

All Souls Unitarian Universalist Church
Statement of Financial Position
As of May 31, 2016

	<u>May 31, 16</u>	
ASSETS		
Current Assets		
Checking/Savings		
1001 · Checking	32,275.25	
1002 · Minister's Discretionary	4,103.05	
1003 · Petty Cash	250.00	
1004 · Demeters Checking Account	4,822.90	
1005 · Simpson House Receipts	335.02	
1006 · Capital Campaign Checking Acct	114,238.74	
1010 · TD Ameritrade Brokerage	38.66	
Total Checking/Savings	<u>156,063.62</u>	
Accounts Receivable		
1100 · Accounts Receivable	350.00	
Total Accounts Receivable	<u>350.00</u>	
Total Current Assets	<u>156,413.62</u>	156,413.62
Endowment Assets as of December 31, 2015	<u>1,472,712.00</u>	
TOTAL ASSETS	<u><u>1,629,125.62</u></u>	
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
2002 · Reading Circle Project	196.73	
2003 - Simpson House Deposits	42,145.50	
2004 · Church Deposits	613.12	
Total Current Liabilities	<u>42,955.35</u>	<u>42,955.35</u>
Long Term Liabilities		
2201 · Note Payable - due 2018	172,963.54	113,458.27
Total Long Term Liabilities	<u>172,963.54</u>	172,963.54
Total Liabilities	<u>215,918.89</u>	
Net Assets		
Designated Funds - Endowment (12/31/15)	1,472,712.00	
Designated Funds - see detail page	44,152.81	
Undesignated Funds	(212,853.46)	(212,853.46)
YTD Net Receipts/Disbursements	109,195.38	
Total Net Assets	<u>1,413,206.73</u>	<u>(39,889.92)</u>
TOTAL LIABILITIES & NET ASSETS	<u><u>1,629,125.62</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 May 31, 2016

	<u>May 31, 16</u>
2100 · Designated Funds	
2110 · Programs/Inst	
2112 · Music Program	5,750.00
2113 · Lay Leadership Fund	1,149.36
2115 · 150th Documentary Fund	1,960.00
2116 · Religious Education Funds	1,216.91
2117 · Pass Thru Expense	1,087.96
2119 · Intern Support Fund	550.11
Total 2110 · Programs/Inst	<u>11,714.34</u>
2120 · Groups	
2121 · Youth Trip	3,270.71
2122 · Coffee House	106.49
2123 · Men's Group	1,520.85
2125 · Participation Fund	1,591.93
2127 · Summer Camp	143.94
Total 2120 · Groups	<u>6,633.92</u>
2150 · Social Justice	
2153 · Green Sanctuary	3,401.89
Total 2150 · Social Justice	<u>3,401.89</u>
2170 · Special Events	
2172 · Collections & Transfers	(352.30)
Total 2170 · Special Events	<u>(352.30)</u>
2180 · Other Church Funds	
2181 · Maintenance Reserve	7,848.79
2182 · Simpson House Renovation	6,076.40
2183 · Demeters	4,722.90
2184 · Payroll Tax Liability	3.82
2185 · Minister's Discretionary Fund	4,103.05
Total 2180 · Other Church Funds	<u>22,754.96</u>
Total 2100 · Designated Funds	<u>44,152.81</u>

