

All Souls Unitarian Universalist Church
Statement of Financial Position
As of December 31, 2015

	<u>Dec 31, 15</u>		
ASSETS			
Current Assets			
Checking/Savings			
1001 · Checking	41,585.00		
1002 · Minister's Discretionary	4,103.05		
1003 · Petty Cash	250.00		
1004 · Demeters Checking Account	4,822.90		
1005 · Simpson House Receipts	29,146.98		
1006 · Capital Campaign Checking Acct	57,433.52		
1010 · TD Ameritrade Brokerage	21,038.38		
Total Checking/Savings	158,379.83		
Accounts Receivable			
1100 · Accounts Receivable	850.00		
Total Accounts Receivable	850.00		
Total Current Assets	159,229.83	159,229.83	
 Endowment Assets as of December 31, 2015	1,472,712.00		
TOTAL ASSETS	1,631,941.83		
LIABILITIES & NET ASSETS			
Liabilities			
Accounts Payable			
20000 · Accounts Payable	855.10		
Total Accounts Payable	855.10		
Current Liabilities			
2002 - Reading Circles Program	(122.47)		
2003 - Simpson House Deposits	19,862.00		
2005 · Loan from Endowment	57,500.00		
2010 · Intercompany To/From Endowment	4,000.00		
Total Current Liabilities	82,094.63	82,094.63	
Long Term Liabilities		77,135.20	Note 1
2201 · Note Payable - due 2018	179,378.54		
Total Long Term Liabilities	179,378.54	179,378.54	
Total Liabilities	261,473.17		
 Net Assets			
Designated Funds - Endowment (12/31/15)	1,472,712.00		
Designated Funds - see detail page	65,178.39		
Undesignated Funds	(219,268.46)	(219,268.46)	
YTD Net Receipts/Disbursements	51,846.73		
Total Net Assets	1,370,468.66	(39,889.92)	Note 2
TOTAL LIABILITIES & NET ASSETS	1,631,941.83		

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, 2015

Dec 31, 15

2100 · Designated Funds	
2110 · Programs/Inst	
2112 · Music Program	5,750.00
2113 · Lay Leadership Fund	1,149.36
2115 · 150th Documentary Fund	2,650.00
2116 · Religious Education Funds	213.43
2117 · Pass Thru Expense	179.96
2119 · Intern Support Fund	<u>550.11</u>
Total 2110 · Programs/Inst	<u>10,492.86</u>
2120 · Groups	
2121 · Youth Trip	3,639.11
2122 · Coffee House	106.49
2123 · Men's Group	1,707.94
2125 · Participation Fund	1,591.93
2127 · Summer Camp	<u>143.94</u>
Total 2120 · Groups	<u>7,189.41</u>
2150 · Social Justice	
2153 · Green Sanctuary	<u>2,813.37</u>
Total 2150 · Social Justice	<u>2,813.37</u>
2170 · Special Events	
2172 · Collections & Transfers	<u>(191.10)</u>
Total 2170 · Special Events	<u>(191.10)</u>
2180 · Other Church Funds	
2181 · Maintenance Reserve	7,848.79
2182 · Simpson House Renovation	28,199.11
2183 · Demeters	4,722.90
2185 · Minister's Discretionary Fund	<u>4,103.05</u>
Total 2180 · Other Church Funds	<u>44,873.85</u>
Total 2100 · Designated Funds	<u>65,178.39</u>

