

All Souls Unitarian Universalist Church
Statement of Financial Position
As of February 28, 2015

	<u>Feb 28, 15</u>	
ASSETS		
Current Assets		
Checking/Savings		
1001 · Checking	35,710.65	
1003 · Petty Cash	250.00	
1005 · Simpson House Receipts	11,252.74	
1006 · TD Ameritrade Brokerage	51.69	
Total Checking/Savings	<u>47,265.08</u>	
Accounts Receivable		
11000 · Employee Pay Advance	0.00	
Total Accounts Receivable	<u>0.00</u>	
Total Current Assets	<u>47,265.08</u>	47,265.08
Endowment Assets as of Dec 31, 2014	<u>1,513,848.00</u>	
TOTAL ASSETS	<u><u>1,561,113.08</u></u>	
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
20000 · Accounts Payable	-1,867.78	
2002 - Reading Circles Program	2,169.21	
2003 - Simpson House Deposits	31,978.40	
Total Current Liabilities	32,279.83	<u>32,279.83</u>
Long Term Liabilities		14,985.25 Note 1
2201 · Note Payable - due 2018	196,630.88	
Total Long Term Liabilities	196,630.88	196,630.88
Total Liabilities	<u>228,910.71</u>	
Net Assets		
Designated Funds - Endowment	1,513,848.00	
Designated Funds - see detail page	51,094.46	
Undesignated Funds	-227,971.14	-227,971.14
YTD Net Receipts/Disbursements	-4,768.95	
Total Net Assets	<u>1,332,202.37</u>	<u>-31,340.26</u> Note 2
TOTAL LIABILITIES & NET ASSETS	<u><u>1,561,113.08</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 February 28, 2015

	<u>Feb 28, 15</u>
2100 · Designated Funds	
2110 · Programs/Inst	
2112 · Music Program	5,750.00
2113 · Lay Leadership Fund	1,444.36
2116 · Religious Education Funds	204.30
2119 · Intern Support Fund	550.11
Total 2110 · Programs/Inst	<u>7,948.77</u>
2120 · Groups	
2121 · Youth Trip	3,658.64
2122 · Coffee House	106.49
2123 · Men's Group	1,674.94
2125 · Participation Fund	1,591.93
2127 · Summer Camp	47.56
2131 · Guatemala Dreams	25.00
Total 2120 · Groups	<u>7,104.56</u>
2150 · Social Justice	
2153 · Green Sanctuary	2,281.53
2157 · Emergency Assistance Fund	931.00
Total 2150 · Social Justice	<u>3,212.53</u>
2170 · Special Events	
2172 · Collections & Transfers	2,997.33
Total 2170 · Special Events	<u>2,997.33</u>
2180 · Other Church Funds	
2181 · Maintenance Reserve	7,981.61
2182 · Simpson House Renovation	21,849.66
Total 2180 · Other Church Funds	<u>29,831.27</u>
Total 2100 · Designated Funds	<u>51,094.46</u>

