

All Souls Unitarian Universalist Church

Statement of Financial Position

As of June 30, 2016

	<u>Jun 30, 16</u>	
ASSETS		
Current Assets		
Checking/Savings		
1001 · Checking	6,198.56	
1002 · Minister's Discretionary	4,103.05	
1003 · Petty Cash	250.00	
1004 · Demeters Checking Account	4,822.90	
1005 · Simpson House Receipts	12,962.20	
1006 · Capital Campaign Checking Acct	157,582.74	(3,517.54)
1010 · TD Ameritrade Brokerage	38.66	
Total Checking/Savings	<u>185,958.11</u>	
Accounts Receivable		
1100 · Accounts Receivable	250.00	
Total Accounts Receivable	<u>250.00</u>	
Total Current Assets	<u>186,208.11</u>	186,208.11
 Endowment Assets as of June 30, 2016	<u>1,535,393.00</u>	
TOTAL ASSETS	<u><u>1,721,601.11</u></u>	
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
2003 · Simpson House Deposits	36,100.62	
2004 · Church Deposits	2,369.37	
Total Current Liabilities	<u>38,469.99</u>	<u>38,469.99</u>
Long Term Liabilities		147,738.12 Note 1
2201 · Note Payable - due 2018	172,963.54	
Total Long Term Liabilities	<u>172,963.54</u>	172,963.54
Total Liabilities	<u>211,433.53</u>	
 Net / Designated Funds - Endowment (12/31/15)	1,535,393.00	
Designated Funds - see detail page	42,261.04	
Undesignated Funds	(212,853.46)	(212,853.46)
YTD Net Receipts/Disbursements	145,367.00	
Total Net Assets	<u><u>1,721,601.11</u></u>	<u><u>(39,889.92)</u></u> Note 2
TOTAL LIABILITIES & NET ASSETS		
Net Working Capital = Current Assets - Current Liabilities		
Note 1 Short term management target: \$15,000 Net Working Capital		
 Net Undesignated Funds = Total Undesignated Funds balance - Outstanding Loan amount		
Note 2 Long term management target: positive balance		
 CO+CC Net Income YTD	145,367.00	

All Souls Unitarian Universalist Church
Statement of Designated Funds
As of June 30, 2016

	<u>Jun 30, 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	1,960.00
2116 · Religious Education Funds	892.45
2117 · Pass Thru Expense	1,398.96
2119 · Intern Support Fund	550.11
Total 2110 · Programs/Inst	<u>11,400.88</u>
2120 · Groups	
2121 · Youth Trip	2,903.46
2122 · Coffee House	106.49
2123 · Men's Group	1,566.85
2125 · Participation Fund	1,591.93
2127 · Summer Camp	185.94
Total 2120 · Groups	<u>6,354.67</u>
2150 · Social Justice	
2153 · Green Sanctuary	2,893.94
Total 2150 · Social Justice	<u>2,893.94</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	8,068.40
2183 · Demeters	4,722.90
2184 · Payroll Tax Liability	14.84
2185 · Minister's Discretionary Fund	4,103.05
Total 2180 · Other Church Funds	<u>21,596.68</u>
Total 2100 · Designated Funds	<u>42,261.04</u>

