

All Souls Unitarian Universalist Church
Statement of Financial Position
As of August 31, 2014

	<u>Aug 31, 14</u>	
ASSETS		
Current Assets		
Checking/Savings		
1001 · Checking	45,524.72	
1003 · Petty Cash	250.00	
1005 · Simpson House Receipts	25,361.33	
1006 · TD Ameritrade Brokerage	<u>6,302.83</u>	
Total Checking/Savings	77,438.88	
Accounts Receivable		
11000 · Employee Pay Advance	<u>200.00</u>	
Total Accounts Receivable	<u>200.00</u>	
Total Current Assets	<u>77,638.88</u>	77,638.88
Endowment Assets as of March 31, 2013	<u>1,452,325.00</u>	
TOTAL ASSETS	<u><u>1,529,963.88</u></u>	
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
2002 - Reading Circles Program	3,561.06	
2003 - Simpson House Deposits	<u>37,054.90</u>	
Total Current Liabilities	40,615.96	<u>40,615.96</u>
Long Term Liabilities		37,022.92 Note 1
2201 · Note Payable - due 2018	<u>303,699.34</u>	
Total Long Term Liabilities	303,699.34	303,699.34
Total Liabilities	<u>344,315.30</u>	
Net Assets		
Designated Funds - Endowment	1,452,325.00	
Designated Funds - see detail page	41,825.46	
Undesignated Funds	(335,411.60)	(335,411.60)
YTD Net Receipts/Disbursements	<u>26,909.72</u>	
Total Net Assets	<u><u>1,185,648.58</u></u>	<u><u>(31,712.26)</u></u> Note 2
TOTAL LIABILITIES & NET ASSETS	<u><u>1,529,963.88</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 August 31, 2014

	<u>Aug 31, 14</u>
2100 · Designated Funds	
2110 · Programs/Inst	
2113 · Lay Leadership Fund	1,444.36
2119 · Intern Support Fund	550.11
Total 2110 · Programs/Inst	<u>1,994.47</u>
2120 · Groups	
2121 · Youth Trip	3,107.06
2122 · Coffee House	106.49
2123 · Men's Group	1,439.94
2125 · Participation Fund	1,591.93
2127 · Summer Camp	47.56
2131 · Guatemala Dreams	25.00
Total 2120 · Groups	<u>6,317.98</u>
2150 · Social Justice	
2153 · Green Sanctuary	1,996.56
2157 · Emergency Assistance Fund	931.00
Total 2150 · Social Justice	<u>2,927.56</u>
2170 · Special Events	
2172 · Collections & Transfers	4,100.60
Total 2170 · Special Events	<u>4,100.60</u>
2180 · Other Church Funds	
2181 · Maintenance Reserve	7,572.61
2182 · Simpson House Renovation	18,912.24
Total 2180 · Other Church Funds	<u>26,484.85</u>
Total 2100 · Designated Funds	<u>41,825.46</u>

