

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

Jul 31, 16

ASSETS

Current Assets

Checking/Savings

| | |
|---------------------------------------|------------|
| 1001 · Checking | (1,703.35) |
| 1002 · Minister's Discretionary | 5,335.80 |
| 1003 · Petty Cash | 250.00 |
| 1004 · Demeters Checking Account | 4,822.90 |
| 1005 · Simpson House Receipts | 23,760.32 |
| 1006 · Capital Campaign Checking Acct | 208,765.29 |
| 1010 · TD Ameritrade Brokerage | 86,585.40 |

Total Checking/Savings 327,816.36

Accounts Receivable

| | |
|----------------------------|--------|
| 1100 · Accounts Receivable | 350.00 |
|----------------------------|--------|

Total Accounts Receivable 350.00

Total Current Assets 328,166.36 328,166.36

Endowment Assets as of June 30, 2016 1,535,393.00

TOTAL ASSETS 1,863,559.36

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

| | | |
|-------------------------------|------------|-----------|
| 2003 · Simpson House Deposits | 38,202.50 | |
| 2004 · Church Deposits | 2,369.37 | |
| 2100 · Designated Funds | 32,104.45 | 72,676.32 |
| 2201 · Note Payable | 166,471.76 | |

Total Other Current Liabilities 239,148.08

Total Current Liabilities 239,148.08

Total Liabilities 239,148.08 255,490.04 Note 1

Equity

Endowment Assets as of June 30, 2016 1,535,393.00

2901 · Change in Loan Balance 139,672.71

30000 · Opening Balance Equity (380,620.83)

32000 · Unrestricted Net Assets 176,769.43 (58,796.40) Note 2

Net Income Year-to-Date 153,196.97

Total Equity 1,624,411.28

TOTAL LIABILITIES & EQUITY 1,863,559.36

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

CO+SH+CC Net Income YTD 153,196.96

CC Pre-July UNA 161,089.47

All Souls Unitarian Universalist Church
Statement of Designated Funds
As of July 31, 2016

| | <u>Jul 31, 16</u> |
|----------------------------------------|-------------------|
| 2100 · Designated Funds | |
| 2110 · Programs/Inst | |
| 2112 · Music Program | 5,450.00 |
| 2113 · Lay Leadership Fund | 1,149.36 |
| 2115 · 150th Documentary Fund | 1,200.00 |
| 2116 · Religious Education Funds | 998.87 |
| 2117 · Pass Thru Expense | 1,398.96 |
| 2119 · Intern Support Fund | 550.11 |
| Total 2110 · Programs/Inst | <u>10,747.30</u> |
| 2120 · Groups | |
| 2121 · Youth Trip | 87.54 |
| 2122 · Coffee House | 2.49 |
| 2123 · Men's Group | 1,566.85 |
| 2125 · Participation Fund | 1,591.93 |
| 2127 · Summer Camp | (136.06) |
| Total 2120 · Groups | <u>3,112.75</u> |
| 2150 · Social Justice | |
| 2153 · Green Sanctuary | 2,793.94 |
| Total 2150 · Social Justice | <u>2,793.94</u> |
| 2170 · Special Events | |
| 2172 · Collections & Transfers | 14.87 |
| Total 2170 · Special Events | <u>14.87</u> |
| 2180 · Other Church Funds | |
| 2181 · Maintenance Reserve | 4,687.49 |
| 2182 · Simpson House Renovation | 7,973.42 |
| 2183 · Demeters | 4,722.90 |
| 2184 · Payroll Tax Liability | (6,051.27) |
| 2185 · Minister's Discretionary Fund | 4,103.05 |
| Total 2180 · Other Church Funds | <u>15,435.59</u> |
| Total 2100 · Designated Funds | <u>32,104.45</u> |

