

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

	<u>Nov 30, 14</u>	
ASSETS		
Current Assets		
Checking/Savings		
1001 · Checking	33,957.96	
1003 · Petty Cash	250.00	
1005 · Simpson House Receipts	13,015.88	
1006 · TD Ameritrade Brokerage	<u>8,196.91</u>	
Total Checking/Savings	55,420.75	
Accounts Receivable		
11000 · Employee Pay Advance	<u>600.00</u>	
Total Accounts Receivable	<u>600.00</u>	
Total Current Assets	<u>56,020.75</u>	56,020.75
Endowment Assets as of Sept 30, 2014	<u>1,468,895.00</u>	
TOTAL ASSETS	<u><u>1,524,915.75</u></u>	
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
5001 · Southwest Credit Card	1,619.92	
2002 - Reading Circles Program	1,974.21	
2003 - Simpson House Deposits	<u>18,921.15</u>	
Total Current Liabilities	22,515.28	<u>22,515.28</u>
Long Term Liabilities		33,505.47 Note 1
2201 · Note Payable - due 2018	<u>199,708.18</u>	
Total Long Term Liabilities	199,708.18	199,708.18
Total Liabilities	<u>222,223.46</u>	
Net Assets		
Designated Funds - Endowment	1,468,895.00	
Designated Funds - see detail page	53,456.07	
Undesignated Funds	-231,420.44	-231,420.44
YTD Net Receipts/Disbursements	<u>11,761.66</u>	
Total Net Assets	<u><u>1,302,692.29</u></u>	<u><u>-31,712.26</u></u> Note 2
TOTAL LIABILITIES & NET ASSETS	<u><u>1,524,915.75</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 November 30, 2014

	<u>Nov 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	3,625.33
2122 · Coffee House	106.49
2123 · Men's Group	1,329.94
2125 · Participation Fund	1,591.93
2127 · Summer Camp	47.56
2131 · Guatemala Dreams	25.00
Total 2120 · Groups	<u>6,726.25</u>
2150 · Social Justice	
2153 · Green Sanctuary	2,600.12
2157 · Emergency Assistance Fund	931.00
Total 2150 · Social Justice	<u>3,531.12</u>
2170 · Special Events	
2172 · Collections & Transfers	11,288.03
Total 2170 · Special Events	<u>11,288.03</u>
2180 · Other Church Funds	
2181 · Maintenance Reserve	7,981.61
2182 · Simpson House Renovation	21,934.59
Total 2180 · Other Church Funds	<u>29,916.20</u>
Total 2100 · Designated Funds	<u>53,456.07</u>

