

All Souls Unitarian Universalist Church
Statement of Financial Position
As of June 30, 2015

	<u>Jun 30, 15</u>		
ASSETS			
Current Assets			
Checking/Savings			
1001 · Checking	35,122.03		
1003 · Petty Cash	250.00		
1005 · Simpson House Receipts	5,000.00		
1006 · TD Ameritrade Brokerage	51.69		
Total Checking/Savings	<u>40,423.72</u>		
Total Current Assets	<u>40,423.72</u>		
Accounts Receivable			
11000 · Employee Pay Advance	0.00		
Total Accounts Receivable	<u>0.00</u>		
Total Current Assets	<u>40,423.72</u>	40,423.72	
Endowment Assets as of June 30, 2015	<u>1,586,506.00</u>		
TOTAL ASSETS	<u><u>1,626,929.72</u></u>		
LIABILITIES & NET ASSETS			
Liabilities			
Current Liabilities			
2002 - Reading Circles Program	-122.47		
2003 - Simpson House Deposits	44,738.94		
Total Current Liabilities	44,616.47	<u>44,616.47</u>	
Long Term Liabilities		-4,192.75	Note 1
2201 · Note Payable - due 2018	190,383.59		
Total Long Term Liabilities	190,383.59	190,383.59	
Total Liabilities	<u>235,000.06</u>		
Net Assets			
Designated Funds - Endowment	1,586,506.00		
Designated Funds - see detail page	50,178.02		
Undesignated Funds	-221,723.85	-221,723.85	
YTD Net Receipts/Disbursements	-23,030.51		
Total Net Assets	<u>1,391,929.66</u>	<u>-31,340.26</u>	Note 2
TOTAL LIABILITIES & NET ASSETS	<u><u>1,626,929.72</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, 2015

	<u>Jun 30, 15</u>
2100 · Designated Funds	
2110 · Programs/Inst	
2112 · Music Program	5,750.00
2113 · Lay Leadership Fund	1,444.36
2116 · Religious Education Funds	93.42
2119 · Intern Support Fund	550.11
Total 2110 · Programs/Inst	<u>7,837.89</u>
2120 · Groups	
2121 · Youth Trip	4,220.64
2122 · Coffee House	106.49
2123 · Men's Group	1,539.94
2125 · Participation Fund	1,591.93
2127 · Summer Camp	47.56
2131 · Guatemala Dreams	25.00
Total 2120 · Groups	<u>7,531.56</u>
2150 · Social Justice	
2153 · Green Sanctuary	2,443.11
2154 · Partner Church	741.00
2157 · Emergency Assistance Fund	931.00
Total 2150 · Social Justice	<u>4,115.11</u>
2170 · Special Events	
2172 · Collections & Transfers	1,773.53
Total 2170 · Special Events	<u>1,773.53</u>
2180 · Other Church Funds	
2181 · Maintenance Reserve	4,799.79
2182 · Simpson House Renovation	24,120.14
Total 2180 · Other Church Funds	<u>28,919.93</u>
Total 2100 · Designated Funds	<u>50,178.02</u>