All Souls Unitarian Universalist Church Church Operations - Budget vs. Actual

July 2016

| | Jul 16 | Budget | \$ Over Budget | Working Budget |
|-----------------------------------|------------------|------------------|-----------------|----------------|
| Income | | | | |
| 3000 · Income | | | | |
| 3100 · Donations | | | | |
| 3101 · Pledges | 21,552.85 | 26,166.63 | (4,613.78) | 314,000 |
| 3103 · Forum/Odyssey/Documentary | 3,190.27 | 366.63 | 2,823.64 | 4,400 |
| 3104 · Sunday Service Collection | 913.53 | 625.00 | 288.53 | 7,500 |
| 3105 · Regular Contributions | 3,724.33 | 2,083.37 | 1,640.96 | 25,000 |
| 3107 · Social Justice Collection | 0.00 | 0.00 | 0.00 | 6,500 |
| 3108 · Memorial Gifts | 0.00 | 208.37 | (208.37) | 2,500 |
| 3110 · Donations - Other | 1,590.75 | 41.63 | 1,549.12 | 500 |
| Total 3100 · Donations | 30,971.73 | 29,491.63 | 1,480.10 | 360,400 |
| 3200 · Rental Income | | | | |
| 3201 · Church Rentals | 1,825.62 | 1,625.00 | 200.62 | 19,500 |
| 3205 · Simpson House | 0.00 | 0.00 | 0.00 | 37,320 |
| Total 3200 · Rental Income | 1,825.62 | 1,625.00 | 200.62 | 56,820 |
| 3300 · Fundraising | | | | |
| 3301 · Sunday Plus Dinners | (80.70) | 333.37 | (414.07) | 4,000 |
| 3302 · Auction | 2,894.00 | 0.00 | 2,894.00 | 25,000 |
| 3306 · Unplaza Art Fair | 0.00 | 0.00 | 0.00 | 5,500 |
| 3307 · Music & RE | 406.00 | 1,000.00 | (594.00) | 12,000 |
| 3309 · Social Justice Fundraising | 0.00 | 0.00 | 0.00 | 5,000 |
| 3310 · Other Fundraising | 1,818.50 | 416.63 | 1,401.87 | 5,000 |
| Total 3300 · Fundraising | 5,037.80 | 1,750.00 | 3,287.80 | 56,500 |
| 3400 · Other Income | | | | |
| 3401 · Miscellaneous Income | 89.00 | 125.00 | (36.00) | 1,500 |
| 3402 · Coffee & Snacks | 96.28 | 166.63 | (70.35) | 2,000 |
| 3403 · Bookshop | (35.00) | 25.00 | (60.00) | 300 |
| 3405 · Endowment Distribution | 11,746.00 | 11,756.00 | (10.00) | 47,024 |
| 3406 · Endowment Grant | 3,148.75 | 3,148.75 | 0.00 | 12,595 |
| 3407 · Investment Income | 0.00 | 8.37 | (8.37) | 100 |
| 3421 · Additional Funding | 0.00 | 0.00 | 0.00 | 0 |
| Total 3400 · Other Income | 15,045.03 | 15,229.75 | (184.72) | 63,519 |
| Total 3000 · Income | 52,880.18 | 48,096.38 | 4,783.80 | 537,239 |

