

All Souls Unitarian Universalist Church
Statement of Financial Position
As of June 30, 2013

	Jun 30, 13
ASSETS	
Current Assets	
Checking/Savings	
1001 · Checking	10,896.00
1003 · Petty Cash	250.00
1005 · Simpson House Receipts	11,353.01
1006 · TD Ameritrade Brokerage	4,165.16
Total Checking/Savings	26,664.17
Accounts Receivable	
11000 · Accounts Receivable	1,800.00
Total Accounts Receivable	1,800.00
Total Current Assets	28,464.17
Endowment Assets as of June 30, 2013	1,317,635.00
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	8,531,199.17
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2002 · Reading Circles	1,560.36
2003 · Simpson House Deposits	27,806.00
2100 · Custodial Accounts - Internal	43,978.43
2201 · Note Payable - 12 months principal and interest @ 3.5%	25,543.20
Total Current Liabilities	98,887.99
Long Term Liabilities	
2201 · Note Payable (principal) - due 2018	302,533.71
Total Long Term Liabilities	302,533.71
Total Liabilities	401,421.70
Equity	
Inception-to-Date Note Payable Reduction	46,901.62
Carryover Surplus(Deficit)	(45,617.58)
Year-to-Date Surplus(Deficit)	736.96
Institutional Equity	8,127,756.47
Total Equity	8,129,777.47
TOTAL LIABILITIES & EQUITY	8,531,199.17

All Souls Unitarian Universalist Church
Statement of Financial Position
As of May 31, 2013

	<u>June 30, 13</u>	
ASSETS		
Current Assets		
Checking/Savings		
1001 · Checking	10,896.00	
1003 · Petty Cash	250.00	
1005 · Simpson House Receipts	11,353.01	
1006 · TD Ameritrade Brokerage	4,165.16	
Total Checking/Savings	<u>26,664.17</u>	
Accounts Receivable		
11000 · Employee Pay Advance	1,800.00	
Total Accounts Receivable	<u>1,800.00</u>	
Total Current Assets	<u>28,464.17</u>	28,464.17
Endowment Assets as of June 30, 2013	<u>1,317,635.00</u>	
TOTAL ASSETS	<u>1,346,099.17</u>	
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
2002 - Reading Circles Program	1,560.36	
2003 - Simpson House Deposits	27,806.00	
Total Current Liabilities	29,366.36	<u>29,366.36</u>
Long Term Liabilities		(902.19) Note 1
2201 · Note Payable - due 2018	321,733.71	
Total Long Term Liabilities	321,733.71	321,733.71
Total Liabilities	<u>351,100.07</u>	
Net Assets		
Designated Funds - Endowment	1,317,635.00	
Designated Funds - see detail page	43,978.43	
Undesignated Funds	(367,351.29)	(367,351.29)
YTD Net Receipts/Disbursements	736.96	
Total Net Assets	<u>994,999.10</u>	<u>(45,617.58)</u> Note 2
TOTAL LIABILITIES & NET ASSETS	<u>1,346,099.17</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 Internal Custodial Accounts
As of June 30, 2013

	<u>Jun 30, 13</u>
2100 · Custodial Accounts - Internal	
2110 · Programs/Inst	
2113 · Lay Leadership Fund	1,317.22
2119 · Intern Support Fund	550.11
Total 2110 · Programs/Inst	<u>1,867.33</u>
2120 · Groups	
2121 · Youth Trip	7,093.57
2122 · Coffee House	106.49
2123 · Men's Group	576.19
2124 · Interweave	876.73
2125 · Canoe Trip	786.93
2127 · Summer Camp	993.40
2128 · Visual Arts	56.17
2131 · Guatemala Dreams	25.00
Total 2120 · Groups	<u>10,514.48</u>
2150 · Social Justice	
2151 · Social Justice	295.55
2152 · Racial Justice	764.82
2153 · Green Sanctuary	1,901.96
2156 · UU UNO	343.21
Total 2150 · Social Justice	<u>3,305.54</u>
2170 · Special Events	
2172 · Collections & Transfers	2,687.03
Total 2170 · Special Events	<u>2,687.03</u>
2180 · Other Church Funds	
2181 · Maintenance Reserve	5,501.00
2182 · Simpson House Renovation	20,103.05
Total 2180 · Other Church Funds	<u>25,604.05</u>
Total 2100 · Custodial Accounts - Internal	<u>43,978.43</u>