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2014 through February 2015

	TOTAL						
	Feb 15	Budget	\$ Over Budget	Jul '14 - Feb 15	Budget	\$ Over Budget	Working Budget
Income							
3000 · Income							
3100 · Donations							
3101 · Pledges	22,507.94	24,583.00	-2,075.06	196,974.77	196,668.00	306.77	295,000
3102 · New Member Pledges	0.00	417.00	-417.00	0.00	3,332.00	-3,332.00	5,000
3103 · Forum/Odyssey/Documentary	419.61	208.00	211.61	2,817.21	1,668.00	1,149.21	2,500
3104 · Sunday Service Collection	450.45	833.00	-382.55	4,999.03	6,668.00	-1,668.97	10,000
3105 · Contributions	1,334.00	1,500.00	-166.00	13,177.50	12,000.00	1,177.50	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	3,281.17	3,281.17	0.00	5,000
3108 · Memorial Gifts	0.00	250.00	-250.00	2,150.00	2,000.00	150.00	3,000
Total 3100 · Donations	24,712.00	27,791.00	-3,079.00	223,399.68	225,617.17	-2,217.49	338,500
3200 · Rental Income							
3201 · Church Rentals	1,958.75	1,250.00	708.75	13,426.25	10,000.00	3,426.25	15,000
3205 · Simpson House	0.00	0.00	0.00	0.00	0.00	0.00	40,000
Total 3200 · Rental Income	1,958.75	1,250.00	708.75	13,426.25	10,000.00	3,426.25	55,000
3300 · Fundraising							
3302 · Auction	1,366.46	1,000.00	366.46	1,812.46	1,000.00	812.46	26,000
3306 · Unplaza Art Fair	0.00	0.00	0.00	4,238.24	4,000.00	238.24	4,000
3307 · Music & RE	2,659.00	833.00	1,826.00	9,905.54	6,668.00	3,237.54	10,000
3309 · Social Justice Fundraising	0.00	0.00	0.00	25.00	0.00	25.00	0
3310 · Other Fundraising	1,261.97	417.00	844.97	3,043.54	3,332.00	-288.46	5,000
Total 3300 · Fundraising	5,287.43	2,250.00	3,037.43	19,024.78	15,000.00	4,024.78	45,000
3400 · Other Income							
3401 · Miscellaneous Income	0.00	42.00	-42.00	677.73	332.00	345.73	500
3402 · Coffee & Snacks	170.17	208.00	-37.83	1,918.22	1,668.00	250.22	2,500
3403 · Bookshop	35.00	17.00	18.00	295.60	132.00	163.60	200
3404 · Recycling	0.00	17.00	-17.00	0.00	132.00	-132.00	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	717.15	68.00	649.15	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	10,729.32	-10,729.32	16,094
Total 3400 · Other Income	205.17	1,633.17	-1,428.00	54,658.70	64,111.32	-9,452.62	80,644
Total 3000 · Income	32,163.35	32,924.17	-760.82	310,509.41	314,728.49	-4,219.08	519,144
Total Income	32,163.35	32,924.17	-760.82	310,509.41	314,728.49	-4,219.08	519,144

