

All Souls Unitarian Universalist Church
Statement of Financial Position
As of April 30, 2015

	<u>Apr 30, 15</u>	
ASSETS		
Current Assets		
Checking/Savings		
1001 · Checking	45,153.82	
1003 · Petty Cash	250.00	
1005 · Simpson House Receipts	5,184.92	
1006 · TD Ameritrade Brokerage	51.69	
Total Checking/Savings	<u>50,640.43</u>	
Total Current Assets	<u>50,640.43</u>	
Accounts Receivable		
11000 · Employee Pay Advance	0.00	
Total Accounts Receivable	<u>0.00</u>	
Total Current Assets	<u>50,640.43</u>	50,640.43
Endowment Assets as of March 31, 2015	<u>1,551,825.00</u>	
TOTAL ASSETS	<u><u>1,602,465.43</u></u>	
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
20000 · Accounts Payable	-179.89	
2002 - Reading Circles Program	729.59	
2003 - Simpson House Deposits	54,866.40	
Total Current Liabilities	<u>55,416.10</u>	<u>55,416.10</u>
Long Term Liabilities		-4,775.67 Note 1
2201 · Note Payable - due 2018	191,952.24	
Total Long Term Liabilities	<u>191,952.24</u>	191,952.24
Total Liabilities	<u>247,368.34</u>	
Net Assets		
Designated Funds - Endowment	<u>1,551,825.00</u>	
Designated Funds - see detail page	45,462.07	
Undesignated Funds	-223,292.50	-223,292.50
YTD Net Receipts/Disbursements	-18,897.48	
Total Net Assets	<u>1,355,097.09</u>	<u>-31,340.26</u> Note 2
TOTAL LIABILITIES & NET ASSETS	<u><u>1,602,465.43</u></u>	

Note 1 **Net Working Capital = Current Assets - Current Liabilities**
 Short term management target: \$15,000 Net Working Capital

Note 2 **Net Undesignated Funds = Total Undesignated Funds balance - Outstanding Loan amount**
 Long term management target: positive balance

All Souls Unitarian Universalist Church
Statement of Designated Funds
As of April 30, 2015

	<u>Apr 30, 15</u>
2100 · Designated Funds	
2110 · Programs/Inst	
2112 · Music Program	5,750.00
2113 · Lay Leadership Fund	1,444.36
2116 · Religious Education Funds	93.42
2119 · Intern Support Fund	550.11
Total 2110 · Programs/Inst	<u>7,837.89</u>
2120 · Groups	
2121 · Youth Trip	3,737.64
2122 · Coffee House	106.49
2123 · Men's Group	1,674.94
2125 · Participation Fund	1,591.93
2127 · Summer Camp	47.56
2131 · Guatemala Dreams	25.00
Total 2120 · Groups	<u>7,183.56</u>
2150 · Social Justice	
2153 · Green Sanctuary	2,617.63
2157 · Emergency Assistance Fund	931.00
Total 2150 · Social Justice	<u>3,548.63</u>
2170 · Special Events	
2172 · Collections & Transfers	2,617.03
Total 2170 · Special Events	<u>2,617.03</u>
2180 · Other Church Funds	
2181 · Maintenance Reserve	4,799.79
2182 · Simpson House Renovation	19,475.17
Total 2180 · Other Church Funds	<u>24,274.96</u>
Total 2100 · Designated Funds	<u>45,462.07</u>