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2012 through June 2013

				TOTAL			Working Budget
	Jun 13	Budget	\$ Over Budget	Jul '12 - Jun 13	Budget	\$ Over Budget	
Income							
3000 · Income							
3100 · Donations							
3101 · Pledges	30,403.83	25,000.00	5,403.83	292,827.92	300,000.00	(7,172.08)	300,000
3103 · Forum/Odyssey	241.01			2,546.69	3,699.00	(1,152.31)	3,700
3104 · Sunday Service Collection	550.89	1,083.00	(532.11)	9,646.52	13,000.00	(3,353.48)	13,000
3106 · Unpledged Donations	1,000.00	417.00	583.00	23,757.95	5,000.00	18,757.95	5,000
3107 · Social Justice Collection	0.00			5,025.31	5,025.31	0.00	5,000
3108 · Memorial Gifts	30.00	83.00	(53.00)	5,629.82	1,000.00	4,629.82	1,000
Total 3100 · Donations	32,225.73	26,583.00	5,642.73	339,434.21	327,724.31	11,709.90	327,700
3200 · Rental Income							
3201 · Church Rentals	1,337.50	1,083.00	254.50	12,957.91	13,000.00	(42.09)	13,000
3202 · Concerts	0.00			208.52	0.00	208.52	
3205 · Simpson House	12,244.46	10,000.00	2,244.46	12,244.46	10,000.00	2,244.46	10,000
Total 3200 · Rental Income	13,581.96	11,083.00	2,498.96	25,410.89	23,000.00	2,410.89	23,000
3300 · Fundraising							
3301 · Wednesday Dinners	0.00	0.00	0.00	585.00	2,500.00	(1,915.00)	2,500
3302 · Auction	2,010.00	0.00	2,010.00	24,746.34	22,000.00	2,746.34	22,000
3306 · Unplaza Art Fair	0.00			5,359.79	3,000.00	2,359.79	3,000
3307 · Music & LRD	1,409.80	1,500.00	(90.20)	18,046.04	15,000.00	3,046.04	15,000
3309 · Social Justice Fundraising	(150.00)			2,391.65	685.00	1,706.65	660
3310 · Other Fundraising	0.00	625.00	(625.00)	4,771.37	7,500.00	(2,728.63)	7,500
Total 3300 · Fundraising	3,269.80	2,125.00	1,144.80	55,900.19	50,685.00	5,215.19	50,660
3400 · Other Income							
3401 · Miscellaneous Income	50.00	42.00	8.00	2,163.99	504.00	1,659.99	500
3402 · Coffee & Snacks	171.61	317.00	(145.39)	2,601.28	3,804.00	(1,202.72)	3,800
3403 · Bookshop	(84.18)	42.00	(126.18)	(106.77)	504.00	(610.77)	500
3404 · Recycling	0.00	25.00	(25.00)	189.56	300.00	(110.44)	300
3405 · Endowment Distribution	0.00			31,685.00	31,600.00	85.00	31,600
3407 · Investment Income	0.00	83.00	(83.00)	622.40	996.00	(373.60)	1,000
3409 · Trsfrs from Custodials	2,912.07			5,186.51	2,500.00	2,686.51	2,500
3421 · Additional Funding	0.00	2,335.00	(2,335.00)	0.00	23,350.00	(23,350.00)	3,000
3422 · Pledge Supplement	0.00			15,779.00	15,000.00	779.00	15,000
3423 · Banquet	3,946.33			6,916.40			20,000
Total 3400 · Other Income	6,995.83	2,844.00	4,151.83	65,037.37	78,558.00	(13,520.63)	78,200
Total 3000 · Income	56,073.32	42,635.00	13,438.32	485,782.66	479,967.31	5,815.35	479,560
Total Income	56,073.32	42,635.00	13,438.32	485,782.66	479,967.31	5,815.35	479,560

