

All Souls Unitarian Universalist Church
Statement of Financial Position
As of April 30, 2016

	<u>Apr 30, 16</u>	
ASSETS		
Current Assets		
Checking/Savings		
1001 · Checking	12,267.97	
1002 · Minister's Discretionary	4,103.05	
1003 · Petty Cash	250.00	
1004 · Demeters Checking Account	4,822.90	
1005 · Simpson House Receipts	60,661.96	
1006 · Capital Campaign Checking Acct	107,558.74	
1010 · TD Ameritrade Brokerage	38.66	
Total Checking/Savings	<u>189,703.28</u>	
Accounts Receivable		
1100 · Accounts Receivable	450.00	
Total Accounts Receivable	<u>450.00</u>	
Total Current Assets	<u>190,153.28</u>	190,153.28
Endowment Assets as of December 31, 2015	<u>1,472,712.00</u>	
TOTAL ASSETS	<u>1,662,865.28</u>	
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
2002 · Reading Circle Project	196.73	
2003 - Simpson House Deposits	52,167.50	
2004 · Church Deposits	1,615.62	
Total Current Liabilities	<u>53,979.85</u>	<u>53,979.85</u>
Long Term Liabilities		136,173.43
2201 · Note Payable - due 2018	172,963.54	Note 1
Total Long Term Liabilities	<u>172,963.54</u>	172,963.54
Total Liabilities	<u>226,943.39</u>	
Net Assets		
Designated Funds - Endowment (12/31/15)	1,472,712.00	
Designated Funds - see detail page	73,944.10	
Undesignated Funds	(212,853.46)	(212,853.46)
YTD Net Receipts/Disbursements	102,119.25	
Total Net Assets	<u>1,435,921.89</u>	<u>(39,889.92)</u>
TOTAL LIABILITIES & NET ASSETS	<u>1,662,865.28</u>	Note 2

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, 2016

Apr 30, 16

2100 · Designated Funds	
2110 · Programs/Inst	
2112 · Music Program	5,750.00
2113 · Lay Leadership Fund	1,149.36
2115 · 150th Documentary Fund	1,960.00
2116 · Religious Education Funds	1,216.91
2117 · Pass Thru Expense	2,187.96
2119 · Intern Support Fund	550.11
Total 2110 · Programs/Inst	<u>12,814.34</u>
2120 · Groups	
2121 · Youth Trip	7,443.08
2122 · Coffee House	106.49
2123 · Men's Group	1,520.85
2125 · Participation Fund	1,591.93
2127 · Summer Camp	143.94
Total 2120 · Groups	<u>10,806.29</u>
2150 · Social Justice	
2153 · Green Sanctuary	3,309.89
Total 2150 · Social Justice	<u>3,309.89</u>
2170 · Special Events	
2172 · Collections & Transfers	100.86
Total 2170 · Special Events	<u>100.86</u>
2180 · Other Church Funds	
2181 · Maintenance Reserve	7,848.79
2182 · Simpson House Renovation	30,238.40
2183 · Demeters	4,722.90
2184 · Payroll Tax Liability	(0.42)
2185 · Minister's Discretionary Fund	4,103.05
Total 2180 · Other Church Funds	<u>46,912.72</u>
Total 2100 · Designated Funds	<u>73,944.10</u>

