

All Souls Unitarian Universalist Church

Statement of Financial Position

As of August 31, 2016

Aug 31, 16

ASSETS

Current Assets

Checking/Savings

1001 · Checking	11,000.68		
1002 · Minister's Discretionary	5,266.80		
1003 · Petty Cash	250.00		
1004 · Demeters Checking Account	4,822.90		
1005 · Simpson House Receipts	10,356.44	31,696.82	Ops
1006 · Capital Campaign Checking Acct	218,210.29		
1010 · TD Ameritrade Brokerage	135,138.09	353,348.38	CC
	385,045.20		

Total Checking/Savings

Accounts Receivable

1100 · Accounts Receivable	550.00		
	550.00		

Total Accounts Receivable

Total Current Assets	385,595.20		385,595.20
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Endowment Assets as of June 30, 2016	1,535,393.00		
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TOTAL ASSETS

1,920,988.20

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

2003 · Simpson House Deposits	52,656.50		
2004 · Church Deposits	2,369.37		
2100 · Designated Funds	39,521.36	94,547.23	
2201 · Note Payable	166,471.67		
	261,018.90		

Total Other Current Liabilities

Total Current Liabilities	261,018.90		
	261,018.90		

Total Liabilities	261,018.90		(62,850.41) Note 1
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Equity

Endowment Assets as of June 30, 2016	1,535,393.00		
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2901 · Change in Loan Balance	139,672.80		
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30000 · Opening Balance Equity	(380,620.83)		
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32000 · Unrestricted Net Assets	210,272.43		(58,238.06) Note 2
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Net Income	155,251.90		
	155,251.90		

Total Equity	1,659,969.30		
	1,659,969.30		

TOTAL LIABILITIES & EQUITY

1,920,988.20

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

CO+SH+CC Net Income YTD	155,251.90	
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CC Pre-July UNA	194,034.13	
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All Souls Unitarian Universalist Church
Statement of Designated Funds
As of August 31, 2016

	<u>Aug 31, 16</u>
2100 · Designated Funds	
2110 · Programs/Inst	
2112 · Music Program	5,450.00
2113 · Lay Leadership Fund	1,149.36
2115 · 150th Documentary Fund	1,200.00
2116 · Religious Education Funds	867.17
2117 · Pass Thru Expense	1,398.96
2119 · Intern Support Fund	550.11
Total 2110 · Programs/Inst	<u>10,615.60</u>
2120 · Groups	
2121 · Youth Trip	(837.22)
2122 · Coffee House	106.49
2123 · Men's Group	1,566.85
2125 · Participation Fund	1,591.93
2127 · Summer Camp	510.84
Total 2120 · Groups	<u>2,938.89</u>
2150 · Social Justice	
2153 · Green Sanctuary	2,793.94
Total 2150 · Social Justice	<u>2,793.94</u>
2170 · Special Events	
2172 · Collections & Transfers	2,065.87
Total 2170 · Special Events	<u>2,065.87</u>
2180 · Other Church Funds	
2181 · Maintenance Reserve	4,687.49
2182 · Simpson House Renovation	7,178.78
2183 · Demeters	4,722.90
2184 · Payroll Tax Liability	14.84
2185 · Minister's Discretionary Fund	4,503.05
Total 2180 · Other Church Funds	<u>21,107.06</u>
Total 2100 · Designated Funds	<u>39,521.36</u>