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July through December 2015

	TOTAL						Working Budget
	Dec 15	Budget	\$ Over Budget	Jul - Dec 15	Budget	\$ Over Budget	
Income							
3000 · Income							
3100 · Donations							
3101 · Pledges	31,303.01	24,250.00	7,053.01	163,449.21	145,500.00	17,949.21	291,000
3102 · New Pledges	0.00	416.67	(416.67)	0.00	2,499.98	(2,499.98)	5,000
3103 · Forum/Odyssey/Documentary	309.25	291.67	17.58	2,573.34	1,749.98	823.36	3,500
3104 · Sunday Service Collection	576.05	666.67	(90.62)	3,163.90	3,999.98	(836.08)	8,000
3105 · Contributions	7,147.33	1,166.67	5,980.66	21,158.98	6,999.98	14,159.00	14,000
3107 · Social Justice Collection	0.00	0.00	0.00	2,545.35	2,545.35	0.00	5,000
3108 · Memorial Gifts	0.00	250.00	(250.00)	1,000.00	1,500.00	(500.00)	3,000
Total 3100 · Donations	39,335.64	27,041.68	12,293.96	193,890.78	164,795.27	29,095.51	329,500
3200 · Rental Income							
3201 · Church Rentals	3,345.00	1,500.00	1,845.00	14,253.75	9,000.00	5,253.75	18,000
3205 · Simpson House	0.00	0.00	0.00	0.00	0.00	0.00	45,000
Total 3200 · Rental Income	3,345.00	1,500.00	1,845.00	14,253.75	9,000.00	5,253.75	63,000
3300 · Fundraising							
3301 · Sunday Plus Dinners	567.49			2,133.53			
3302 · Auction	0.00	0.00	0.00	62.00	0.00	62.00	26,000
3306 · Unplaza Art Fair	1,218.33	0.00	1,218.33	5,957.19	4,000.00	1,957.19	4,000
3307 · Music & RE	2,048.00	333.33	1,714.67	5,089.15	2,000.02	3,089.13	10,000
3309 · Social Justice Fundraising	294.77	0.00	294.77	1,244.77	0.00	1,244.77	0
3310 · Other Fundraising	0.00	416.67	(416.67)	56.22	2,499.98	(2,443.76)	5,000
Total 3300 · Fundraising	4,128.59	750.00	3,378.59	14,542.86	8,500.00	6,042.86	45,000
3400 · Other Income							
3401 · Miscellaneous Income	50.00	41.67	8.33	1,112.83	249.98	862.85	500
3402 · Coffee & Snacks	127.67	208.33	(80.66)	940.90	1,250.02	(309.12)	2,500
3403 · Bookshop	50.00	16.67	33.33	160.00	99.98	60.02	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	90.78	8.33	82.45	115.18	50.02	65.16	100
3421 · Additional Funding	0.00	2,187.50	(2,187.50)	0.00	13,125.00	(13,125.00)	25,750
Total 3400 · Other Income	318.45	2,462.50	(2,144.05)	48,372.91	60,819.00	(12,446.09)	75,094
Total 3000 · Income	47,127.68	31,754.18	15,373.50	271,060.30	243,114.27	27,946.03	512,594
Total Income	47,127.68	31,754.18	15,373.50	271,060.30	243,114.27	27,946.03	512,594