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2015 through April 2016

	TOTAL						Working Budget
	Apr 16	Budget	\$ Over Budget	Jul '15 - Apr 16	Budget	\$ Over Budget	
Income							
3000 · Income							
3100 · Donations							
3101 · Pledges	26,503.52	24,250.00	2,253.52	246,017.79	242,500.00	3,517.79	291,000
3102 · New Pledges	70.00	416.67	(346.67)	70.00	4,166.66	(4,096.66)	5,000
3103 · Forum/Odyssey/Documentary	248.18	291.67	(43.49)	3,711.24	2,916.66	794.58	3,500
3104 · Sunday Service Collection	375.84	666.67	(290.83)	5,383.67	6,666.66	(1,282.99)	8,000
3105 · Contributions	1,562.33	1,166.67	395.66	27,948.30	11,666.66	16,281.64	14,000
3107 · Social Justice Collection	30.00	0.00	30.00	2,765.35	0.00	2,765.35	5,000
3108 · Memorial Gifts	600.00	250.00	350.00	1,600.00	2,500.00	(900.00)	3,000
3100 · Donations - Other	0.00			195.00			0
Total 3100 · Donations	29,389.87	27,041.68	2,348.19	287,691.35	270,416.64	17,274.71	329,500
3200 · Rental Income							
3201 · Church Rentals	2,731.25	1,500.00	1,231.25	20,804.05	15,000.00	5,804.05	18,000
3205 · Simpson House	0.00	0.00	0.00	0.00	0.00	0.00	45,000
Total 3200 · Rental Income	2,731.25	1,500.00	1,231.25	20,804.05	15,000.00	5,804.05	63,000
3300 · Fundraising							
3301 · Sunday Plus Dinners	212.88	300.00	(87.12)	3,978.57	3,000.00	978.57	
3302 · Auction	8,443.78	10,000.00	(1,556.22)	15,926.78	26,000.00	(10,073.22)	26,000
3306 · Unplaza Art Fair	0.00	0.00	0.00	5,957.19	4,000.00	1,957.19	4,000
3307 · Music & RE	525.00	333.33	191.67	8,079.90	3,333.34	4,746.56	10,000
3309 · Social Justice Fundraising	275.50	0.00	275.50	3,902.27	0.00	3,902.27	0
3310 · Other Fundraising	732.93	116.66	616.27	4,161.68	1,166.66	2,995.02	5,000
Total 3300 · Fundraising	10,190.09	10,749.99	(559.90)	42,006.39	37,500.00	4,506.39	45,000
3400 · Other Income							
3401 · Miscellaneous Income	0.00	41.67	(41.67)	1,237.83	416.66	821.17	500
3402 · Coffee & Snacks	118.25	208.33	(90.08)	1,558.14	2,083.34	(525.20)	2,500
3403 · Bookshop	0.00	16.67	(16.67)	406.00	166.66	239.34	200
3404 · Recycling	0.00	0.00	0.00	0.00	0.00	0.00	0
3405 · Endowment Distribution	0.00			46,044.00	46,044.00	0.00	46,044
3407 · Investment Income	0.00	8.33	(8.33)	1,393.21	83.34	1,309.87	100
3421 · Additional Funding	0.00	2,187.50	(2,187.50)	0.00	21,875.00	(21,875.00)	25,750
Total 3400 · Other Income	118.25	2,462.50	(2,344.25)	50,639.18	70,669.00	(20,029.82)	75,094
Total 3000 · Income	42,429.46	41,754.17	675.29	401,140.97	393,585.64	7,555.33	512,594
Total Income	42,429.46	41,754.17	675.29	401,140.97	393,585.64	7,555.33	512,594

