

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

	<u>Dec 31, 14</u>	
ASSETS		
Current Assets		
Checking/Savings		
1001 · Checking	46,890.03	
1003 · Petty Cash	250.00	
1005 · Simpson House Receipts	5,425.94	
1006 · TD Ameritrade Brokerage	<u>16,851.69</u>	
Total Checking/Savings	69,417.66	
Accounts Receivable		
11000 · Employee Pay Advance	<u>400.00</u>	
Total Accounts Receivable	<u>400.00</u>	
Total Current Assets	<u>69,817.66</u>	69,817.66
Endowment Assets as of Dec 31, 2014	<u>1,513,848.00</u>	
TOTAL ASSETS	<u><u>1,583,665.66</u></u>	
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
5001 · Southwest Credit Card	1,619.92	
2002 - Reading Circles Program	2,169.21	
2003 - Simpson House Deposits	<u>26,194.15</u>	
Total Current Liabilities	29,983.28	<u>29,983.28</u>
Long Term Liabilities		39,834.38 Note 1
2201 · Note Payable - due 2018	<u>199,708.18</u>	
Total Long Term Liabilities	199,708.18	199,708.18
Total Liabilities	<u>229,691.46</u>	
Net Assets		
Designated Funds - Endowment	1,513,848.00	
Designated Funds - see detail page	55,668.58	
Undesignated Funds	-231,048.44	-231,048.44
YTD Net Receipts/Disbursements	<u>15,506.06</u>	
Total Net Assets	<u>1,353,974.20</u>	<u>-31,340.26</u> Note 2
TOTAL LIABILITIES & NET ASSETS	<u><u>1,583,665.66</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 December 31, 2014

Dec 31, 14

2100 · Designated Funds	
2110 · Programs/Inst	
2113 · Lay Leadership Fund	1,444.36
2119 · Intern Support Fund	<u>550.11</u>
Total 2110 · Programs/Inst	<u>1,994.47</u>
2120 · Groups	
2121 · Youth Trip	3,658.64
2122 · Coffee House	106.49
2123 · Men's Group	1,329.94
2125 · Participation Fund	1,591.93
2127 · Summer Camp	47.56
2131 · Guatemala Dreams	<u>25.00</u>
Total 2120 · Groups	<u>6,759.56</u>
2150 · Social Justice	
2153 · Green Sanctuary	2,545.32
2157 · Emergency Assistance Fund	<u>931.00</u>
Total 2150 · Social Justice	<u>3,476.32</u>
2170 · Special Events	
2172 · Collections & Transfers	<u>13,367.03</u>
Total 2170 · Special Events	<u>13,367.03</u>
2180 · Other Church Funds	
2181 · Maintenance Reserve	7,981.61
2182 · Simpson House Renovation	<u>22,089.59</u>
Total 2180 · Other Church Funds	<u>30,071.20</u>
Total 2100 · Designated Funds	<u>55,668.58</u>