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July through December 2015

	TOTAL						
	Dec 15	Budget	\$ Over Budget	Jul - Dec 15	Budget	\$ Over Budget	Working Budget
Expense							
4000 · Personnel Expenses							
4100 · Senior Minister							
4110 · Minister Salary	7,133.34	7,133.33	0.01	42,800.04	42,800.02	0.02	85,600
4112 · Minister Payroll Taxes	545.69	545.67	0.02	3,274.20	3,273.98	0.22	6,548
4113 · Minister Expenses	1,596.28	713.33	882.95	2,097.08	4,280.02	(2,182.94)	8,560
4115 · Minister Life & Disability	0.00	128.17	(128.17)	128.13	768.98	(640.85)	1,538
4118 · Minister Pension	1,668.02	713.33	954.69	4,280.10	4,280.02	0.08	8,560
Total 4100 · Senior Minister	10,943.33	9,233.83	1,709.50	52,579.55	55,403.02	(2,823.47)	110,806
4200 · Staff							
4201 · Staff Salaries	16,601.35	16,298.83	302.52	103,409.06	97,793.02	5,616.04	195,586
4202 · Staff Payroll Taxes	1,021.49	974.17	47.32	6,899.28	5,844.98	1,054.30	11,690
4215 · Staff Life & Disability	288.26	221.75	66.51	1,601.43	1,330.50	270.93	2,661
4216 · Staff Insurance	1,853.87	1,745.00	108.87	11,752.62	10,470.00	1,282.62	20,940
4217 · Staff Insurance CoPay	(296.16)	0.00	(296.16)	(1,776.96)	0.00	(1,776.96)	0
4218 · Staff Pension	1,252.99	1,253.00	(0.01)	7,517.94	7,518.00	(0.06)	15,036
4219 · RE Director Expenses	0.00			969.90	70.00	899.90	2,000
4220 · Staff Expenses & Dues	0.00	25.00	(25.00)	0.00	150.00	(150.00)	300
4221 · Staff Vacation Coverage	250.00	266.67	(16.67)	1,100.00	1,599.98	(499.98)	3,200
Total 4200 · Staff	20,971.80	20,784.42	187.38	131,473.27	124,776.48	6,696.79	251,413
Total 4000 · Personnel Expenses	31,915.13	30,018.25	1,896.88	184,052.82	180,179.50	3,873.32	362,219
5000 · Expenses							
5100 · Facilities							
5105 · Payroll & Banking Services	125.59	166.67	(41.08)	794.86	999.98	(205.12)	2,000
5110 · Copier	729.50	583.33	146.17	3,813.47	3,500.02	313.45	7,000
5111 · Office Phones	438.99	166.67	272.32	1,650.07	999.98	650.09	2,000
5112 · Postage	0.00	83.33	(83.33)	300.15	499.98	(199.83)	1,000
5113 · Office Supplies	231.73	375.00	(143.27)	1,642.36	2,250.00	(607.64)	4,500
5114 · Web Hosting, Calendar, Support	294.90	208.33	86.57	1,201.90	1,250.02	(48.12)	2,500
5115 · Technology Hardware	19.58	83.33	(63.75)	1,131.02	500.02	631.00	1,000
5116 · Coffee & Snacks	0.00	208.33	(208.33)	1,937.69	1,250.02	687.67	2,500
5118 · Contract HVAC Maintenance	0.00	1,416.00		0.00	1,416.00	(1,416.00)	2,832
5151 · Electric	1,247.93	1,250.00	(2.07)	9,883.64	7,500.00	2,383.64	15,000
5152 · Gas	336.91	291.67	45.24	758.82	1,749.98	(991.16)	3,500
5153 · Water	180.27	208.33	(28.06)	1,123.60	1,250.02	(126.42)	2,500
5154 · Security - Stanley/Southmorelan	0.00			1,197.42	1,275.00	(77.58)	2,550
5155 · Trash Removal	270.47	166.67	103.80	1,607.63	999.98	607.65	2,000
5157 · Building & Cleaning Supplies	379.76	583.33	(203.57)	1,948.86	3,500.02	(1,551.16)	7,000
5159 · Building Maintenance	1,534.00	625.00	909.00	4,181.70	3,750.00	431.70	7,500
5160 · Grounds Maintenance	124.57	125.00	(0.43)	1,063.63	750.00	313.63	1,500
5161 · Snow Removal	0.00	300.00	(300.00)	0.00	300.00	(300.00)	1,000
5163 · Loan Pymt -Principal & Interest	2,128.60	2,128.60	0.00	12,771.60	12,771.60	0.00	25,543
5164 · Insurance-Umbrella,Workers,Com	4,910.75	4,587.75	323.00	14,429.25	12,552.25	1,877.00	20,000
Total 5100 · Facilities	12,953.55	13,557.34	(603.79)	61,437.67	59,064.87	2,372.80	113,425