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July through August 2014

	TOTAL						Working Budget
	Aug 14	Budget	\$ Over Budget	Jul - Aug 14	Budget	\$ Over Budget	
Income							
3000 · Income							
3100 · Donations							
3101 · Pledges	23,568.11	24,583.00	(1,014.89)	42,253.55	49,166.00	(6,912.45)	295,000
3102 · New Member Pledges	0.00	417.00	(417.00)	0.00	830.00	(830.00)	5,000
3103 · Forum/Odyssey/Documentary	96.36	208.00	(111.64)	159.86	416.00	(256.14)	2,500
3104 · Sunday Service Collection	709.19	833.00	(123.81)	1,499.25	1,666.00	(166.75)	10,000
3105 · MEP	2,115.00	1,500.00	615.00	3,860.00	3,000.00	860.00	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	0.00	0.00	0.00	5,000
3108 · Memorial Gifts	250.00	250.00	0.00	250.00	500.00	(250.00)	3,000
Total 3100 · Donations	26,738.66	27,791.00	(1,052.34)	48,022.66	55,578.00	(7,555.34)	338,500
3200 · Rental Income							
3201 · Church Rentals	1,740.00	1,250.00	490.00	2,505.00	2,500.00	5.00	15,000
3205 · Simpson House	0.00	0.00	0.00	0.00	0.00	0.00	40,000
Total 3200 · Rental Income	1,740.00	1,250.00	490.00	2,505.00	2,500.00	5.00	55,000
3300 · Fundraising							
3302 · Auction	140.00	0.00	140.00	240.00	0.00	240.00	26,000
3306 · Unplaza Art Fair	0.00	0.00	0.00	0.00	0.00	0.00	4,000
3307 · Music & RE	82.00	833.00	(751.00)	82.00	1,666.00	(1,584.00)	10,000
3309 · Social Justice Fundraising	0.00	0.00	0.00	0.00	0.00	0.00	0
3310 · Other Fundraising	30.00	417.00	(387.00)	(418.00)	834.00	(1,252.00)	5,000
Total 3300 · Fundraising	252.00	1,250.00	(998.00)	(96.00)	2,500.00	(2,596.00)	45,000
3400 · Other Income							
3401 · Miscellaneous Income	10.00	42.00	(32.00)	60.00	84.00	(24.00)	500
3402 · Coffee & Snacks	221.74	208.00	13.74	430.06	416.00	14.06	2,500
3403 · Bookshop	17.05	17.00	0.05	131.60	34.00	97.60	200
3404 · Recycling	0.00	17.00	(17.00)	0.00	34.00	(34.00)	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)	0.00	16.00	(16.00)	100
3410 · Endowment Grant	0.00	0.00	0.00	0.00	0.00	0.00	20,000
3421 · Additional Funding	0.00	540.00	(540.00)	10,172.00	10,712.00	(540.00)	16,094
Total 3400 · Other Income	248.79	832.00	(583.21)	51,843.66	52,346.00	(502.34)	80,644
Total 3000 · Income	28,979.45	31,123.00	(2,143.55)	102,275.32	112,924.00	(10,648.68)	519,144
Total Income	28,979.45	31,123.00	(2,143.55)	102,275.32	112,924.00	(10,648.68)	519,144