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2015 through April 2016

	TOTAL						Working Budget
	Apr 16	Budget	\$ Over Budget	Jul '15 - Apr 16	Budget	\$ Over Budget	
Expense							
4000 · Personnel Expenses							
4100 · Senior Minister							
4110 · Minister Salary	7,133.34	7,133.33	0.01	71,323.40	71,333.34	(9.94)	85,600
4112 · Minister Payroll Taxes	545.70	545.67	0.03	5,457.00	5,456.66	0.34	6,548
4113 · Minister Expenses	22.48	713.33	(690.85)	2,660.24	7,133.34	(4,473.10)	8,560
4115 · Minister Life & Disability	0.00	128.17	(128.17)	128.13	1,281.66	(1,153.53)	1,538
4118 · Minister Pension	1,668.02	713.33	954.69	7,133.50	7,133.34	0.16	8,560
Total 4100 · Senior Minister	9,369.54	9,233.83	135.71	86,702.27	92,338.34	(5,636.07)	110,806
4200 · Staff							
4201 · Staff Salaries	19,468.23	16,298.83	3,169.40	176,850.83	162,988.34	13,862.49	195,586
4202 · Staff Payroll Taxes	1,321.03	974.17	346.86	11,733.54	9,741.66	1,991.88	11,690
4215 · Staff Life & Disability	0.00	221.75	(221.75)	2,169.69	2,217.50	(47.81)	2,661
4216 · Staff Insurance	284.11	1,745.00	(1,460.89)	16,714.26	17,450.00	(735.74)	20,940
4217 · Staff Insurance CoPay	0.00	0.00	0.00	(2,073.12)	0.00	(2,073.12)	0
4218 · Staff Pension	1,252.99	1,253.00	(0.01)	12,800.27	12,530.00	270.27	15,036
4219 · RE Director Expenses	350.00			1,319.90	70.00	1,249.90	2,000
4220 · Staff Expenses & Dues	0.00	25.00	(25.00)	67.82	250.00	(182.18)	300
4221 · Staff Vacation Coverage	0.00	266.67	(266.67)	1,100.00	2,666.66	(1,566.66)	3,200
Total 4200 · Staff	22,676.36	20,784.42	1,891.94	220,683.19	207,914.16	12,769.03	251,413
Total 4000 · Personnel Expenses	32,045.90	30,018.25	2,027.65	307,385.46	300,252.50	7,132.96	362,219
5000 · Expenses							
5100 · Facilities							
5105 · Payroll & Banking Services	313.06	166.67	146.39	1,592.50	1,666.66	(74.16)	2,000
5110 · Copier	853.48	583.33	270.15	7,746.16	5,833.34	1,912.82	7,000
5111 · Office Phones	296.50	166.67	129.83	3,290.51	1,666.66	1,623.85	2,000
5112 · Postage	0.00	83.33	(83.33)	496.15	833.30	(337.15)	1,000
5113 · Office Supplies	1,101.11	375.00	726.11	5,076.17	3,750.00	1,326.17	4,500
5114 · Web Hosting, Calendar, Support	168.40	208.33	(39.93)	1,863.00	2,083.34	(220.34)	2,500
5115 · Technology Hardware	87.07	83.33	3.74	1,247.43	833.34	414.09	1,000
5116 · Coffee & Snacks	0.00	208.33	(208.33)	2,306.69	2,083.34	223.35	2,500
5118 · Contract HVAC Maintenance	0.00			2,973.50	2,832.00	141.50	2,832
5151 · Electric	1,143.54	1,250.00	(106.46)	14,626.60	12,500.00	2,126.60	15,000
5152 · Gas	184.78	291.67	(106.89)	2,226.32	2,916.66	(690.34)	3,500
5153 · Water	196.93	208.33	(11.40)	1,882.28	2,083.34	(201.06)	2,500
5154 · Security - Stanley/Southmorelan	0.00			2,298.72	2,400.00	(101.28)	2,550
5155 · Trash Removal	262.09	166.67	95.42	2,671.92	1,666.66	1,005.26	2,000
5157 · Building & Cleaning Supplies	664.25	583.33	80.92	2,905.59	5,833.34	(2,927.75)	7,000
5159 · Building Maintenance	718.18	625.00	93.18	5,002.80	6,250.00	(1,247.20)	7,500
5160 · Grounds Maintenance	90.35	125.00	(34.65)	1,225.98	1,250.00	(24.02)	1,500
5161 · Snow Removal	0.00			537.29	1,000.00	(462.71)	1,000
5163 · Loan Pymt -Principal & Interest	2,128.60	2,128.60	0.00	21,900.07	21,286.00	614.07	25,543
5164 · Insurance-Umbrella,Workers,Comm	0.00	2,860.00	(2,860.00)	19,301.00	20,000.00	(699.00)	20,000
5100 · Facilities - Other	19.31			19.31			
Total 5100 · Facilities	8,227.65	10,113.59	(1,885.94)	101,189.99	98,767.98	2,422.01	113,425

