

All Souls Unitarian Universalist Church
Statement of Financial Position
As of June 30, 2014

	<u>Jun 30, 14</u>	
ASSETS		
Current Assets		
Checking/Savings		
1001 · Checking	37,319.32	
1003 · Petty Cash	250.00	
1005 · Simpson House Receipts	26,158.63	
1006 · TD Ameritrade Brokerage	220.83	
Total Checking/Savings	<u>63,948.78</u>	
Accounts Receivable		
11000 · Employee Pay Advance	0.00	
Total Accounts Receivable	<u>0.00</u>	
Total Current Assets	<u>63,948.78</u>	63,948.78
Endowment Assets as of March 31, 2013	<u>1,452,325.00</u>	
TOTAL ASSETS	<u><u>1,516,273.78</u></u>	
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
2002 - Reading Circles Program	4,153.71	
2003 - Simpson House Deposits	29,534.50	
Total Current Liabilities	33,688.21	<u>33,688.21</u>
Long Term Liabilities		30,260.57 Note 1
2201 · Note Payable - due 2018	306,144.47	
Total Long Term Liabilities	306,144.47	306,144.47
Total Liabilities	<u>339,832.68</u>	
Net Assets		
Designated Funds - Endowment	1,452,325.00	
Designated Funds - see detail page	61,463.79	
Undesignated Funds	(351,025.09)	(351,025.09)
YTD Net Receipts/Disbursements	13,677.40	
Total Net Assets	<u>1,176,441.10</u>	<u>(44,880.62)</u> Note 2
TOTAL LIABILITIES & NET ASSETS	<u><u>1,516,273.78</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 June 30, 2014

	<u>Jun 30, 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	8,548.20
2122 · Coffee House	106.49
2123 · Men's Group	1,229.19
2125 · Participation Fund	1,591.93
2127 · Summer Camp	618.86
2131 · Guatemala Dreams	25.00
Total 2120 · Groups	<u>12,119.67</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	12,259.34
Total 2170 · Special Events	<u>12,259.34</u>
2180 · Other Church Funds	
2181 · Maintenance Reserve	7,572.61
2182 · Simpson House Renovation	24,590.14
Total 2180 · Other Church Funds	<u>32,162.75</u>
Total 2100 · Designated Funds	<u>61,463.79</u>

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2013 through June 2014

	TOTAL						Working Budget
	Jun 14	Budget	\$ Over Budget	Jul '13 - Jun 14	Budget	\$ Over Budget	
Income							
3000 · Income							
3100 · Donations							
3101 · Pledges	20,665.68	25,333.00	(4,667.32)	300,562.01	304,000.00	(3,437.99)	304,000
3102 · New Member Pledges	0.00	167.00	(167.00)	3,235.01	2,000.00	1,235.01	2,000
3103 · Forum/Odyssey/Documentary	116.00	225.00	(109.00)	3,861.83	2,700.00	1,161.83	2,700
3104 · Sunday Service Collection	997.27	837.00	160.27	7,501.36	10,000.00	(2,498.64)	10,000
3106 · Unpledged Donations	2,245.00	837.00	1,408.00	17,247.50	10,000.00	7,247.50	10,000
3107 · Social Justice Collection	0.00	0.00	0.00	5,059.56	5,000.00	59.56	5,000
3108 · Memorial Gifts	0.00	250.00	(250.00)	3,207.04	3,000.00	207.04	3,000
Total 3100 · Donations	24,023.95	27,649.00	(3,625.05)	340,674.31	336,700.00	3,974.31	336,700
3200 · Rental Income							
3201 · Church Rentals	1,402.00	1,250.00	152.00	17,075.25	15,000.00	2,075.25	15,000
3205 · Simpson House	35,716.93	40,000.00	(4,283.07)	35,716.93	40,000.00	(4,283.07)	40,000
Total 3200 · Rental Income	37,118.93	41,250.00	(4,131.07)	52,792.18	55,000.00	(2,207.82)	55,000
3300 · Fundraising							
3302 · Auction	3,178.50			24,371.08	26,000.00	(1,628.92)	26,000
3306 · Unplaza Art Fair	0.00			5,037.81	4,000.00	1,037.81	4,000
3307 · Music & RE	0.00	837.00	(837.00)	14,582.61	10,000.00	4,582.61	10,000
3309 · Social Justice Fundraising	0.00	0.00	0.00	624.00	660.00	(36.00)	660
3310 · Other Fundraising	713.00	587.00	126.00	6,241.03	7,000.00	(758.97)	7,000
Total 3300 · Fundraising	3,891.50	1,424.00	2,467.50	50,856.53	47,660.00	3,196.53	47,660
3400 · Other Income							
3401 · Miscellaneous Income	3,877.80	42.00	3,835.80	7,417.29	500.00	6,917.29	500
3402 · Coffee & Snacks	180.95	208.00	(27.05)	2,418.73	2,500.00	(81.27)	2,500
3403 · Bookshop	33.00	42.00	(9.00)	190.50	500.00	(309.50)	500
3404 · Recycling	0.00	25.00	(25.00)	148.15	300.00	(151.85)	300
3405 · Endowment Distribution	0.00			35,877.00	35,877.00	0.00	35,877
3407 · Investment Income	80.70	42.00	38.70	248.75	500.00	(251.25)	500
3421 · Additional Funding	0.00	548.00	(548.00)	7,510.00	10,846.00	(3,336.00)	10,846
Total 3400 · Other Income	4,172.45	907.00	3,265.45	53,810.42	51,023.00	2,787.42	51,023
Total 3000 · Income	69,206.83	71,230.00	(2,023.17)	498,133.44	490,383.00	7,750.44	490,383
Total Income	69,206.83	71,230.00	(2,023.17)	498,133.44	490,383.00	7,750.44	490,383