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2012 through June 2013

	TOTAL						Working Budget
	Jun 13	Budget	\$ Over Budget	Jul '12 - Jun 13	Budget	\$ Over Budget	
Expense							
4000 · Personnel Expenses							
4100 · Senior Minister							
4110 · Minister Salary	7,133.34	7,133.36	(0.02)	84,044.74	83,777.96	266.78	83,778
4112 · Minister FICA	545.69	545.73	(0.04)	6,403.11	6,409.03	(5.92)	6,409
4113 · Minister Expenses	103.37	713.36	(609.99)	4,933.25	8,304.96	(3,371.71)	8,305
4115 · Minister Life & Disability	384.39	126.00	258.39	1,866.28	1,489.00	377.28	1,490
4116 · Minister Insurance	0.00			0.00	418.00	(418.00)	418
4117 · Minister Insurance CoPay	0.00			(342.84)			0
4118 · Minister Pension	472.01	713.36	(241.35)	8,188.77	8,429.96	(241.19)	8,430
4120 · Moving Expenses	0.00			8,000.00	8,000.00	0.00	8,000
4121 · Minister Installation	0.00			1,944.06			0
Total 4100 · Senior Minister	8,638.80	9,231.81	(593.01)	115,037.37	116,828.91	(1,791.54)	116,830
4200 · Staff							
4201 · Staff Salaries	13,157.84	14,164.00	(1,006.16)	168,845.66	169,968.00	(1,122.34)	169,971
4202 · Staff FICA	745.54	852.00	(106.46)	11,008.43	10,224.00	784.43	10,229
4215 · Staff Life & Disability	707.19	113.00	594.19	3,300.20	1,356.00	1,944.20	1,353
4216 · Staff Insurance	3,302.40	1,423.00	1,879.40	17,487.85	17,076.00	411.85	17,074
4217 · Staff Insurance CoPay	(416.58)	(674.00)	257.42	(8,104.50)	(8,088.00)	(16.50)	(8,087)
4218 · Staff Pension	1,244.24	1,336.00	(91.76)	16,253.74	16,032.00	221.74	16,030
4219 · Staff Expenses	634.95	167.00	467.95	895.72	2,004.00	(1,108.28)	2,000
4220 · Staff Conferences & Dues	0.00	25.00	(25.00)	330.00	300.00	30.00	300
4221 · Staff Vacation Coverage	0.00	100.00	(100.00)	425.00	1,200.00	(775.00)	1,200
Total 4200 · Staff	19,375.58	17,506.00	1,869.58	210,442.10	210,072.00	370.10	210,070
Total 4000 · Personnel Expenses	28,014.38	26,737.81	1,276.57	325,479.47	326,900.91	(1,421.44)	326,900
5000 · Expenses							
5100 · Facilities							
5105 · Payroll & Banking Services	121.25	167.00	(45.75)	2,160.69	2,004.00	156.69	2,000
5110 · Copier	653.22	583.00	70.22	6,705.15	6,996.00	(290.85)	7,000
5111 · Office Phones	437.58	333.00	104.58	3,938.66	3,996.00	(57.34)	4,000
5112 · Postage	11.19	83.00	(71.81)	1,131.18	996.00	135.18	1,000
5113 · Office Supplies	593.45	292.00	301.45	3,174.74	3,504.00	(329.26)	3,500
5114 · Web Hosting, Calendar, Support	193.45	292.00	(98.55)	2,628.90	3,504.00	(875.10)	3,500
5115 · Technology Hardware	375.00	83.00	292.00	3,424.19	996.00	2,428.19	1,000
5116 · Coffee & Snacks	512.25	208.00	304.25	2,001.06	2,496.00	(494.94)	2,500
5118 · Contract HVAC Maintenance	1,536.25	1,500.00	36.25	2,848.40	3,000.00	(151.60)	3,000
5151 · Electric	1,193.81	1,200.00	(6.19)	14,796.41	14,000.00	796.41	14,000
5152 · Gas	277.76	210.00	67.76	4,019.03	3,500.00	519.03	3,500
5153 · Water	154.94	167.00	(12.06)	1,837.78	2,004.00	(166.22)	2,000
5154 · Security - Stanley/Southmoreland	0.00	150.00	(150.00)	2,345.44	2,550.00	(204.56)	2,550
5155 · Trash Removal	143.14	75.00	68.14	1,449.89	900.00	549.89	900
5157 · Building & Cleaning Supplies	616.26	417.00	199.26	7,400.73	5,004.00	2,396.73	5,000
5159 · Building Maintenance	235.00	417.00	(182.00)	8,311.85	5,004.00	3,307.85	5,000
5160 · Grounds Maintenance	340.50	83.00	257.50	1,181.16	996.00	185.16	1,000
5161 · Snow Removal	0.00			950.00	1,400.00	(450.00)	1,400
5163 · Loan (principal and interest)	2,128.60	3,168.38	(1,039.78)	32,821.66	38,020.56	(5,198.90)	38,020
5164 · Property Insurance	0.00	0.00	0.00	14,693.00	13,000.00	1,693.00	13,000
5165 · Property Taxes	0.00	0.00	0.00	339.80	339.80	0.00	340
Total 5100 · Facilities	9,523.65	9,428.38	95.27	118,159.72	114,210.36	3,949.36	114,210