All Souls Unitarian Universalist Church Church Operations - Budget vs. Actual

July 2016

| Expense | Jul 16 | Budget | \$ Over Budget | Working Budget |
|----------------------------------------|------------------|------------------|-------------------|----------------|
| 4000 · Minister Expenses | | | | |
| 4100 · Senior Minister | | | | |
| 4110 · Minister Salary | 5,789.46 | 7,133.37 | (1,343.91) | 85,600 |
| 4112 · Minister Payroll Taxes | 0.00 | 545.63 | (545.63) | 6,548 |
| 4113 · Minister Expenses | 101.99 | 463.37 | (361.38) | 5,560 |
| 4115 · Minister Life & Disability | 0.00 | 128.13 | (128.13) | 1,538 |
| 4118 · Minister Pension | 241.32 | 713.37 | (472.05) | 8,560 |
| Total 4100 · Senior Minister | 6,132.77 | 8,983.87 | (2,851.10) | 107,806 |
| 4200 · Staff | | | | |
| 4216 · Staff Insurance | 353.06 | 0.00 | 353.06 | 0 |
| 4220 · Staff Expenses & Dues | 877.34 | 0.00 | 877.34 | 0 |
| Total 4200 · Staff | 1,230.40 | 0.00 | 1,230.40 | 0 |
| Total 4000 · Minister Expenses | 7,363.17 | 8,983.87 | (1,620.70) | 107,806 |
| 5000 · Expenses | | | | |
| 5100 · Administration | | | | |
| 5105 · Payroll & Banking Services | 313.85 | 164.62 | 149.23 | 1,975 |
| 5110 · Copier | 635.00 | 666.63 | (31.63) | 8,000 |
| 5111 · Office Phones | 162.37 | 350.00 | (187.63) | 4,200 |
| 5112 · Postage | 141.00 | 75.00 | 66.00 | 900 |
| 5113 · Office Supplies | 131.78 | 375.00 | (243.22) | 4,500 |
| 5114 · Web Hosting, Calendar, Support | 59.95 | 208.37 | (148.42) | 2,500 |
| 5115 · Technology Hardware | 0.00 | 83.37 | (83.37) | 1,000 |
| 5119 · Emergency Preparedness | 0.00 | 41.63 | (41.63) | 500 |
| 5120 · Board of Trustees | 210.00 | 25.00 | 185.00 | 300 |
| 5121 · Human Resources | 200.00 | 25.00 | 175.00 | 300 |
| 5123 · MidAmerica Region Dues | 0.00 | 20.87 | (20.87) | 250 |
| 5124 · UUA Dues | 0.00 | 83.37 | (83.37) | 1,000 |
| 5125 · Insurance - Property, Umbrella | 4,272.50 | 4,910.75 | (638.25) | 20,000 |
| 5126 · Loan Pymt -Principal & Interest | 2,128.60 | 2,128.60 | 0.00 | 25,543 |
| 5128 · 150 Anniversary | 0.00 | 0.00 | 0.00 | 700 |
| 5129 · Admin Payroll | 4,778.36 | 5,976.88 | (1,198.52) | 71,723 |
| Total 5100 · Administration | 13,033.41 | 15,135.09 | (2,101.68) | 143,391 |
| 5130 · Membership | | | | |
| 5131 · Membership | 0.00 | 100.00 | (100.00) | 1,200 |
| 5132 · Stewardship | 0.00 | 83.37 | (83.37) | 1,000 |
| 5133 · Caring Connection | 0.00 | 125.00 | (125.00) | 1,500 |
| 5134 · Child Care - Events | 0.00 | 70.87 | (70.87) | 850 |
| 5139 · Membership Payroll | 389.91 | 1,049.62 | (659.71) | 12,595 |
| Total 5130 · Membership | 389.91 | 1,428.86 | (1,038.95) | 17,145 |

All Souls Unitarian Universalist Church Church Operations - Budget vs. Actual

July 2016

| | Jul 16 | Budget | \$ Over Budget | Working Budget |
|-------------------------------------------|------------------|------------------|--------------------|-------------------|
| 5150 · Facilities | | | | |
| 5151 · Electric | 2,058.94 | 1,250.00 | 808.94 | 15,000 |
| 5152 · Gas | 46.22 | 416.63 | (370.41) | 5,000 |
| 5153 · Water | 198.99 | 208.37 | (9.38) | 2,500 |
| 5154 · Security - Stanley/Southmorelan | 0.00 | 150.00 | (150.00) | 2,700 |
| 5155 · Trash Removal | 360.53 | 270.00 | 90.53 | 3,240 |
| 5156 · Coffee & Snacks | 20.97 | 208.37 | (187.40) | 2,500 |
| 5157 · Building & Cleaning Supplies | 700.66 | 500.00 | 200.66 | 6,000 |
| 5158 · Contract HVAC Maintenance | 0.00 | 0.00 | 0.00 | 2,974 |
| 5159 · Building Maintenance | 647.89 | 583.37 | 64.52 | 7,000 |
| 5160 · Grounds Maintenance | 190.00 | 125.00 | 65.00 | 1,500 |
| 5161 · Snow Removal | 0.00 | 0.00 | 0.00 | 1,000 |
| 5169 · Facilities Payroll | 2,735.55 | 3,872.00 | (1,136.45) | 46,464 |
| Total 5150 · Facilities | 6,959.75 | 7,583.74 | (623.99) | 95,878 |
| 5200 · Sunday Services | | | | |
| 5201 · Forum/Odyssey/Documentary | 0.00 | 350.00 | (350.00) | 4,200 |
| 5202 · Sunday Services | 0.00 | 166.63 | (166.63) | 2,000 |
| 5203 · Sunday Services Payroll | 318.71 | 1,188.87 | (870.16) | 14,266 |
| Total 5200 · Sunday Services | 318.71 | 1,705.50 | (1,386.79) | 20,466 |
| 5210 · Religious Education | | | | |
| 5211 · Religious Eduction | 222.94 | 366.63 | (143.69) | 4,400 |
| 5212 · Religious Education Payroll | 3,751.88 | 6,166.38 | (2,414.50) | 73,997 |
| Total 5210 · Religious Education | 3,974.82 | 6,533.01 | (2,558.19) | 78,397 |
| 5240 · Music Program | | | | |
| 5241 · Music Program | 425.00 | 333.37 | 91.63 | 4,000 |
| 5242 · Music Program Payroll | 3,338.07 | 5,232.25 | (1,894.18) | 62,787 |
| Total 5240 · Music Program | 3,763.07 | 5,565.62 | (1,802.55) | 66,787 |
| 5400 · Social Responsibility | | | | |
| 5401 · SRB | 0.00 | 0.00 | 0.00 | 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 |
| Total 5400 · Social Responsibility | 0.00 | 183.37 | (183.37) | 10,800 |
| Total 5000 · Expenses | 28,439.67 | 38,135.19 | (9,695.52) | 432,864.00 |
| Total Expense | 35,802.84 | 47,119.06 | (11,316.22) | 540,670.00 |
| Net Income | 17,077.34 | 977.32 | 16,100.02 | (3,431.00) |

