

All Souls Unitarian Universalist Church
Statement of Financial Position
As of February 29, 2016

	<u>Feb 29, 16</u>	
ASSETS		
Current Assets		
Checking/Savings		
1001 · Checking	21,434.10	
1002 · Minister's Discretionary	4,103.05	
1003 · Petty Cash	250.00	
1004 · Demeters Checking Account	4,822.90	
1005 · Simpson House Receipts	35,406.16	
1006 · Capital Campaign Checking Acct	45,134.84	
1010 · TD Ameritrade Brokerage	<u>38.38</u>	
Total Checking/Savings	<u>111,189.43</u>	
Accounts Receivable		
1100 · Accounts Receivable	<u>439.46</u>	
Total Accounts Receivable	<u>439.46</u>	
Total Current Assets	<u>111,628.89</u>	111,628.89
Endowment Assets as of December 31, 2015	<u>1,472,712.00</u>	
TOTAL ASSETS	<u><u>1,584,340.89</u></u>	
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
2003 - Simpson House Deposits	<u>28,814.00</u>	
Total Current Liabilities	<u>28,814.00</u>	<u>28,814.00</u>
Long Term Liabilities		82,814.89 Note 1
2201 · Note Payable - due 2018	<u>176,197.81</u>	
Total Long Term Liabilities	<u>176,197.81</u>	176,197.81
Total Liabilities	<u>205,011.81</u>	
Net Assets		
Designated Funds - Endowment (12/31/15)	1,472,712.00	
Designated Funds - see detail page	70,696.87	
Undesignated Funds	(216,087.73)	(216,087.73)
YTD Net Receipts/Disbursements	<u>52,007.94</u>	
Total Net Assets	<u>1,379,329.08</u>	<u>(39,889.92)</u> Note 2
TOTAL LIABILITIES & NET ASSETS	<u><u>1,584,340.89</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 29, 2016

	<u>Feb 29, 16</u>
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	1,216.91
2117 · Pass Thru Expense	2,187.96
2119 · Intern Support Fund	550.11
Total 2110 · Programs/Inst	<u>13,504.34</u>
2120 · Groups	
2121 · Youth Trip	4,290.11
2122 · Coffee House	106.49
2123 · Men's Group	1,832.94
2125 · Participation Fund	1,591.93
2127 · Summer Camp	143.94
Total 2120 · Groups	<u>7,965.41</u>
2150 · Social Justice	
2153 · Green Sanctuary	2,813.37
Total 2150 · Social Justice	<u>2,813.37</u>
2170 · Special Events	
2172 · Collections & Transfers	878.90
Total 2170 · Special Events	<u>878.90</u>
2180 · Other Church Funds	
2181 · Maintenance Reserve	7,848.79
2182 · Simpson House Renovation	28,860.11
2183 · Demeters	4,722.90
2185 · Minister's Discretionary Fund	4,103.05
Total 2180 · Other Church Funds	<u>45,534.85</u>
Total 2100 · Designated Funds	<u>70,696.87</u>

