSIC | | | | |
| 287 | Choir Director | | | | |
| 288 | Salary - Choir Director | 40,033 | 33,361 | 40,033 | 40,834 |
| 289 | Pension/LIDI - Choir Director | 3,403 | 3,403 | 3,127 | 3,471 8.5% of salary; no LIDI |
| 290 | Total Choir Director | 43,436 | 36,764 | 43,160 | 44,305 |
| 291 | Choral Acquisitions | 1,000 | - | 1,000 | 1,000 |
| 292 | Instrumentalists / Soloists | 6,000 | 5,750 | 6,000 | 6,000 |
| 293 | Maintenance | 500 | 250 | 500 | 500 |
| 294 | Special Programs | 300 | - | 300 | 300 |
| 295 | Total MUSIC | 51,236 | 42,764 | 50,960 | 52,105 |
| 296 | STAFF RELATIONS | | | | |
| 297 | Staff Training | 750 | - | - | 750 |
| 298 | Total STAFF RELATIONS | 750 | - | - | 750 |
| 299 | STEWARDSHIP | 200 | - | 200 | 200 |
| 300 | TREASURER | | | | |
| 301 | Minister Stewardship & Finance | | | | |
| 302 | KMc Salary | 1,284 | 1,070 | 1,284 | 1,850 |
| 303 | KMc Housing | 27,000 | 22,500 | 27,000 | 27,000 |
| 304 | KMc SECA Allowance | 2,164 | 1,803 | 2,164 | 2,207 7.65% Sal + H |
| 305 | KMc Pension | 4,877 | 4,877 | 4,877 | 4,974 14% Sal + H + Shelt |
| 306 | KMc Life/Disability | 523 | 523 | 523 | 533 1.5% Sal + H + Shelt |
| 307 | Total Minister Stewardship & Finance | 35,848 | 30,773 | 35,848 | 36,564 20 hrs / wk |
| 308 | Audit | 5,000 | 5,000 | 5,000 | 5,000 split with shelter |
| 309 | Bank Service Charges | 2,000 | 1,196 | 1,435 | 1,600 |
| 310 | Financial Assistant | 2,973 | 1,870 | 2,699 | 3,029 3 hrs/wk + projects |
| 311 | Loan Interest Expense | - | 4,472 | 4,250 | 25,500 4.25% |
| 312 | Supplies & software | 600 | 368 | 600 | 1,200 add timeclockhub |
| 313 | Total TREASURER | 46,421 | 43,678 | 49,831 | 72,893 |
| 314 | Total Expense | 883,017 | 722,605 | 889,830 | 927,568 |
| 315 | Surplus / (deficit) | (46,241) | (97,819) | (49,484) | (40,564) |
| 316 | Transfers | | | | |
| 317 | Transfer to Capital Reserve | 70,000 | 58,333 | 70,000 | 70,000 |
| 318 | Transfer to Sabbatical Accrual | 5,000 | 3,750 | 5,000 | 5,000 |
| 319 | Total Transfers | 75,000 | 62,083 | 75,000 | 75,000 |
| 320 | Total Expenses & Transfers | 958,017 | 784,688 | 964,830 | 1,002,568 |
| 321 | Net increase / (decrease) in Net Assets | (121,241) | (159,903) | (124,484) | (115,564) |