

All Souls Unitarian Universalist Church
Statement of Financial Position
As of January 31, 2016

	<u>Jan 31, 16</u>	
ASSETS		
Current Assets		
Checking/Savings		
1001 · Checking	58,794.78	
1002 · Minister's Discretionary	4,103.05	
1003 · Petty Cash	250.00	
1004 · Demeters Checking Account	4,822.90	
1005 · Simpson House Receipts	30,966.10	
1006 · Capital Campaign Checking Acct	56,867.52	
1010 · TD Ameritrade Brokerage	38.38	
Total Checking/Savings	<u>155,842.73</u>	
Accounts Receivable		
1100 · Accounts Receivable	750.00	
Total Accounts Receivable	<u>750.00</u>	
Total Current Assets	<u>156,592.73</u>	156,592.73
Endowment Assets as of December 31, 2015	<u>1,472,712.00</u>	
TOTAL ASSETS	<u><u>1,629,304.73</u></u>	
LIABILITIES & NET ASSETS		
Liabilities		
Accounts Payable		
20000 · Accounts Payable	0.00	
Total Accounts Payable	<u>0.00</u>	
Current Liabilities		
2002 - Reading Circles Program	(244.94)	
2003 - Simpson House Deposits	29,396.00	
2005 · Loan from Endowment	57,500.00	
2010 · Intercompany To/From Endowment	0.00	
Total Current Liabilities	<u>86,651.06</u>	86,651.06
Long Term Liabilities		<u>69,941.67</u>
2201 · Note Payable - due 2018	<u>177,790.57</u>	177,790.57
Total Long Term Liabilities	<u>177,790.57</u>	177,790.57
Total Liabilities	<u>264,441.63</u>	
Net Assets		
Designated Funds - Endowment (12/31/15)	1,472,712.00	
Designated Funds - see detail page	66,479.39	
Undesignated Funds	(217,680.49)	(217,680.49)
YTD Net Receipts/Disbursements	43,352.20	
Total Net Assets	<u>1,364,863.10</u>	<u>(39,889.92)</u>
TOTAL LIABILITIES & NET ASSETS	<u><u>1,629,304.73</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 January 31, 2016

	<u>Jan 31, 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	213.43
2117 · Pass Thru Expense	1,087.96
2119 · Intern Support Fund	550.11
Total 2110 · Programs/Inst	<u>11,400.86</u>
2120 · Groups	
2121 · Youth Trip	3,665.11
2122 · Coffee House	106.49
2123 · Men's Group	1,781.94
2125 · Participation Fund	1,591.93
2127 · Summer Camp	143.94
Total 2120 · Groups	<u>7,289.41</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	(191.10)
Total 2170 · Special Events	<u>(191.10)</u>
2180 · Other Church Funds	
2181 · Maintenance Reserve	7,848.79
2182 · Simpson House Renovation	28,492.11
2183 · Demeters	4,722.90
2185 · Minister's Discretionary Fund	4,103.05
Total 2180 · Other Church Funds	<u>45,166.85</u>
Total 2100 · Designated Funds	<u>66,479.39</u>