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2015 through February 2016

				TOTAL			
	Feb 16	Budget	\$ Over Budget	Jul '15 - Feb 16	Budget	\$ Over Budget	Working Budget
Income							
3000 · Income							
3100 · Donations							
3101 · Pledges	17,597.52	24,250.00	(6,652.48)	200,720.25	194,000.00	6,720.25	291,000
3102 · New Pledges	0.00	416.67	(416.67)	0.00	3,333.32	(3,333.32)	5,000
3103 · Forum/Odyssey/Documentary	300.65	291.67	8.98	3,331.10	2,333.32	997.78	3,500
3104 · Sunday Service Collection	480.37	666.67	(186.30)	4,540.93	5,333.32	(792.39)	8,000
3105 · Contributions	2,192.33	1,166.67	1,025.66	24,573.64	9,333.32	15,240.32	14,000
3107 · Social Justice Collection	190.00	0.00	190.00	2,735.35	0.00	2,735.35	5,000
3108 · Memorial Gifts	0.00	250.00	(250.00)	1,000.00	2,000.00	(1,000.00)	3,000
Total 3100 · Donations	20,760.87	27,041.68	(6,280.81)	236,901.27	216,333.28	20,567.99	329,500
3200 · Rental Income							
3201 · Church Rentals	1,822.80	1,500.00	322.80	16,467.80	12,000.00	4,467.80	18,000
3205 · Simpson House	0.00	0.00	0.00	0.00	0.00	0.00	45,000
Total 3200 · Rental Income	1,822.80	1,500.00	322.80	16,467.80	12,000.00	4,467.80	63,000
3300 · Fundraising							
3301 · Sunday Plus Dinners	499.00	300.00	199.00	3,582.73	2,400.00	1,182.73	
3302 · Auction	765.00	1,000.00	(235.00)	827.00	1,000.00	(173.00)	26,000
3306 · Unplaza Art Fair	0.00	0.00	0.00	5,957.19	4,000.00	1,957.19	4,000
3307 · Music & RE	2,075.75	333.33	1,742.42	7,439.90	2,666.68	4,773.22	10,000
3309 · Social Justice Fundraising	1,035.00	0.00	1,035.00	3,250.77	0.00	3,250.77	0
3310 · Other Fundraising	1,381.37	116.67	1,264.70	3,198.75	933.33	2,265.42	5,000
Total 3300 · Fundraising	5,756.12	1,750.00	4,006.12	24,256.34	11,000.01	13,256.33	45,000
3400 · Other Income							
3401 · Miscellaneous Income	68.05	41.67	26.38	983.41	333.32	650.09	500
3402 · Coffee & Snacks	140.86	208.33	(67.47)	1,268.79	1,666.68	(397.89)	2,500
3403 · Bookshop	165.00	16.67	148.33	355.00	133.32	221.68	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	0.00	8.33	(8.33)	115.18	66.68	48.50	100
3421 · Additional Funding	0.00	2,187.50	(2,187.50)	0.00	17,500.00	(17,500.00)	25,750
Total 3400 · Other Income	373.91	2,462.50	(2,088.59)	48,766.38	65,744.00	(16,977.62)	75,094
Total 3000 · Income	28,713.70	32,754.18	(4,040.48)	326,391.79	305,077.29	21,314.50	512,594
Total Income	28,713.70	32,754.18	(4,040.48)	326,391.79	305,077.29	21,314.50	512,594