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2013 through June 2014

	TOTAL						Working Budget
	Jun 14	Budget	\$ Over Budget	Jul '13 - Jun 14	Budget	\$ Over Budget	
Expense							
4000 · Personnel Expenses							
4100 · Senior Minister							
4110 · Minister Salary	7,133.34	7,133.00	0.34	85,600.09	85,600.00	0.09	85,600
4112 · Minister FICA	545.69	546.00	(0.31)	6,548.33	6,548.00	0.33	6,548
4113 · Minister Expenses	1,830.00	560.00	1,270.00	4,995.53	8,560.00	(3,564.47)	8,560
4115 · Minister Life & Disability	128.13	126.00	2.13	1,409.43	1,513.00	(103.57)	1,513
4118 · Minister Pension	713.35	713.00	0.35	8,801.48	8,560.00	241.48	8,560
Total 4100 · Senior Minister	10,350.51	9,078.00	1,272.51	107,354.86	110,781.00	(3,426.14)	110,781
4200 · Staff							
4201 · Staff Salaries	16,273.32	15,884.00	389.32	194,742.39	197,604.00	(2,861.61)	197,604
4202 · Staff FICA	945.34	942.00	3.34	11,094.68	11,309.00	(214.32)	11,309
4215 · Staff Life & Disability	160.13	113.00	47.13	1,887.42	1,353.00	534.42	1,353
4216 · Staff Insurance	1,429.71	1,423.00	6.71	14,580.91	17,074.00	(2,493.09)	17,074
4217 · Staff Insurance CoPay	(57.68)	(674.00)	616.32	(7,609.43)	(8,087.00)	477.57	-8,087
4218 · Staff Pension	1,252.99	1,220.00	32.99	15,145.41	14,636.00	509.41	14,636
4219 · Staff Expenses	1,490.05	167.00	1,323.05	3,346.16	2,000.00	1,346.16	2,000
4220 · Staff Conferences & Dues	0.00	25.00	(25.00)	238.10	300.00	(61.90)	300
4221 · Staff Vacation Coverage	0.00	17.00	(17.00)	0.00	200.00	(200.00)	200
Total 4200 · Staff	21,493.86	19,117.00	2,376.86	233,425.64	236,389.00	(2,963.36)	236,389
Total 4000 · Personnel Expenses	31,844.37	28,195.00	3,649.37	340,780.50	347,170.00	(6,389.50)	347,170
5000 · Expenses							
5100 · Facilities							
5105 · Payroll & Banking Services	126.00	167.00	(41.00)	1,824.25	2,000.00	(175.75)	2,000
5110 · Copier	356.46	583.00	(226.54)	6,382.61	7,000.00	(617.39)	7,000
5111 · Office Phones	221.71	250.00	(28.29)	2,528.07	3,000.00	(471.93)	3,000
5112 · Postage	91.00	83.00	8.00	881.02	1,000.00	(118.98)	1,000
5113 · Office Supplies	795.88	292.00	503.88	4,337.95	3,500.00	837.95	3,500
5114 · Web Hosting, Calendar, Support	123.90	208.00	(84.10)	3,376.93	2,500.00	876.93	2,500
5115 · Technology Hardware	0.00	83.00	(83.00)	0.00	1,000.00	(1,000.00)	1,000
5116 · Coffee & Snacks	0.00	250.00	(250.00)	1,903.34	3,000.00	(1,096.66)	3,000
5118 · Contract HVAC Maintenance	0.00	0.00	0.00	2,727.95	3,000.00	(272.05)	3,000
5151 · Electric	1,209.68	1,000.00	209.68	14,059.57	15,000.00	(940.43)	15,000
5152 · Gas	163.65	60.00	103.65	4,757.74	3,500.00	1,257.74	3,500
5153 · Water	254.53	147.00	107.53	2,126.87	2,500.00	(373.13)	2,500
5154 · Security - Stanley/Southmorelan	0.00	50.00	(50.00)	2,193.38	2,550.00	(356.62)	2,550
5155 · Trash Removal	165.36	115.00	50.36	1,932.07	1,380.00	552.07	1,380
5157 · Building & Cleaning Supplies	446.41	587.00	(140.59)	6,531.96	7,000.00	(468.04)	7,000
5159 · Building Maintenance	0.00	625.00	(625.00)	4,177.61	7,500.00	(3,322.39)	7,500
5160 · Grounds Maintenance	385.19	100.00	285.19	1,915.91	1,200.00	715.91	1,200
5161 · Snow Removal	0.00	0.00	0.00	1,000.00	500.00	500.00	500
5163 · Loan (principal and interest)	2,128.60	2,129.00	(0.40)	25,543.20	25,543.00	0.20	25,543
5164 · Property Insurance	0.00	0.00	0.00	20,397.00	15,000.00	5,397.00	15,000
5165 · Property Taxes	0.00	0.00	0.00	0.00	340.00	(340.00)	340
Total 5100 · Facilities	6,468.37	6,729.00	(260.63)	108,597.43	108,013.00	584.43	108,013

