

All Souls Unitarian Universalist Church
Statement of Financial Position
As of June 30, 2011

	Jun 30, 11
ASSETS	
Current Assets	
Checking/Savings	
1001 · Ironstone Checking	(7,681.28)
1003 · Petty Cash	250.00
1004 · Ironstone Money Market	90,253.85
1005 · Simpson House Deposit Account	11,158.17
1006 · TD Ameritrade Brokerage	10,960.06
1009 · American Century Bond Fund	31,590.44
Total Checking/Savings	136,531.24
Endowment Assets as of March 31, 2011	1,086,945.00
Fixed Assets	
Church building and contents (Insurance valuation)	3,443,750.00
Simpson House building and contents (Insurance valuation)	1,358,750.00
Piano and handbells (Insurance valuation)	70,000.00
Art (Insurance valuation)	50,000.00
Land valuation (County assessment)	2,262,600.00
Total Fixed Assets	7,185,100.00
TOTAL ASSETS	8,408,576.24
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
2002 · Reading Circles (grant)	2,798.36
2003 · Simpson House Deposits	36,205.62
2100 · Custodial Accounts - Internal*	135,424.29
2201 · Note Payable - 12 months principal and interest	38,020
Total Current Liabilities	212,448.27
Long Term Liabilities	
2201 · Note Payable - due 2014	331,641.17
Total Long Term Liabilities	331,641.17
Total Liabilities	544,089.44
Equity	
2901 · YTD Loan Principal Reduction	17,794.33
32000 · Unrestricted Net Assets	2,477.00
Net YTD Income*	(28,388.53)
Institutional Equity	7,872,604.00
Total Equity	7,864,486.80
TOTAL LIABILITIES & EQUITY	8,408,576.24

*Custodial Accounts and Net income reflect setting aside funds for the arbitration payout in August 2011

All Souls Unitarian Universalist Church
Statement of Internal Custodial Accounts
As of June 30, 2011

	<u>Jun 30, 11</u>
2100 · Custodial Accounts - Internal	
2110 · Programs/Inst	
2113 · Lay Leadership Fund	1,174.90
2114 · Bookstore/Library	541.38
2115 · Documentary	4,799.58
2116 · Religious Odyssey	1,463.94
2117 · LRD	1,087.31
2118 · Music	<u>2,562.03</u>
Total 2110 · Programs/Inst	11,629.14
2120 · Groups	
2121 · Coming of Age	3,763.59
2122 · Coffee House	106.49
2123 · Men's Group	575.00
2124 · Interweave	726.46
2125 · Canoe Trip	451.24
2126 · YAG - Defibrillator Account	1,651.66
2127 · Harry Potter	721.60
2128 · Visual Arts	132.00
2129 · Glendi's Club	166.88
2130 · Guatemala Concerts	1,711.06
2120 · Groups - Other	<u>594.61</u>
Total 2120 · Groups	10,600.59
2150 · Social Justice	
2151 · Social Justice	110.50
2152 · Racial Justice	264.82
2153 · Green Sanctuary	2,580.02
2155 · UU Service Committee	466.60
2157 · SRB	9.60
2158 · Harmony House (Habitat)	1,513.59
2159 · Immigrant Rights	<u>367.42</u>
Total 2150 · Social Justice	5,312.55
2170 · Special Events	
2171 · Special Offerings	563.00
2172 · Collections & Transfers	75,838.38
2174 · Peter Steinke	<u>1,433.80</u>
Total 2170 · Special Events	77,835.18
2180 · Other Church Funds	
2181 · Maintenance Reserve	4,095.52
2182 · Simpson House Renovation	<u>25,951.31</u>
Total 2180 · Other Church Funds	<u>30,046.83</u>
Total 2100 · Custodial Accounts - Internal	<u>135,424.29</u>

