

All Souls Unitarian Universalist Church
Statement of Financial Position
As of July 31, 2014

	<u>Jul 31, 14</u>	
ASSETS		
Current Assets		
Checking/Savings		
1001 · Checking	78,957.17	
1003 · Petty Cash	250.00	
1005 · Simpson House Receipts	15,430.87	
1006 · TD Ameritrade Brokerage	<u>220.83</u>	
Total Checking/Savings	94,858.87	
Accounts Receivable		
11000 · Employee Pay Advance	<u>400.00</u>	
Total Accounts Receivable	<u>400.00</u>	
Total Current Assets	<u>95,258.87</u>	95,258.87
Endowment Assets as of March 31, 2013	<u>1,452,325.00</u>	
TOTAL ASSETS	<u><u>1,547,583.87</u></u>	
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
2002 - Reading Circles Program	3,561.06	
2003 - Simpson House Deposits	<u>37,450.50</u>	
Total Current Liabilities	41,011.56	<u>41,011.56</u>
Long Term Liabilities		
2201 · Note Payable - due 2018	<u>304,908.89</u>	54,247.31 Note 1
Total Long Term Liabilities	304,908.89	304,908.89
Total Liabilities	<u>345,920.45</u>	
Net Assets		
Designated Funds - Endowment	1,452,325.00	
Designated Funds - see detail page	53,149.50	
Undesignated Funds	(336,069.31)	(336,069.31)
YTD Net Receipts/Disbursements	<u>32,258.23</u>	
Total Net Assets	<u><u>1,201,663.42</u></u>	<u><u>(31,160.42)</u></u> Note 2
TOTAL LIABILITIES & NET ASSETS	<u><u>1,547,583.87</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 July 31, 2014

	<u>Jul 31, 14</u>
2100 · Designated Funds	
2110 · Programs/Inst	
2113 · Lay Leadership Fund	1,444.36
2119 · Intern Support Fund	550.11
Total 2110 · Programs/Inst	<u>1,994.47</u>
2120 · Groups	
2121 · Youth Trip	9,324.10
2122 · Coffee House	106.49
2123 · Men's Group	1,304.94
2125 · Participation Fund	1,591.93
2127 · Summer Camp	934.48
2131 · Guatemala Dreams	25.00
Total 2120 · Groups	<u>13,286.94</u>
2150 · Social Justice	
2153 · Green Sanctuary	1,996.56
2157 · Emergency Assistance Fund	931.00
Total 2150 · Social Justice	<u>2,927.56</u>
2170 · Special Events	
2172 · Collections & Transfers	2,332.78
Total 2170 · Special Events	<u>2,332.78</u>
2180 · Other Church Funds	
2181 · Maintenance Reserve	7,572.61
2182 · Simpson House Renovation	25,035.14
Total 2180 · Other Church Funds	<u>32,607.75</u>
Total 2100 · Designated Funds	<u>53,149.50</u>