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2015 through May 2016

TOTAL

	May 16	Budget	\$ Over Budget	Jul '15 - May 16	Budget	\$ Over Budget	Working Budget
Income							
3000 · Income							
3100 · Donations							
3101 · Pledges	18,602.52	24,250.00	(5,647.48)	265,720.31	266,750.00	(1,029.69)	291,000
3102 · New Pledges	0.00	416.67	(416.67)	70.00	4,583.33	(4,513.33)	5,000
3103 · Forum/Odyssey/Documentary	289.26	291.67	(2.41)	4,000.50	3,208.33	792.17	3,500
3104 · Sunday Service Collection	709.25	666.67	42.58	6,092.92	7,333.33	(1,240.41)	8,000
3105 · Contributions	2,077.33	1,166.67	910.66	30,025.63	12,833.33	17,192.30	14,000
3107 · Social Justice Collection	0.00	0.00	0.00	2,765.35	0.00	2,765.35	5,000
3108 · Memorial Gifts	50.00	250.00	(200.00)	1,650.00	2,750.00	(1,100.00)	3,000
3100 · Donations - Other	0.00			195.00			0
Total 3100 · Donations	21,728.36	27,041.68	(5,313.32)	310,519.71	297,458.32	13,061.39	329,500
3200 · Rental Income							
3201 · Church Rentals	1,310.00	1,500.00	(190.00)	22,114.05	16,500.00	5,614.05	18,000
3205 · Simpson House	0.00	0.00	0.00	0.00	0.00	0.00	45,000
Total 3200 · Rental Income	1,310.00	1,500.00	(190.00)	22,114.05	16,500.00	5,614.05	63,000
3300 · Fundraising							
3301 · Sunday Plus Dinners	534.50	300.00	234.50	4,513.07	3,300.00	1,213.07	
3302 · Auction	3,864.00	0.00	3,864.00	19,790.78	26,000.00	(6,209.22)	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	3,193.00	333.33	2,859.67	11,272.90	3,666.67	7,606.23	10,000
3309 · Social Justice Fundraising	0.50	0.00	0.50	3,902.77	0.00	3,902.77	0
3310 · Other Fundraising	660.58	116.67	543.91	4,822.26	1,283.33	3,538.93	5,000
Total 3300 · Fundraising	8,252.58	750.00	7,502.58	50,258.97	38,250.00	12,008.97	45,000
3400 · Other Income							
3401 · Miscellaneous Income	120.00	41.67	78.33	1,357.83	458.33	899.50	500
3402 · Coffee & Snacks	148.41	208.33	(59.92)	1,706.55	2,291.67	(585.12)	2,500
3403 · Bookshop	63.00	16.67	46.33	469.00	183.33	285.67	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	91.67	1,301.54	100
3421 · Additional Funding	0.00	2,187.50	(2,187.50)	0.00	24,062.50	(24,062.50)	25,750
Total 3400 · Other Income	331.41	2,462.50	(2,131.09)	50,970.59	73,131.50	(22,160.91)	75,094
Total 3000 · Income	31,622.35	31,754.18	(131.83)	433,863.32	425,339.82	8,523.50	512,594
Total Income	31,622.35	31,754.18	(131.83)	433,863.32	425,339.82	8,523.50	512,594

