

All Souls Unitarian Universalist Church
Statement of Financial Position
As of March 31, 2015

	<u>Mar 31, 15</u>	
ASSETS		
Current Assets		
Checking/Savings		
1001 · Checking	45,415.48	
1003 · Petty Cash	250.00	
1005 · Simpson House Receipts	6,396.86	
1006 · TD Ameritrade Brokerage	51.69	
Total Checking/Savings	<u>52,114.03</u>	
Accounts Receivable		
11000 · Employee Pay Advance	0.00	
Total Accounts Receivable	<u>0.00</u>	
Total Current Assets	<u>52,114.03</u>	52,114.03
Endowment Assets as of March 31, 2015	<u>1,551,825.00</u>	
TOTAL ASSETS	<u><u>1,603,939.03</u></u>	
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
20000 · Accounts Payable	-146.77	
2002 - Reading Circles Program	2,169.21	
2003 - Simpson House Deposits	45,595.40	
Total Current Liabilities	47,617.84	<u>47,617.84</u>
Long Term Liabilities		4,496.19 Note 1
2201 · Note Payable - due 2018	196,630.88	
Total Long Term Liabilities	196,630.88	196,630.88
Total Liabilities	<u>244,248.72</u>	
Net Assets		
Designated Funds - Endowment	1,513,848.00	
Designated Funds - see detail page	48,920.85	
Undesignated Funds	-227,971.14	-227,971.14
YTD Net Receipts/Disbursements	-13,084.40	
Total Net Assets	<u>1,321,713.31</u>	<u>-31,340.26</u> Note 2
TOTAL LIABILITIES & NET ASSETS	<u><u>1,565,962.03</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 March 31, 2015

	<u>Mar 31, 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	3,756.64
2122 · Coffee House	106.49
2123 · Men's Group	1,674.94
2125 · Participation Fund	1,591.93
2127 · Summer Camp	47.56
2131 · Guatemala Dreams	25.00
Total 2120 · Groups	<u>7,202.56</u>
2150 · Social Justice	
2153 · Green Sanctuary	2,281.53
2157 · Emergency Assistance Fund	931.00
Total 2150 · Social Justice	<u>3,212.53</u>
2170 · Special Events	
2172 · Collections & Transfers	2,517.03
Total 2170 · Special Events	<u>2,517.03</u>
2180 · Other Church Funds	
2181 · Maintenance Reserve	7,981.61
2182 · Simpson House Renovation	20,169.23
Total 2180 · Other Church Funds	<u>28,150.84</u>
Total 2100 · Designated Funds	<u>48,920.85</u>