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2014 through February 2015

	TOTAL						Working Budget
	Feb 15	Budget	\$ Over Budget	Jul '14 - Feb 15	Budget	\$ Over Budget	
Expense							
4000 · Personnel Expenses							
4100 · Senior Minister							
4110 · Minister Salary	7,133.34	7,133.34	0.00	57,066.72	57,066.73	-0.01	85,600
4112 · Minister FICA	545.70	545.70	0.00	4,365.54	4,365.56	-0.02	6,548
4113 · Minister Expenses	26.10	713.00	-686.90	6,157.18	5,704.00	453.18	8,560
4115 · Minister Life & Disability	0.00	128.13	-128.13	896.91	1,025.04	-128.13	1,538
4118 · Minister Pension	713.35	713.35	0.00	5,706.80	5,706.80	0.00	8,560
Total 4100 · Senior Minister	8,418.49	9,233.52	-815.03	74,193.15	73,868.13	325.02	110,806
4200 · Staff							
4201 · Staff Salaries	17,048.47	17,010.00	38.47	144,118.18	136,080.00	8,038.18	204,120
4202 · Staff FICA	1,019.04	1,040.00	-20.96	8,400.38	8,320.00	80.38	12,478
4215 · Staff Life & Disability	0.00	222.00	-222.00	960.78	1,776.00	-815.22	2,661
4216 · Staff Insurance	822.97	2,256.00	-1,433.03	11,786.62	14,820.00	-3,033.38	16,000
4217 · Staff Insurance CoPay	0.00	-760.00	760.00	-4,084.29	-6,080.00	1,995.71	0
4218 · Staff Pension	3,046.72	1,253.00	1,793.72	10,023.92	10,024.00	-0.08	15,036
4219 · Staff Expenses	0.00	0.00	0.00	1,551.57	890.87	660.70	2,000
4220 · Staff Conferences & Dues	100.00	25.00	75.00	100.00	200.00	-100.00	300
4221 · Staff Vacation Coverage	0.00	17.00	-17.00	450.00	132.00	318.00	200
Total 4200 · Staff	22,037.20	21,063.00	974.20	173,307.16	166,162.87	7,144.29	252,795
Total 4000 · Personnel Expenses	30,455.69	30,296.52	159.17	247,500.31	240,031.00	7,469.31	363,601
5000 · Expenses							
5100 · Facilities							
5105 · Payroll & Banking Services	199.44	167.00	32.44	1,198.94	1,336.00	-137.06	2,000
5110 · Copier	625.31	583.00	42.31	5,159.57	4,668.00	491.57	7,000
5111 · Office Phones	228.08	167.00	61.08	1,633.31	1,332.00	301.31	2,000
5112 · Postage	147.00	83.00	64.00	513.65	668.00	-154.35	1,000
5113 · Office Supplies	258.14	375.00	-116.86	2,292.41	3,000.00	-707.59	4,500
5114 · Web Hosting, Calendar, Support	120.90	208.00	-87.10	1,720.75	1,668.00	52.75	2,500
5115 · Technology Hardware	0.00	500.00	-500.00	3,269.52	4,000.00	-730.48	6,000
5116 · Coffee & Snacks	304.90	208.00	96.90	1,180.17	1,668.00	-487.83	2,500
5118 · Contract HVAC Maintenance	0.00	0.00	0.00	1,373.35	1,373.35	0.00	3,000
5151 · Electric	0.00	1,250.00	-1,250.00	9,740.81	10,000.00	-259.19	15,000
5152 · Gas	1,230.01	292.00	938.01	2,731.64	2,332.00	399.64	3,500
5153 · Water	139.36	208.00	-68.64	1,414.18	1,668.00	-253.82	2,500
5154 · Security - Stanley/Southmoreland	150.00	0.00	150.00	1,400.66	1,425.00	-24.34	2,550
5155 · Trash Removal	203.92	167.00	36.92	1,434.52	1,332.00	102.52	2,000
5157 · Building & Cleaning Supplies	271.93	583.00	-311.07	3,646.64	4,668.00	-1,021.36	7,000
5159 · Building Maintenance	307.36	625.00	-317.64	3,733.27	5,000.00	-1,266.73	7,500
5160 · Grounds Maintenance	0.00	125.00	-125.00	201.04	1,000.00	-798.96	1,500
5161 · Snow Removal	200.00	400.00	-200.00	500.00	850.00	-350.00	1,000
5163 · Loan (principal and interest)	2,128.60	2,128.60	0.00	17,028.80	17,028.80	0.00	25,543
5164 · Property Insurance	0.00	0.00	0.00	12,573.25	13,472.95	-899.70	20,000
Total 5100 · Facilities	6,514.95	8,069.60	-1,554.65	72,746.48	78,490.10	-5,743.62	118,593

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2014 through February 2015

	TOTAL						
	Feb 15	Budget	\$ Over Budget	Jul '14 - Feb 15	Budget	\$ Over Budget	Working Budget
5200 · Programs							
5201 · Forum/Odyssey/Documentary	0.00	167.00	-167.00	1,080.00	1,332.00	-252.00	2,000
5202 · Sunday Services	0.00	167.00	-167.00	832.76	1,332.00	-499.24	2,000
5211 · Religious Education	70.38	367.00	-296.62	1,886.15	2,932.00	-1,045.85	4,400
5241 · Music Program	849.70	1,000.00	-150.30	10,224.24	8,000.00	2,224.24	12,000
5252 · Child Care - Events	15.00	83.00	-68.00	180.00	664.00	-484.00	1,000
Total 5200 · Programs	935.08	1,784.00	-848.92	14,203.15	14,260.00	-56.85	21,400
5300 · Membership							
5301 · Membership	0.00	0.00	0.00	1,000.00	400.00	600.00	400
5302 · Stewardship	62.94	83.00	-20.06	239.83	668.00	-428.17	1,000
Total 5300 · Membership	62.94	83.00	-20.06	1,239.83	1,068.00	171.83	1,400
5400 · Social Responsibility							
5402 · Social Justice Collection	0.00	0.00	0.00	1,544.17	3,281.17	-1,737.00	5,000
5404 · Partner Church-Romania	1,350.00	1,350.00	0.00	1,350.00	1,350.00	0.00	1,350
5406 · reStart	0.00	183.00	-183.00	885.49	1,468.00	-582.51	2,200
5411 · MORE2 Dues	0.00	0.00	0.00	0.00	0.00	0.00	2,250
Total 5400 · Social Responsibility	1,350.00	1,533.00	-183.00	3,779.66	6,099.17	-2,319.51	10,800
5500 · Council on the Institution							
5501 · Board of Trustees	0.00	25.00	-25.00	86.40	200.00	-113.60	300
5502 · Human Resources	0.00	0.00	0.00	260.00	237.51	22.49	300
5503 · Caring Connection	0.00	125.00	-125.00	357.78	1,000.00	-642.22	1,500
5504 · PSD Dues	125.00	125.00	0.00	250.00	250.00	0.00	250
5505 · UUA Dues	0.00	0.00	0.00	750.00	750.00	0.00	1,000
Total 5500 · Council on the Institution	125.00	275.00	-150.00	1,704.18	2,437.51	-733.33	3,350
Total 5000 · Expenses	8,987.97	11,744.60	-2,756.63	93,673.30	102,354.78	-8,681.48	155,543
Total Expense	39,443.66	42,041.12	-2,597.46	341,173.61	342,385.78	-1,212.17	519,144
Net Income	-7,280.31	-9,116.95	1,836.64	-30,664.20	-27,657.29	-3,006.91	0

