

All Souls Unitarian Universalist Church

Statement of Financial Position

As of January 31, 2015

	<u>Jan 31, 15</u>		
ASSETS			
Current Assets			
Checking/Savings			
1001 · Checking	47,819.04		
1003 · Petty Cash	250.00		
1005 · Simpson House Receipts	4,160.62		
1006 · TD Ameritrade Brokerage	51.69		
Total Checking/Savings	52,281.35		
Accounts Receivable			
11000 · Employee Pay Advance	200.00		
Total Accounts Receivable	200.00		
Total Current Assets	52,481.35	52,481.35	
Endowment Assets as of Dec 31, 2014	1,513,848.00		
TOTAL ASSETS	1,566,329.35		
LIABILITIES & NET ASSETS			
Liabilities			
Current Liabilities			
20000 · Accounts Payable	-840.27		
2002 - Reading Circles Program	2,169.21		
2003 - Simpson House Deposits	26,978.40		
Total Current Liabilities	28,307.34	28,307.34	
Long Term Liabilities		24,174.01	Note 1
2201 · Note Payable - due 2018	196,630.88		
Total Long Term Liabilities	196,630.88	196,630.88	
Total Liabilities	224,938.22		
Net Assets			
Designated Funds - Endowment	1,513,848.00		
Designated Funds - see detail page	52,026.39		
Undesignated Funds	-227,971.14	-227,971.14	
YTD Net Receipts/Disbursements	3,487.88		
Total Net Assets	1,341,391.13	-31,340.26	Note 2
TOTAL LIABILITIES & NET ASSETS	1,566,329.35		

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 January 31, 2015

	<u>Jan 31, 15</u>
2100 · Designated Funds	
2110 · Programs/Inst	
2113 · Lay Leadership Fund	1,444.36
2116 · Religious Education Funds	376.60
2119 · Intern Support Fund	550.11
Total 2110 · Programs/Inst	<u>2,371.07</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	9,267.03
Total 2170 · Special Events	<u>9,267.03</u>
2180 · Other Church Funds	
2181 · Maintenance Reserve	7,981.61
2182 · Simpson House Renovation	22,089.59
Total 2180 · Other Church Funds	<u>30,071.20</u>
Total 2100 · Designated Funds	<u>52,026.39</u>

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2014 through January 2015

	Jan 15	Budget	\$ Over Budget	Jul '14 - Jan 15	Budget	\$ Over Budget	Working Budget
Income							
3000 · Income							
3100 · Donations							
3101 · Pledges	24,932.44	24,583.00	349.44	174,626.83	172,085.00	2,541.83	295,000
3102 · New Member Pledges	0.00	417.00	-417.00	0.00	2,915.00	-2,915.00	5,000
3103 · Forum/Odyssey/Documentary	384.78	208.00	176.78	2,397.60	1,460.00	937.60	2,500
3104 · Sunday Service Collection	765.40	833.00	-67.60	4,548.58	5,835.00	-1,286.42	10,000
3105 · Contributions	345.00	1,500.00	-1,155.00	11,843.50	10,500.00	1,343.50	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	0.00	250.00	-250.00	2,150.00	1,750.00	400.00	3,000
Total 3100 · Donations	26,427.62	27,791.00	-1,363.38	198,697.68	197,676.17	1,021.51	338,500
3200 · Rental Income							
3201 · Church Rentals	577.50	1,250.00	-672.50	11,467.50	8,750.00	2,717.50	15,000
3205 · Simpson House	0.00	0.00	0.00	0.00	0.00	0.00	40,000
Total 3200 · Rental Income	577.50	1,250.00	-672.50	11,467.50	8,750.00	2,717.50	55,000
3300 · Fundraising							
3302 · Auction	0.00	0.00	0.00	286.00	0.00	286.00	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	0.00	833.00	-833.00	7,246.54	5,835.00	1,411.54	10,000
3309 · Social Justice Fundraising	0.00	0.00	0.00	25.00	0.00	25.00	0
3310 · Other Fundraising	165.62	417.00	-251.38	1,931.57	2,915.00	-983.43	5,000
Total 3300 · Fundraising	165.62	1,250.00	-1,084.38	13,727.35	12,750.00	977.35	45,000
3400 · Other Income							
3401 · Miscellaneous Income	400.00	42.00	358.00	677.73	290.00	387.73	500
3402 · Coffee & Snacks	219.03	208.00	11.03	1,748.05	1,460.00	288.05	2,500
3403 · Bookshop	0.00	17.00	-17.00	260.60	115.00	145.60	200
3404 · Recycling	0.00	17.00	-17.00	0.00	115.00	-115.00	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	60.00	657.15	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	9,388.15	-9,388.15	16,094
Total 3400 · Other Income	619.03	1,633.17	-1,014.14	54,453.53	62,478.15	-8,024.62	80,644
Total 3000 · Income	27,789.77	31,924.17	-4,134.40	278,346.06	281,654.32	-3,308.26	519,144
Total Income	27,789.77	31,924.17	-4,134.40	278,346.06	281,654.32	-3,308.26	519,144