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2014 through April 2015

	TOTAL						
	Apr 15	Budget	\$ Over Budget	Jul '14 - Apr 15	Budget	\$ Over Budget	Working Budget
Income							
3000 · Income							
3100 · Donations							
3101 · Pledges	26,878.19	24,583.00	2,295.19	245,420.57	245,834.00	-413.43	295,000
3102 · New Pledges	0.00	417.00	-417.00	0.00	4,166.00	-4,166.00	5,000
3103 · Forum/Odyssey/Documentary	230.38	208.00	22.38	3,441.86	2,084.00	1,357.86	2,500
3104 · Sunday Service Collection	509.89	833.00	-323.11	6,030.44	8,334.00	-2,303.56	10,000
3105 · Contributions	2,010.33	1,500.00	510.33	16,530.16	15,000.00	1,530.16	18,000
3106 · Unpledged Donations	0.00	0.00	0.00	0.00	0.00	0.00	0
3107 · Social Justice Collection	0.00	0.00	0.00	3,859.17	3,859.17	0.00	5,000
3108 · Memorial Gifts	0.00	250.00	-250.00	2,150.00	2,500.00	-350.00	3,000
Total 3100 · Donations	29,628.79	27,791.00	1,837.79	277,432.20	281,777.17	-4,344.97	338,500
3200 · Rental Income							
3201 · Church Rentals	1,535.00	1,250.00	285.00	16,861.25	12,500.00	4,361.25	15,000
3205 · Simpson House	0.00	0.00	0.00	0.00	0.00	0.00	40,000
Total 3200 · Rental Income	1,535.00	1,250.00	285.00	16,861.25	12,500.00	4,361.25	55,000
3300 · Fundraising							
3302 · Auction	9,239.26	9,000.00	239.26	23,843.22	23,000.00	843.22	26,000
3306 · Unplaza Art Fair	0.00	0.00	0.00	4,238.24	4,000.00	238.24	4,000
3307 · Music & RE	0.00	833.00	-833.00	10,518.54	8,334.00	2,184.54	10,000
3309 · Social Justice Fundraising	0.00	0.00	0.00	25.00	0.00	25.00	0
3310 · Other Fundraising	963.97	417.00	546.97	4,337.75	4,166.00	171.75	5,000
Total 3300 · Fundraising	10,203.23	10,250.00	-46.77	42,962.75	39,500.00	3,462.75	45,000
3400 · Other Income							
3401 · Miscellaneous Income	0.00	42.00	-42.00	687.73	416.00	271.73	500
3402 · Coffee & Snacks	193.23	208.00	-14.77	2,403.09	2,084.00	319.09	2,500
3403 · Bookshop	84.00	17.00	67.00	366.03	166.00	200.03	200
3404 · Recycling	0.00	17.00	-17.00	0.00	166.00	-166.00	200
3405 · Endowment Distribution	0.00	0.00	0.00	41,050.00	41,050.00	0.00	41,050
3407 · Investment Income	0.00	8.00	-8.00	717.15	84.00	633.15	100
3410 · Endowment Grant	0.00	0.00	0.00	10,000.00	10,000.00	0.00	20,000
3421 · Additional Funding	0.00	1,341.17	-1,341.17	0.00	13,411.66	-13,411.66	16,094
Total 3400 · Other Income	277.23	1,633.17	-1,355.94	55,224.00	67,377.66	-12,153.66	80,644
Total 3000 · Income	41,644.25	40,924.17	720.08	392,480.20	401,154.83	-8,674.63	519,144
Total Income	41,644.25	40,924.17	720.08	392,480.20	401,154.83	-8,674.63	519,144