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2014 through June 2015

	TOTAL						
	Jun 15	Budget	\$ Over Budget	Jul '14 - Jun 15	Budget	\$ Over Budget	Working Budget
Income							
3000 · Income							
3100 · Donations							
3101 · Pledges	19,891.36	24,583.00	-4,691.64	287,627.29	295,000.00	-7,372.71	295,000
3102 · New Pledges	0.00	417.00	-417.00	0.00	5,000.00	-5,000.00	5,000
3103 · Forum/Odyssey/Documentary	134.41	208.00	-73.59	3,796.25	2,500.00	1,296.25	2,500
3104 · Sunday Service Collection	470.38	833.00	-362.62	7,140.81	10,000.00	-2,859.19	10,000
3105 · Contributions	2,752.33	1,500.00	1,252.33	22,161.75	18,000.00	4,161.75	18,000
3106 · Unpledged Donations	0.00	0.00	0.00	0.00	0.00	0.00	0
3107 · Social Justice Collection	0.00	0.00	0.00	4,841.91	4,841.91	0.00	5,000
3108 · Memorial Gifts	0.00	250.00	-250.00	2,200.00	3,000.00	-800.00	3,000
Total 3100 · Donations	23,248.48	27,791.00	-4,542.52	327,768.01	338,341.91	-10,573.90	338,500
3200 · Rental Income							
3201 · Church Rentals	320.00	1,250.00	-930.00	19,738.75	15,000.00	4,738.75	15,000
3205 · Simpson House	42,353.20	40,000.00	2,353.20	42,353.20	40,000.00	2,353.20	40,000
Total 3200 · Rental Income	42,673.20	41,250.00	1,423.20	62,091.95	55,000.00	7,091.95	55,000
3300 · Fundraising							
3302 · Auction	232.00	0.00	232.00	24,375.22	26,000.00	-1,624.78	26,000
3306 · Unplaza Art Fair	0.00	0.00	0.00	4,238.24	4,000.00	238.24	4,000
3307 · Music & RE	336.00	833.00	-497.00	14,082.92	10,000.00	4,082.92	10,000
3309 · Social Justice Fundraising	0.00	0.00	0.00	25.00	0.00	25.00	0
3310 · Other Fundraising	1,659.33	417.00	1,242.33	6,859.90	5,000.00	1,859.90	5,000
Total 3300 · Fundraising	2,227.33	1,250.00	977.33	49,581.28	45,000.00	4,581.28	45,000
3400 · Other Income							
3401 · Miscellaneous Income	0.00	42.00	-42.00	687.73	500.00	187.73	500
3402 · Coffee & Snacks	76.68	208.00	-131.32	2,675.29	2,500.00	175.29	2,500
3403 · Bookshop	0.00	17.00	-17.00	371.03	200.00	171.03	200
3404 · Recycling	0.00	17.00	-17.00	0.00	200.00	-200.00	200
3405 · Endowment Distribution	0.00	0.00	0.00	41,050.00	41,050.00	0.00	41,050
3407 · Investment Income	0.00	8.00	-8.00	717.15	100.00	617.15	100
3410 · Endowment Grant	9,167.80	10,000.00	-832.20	19,167.80	20,000.00	-832.20	20,000
3421 · Additional Funding	0.00	1,342.55	-1,342.55	0.00	16,095.38	-16,095.38	16,094
Total 3400 · Other Income	9,244.48	11,634.55	-2,390.07	64,669.00	80,645.38	-15,976.38	80,644
Total 3000 · Income	77,393.49	81,925.55	-4,532.06	504,110.24	518,987.29	-14,877.05	519,144
Total Income	77,393.49	81,925.55	-4,532.06	504,110.24	518,987.29	-14,877.05	519,144