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2014 through January 2015

	Jan 15	Budget	\$ Over Budget	Jul '14 - Jan 15	Budget	\$ Over Budget	Working Budget
Expense							
4000 · Personnel Expenses							
4100 · Senior Minister							
4110 · Minister Salary	7,133.34	7,133.34	0.00	49,933.38	49,933.39	-0.01	85,600
4112 · Minister FICA	545.69	545.69	0.00	3,819.84	3,819.86	-0.02	6,548
4113 · Minister Expenses	991.82	713.00	278.82	6,256.08	4,991.00	1,265.08	8,560
4115 · Minister Life & Disability	256.26	128.13	128.13	896.91	896.91	0.00	1,538
4118 · Minister Pension	713.35	713.35	0.00	4,993.45	4,993.45	0.00	8,560
Total 4100 · Senior Minister	9,640.46	9,233.51	406.95	65,899.66	64,634.61	1,265.05	110,806
4200 · Staff							
4201 · Staff Salaries	17,320.55	17,010.00	310.55	126,088.46	119,070.00	7,018.46	204,120
4202 · Staff FICA	1,037.56	1,040.00	-2.44	7,381.34	7,280.00	101.34	12,478
4215 · Staff Life & Disability	160.13	222.00	-61.87	960.78	1,554.00	-593.22	2,661
4216 · Staff Insurance	1,805.58	2,256.00	-450.42	10,963.65	12,564.00	-1,600.35	16,000
4217 · Staff Insurance CoPay	0.00	-760.00	760.00	-4,084.29	-5,320.00	1,235.71	0
4218 · Staff Pension	-540.74	1,253.00	-1,793.74	6,977.20	8,771.00	-1,793.80	15,036
4219 · Staff Expenses	241.90	0.00	241.90	1,551.57	890.87	660.70	2,000
4220 · Staff Conferences & Dues	0.00	25.00	-25.00	0.00	175.00	-175.00	300
4221 · Staff Vacation Coverage	450.00	17.00	433.00	450.00	115.00	335.00	200
Total 4200 · Staff	20,474.98	21,063.00	-588.02	150,288.71	145,099.87	5,188.84	252,795
Total 4000 · Personnel Expenses	30,115.44	30,296.51	-181.07	216,188.37	209,734.48	6,453.89	363,601
5000 · Expenses							
5100 · Facilities							
5105 · Payroll & Banking Services	223.50	167.00	56.50	999.50	1,169.00	-169.50	2,000
5110 · Copier	649.93	583.00	66.93	4,534.26	4,085.00	449.26	7,000
5111 · Office Phones	228.08	167.00	61.08	1,598.31	1,165.00	433.31	2,000
5112 · Postage	98.00	83.00	15.00	366.65	585.00	-218.35	1,000
5113 · Office Supplies	637.40	375.00	262.40	2,034.27	2,625.00	-590.73	4,500
5114 · Web Hosting, Calendar, Support	269.90	208.00	61.90	1,659.80	1,460.00	199.80	2,500
5115 · Technology Hardware	981.25	500.00	481.25	4,250.77	3,500.00	750.77	6,000
5116 · Coffee & Snacks	64.12	208.00	-143.88	875.27	1,460.00	-584.73	2,500
5118 · Contract HVAC Maintenance	0.00	0.00	0.00	1,373.35	1,373.35	0.00	3,000
5151 · Electric	1,090.23	1,250.00	-159.77	9,740.81	8,750.00	990.81	15,000
5152 · Gas	1,018.78	292.00	726.78	1,501.63	2,040.00	-538.37	3,500
5153 · Water	161.80	208.00	-46.20	1,274.82	1,460.00	-185.18	2,500
5154 · Security - Stanley/Southmorelan	0.00	150.00	-150.00	1,250.66	1,425.00	-174.34	2,550
5155 · Trash Removal	359.16	167.00	192.16	1,385.04	1,165.00	220.04	2,000
5157 · Building & Cleaning Supplies	312.91	583.00	-270.09	3,419.70	4,085.00	-665.30	7,000
5159 · Building Maintenance	11.52	625.00	-613.48	3,425.91	4,375.00	-949.09	7,500
5160 · Grounds Maintenance	0.00	125.00	-125.00	201.04	875.00	-673.96	1,500
5161 · Snow Removal	300.00	450.00	-150.00	300.00	450.00	-150.00	1,000
5163 · Loan (principal and interest)	2,128.60	2,128.60	0.00	14,900.20	14,900.20	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	8,535.18	8,269.60	265.58	67,665.24	70,420.50	-2,755.26	118,593

