

**All Souls Unitarian Universalist Church**  
**Statement of Financial Position**  
As of July 31, 2015

	<u>Jul 31, 15</u>	
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
1001 · Checking	56,075.83	
1003 · Petty Cash	250.00	
1005 · Simpson House Receipts	20,777.18	
1006 · TD Ameritrade Brokerage	51.69	
<b>Total Checking/Savings</b>	<u>77,154.70</u>	
<b>Total Current Assets</b>	<u>77,154.70</u>	
<b>Accounts Receivable</b>		
11000 · Employee Pay Advance	0.00	
<b>Total Accounts Receivable</b>	<u>0.00</u>	
<b>Total Current Assets</b>	<u>77,154.70</u>	77,154.70
<b>Endowment Assets as of June 30, 2015</b>	<u>1,586,506.00</u>	
<b>TOTAL ASSETS</b>	<u><u>1,663,660.70</u></u>	
<b>LIABILITIES &amp; NET ASSETS</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
2002 - Reading Circles Program	-122.47	
2003 - Simpson House Deposits	45,817.94	
<b>Total Current Liabilities</b>	45,695.47	<u>45,695.47</u>
<b>Long Term Liabilities</b>		<b>31,459.23</b> <b>Note 1</b>
2201 · Note Payable - due 2018	188,859.95	
<b>Total Long Term Liabilities</b>	188,859.95	188,859.95
<b>Total Liabilities</b>	<u>234,555.42</u>	
<b>Net Assets</b>		
Designated Funds - Endowment	1,586,506.00	
Designated Funds - see detail page	52,654.14	
Undesignated Funds	-244,088.26	-244,088.26
YTD Net Receipts/Disbursements	34,033.40	
<b>Total Net Assets</b>	<u>1,429,105.28</u>	<u>-55,228.31</u> <b>Note 2</b>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<u><u>1,663,660.70</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, 2015**

	<u>Jul 31, 15</u>
<b>2100 · Designated Funds</b>	
<b>2110 · Programs/Inst</b>	
2112 · Music Program	5,750.00
2113 · Lay Leadership Fund	1,149.36
2115 · 150th Documentary Fund	2,650.00
2116 · Religious Education Funds	93.42
2119 · Intern Support Fund	550.11
<b>Total 2110 · Programs/Inst</b>	<u>10,192.89</u>
<b>2120 · Groups</b>	
2121 · Youth Trip	2,313.64
2122 · Coffee House	106.49
2123 · Men's Group	1,539.94
2125 · Participation Fund	1,591.93
2127 · Summer Camp	178.56
2131 · Guatemala Dreams	25.00
<b>Total 2120 · Groups</b>	<u>5,755.56</u>
<b>2150 · Social Justice</b>	
2153 · Green Sanctuary	2,443.11
2154 · Partner Church	741.00
2157 · Emergency Assistance Fund	931.00
<b>Total 2150 · Social Justice</b>	<u>4,115.11</u>
<b>2170 · Special Events</b>	
2172 · Collections & Transfers	1,773.53
<b>Total 2170 · Special Events</b>	<u>1,773.53</u>
<b>2180 · Other Church Funds</b>	
2181 · Maintenance Reserve	4,799.79
2182 · Simpson House Renovation	26,017.26
<b>Total 2180 · Other Church Funds</b>	<u>30,817.05</u>
<b>Total 2100 · Designated Funds</b>	<u>52,654.14</u>

## All Souls Unitarian Universalist Church

### Church Operations - Budget vs. Actual

July 2015

	Jul 15	Budget	\$ Over Budget	Working Budget
<b>Income</b>				
<b>3000 · Income</b>				
<b>3100 · Donations</b>				
3101 · Pledges	19,323.69	24,250.00	-4,926.31	291,000
3102 · New Pledges	0.00	416.63	-416.63	5,000
3103 · Forum/Odyssey/Documentary	150.00	291.63	-141.63	3,500
3104 · Sunday Service Collection	514.58	666.63	-152.05	8,000
3105 · Contributions	3,737.33	1,166.63	2,570.70	14,000
3107 · Social Justice Collection	0.00	0.00	0.00	5,000
3108 · Memorial Gifts	0.00	250.00	-250.00	3,000
<b>Total 3100 · Donations</b>	<u>23,725.60</u>	<u>27,041.52</u>	<u>-3,315.92</u>	<u>329,500</u>
<b>3200 · Rental Income</b>				
3201 · Church Rentals	1,523.75	1,500.00	23.75	18,000
3205 · Simpson House	0.00	0.00	0.00	45,000
<b>Total 3200 · Rental Income</b>	<u>1,523.75</u>	<u>1,500.00</u>	<u>23.75</u>	<u>63,000</u>
<b>3300 · Fundraising</b>				
3302 · Auction	0.00	0.00	0.00	26,000
3306 · Unplaza Art Fair	0.00	0.00	0.00	4,000
3307 · Music & RE	144.00	333.37	-189.37	10,000
3309 · Social Justice Fundraising	0.00	0.00	0.00	0
3310 · Other Fundraising	497.78	416.63	81.15	5,000
<b>Total 3300 · Fundraising</b>	<u>641.78</u>	<u>750.00</u>	<u>-108.22</u>	<u>45,000</u>
<b>3400 · Other Income</b>				
3401 · Miscellaneous Income	0.00	41.63	-41.63	500
3402 · Coffee & Snacks	57.57	208.37	-150.80	2,500
3403 · Bookshop	0.00	16.63	-16.63	200
3404 · Recycling	0.00	0.00	0.00	0
3405 · Endowment Distribution	46,044.00	46,044.00	0.00	46,044
3407 · Investment Income	0.00	8.37	-8.37	100
3421 · Additional Funding	0.00	2,187.50	-2,187.50	26,250
<b>Total 3400 · Other Income</b>	<u>46,101.57</u>	<u>48,506.50</u>	<u>-2,404.93</u>	<u>75,594</u>
<b>Total 3000 · Income</b>	<u>71,992.70</u>	<u>77,798.02</u>	<u>-5,805.32</u>	<u>513,094</u>
<b>Total Income</b>	<u>71,992.70</u>	<u>77,798.02</u>	<u>-5,805.32</u>	<u>513,094</u>