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July through November 2014

	TOTAL						Working Budget
	Nov 14	Budget	\$ Over Budget	Jul - Nov 14	Budget	\$ Over Budget	
Income							
3000 · Income							
3100 · Donations							
3101 · Pledges	19,889.77	24,583.00	-4,693.23	108,155.36	122,915.00	-14,759.64	295,000
3102 · New Member Pledges	0.00	417.00	-417.00	0.00	2,081.00	-2,081.00	5,000
3103 · Forum/Odyssey/Documentary	257.85	208.00	49.85	1,462.14	1,040.00	422.14	2,500
3104 · Sunday Service Collection	372.00	833.00	-461.00	2,899.53	4,165.00	-1,265.47	10,000
3105 · MEP	1,250.00	1,500.00	-250.00	8,228.50	7,500.00	728.50	18,000
3106 · Unpledged Donations	0.00	0.00	0.00	0.00	0.00	0.00	0
3107 · Social Justice Collection	1,161.00	1,161.00	0.00	3,131.17	3,131.17	0.00	5,000
3108 · Memorial Gifts	1,000.00	250.00	750.00	2,350.00	1,250.00	1,100.00	3,000
Total 3100 · Donations	23,930.62	28,952.00	-5,021.38	126,226.70	142,082.17	-15,855.47	338,500
3200 · Rental Income							
3201 · Church Rentals	992.50	1,250.00	-257.50	7,556.25	6,250.00	1,306.25	15,000
3205 · Simpson House	0.00	0.00	0.00	0.00	0.00	0.00	40,000
Total 3200 · Rental Income	992.50	1,250.00	-257.50	7,556.25	6,250.00	1,306.25	55,000
3300 · Fundraising							
3302 · Auction	0.00	0.00	0.00	286.00	0.00	286.00	26,000
3306 · Unplaza Art Fair	0.00	0.00	0.00	2,781.02	4,000.00	-1,218.98	4,000
3307 · Music & RE	4,907.27	833.00	4,074.27	5,039.27	4,165.00	874.27	10,000
3309 · Social Justice Fundraising	0.00	0.00	0.00	0.00	0.00	0.00	0
3310 · Other Fundraising	255.75	417.00	-161.25	381.28	2,085.00	-1,703.72	5,000
Total 3300 · Fundraising	5,163.02	1,250.00	3,913.02	8,487.57	10,250.00	-1,762.43	45,000
3400 · Other Income							
3401 · Miscellaneous Income	0.00	42.00	-42.00	277.73	210.00	67.73	500
3402 · Coffee & Snacks	217.48	208.00	9.48	1,163.79	1,040.00	123.79	2,500
3403 · Bookshop	0.00	17.00	-17.00	218.60	85.00	133.60	200
3404 · Recycling	0.00	17.00	-17.00	0.00	85.00	-85.00	200
3405 · Endowment Distribution	0.00	0.00	0.00	41,050.00	41,050.00	0.00	41,050
3407 · Investment Income	288.93	8.00	280.93	288.93	40.00	248.93	100
3410 · Endowment Grant	10,000.00	10,000.00	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	6,705.81	-6,705.81	16,094
Total 3400 · Other Income	10,506.41	11,633.17	-1,126.76	52,999.05	59,215.81	-6,216.76	80,644
Total 3000 · Income	40,592.55	43,085.17	-2,492.62	195,269.57	217,797.98	-22,528.41	519,144
Total Income	40,592.55	43,085.17	-2,492.62	195,269.57	217,797.98	-22,528.41	519,144