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2015 through February 2016

	TOTAL						
	Feb 16	Budget	\$ Over Budget	Jul '15 - Feb 16	Budget	\$ Over Budget	Working Budget
Expense							
4000 · Personnel Expenses							
4100 · Senior Minister							
4110 · Minister Salary	7,133.34	7,133.33	0.01	57,066.72	57,066.68	0.04	85,600
4112 · Minister Payroll Taxes	545.70	545.67	0.03	4,365.60	4,365.32	0.28	6,548
4113 · Minister Expenses	58.21	713.33	(655.12)	2,407.00	5,706.68	(3,299.68)	8,560
4115 · Minister Life & Disability	0.00	128.17	(128.17)	128.13	1,025.32	(897.19)	1,538
4118 · Minister Pension	713.35	713.33	0.02	5,706.80	5,706.68	0.12	8,560
Total 4100 · Senior Minister	8,450.60	9,233.83	(783.23)	69,674.25	73,870.68	(4,196.43)	110,806
4200 · Staff							
4201 · Staff Salaries	18,333.39	16,298.83	2,034.56	137,939.18	130,390.68	7,548.50	195,586
4202 · Staff Payroll Taxes	1,246.38	974.17	272.21	9,250.65	7,793.32	1,457.33	11,690
4215 · Staff Life & Disability	284.13	221.75	62.38	2,169.69	1,774.00	395.69	2,661
4216 · Staff Insurance	2,349.53	1,745.00	604.53	16,146.04	13,960.00	2,186.04	20,940
4217 · Staff Insurance CoPay	0.00	0.00	0.00	(2,073.12)	0.00	(2,073.12)	0
4218 · Staff Pension	1,523.36	1,253.00	270.36	10,294.29	10,024.00	270.29	15,036
4219 · RE Director Expenses	0.00			969.90	70.00	899.90	2,000
4220 · Staff Expenses & Dues	12.00	25.00	(13.00)	12.00	200.00	(188.00)	300
4221 · Staff Vacation Coverage	0.00	266.67	(266.67)	1,100.00	2,133.32	(1,033.32)	3,200
Total 4200 · Staff	23,748.79	20,784.42	2,964.37	175,808.63	166,345.32	9,463.31	251,413
Total 4000 · Personnel Expenses	32,199.39	30,018.25	2,181.14	245,482.88	240,216.00	5,266.88	362,219
5000 · Expenses							
5100 · Facilities							
5105 · Payroll & Banking Services	118.69	166.67	(47.98)	1,155.05	1,333.32	(178.27)	2,000
5110 · Copier	356.46	583.33	(226.87)	5,523.09	4,666.68	856.41	7,000
5111 · Office Phones	665.89	166.67	499.22	2,647.79	1,333.32	1,314.47	2,000
5112 · Postage	0.00	83.33	(83.33)	300.15	666.64	(366.49)	1,000
5113 · Office Supplies	1,627.75	375.00	1,252.75	3,614.02	3,000.00	614.02	4,500
5114 · Web Hosting, Calendar, Support	340.90	208.33	132.57	1,573.70	1,666.68	(92.98)	2,500
5115 · Technology Hardware	0.00	83.33	(83.33)	1,160.36	666.68	493.68	1,000
5116 · Coffee & Snacks	0.00	208.33	(208.33)	2,306.69	1,666.68	640.01	2,500
5118 · Contract HVAC Maintenance	0.00			1,416.00	1,416.00	0.00	2,832
5151 · Electric	1,287.33	1,250.00	37.33	12,355.90	10,000.00	2,355.90	15,000
5152 · Gas	467.55	291.67	175.88	1,757.06	2,333.32	(576.26)	3,500
5153 · Water	186.03	208.33	(22.30)	1,481.88	1,666.68	(184.80)	2,500
5154 · Security - Stanley/Southmorelan	0.00			1,347.42	1,425.00	(77.58)	2,550
5155 · Trash Removal	267.56	166.67	100.89	2,144.85	1,333.32	811.53	2,000
5157 · Building & Cleaning Supplies	264.20	583.33	(319.13)	2,241.34	4,666.68	(2,425.34)	7,000
5159 · Building Maintenance	63.79	625.00	(561.21)	3,722.67	5,000.00	(1,277.33)	7,500
5160 · Grounds Maintenance	0.00	125.00	(125.00)	1,063.63	1,000.00	63.63	1,500
5161 · Snow Removal	85.38	300.00	(214.62)	537.29	1,000.00	(462.71)	1,000
5163 · Loan Pymt -Principal & Interest	2,742.67	2,128.60	614.07	17,642.87	17,028.80	614.07	25,543
5164 · Insurance-Umbrella,Workers,Comm	0.00			14,429.25	12,552.25	1,877.00	20,000
Total 5100 · Facilities	8,474.20	7,553.59	920.61	78,421.01	74,422.05	3,998.96	113,425