## All Souls Unitarian Universalist Church Church Operations - Budget vs. Actual July 2015

	Jul 15	Budget	\$ Over Budget	Working Budget
<b>Expense</b>				
<b>4000 · Personnel Expenses</b>				
<b>4100 · Senior Minister</b>				
4110 · Minister Salary	7,133.34	7,133.37	-0.03	85,600
4112 · Minister FICA	545.69	545.63	0.06	6,548
4113 · Minister Expenses	186.31	713.37	-527.06	8,560
4115 · Minister Life & Disability	128.13	128.13	0.00	1,538
4118 · Minister Pension	713.35	713.37	-0.02	8,560
<b>Total 4100 · Senior Minister</b>	<b>8,706.82</b>	<b>9,233.87</b>	<b>-527.05</b>	<b>110,806</b>
<b>4200 · Staff</b>				
4201 · Staff Salaries	17,890.09	16,298.87	1,591.22	195,586
4202 · Staff FICA	1,204.81	974.13	230.68	11,690
4215 · Staff Life & Disability	160.13	221.75	-61.62	2,661
4216 · Staff Insurance	1,650.87	1,745.00	-94.13	20,940
4217 · Staff Insurance CoPay	-296.16	0.00	-296.16	0
4218 · Staff Pension	1,252.99	1,253.00	-0.01	15,036
4219 · RE Director Expenses	70.50	70.00	0.50	2,000
4220 · Staff Expenses & Dues	0.00	25.00	-25.00	300
4221 · Staff Vacation Coverage	0.00	266.63	-266.63	3,200
<b>Total 4200 · Staff</b>	<b>21,933.23</b>	<b>20,854.38</b>	<b>1,078.85</b>	<b>251,413</b>
<b>Total 4000 · Personnel Expenses</b>	<b>30,640.05</b>	<b>30,088.25</b>	<b>551.80</b>	<b>362,219</b>
<b>5000 · Expenses</b>				
<b>5100 · Facilities</b>				
5105 · Payroll & Banking Services	132.75	166.63	-33.88	2,000
5110 · Copier	670.79	583.37	87.42	7,000
5111 · Office Phones	386.88	166.63	220.25	2,000
5112 · Postage	34.15	83.33	-49.18	1,000
5113 · Office Supplies	104.24	375.00	-270.76	4,500
5114 · Web Hosting, Calendar, Support	285.90	208.37	77.53	2,500
5115 · Technology Hardware	62.50	83.37	-20.87	1,000
5116 · Coffee & Snacks	1,206.15	208.37	997.78	2,500
5118 · Contract HVAC Maintenance	0.00	0.00	0.00	2,832
5151 · Electric	200.00	1,250.00	-1,050.00	15,000
5152 · Gas	57.62	291.63	-234.01	3,500
5153 · Water	164.23	208.37	-44.14	2,500
5154 · Security - Stanley/Southmorelan	150.00	150.00	0.00	2,550
5155 · Trash Removal	0.00	166.63	-166.63	2,000
5157 · Building & Cleaning Supplies	134.72	583.37	-448.65	7,000
5159 · Building Maintenance	541.44	625.00	-83.56	7,500
5160 · Grounds Maintenance	590.46	125.00	465.46	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	4,910.75	4,910.75	0.00	20,000
<b>Total 5100 · Facilities</b>	<b>11,761.18</b>	<b>12,314.42</b>	<b>-553.24</b>	<b>113,425</b>