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July through November 2014

	TOTAL						Working Budget
	Nov 14	Budget	\$ Over Budget	Jul - Nov 14	Budget	\$ Over Budget	
	Expense						
4000 · Personnel Expenses							
4100 · Senior Minister							
4110 · Minister Salary	7,133.34	7,133.34	0.00	35,666.70	35,666.71	-0.01	85,600
4112 · Minister FICA	545.70	545.70	0.00	2,728.46	2,728.48	-0.02	6,548
4113 · Minister Expenses	1,532.42	713.00	819.42	4,670.77	3,565.00	1,105.77	8,560
4115 · Minister Life & Disability	0.00	128.13	-128.13	512.52	640.65	-128.13	1,538
4118 · Minister Pension	713.35	713.35	0.00	3,566.75	3,566.75	0.00	8,560
Total 4100 · Senior Minister	9,924.81	9,233.52	691.29	47,145.20	46,167.59	977.61	110,806
4200 · Staff							
4201 · Staff Salaries	15,166.67	17,010.00	-1,843.33	84,759.43	85,050.00	-290.57	204,120
4202 · Staff FICA	926.70	1,040.00	-113.30	4,863.36	5,200.00	-336.64	12,478
4215 · Staff Life & Disability	0.00	222.00	-222.00	640.52	1,110.00	-469.48	2,661
4216 · Staff Insurance	932.00	1,718.00	-786.00	7,755.19	8,590.00	-834.81	16,000
4217 · Staff Insurance CoPay	-664.67	-760.00	95.33	-3,419.62	-3,800.00	380.38	0
4218 · Staff Pension	1,252.99	1,253.00	-0.01	6,264.95	6,265.00	-0.05	15,036
4219 · Staff Expenses	0.00	0.00	0.00	1,226.85	890.87	335.98	2,000
4220 · Staff Conferences & Dues	0.00	25.00	-25.00	0.00	125.00	-125.00	300
4221 · Staff Vacation Coverage	0.00	17.00	-17.00	0.00	85.00	-85.00	200
Total 4200 · Staff	17,613.69	20,525.00	-2,911.31	102,090.68	103,515.87	-1,425.19	252,795
Total 4000 · Personnel Expenses	27,538.50	29,758.52	-2,220.02	149,235.88	149,683.46	-447.58	363,601
5000 · Expenses							
5100 · Facilities							
5105 · Payroll & Banking Services	132.50	167.00	-34.50	642.75	835.00	-192.25	2,000
5110 · Copier	356.46	583.00	-226.54	3,257.82	2,915.00	342.82	7,000
5111 · Office Phones	35.00	167.00	-132.00	947.60	835.00	112.60	2,000
5112 · Postage	0.00	83.00	-83.00	366.65	415.00	-48.35	1,000
5113 · Office Supplies	48.97	375.00	-326.03	1,120.02	1,875.00	-754.98	4,500
5114 · Web Hosting, Calendar, Support	59.95	208.00	-148.05	1,275.95	1,040.00	235.95	2,500
5115 · Technology Hardware	-120.00	500.00	-620.00	3,969.46	2,500.00	1,469.46	6,000
5116 · Coffee & Snacks	0.00	208.00	-208.00	811.15	1,040.00	-228.85	2,500
5118 · Contract HVAC Maintenance	0.00	0.00	0.00	1,373.35	1,373.35	0.00	3,000
5151 · Electric	1,068.55	1,250.00	-181.45	7,432.21	6,250.00	1,182.21	15,000
5152 · Gas	74.26	292.00	-217.74	282.09	1,460.00	-1,177.91	3,500
5153 · Water	169.02	208.00	-38.98	957.34	1,040.00	-82.66	2,500
5154 · Security - Stanley/Southmorelan	0.00	0.00	0.00	1,250.66	1,275.00	-24.34	2,550
5155 · Trash Removal	164.58	167.00	-2.42	826.19	835.00	-8.81	2,000
5157 · Building & Cleaning Supplies	189.34	583.00	-393.66	2,353.18	2,915.00	-561.82	7,000
5159 · Building Maintenance	418.00	625.00	-207.00	1,875.09	3,125.00	-1,249.91	7,500
5160 · Grounds Maintenance	0.00	125.00	-125.00	201.04	625.00	-423.96	1,500
5161 · Snow Removal	0.00	0.00	0.00	0.00	0.00	0.00	1,000
5163 · Loan (principal and interest)	2,128.60	2,128.60	0.00	10,643.00	10,643.00	0.00	25,543
5164 · Property Insurance	0.00	0.00	0.00	7,985.50	8,885.50	-900.00	20,000
Total 5100 · Facilities	4,725.23	7,669.60	-2,944.37	47,571.05	49,881.85	-2,310.80	118,593

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July through November 2014

	TOTAL						Working Budget
	Nov 14	Budget	\$ Over Budget	Jul - Nov 14	Budget	\$ Over Budget	
5200 · Programs							
5201 · Forum/Odyssey/Documentary	-1,000.00	167.00	-1,167.00	205.00	835.00	-630.00	2,000
5202 · Sunday Services	300.00	167.00	133.00	550.00	835.00	-285.00	2,000
5211 · Religious Education	65.80	367.00	-301.20	1,898.59	1,835.00	63.59	4,400
5241 · Music Program	1,177.47	1,000.00	177.47	5,014.16	5,000.00	14.16	12,000
5252 · Child Care - Events	15.00	83.00	-68.00	165.00	415.00	-250.00	1,000
Total 5200 · Programs	558.27	1,784.00	-1,225.73	7,832.75	8,920.00	-1,087.25	21,400
5300 · Membership							
5301 · Membership	32.00	0.00	32.00	709.00	400.00	309.00	400
5302 · Stewardship	0.00	83.00	-83.00	176.89	415.00	-238.11	1,000
Total 5300 · Membership	32.00	83.00	-51.00	885.89	815.00	70.89	1,400
5400 · Social Responsibility							
5402 · Social Justice Collection	451.78	1,161.00	-709.22	1,544.17	3,131.17	-1,587.00	5,000
5404 · Partner Church-Romania	0.00	0.00	0.00	0.00	150.00	-150.00	1,350
5406 · reStart	0.00	183.00	-183.00	591.25	915.00	-323.75	2,200
5411 · MORE2 Dues	0.00	0.00	0.00	0.00	0.00	0.00	2,250
Total 5400 · Social Responsibility	451.78	1,344.00	-892.22	2,135.42	4,196.17	-2,060.75	10,800
5500 · Council on the Institution							
5501 · Board of Trustees	0.00	25.00	-25.00	28.00	125.00	-97.00	300
5502 · Human Resources	0.00	25.00	-25.00	0.00	125.00	-125.00	300
5503 · Caring Connection	0.00	125.00	-125.00	147.08	625.00	-477.92	1,500
5504 · PSD Dues	0.00	0.00	0.00	0.00	0.00	0.00	250
5505 · UUA Dues	250.00	0.00	250.00	500.00	250.00	250.00	1,000
Total 5500 · Council on the Institution	250.00	175.00	75.00	675.08	1,125.00	-449.92	3,350
Total 5000 · Expenses	6,017.28	11,055.60	-5,038.32	59,100.19	64,938.02	-5,837.83	155,543
Total Expense	33,555.78	40,814.12	-7,258.34	208,336.07	214,621.48	-6,285.41	519,144
Net Income	7,036.77	2,271.05	4,765.72	-13,066.50	3,176.50	-16,243.00	0