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2014 through April 2015

				TOTAL			
	Apr 15	Budget	\$ Over Budget	Jul '14 - Apr 15	Budget	\$ Over Budget	Working Budget
Expense							
4000 · Personnel Expenses							
4100 · Senior Minister							
4110 · Minister Salary	7,133.34	7,133.34	0.00	71,333.40	71,333.41	-0.01	85,600
4112 · Minister FICA	545.69	545.69	0.00	5,456.92	5,456.94	-0.02	6,548
4113 · Minister Expenses	76.99	713.00	-636.01	6,234.17	7,130.00	-895.83	8,560
4115 · Minister Life & Disability	128.13	128.13	0.00	1,153.17	1,281.30	-128.13	1,538
4118 · Minister Pension	713.35	713.35	0.00	7,133.50	7,133.50	0.00	8,560
Total 4100 · Senior Minister	8,597.50	9,233.51	-636.01	91,311.16	92,335.15	-1,023.99	110,806
4200 · Staff							
4201 · Staff Salaries	16,766.69	17,010.00	-243.31	174,535.00	170,100.00	4,435.00	204,120
4202 · Staff FICA	1,006.82	1,040.00	-33.18	10,458.99	10,400.00	58.99	12,478
4215 · Staff Life & Disability	160.13	222.00	-61.87	1,281.04	2,220.00	-938.96	2,661
4216 · Staff Insurance	2,130.44	2,651.00	-520.56	15,030.52	19,727.00	-4,696.48	16,000
4217 · Staff Insurance CoPay	-148.08	-760.00	611.92	-4,232.37	-7,600.00	3,367.63	0
4218 · Staff Pension	1,252.99	1,253.00	-0.01	12,529.90	12,530.00	-0.10	15,036
4219 · Staff Expenses	9.34	0.00	9.34	1,560.91	890.87	670.04	2,000
4220 · Staff Conferences & Dues	0.00	25.00	-25.00	100.00	250.00	-150.00	300
4221 · Staff Vacation Coverage	25.00	17.00	8.00	2,225.00	166.00	2,059.00	200
Total 4200 · Staff	21,203.33	21,458.00	-254.67	213,488.99	208,683.87	4,805.12	252,795
Total 4000 · Personnel Expenses	29,800.83	30,691.51	-890.68	304,800.15	301,019.02	3,781.13	363,601
5000 · Expenses							
5100 · Facilities							
5105 · Payroll & Banking Services	228.00	167.00	61.00	1,560.44	1,670.00	-109.56	2,000
5110 · Copier	672.16	583.00	89.16	6,502.37	5,834.00	668.37	7,000
5111 · Office Phones	387.99	167.00	220.99	2,279.64	1,666.00	613.64	2,000
5112 · Postage	0.00	83.00	-83.00	513.65	834.00	-320.35	1,000
5113 · Office Supplies	406.71	375.00	31.71	3,362.49	3,750.00	-387.51	4,500
5114 · Web Hosting, Calendar, Support	33.86	208.00	-174.14	1,975.14	2,084.00	-108.86	2,500
5115 · Technology Hardware	1,399.00	500.00	899.00	4,868.51	5,000.00	-131.49	6,000
5116 · Coffee & Snacks	0.00	208.00	-208.00	1,624.39	2,084.00	-459.61	2,500
5118 · Contract HVAC Maintenance	0.00	0.00	0.00	1,373.35	1,373.35	0.00	3,000
5151 · Electric	880.88	1,250.00	-369.12	12,821.91	12,500.00	321.91	15,000
5152 · Gas	1,011.33	292.00	719.33	4,608.06	2,916.00	1,692.06	3,500
5153 · Water	184.58	208.00	-23.42	1,616.20	2,084.00	-467.80	2,500
5154 · Security - Stanley/Southmorelan	0.00	150.00	-150.00	2,298.08	2,550.00	-251.92	2,550
5155 · Trash Removal	265.23	167.00	98.23	1,960.99	1,666.00	294.99	2,000
5157 · Building & Cleaning Supplies	34.32	583.00	-548.68	4,634.95	5,834.00	-1,199.05	7,000
5159 · Building Maintenance	1,573.78	625.00	948.78	5,732.64	6,250.00	-517.36	7,500
5160 · Grounds Maintenance	269.15	125.00	144.15	470.19	1,250.00	-779.81	1,500
5161 · Snow Removal	0.00	0.00	0.00	741.11	1,000.00	-258.89	1,000
5163 · Loan (principal and interest)	2,128.60	2,128.60	0.00	21,286.00	21,286.00	0.00	25,543
5164 · Property Insurance	-768.00	0.00	-768.00	16,393.00	18,060.70	-1,667.70	20,000
Total 5100 · Facilities	8,707.59	7,819.60	887.99	96,623.11	99,692.05	-3,068.94	118,593