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July through August 2016

	TOTAL						
	Aug 16	Budget	\$ Over Budget	Jul - Aug 16	Budget	\$ Over Budget	Working Budget
Income							
3000 · Income							
3100 · Donations							
3101 · Pledges	18,231.85	26,166.67	(7,934.82)	39,784.70	52,333.30	(12,548.60)	314,000
3103 · Forum/Odyssey/Documentary	211.65	366.67	(155.02)	3,401.92	733.30	2,668.62	4,400
3104 · Sunday Service Collection	597.37	625.00	(27.63)	1,510.90	1,250.00	260.90	7,500
3105 · Regular Contributions	4,334.74	2,083.33	2,251.41	8,059.07	4,166.70	3,892.37	25,000
3107 · Social Justice Collection	0.00	0.00	0.00	0.00	0.00	0.00	6,500
3108 · Memorial Gifts	680.00	208.33	471.67	680.00	416.70	263.30	2,500
3110 · Donations - Other	(13.00)	41.67	(54.67)	(13.00)	83.30	(96.30)	500.00
Total 3100 · Donations	24,042.61	29,491.67	(5,449.06)	53,423.59	58,983.30	(5,559.71)	360,400
3200 · Rental Income							
3201 · Church Rentals	1,669.50	1,625.00	44.50	3,495.12	3,250.00	245.12	19,500
3205 · Simpson House	0.00	0.00	0.00	0.00	0.00	0.00	37,320.00
Total 3200 · Rental Income	1,669.50	1,625.00	44.50	3,495.12	3,250.00	245.12	56,820
3300 · Fundraising							
3301 · Sunday Plus Dinners	407.00	333.33	73.67	631.30	666.70	(35.40)	4,000
3302 · Auction	140.00	0.00	140.00	2,729.00	0.00	2,729.00	25,000
3306 · Unplaza Art Fair	40.00	0.00	40.00	40.00	0.00	40.00	5,500
3307 · Music & RE	350.00	1,000.00	(650.00)	756.00	2,000.00	(1,244.00)	12,000
3309 · Social Justice Fundraising	0.00	0.00	0.00	0.00	0.00	0.00	5,000
3310 · Other Fundraising	456.00	416.67	39.33	1,231.50	833.30	398.20	5,000
Total 3300 · Fundraising	1,393.00	1,750.00	(357.00)	5,387.80	3,500.00	1,887.80	56,500
3400 · Other Income							
3401 · Miscellaneous Income	3,030.00	125.00	2,905.00	3,119.00	250.00	2,869.00	1,500
3402 · Coffee & Snacks	76.99	166.67	(89.68)	173.27	333.30	(160.03)	2,000
3403 · Bookshop	134.43	25.00	109.43	99.43	50.00	49.43	300
3405 · Endowment Distribution	0.00	0.00	0.00	11,756.00	11,756.00	0.00	47,024
3406 · Endowment Grant	0.00	0.00	0.00	3,138.75	3,148.75	(10.00)	12,595
3407 · Investment Income	0.00	8.33	(8.33)	0.00	16.70	(16.70)	100
3421 · Additional Funding	0.00	0.00	0.00	0.00	0.00	0.00	0
Total 3400 · Other Income	3,241.42	325.00	2,916.42	18,286.45	15,554.75	2,731.70	63,519
Total 3000 · Income	30,346.53	33,191.67	(2,845.14)	80,592.96	81,288.05	(695.09)	537,239

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July through August 2016

	TOTAL						
	Aug 16	Budget	\$ Over Budget	Jul - Aug 16	Budget	\$ Over Budget	Working Budget
Expense							
4000 · Minister Expenses							
4100 · Senior Minister							
4110 · Minister Salary	7,133.34	7,133.33	0.01	14,266.68	14,266.70	(0.02)	85,600
4112 · Minister Payroll Taxes	0.00	545.67	(545.67)	0.00	1,091.30	(1,091.30)	6,548
4113 · Minister Expenses	0.00	463.33	(463.33)	101.99	926.70	(824.71)	5,560
4115 · Minister Life & Disability	256.26	128.17	128.09	384.39	256.30	128.09	1,538
4118 · Minister Pension	(241.32)	713.33	(954.65)	(482.64)	1,426.70	(1,909.34)	8,560
Total 4100 · Senior Minister	7,148.28	8,983.83	(1,835.55)	14,270.42	17,967.70	(3,697.28)	107,806
4200 · Staff							
4202 · Staff Payroll Taxes	1,886.23	0.00	1,886.23	3,740.83	0.00	3,740.83	0
4218 · Staff Pension	(540.74)	0.00	(540.74)	(1,081.48)	0.00	(1,081.48)	
4220 · Staff Expenses & Dues	488.96	0.00	488.96	1,366.30	0.00	1,366.30	0
Total 4200 · Staff	1,834.45	0.00	1,834.45	4,025.65	0.00	4,025.65	0
Total 4000 · Minister Expenses	8,982.73	8,983.83	(1.10)	18,296.07	17,967.70	328.37	107,806
5000 · Expenses							
5100 · Administration							
5105 · Payroll & Banking Services	428.63	164.58	264.05	742.48	329.20	413.28	1,975
5110 · Copier	1,413.30	666.67	746.63	2,048.30	1,333.30	715.00	8,000
5111 · Office Phones	501.83	350.00	151.83	664.20	700.00	(35.80)	4,200
5112 · Postage	0.00	75.00	(75.00)	141.00	150.00	(9.00)	900
5113 · Office Supplies	107.46	375.00	(267.54)	239.24	750.00	(510.76)	4,500
5114 · Web Hosting, Calendar, Support	265.59	208.33	57.26	325.54	416.70	(91.16)	2,500
5115 · Technology Hardware	0.00	83.33	(83.33)	0.00	166.70	(166.70)	1,000
5119 · Emergency Preparedness	0.00	41.67	(41.67)	0.00	83.30	(83.30)	500
5120 · Board of Trustees	0.00	25.00	(25.00)	210.00	50.00	160.00	300
5121 · Human Resources	0.00	25.00	(25.00)	200.00	50.00	150.00	300
5123 · MidAmerica Region Dues	250.00	20.83	229.17	250.00	41.70	208.30	250
5124 · UUA Dues	0.00	83.33	(83.33)	0.00	166.70	(166.70)	1,000
5125 · Insurance - Property, Umbrella	0.00	0.00	0.00	4,272.50	4,272.50	0.00	20,000
5126 · Loan Pymt -Principal & Interest	2,128.60	2,128.60	0.00	4,257.20	4,257.20	0.00	25,543
5128 · 150 Anniversary	0.00	0.00	0.00	0.00	0.00	0.00	700
5129 · Admin Payroll	5,813.57	5,976.92	(163.35)	10,976.57	11,953.80	(977.23)	71,723
Total 5100 · Administration	10,908.98	10,224.26	684.72	24,327.03	24,721.10	(394.07)	143,391
5130 · Membership							
5131 · Membership	0.00	100.00	(100.00)	0.00	200.00	(200.00)	1,200
5132 · Stewardship	0.00	83.33	(83.33)	0.00	166.70	(166.70)	1,000
5133 · Caring Connection	184.84	125.00	59.84	184.84	250.00	(65.16)	1,500
5134 · Child Care - Events	82.00	70.83	11.17	82.00	141.70	(59.70)	850
5139 · Membership Payroll	847.00	1,049.58	(202.58)	1,278.20	2,099.20	(821.00)	12,595
Total 5130 · Membership	1,113.84	1,428.74	(314.90)	1,545.04	2,857.60	(1,312.56)	17,145