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July through December 2014

	TOTAL						
	Dec 14	Budget	\$ Over Budget	Jul - Dec 14	Budget	\$ Over Budget	Working Budget
Income							
3000 · Income							
3100 · Donations							
3101 · Pledges	43,579.03	24,587.00	18,992.03	151,734.39	147,502.00	4,232.39	295,000
3102 · New Member Pledges	0.00	417.00	-417.00	0.00	2,498.00	-2,498.00	5,000
3103 · Forum/Odyssey/Documentary	656.32	212.00	444.32	2,118.46	1,252.00	866.46	2,500
3104 · Sunday Service Collection	1,009.00	837.00	172.00	3,908.53	5,002.00	-1,093.47	10,000
3105 · MEP	3,270.00	1,500.00	1,770.00	11,498.50	9,000.00	2,498.50	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	3,131.17	3,131.17	0.00	5,000
3108 · Memorial Gifts	-200.00	250.00	-450.00	2,150.00	1,500.00	650.00	3,000
Total 3100 · Donations	48,314.35	27,803.00	20,511.35	174,541.05	169,885.17	4,655.88	338,500
3200 · Rental Income							
3201 · Church Rentals	3,333.75	1,250.00	2,083.75	10,890.00	7,500.00	3,390.00	15,000
3205 · Simpson House	0.00	0.00	0.00	0.00	0.00	0.00	40,000
Total 3200 · Rental Income	3,333.75	1,250.00	2,083.75	10,890.00	7,500.00	3,390.00	55,000
3300 · Fundraising							
3302 · Auction	0.00	0.00	0.00	286.00	0.00	286.00	26,000
3306 · Unplaza Art Fair	1,457.22	0.00	1,457.22	4,238.24	4,000.00	238.24	4,000
3307 · Music & RE	2,207.27	837.00	1,370.27	7,246.54	5,002.00	2,244.54	10,000
3309 · Social Justice Fundraising	25.00	0.00	25.00	25.00	0.00	25.00	0
3310 · Other Fundraising	1,363.04	413.00	950.04	1,744.32	2,498.00	-753.68	5,000
Total 3300 · Fundraising	5,052.53	1,250.00	3,802.53	13,540.10	11,500.00	2,040.10	45,000
3400 · Other Income							
3401 · Miscellaneous Income	0.00	38.00	-38.00	277.73	248.00	29.73	500
3402 · Coffee & Snacks	418.23	212.00	206.23	1,582.02	1,252.00	330.02	2,500
3403 · Bookshop	42.00	13.00	29.00	260.60	98.00	162.60	200
3404 · Recycling	0.00	13.00	-13.00	0.00	98.00	-98.00	200
3405 · Endowment Distribution	0.00	0.00	0.00	41,050.00	41,050.00	0.00	41,050
3407 · Investment Income	428.22	12.00	416.22	717.15	52.00	665.15	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	8,046.98	-8,046.98	16,094
Total 3400 · Other Income	888.45	1,629.17	-740.72	53,887.50	60,844.98	-6,957.48	80,644
Total 3000 · Income	57,589.08	31,932.17	25,656.91	252,858.65	249,730.15	3,128.50	519,144
Total Income	57,589.08	31,932.17	25,656.91	252,858.65	249,730.15	3,128.50	519,144