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2014

	Jul 14	Budget	\$ Over Budget	Working Budget
Income				
3000 · Income				
3100 · Donations				
3101 · Pledges	18,685.44	24,583.00	(5,897.56)	295,000
3102 · New Member Pledges	0.00	413.00	(413.00)	5,000
3103 · Forum/Odyssey/Documentary	63.50	208.00	(144.50)	2,500
3104 · Sunday Service Collection	790.06	833.00	(42.94)	10,000
3106 · Unpledged Donations	1,745.00	1,500.00	245.00	18,000
3107 · Social Justice Collection	0.00	0.00	0.00	5,000
3108 · Memorial Gifts	0.00	250.00	(250.00)	3,000
Total 3100 · Donations	21,284.00	27,787.00	(6,503.00)	338,500
3200 · Rental Income				
3201 · Church Rentals	765.00	1,250.00	(485.00)	15,000
3205 · Simpson House	0.00	0.00	0.00	40,000
Total 3200 · Rental Income	765.00	1,250.00	(485.00)	55,000
3300 · Fundraising				
3302 · Auction	100.00	0.00	100.00	26,000
3306 · Unplaza Art Fair	0.00	0.00	0.00	4,000
3307 · Music & RE	0.00	833.00	(833.00)	10,000
3309 · Social Justice Fundraising	0.00	0.00	0.00	0
3310 · Other Fundraising	(448.00)	417.00	(865.00)	5,000
Total 3300 · Fundraising	(348.00)	1,250.00	(1,598.00)	45,000
3400 · Other Income				
3401 · Miscellaneous Income	50.00	42.00	8.00	500
3402 · Coffee & Snacks	208.32	208.00	0.32	2,500
3403 · Bookshop	114.55	17.00	97.55	200
3404 · Recycling	0.00	17.00	(17.00)	200
3405 · Endowment Distribution	41,050.00	41,050.00	0.00	41,050
3407 · Investment Income	0.00	8.00	(8.00)	100
3410 · Endowment Grant	0.00	0.00	0.00	20,000
3421 · Additional Funding	10,172.00	10,172.00	0.00	16,094
Total 3400 · Other Income	51,594.87	51,514.00	80.87	80,644
Total 3000 · Income	73,295.87	81,801.00	(8,505.13)	519,144
Total Income	73,295.87	81,801.00	(8,505.13)	519,144

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2014

	Jul 14	Budget	\$ Over Budget	Working Budget
Expense				
4000 · Personnel Expenses				
4100 · Senior Minister				
4110 · Minister Salary	7,133.34	7,133.35	(0.01)	85,600
4112 · Minister FICA	545.69	545.70	(0.01)	6,548
4113 · Minister Expenses	19.00	713.00	(694.00)	8,560
4115 · Minister Life & Disability	128.13	128.13	0.00	1,538
4118 · Minister Pension	713.35	713.35	0.00	8,560
Total 4100 · Senior Minister	8,539.51	9,233.53	(694.02)	110,806
4200 · Staff				
4201 · Staff Salaries	17,714.28	17,010.00	704.28	204,120
4202 · Staff FICA	1,030.38	1,040.00	(9.62)	12,478
4215 · Staff Life & Disability	160.13	222.00	(61.87)	2,661
4216 · Staff Insurance	901.19	1,333.00	(431.81)	16,000
4217 · Staff Insurance CoPay	0.00	0.00	0.00	0
4218 · Staff Pension	1,252.99	1,253.00	(0.01)	15,036
4219 · Staff Expenses	701.13	0.00	701.13	2,000
4220 · Staff Conferences & Dues	0.00	25.00	(25.00)	300
4221 · Staff Vacation Coverage	0.00	17.00	(17.00)	200
Total 4200 · Staff	21,760.10	20,900.00	860.10	252,795
Total 4000 · Personnel Expenses	30,299.61	30,133.53	166.08	363,601
5000 · Expenses				
5100 · Facilities				
5105 · Payroll & Banking Services	124.50	167.00	(42.50)	2,000
5110 · Copier	1,044.68	583.00	461.68	7,000
5111 · Office Phones	201.67	167.00	34.67	2,000
5112 · Postage	0.00	83.00	(83.00)	1,000
5113 · Office Supplies	95.34	375.00	(279.66)	4,500
5114 · Web Hosting, Calendar, Support	626.90	208.00	418.90	2,500
5115 · Technology	0.00	500.00	(500.00)	6,000
5116 · Coffee & Snacks	0.00	208.00	(208.00)	2,500
5118 · Contract HVAC Maintenance	0.00	0.00	0.00	3,000
5151 · Electric	1,498.86	1,250.00	248.86	15,000
5152 · Gas	60.27	292.00	(231.73)	3,500
5153 · Water	264.58	208.00	56.58	2,500
5154 · Security - Stanley/Southmorelan	254.00	150.00	104.00	2,550
5155 · Trash Removal	165.82	167.00	(1.18)	2,000
5157 · Building & Cleaning Supplies	314.27	583.00	(268.73)	7,000
5159 · Building Maintenance	465.00	625.00	(160.00)	7,500
5160 · Grounds Maintenance	0.00	125.00	(125.00)	1,500
5161 · Snow Removal	0.00	0.00	0.00	1,000
5163 · Loan (principal and interest)	2,128.60	2,128.60	0.00	25,543
5164 · Property Insurance	1,746.25	4,000.00	(2,253.75)	20,000
Total 5100 · Facilities	8,990.74	11,819.60	(2,828.86)	118,593