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July through August 2016

	TOTAL						
	Aug 16	Budget	\$ Over Budget	Jul - Aug 16	Budget	\$ Over Budget	Working Budget
5150 · Facilities							
5151 · Electric	1,025.08	1,250.00	(224.92)	2,077.06	2,500.00	(422.94)	15,000
5152 · Gas	47.29	416.67	(369.38)	93.51	833.30	(739.79)	5,000
5153 · Water	162.18	208.33	(46.15)	361.17	416.70	(55.53)	2,500
5154 · Security - Stanley/Southmorelan	269.00	0.00	269.00	269.00	150.00	119.00	2,700
5155 · Trash Removal	195.66	270.00	(74.34)	375.93	540.00	(164.07)	3,240
5156 · Coffee & Snacks	548.05	208.33	339.72	673.02	416.70	256.32	2,500
5157 · Building & Cleaning Supplies	447.62	500.00	(52.38)	1,148.28	1,000.00	148.28	6,000
5158 · Contract HVAC Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	2,974
5159 · Building Maintenance	75.00	583.33	(508.33)	722.89	1,166.70	(443.81)	7,000
5160 · Grounds Maintenance	72.00	125.00	(53.00)	262.00	250.00	12.00	1,500
5161 · Snow Removal	0.00	0.00	0.00	0.00	0.00	0.00	1,000
5169 · Facilities Payroll	3,588.50	3,872.00	(283.50)	7,157.78	7,744.00	(586.22)	46,464
Total 5150 · Facilities	6,430.38	7,433.66	(1,003.28)	13,140.64	15,017.40	(1,876.76)	95,878
5200 · Sunday Services							
5201 · Forum/Odyssey/Documentary	0.00	350.00	(350.00)	0.00	700.00	(700.00)	4,200
5202 · Sunday Services	255.00	166.67	88.33	255.00	333.30	(78.30)	2,000
5203 · Sunday Services Payroll	600.00	1,188.83	(588.83)	962.50	2,377.70	(1,415.20)	14,266
Total 5200 · Sunday Services	855.00	1,705.50	(850.50)	1,217.50	3,411.00	(2,193.50)	20,466
5210 · Religious Education							
5211 · Religious Eduction	374.97	366.67	8.30	597.91	733.30	(135.39)	4,400
5212 · Religious Education Payroll	5,265.32	6,166.42	(901.10)	10,466.74	12,332.80	(1,866.06)	73,997
Total 5210 · Religious Education	5,640.29	6,533.09	(892.80)	11,064.65	13,066.10	(2,001.45)	78,397
5240 · Music Program							
5241 · Music Program	329.24	333.33	(4.09)	754.24	666.70	87.54	4,000
5242 · Music Program Payroll	4,569.45	5,232.25	(662.80)	9,170.03	10,464.50	(1,294.47)	62,787
Total 5240 · Music Program	4,898.69	5,565.58	(666.89)	9,924.27	11,131.20	(1,206.93)	66,787
5400 · Social Responsibility							
5401 · SRB	0.00	0.00	0.00	0.00	0.00	0.00	0
5402 · Social Justice Collection	0.00	0.00	0.00	0.00	0.00	0.00	5,000
5404 · Partner Church-Romania	0.00	0.00	0.00	0.00	0.00	0.00	1,350
5406 · reStart	0.00	183.33	(183.33)	0.00	366.70	(366.70)	2,200
5411 · MORE2 Dues	0.00	0.00	0.00	0.00	0.00	0.00	2,250
Total 5400 · Social Responsibility	0.00	183.33	(183.33)	0.00	366.70	(366.70)	10,800
Total 5000 · Expenses	29,847.18	33,074.16	(3,226.98)	61,219.13	70,571.10	(9,351.97)	432,864
Total Expense	38,829.91	42,057.99	(3,228.08)	79,515.20	88,538.80	(9,023.60)	540,670
Net Income	(8,483.38)	(8,866.32)	382.94	1,077.76	(7,250.75)	8,328.51	(3,431.00)