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July through December 2014

	TOTAL						Working Budget
	Dec 14	Budget	\$ Over Budget	Jul - Dec 14	Budget	\$ Over Budget	
Expense							
4000 · Personnel Expenses							
4100 · Senior Minister							
4110 · Minister Salary	7,133.34	7,133.34	0.00	42,800.04	42,800.05	-0.01	85,600
4112 · Minister FICA	545.69	545.69	0.00	3,274.15	3,274.17	-0.02	6,548
4113 · Minister Expenses	593.49	713.00	-119.51	5,264.26	4,278.00	986.26	8,560
4115 · Minister Life & Disability	128.13	128.13	0.00	640.65	768.78	-128.13	1,538
4118 · Minister Pension	713.35	713.35	0.00	4,280.10	4,280.10	0.00	8,560
Total 4100 · Senior Minister	9,114.00	9,233.51	-119.51	56,259.20	55,401.10	858.10	110,806
4200 · Staff							
4201 · Staff Salaries	24,008.48	17,010.00	6,998.48	108,767.91	102,060.00	6,707.91	204,120
4202 · Staff FICA	1,480.42	1,040.00	440.42	6,343.78	6,240.00	103.78	12,478
4215 · Staff Life & Disability	160.13	222.00	-61.87	800.65	1,332.00	-531.35	2,661
4216 · Staff Insurance	1,580.88	1,718.00	-137.12	8,964.07	10,308.00	-1,343.93	16,000
4217 · Staff Insurance CoPay	-664.67	-760.00	95.33	-4,084.29	-4,560.00	475.71	0
4218 · Staff Pension	1,252.99	1,253.00	-0.01	7,517.94	7,518.00	-0.06	15,036
4219 · Staff Expenses	338.82	0.00	338.82	1,565.67	890.87	674.80	2,000
4220 · Staff Conferences & Dues	0.00	25.00	-25.00	0.00	150.00	-150.00	300
4221 · Staff Vacation Coverage	0.00	13.00	-13.00	0.00	98.00	-98.00	200
Total 4200 · Staff	28,157.05	20,521.00	7,636.05	129,875.73	124,036.87	5,838.86	252,795
Total 4000 · Personnel Expenses	37,271.05	29,754.51	7,516.54	186,134.93	179,437.97	6,696.96	363,601
5000 · Expenses							
5100 · Facilities							
5105 · Payroll & Banking Services	133.25	167.00	-33.75	776.00	1,002.00	-226.00	2,000
5110 · Copier	626.51	587.00	39.51	3,884.33	3,502.00	382.33	7,000
5111 · Office Phones	457.63	163.00	294.63	1,405.23	998.00	407.23	2,000
5112 · Postage	0.00	87.00	-87.00	366.65	502.00	-135.35	1,000
5113 · Office Supplies	310.33	375.00	-64.67	1,430.35	2,250.00	-819.65	4,500
5114 · Web Hosting, Calendar, Support	120.90	212.00	-91.10	1,396.85	1,252.00	144.85	2,500
5115 · Technology Hardware	0.00	500.00	-500.00	3,969.46	3,000.00	969.46	6,000
5116 · Coffee & Snacks	0.00	212.00	-212.00	811.15	1,252.00	-440.85	2,500
5118 · Contract HVAC Maintenance	0.00	0.00	0.00	1,373.35	1,373.35	0.00	3,000
5151 · Electric	1,218.37	1,250.00	-31.63	8,650.58	7,500.00	1,150.58	15,000
5152 · Gas	200.76	288.00	-87.24	482.85	1,748.00	-1,265.15	3,500
5153 · Water	155.68	212.00	-56.32	1,113.02	1,252.00	-138.98	2,500
5154 · Security - Stanley/Southmorelan	0.00	0.00	0.00	1,250.66	1,275.00	-24.34	2,550
5155 · Trash Removal	199.69	163.00	36.69	1,025.88	998.00	27.88	2,000
5157 · Building & Cleaning Supplies	790.03	587.00	203.03	3,147.52	3,502.00	-354.48	7,000
5159 · Building Maintenance	1,539.30	625.00	914.30	3,414.39	3,750.00	-335.61	7,500
5160 · Grounds Maintenance	0.00	125.00	-125.00	201.04	750.00	-548.96	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	12,771.60	12,771.60	0.00	25,543
5164 · Property Insurance	4,587.75	4,587.45	0.30	12,573.25	13,472.95	-899.70	20,000
Total 5100 · Facilities	12,468.80	12,269.05	199.75	60,044.16	62,150.90	-2,106.74	118,593

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July through December 2014

	TOTAL						Working Budget
	Dec 14	Budget	\$ Over Budget	Jul - Dec 14	Budget	\$ Over Budget	
5200 · Programs							
5201 · Forum/Odyssey/Documentary	250.00	163.00	87.00	455.00	998.00	-543.00	2,000
5202 · Sunday Services	111.00	163.00	-52.00	661.00	998.00	-337.00	2,000
5211 · Religious Education	307.12	363.00	-55.88	2,205.71	2,198.00	7.71	4,400
5241 · Music Program	2,700.38	1,000.00	1,700.38	7,714.54	6,000.00	1,714.54	12,000
5252 · Child Care - Events	0.00	83.00	-83.00	165.00	498.00	-333.00	1,000
Total 5200 · Programs	3,368.50	1,772.00	1,596.50	11,201.25	10,692.00	509.25	21,400
5300 · Membership							
5301 · Membership	291.00	0.00	291.00	1,000.00	400.00	600.00	400
5302 · Stewardship	0.00	87.00	-87.00	176.89	502.00	-325.11	1,000
Total 5300 · Membership	291.00	87.00	204.00	1,176.89	902.00	274.89	1,400
5400 · Social Responsibility							
5402 · Social Justice Collection	0.00	0.00	0.00	1,544.17	3,131.17	-1,587.00	5,000
5404 · Partner Church-Romania	0.00	0.00	0.00	0.00	150.00	-150.00	1,350
5406 · reStart	294.24	187.00	107.24	885.49	1,102.00	-216.51	2,200
5411 · MORE2 Dues	0.00	0.00	0.00	0.00	0.00	0.00	2,250
Total 5400 · Social Responsibility	294.24	187.00	107.24	2,429.66	4,383.17	-1,953.51	10,800
5500 · Council on the Institution							
5501 · Board of Trustees	58.40	25.00	33.40	86.40	150.00	-63.60	300
5502 · Human Resources	260.00	237.51	22.49	260.00	237.51	22.49	300
5503 · Caring Connection	54.41	125.00	-70.59	201.49	750.00	-548.51	1,500
5504 · PSD Dues	0.00	125.00	-125.00	0.00	125.00	-125.00	250
5505 · UUA Dues	0.00	250.00	-250.00	500.00	500.00	0.00	1,000
Total 5500 · Council on the Institution	372.81	762.51	-389.70	1,047.89	1,762.51	-714.62	3,350
Total 5000 · Expenses	16,795.35	15,077.56	1,717.79	75,899.85	79,890.58	-3,990.73	155,543
Total Expense	54,066.40	44,832.07	9,234.33	262,034.78	259,328.55	2,706.23	519,144
Net Income	3,522.68	-12,899.90	16,422.58	-9,176.13	-9,598.40	422.27	0