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

July 2016

| | <u>Jul 16</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>Working Budget</u> |
|-------------------------------------------------|----------------------|------------------------|--------------------------|-----------------------|
| Income | | | | |
| 9000 · Simpson House | | | | |
| 9300 · Income | | | | |
| 9301 · Event Rentals | 4,350.00 | 6,333.37 | (1,983.37) | 76,000.00 |
| 9302 · Office Rentals | 600.00 | 600.00 | 0.00 | 7,200.00 |
| 9303 · Linen Fees | 168.00 | 250.00 | (82.00) | 3,000.00 |
| Total 9300 · Income | <u>5,118.00</u> | <u>7,183.37</u> | <u>(2,065.37)</u> | <u>86,200.00</u> |
| Expense | | | | |
| 9600 · Facilities Manager | | | | |
| 9601 · Manager's Commission | 1,852.60 | 1,266.63 | 585.97 | 15,200.00 |
| Total 9600 · Facilities Manager | <u>1,852.60</u> | <u>1,266.63</u> | <u>585.97</u> | <u>15,200.00</u> |
| 9700 · SH - Facilities & Admin | | | | |
| 9701 · SH-Electric | 849.96 | 666.63 | 183.33 | 8,000.00 |
| 9702 · SH-Gas | 55.95 | 208.37 | (152.42) | 2,500.00 |
| 9703 · SH-Trash Removal | 0.00 | 166.63 | (166.63) | 2,000.00 |
| 9704 · SH-Water | 326.61 | 250.00 | 76.61 | 3,000.00 |
| 9705 · Cleaning Supplies | 296.95 | 16.63 | 280.32 | 200.00 |
| 9707 · Linens & Event Supplies | 151.16 | 250.00 | (98.84) | 3,000.00 |
| 9708 · Maintenance & Repairs | 662.83 | 416.63 | 246.20 | 5,000.00 |
| 9709 · Phones | 61.32 | 166.63 | (105.31) | 2,000.00 |
| 9710 · Office Supplies | 0.00 | 8.37 | (8.37) | 100.00 |
| 9711 · Advertising & Printing | 0.00 | 0.00 | 0.00 | |
| 9712 · Transfer to Church | 0.00 | 0.00 | 0.00 | 45,000.00 |
| Total 9700 · SH - Facilities & Admin | <u>2,404.78</u> | <u>2,149.89</u> | <u>254.89</u> | <u>70,800.00</u> |
| Total Expense | <u>4,257.38</u> | <u>3,416.52</u> | <u>840.86</u> | <u>86,000.00</u> |
| Net Income | <u><u>860.62</u></u> | <u><u>3,766.85</u></u> | <u><u>(2,906.23)</u></u> | <u><u>200.00</u></u> |