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

	TOTAL						
	Aug 16	Budget	Over Budget	Jul - Aug 16	Budget	Over Budget	Working Budget
Income							
9000 · Simpson House							
9300 · Income							
9301 · Event Rentals	1,100.00	6,333.33	(5,233.33)	5,450.00	12,666.70	(7,216.70)	76,000.00
9302 · Office Rentals	600.00	600.00	0.00	1,200.00	1,200.00	0.00	7,200.00
9303 · Linen Fees	0.00	250.00	(250.00)	168.00	500.00	(332.00)	3,000.00
Total 9300 · Income	1,700.00	7,183.33	(5,483.33)	6,818.00	14,366.70	(7,548.70)	86,200.00
Total 9000 · Simpson House	1,700.00	7,183.33	(5,483.33)	6,818.00	14,366.70	(7,548.70)	86,200.00
Total Income	1,700.00	7,183.33	(5,483.33)	6,818.00	14,366.70	(7,548.70)	86,200.00
Expense							
9600 · Facilities Manager							
9601 · Manager's Commission	1,612.40	1,266.67	345.73	3,765.70	2,533.30	1,232.40	15,200.00
Total 9600 · Facilities Manager	1,612.40	1,266.67	345.73	3,765.70	2,533.30	1,232.40	15,200.00
9700 · SH - Facilities & Admin							
9701 · SH-Electric	2,133.53	666.67	1,466.86	3,990.47	1,333.30	2,657.17	8,000.00
9702 · SH-Gas	54.32	208.33	(154.01)	110.27	416.70	(306.43)	2,500.00
9703 · SH-Trash Removal	195.66	166.67	28.99	375.92	333.30	42.62	2,000.00
9704 · SH-Water	491.65	250.00	241.65	818.26	500.00	318.26	3,000.00
9705 · Cleaning Supplies	123.80	16.67	107.13	420.75	33.30	387.45	200.00
9707 · Linens & Event Supplies	0.00	250.00	(250.00)	151.16	500.00	(348.84)	3,000.00
9708 · Maintenance & Repairs	1,759.28	416.67	1,342.61	2,422.11	833.30	1,588.81	5,000.00
9709 · Phones	11.88	166.67	(154.79)	73.20	333.30	(260.10)	2,000.00
9710 · Office Supplies	0.00	8.33	(8.33)	0.00	16.70	(16.70)	100.00
9711 · Advertising & Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9712 · Transfer to Church	0.00	0.00	0.00	0.00	0.00	0.00	45,000.00
Total 9700 · SH - Facilities & Admin	4,770.12	2,150.01	2,620.11	8,362.14	4,299.90	4,062.24	70,800.00
Total Expense	6,382.52	3,416.68	2,965.84	12,127.84	6,833.20	5,294.64	86,000.00
Net Income	(4,682.52)	3,766.65	(8,449.17)	(5,309.84)	7,533.50	(12,843.34)	200.00