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July through August 2014

	TOTAL						Working Budget
	Aug 14	Budget	\$ Over Budget	Jul - Aug 14	Budget	\$ Over Budget	
Expense							
4000 · Personnel Expenses							
4100 · Senior Minister							
4110 · Minister Salary	7,133.34	7,133.34	0.00	14,266.68	14,266.69	(0.01)	85,600
4112 · Minister FICA	545.69	545.69	0.00	1,091.38	1,091.39	(0.01)	6,548
4113 · Minister Expenses	0.00	713.00	(713.00)	217.35	1,426.00	(1,208.65)	8,560
4115 · Minister Life & Disability	128.13	128.13	0.00	256.26	256.26	0.00	1,538
4118 · Minister Pension	713.35	713.35	0.00	1,426.70	1,426.70	0.00	8,560
Total 4100 · Senior Minister	8,520.51	9,233.51	(713.00)	17,258.37	18,467.04	(1,208.67)	110,806
4200 · Staff							
4201 · Staff Salaries	17,533.68	17,010.00	523.68	35,247.96	34,020.00	1,227.96	204,120
4202 · Staff FICA	955.34	1,040.00	(84.66)	1,985.72	2,080.00	(94.28)	12,478
4215 · Staff Life & Disability	160.13	222.00	(61.87)	320.26	444.00	(123.74)	2,661
4216 · Staff Insurance	1,465.78	1,333.00	132.78	3,031.64	2,666.00	365.64	16,000
4217 · Staff Insurance CoPay	(760.94)	0.00	(760.94)	(1,425.61)	0.00	(1,425.61)	0
4218 · Staff Pension	1,252.99	1,253.00	(0.01)	2,505.98	2,506.00	(0.02)	15,036
4219 · Staff Expenses	46.67	46.67	0.00	890.87	890.87	0.00	2,000
4220 · Staff Conferences & Dues	0.00	25.00	(25.00)	0.00	50.00	(50.00)	300
4221 · Staff Vacation Coverage	0.00	17.00	(17.00)	0.00	34.00	(34.00)	200
Total 4200 · Staff	20,653.65	20,946.67	(293.02)	42,556.82	42,690.87	(134.05)	252,795
Total 4000 · Personnel Expenses	29,174.16	30,180.18	(1,006.02)	59,815.19	61,157.91	(1,342.72)	363,601
5000 · Expenses							
5100 · Facilities							
5105 · Payroll & Banking Services	126.25	167.00	(40.75)	250.75	334.00	(83.25)	2,000
5110 · Copier	400.98	583.00	(182.02)	1,445.66	1,166.00	279.66	7,000
5111 · Office Phones	258.16	167.00	91.16	459.83	334.00	125.83	2,000
5112 · Postage	0.00	83.00	(83.00)	0.00	166.00	(166.00)	1,000
5113 · Office Supplies	191.73	375.00	(183.27)	311.06	750.00	(438.94)	4,500
5114 · Web Hosting, Calendar, Support	164.45	208.00	(43.55)	798.30	416.00	382.30	2,500
5115 · Technology Hardware	275.51	500.00	(224.49)	275.51	1,000.00	(724.49)	6,000
5116 · Coffee & Snacks	0.00	208.00	(208.00)	0.00	416.00	(416.00)	2,500
5118 · Contract HVAC Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	3,000
5151 · Electric	1,802.00	1,250.00	552.00	3,300.86	2,500.00	800.86	15,000
5152 · Gas	50.11	292.00	(241.89)	110.38	584.00	(473.62)	3,500
5153 · Water	164.58	208.00	(43.42)	429.16	416.00	13.16	2,500
5154 · Security - Stanley/Southmorelan	0.00	0.00	0.00	254.00	150.00	104.00	2,550
5155 · Trash Removal	165.48	167.00	(1.52)	331.30	334.00	(2.70)	2,000
5157 · Building & Cleaning Supplies	360.27	583.00	(222.73)	674.54	1,166.00	(491.46)	7,000
5159 · Building Maintenance	744.09	625.00	119.09	1,209.09	1,250.00	(40.91)	7,500
5160 · Grounds Maintenance	98.47	125.00	(26.53)	98.47	250.00	(151.53)	1,500
5161 · Snow Removal	0.00	0.00	0.00	0.00	0.00	0.00	1,000
5163 · Loan (principal and interest)	2,128.60	2,128.60	0.00	4,257.20	4,257.20	0.00	25,543
5164 · Property Insurance	3,185.50	3,185.50	0.00	4,931.75	4,931.75	0.00	20,000
Total 5100 · Facilities	10,116.18	10,855.10	(738.92)	19,137.86	20,420.95	(1,283.09)	118,593