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2014 through June 2015

	TOTAL						
	Jun 15	Budget	\$ Over Budget	Jul '14 - Jun 15	Budget	\$ Over Budget	Working Budget
Expense							
4000 · Personnel Expenses							
4100 · Senior Minister							
4110 · Minister Salary	7,133.34	7,133.34	0.00	85,600.08	85,600.09	-0.01	85,600
4112 · Minister FICA	545.69	545.69	0.00	6,548.31	6,548.33	-0.02	6,548
4113 · Minister Expenses	1,524.77	713.00	811.77	9,545.45	8,556.00	989.45	8,560
4115 · Minister Life & Disability	0.00	128.13	-128.13	1,409.43	1,537.56	-128.13	1,538
4118 · Minister Pension	713.35	713.35	0.00	8,560.20	8,560.20	0.00	8,560
Total 4100 · Senior Minister	9,917.15	9,233.51	683.64	111,663.47	110,802.18	861.29	110,806
4200 · Staff							
4201 · Staff Salaries	18,390.99	17,010.00	1,380.99	209,613.40	204,120.00	5,493.40	204,120
4202 · Staff FICA	1,275.96	1,040.00	235.96	12,799.16	12,480.00	319.16	12,478
4215 · Staff Life & Disability	0.00	222.00	-222.00	1,601.30	2,664.00	-1,062.70	2,661
4216 · Staff Insurance	503.27	2,742.00	-2,238.73	18,698.19	25,120.00	-6,421.81	16,000
4217 · Staff Insurance CoPay	-296.16	-760.00	463.84	-4,746.49	-9,120.00	4,373.51	0
4218 · Staff Pension	1,252.99	1,253.00	-0.01	15,035.88	15,036.00	-0.12	15,036
4219 · RE Director Expenses	1,109.13	1,109.13	0.00	2,000.00	2,000.00	0.00	2,000
4220 · Staff Expenses & Dues	0.00	25.00	-25.00	597.90	300.00	297.90	300
4221 · Staff Vacation Coverage	0.00	17.00	-17.00	2,350.00	200.00	2,150.00	200
Total 4200 · Staff	22,236.18	22,658.13	-421.95	257,949.34	252,800.00	5,149.34	252,795
Total 4000 · Personnel Expenses	32,153.33	31,891.64	261.69	369,612.81	363,602.18	6,010.63	363,601
5000 · Expenses							
5100 · Facilities							
5105 · Payroll & Banking Services	190.70	167.00	23.70	1,888.39	2,004.00	-115.61	2,000
5110 · Copier	684.20	583.00	101.20	8,212.33	7,000.00	1,212.33	7,000
5111 · Office Phones	453.33	167.00	286.33	2,662.97	2,000.00	662.97	2,000
5112 · Postage	187.00	83.00	104.00	798.65	1,000.00	-201.35	1,000
5113 · Office Supplies	161.42	375.00	-213.58	4,131.52	4,500.00	-368.48	4,500
5114 · Web Hosting, Calendar, Support	381.45	208.00	173.45	2,665.82	2,500.00	165.82	2,500
5115 · Technology Hardware	1,100.00	500.00	600.00	7,036.44	6,000.00	1,036.44	6,000
5116 · Coffee & Snacks	105.67	208.00	-102.33	1,893.47	2,500.00	-606.53	2,500
5118 · Contract HVAC Maintenance	0.00	0.00	0.00	2,931.55	3,000.00	-68.45	3,000
5151 · Electric	1,123.90	1,250.00	-126.10	14,797.04	15,000.00	-202.96	15,000
5152 · Gas	95.60	292.00	-196.40	4,914.58	3,500.00	1,414.58	3,500
5153 · Water	190.38	208.00	-17.62	2,105.15	2,500.00	-394.85	2,500
5154 · Security - Stanley/Southmorelan	0.00	0.00	0.00	2,448.08	2,550.00	-101.92	2,550
5155 · Trash Removal	263.84	167.00	96.84	2,490.68	2,000.00	490.68	2,000
5157 · Building & Cleaning Supplies	655.11	583.00	72.11	5,958.46	7,000.00	-1,041.54	7,000
5159 · Building Maintenance	157.24	625.00	-467.76	6,769.68	7,500.00	-730.32	7,500
5160 · Grounds Maintenance	247.08	125.00	122.08	1,159.44	1,500.00	-340.56	1,500
5161 · Snow Removal	0.00	0.00	0.00	741.11	1,000.00	-258.89	1,000
5163 · Loan (principal and interest)	2,128.60	2,128.60	0.00	25,543.20	25,543.20	0.00	25,543
5164 · Property Insurance	0.00	1,939.30	-1,939.30	16,393.00	20,000.00	-3,607.00	20,000
Total 5100 · Facilities	8,125.52	9,608.90	-1,483.38	115,541.56	118,597.20	-3,055.64	118,593