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2015 through April 2016

	TOTAL						Working Budget
	Apr 16	Budget	\$ Over Budget	Jul '15 - Apr 16	Budget	\$ Over Budget	
5200 · Programs							
5201 · Forum/Odyssey/Documentary	0.00	166.67	(166.67)	3,697.39	1,666.66	2,030.73	2,000
5202 · Sunday Services	138.56	166.67	(28.11)	1,801.27	1,666.66	134.61	2,000
5211 · Religious Eduction	40.98	366.67	(325.69)	3,653.28	3,666.66	(13.38)	4,400
5241 · Music Program	675.51	1,000.00	(324.49)	9,109.10	10,000.00	(890.90)	12,000
5251 · Child Care - Sunday Morning	0.00			160.00			
5252 · Child Care - Events	0.00	83.33	(83.33)	742.50	833.31	(90.81)	1,000
Total 5200 · Programs	855.05	1,783.34	(928.29)	19,163.54	17,833.29	1,330.25	21,400
5300 · Membership							
5301 · Membership	0.00	33.33	(33.33)	1,127.10	333.34	793.76	400
5302 · Stewardship	90.73	83.33	7.40	2,955.63	833.34	2,122.29	1,000
Total 5300 · Membership	90.73	116.66	(25.93)	4,082.73	1,166.68	2,916.05	1,400
5400 · Social Responsibility							
5401 · SRB	0.00	0.00	0.00	100.00	0.00	100.00	0
5402 · Social Justice Collection	0.00	0.00	0.00	5,462.12	0.00	5,462.12	5,000
5404 · Partner Church-Romania	0.00			150.00	1,350.00	(1,200.00)	1,350
5406 · reStart	151.41	183.33	(31.92)	1,682.40	1,833.34	(150.94)	2,200
5411 · MORE2 Dues	0.00			0.00	2,250.00	(2,250.00)	2,250
Total 5400 · Social Responsibility	151.41	183.33	(31.92)	7,394.52	5,433.34	1,961.18	10,800
5500 · Institutional Administration							
5501 · Board of Trustees	0.00	25.00	(25.00)	0.00	250.00	(250.00)	300
5502 · Human Resources	0.00	25.00	(25.00)	323.99	250.00	73.99	300
5503 · Caring Connection	0.00	125.00	(125.00)	236.50	1,250.00	(1,013.50)	1,500
5504 · PSD Dues	0.00			250.00	250.00	0.00	250
5505 · UUA Dues	0.00	250.00	(250.00)	750.00	1,000.00	(250.00)	1,000
Total 5500 · Institutional Administration	0.00	425.00	(425.00)	1,560.49	3,000.00	(1,439.51)	3,350
5000 · Expenses - Other	86.22			86.22			
Total 5000 · Expenses	9,411.06	12,621.92	(3,210.86)	133,477.49	126,201.29	7,276.20	150,375
Total Expense	41,456.96	42,640.17	(1,183.21)	440,862.95	426,453.79	14,409.16	512,594
Net Income	972.50	(886.00)	1,858.50	(39,721.98)	(32,868.15)	(6,853.83)	0

All Souls Unitarian Universalist Church Simpson House - Budget vs. Actual July 2015 through April 2016

	TOTAL						
	Apr 16	Budget	\$ Over Budget	Jul '15 - Apr 16	Budget	\$ Over Budget	Working Budget
Income							
9000 · Simpson House							
9300 · Income							
9301 · Event Rentals	2,350.00	6,333.33	(3,983.33)	57,280.00	63,333.34	(6,053.34)	76,000.00
9302 · Office Rentals	600.00	600.00	0.00	6,200.00	6,000.00	200.00	7,200.00
9303 · Linen Fees	160.00	250.00	(90.00)	3,630.00	2,500.00	1,130.00	3,000.00
Total 9300 · Income	3,110.00	7,183.33	(4,073.33)	67,110.00	71,833.34	(4,723.34)	86,200.00
Total 9000 · Simpson House	3,110.00	7,183.33	(4,073.33)	67,110.00	71,833.34	(4,723.34)	86,200.00
Total Income	3,110.00	7,183.33	(4,073.33)	67,110.00	71,833.34	(4,723.34)	86,200.00
Expense							
9600 · Facilities Manager							
9601 · Manager's Commission	1,558.20	1,266.67	291.53	17,813.26	12,666.66	5,146.60	15,200.00
Total 9600 · Facilities Manager	1,558.20	1,266.67	291.53	17,813.26	12,666.66	5,146.60	15,200.00
9700 · SH - Facilities & Admin							
9701 · SH-Electric	352.81	666.67	(313.86)	6,275.90	6,666.66	(390.76)	8,000.00
9702 · SH-Gas	239.52	208.33	31.19	3,035.66	2,083.34	952.32	2,500.00
9703 · SH-Trash Removal	87.36	166.67	(79.31)	890.63	1,666.66	(776.03)	2,000.00
9704 · SH-Water	442.91	250.00	192.91	3,783.31	2,500.00	1,283.31	3,000.00
9705 · Cleaning Supplies	93.75	16.67	77.08	384.45	166.70	217.75	200.00
9707 · Linens & Event Supplies	0.00	250.00	(250.00)	2,421.73	2,500.00	(78.27)	3,000.00
9708 · Maintenance & Repairs	293.45	416.67	(123.22)	4,650.08	4,166.66	483.42	5,000.00
9709 · Phones	110.46	166.67	(56.21)	1,119.27	1,666.66	(547.39)	2,000.00
9710 · Office Supplies	0.00	8.33	(8.33)	303.54	83.30	220.24	100.00
9711 · Advertising & Printing	0.00			896.00			
9712 · Transfer to Church	0.00	0.00	0.00	0.00	0.00	0.00	45,000.00
Total 9700 · SH - Facilities & Admin	1,620.26	2,150.01	(529.75)	23,760.57	21,499.98	2,260.59	70,800.00
Total Expense	3,178.46	3,416.68	(238.22)	41,573.83	34,166.64	7,407.19	86,000.00
Net Income	(68.46)	3,766.65	(3,835.11)	25,536.17	37,666.70	(12,130.53)	200.00