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2014

	Jul 14	Budget	\$ Over Budget	Working Budget
5200 · Programs				
5201 · Forum/Odyssey/Documentary	0.00	167.00	(167.00)	2,000
5202 · Sunday Services	250.00	167.00	83.00	2,000
5211 · Religious Education	90.00	367.00	(277.00)	4,400
5241 · Music Program	0.00	1,000.00	(1,000.00)	12,000
5252 · Child Care - Events	0.00	83.00	(83.00)	1,000
Total 5200 · Programs	340.00	1,784.00	(1,444.00)	21,400
5300 · Membership				
5301 · Membership	642.00	400.00	242.00	400
5302 · Stewardship	137.00	83.00	54.00	1,000
Total 5300 · Membership	779.00	483.00	296.00	1,400
5400 · Social Responsibility				
5402 · Social Justice Collection	0.00	0.00	0.00	5,000
5404 · Partner Church-Romania	0.00	0.00	0.00	1,350
5406 · reStart	354.09	183.00	171.09	2,200
5411 · MORE2 Dues	0.00	0.00	0.00	2,250
Total 5400 · Social Responsibility	354.09	183.00	171.09	10,800
5500 · Council on the Institution				
5501 · Board of Trustees	28.00	25.00	3.00	300
5502 · Human Resources	0.00	25.00	(25.00)	300
5503 · Caring Connection	0.00	125.00	(125.00)	1,500
5504 · PSD Dues	0.00	0.00	0.00	250
5505 · UUA Dues	0.00	0.00	0.00	1,000
Total 5500 · Council on the Institution	28.00	175.00	(147.00)	3,350
Total 5000 · Expenses	10,491.83	14,444.60	(3,952.77)	155,543
Total Expense	40,791.44	44,578.13	(3,786.69)	519,144
Net Income	32,504.43	37,222.87	(4,718.44)	0

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

	Jul 14	Budget	\$ Over Budget	Working Budget
Income				
9000 · Simpson House				
9300 · Income				
9301 · Event Rentals	3,035.00	5,833.00	(2,798.00)	70,000
9302 · Office Rentals	1,000.00	600.00	400.00	7,200
9303 · Linen Fees	192.00	250.00	(58.00)	3,000
Total 9300 · Income	4,227.00	6,683.00	(2,456.00)	80,200
Total 9000 · Simpson House	4,227.00	6,683.00	(2,456.00)	80,200
Total Income	4,227.00	6,683.00	(2,456.00)	80,200
Expense				
9600 · Rental Agent				
9601 · Agent Commission	1,288.10	1,167.00	121.10	14,000
Total 9600 · Rental Agent				
9700 · Facilities & Admin				
9701 · Electric	643.59	583.00	60.59	7,000
9702 · Gas	71.83	208.00	(136.17)	2,500
9703 · Trash Removal	133.39	100.00	33.39	1,200
9704 · Water	189.85	250.00	(60.15)	3,000
9705 · Cleaning Supplies	0.00	67.00	(67.00)	800
9707 · Linens & Event Supplies	294.84	250.00	44.84	3,000
9708 · Maintenance & Repairs	1,707.00	417.00	1,290.00	5,000
9709 · Phones	144.60	208.00	(63.40)	2,500
9710 · Office Supplies	0.00	42.00	(42.00)	500
9711 · Advertising & Printing	0.00	58.00	(58.00)	700
9712 - Transfer to Church	0.00	0.00	0.00	40,000
Total 9700 · Facilities & Admin	3,185.10	2,183.00	1,002.10	66,200
Total Expense	4,473.20	3,350.00	1,123.20	80,200
Net Income	(246.20)	3,333.00	(3,579.20)	0