All Souls Unitarian Universalist Church Simpson House - Budget vs. Actual July 2014 through February 2015

	TOTAL						
	Feb 15	Budget	\$ Over Budget	Jul '14 - Feb 15	Budget	\$ Over Budget	Working Budget
Income							
9000 · Simpson House							
9300 · Income							
9301 · Event Rentals	400.00	5,833.00	-5,433.00	40,293.00	46,668.00	-6,375.00	70,000
9302 · Office Rentals	600.00	600.00	0.00	5,200.00	4,800.00	400.00	7,200
9303 · Linen Fees	0.00	250.00	-250.00	1,519.00	2,000.00	-481.00	3,000
Total 9300 · Income	1,000.00	6,683.00	-5,683.00	47,012.00	53,468.00	-6,456.00	80,200
Total 9000 · Simpson House	1,000.00	6,683.00	-5,683.00	47,012.00	53,468.00	-6,456.00	80,200
Total Income	1,000.00	6,683.00	-5,683.00	47,012.00	53,468.00	-6,456.00	80,200
Expense							
9600 · Facilities Manager							
9601 · Manager's Salary	1,062.00	1,167.00	-105.00	7,706.70	9,332.00	-1,625.30	14,000.00
Total 9600 · Facilities Manager	1,062.00	1,167.00	-105.00	7,706.70	9,332.00	-1,625.30	
9700 · Facilities & Admin							
9701 · Electric	0.00	583.00	-583.00	4,807.86	4,668.00	139.86	7,000
9702 · Gas	759.07	208.00	551.07	1,881.42	1,668.00	213.42	2,500
9703 · Trash Removal	153.83	100.00	53.83	1,133.14	800.00	333.14	1,200
9704 · Water	167.38	250.00	-82.62	1,480.59	2,000.00	-519.41	3,000
9705 · Cleaning Supplies	0.00	67.00	-67.00	148.43	532.00	-383.57	800
9707 · Linens & Event Supplies	0.00	250.00	-250.00	1,845.98	2,000.00	-154.02	3,000
9708 · Maintenance & Repairs	0.00	417.00	-417.00	1,000.92	3,332.00	-2,331.08	5,000
9709 · Phones	132.26	208.00	-75.74	1,033.50	1,668.00	-634.50	2,500
9710 · Office Supplies	0.00	42.00	-42.00	78.21	332.00	-253.79	500
9711 · Advertising & Printing	0.00	58.00	-58.00	0.00	468.00	-468.00	700
9712 · Transfer to Church	0.00	0.00	0.00	0.00	0.00	0.00	40,000
Total 9700 · Facilities & Admin	1,212.54	2,183.00	-970.46	13,410.05	17,468.00	-4,057.95	66,200
Total Expense	2,274.54	3,350.00	-1,075.46	21,116.75	26,800.00	-5,683.25	80,200
Net Income	-1,274.54	3,333.00	-4,607.54	25,895.25	26,668.00	-772.75	0