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2014 through June 2015

	TOTAL						
	Jun 15	Budget	\$ Over Budget	Jul '14 - Jun 15	Budget	\$ Over Budget	Working Budget
5200 · Programs							
5201 · Forum/Odyssey/Documentary	0.00	167.00	-167.00	2,130.00	2,000.00	130.00	2,000
5202 · Sunday Services	644.01	167.00	477.01	2,236.20	2,000.00	236.20	2,000
5211 · Religious Eduction	37.90	367.00	-329.10	3,338.52	4,400.00	-1,061.48	4,400
5241 · Music Program	670.54	1,000.00	-329.46	16,884.78	12,000.00	4,884.78	12,000
5252 · Child Care - Events	150.00	83.00	67.00	470.00	996.00	-526.00	1,000
Total 5200 · Programs	1,502.45	1,784.00	-281.55	25,059.50	21,396.00	3,663.50	21,400
5300 · Membership							
5301 · Membership	0.00	0.00	0.00	1,130.98	400.00	730.98	400
5302 · Stewardship	0.00	83.00	-83.00	281.87	1,000.00	-718.13	1,000
Total 5300 · Membership	0.00	83.00	-83.00	1,412.85	1,400.00	12.85	1,400
5400 · Social Responsibility							
5401 · SRB	0.00			111.96			
5402 · Social Justice Collection	2,335.00	0.00	2,335.00	4,861.91	4,841.91	20.00	5,000
5404 · Partner Church-Romania	0.00	0.00	0.00	1,350.00	1,350.00	0.00	1,350
5406 · reStart	0.00	183.00	-183.00	1,240.51	2,200.00	-959.49	2,200
5411 · MORE2 Dues	0.00	0.00	0.00	2,250.00	2,250.00	0.00	2,250
Total 5400 · Social Responsibility	2,335.00	183.00	2,152.00	9,814.38	10,641.91	-827.53	10,800
5500 · Institutional Administration							
5501 · Board of Trustees	343.47	25.00	318.47	429.87	300.00	129.87	300
5502 · Human Resources	0.00	62.49	-62.49	260.00	300.00	-40.00	300
5503 · Caring Connection	1,260.00	125.00	1,135.00	3,759.78	1,500.00	2,259.78	1,500
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
Total 5500 · Institutional Administration	1,603.47	212.49	1,390.98	5,699.65	3,350.00	2,349.65	3,350
Total 5000 · Expenses	13,566.44	11,871.39	1,695.05	157,527.94	155,385.11	2,142.83	155,543
Total Expense	45,719.77	43,763.03	1,956.74	527,140.75	518,987.29	8,153.46	519,144
Net Income	31,673.72	38,162.52	-6,488.80	-23,030.51	0.00	-23,030.51	0

All Souls Unitarian Universalist Church Simpson House - Budget vs. Actual July 2014 through June 2015

	TOTAL						
	Jun 15	Budget	\$ Over Budget	Jul '14 - Jun 15	Budget	\$ Over Budget	Working Budget
Income							
9000 · Simpson House							
9300 · Income							
9301 · Event Rentals	17,260.00	5,833.00	11,427.00	68,601.00	70,000.00	-1,399.00	70,000
9302 · Office Rentals	600.00	600.00	0.00	7,400.00	7,200.00	200.00	7,200
9303 · Linen Fees	1,114.00	250.00	864.00	3,195.00	3,000.00	195.00	3,000
Total 9300 · Income	18,974.00	6,683.00	12,291.00	79,196.00	80,200.00	-1,004.00	80,200
Total 9000 · Simpson House	18,974.00	6,683.00	12,291.00	79,196.00	80,200.00	-1,004.00	80,200
Total Income	18,974.00	6,683.00	12,291.00	79,196.00	80,200.00	-1,004.00	80,200
Expense							
9600 · Facilities Manager							
9601 · Manager's Commission	2,697.72	1,167.00	1,530.72	14,260.42	14,000.00	260.42	14,000.00
Total 9600 · Facilities Manager	2,697.72	1,167.00	1,530.72	14,260.42	14,000.00	260.42	
9700 · Facilities & Admin							
9701 · Electric	475.57	583.00	-107.43	7,431.20	7,000.00	431.20	7,000
9702 · Gas	129.48	208.00	-78.52	3,550.71	2,500.00	1,050.71	2,500
9703 · Trash Removal	87.95	100.00	-12.05	1,485.20	1,200.00	285.20	1,200
9704 · Water	177.20	250.00	-72.80	2,369.44	3,000.00	-630.56	3,000
9705 · Cleaning Supplies	25.30	67.00	-41.70	173.73	800.00	-626.27	800
9707 · Linens & Event Supplies	375.07	250.00	125.07	2,799.72	3,000.00	-200.28	3,000
9708 · Maintenance & Repairs	451.00	417.00	34.00	2,760.81	5,000.00	-2,239.19	5,000
9709 · Phones	198.42	208.00	-9.58	1,752.40	2,500.00	-747.60	2,500
9710 · Office Supplies	55.57	42.00	13.57	189.24	500.00	-310.76	500
9711 · Advertising & Printing	0.00	58.00	-58.00	69.93	700.00	-630.07	700
9712 · Transfer to Church	42,353.20	40,000.00	2,353.20	42,353.20	40,000.00	2,353.20	40,000
Total 9700 · Facilities & Admin	44,328.76	42,183.00	2,145.76	64,935.58	66,200.00	-1,264.42	66,200
Total Expense	47,026.48	43,350.00	3,676.48	79,196.00	80,200.00	-1,004.00	80,200
Net Income	-28,052.48	-36,667.00	8,614.52	0.00	0.00	0.00	0