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2010 through June 2011

	TOTAL					
	Jun 11	Budget	\$ Over Budget	Jul '10 - Jun 11	Budget	\$ Over Budget
3000 · INCOME						
3100 · Donations						
3101 · Pledges	21,904.17	29,595.00	(7,690.83)	300,775.35	300,000.00	775.35
3103 · Forum	0.00			2,206.91	3,700.00	(1,493.09)
3104 · Sunday Service Collection	547.79	1,108.00	(560.21)	8,277.33	16,000.00	(7,722.67)
3106 · Undesignated Donations	0.00	42.00	(42.00)	1,030.00	500.00	530.00
3107 · 52 Weeks of Giving	0.00	0.00	0.00	0.00	0.00	0.00
3108 · Memorial Gifts	(17.50)	0.00	(17.50)	827.50	0.00	827.50
Total 3100 · Donations	22,434.46	30,745.00	(8,310.54)	313,117.09	320,200.00	(7,082.91)
3200 · Rental Income						
3201 · Church Rentals	775.00	417.00	358.00	9,330.03	5,000.00	4,330.03
3205 · Simpson House Contribution	117.11	10,000.00	(9,882.89)	117.11	10,000.00	(9,882.89)
Total 3200 · Rental Income	892.11	10,417.00	(9,524.89)	9,447.14	15,000.00	(5,552.86)
3300 · Fundraising						
3301 · Wednesday Dinners	0.00	0.00	0.00	4,228.35	4,500.00	(271.65)
3302 · Auction	1,170.00	0.00	1,170.00	18,186.08	25,000.00	(6,813.92)
3303 · Bookshop	(277.04)	54.00	(331.04)	368.86	650.00	(281.14)
3304 · Recycling	0.00	54.00	(54.00)	319.54	650.00	(330.46)
3305 · Progressive Dinner	0.00	0.00	0.00	1,164.00	1,000.00	164.00
3306 · Unplaza Art Fair	0.00	0.00	0.00	3,325.21	3,300.00	25.21
3310 · Other Fundraising Activities	179.87	0.00	179.87	1,258.87	700.00	558.87
Total 3300 · Fundraising	1,072.83	108.00	964.83	28,850.91	35,800.00	(6,949.09)
3400 · Other Income						
3401 · Miscellaneous Income	(4,639.60)	250.00	(4,889.60)	2,535.09	3,000.00	(464.91)
3402 · Coffee & Snacks	268.58	0.00	268.58	2,854.41	0.00	2,854.41
3405 · Endowment Distribution	0.00	0.00	0.00	30,336.00	30,000.00	336.00
3407 · Investment Income	14.93	83.00	(68.07)	1,825.27	1,000.00	825.27
3409 · Trsfers from Custodial Accounts	0.00	0.00	0.00	7,418.41	10,000.00	(2,581.59)
3420 · Unkown	0.00	0.00	0.00	0.00	0.00	0.00
Total 3400 · Other Income	(4,356.09)	333.00	(4,689.09)	44,969.18	44,000.00	969.18
Total 3000 · INCOME	20,043.31	41,603.00	(21,559.69)	396,384.32	415,000.00	(18,615.68)
Total Income	20,043.31	41,603.00	(21,559.69)	396,384.32	415,000.00	(18,615.68)
Gross Profit	20,043.31	41,603.00	(21,559.69)	396,384.32	415,000.00	(18,615.68)