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July through December 2015

	TOTAL						Working Budget
	Dec 15	Budget	\$ Over Budget	Jul - Dec 15	Budget	\$ Over Budget	
5200 · Programs							
5201 · Forum/Odyssey/Documentary	850.00	166.67	683.33	2,507.39	999.98	1,507.41	2,000
5202 · Sunday Services	419.70	166.67	253.03	1,334.81	999.98	334.83	2,000
5211 · Religious Eduction	171.20	366.67	(195.47)	2,513.59	2,199.98	313.61	4,400
5241 · Music Program	3,158.28	1,000.00	2,158.28	7,124.82	6,000.00	1,124.82	12,000
5251 · Child Care - Sunday Morning	0.00			128.00			
5252 · Child Care - Events	75.00	83.33	(8.33)	372.50	499.99	(127.49)	1,000
Total 5200 · Programs	4,674.18	1,783.34	2,890.84	13,981.11	10,699.93	3,281.18	21,400
5300 · Membership							
5301 · Membership	34.73	33.33	1.40	763.02	200.02	563.00	400
5302 · Stewardship	316.06	83.33	232.73	485.52	500.02	(14.50)	1,000
Total 5300 · Membership	350.79	116.66	234.13	1,248.54	700.04	548.50	1,400
5400 · Social Responsibility							
5401 · SRB	0.00	0.00	0.00	464.00	0.00	464.00	0
5402 · Social Justice Collection	759.68	0.00	759.68	3,202.03	2,545.35	656.68	5,000
5404 · Partner Church-Romania	150.00			150.00			1,350
5411 · MORE2 Dues							2,200
5406 · reStart	200.00	183.33	16.67	911.87	1,100.02	(188.15)	2,250
Total 5400 · Social Responsibility	1,109.68	183.33	926.35	4,727.90	3,645.37	1,082.53	10,800
5500 · Institutional Administration							
5501 · Board of Trustees	0.00	25.00	(25.00)	0.00	150.00	(150.00)	300
5502 · Human Resources	0.00	25.00	(25.00)	323.99	150.00	173.99	300
5503 · Caring Connection	236.50	125.00	111.50	236.50	750.00	(513.50)	1,500
5504 · PSD Dues	0.00			250.00	125.00	125.00	250
5505 · UUA Dues	0.00			500.00	500.00	0.00	1,000
Total 5500 · Institutional Administration	236.50	175.00	61.50	1,310.49	1,675.00	(364.51)	3,350
Total 5000 · Expenses	19,324.70	15,815.67	3,509.03	82,705.71	75,785.21	6,920.50	150,375
Total Expense	51,239.83	45,833.92	5,405.91	266,758.53	255,964.71	10,793.82	512,594
Net Income	(4,112.15)	(14,079.74)	9,967.59	4,301.77	(12,850.44)	17,152.21	0

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

	TOTAL						Working Budget
	Dec 15	Budget	\$ Over Budget	Jul - Dec 15	Budget	\$ Over Budget	
Income							
9000 · Simpson House							
9300 · Income							
9301 · Event Rentals	5,020.00	6,333.33	(1,313.33)	47,780.00	38,000.02	9,779.98	76,000.00
9302 · Office Rentals	800.00	600.00	200.00	3,800.00	3,600.00	200.00	7,200.00
9303 · Linen Fees	454.00	250.00	204.00	2,770.00	1,500.00	1,270.00	3,000.00
Total 9300 · Income	6,274.00	7,183.33	(909.33)	54,350.00	43,100.02	11,249.98	86,200.00
Total 9000 · Simpson House	6,274.00	7,183.33	(909.33)	54,350.00	43,100.02	11,249.98	86,200.00
Total Income	6,274.00	7,183.33	(909.33)	54,350.00	43,100.02	11,249.98	86,200.00
Expense							
9600 · Facilities Manager							
9601 · Manager's Commission	605.20	1,266.67	(661.47)	12,296.26	7,599.98	4,696.28	15,200.00
Total 9600 · Facilities Manager	605.20	1,266.67	(661.47)	12,296.26	7,599.98	4,696.28	15,200.00
9700 · SH - Facilities & Admin							
9701 · SH-Electric	564.49	666.67	(102.18)	3,855.54	3,999.98	(144.44)	8,000.00
9702 · SH-Gas	444.83	208.33	236.50	894.17	1,250.02	(355.85)	2,500.00
9703 · SH-Trash Removal	90.16	166.67	(76.51)	535.88	999.98	(464.10)	2,000.00
9704 · SH-Water	315.40	250.00	65.40	2,766.60	1,500.00	1,266.60	3,000.00
9705 · Cleaning Supplies	111.19	16.67	94.52	225.97	100.02	125.95	200.00
9707 · Linens & Event Supplies	373.26	250.00	123.26	1,762.68	1,500.00	262.68	3,000.00
9708 · Maintenance & Repairs	85.00	416.67	(331.67)	2,835.85	2,499.98	335.87	5,000.00
9709 · Phones	193.14	166.67	26.47	676.29	999.98	(323.69)	2,000.00
9710 · Office Supplies	21.63	8.33	13.30	268.71	49.98	218.73	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	2,199.10	2,150.01	49.09	14,717.69	12,899.94	1,817.75	70,800.00
Total Expense	2,804.30	3,416.68	(612.38)	27,013.95	20,499.92	6,514.03	86,000.00
Net Income	3,469.70	3,766.65	(296.95)	27,336.05	22,600.10	4,735.95	200.00