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2014 through March 2015

	TOTAL						Working Budget
	Mar 15	Budget	\$ Over Budget	Jul '14 - Mar 15	Budget	\$ Over Budget	
Income							
3000 · Income							
3100 · Donations							
3101 · Pledges	21,567.61	24,583.00	-3,015.39	218,542.38	221,251.00	-2,708.62	295,000
3102 · New Pledges	0.00	417.00	-417.00	0.00	3,749.00	-3,749.00	5,000
3103 · Forum/Odyssey/Documentary	394.27	208.00	186.27	3,211.48	1,876.00	1,335.48	2,500
3104 · Sunday Service Collection	521.52	833.00	-311.48	5,520.55	7,501.00	-1,980.45	10,000
3105 · Contributions	1,342.33	1,500.00	-157.67	14,519.83	13,500.00	1,019.83	18,000
3106 · Unpledged Donations	0.00	0.00	0.00	0.00	0.00	0.00	0
3107 · Social Justice Collection	578.00	578.00	0.00	3,859.17	3,859.17	0.00	5,000
3108 · Memorial Gifts	0.00	250.00	-250.00	2,150.00	2,250.00	-100.00	3,000
Total 3100 · Donations	24,403.73	28,369.00	-3,965.27	247,803.41	253,986.17	-6,182.76	338,500
3200 · Rental Income							
3201 · Church Rentals	1,900.00	1,250.00	650.00	15,326.25	11,250.00	4,076.25	15,000
3205 · Simpson House	0.00	0.00	0.00	0.00	0.00	0.00	40,000
Total 3200 · Rental Income	1,900.00	1,250.00	650.00	15,326.25	11,250.00	4,076.25	55,000
3300 · Fundraising							
3302 · Auction	12,632.96	12,000.00	632.96	14,603.96	13,000.00	1,603.96	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	613.00	833.00	-220.00	10,518.54	7,501.00	3,017.54	10,000
3309 · Social Justice Fundraising	0.00	0.00	0.00	25.00	0.00	25.00	0
3310 · Other Fundraising	499.14	417.00	82.14	3,542.68	3,749.00	-206.32	5,000
Total 3300 · Fundraising	13,745.10	13,250.00	495.10	32,928.42	28,250.00	4,678.42	45,000
3400 · Other Income							
3401 · Miscellaneous Income	10.00	42.00	-32.00	687.73	374.00	313.73	500
3402 · Coffee & Snacks	291.64	208.00	83.64	2,209.86	1,876.00	333.86	2,500
3403 · Bookshop	-13.57	17.00	-30.57	282.03	149.00	133.03	200
3404 · Recycling	0.00	17.00	-17.00	0.00	149.00	-149.00	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	76.00	641.15	100
3410 · Endowment Grant	0.00	0.00	0.00	10,000.00	10,000.00	0.00	20,000
3421 · Additional Funding	0.00	1,341.17	-1,341.17	0.00	12,070.49	-12,070.49	16,094
Total 3400 · Other Income	288.07	1,633.17	-1,345.10	54,946.77	65,744.49	-10,797.72	80,644
Total 3000 · Income	40,336.90	44,502.17	-4,165.27	351,004.85	359,230.66	-8,225.81	519,144
Total Income	40,336.90	44,502.17	-4,165.27	351,004.85	359,230.66	-8,225.81	519,144