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2015 through January 2016

	TOTAL						Working Budget
	Jan 16	Budget	\$ Over Budget	Jul '15 - Jan 16	Budget	\$ Over Budget	
Income							
3000 · Income							
3100 · Donations							
3101 · Pledges	16,228.52	24,250.00	(8,021.48)	183,122.73	169,750.00	13,372.73	291,000
3102 · New Pledges	0.00	416.67	(416.67)	0.00	2,916.65	(2,916.65)	5,000
3103 · Forum/Odyssey/Documentary	457.11	291.67	165.44	3,030.45	2,041.65	988.80	3,500
3104 · Sunday Service Collection	896.66	666.67	229.99	4,060.56	4,666.65	(606.09)	8,000
3105 · Contributions	2,717.33	1,166.67	1,550.66	22,271.31	8,166.65	14,104.66	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	1,750.00	(750.00)	3,000
Total 3100 · Donations	20,299.62	27,041.68	(6,742.06)	216,030.40	191,836.95	24,193.45	329,500
3200 · Rental Income							
3201 · Church Rentals	916.25	1,500.00	(583.75)	15,170.00	10,500.00	4,670.00	18,000
3205 · Simpson House	0.00	0.00	0.00	600.00	0.00	600.00	45,000
Total 3200 · Rental Income	916.25	1,500.00	(583.75)	15,770.00	10,500.00	5,270.00	63,000
3300 · Fundraising							
3301 · Sunday Plus Dinners	923.20	300.00	623.20	3,056.73	2,100.00	956.73	
3302 · Auction	0.00	0.00	0.00	62.00	0.00	62.00	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	200.00	333.33	(133.33)	5,364.15	2,333.35	3,030.80	10,000
3309 · Social Justice Fundraising	941.00	0.00	941.00	2,185.77	0.00	2,185.77	0
3310 · Other Fundraising	1,645.16	116.66	1,528.50	1,701.38	816.66	884.72	5,000
Total 3300 · Fundraising	3,709.36	749.99	2,959.37	18,327.22	9,250.01	9,077.21	45,000
3400 · Other Income							
3401 · Miscellaneous Income	0.00	41.67	(41.67)	1,160.30	291.65	868.65	500
3402 · Coffee & Snacks	187.03	208.33	(21.30)	1,127.93	1,458.35	(330.42)	2,500
3403 · Bookshop	30.00	16.67	13.33	190.00	116.65	73.35	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	58.35	56.83	100
3421 · Additional Funding	0.00	2,187.50	(2,187.50)	0.00	15,312.50	(15,312.50)	25,750
Total 3400 · Other Income	217.03	2,462.50	(2,245.47)	48,637.41	63,281.50	(14,644.09)	75,094
Total 3000 · Income	25,142.26	31,754.17	(6,611.91)	298,765.03	274,868.46	23,896.57	512,594
Total Income	25,142.26	31,754.17	(6,611.91)	298,765.03	274,868.46	23,896.57	512,594