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2014 through January 2015

	Jan 15	Budget	\$ Over Budget	Jul '14 - Jan 15	Budget	\$ Over Budget	Working Budget
5200 · Programs							
5201 · Forum/Odyssey/Documentary	625.00	167.00	458.00	1,080.00	1,165.00	-85.00	2,000
5202 · Sunday Services	171.76	167.00	4.76	832.76	1,165.00	-332.24	2,000
5211 · Religious Education	67.50	367.00	-299.50	1,815.77	2,565.00	-749.23	4,400
5241 · Music Program	1,660.00	1,000.00	660.00	9,374.54	7,000.00	2,374.54	12,000
5252 · Child Care - Events	0.00	83.00	-83.00	165.00	581.00	-416.00	1,000
Total 5200 · Programs	2,524.26	1,784.00	740.26	13,268.07	12,476.00	792.07	21,400
5300 · Membership							
5301 · Membership	0.00	0.00	0.00	1,000.00	400.00	600.00	400
5302 · Stewardship	0.00	83.00	-83.00	176.89	585.00	-408.11	1,000
Total 5300 · Membership	0.00	83.00	-83.00	1,176.89	985.00	191.89	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	0.00	183.00	-183.00	885.49	1,285.00	-399.51	2,200
5411 · MORE2 Dues	0.00	0.00	0.00	0.00	0.00	0.00	2,250
Total 5400 · Social Responsibility	0.00	183.00	-183.00	2,429.66	4,566.17	-2,136.51	10,800
5500 · Council on the Institution							
5501 · Board of Trustees	0.00	25.00	-25.00	86.40	175.00	-88.60	300
5502 · Human Resources	0.00	0.00	0.00	260.00	237.51	22.49	300
5503 · Caring Connection	156.29	125.00	31.29	357.78	875.00	-517.22	1,500
5504 · PSD Dues	0.00	0.00	0.00	0.00	125.00	-125.00	250
5505 · UUA Dues	250.00	0.00	250.00	750.00	500.00	250.00	1,000
Total 5500 · Council on the Institution	406.29	150.00	256.29	1,454.18	1,912.51	-458.33	3,350
Total 5000 · Expenses	11,465.73	10,469.60	996.13	85,994.04	90,360.18	-4,366.14	155,543
Total Expense	41,581.17	40,766.11	815.06	302,182.41	300,094.66	2,087.75	519,144
Net Income	-13,791.40	-8,841.94	-4,949.46	-23,836.35	-18,440.34	-5,396.01	0

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

	Jan 15	Budget	\$ Over Budget	Jul '14 - Jan 15	Budget	\$ Over Budget	Working Budget
Income							
9000 · Simpson House							
9300 · Income							
9301 · Event Rentals	4,483.00	5,833.00	-1,350.00	39,893.00	40,835.00	-942.00	70,000
9302 · Office Rentals	800.00	600.00	200.00	4,600.00	4,200.00	400.00	7,200
9303 · Linen Fees	135.00	250.00	-115.00	1,519.00	1,750.00	-231.00	3,000
Total 9300 · Income	5,418.00	6,683.00	-1,265.00	46,012.00	46,785.00	-773.00	80,200
Total 9000 · Simpson House	5,418.00	6,683.00	-1,265.00	46,012.00	46,785.00	-773.00	80,200
Total Income	5,418.00	6,683.00	-1,265.00	46,012.00	46,785.00	-773.00	80,200
Gross Profit	5,418.00	6,683.00	-1,265.00	46,012.00	46,785.00	-773.00	80,200
Expense							
9600 · Facilities Manager							
9601 · Manager's Salary	808.60	1,163.00	-354.40	6,644.70	8,165.00	-1,520.30	14,000.00
Total 9600 · Facilities Manager	808.60	1,163.00	-354.40	6,644.70	8,165.00	-1,520.30	
9700 · Facilities & Admin							
9701 · Electric	819.49	583.00	236.49	4,807.86	4,085.00	722.86	7,000
9702 · Gas	607.02	208.00	399.02	1,122.35	1,460.00	-337.65	2,500
9703 · Trash Removal	0.00	100.00	-100.00	824.87	700.00	124.87	1,200
9704 · Water	0.00	250.00	-250.00	1,313.21	1,750.00	-436.79	3,000
9705 · Cleaning Supplies	0.00	67.00	-67.00	148.43	465.00	-316.57	800
9707 · Linens & Event Supplies	84.81	250.00	-165.19	1,845.98	1,750.00	95.98	3,000
9708 · Maintenance & Repairs	310.10	417.00	-106.90	1,000.92	2,915.00	-1,914.08	5,000
9709 · Phones	110.94	208.00	-97.06	901.24	1,460.00	-558.76	2,500
9710 · Office Supplies	0.00	42.00	-42.00	78.21	290.00	-211.79	500
9711 · Advertising & Printing	0.00	58.00	-58.00	0.00	410.00	-410.00	700
9712 · Transfer to Church	0.00	0.00	0.00	0.00	0.00	0.00	40,000
Total 9700 · Facilities & Admin	1,932.36	2,183.00	-250.64	12,043.07	15,285.00	-3,241.93	66,200
Total Expense	2,740.96	3,346.00	-605.04	18,687.77	23,450.00	-4,762.23	80,200
Net Income	2,677.04	3,337.00	-659.96	27,324.23	23,335.00	3,989.23	0