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

	TOTAL						
	Dec 14	Budget	\$ Over Budget	Jul - Dec 14	Budget	\$ Over Budget	Working Budget
Income							
9000 · Simpson House							
9300 · Income							
9301 · Event Rentals	1,035.00	5,833.00	-4,798.00	35,410.00	35,002.00	408.00	70,000
9302 · Office Rentals	400.00	600.00	-200.00	3,800.00	3,600.00	200.00	7,200
9303 · Linen Fees	176.00	250.00	-74.00	1,384.00	1,500.00	-116.00	3,000
Total 9300 · Income	1,611.00	6,683.00	-5,072.00	40,594.00	40,102.00	492.00	80,200
Total 9000 · Simpson House	1,611.00	6,683.00	-5,072.00	40,594.00	40,102.00	492.00	80,200
Total Income	1,611.00	6,683.00	-5,072.00	40,594.00	40,102.00	492.00	80,200
Expense							
9600 · Facilities Manager							
9601 · Manager's Salary	0.00	1,167.00	-1,167.00	5,836.10	7,002.00	-1,165.90	14,000.00
Total 9600 · Facilities Manager	0.00	1,167.00	-1,167.00	5,836.10	7,002.00	-1,165.90	
9700 · Facilities & Admin							
9701 · Electric	836.39	587.00	249.39	3,988.37	3,502.00	486.37	7,000
9702 · Gas	160.50	212.00	-51.50	515.33	1,252.00	-736.67	2,500
9703 · Trash Removal	160.68	100.00	60.68	824.87	600.00	224.87	1,200
9704 · Water	159.02	250.00	-90.98	1,313.21	1,500.00	-186.79	3,000
9705 · Cleaning Supplies	55.28	63.00	-7.72	148.43	398.00	-249.57	800
9707 · Linens & Event Supplies	253.13	250.00	3.13	1,761.17	1,500.00	261.17	3,000
9708 · Maintenance & Repairs	13.89	413.00	-399.11	690.82	2,498.00	-1,807.18	5,000
9709 · Phones	118.08	212.00	-93.92	755.30	1,252.00	-496.70	2,500
9710 · Office Supplies	0.00	38.00	-38.00	78.21	248.00	-169.79	500
9711 · Advertising & Printing	0.00	62.00	-62.00	0.00	352.00	-352.00	700
9712 · Transfer to Church	0.00	0.00	0.00	0.00	0.00	0.00	40,000
Total 9700 · Facilities & Admin	1,756.97	2,187.00	-430.03	10,075.71	13,102.00	-3,026.29	66,200
Total Expense	1,756.97	3,354.00	-1,597.03	15,911.81	20,104.00	-4,192.19	80,200
Net Income	-145.97	3,329.00	-3,474.97	24,682.19	19,998.00	4,684.19	0