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2015 through January 2016

	TOTAL						
	Jan 16	Budget	\$ Over Budget	Jul '15 - Jan 16	Budget	\$ Over Budget	Working Budget
Expense							
4000 · Personnel Expenses							
4100 · Senior Minister							
4110 · Minister Salary	7,133.34	7,133.33	0.01	49,933.38	49,933.35	0.03	85,600
4112 · Minister Payroll Taxes	545.70	545.67	0.03	3,819.90	3,819.65	0.25	6,548
4113 · Minister Expenses	347.71	713.33	(365.62)	2,348.79	4,993.35	(2,644.56)	8,560
4115 · Minister Life & Disability	0.00	128.17	(128.17)	128.13	897.15	(769.02)	1,538
4118 · Minister Pension	713.35	713.33	0.02	4,993.45	4,993.35	0.10	8,560
Total 4100 · Senior Minister	8,740.10	9,233.83	(493.73)	61,223.65	64,636.85	(3,413.20)	110,806
4200 · Staff							
4201 · Staff Salaries	16,621.73	16,298.83	322.90	120,030.79	114,091.85	5,938.94	195,586
4202 · Staff Payroll Taxes	1,104.99	974.17	130.82	8,004.27	6,819.15	1,185.12	11,690
4215 · Staff Life & Disability	284.13	221.75	62.38	1,885.56	1,552.25	333.31	2,661
4216 · Staff Insurance	2,043.89	1,745.00	298.89	13,796.51	12,215.00	1,581.51	20,940
4217 · Staff Insurance CoPay	(296.16)	0.00	(296.16)	(2,073.12)	0.00	(2,073.12)	0
4218 · Staff Pension	1,252.99	1,253.00	(0.01)	8,770.93	8,771.00	(0.07)	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	175.00	(175.00)	300
4221 · Staff Vacation Coverage	0.00	266.67	(266.67)	1,100.00	1,866.65	(766.65)	3,200
Total 4200 · Staff	21,011.57	20,784.42	227.15	152,484.84	145,560.90	6,923.94	251,413
Total 4000 · Personnel Expenses	29,751.67	30,018.25	(266.58)	213,708.49	210,197.75	3,510.74	362,219
5000 · Expenses							
5100 · Facilities							
5105 · Payroll & Banking Services	137.23	166.67	(29.44)	935.09	1,166.65	(231.56)	2,000
5110 · Copier	1,353.16	583.33	769.83	5,166.63	4,083.35	1,083.28	7,000
5111 · Office Phones	100.00	166.67	(66.67)	1,846.07	1,166.65	679.42	2,000
5112 · Postage	0.00	83.33	(83.33)	300.15	583.31	(283.16)	1,000
5113 · Office Supplies	343.91	375.00	(31.09)	1,986.27	2,625.00	(638.73)	4,500
5114 · Web Hosting, Calendar, Support	120.90	208.33	(87.43)	1,322.80	1,458.35	(135.55)	2,500
5115 · Technology Hardware	29.34	83.33	(53.99)	1,160.36	583.35	577.01	1,000
5116 · Coffee & Snacks	369.00	208.33	160.67	2,306.69	1,458.35	848.34	2,500
5118 · Contract HVAC Maintenance	0.00			1,416.00	1,416.00	0.00	2,832
5151 · Electric	984.93	1,250.00	(265.07)	10,868.57	8,750.00	2,118.57	15,000
5152 · Gas	530.69	291.67	239.02	1,289.51	2,041.65	(752.14)	3,500
5153 · Water	172.25	208.33	(36.08)	1,295.85	1,458.35	(162.50)	2,500
5154 · Security - Stanley/Southmorelan	150.00	150.00	0.00	1,347.42	1,425.00	(77.58)	2,550
5155 · Trash Removal	269.66	166.67	102.99	1,877.29	1,166.65	710.64	2,000
5157 · Building & Cleaning Supplies	28.28	583.33	(555.05)	1,977.14	4,083.35	(2,106.21)	7,000
5159 · Building Maintenance	893.18	625.00	268.18	3,658.88	4,375.00	(716.12)	7,500
5160 · Grounds Maintenance	0.00	125.00	(125.00)	1,063.63	875.00	188.63	1,500
5161 · Snow Removal	451.91	400.00	51.91	451.91	700.00	(248.09)	1,000
5163 · Loan Pymt -Principal & Interest	2,128.60	2,128.60	0.00	14,900.20	14,900.20	0.00	25,543
5164 · Insurance-Umbrella,Workers,Comm	0.00			14,429.25	12,552.25	1,877.00	20,000
Total 5100 · Facilities	8,063.04	7,803.59	259.45	69,599.71	66,868.46	2,731.25	113,425