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2013 through June 2014

	TOTAL						Working Budget
	Jun 14	Budget	\$ Over Budget	Jul '13 - Jun 14	Budget	\$ Over Budget	
5200 · Programs							
5201 · Forum/Odyssey/Documentary	556.79	200.00	356.79	2,630.44	2,000.00	630.44	2,000
5202 · Sunday Services	321.41	163.00	158.41	1,625.57	2,000.00	(374.43)	2,000
5211 · Religious Eduction	728.23	363.00	365.23	3,042.74	4,400.00	(1,357.26)	4,400
5241 · Music Program	150.00	1,000.00	(850.00)	15,124.63	12,000.00	3,124.63	12,000
5252 · Child Care - Events	40.00	87.00	(47.00)	372.50	1,000.00	(627.50)	1,000
Total 5200 · Programs	1,796.43	1,813.00	(16.57)	22,795.88	21,400.00	1,395.88	21,400
5300 · Membership							
5301 · Membership	0.00	37.00	(37.00)	0.00	400.00	(400.00)	400
5302 · Stewardship	0.00	87.00	(87.00)	726.19	1,000.00	(273.81)	1,000
Total 5300 · Membership	0.00	124.00	(124.00)	726.19	1,400.00	(673.81)	1,400
5400 · Social Responsibility							
5401 · SRB	176.87	0.00	176.87	333.55	0.00	333.55	0
5402 · Social Justice Collection	0.00	0.00	0.00	4,434.56	5,000.00	(565.44)	5,000
5404 · Partner Church-Romania	0.00	0.00	0.00	1,350.00	1,350.00	0.00	1,350
5406 · reStart	332.57	183.00	149.57	1,725.78	2,200.00	(474.22)	2,200
5411 · MORE2 Dues	0.00	0.00	0.00	1,000.00	1,000.00	0.00	1,000
Total 5400 · Social Responsibility	509.44	183.00	326.44	8,843.89	9,550.00	(706.11)	9,550
5500 · Council on the Institution							
5308 · Minister's Discretionary Fund	0.00	0.00	0.00	0.00	0.00	0.00	0
5501 · Board of Trustees	0.00	0.00	0.00	377.21	300.00	77.21	300
5502 · Human Resources	0.00	300.00	(300.00)	125.00	300.00	(175.00)	300
5503 · Caring Connection	0.00	83.00	(83.00)	959.94	1,000.00	(40.06)	1,000
5504 · PSD Dues	0.00			250.00	250.00	0.00	250
5505 · UUA Dues	0.00			1,000.00	1,000.00	0.00	1,000
Total 5500 · Council on the Institution	0.00	383.00	(383.00)	2,712.15	2,850.00	(137.85)	2,850
Total 5000 · Expenses	8,774.24	9,232.00	(457.76)	143,675.54	143,213.00	462.54	143,213
Total Expense	40,618.61	37,427.00	3,191.61	484,456.04	490,383.00	(5,926.96)	490,383
Net Income	28,588.22	33,803.00	(5,214.78)	13,677.40	0.00	13,677.40	0