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2015 through February 2016

	TOTAL						
	Feb 16	Budget	\$ Over Budget	Jul '15 - Feb 16	Budget	\$ Over Budget	Working Budget
5200 · Programs							
5201 · Forum/Odyssey/Documentary	0.00	166.67	(166.67)	2,932.39	1,333.32	1,599.07	2,000
5202 · Sunday Services	54.98	166.67	(111.69)	1,662.71	1,333.32	329.39	2,000
5211 · Religious Eduction	267.01	366.67	(99.66)	3,139.14	2,933.32	205.82	4,400
5241 · Music Program	804.03	1,000.00	(195.97)	8,303.85	8,000.00	303.85	12,000
5251 · Child Care - Sunday Morning	0.00			128.00			
5252 · Child Care - Events	45.00	83.33	(38.33)	542.50	666.65	(124.15)	1,000
Total 5200 · Programs	1,171.02	1,783.34	(612.32)	16,708.59	14,266.61	2,441.98	21,400
5300 · Membership							
5301 · Membership	0.00	33.33	(33.33)	1,127.10	266.68	860.42	400
5302 · Stewardship	2,379.38	83.33	2,296.05	2,864.90	666.68	2,198.22	1,000
Total 5300 · Membership	2,379.38	116.66	2,262.72	3,992.00	933.36	3,058.64	1,400
5400 · Social Responsibility							
5401 · SRB	0.00	0.00	0.00	464.00	0.00	464.00	0
5402 · Social Justice Collection	630.00	0.00	630.00	3,892.12	0.00	3,892.12	5,000
5404 · Partner Church-Romania	0.00	1,350.00	(1,350.00)	150.00	1,350.00	(1,200.00)	1,350
5411 · MORE2 Dues							2,200
5406 · reStart	22.00	183.33	(161.33)	1,330.99	1,466.68	(135.69)	2,250
Total 5400 · Social Responsibility	652.00	1,533.33	(881.33)	5,837.11	2,816.68	3,020.43	10,800
5500 · Institutional Administration							
5501 · Board of Trustees	0.00	25.00	(25.00)	0.00	200.00	(200.00)	300
5502 · Human Resources	0.00	25.00	(25.00)	323.99	200.00	123.99	300
5503 · Caring Connection	0.00	125.00	(125.00)	236.50	1,000.00	(763.50)	1,500
5504 · PSD Dues	0.00	125.00	(125.00)	250.00	250.00	0.00	250
5505 · UUA Dues	0.00			750.00	750.00	0.00	1,000
Total 5500 · Institutional Administration	0.00	300.00	(300.00)	1,560.49	2,400.00	(839.51)	3,350
Total 5000 · Expenses	12,676.60	11,286.92	1,389.68	106,519.20	94,838.70	11,680.50	150,375
Total Expense	44,875.99	41,305.17	3,570.82	352,002.08	335,054.70	16,947.38	512,594
Net Income	(16,162.29)	(8,550.99)	(7,611.30)	(25,610.29)	(29,977.41)	4,367.12	0

All Souls Unitarian Universalist Church Simpson House - Budget vs. Actual July 2015 through February 2016

	TOTAL						
	Feb 16	Budget	\$ Over Budget	Jul '15 - Feb 16	Budget	\$ Over Budget	Working Budget
Income							
9000 · Simpson House							
9300 · Income							
9301 · Event Rentals	2,100.00	6,333.33	(4,233.33)	51,480.00	50,666.68	813.32	76,000.00
9302 · Office Rentals	400.00	600.00	(200.00)	4,800.00	4,800.00	0.00	7,200.00
9303 · Linen Fees	340.00	250.00	90.00	3,294.00	2,000.00	1,294.00	3,000.00
Total 9300 · Income	2,840.00	7,183.33	(4,343.33)	59,574.00	57,466.68	2,107.32	86,200.00
Total 9000 · Simpson House	2,840.00	7,183.33	(4,343.33)	59,574.00	57,466.68	2,107.32	86,200.00
Total Income	2,840.00	7,183.33	(4,343.33)	59,574.00	57,466.68	2,107.32	86,200.00
Expense							
9600 · Facilities Manager							
9601 · Manager's Commission	1,283.00	1,266.67	16.33	15,299.26	10,133.32	5,165.94	15,200.00
Total 9600 · Facilities Manager	1,283.00	1,266.67	16.33	15,299.26	10,133.32	5,165.94	15,200.00
9700 · SH - Facilities & Admin							
9701 · SH-Electric	690.33	666.67	23.66	5,312.20	5,333.32	(21.12)	8,000.00
9702 · SH-Gas	710.33	208.33	502.00	2,342.36	1,666.68	675.68	2,500.00
9703 · SH-Trash Removal	89.18	166.67	(77.49)	714.94	1,333.32	(618.38)	2,000.00
9704 · SH-Water	307.25	250.00	57.25	3,209.95	2,000.00	1,209.95	3,000.00
9705 · Cleaning Supplies	14.59	16.67	(2.08)	240.56	133.36	107.20	200.00
9707 · Linens & Event Supplies	170.08	250.00	(79.92)	2,230.76	2,000.00	230.76	3,000.00
9708 · Maintenance & Repairs	1,060.14	416.67	643.47	3,895.99	3,333.32	562.67	5,000.00
9709 · Phones	132.03	166.67	(34.64)	918.95	1,333.32	(414.37)	2,000.00
9710 · Office Supplies	0.00	8.33	(8.33)	268.71	66.64	202.07	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	3,173.93	2,150.01	1,023.92	20,030.42	17,199.96	2,830.46	70,800.00
Total Expense	4,456.93	3,416.68	1,040.25	35,329.68	27,333.28	7,996.40	86,000.00
Net Income	(1,616.93)	3,766.65	(5,383.58)	24,244.32	30,133.40	(5,889.08)	200.00