All Souls Unitarian Universalist Church

Capital Campaign

March through December 2015

	TOTAL							
	Mar 15	Jun 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Mar - Dec 15
Income								
7000 · Capital Campaign Income								
7105 · Contributions	0.00	0.00	0.00	0.00	0.00	0.00	81,473.77	81,473.77
Total 7000 · Capital Campaign Income	0.00	0.00	0.00	0.00	0.00	0.00	81,473.77	81,473.77
Total Income	0.00	0.00	0.00	0.00	0.00	0.00	81,473.77	81,473.77
Expense								
4000 · Personnel Expenses								
4200 · Staff								
4201 · Staff Salaries	0.00	0.00	185.50	371.00	406.00	202.50	246.25	1,411.25
Total 4200 · Staff	0.00	0.00	185.50	371.00	406.00	202.50	246.25	1,411.25
Total 4000 · Personnel Expenses	0.00	0.00	185.50	371.00	406.00	202.50	246.25	1,411.25
5000 · Expenses								
5100 · Facilities								
5105 · Payroll & Banking Services	0.00	0.00	0.00	0.00	3.00	3.00	0.00	6.00
5113 · Office Supplies	0.00	0.00	0.00	0.00	10.81	0.00	0.00	10.81
Total 5100 · Facilities	0.00	0.00	0.00	0.00	13.81	3.00	0.00	16.81
5200 · Programs								
5252 · Child Care - Events	0.00	0.00	0.00	197.50	0.00	0.00	60.00	257.50
Total 5200 · Programs	0.00	0.00	0.00	197.50	0.00	0.00	60.00	257.50
5300 · Membership								
5302 · Stewardship	0.00	0.00	0.00	0.00	0.00	0.00	316.06	316.06
Total 5300 · Membership	0.00	0.00	0.00	0.00	0.00	0.00	316.06	316.06
Total 5000 · Expenses	0.00	0.00	0.00	197.50	13.81	3.00	376.06	590.37
8000 · Capital Campaign Expenses								
8001 · Feasibility Consultant	1,000.00	1,995.44	0.00	7,000.00	0.00	0.00	0.00	9,995.44
8010 · Architect Fees	0.00	0.00	0.00	0.00	3,230.87	17,182.98	19,975.37	40,389.22
8020 · Building Evaluations								
8021 · Roof Consultant	0.00	0.00	0.00	0.00	2,400.00	0.00	0.00	2,400.00
8022 · Structural Consultant	0.00	0.00	0.00	0.00	6,500.00	0.00	0.00	6,500.00
8023 · Engineering & HVAC Cons	0.00	0.00	0.00	0.00	2,972.00	2,253.64	0.00	5,225.64
Total 8020 · Building Evaluations	0.00	0.00	0.00	0.00	11,872.00	2,253.64	0.00	14,125.64
8100 · Audit Expenses	0.00	0.00	4,750.00	0.00	0.00	0.00	0.00	4,750.00
Total 8000 · Capital Campaign Expenses	1,000.00	1,995.44	4,750.00	7,000.00	15,102.87	19,436.62	19,975.37	69,260.30
Total Expense	1,000.00	1,995.44	4,935.50	7,568.50	15,522.68	19,642.12	20,597.68	71,261.92
Net Income	(1,000.00)	(1,995.44)	(4,935.50)	(7,568.50)	(15,522.68)	(19,642.12)	60,876.09	10,211.85