## All Souls Unitarian Universalist Church

### Church Operations - Budget vs. Actual

July 2015

	Jul 15	Budget	\$ Over Budget	Working Budget
<b>5200 · Programs</b>				
5201 · Forum/Odyssey/Documentary	0.00	166.63	-166.63	2,000
5202 · Sunday Services	0.00	166.63	-166.63	2,000
5211 · Religious Education	673.21	366.63	306.58	4,400
5241 · Music Program	100.00	1,000.00	-900.00	12,000
5252 · Child Care - Events	0.00	83.34	-83.34	1,000
<b>Total 5200 · Programs</b>	<b>773.21</b>	<b>1,783.23</b>	<b>-1,010.02</b>	<b>21,400</b>
<b>5300 · Membership</b>				
5301 · Membership	0.00	33.37	-33.37	400
5302 · Stewardship	0.00	83.37	-83.37	1,000
<b>Total 5300 · Membership</b>	<b>0.00</b>	<b>116.74</b>	<b>-116.74</b>	<b>1,400</b>
<b>5400 · Social Responsibility</b>				
5401 · SRB	364.00	0.00	364.00	0
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	0.00	183.37	-183.37	2,200
5411 · MORE2 Dues	0.00	0.00	0.00	2,250
<b>Total 5400 · Social Responsibility</b>	<b>364.00</b>	<b>183.37</b>	<b>180.63</b>	<b>10,800</b>
<b>5500 · Institutional Administration</b>				
5501 · Board of Trustees	78.27	25.00	53.27	300
5502 · Human Resources	0.00	25.00	-25.00	300
5503 · Caring Connection	240.00	125.00	115.00	1,500
5504 · PSD Dues	0.00	0.00	0.00	250
5505 · UUA Dues	0.00	0.00	0.00	1,000
5506 · Emergency Preparedness	0.00	0.00	0.00	500
<b>Total 5500 · Institutional Administration</b>	<b>318.27</b>	<b>175.00</b>	<b>143.27</b>	<b>3,850</b>
<b>Total 5000 · Expenses</b>	<b>13,216.66</b>	<b>14,572.76</b>	<b>-1,356.10</b>	<b>150,875</b>
<b>Total Expense</b>	<b>43,856.71</b>	<b>44,661.01</b>	<b>-804.30</b>	<b>513,094</b>
<b>Net Income</b>	<b>28,135.99</b>	<b>33,137.01</b>	<b>-5,001.02</b>	<b>0</b>

## All Souls Unitarian Universalist Church Simpson House - Budget vs. Actual July 2015

	<u>Jul 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Working Budget</u>
<b>Income</b>				
<b>9000 · Simpson House</b>				
<b>9300 · Income</b>				
<b>9301 · Event Rentals</b>	7,320.00	6,333.37	986.63	76,000.00
<b>9302 · Office Rentals</b>	800.00	600.00	200.00	7,200.00
<b>9303 · Linen Fees</b>	846.00	250.00	596.00	3,000.00
<b>Total 9300 · Income</b>	<u>8,966.00</u>	<u>7,183.37</u>	<u>1,782.63</u>	<u>86,200.00</u>
<b>Total 9000 · Simpson House</b>	<u>8,966.00</u>	<u>7,183.37</u>	<u>1,782.63</u>	<u>86,200.00</u>
<b>Total Income</b>	<u>8,966.00</u>	<u>7,183.37</u>	<u>1,782.63</u>	<u>86,200.00</u>
<b>Gross Profit</b>	8,966.00	7,183.37	1,782.63	86,200.00
<b>Expense</b>				
<b>9600 · Facilities Manager</b>				
<b>9601 · Manager's Commission</b>	2,584.92	1,266.63	1,318.29	15,200.00
<b>Total 9600 · Facilities Manager</b>	<u>2,584.92</u>	<u>1,266.63</u>	<u>1,318.29</u>	<u>15,200.00</u>
<b>9700 · Facilities &amp; Admin</b>				
<b>9701 · Electric</b>	0.00	666.63	-666.63	8,000.00
<b>9702 · Gas</b>	68.04	208.37	-140.33	2,500.00
<b>9703 · Trash Removal</b>	0.00	166.63	-166.63	2,000.00
<b>9704 · Water</b>	205.51	250.00	-44.49	3,000.00
<b>9705 · Cleaning Supplies</b>	0.00	16.67	-16.67	200.00
<b>9707 · Linens &amp; Event Supplies</b>	166.38	250.00	-83.62	3,000.00
<b>9708 · Maintenance &amp; Repairs</b>	59.02	416.63	-357.61	5,000.00
<b>9709 · Phones</b>	-63.18	166.63	-229.81	2,000.00
<b>9710 · Office Supplies</b>	47.90	8.33	39.57	100.00
<b>9712 · Transfer to Church</b>	0.00	0.00	0.00	45,000.00
<b>Total 9700 · Facilities &amp; Admin</b>	<u>483.67</u>	<u>2,149.89</u>	<u>-1,666.22</u>	<u>70,800.00</u>
<b>Total Expense</b>	<u>3,068.59</u>	<u>3,416.52</u>	<u>-347.93</u>	<u>86,000.00</u>
<b>Net Income</b>	<u><u>5,897.41</u></u>	<u><u>3,766.85</u></u>	<u><u>2,130.56</u></u>	<u><u>200.00</u></u>