All Souls Unitarian Universalist Church
Capital Campaign
March 2015 through February 2016

	TOTAL									
	Mar 15	Jun 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar '15 - Feb 16
Income										
7000 · Capital Campaign Income										
7105 · Contributions	0	0	0	0	0	0	86,474	12,300	26,425	125,199
Total 7000 · Capital Campaign Income	0	0	0	0	0	0	86,474	12,300	26,425	125,199
Total Income	0	0	0	0	0	0	86,474	12,300	26,425	125,199
Expense										
4000 · Personnel Expenses										
4200 · Staff										
4201 · Staff Salaries	0	0	186	371	406	203	246	261	278	1,950
Total 4200 · Staff	0	0	186	371	406	203	246	261	278	1,950
Total 4000 · Personnel Expenses	0	0	186	371	406	203	246	261	278	1,950
5000 · Expenses										
5100 · Facilities										
5105 · Payroll & Banking Services	0	0	0	0	3	3	3	3	-12	0
5113 · Office Supplies	0	0	0	0	11	0	0	0	0	11
Total 5100 · Facilities	0	0	0	0	14	3	3	3	-12	11
5200 · Programs										
5252 · Child Care - Events	0	0	0	198	0	0	60	45	15	318
Total 5200 · Programs	0	0	0	198	0	0	60	45	15	318
5300 · Membership										
5302 · Stewardship	0	0	0	0	0	0	316	0	2,379	2,695
Total 5300 · Membership	0	0	0	0	0	0	316	0	2,379	2,695
Total 5000 · Expenses	0	0	0	198	14	3	379	48	2,382	3,024
8000 · Capital Campaign Expenses										
8001 · Feasibility Consultant	1,000	1,995	0	7,000	0	0	0	5,000	0	14,995
8010 · Architect Fees	0	0	0	0	3,231	17,183	19,975	0	0	40,389
8020 · Building Evaluations										
8021 · Roof Consultant	0	0	0	0	2,400	0	0	0	0	2,400
8022 · Structural Consultant	0	0	0	0	6,500	0	0	0	0	6,500
8023 · Engineering & HVAC Consultan	0	0	0	0	2,972	2,254	0	560	0	5,786
Total 8020 · Building Evaluations	0	0	0	0	11,872	2,254	0	560	0	14,686
8100 · Audit Expenses	0	0	4,750	0	0	0	0	0	0	4,750
Total 8000 · Capital Campaign Expenses	1,000	1,995	4,750	7,000	15,103	19,437	19,975	5,560	0	74,820
Total Expense	1,000	1,995	4,936	7,569	15,523	19,642	20,601	5,869	2,660	79,794
Net Income	-1,000	-1,995	-4,936	-7,569	-15,523	-19,642	65,873	6,431	23,765	45,405