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2015 through June 2016

	TOTAL						
	Jun 16	Budget	\$ Over Budget	Jul '15 - Jun 16	Budget	\$ Over Budget	Working Budget
Income							
3000 · Income							
3100 · Donations							
3101 · Pledges	23,857.85	24,250.00	(392.15)	289,778.16	291,000.00	(1,221.84)	291,000
3102 · New Pledges	0.00	416.67	(416.67)	0.00	5,000.00	(5,000.00)	5,000
3103 · Forum/Odyssey/Documentary	123.70	291.67	(167.97)	4,124.20	3,500.00	624.20	3,500
3104 · Sunday Service Collection	1,091.11	666.67	424.44	7,174.03	8,000.00	(825.97)	8,000
3105 · Contributions	2,357.33	1,166.67	1,190.66	32,457.96	14,000.00	18,457.96	14,000
3107 · Social Justice Collection	0.00	0.00	0.00	2,765.35	2,765.35	0.00	2,765
3108 · Memorial Gifts	0.00	250.00	(250.00)	1,650.00	3,000.00	(1,350.00)	3,000
Total 3100 · Donations	27,429.99	27,041.68	388.31	337,949.70	327,265.35	10,684.35	327,265
3200 · Rental Income							
3201 · Church Rentals	325.00	1,500.00	(1,175.00)	22,439.05	18,000.00	4,439.05	18,000
3205 · Simpson House	40,937.68	45,000.00	(4,062.32)	40,937.68	45,000.00	(4,062.32)	45,000
Total 3200 · Rental Income	41,262.68	46,500.00	(5,237.32)	63,376.73	63,000.00	376.73	63,000
3300 · Fundraising							
3301 · Sunday Plus Dinners	332.00	300.00	32.00	4,845.07	3,600.00	1,245.07	
3302 · Auction	180.00	0.00	180.00	19,970.78	26,000.00	(6,029.22)	26,000
3306 · Unplaza Art Fair	0.00	0.00	0.00	5,957.19	4,000.00	1,957.19	4,000
3307 · Music & RE	0.00	333.33	(333.33)	11,272.90	10,000.00	1,272.90	10,000
3309 · Social Justice Fundraising	0.00	0.00	0.00	3,902.77	0.00	3,902.77	0
3310 · Other Fundraising	457.00	116.67	340.33	5,279.26	1,400.00	3,879.26	5,000
Total 3300 · Fundraising	969.00	750.00	219.00	51,227.97	45,000.00	6,227.97	45,000
3400 · Other Income							
3401 · Miscellaneous Income	591.73	41.67	550.06	1,949.56	500.00	1,449.56	500
3402 · Coffee & Snacks	76.30	208.33	(132.03)	1,782.85	2,500.00	(717.15)	2,500
3403 · Bookshop	74.00	16.67	57.33	543.00	200.00	343.00	200
3404 · Recycling	0.00	0.00	0.00	0.00	0.00	0.00	0
3405 · Endowment Distribution	0.00			46,044.00	46,044.00	0.00	46,044
3407 · Investment Income	0.00	8.33	(8.33)	1,393.21	100.00	1,293.21	100
3421 · Additional Funding	0.00	2,187.50	(2,187.50)	0.00	25,750.00	(25,750.00)	25,750
Total 3400 · Other Income	742.03	2,462.50	(1,720.47)	51,712.62	75,094.00	(23,381.38)	75,094
Total 3000 · Income	70,403.70	76,754.18	(6,350.48)	504,267.02	510,359.35	(6,092.33)	510,359
Total Income	70,403.70	76,754.18	(6,350.48)	504,267.02	510,359.35	(6,092.33)	510,359