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2012 through June 2013

				TOTAL			Working Budget
	Jun 13	Budget	\$ Over Budget	Jul '12 - Jun 13	Budget	\$ Over Budget	
5200 · Programs							
5201 · Forum	0.00	200.00	(200.00)	1,665.84	2,000.00	(334.16)	2,000
5202 · Sunday Services	250.00	167.00	83.00	1,501.39	2,004.00	(502.61)	2,000
5211 · Lifespan Religious Development	1,343.03	367.00	976.03	3,825.64	4,404.00	(578.36)	4,400
5241 · Music Program	387.89	1,125.00	(737.11)	16,299.86	13,500.00	2,799.86	13,500
5251 · Child Care - Sunday Morning	170.64	152.48	18.16	2,246.77	2,172.83	73.94	2,200
5252 · Child Care - Events	0.00	17.00	(17.00)	243.65	204.00	39.65	200
Total 5200 · Programs	2,151.56	2,028.48	123.08	25,783.15	24,284.83	1,498.32	24,300
5300 · Membership							
5301 · Membership	0.00	0.00	0.00	999.00	400.00	599.00	400
5302 · Stewardship	0.00	0.00	0.00	273.02	1,000.00	(726.98)	1,000
Total 5300 · Membership	0.00	0.00	0.00	1,272.02	1,400.00	(127.98)	1,400
5400 · Social Responsibility							
5402 · Social Justice Collection	1,092.00	0.00	1,092.00	5,192.31	5,025.31	167.00	5,000
5404 · Partner Church-Romania	0.00	0.00	0.00	1,065.00	1,350.00	(285.00)	1,350
5406 · reStart	250.00	183.00	67.00	1,530.81	2,196.00	(665.19)	2,200
5411 · MORE2 Dues	0.00	0.00	0.00	1,150.00	1,000.00	150.00	1,000
Total 5400 · Social Responsibility	1,342.00	183.00	1,159.00	8,938.12	9,571.31	(633.19)	9,550
5500 · Council on the Institution							
5308 · Minister's Discretionary Fund	0.00	350.00	(350.00)	0.00	700.00	(700.00)	350
5501 · Board of Trustees	0.00	25.00	(25.00)	268.20	300.00	(31.80)	300
5502 · Human Resources	0.00	25.00	(25.00)	0.00	300.00	(300.00)	300
5503 · Caring Connection	457.44	83.00	374.44	995.02	996.00	(0.98)	1,000
5504 · PSD Dues	0.00	0.00	0.00	250.00	250.00	0.00	250
5505 · UUA Dues	0.00	0.00	0.00	1,000.00	1,000.00	0.00	1,000
5512 · Capital Campaign	0.00			2,900.00			
Total 5500 · Council on the Institution	457.44	483.00	(25.56)	5,413.22	3,546.00	1,867.22	3,200
Total 5000 · Expenses	13,474.65	12,122.86	1,351.79	159,566.23	153,012.50	6,553.73	152,660
Total Expense	41,489.03	38,860.67	2,628.36	485,045.70	479,913.41	5,132.29	479,560
Net Income	14,584.29	3,774.33	10,809.96	736.96	53.90	683.06	0