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2010 through June 2011

	TOTAL					
	Jun 11	Budget	\$ Over Budget	Jul '10 - Jun 11	Budget	\$ Over Budget
4000 · PERSONNEL EXPENSES						
4100 · Minister						
4110 · Minister Salary	61,447.98	6,250.00	55,197.98	86,738.95	75,000.00	11,738.95
4111 · Minister Pledge	0.00	0.00	0.00	0.00	0.00	0.00
4113 · Minister Expenses	0.00	250.00	(250.00)	5,530.34	7,500.00	(1,969.66)
4115 · Minister Life & Disability	0.00	39.00	(39.00)	(116.68)	463.00	(579.68)
4116 · Minister Insurance	7,021.00	583.00	6,438.00	9,510.71	7,000.00	2,510.71
4117 · Minister Insurance CoPay	0.00	(117.00)	117.00	(382.98)	(1,400.00)	1,017.02
4118 · Minister Pension	6,145.00	625.00	5,520.00	8,935.84	7,500.00	1,435.84
4119 · Minister Self Employment Tax	0.00	478.00	(478.00)	1,147.50	5,738.00	(4,590.50)
4120 · Moving Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Total 4100 · Minister	74,613.98	8,108.00	66,505.98	111,363.68	101,801.00	9,562.68
4200 · Staff						
4201 · Staff Salaries	14,509.08	12,500.00	2,009.08	167,773.37	150,000.00	17,773.37
4202 · Staff Payroll Taxes	527.60	1,044.00	(516.40)	6,762.50	12,523.00	(5,760.50)
4215 · Staff Life & Disability	0.00	50.00	(50.00)	0.00	600.00	(600.00)
4216 · Staff Insurance	1,396.28	1,991.00	(594.72)	21,030.65	23,892.00	(2,861.35)
4217 · Staff Insurance CoPay	(644.86)	(398.00)	(246.86)	(7,861.58)	(4,776.00)	(3,085.58)
4218 · Staff Pension	0.00	0.00	0.00	0.00	0.00	0.00
4219 · Staff Expenses	0.00			390.10		
4220 · Staff Conferences & Dues	0.00	0.00	0.00	0.00	300.00	(300.00)
4200 · Staff - Other	0.00			20.72		
Total 4200 · Staff	15,788.10	15,187.00	601.10	188,115.76	182,539.00	5,576.76
Total 4000 · PERSONNEL EXPENSES	90,402.08	23,295.00	67,107.08	299,479.44	284,340.00	15,139.44
5000 · EXPENSES						
5100 · Facilities						
5105 · Payroll & Banking Services	87.82	217.00	(129.18)	2,581.51	2,600.00	(18.49)
5110 · Copier	1,039.50	61.00	978.50	6,793.86	6,000.00	793.86
5111 · Office Phones	338.93	326.00	12.93	4,081.99	3,800.00	281.99
5112 · Postage	40.72	167.00	(126.28)	912.65	2,000.00	(1,087.35)
5113 · Office Supplies	759.07	417.00	342.07	3,299.60	5,000.00	(1,700.40)
5114 · Web Hosting, Calendar, Support	278.95	208.00	70.95	2,435.26	2,500.00	(64.74)
5115 · Technology Hardware	0.00	83.00	(83.00)	466.91	1,000.00	(533.09)
5116 · Coffee & Snacks	327.00	42.00	285.00	2,471.15	500.00	1,971.15
5118 · Contract HVAC Maintenance	0.00	0.00	0.00	1,248.50	2,290.00	(1,041.50)
5151 · Electric	1,112.69	1,163.00	(50.31)	12,805.07	12,820.00	(14.93)
5152 · Gas	156.46	98.00	58.46	4,191.14	5,920.00	(1,728.86)
5153 · Water	146.49	(65.00)	211.49	1,752.43	1,360.00	392.43
5154 · Security - Stanley/Southmorelan	198.26	0.00	198.26	3,388.70	2,000.00	1,388.70
5155 · Trash Removal	75.72	5.00	70.72	819.00	900.00	(81.00)
5157 · Building & Cleaning Supplies	43.29	417.00	(373.71)	3,646.22	5,000.00	(1,353.78)
5159 · Building Maintenance	125.00	344.00	(219.00)	6,077.90	4,130.00	1,947.90
5160 · Grounds Maintenance	0.00	0.00	0.00	319.33	400.00	(80.67)
5161 · Snow Removal	0.00	0.00	0.00	1,350.00	1,330.00	20.00
5162 · Maintenance Reserve	0.00	0.00	0.00	0.00	0.00	0.00
5163 · Loan (principal and interest)	3,168.38	3,169.00	(0.62)	38,020.56	38,020.00	0.56
5164 · Property Insurance	0.00	0.00	0.00	11,879.00	13,300.00	(1,421.00)
5165 · Property Taxes	0.00	0.00	0.00	339.80	340.00	(0.20)
5167 · Southmoreland Dues	0.00	0.00	0.00	0.00	50.00	(50.00)
Total 5100 · Facilities	7,898.28	6,652.00	1,246.28	108,880.58	111,260.00	(2,379.42)