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2015 through May 2016

TOTAL

	May 16	Budget	\$ Over Budget	Jul '15 - May 16	Budget	\$ Over Budget	Working Budget
Expense							
4000 · Personnel Expenses							
4100 · Senior Minister							
4110 · Minister Salary	7,133.34	7,133.33	0.01	78,456.74	78,466.67	(9.93)	85,600
4112 · Minister Payroll Taxes	545.71	545.67	0.04	6,002.71	6,002.33	0.38	6,548
4113 · Minister Expenses	185.00	713.33	(528.33)	2,845.24	7,846.67	(5,001.43)	8,560
4115 · Minister Life & Disability	0.00	128.17	(128.17)	128.13	1,409.83	(1,281.70)	1,538
4118 · Minister Pension	713.35	713.33	0.02	7,846.85	7,846.67	0.18	8,560
Total 4100 · Senior Minister	8,577.40	9,233.83	(656.43)	95,279.67	101,572.17	(6,292.50)	110,806
4200 · Staff							
4201 · Staff Salaries	18,747.46	16,298.83	2,448.63	193,408.23	179,287.17	14,121.06	195,586
4202 · Staff Payroll Taxes	1,275.54	974.17	301.37	13,009.08	10,715.83	2,293.25	11,690
4215 · Staff Life & Disability	1,092.35	221.75	870.60	3,262.04	2,439.25	822.79	2,661
4216 · Staff Insurance	(549.22)	1,745.00	(2,294.22)	16,165.04	19,195.00	(3,029.96)	20,940
4217 · Staff Insurance CoPay	0.00	0.00	0.00	(2,073.12)	0.00	(2,073.12)	0
4218 · Staff Pension	1,252.99	1,253.00	(0.01)	14,053.26	13,783.00	270.26	15,036
4219 · RE Director Expenses	0.00			1,319.90	70.00	1,249.90	2,000
4220 · Staff Expenses & Dues	0.00	25.00	(25.00)	67.82	275.00	(207.18)	300
4221 · Staff Vacation Coverage	170.00	266.67	(96.67)	1,270.00	2,933.33	(1,663.33)	3,200
Total 4200 · Staff	21,989.12	20,784.42	1,204.70	240,482.25	228,698.58	11,783.67	251,413
Total 4000 · Personnel Expenses	30,566.52	30,018.25	548.27	335,761.92	330,270.75	5,491.17	362,219
5000 · Expenses							
5100 · Facilities							
5105 · Payroll & Banking Services	137.69	166.67	(28.98)	1,702.68	1,833.33	(130.65)	2,000
5110 · Copier	0.00	583.33	(583.33)	7,746.16	6,416.67	1,329.49	7,000
5111 · Office Phones	(154.32)	166.67	(320.99)	3,142.15	1,833.33	1,308.82	2,000
5112 · Postage	192.31	83.33	108.98	694.68	916.63	(221.95)	1,000
5113 · Office Supplies	110.15	375.00	(264.85)	5,186.32	4,125.00	1,061.32	4,500
5114 · Web Hosting, Calendar, Support	66.49	208.33	(141.84)	1,929.90	2,291.67	(361.77)	2,500
5115 · Technology Hardware	0.00	83.33	(83.33)	1,247.43	916.67	330.76	1,000
5116 · Coffee & Snacks	0.00	208.33	(208.33)	2,306.69	2,291.67	15.02	2,500
5118 · Contract HVAC Maintenance	0.00	0.00	0.00	2,973.50	2,832.00	141.50	2,832
5151 · Electric	1,062.84	1,250.00	(187.16)	15,689.44	13,750.00	1,939.44	15,000
5152 · Gas	78.32	291.67	(213.35)	2,304.64	3,208.33	(903.69)	3,500
5153 · Water	186.03	208.33	(22.30)	2,068.31	2,291.67	(223.36)	2,500
5154 · Security - Stanley/Southmorelan	150.00	150.00	0.00	2,448.72	2,550.00	(101.28)	2,550
5155 · Trash Removal	263.52	166.67	96.85	2,935.44	1,833.33	1,102.11	2,000
5157 · Building & Cleaning Supplies	294.77	583.33	(288.56)	3,200.36	6,416.67	(3,216.31)	7,000
5159 · Building Maintenance	1,722.63	625.00	1,097.63	6,725.43	6,875.00	(149.57)	7,500
5160 · Grounds Maintenance	0.00	125.00	(125.00)	1,225.98	1,375.00	(149.02)	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	24,028.67	23,414.60	614.07	25,543
5164 · Insurance-Umbrella,Workers,Comm	0.00			19,301.00	20,000.00	(699.00)	20,000
5100 · Facilities - Other	0.00			19.31			
Total 5100 · Facilities	6,239.03	7,403.59	(1,164.56)	107,414.10	106,171.57	1,242.53	113,425

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2015 through May 2016

TOTAL

	May 16	Budget	\$ Over Budget	Jul '15 - May 16	Budget	\$ Over Budget	Working Budget
5200 · Programs							
5201 · Forum/Odyssey/Documentary	0.00	166.67	(166.67)	3,697.39	1,833.33	1,864.06	2,000
5202 · Sunday Services	95.19	166.67	(71.48)	1,896.46	1,833.33	63.13	2,000
5211 · Religious Education	106.13	366.67	(260.54)	3,763.81	4,033.33	(269.52)	4,400
5241 · Music Program	1,362.35	1,000.00	362.35	10,471.45	11,000.00	(528.55)	12,000
5251 · Child Care - Sunday Morning	0.00			160.00			
5252 · Child Care - Events	0.00	83.33	(83.33)	315.00	916.64	(601.64)	1,000
Total 5200 · Programs	1,563.67	1,783.34	(219.67)	20,304.11	19,616.63	687.48	21,400
5300 · Membership							
5301 · Membership	0.00	33.33	(33.33)	1,127.10	366.67	760.43	400
5302 · Stewardship	0.00	83.33	(83.33)	223.85	916.67	(692.82)	1,000
Total 5300 · Membership	0.00	116.66	(116.66)	1,350.95	1,283.34	67.61	1,400
5400 · Social Responsibility							
5401 · SRB	0.00	0.00	0.00	100.00	0.00	100.00	0
5402 · Social Justice Collection	250.00	0.00	250.00	5,712.12	0.00	5,712.12	5,000
5404 · Partner Church-Romania	1,200.00	1,350.00	(150.00)	1,350.00	1,350.00	0.00	1,350
5406 · reStart	85.07	183.33	(98.26)	1,767.47	2,016.67	(249.20)	2,200
5411 · MORE2 Dues	30.00			30.00	2,250.00	(2,220.00)	2,250
Total 5400 · Social Responsibility	1,565.07	1,533.33	31.74	8,959.59	5,616.67	3,342.92	10,800
5500 · Institutional Administration							
5501 · Board of Trustees	0.00	25.00	(25.00)	0.00	275.00	(275.00)	300
5502 · Human Resources	0.00	25.00	(25.00)	323.99	275.00	48.99	300
5503 · Caring Connection	0.00	125.00	(125.00)	236.50	1,375.00	(1,138.50)	1,500
5504 · PSD Dues	0.00			250.00	250.00	0.00	250
5505 · UUA Dues	0.00			750.00	1,000.00	(250.00)	1,000
Total 5500 · Institutional Administration	0.00	175.00	(175.00)	1,560.49	3,175.00	(1,614.51)	3,350
5000 · Expenses - Other	0.00			86.22			
Total 5000 · Expenses	9,367.77	11,011.92	(1,644.15)	139,675.46	135,863.21	3,812.25	150,375
Total Expense	39,934.29	41,030.17	(1,095.88)	475,437.38	466,133.96	9,303.42	512,594
Net Income	(8,311.94)	(9,275.99)	964.05	(41,574.06)	(40,794.14)	(779.92)	0