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2014 through March 2015

	TOTAL						Working Budget
	Mar 15	Budget	\$ Over Budget	Jul '14 - Mar 15	Budget	\$ Over Budget	
Expense							
4000 · Personnel Expenses							
4100 · Senior Minister							
4110 · Minister Salary	7,133.34	7,133.34	0.00	64,200.06	64,200.07	-0.01	85,600
4112 · Minister FICA	545.69	545.69	0.00	4,911.23	4,911.25	-0.02	6,548
4113 · Minister Expenses	0.00	713.00	-713.00	6,157.18	6,417.00	-259.82	8,560
4115 · Minister Life & Disability	128.13	128.13	0.00	1,025.04	1,153.17	-128.13	1,538
4118 · Minister Pension	713.35	713.35	0.00	6,420.15	6,420.15	0.00	8,560
Total 4100 · Senior Minister	8,520.51	9,233.51	-713.00	82,713.66	83,101.64	-387.98	110,806
4200 · Staff							
4201 · Staff Salaries	15,775.13	17,010.00	-1,234.87	157,768.31	153,090.00	4,678.31	204,120
4202 · Staff FICA	1,051.79	1,040.00	11.79	9,452.17	9,360.00	92.17	12,478
4215 · Staff Life & Disability	160.13	222.00	-61.87	1,120.91	1,998.00	-877.09	2,661
4216 · Staff Insurance	1,113.46	2,256.00	-1,142.54	12,900.08	17,076.00	-4,175.92	16,000
4217 · Staff Insurance CoPay	0.00	-760.00	760.00	-4,084.29	-6,840.00	2,755.71	0
4218 · Staff Pension	1,252.99	1,253.00	-0.01	11,276.91	11,277.00	-0.09	15,036
4219 · Staff Expenses	0.00	0.00	0.00	1,551.57	890.87	660.70	2,000
4220 · Staff Conferences & Dues	0.00	25.00	-25.00	100.00	225.00	-125.00	300
4221 · Staff Vacation Coverage	275.00	17.00	258.00	2,200.00	149.00	2,051.00	200
Total 4200 · Staff	19,628.50	21,063.00	-1,434.50	192,285.66	187,225.87	5,059.79	252,795
Total 4000 · Personnel Expenses	28,149.01	30,296.51	-2,147.50	274,999.32	270,327.51	4,671.81	363,601
5000 · Expenses							
5100 · Facilities							
5105 · Payroll & Banking Services	133.50	167.00	-33.50	1,332.44	1,503.00	-170.56	2,000
5110 · Copier	670.64	583.00	87.64	5,830.21	5,251.00	579.21	7,000
5111 · Office Phones	258.34	167.00	91.34	1,891.65	1,499.00	392.65	2,000
5112 · Postage	0.00	83.00	-83.00	513.65	751.00	-237.35	1,000
5113 · Office Supplies	663.37	375.00	288.37	2,955.78	3,375.00	-419.22	4,500
5114 · Web Hosting, Calendar, Support	160.58	208.00	-47.42	1,881.33	1,876.00	5.33	2,500
5115 · Technology Hardware	0.00	500.00	-500.00	3,469.51	4,500.00	-1,030.49	6,000
5116 · Coffee & Snacks	444.22	208.00	236.22	1,624.39	1,876.00	-251.61	2,500
5118 · Contract HVAC Maintenance	0.00	0.00	0.00	1,373.35	1,373.35	0.00	3,000
5151 · Electric	1,158.56	1,250.00	-91.44	11,941.03	11,250.00	691.03	15,000
5152 · Gas	607.83	292.00	315.83	3,339.47	2,624.00	715.47	3,500
5153 · Water	179.24	208.00	-28.76	1,431.62	1,876.00	-444.38	2,500
5154 · Security - Stanley/Southmorelan	897.42	975.00	-77.58	2,298.08	2,400.00	-101.92	2,550
5155 · Trash Removal	261.24	167.00	94.24	1,695.76	1,499.00	196.76	2,000
5157 · Building & Cleaning Supplies	953.99	583.00	370.99	4,600.63	5,251.00	-650.37	7,000
5159 · Building Maintenance	425.59	625.00	-199.41	4,158.86	5,625.00	-1,466.14	7,500
5160 · Grounds Maintenance	0.00	125.00	-125.00	201.04	1,125.00	-923.96	1,500
5161 · Snow Removal	241.11	150.00	91.11	741.11	1,000.00	-258.89	1,000
5163 · Loan (principal and interest)	2,128.60	2,128.60	0.00	19,157.40	19,157.40	0.00	25,543
5164 · Property Insurance	4,587.75	4,587.75	0.00	17,161.00	18,060.70	-899.70	20,000
Total 5100 · Facilities	13,771.98	13,382.35	389.63	87,598.31	91,872.45	-4,274.14	118,593

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2014 through March 2015

	TOTAL						Working Budget
	Mar 15	Budget	\$ Over Budget	Jul '14 - Mar 15	Budget	\$ Over Budget	
5200 · Programs							
5201 · Forum/Odyssey/Documentary	340.00	167.00	173.00	1,420.00	1,499.00	-79.00	2,000
5202 · Sunday Services	0.00	167.00	-167.00	832.76	1,499.00	-666.24	2,000
5211 · Religious Eduction	670.84	367.00	303.84	2,556.99	3,299.00	-742.01	4,400
5241 · Music Program	460.00	1,000.00	-540.00	10,834.24	9,000.00	1,834.24	12,000
5252 · Child Care - Events	0.00	83.00	-83.00	180.00	747.00	-567.00	1,000
Total 5200 · Programs	1,470.84	1,784.00	-313.16	15,823.99	16,044.00	-220.01	21,400
5300 · Membership							
5301 · Membership	0.00	0.00	0.00	1,051.00	400.00	651.00	400
5302 · Stewardship	42.04	83.00	-40.96	281.87	751.00	-469.13	1,000
Total 5300 · Membership	42.04	83.00	-40.96	1,332.87	1,151.00	181.87	1,400
5400 · Social Responsibility							
5402 · Social Justice Collection	0.00	578.00	-578.00	1,656.13	3,859.17	-2,203.04	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	885.49	1,651.00	-765.51	2,200
5411 · MORE2 Dues	2,250.00	2,250.00	0.00	2,250.00	2,250.00	0.00	2,250
Total 5400 · Social Responsibility	2,250.00	3,011.00	-761.00	6,141.62	9,110.17	-2,968.55	10,800
5500 · Council on the Institution							
5501 · Board of Trustees	0.00	25.00	-25.00	86.40	225.00	-138.60	300
5502 · Human Resources	0.00	0.00	0.00	260.00	237.51	22.49	300
5503 · Caring Connection	48.00	125.00	-77.00	405.78	1,125.00	-719.22	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	750.00	750.00	0.00	1,000
Total 5500 · Council on the Institution	48.00	150.00	-102.00	1,752.18	2,587.51	-835.33	3,350
Total 5000 · Expenses	17,582.86	18,410.35	-827.49	112,648.97	120,765.13	-8,116.16	155,543
Total Expense	45,731.87	48,706.86	-2,974.99	387,648.29	391,092.64	-3,444.35	519,144
Net Income	-5,394.97	-4,204.69	-1,190.28	-36,643.44	-31,861.98	-4,781.46	0