All Souls Unitarian Universalist Church Simpson House - Budget vs. Actual July 2013 through June 2014

	TOTAL						Working Budget
	Jun 14	Budget	\$ Over Budget	Jul '13 - Jun 14	Budget	\$ Over Budget	
Income							
9000 · Simpson House							
9300 · Income							
9301 · Event Rentals	14,780.00	5,417.00	9,363.00	64,318.00	65,000.00	(682.00)	65,000
9302 · Office Rentals	400.00	600.00	(200.00)	6,800.00	7,200.00	(400.00)	7,200
9303 · Linen Fees	429.00	250.00	179.00	1,676.00	3,000.00	(1,324.00)	3,000
Total 9300 · Income	15,609.00	6,267.00	9,342.00	72,794.00	75,200.00	(2,406.00)	75,200
Total 9000 · Simpson House	15,609.00	6,267.00	9,342.00	72,794.00	75,200.00	(2,406.00)	75,200
Total Income	15,609.00	6,267.00	9,342.00	72,794.00	75,200.00	(2,406.00)	75,200
Gross Profit	15,609.00	6,267.00	9,342.00	72,794.00	75,200.00	(2,406.00)	75,200
Expense							
9600 · Facilities Manager							
9601 · Manager's Salary	1,616.96	0.00	1,616.96	7,320.16	4,692.00	2,628.16	4,692
9602 · Manager's FICA	0.00	0.00	0.00	436.30	359.00	77.30	359
9604 · Extra Help	0.00	0.00	0.00	0.00	125.00	(125.00)	125
9606 · Insurance	0.00	0.00	0.00	264.68	483.00	(218.32)	483
9607 · Insurance CoPay	0.00	0.00	0.00	(96.66)	(96.00)	(0.66)	-97
9609 · Vacation/Sick Coverage	0.00	0.00	0.00	0.00	0.00	0.00	
9618 · Manager's Pension	0.00	0.00	0.00	258.21	469.00	(210.79)	470
Total 9600 · Facilities Manager	1,616.96	0.00	1,616.96	8,182.69	6,032.00	2,150.69	6,032
9700 · Facilities & Admin							
9701 · Electric	599.46	583.00	16.46	7,567.66	7,000.00	567.66	7,000
9702 · Gas	115.77	208.00	(92.23)	3,052.73	2,500.00	552.73	2,500
9703 · Trash Removal	132.96	100.00	32.96	1,495.72	1,200.00	295.72	1,200
9704 · Water	212.83	250.00	(37.17)	2,830.95	3,000.00	(169.05)	3,000
9705 · Cleaning Supplies	0.00	100.00	(100.00)	636.35	1,200.00	(563.65)	1,200
9707 · Linens & Event Supplies	149.06	250.00	(100.94)	2,927.55	3,000.00	(72.45)	3,000
9708 · Maintenance & Repairs	730.62	333.00	397.62	6,770.57	4,000.00	2,770.57	4,000
9709 · Phones	155.62	208.00	(52.38)	1,611.15	2,496.00	(884.85)	2,500
9710 · Office Supplies	0.00	42.00	(42.00)	248.06	504.00	(255.94)	500
9711 · Advertising & Printing	0.00	250.00	(250.00)	1,753.64	3,000.00	(1,246.36)	3,000
9712 · Transfer to Church	35,716.93	40,000.00	(4,283.07)	35,716.93	40,000.00	(4,283.07)	40,000
Total 9700 · Facilities & Admin	37,813.25	42,324.00	(4,510.75)	64,611.31	67,900.00	(3,288.69)	67,900
Total Expense	39,430.21	42,324.00	(2,893.79)	72,794.00	73,932.00	(1,138.00)	73,932
Net Income	(23,821.21)	(36,057.00)	12,235.79	0.00	1,268.00	(1,268.00)	1,268