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2015 through January 2016

	TOTAL						Working Budget
	Jan 16	Budget	\$ Over Budget	Jul '15 - Jan 16	Budget	\$ Over Budget	
5200 · Programs							
5201 · Forum/Odyssey/Documentary	0.00	166.67	(166.67)	2,507.39	1,166.65	1,340.74	2,000
5202 · Sunday Services	272.92	166.67	106.25	1,607.73	1,166.65	441.08	2,000
5211 · Religious Education	358.54	366.67	(8.13)	2,872.13	2,566.65	305.48	4,400
5241 · Music Program	375.00	1,000.00	(625.00)	7,499.82	7,000.00	499.82	12,000
5251 · Child Care - Sunday Morning	0.00			128.00			
5252 · Child Care - Events	125.00	83.33	41.67	497.50	583.32	(85.82)	1,000
Total 5200 · Programs	1,131.46	1,783.34	(651.88)	15,112.57	12,483.27	2,629.30	21,400
5300 · Membership							
5301 · Membership	364.08	33.33	330.75	1,127.10	233.35	893.75	400
5302 · Stewardship	0.00	83.33	(83.33)	485.52	583.35	(97.83)	1,000
Total 5300 · Membership	364.08	116.66	247.42	1,612.62	816.70	795.92	1,400
5400 · Social Responsibility							
5401 · SRB	0.00	0.00	0.00	464.00	0.00	464.00	0
5402 · Social Justice Collection	60.09	0.00	60.09	3,262.12	2,545.35	716.77	5,000
5404 · Partner Church-Romania	0.00			150.00			1,350
5411 · MORE2 Dues							2,200
5406 · reStart	397.12	183.33	213.79	1,308.99	1,283.35	25.64	2,250
Total 5400 · Social Responsibility	457.21	183.33	273.88	5,185.11	3,828.70	1,356.41	10,800
5500 · Institutional Administration							
5501 · Board of Trustees	0.00	25.00	(25.00)	0.00	175.00	(175.00)	300
5502 · Human Resources	0.00	25.00	(25.00)	323.99	175.00	148.99	300
5503 · Caring Connection	0.00	125.00	(125.00)	236.50	875.00	(638.50)	1,500
5504 · PSD Dues	0.00			250.00	125.00	125.00	250
5505 · UUA Dues	250.00	250.00	0.00	750.00	750.00	0.00	1,000
Total 5500 · Institutional Administration	250.00	425.00	(175.00)	1,560.49	2,100.00	(539.51)	3,350
Total 5000 · Expenses	10,265.79	10,311.92	(46.13)	93,070.50	86,097.13	6,973.37	150,375
Total Expense	40,017.46	40,330.17	(312.71)	306,778.99	296,294.88	10,484.11	512,594
Net Income	(14,875.20)	(8,576.00)	(6,299.20)	(8,013.96)	(21,426.42)	13,412.46	0

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

	TOTAL						Working Budget
	Jan 16	Budget	\$ Over Budget	Jul '15 - Jan 16	Budget	\$ Over Budget	
Income							
9000 · Simpson House							
9300 · Income							
9301 · Event Rentals	891.00	6,333.33	(5,442.33)	48,671.00	44,333.35	4,337.65	76,000.00
9302 · Office Rentals	0.00	600.00	(600.00)	3,800.00	4,200.00	(400.00)	7,200.00
9303 · Linen Fees	0.00	250.00	(250.00)	2,770.00	1,750.00	1,020.00	3,000.00
Total 9300 · Income	891.00	7,183.33	(6,292.33)	55,241.00	50,283.35	4,957.65	86,200.00
Total 9000 · Simpson House	891.00	7,183.33	(6,292.33)	55,241.00	50,283.35	4,957.65	86,200.00
Total Income	891.00	7,183.33	(6,292.33)	55,241.00	50,283.35	4,957.65	86,200.00
Gross Profit	891.00	7,183.33	(6,292.33)	55,241.00	50,283.35	4,957.65	86,200.00
Expense							
9600 · Facilities Manager							
9601 · Manager's Commission	1,720.00	1,266.67	453.33	14,016.26	8,866.65	5,149.61	15,200.00
Total 9600 · Facilities Manager	1,720.00	1,266.67	453.33	14,016.26	8,866.65	5,149.61	15,200.00
9700 · SH - Facilities & Admin							
9701 · SH-Electric	766.33	666.67	99.66	4,621.87	4,666.65	(44.78)	8,000.00
9702 · SH-Gas	737.86	208.33	529.53	1,632.03	1,458.35	173.68	2,500.00
9703 · SH-Trash Removal	89.88	166.67	(76.79)	625.76	1,166.65	(540.89)	2,000.00
9704 · SH-Water	136.10	250.00	(113.90)	2,902.70	1,750.00	1,152.70	3,000.00
9705 · Cleaning Supplies	0.00	16.67	(16.67)	225.97	116.69	109.28	200.00
9707 · Linens & Event Supplies	298.00	250.00	48.00	2,060.68	1,750.00	310.68	3,000.00
9708 · Maintenance & Repairs	0.00	416.67	(416.67)	2,835.85	2,916.65	(80.80)	5,000.00
9709 · Phones	103.75	166.67	(62.92)	737.92	1,166.65	(428.73)	2,000.00
9710 · Office Supplies	0.00	8.33	(8.33)	268.71	58.31	210.40	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	2,131.92	2,150.01	(18.09)	16,807.49	15,049.95	1,757.54	70,800.00
Total Expense	3,851.92	3,416.68	435.24	30,823.75	23,916.60	6,907.15	86,000.00
Net Income	(2,960.92)	3,766.65	(6,727.57)	24,417.25	26,366.75	(1,949.50)	200.00