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2014 through April 2015

	TOTAL						
	Apr 15	Budget	\$ Over Budget	Jul '14 - Apr 15	Budget	\$ Over Budget	Working Budget
5200 · Programs							
5201 · Forum/Odyssey/Documentary	200.00	167.00	33.00	1,620.00	1,666.00	-46.00	2,000
5202 · Sunday Services	150.00	167.00	-17.00	982.76	1,666.00	-683.24	2,000
5211 · Religious Education	550.91	367.00	183.91	3,107.90	3,666.00	-558.10	4,400
5241 · Music Program	3,470.00	2,000.00	1,470.00	14,304.24	11,000.00	3,304.24	12,000
5252 · Child Care - Events	20.00	83.00	-63.00	200.00	830.00	-630.00	1,000
Total 5200 · Programs	4,390.91	2,784.00	1,606.91	20,214.90	18,828.00	1,386.90	21,400
5300 · Membership							
5301 · Membership	0.00	0.00	0.00	1,051.00	400.00	651.00	400
5302 · Stewardship	0.00	83.00	-83.00	281.87	834.00	-552.13	1,000
Total 5300 · Membership	0.00	83.00	-83.00	1,332.87	1,234.00	98.87	1,400
5400 · Social Responsibility							
5402 · Social Justice Collection	0.00	0.00	0.00	1,656.13	3,859.17	-2,203.04	5,000
5404 · Partner Church-Romania	0.00	0.00	0.00	1,350.00	1,350.00	0.00	1,350
5406 · reStart	288.93	183.00	105.93	1,174.42	1,834.00	-659.58	2,200
5411 · MORE2 Dues	0.00	0.00	0.00	2,250.00	2,250.00	0.00	2,250
Total 5400 · Social Responsibility	288.93	183.00	105.93	6,430.55	9,293.17	-2,862.62	10,800
5500 · Institutional Administration							
5501 · Board of Trustees	0.00	25.00	-25.00	86.40	250.00	-163.60	300
5502 · Human Resources	0.00	0.00	0.00	260.00	237.51	22.49	300
5503 · Caring Connection	1,200.00	125.00	1,075.00	1,605.78	1,250.00	355.78	1,500
5504 · PSD Dues	0.00	0.00	0.00	250.00	250.00	0.00	250
5505 · UUA Dues	250.00	0.00	250.00	1,000.00	750.00	250.00	1,000
Total 5500 · Institutional Administration	1,450.00	150.00	1,300.00	3,202.18	2,737.51	464.67	3,350
Total 5000 · Expenses	14,837.43	11,019.60	3,817.83	127,803.61	131,784.73	-3,981.12	155,543
Total Expense	44,638.26	41,711.11	2,927.15	432,603.76	432,803.75	-199.99	519,144
Net Income	-2,994.01	-786.94	-2,207.07	-40,123.56	-31,648.92	-8,474.64	0

All Souls Unitarian Universalist Church Simpson House - Budget vs. Actual July 2014 through April 2015

	TOTAL						
	Apr 15	Budget	\$ Over Budget	Jul '14 - Apr 15	Budget	\$ Over Budget	Working Budget
Income							
9000 · Simpson House							
9300 · Income							
9301 · Event Rentals	0.00	5,833.00	-5,833.00	43,376.00	58,334.00	-14,958.00	70,000
9302 · Office Rentals	400.00	600.00	-200.00	6,200.00	6,000.00	200.00	7,200
9303 · Linen Fees	96.00	250.00	-154.00	1,751.00	2,500.00	-749.00	3,000
Total 9300 · Income	496.00	6,683.00	-6,187.00	51,327.00	66,834.00	-15,507.00	80,200
Total 9000 · Simpson House	496.00	6,683.00	-6,187.00	51,327.00	66,834.00	-15,507.00	80,200
Total Income	496.00	6,683.00	-6,187.00	51,327.00	66,834.00	-15,507.00	80,200
Expense							
9600 · Facilities Manager							
9601 · Manager's Commission	1,399.60	1,167.00	232.60	10,485.90	11,666.00	-1,180.10	14,000.00
Total 9600 · Facilities Manager	1,399.60	1,167.00	232.60	10,485.90	11,666.00	-1,180.10	
9700 · Facilities & Admin							
9701 · Electric	441.76	583.00	-141.24	6,551.16	5,834.00	717.16	7,000
9702 · Gas	704.76	208.00	496.76	3,194.01	2,084.00	1,110.01	2,500
9703 · Trash Removal	88.41	100.00	-11.59	1,308.63	1,000.00	308.63	1,200
9704 · Water	179.45	250.00	-70.55	1,951.90	2,500.00	-548.10	3,000
9705 · Cleaning Supplies	0.00	67.00	-67.00	148.43	666.00	-517.57	800
9707 · Linens & Event Supplies	89.79	250.00	-160.21	1,565.55	2,500.00	-934.45	3,000
9708 · Maintenance & Repairs	29.59	417.00	-387.41	1,749.71	4,166.00	-2,416.29	5,000
9709 · Phones	152.86	208.00	-55.14	1,318.55	2,084.00	-765.45	2,500
9710 · Office Supplies	0.00	42.00	-42.00	113.02	416.00	-302.98	500
9711 · Advertising & Printing	0.00	58.00	-58.00	0.00	584.00	-584.00	700
9712 · Transfer to Church	0.00	0.00	0.00	0.00	0.00	0.00	40,000
Total 9700 · Facilities & Admin	1,686.62	2,183.00	-496.38	17,900.96	21,834.00	-3,933.04	66,200
Total Expense	3,086.22	3,350.00	-263.78	28,386.86	33,500.00	-5,113.14	80,200
Net Income	-2,590.22	3,333.00	-5,923.22	22,940.14	33,334.00	-10,393.86	0