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2015 through June 2016

	TOTAL						
	Jun 16	Budget	\$ Over Budget	Jul '15 - Jun 16	Budget	\$ Over Budget	Working Budget
Expense							
4000 · Personnel Expenses							
4100 · Senior Minister							
4110 · Minister Salary	7,133.34	7,133.33	0.01	85,590.08	85,600.00	(9.92)	85,600
4112 · Minister Payroll Taxes	545.69	545.67	0.02	6,548.40	6,548.00	0.40	6,548
4113 · Minister Expenses	921.03	713.33	207.70	3,766.27	8,560.00	(4,793.73)	8,560
4115 · Minister Life & Disability	0.00	128.17	(128.17)	128.13	1,538.00	(1,409.87)	1,538
4118 · Minister Pension	(241.32)	713.33	(954.65)	7,605.53	8,560.00	(954.47)	8,560
Total 4100 · Senior Minister	8,358.74	9,233.83	(875.09)	103,638.41	110,806.00	(7,167.59)	110,806
4200 · Staff							
4201 · Staff Salaries	21,326.38	16,298.83	5,027.55	214,734.61	195,586.00	19,148.61	195,586
4202 · Staff Payroll Taxes	1,347.33	974.17	373.16	14,356.41	11,690.00	2,666.41	11,690
4215 · Staff Life & Disability	0.00	221.75	(221.75)	3,262.04	2,661.00	601.04	2,661
4216 · Staff Insurance	637.17	1,745.00	(1,107.83)	16,802.21	20,940.00	(4,137.79)	20,940
4217 · Staff Insurance CoPay	0.00	0.00	0.00	(2,073.12)	0.00	(2,073.12)	0
4218 · Staff Pension	2,263.50	1,253.00	1,010.50	16,316.76	15,036.00	1,280.76	15,036
4219 · RE Director Expenses	0.00	1,930.00	(1,930.00)	1,319.90	2,000.00	(680.10)	2,000
4220 · Staff Expenses & Dues	1,824.79	25.00	1,799.79	1,892.61	300.00	1,592.61	300
4221 · Staff Vacation Coverage	130.00	266.67	(136.67)	1,400.00	3,200.00	(1,800.00)	3,200
Total 4200 · Staff	27,529.17	22,714.42	4,814.75	268,011.42	251,413.00	16,598.42	251,413
Total 4000 · Personnel Expenses	35,887.91	31,948.25	3,939.66	371,649.83	362,219.00	9,430.83	362,219
5000 · Expenses							
5100 · Facilities							
5105 · Payroll & Banking Services	175.16	166.67	8.49	1,877.84	2,000.00	(122.16)	2,000
5110 · Copier	822.62	583.33	239.29	8,568.78	7,000.00	1,568.78	7,000
5111 · Office Phones	165.57	166.67	(1.10)	3,307.72	2,000.00	1,307.72	2,000
5112 · Postage	94.00	83.33	10.67	788.68	1,000.00	(211.32)	1,000
5113 · Office Supplies	81.25	375.00	(293.75)	5,267.57	4,500.00	767.57	4,500
5114 · Web Hosting, Calendar, Support	66.90	208.33	(141.43)	1,996.80	2,500.00	(503.20)	2,500
5115 · Technology Hardware	2,391.77	83.33	2,308.44	3,639.20	1,000.00	2,639.20	1,000
5116 · Coffee & Snacks	265.00	208.33	56.67	2,571.69	2,500.00	71.69	2,500
5118 · Contract HVAC Maintenance	0.00			2,973.50	2,832.00	141.50	2,832
5151 · Electric	727.83	1,250.00	(522.17)	16,417.27	15,000.00	1,417.27	15,000
5152 · Gas	58.60	291.67	(233.07)	2,363.24	3,500.00	(1,136.76)	3,500
5153 · Water	188.65	208.33	(19.68)	2,256.96	2,500.00	(243.04)	2,500
5154 · Security - Stanley/Southmorelan	61.74			2,510.46	2,550.00	(39.54)	2,550
5155 · Trash Removal	467.51	166.67	300.84	3,402.95	2,000.00	1,402.95	2,000
5157 · Building & Cleaning Supplies	22.72	583.33	(560.61)	3,328.61	7,000.00	(3,671.39)	7,000
5159 · Building Maintenance	332.27	625.00	(292.73)	7,057.70	7,500.00	(442.30)	7,500
5160 · Grounds Maintenance	132.66	125.00	7.66	1,358.64	1,500.00	(141.36)	1,500
5161 · Snow Removal	0.00			537.29	1,000.00	(462.71)	1,000
5163 · Loan Pymt -Principal & Interest	2,128.60	2,128.60	0.00	26,157.27	25,543.00	614.27	25,543
5164 · Insurance-Umbrella,Workers,Comm	0.00			19,301.00	20,000.00	(699.00)	20,000
Total 5100 · Facilities	8,182.85	7,253.59	929.26	115,683.17	113,425.00	2,258.17	113,425

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2015 through June 2016

	TOTAL						Working Budget
	Jun 16	Budget	\$ Over Budget	Jul '15 - Jun 16	Budget	\$ Over Budget	
5200 · Programs							
5201 · Forum/Odyssey/Documentary	1,190.00	166.67	1,023.33	4,887.39	2,000.00	2,887.39	2,000
5202 · Sunday Services	454.10	166.67	287.43	2,350.56	2,000.00	350.56	2,000
5211 · Religious Eduction	224.50	366.67	(142.17)	3,988.31	4,400.00	(411.69)	4,400
5241 · Music Program	671.35	1,000.00	(328.65)	11,142.80	12,000.00	(857.20)	12,000
5251 · Child Care - Sunday Morning	62.00			222.00			
5252 · Child Care - Events	165.00	83.33	81.67	370.00	1,000.00	(630.00)	1,000
Total 5200 · Programs	2,766.95	1,783.34	983.61	23,071.06	21,400.00	1,671.06	21,400
5300 · Membership							
5301 · Membership	72.65	33.33	39.32	1,199.75	400.00	799.75	400
5302 · Stewardship	0.00	83.33	(83.33)	223.85	1,000.00	(776.15)	1,000
Total 5300 · Membership	72.65	116.66	(44.01)	1,423.60	1,400.00	23.60	1,400
5400 · Social Responsibility							
5401 · SRB	0.00	0.00	0.00	100.00	0.00	100.00	0
5402 · Social Justice Collection	0.00	0.00	0.00	5,712.12	2,765.35	2,946.77	2,765
5404 · Partner Church-Romania	0.00			1,350.00	1,350.00	0.00	1,350
5406 · reStart	0.00	183.33	(183.33)	1,767.47	2,200.00	(432.53)	2,200
5411 · MORE2 Dues	0.00			30.00	2,250.00	(2,220.00)	2,250
Total 5400 · Social Responsibility	0.00	183.33	(183.33)	8,959.59	8,565.35	394.24	8,565
5500 · Institutional Administration							
5501 · Board of Trustees	148.00	25.00	123.00	148.00	300.00	(152.00)	300
5502 · Human Resources	100.00	25.00	75.00	423.99	300.00	123.99	300
5503 · Caring Connection	0.00	125.00	(125.00)	236.50	1,500.00	(1,263.50)	1,500
5504 · PSD Dues	0.00			250.00	250.00	0.00	250
5505 · UUA Dues	400.00			1,150.00	1,000.00	150.00	1,000
Total 5500 · Institutional Administration	648.00	175.00	473.00	2,208.49	3,350.00	(1,141.51)	3,350
Total 5000 · Expenses	11,670.45	9,511.92	2,158.53	151,345.91	148,140.35	3,205.56	148,140
Total Expense	47,558.36	41,460.17	6,098.19	522,995.74	510,359.35	12,636.39	510,359
Net Income	22,845.34	35,294.01	(12,448.67)	(18,728.72)	0.00	(18,728.72)	0