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

TOTAL

	Jul 15	May 16	Budget	\$ Over Budget	Jul '15 - May 16	Budget	\$ Over Budget	Working Budget
Income								
9000 · Simpson House								
9300 · Income								
9301 · Event Rentals	7,410.00	8,150.00	6,333.33	1,816.67	65,430.00	69,666.67	(4,236.67)	76,000.00
9302 · Office Rentals	800.00	400.00	600.00	(200.00)	6,600.00	6,600.00	0.00	7,200.00
9303 · Linen Fees	846.00	0.00	250.00	(250.00)	3,630.00	2,750.00	880.00	3,000.00
Total 9300 · Income	9,056.00	8,550.00	7,183.33	1,366.67	75,660.00	79,016.67	(3,356.67)	86,200.00
Total 9000 · Simpson House	9,056.00	8,550.00	7,183.33	1,366.67	75,660.00	79,016.67	(3,356.67)	86,200.00
Total Income	9,056.00	8,550.00	7,183.33	1,366.67	75,660.00	79,016.67	(3,356.67)	86,200.00
Expense								
9600 · Facilities Manager								
9601 · Manager's Commission	2,584.92	1,490.50	1,266.67	223.83	19,303.76	13,933.33	5,370.43	15,200.00
Total 9600 · Facilities Manager	2,584.92	1,490.50	1,266.67	223.83	19,303.76	13,933.33	5,370.43	15,200.00
9700 · SH - Facilities & Admin								
9701 · SH-Electric	776.71	374.09	666.67	(292.58)	6,649.99	7,333.33	(683.34)	8,000.00
9702 · SH-Gas	68.04	103.19	208.33	(105.14)	3,138.85	2,291.67	847.18	2,500.00
9703 · SH-Trash Removal	88.46	87.84	166.67	(78.83)	978.47	1,833.33	(854.86)	2,000.00
9704 · SH-Water	205.51	465.52	250.00	215.52	4,248.83	2,750.00	1,498.83	3,000.00
9705 · Cleaning Supplies	0.00	59.45	16.67	42.78	443.90	183.37	260.53	200.00
9707 · Linens & Event Supplies	166.38	31.90	250.00	(218.10)	2,453.63	2,750.00	(296.37)	3,000.00
9708 · Maintenance & Repairs	59.02	866.10	416.67	449.43	5,516.18	4,583.33	932.85	5,000.00
9709 · Phones	121.71	139.86	166.67	(26.81)	1,259.13	1,833.33	(574.20)	2,000.00
9710 · Office Supplies	47.90	0.00	8.33	(8.33)	303.54	91.63	211.91	100.00
9711 · Advertising & Printing	0.00	0.00			896.00			
9712 · Transfer to Church	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,000.00
Total 9700 · SH - Facilities & Admin	1,533.73	2,127.95	2,150.01	(22.06)	25,888.52	23,649.99	2,238.53	70,800.00
Total Expense	4,118.65	3,618.45	3,416.68	201.77	45,192.28	37,583.32	7,608.96	86,000.00
Net Income	4,937.35	4,931.55	3,766.65	1,164.90	30,467.72	41,433.35	(10,965.63)	200.00