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

	Mar 15	Jun 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	TOTAL Mar '15 - Jan 16
Income									
7000 · Capital Campaign Income									
7105 · Contributions	0.00	0.00	0.00	0.00	0.00	0.00	86,473.77	12,000.00	98,473.77
Total 7000 · Capital Campaign Income	0.00	0.00	0.00	0.00	0.00	0.00	86,473.77	12,000.00	98,473.77
Total Income	0.00	0.00	0.00	0.00	0.00	0.00	86,473.77	12,000.00	98,473.77
Expense									
4000 · Personnel Expenses									
4200 · Staff									
4201 · Staff Salaries	0.00	0.00	185.50	371.00	406.00	202.50	246.25	261.31	1,672.56
Total 4200 · Staff	0.00	0.00	185.50	371.00	406.00	202.50	246.25	261.31	1,672.56
Total 4000 · Personnel Expenses	0.00	0.00	185.50	371.00	406.00	202.50	246.25	261.31	1,672.56
5000 · Expenses									
5100 · Facilities									
5105 · Payroll & Banking Services	0.00	0.00	0.00	0.00	3.00	3.00	3.00	3.00	12.00
5113 · Office Supplies	0.00	0.00	0.00	0.00	10.81	0.00	0.00	0.00	10.81
Total 5100 · Facilities	0.00	0.00	0.00	0.00	13.81	3.00	3.00	3.00	22.81
5200 · Programs									
5252 · Child Care - Events	0.00	0.00	0.00	197.50	0.00	0.00	60.00	45.00	302.50
Total 5200 · Programs	0.00	0.00	0.00	197.50	0.00	0.00	60.00	45.00	302.50
5300 · Membership									
5302 · Stewardship	0.00	0.00	0.00	0.00	0.00	0.00	316.06	0.00	316.06
Total 5300 · Membership	0.00	0.00	0.00	0.00	0.00	0.00	316.06	0.00	316.06
Total 5000 · Expenses	0.00	0.00	0.00	197.50	13.81	3.00	379.06	48.00	641.37
8000 · Capital Campaign Expenses									
8001 · Feasibility Consultant	1,000.00	1,995.44	0.00	7,000.00	0.00	0.00	0.00	5,000.00	14,995.44
8010 · Architect Fees	0.00	0.00	0.00	0.00	3,230.87	17,182.98	19,975.37	0.00	40,389.22
8020 · Building Evaluations									
8021 · Roof Consultant	0.00	0.00	0.00	0.00	2,400.00	0.00	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	0.00	6,500.00
8023 · Engineering & HVAC Consultants	0.00	0.00	0.00	0.00	2,972.00	2,253.64	0.00	560.00	5,785.64
Total 8020 · Building Evaluations	0.00	0.00	0.00	0.00	11,872.00	2,253.64	0.00	560.00	14,685.64
8100 · Audit Expenses	0.00	0.00	4,750.00	0.00	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	5,560.00	74,820.30
Total Expense	1,000.00	1,995.44	4,935.50	7,568.50	15,522.68	19,642.12	20,600.68	5,869.31	77,134.23
Net Income	(1,000.00)	(1,995.44)	(4,935.50)	(7,568.50)	(15,522.68)	(19,642.12)	65,873.09	6,130.69	21,339.54