All Souls Unitarian Universalist Church
Capital Campaign
March 2015 through April 2016

TOTAL

Mar '15 -
Mar 15 Jun 15 Aug 15 Sep 15 Oct 15 Nov 15 Dec 15 Jan 16 Feb 16 Mar 16 Apr 16 Apr 16

	Mar 15	Jun 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	Apr 16
Income												
7000 · Capital Campaign Income												
7105 · Contributions	0	0	0	0	0	0	86,474	12,300	45,741	27,500	21,480	193,495
Total 7000 · Capital Campaign Income	0	0	0	0	0	0	86,474	12,300	45,741	27,500	21,480	193,495
Expense												
4000 · Personnel Expenses												
4200 · Staff												
4201 · Staff Salaries	0	0	186	371	406	203	246	261	278	150	90	2,190
Total 4200 · Staff	0	0	186	371	406	203	246	261	278	150	90	2,190
Total 4000 · Personnel Expenses	0	0	186	371	406	203	246	261	278	150	90	2,190
5000 · Expenses												
5100 · Facilities												
5105 · Payroll & Banking Services	0	0	0	0	3	3	3	3	-12	0	0	0
5113 · Office Supplies	0	0	0	0	11	0	0	0	0	0	0	11
Total 5100 · Facilities	0	0	0	0	14	3	3	3	-12	0	0	11
5200 · Programs												
5252 · Child Care - Events	0	0	0	198	0	0	60	45	15	0	0	318
Total 5200 · Programs	0	0	0	198	0	0	60	45	15	0	0	318
5300 · Membership												
5302 · Stewardship	0	0	0	0	0	0	316	0	2,379	0	36	2,732
Total 5300 · Membership	0	0	0	0	0	0	316	0	2,379	0	36	2,732
Total 5000 · Expenses	0	0	0	198	14	3	379	48	2,382	0	36	3,060
8000 · Capital Campaign Expenses												
8001 · Feasibility Consultant	1,000	1,995	0	7,000	0	0	0	5,000	0	0	0	14,995
8010 · Architect Fees	0	0	0	0	3,231	17,183	19,975	0	0	0	0	40,389
8020 · Building Evaluations												
8021 · Roof Consultant	0	0	0	0	2,400	0	0	0	0	0	0	2,400
8022 · Structural Consultant	0	0	0	0	6,500	0	0	0	0	0	0	6,500
8023 · Engineering & HVAC Consultants	0	0	0	0	2,972	2,254	0	560	0	0	0	5,786
Total 8020 · Building Evaluations	0	0	0	0	11,872	2,254	0	560	0	0	0	14,686
8100 · Audit Expenses	0	0	4,750	0	0	0	0	0	0	0	5,405	10,155
Total 8000 · Capital Campaign Expenses	1,000	1,995	4,750	7,000	15,103	19,437	19,975	5,560	0	0	5,405	80,225
Total Expense	1,000	1,995	4,936	7,569	15,523	19,642	20,601	5,869	2,660	150	5,531	85,475
Net Income	-1,000	-1,995	-4,936	-7,569	-15,523	-19,642	65,873	6,431	43,081	27,350	15,949	108,019