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

	TOTAL						Working Budget
	Nov 14	Budget	\$ Over Budget	Jul - Nov 14	Budget	\$ Over Budget	
Income							
9000 · Simpson House							
9300 · Income							
9301 · Event Rentals	5,235.00	5,833.00	-598.00	34,375.00	29,169.00	5,206.00	70,000
9302 · Office Rentals	600.00	600.00	0.00	3,400.00	3,000.00	400.00	7,200
9303 · Linen Fees	214.00	250.00	-36.00	1,208.00	1,250.00	-42.00	3,000
Total 9300 · Income	6,049.00	6,683.00	-634.00	38,983.00	33,419.00	5,564.00	80,200
Total 9000 · Simpson House	6,049.00	6,683.00	-634.00	38,983.00	33,419.00	5,564.00	80,200
Total Income	6,049.00	6,683.00	-634.00	38,983.00	33,419.00	5,564.00	80,200
Expense							
9600 · Facilities Manager							
9601 · Manager's Salary	0.00	1,167.00	-1,167.00	5,836.10	5,835.00	1.10	14,000
Total 9600 · Facilities Manager	0.00	1,167.00	-1,167.00	5,836.10	5,835.00	1.10	
9700 · Facilities & Admin							
9701 · Electric	539.65	583.00	-43.35	3,151.98	2,915.00	236.98	7,000
9702 · Gas	84.19	208.00	-123.81	354.83	1,040.00	-685.17	2,500
9703 · Trash Removal	132.18	100.00	32.18	664.19	500.00	164.19	1,200
9704 · Water	228.46	250.00	-21.54	1,154.19	1,250.00	-95.81	3,000
9705 · Cleaning Supplies	93.15	67.00	26.15	93.15	335.00	-241.85	800
9707 · Linens & Event Supplies	206.48	250.00	-43.52	1,508.04	1,250.00	258.04	3,000
9708 · Maintenance & Repairs	0.00	417.00	-417.00	676.93	2,085.00	-1,408.07	5,000
9709 · Phones	132.13	208.00	-75.87	637.22	1,040.00	-402.78	2,500
9710 · Office Supplies	0.00	42.00	-42.00	78.21	210.00	-131.79	500
9711 · Advertising & Printing	0.00	58.00	-58.00	0.00	290.00	-290.00	700
9712 · Transfer to Church	0.00	0.00	0.00	0.00	0.00	0.00	40,000
Total 9700 · Facilities & Admin	1,416.24	2,183.00	-766.76	8,318.74	10,915.00	-2,596.26	66,200
Total Expense	1,416.24	3,350.00	-1,933.76	14,154.84	16,750.00	-2,595.16	80,200
Net Income	4,632.76	3,333.00	1,299.76	24,828.16	16,669.00	8,159.16	0