All Souls Unitarian Universalist Church

Simpson House - Budget vs. Actual

July 2012 through June 2013

	TOTAL						Working Budget
	Jun 13	Budget	\$ Over Budget	Jul '12 - Jun 13	Budget	\$ Over Budget	
Income							
9000 · Simpson House							
9300 · Income							
9301 · Event Rentals	12,472.00	12,000.00	472.00	77,586.62	81,915.00	(4,328.38)	82,000
9302 · Office Rentals	600.00	600.00	0.00	7,600.00	7,200.00	400.00	7,200
9303 · Linen Fees	260.00	392.00	(132.00)	3,388.00	3,000.00	388.00	3,000
Total 9300 · Income	13,332.00	12,992.00	340.00	88,574.62	92,115.00	(3,540.38)	92,200
Total 9000 · Simpson House	13,332.00	12,992.00	340.00	88,574.62	92,115.00	(3,540.38)	92,200
Total Income	13,332.00	12,992.00	340.00	88,574.62	92,115.00	(3,540.38)	92,200
Gross Profit	13,332.00	12,992.00	340.00	88,574.62	92,115.00	(3,540.38)	92,200
Expense							
9600 · Facilities Manager							
9601 · Manager's Salary	3,082.10	3,082.10	0.00	37,305.54	36,985.20	320.34	36,985
9602 · Manager's FICA	235.79	235.78	0.01	2,829.47	2,829.36	0.11	2,829
9606 · Insurance	510.15	322.20	187.95	4,586.67	3,866.40	720.27	3,866
9607 · Insurance CoPay	(64.44)	(64.44)	0.00	(773.28)	(773.28)	0.00	-773
9609 · Vacation/Sick Coverage	120.00	83.33	36.67	575.00	999.96	(424.96)	1,000
9618 · Manager's Pension	308.21	308.21	0.00	3,698.52	3,698.52	0.00	3,699
Total 9600 · Facilities Manager	4,191.81	3,967.18	224.63	48,221.92	47,606.16	615.76	47,607
9700 · Facilities & Admin							
9701 · Electric	568.76	500.00	68.76	7,171.43	6,900.00	271.43	6,900
9702 · Gas	160.31	90.00	70.31	2,455.62	4,500.00	(2,044.38)	4,500
9703 · Trash Removal	111.43	75.75	35.68	1,196.67	909.00	287.67	909
9704 · Water	355.50	183.33	172.17	3,282.03	2,199.96	1,082.07	2,200
9705 · Cleaning Supplies	0.00	100.00	(100.00)	1,164.46	1,200.00	(35.54)	1,200
9707 · Linens & Event Supplies	538.21	333.33	204.88	3,010.58	4,000.00	(989.42)	4,000
9708 · Maintenance & Repairs	699.77	666.67	33.10	4,113.56	8,000.00	(3,886.44)	8,000
9709 · Phones	287.82	208.33	79.49	2,528.94	2,500.00	28.94	2,500
9710 · Office Supplies	0.00	66.67	(66.67)	216.13	800.00	(583.87)	800
9711 · Advertising & Printing	399.83	208.33	191.50	2,968.82	2,500.00	468.82	2,500
9712 · Transfer to Church	12,244.46	10,000.00	2,244.46	12,244.46	10,000.00	2,244.46	10,000
Total 9700 · Facilities & Admin	15,366.09	12,432.41	2,933.68	40,352.70	43,508.96	(3,156.26)	43,509
Total Expense	19,557.90	16,399.59	3,158.31	88,574.62	91,115.12	(2,540.50)	91,116
Net Income	(6,225.90)	(3,407.59)	(2,818.31)	0.00	999.88	(999.88)	1,084