All Souls Unitarian Universalist Church Simpson House - Budget vs. Actual July 2015 through June 2016

	TOTAL						
	Jun 16	Budget	\$ Over Budget	Jul '15 - Jun 16	Budget	\$ Over Budget	Working Budget
Income							
9000 · Simpson House							
9300 · Income							
9301 · Event Rentals	11,775.00	6,333.33	5,441.67	76,705.00	76,000.00	705.00	76,000.00
9302 · Office Rentals	0.00	600.00	(600.00)	6,800.00	7,200.00	(400.00)	7,200.00
9303 · Linen Fees	784.00	250.00	534.00	4,414.00	3,000.00	1,414.00	3,000.00
Total 9300 · Income	<u>12,559.00</u>	<u>7,183.33</u>	<u>5,375.67</u>	<u>87,919.00</u>	<u>86,200.00</u>	<u>1,719.00</u>	<u>86,200.00</u>
Total 9000 · Simpson House	<u>12,559.00</u>	<u>7,183.33</u>	<u>5,375.67</u>	<u>87,919.00</u>	<u>86,200.00</u>	<u>1,719.00</u>	<u>86,200.00</u>
Total Income	<u>12,559.00</u>	<u>7,183.33</u>	<u>5,375.67</u>	<u>87,919.00</u>	<u>86,200.00</u>	<u>1,719.00</u>	<u>86,200.00</u>
Expense							
9600 · Facilities Manager							
9601 · Manager's Commission	0.00	1,266.67	(1,266.67)	19,303.76	15,200.00	4,103.76	15,200.00
Total 9600 · Facilities Manager	<u>0.00</u>	<u>1,266.67</u>	<u>(1,266.67)</u>	<u>19,303.76</u>	<u>15,200.00</u>	<u>4,103.76</u>	<u>15,200.00</u>
9700 · SH - Facilities & Admin							
9701 · SH-Electric	1,022.31	666.67	355.64	7,672.30	8,000.00	(327.70)	8,000.00
9702 · SH-Gas	64.54	208.33	(143.79)	3,203.39	2,500.00	703.39	2,500.00
9703 · SH-Trash Removal	238.21	166.67	71.54	1,216.68	2,000.00	(783.32)	2,000.00
9704 · SH-Water	496.05	250.00	246.05	4,744.88	3,000.00	1,744.88	3,000.00
9705 · Cleaning Supplies	71.62	16.67	54.95	515.52	200.04	315.48	200.00
9707 · Linens & Event Supplies	314.01	250.00	64.01	2,767.64	3,000.00	(232.36)	3,000.00
9708 · Maintenance & Repairs	23.92	416.67	(392.75)	4,962.10	5,000.00	(37.90)	5,000.00
9709 · Phones	157.44	166.67	(9.23)	1,395.51	2,000.00	(604.49)	2,000.00
9710 · Office Supplies	0.00	8.33	(8.33)	303.54	99.96	203.58	100.00
9711 · Advertising & Printing	0.00			896.00			
9712 · Transfer to Church	40,937.68	45,000.00	(4,062.32)	40,937.68	45,000.00	(4,062.32)	45,000.00
Total 9700 · SH - Facilities & Admin	<u>43,325.78</u>	<u>47,150.01</u>	<u>(3,824.23)</u>	<u>68,615.24</u>	<u>70,800.00</u>	<u>(2,184.76)</u>	<u>70,800.00</u>
Total Expense	<u>43,325.78</u>	<u>48,416.68</u>	<u>(5,090.90)</u>	<u>87,919.00</u>	<u>86,000.00</u>	<u>1,919.00</u>	<u>86,000.00</u>
Net Income	<u>(30,766.78)</u>	<u>(41,233.35)</u>	<u>10,466.57</u>	<u>0.00</u>	<u>200.00</u>	<u>(200.00)</u>	<u>200.00</u>