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

	TOTAL						
	Mar 15	Budget	\$ Over Budget	Jul '14 - Mar 15	Budget	\$ Over Budget	Working Budget
Income							
9000 · Simpson House							
9300 · Income							
9301 · Event Rentals	3,083.00	5,833.00	-2,750.00	43,376.00	52,501.00	-9,125.00	70,000
9302 · Office Rentals	600.00	600.00	0.00	5,800.00	5,400.00	400.00	7,200
9303 · Linen Fees	136.00	250.00	-114.00	1,655.00	2,250.00	-595.00	3,000
Total 9300 · Income	3,819.00	6,683.00	-2,864.00	50,831.00	60,151.00	-9,320.00	80,200
Total 9000 · Simpson House	3,819.00	6,683.00	-2,864.00	50,831.00	60,151.00	-9,320.00	80,200
Total Income	3,819.00	6,683.00	-2,864.00	50,831.00	60,151.00	-9,320.00	80,200
Expense							
9600 · Event Manager							
9601 · Manager's Commission	1,379.60	1,167.00	212.60	9,086.30	10,499.00	-1,412.70	14,000.00
Total 9600 · Event Manager	1,379.60	1,167.00	212.60	9,086.30	10,499.00	-1,412.70	
9700 · Facilities & Admin							
9701 · Electric	689.09	583.00	106.09	6,109.40	5,251.00	858.40	7,000
9702 · Gas	865.09	208.00	657.09	2,746.51	1,876.00	870.51	2,500
9703 · Trash Removal	87.08	100.00	-12.92	1,220.22	900.00	320.22	1,200
9704 · Water	130.06	250.00	-119.94	1,772.45	2,250.00	-477.55	3,000
9705 · Cleaning Supplies	0.00	67.00	-67.00	148.43	599.00	-450.57	800
9707 · Linens & Event Supplies	-370.22	250.00	-620.22	1,475.76	2,250.00	-774.24	3,000
9708 · Maintenance & Repairs	719.20	417.00	302.20	1,720.12	3,749.00	-2,028.88	5,000
9709 · Phones	132.19	208.00	-75.81	1,165.69	1,876.00	-710.31	2,500
9710 · Office Supplies	34.81	42.00	-7.19	113.02	374.00	-260.98	500
9711 · Advertising & Printing	0.00	58.00	-58.00	0.00	526.00	-526.00	700
9712 · Transfer to Church	0.00	0.00	0.00	0.00	0.00	0.00	40,000
Total 9700 · Facilities & Admin	2,287.30	2,183.00	104.30	16,471.60	19,651.00	-3,179.40	66,200
Total Expense	3,666.90	3,350.00	316.90	25,557.90	30,150.00	-4,592.10	80,200
Net Income	152.10	3,333.00	-3,180.90	25,273.10	30,001.00	-4,727.90	0