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July through August 2014

	TOTAL						Working Budget
	Aug 14	Budget	\$ Over Budget	Jul - Aug 14	Budget	\$ Over Budget	
5200 · Programs							
5201 · Forum/Odyssey/Documentary	0.00	167.00	(167.00)	0.00	334.00	(334.00)	2,000
5202 · Sunday Services	0.00	167.00	(167.00)	250.00	334.00	(84.00)	2,000
5211 · Religious Eduction	0.00	367.00	(367.00)	197.92	734.00	(536.08)	4,400
5241 · Music Program	704.79	1,000.00	(295.21)	704.79	2,000.00	(1,295.21)	12,000
5252 · Child Care - Events	0.00	83.00	(83.00)	0.00	166.00	(166.00)	1,000
Total 5200 · Programs	704.79	1,784.00	(1,079.21)	1,152.71	3,568.00	(2,415.29)	21,400
5300 · Membership							
5301 · Membership	0.00	0.00	0.00	642.00	400.00	242.00	400
5302 · Stewardship	0.00	83.00	(83.00)	137.00	166.00	(29.00)	1,000
Total 5300 · Membership	0.00	83.00	(83.00)	779.00	566.00	213.00	1,400
5400 · Social Responsibility							
5402 · Social Justice Collection							5,000
5404 · Partner Church-Romania	0.00	0.00	0.00	0.00	0.00	0.00	1,350
5406 · reStart	237.16	183.00	54.16	591.25	366.00	225.25	2,200
5411 · MORE2 Dues	0.00	0.00	0.00	0.00	0.00	0.00	2,250
Total 5400 · Social Responsibility	237.16	183.00	54.16	591.25	366.00	225.25	10,800
5500 · Council on the Institution							
5501 · Board of Trustees	0.00	25.00	(25.00)	28.00	50.00	(22.00)	300
5502 · Human Resources	0.00	25.00	(25.00)	0.00	50.00	(50.00)	300
5503 · Caring Connection	0.00	125.00	(125.00)	0.00	250.00	(250.00)	1,500
5504 · PSD Dues	0.00	0.00	0.00	0.00	0.00	0.00	250
5505 · UUA Dues	250.00	0.00	250.00	250.00	0.00	250.00	1,000
Total 5500 · Council on the Institution	250.00	175.00	75.00	278.00	350.00	(72.00)	3,350
Total 5000 · Expenses	11,308.13	13,080.10	(1,771.97)	21,938.82	25,270.95	(3,332.13)	155,543
Total Expense	40,482.29	43,260.28	(2,777.99)	81,754.01	86,428.86	(4,674.85)	519,144
Net Income	(11,502.84)	(12,137.28)	634.44	20,521.31	26,495.14	(5,973.83)	0

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

	TOTAL						
	Aug 14	Budget	\$ Over Budget	Jul - Aug 14	Budget	\$ Over Budget	Working Budget
Income							
9000 · Simpson House							
9300 · Income							
9301 · Event Rentals	7,275.00	5,833.00	1,442.00	10,310.00	11,666.00	(1,356.00)	70,000
9302 · Office Rentals	400.00	600.00	(200.00)	1,400.00	1,200.00	200.00	7,200
9303 · Linen Fees	115.00	250.00	(135.00)	307.00	500.00	(193.00)	3,000
Total 9300 · Income	7,790.00	6,683.00	1,107.00	12,017.00	13,366.00	(1,349.00)	80,200
Total 9000 · Simpson House	7,790.00	6,683.00	1,107.00	12,017.00	13,366.00	(1,349.00)	80,200
Total Income	7,790.00	6,683.00	1,107.00	12,017.00	13,366.00	(1,349.00)	80,200
Expense							
9600 · Rental Agent							
9601 · Agent Commission	1,268.40	1,167.00	101.40	2,556.50	2,334.00		14,000
Total 9600 · Rental Agent							
9700 · Facilities & Admin							7,000
9701 · Electric	706.02	583.00	123.02	1,349.61	1,166.00	183.61	2,500
9702 · Gas	66.73	208.00	(141.27)	138.56	416.00	(277.44)	1,200
9703 · Trash Removal	133.09	100.00	33.09	266.48	200.00	66.48	3,000
9704 · Water	200.24	250.00	(49.76)	390.09	500.00	(109.91)	800
9705 · Cleaning Supplies	0.00	67.00	(67.00)	0.00	134.00	(134.00)	3,000
9707 · Linens & Event Supplies	0.00	250.00	(250.00)	294.84	500.00	(205.16)	5,000
9708 · Maintenance & Repairs	291.19	417.00	(125.81)	291.19	834.00	(542.81)	2,500
9709 · Phones	118.51	208.00	(89.49)	263.11	416.00	(152.89)	500
9710 · Office Supplies	78.21	42.00	36.21	78.21	84.00	(5.79)	700
9711 · Advertising & Printing	0.00	58.00	(58.00)	0.00	116.00	(116.00)	40,000
Total 9700 · Facilities & Admin	1,593.99	2,183.00	(589.01)	3,072.09	4,366.00	(1,293.91)	66,200
Total Expense	2,862.39	3,350.00	(487.61)	5,628.59	6,700.00	(1,071.41)	80,200
Net Income	4,927.61	3,333.00	1,594.61	6,388.41	6,666.00	(277.59)	0