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2010 through June 2011

	TOTAL					
	Jun 11	Budget	\$ Over Budget	Jul '10 - Jun 11	Budget	\$ Over Budget
5200 · Programs						
5201 · Forum	389.95	0.00	389.95	1,263.95	2,000.00	(736.05)
5202 · Sunday Services	550.00	167.00	383.00	4,725.00	2,000.00	2,725.00
5211 · Lifespan Religious Development	702.49	183.00	519.49	294.05	2,200.00	(1,905.95)
5241 · Music Program	150.00	479.00	(329.00)	5,487.04	5,750.00	(262.96)
5251 · Child Care - Sunday Morning	202.05	200.00	2.05	2,308.25	2,400.00	(91.75)
5252 · Child Care - Events	0.00	0.00	0.00	385.00	0.00	385.00
Total 5200 · Programs	1,994.49	1,029.00	965.49	14,463.29	14,350.00	113.29
5300 · Membership and Development						
5301 · Membership	0.00	58.00	(58.00)	852.84	700.00	152.84
5302 · Stewardship	0.00	58.00	(58.00)	176.00	700.00	(524.00)
5303 · Advertising	0.00	0.00	0.00	0.00	0.00	0.00
Total 5300 · Membership and Development	0.00	116.00	(116.00)	1,028.84	1,400.00	(371.16)
5400 · Social Responsibility						
5401 · SRB	0.00	0.00	0.00	81.15	0.00	81.15
5402 · 52 Weeks of Giving	0.00	0.00	0.00	0.00	0.00	0.00
5403 · KC Coalition for Welcoming Mini	0.00	0.00	0.00	0.00	0.00	0.00
5404 · Partner Church-Romania	55.08	0.00	55.08	405.08	0.00	405.08
5405 · KC Harmony (Habitat)	0.00	0.00	0.00	0.00	0.00	0.00
5406 · reStart	164.66	0.00	164.66	331.47	0.00	331.47
5407 · Westport Cooperative Svcs	0.00	0.00	0.00	0.00	0.00	0.00
5408 · Faith Aloud (RCRC)	0.00	0.00	0.00	0.00	0.00	0.00
5409 · UUSC \$1 per member	0.00	0.00	0.00	0.00	0.00	0.00
5410 · UU Ministry for Earth/Green San	0.00	0.00	0.00	0.00	0.00	0.00
5411 · MORE2 Dues	0.00	0.00	0.00	0.00	0.00	0.00
5400 · Social Responsibility - Other	0.00			(67.00)		
Total 5400 · Social Responsibility	219.74	0.00	219.74	750.70	0.00	750.70
5500 · Council on the Institution						
5508 · Minister's Discretionary Fund	0.00	0.00	0.00	0.00	550.00	(550.00)
5501 · Board of Trustees	0.00	0.00	0.00	668.19	300.00	368.19
5502 · Human Resources	0.00	25.00	(25.00)	0.00	300.00	(300.00)
5503 · Caring Connection	0.00	0.00	0.00	728.21	1,000.00	(271.79)
5504 · PSD Dues	0.00	0.00	0.00	250.00	0.00	250.00
5505 · UUA Dues	0.00	0.00	0.00	1,000.00	0.00	1,000.00
5506 · Affiliated Minister Expenses	0.00	42.00	(42.00)	346.41	500.00	(153.59)
5507 · Search for Settled Minister	(6,300.00)	0.00	(6,300.00)	(5,300.00)	1,000.00	(6,300.00)
5508 · Pastoral Caring Conn Training	0.00	0.00	0.00	0.00	0.00	0.00
5509 · Intern FICA	0.00	0.00	0.00	0.00	0.00	0.00
5510 · Ministerial Services	350.00			1,250.00		
5511 · Legal & Arbitration Expenses	30.99			1,227.19		
Total 5500 · Council on the Institution	(5,919.01)	67.00	(5,986.01)	170.00	3,650.00	(3,480.00)
Total 5000 · EXPENSES	4,193.50	7,864.00	(3,670.50)	125,293.41	130,660.00	(5,366.59)
Total Expense	94,595.58	31,159.00	63,436.58	424,772.85	415,000.00	9,772.85
Net Income	(74,552.27)	10,444.00	(84,996.27)	(28,388.53)	0.00	(28,388.53)

All Souls Unitarian Universalist Church Simpson House - Budget vs. Actual July 2010 through June 2011

	TOTAL		
	May 11	Jun 11	Jul '10 - Jun 11
Income			
9000 · SIMPSON HOUSE			
9300 · INCOME			
9301 · Event Rentals	8,341.00	6,250.00	57,587.85
9302 · Office Rentals	400.00	600.00	7,000.00
9303 · Linen Fees	446.00	440.00	2,767.00
Total 9300 · INCOME	9,187.00	7,290.00	67,354.85
Total 9000 · SIMPSON HOUSE	9,187.00	7,290.00	67,354.85
Total Income	9,187.00	7,290.00	67,354.85
Gross Profit	9,187.00	7,290.00	67,354.85
Expense			
9600 · SH PERSONNEL EXPENSE			
9601 · Manager's Salary	2,975.00	2,975.00	35,347.63
9602 · Manager's Payroll Taxes	165.08	165.08	2,237.36
9604 · Extra Help	0.00	0.00	255.00
9606 · Insurance	50.56	50.56	3,576.34
9607 · Insurance CoPay	(53.20)	(53.20)	(638.40)
9609 · Vacation/Sick Coverage	0.00	0.00	117.50
Total 9600 · SH PERSONNEL EXPENSE	3,137.44	3,137.44	40,895.43
9700 · SH FACILITIES & ADMIN EXP			
9701 · Electric	376.91	447.55	6,393.01
9702 · Gas	486.52	85.45	4,369.58
9703 · Trash Removal	75.18	75.73	819.02
9704 · Water	69.20	110.16	2,007.45
9705 · Cleaning Supplies	514.18	0.00	922.61
9707 · Linens & Event Supplies	481.74	749.39	3,917.63
9708 · Maintenance & Repairs	249.21	1,178.14	3,576.04
9709 · Phones	120.13	249.65	2,101.37
9710 · Office Supplies	399.99	148.14	1,164.08
9711 · Advertising & Printing	29.00	29.00	1,071.52
9712 · Transfer to Church	0.00	117.11	117.11
Total 9700 · SH FACILITIES & ADMIN EXP	2,802.06	3,190.32	26,459.42
Total Expense	5,939.50	6,327.76	67,354.85
Net Income	3,247.50	962.24	0.00