

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

	<u>Nov 30, 15</u>	
ASSETS		
Current Assets		
Checking/Savings		
1001 · Checking	47,382.95	
1002 · Minister's Discretionary	3,033.80	
1003 · Petty Cash	250.00	
1004 · Demeters Checking Account	4,822.90	
1005 · Simpson House Receipts	23,251.80	
1006 · Capital Campaign Checking Acct	7,302.70	
1010 · TD Ameritrade Brokerage	<u>32.70</u>	
Total Checking/Savings	86,076.85	
Accounts Receivable		
1100 · Accounts Receivable	<u>950.00</u>	
Total Accounts Receivable	<u>950.00</u>	
Total Current Assets	<u>87,026.85</u>	87,026.85
 Endowment Assets as of June 30, 2015	<u>1,586,506.00</u>	
TOTAL ASSETS	<u>1,673,532.85</u>	
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
2002 - Reading Circles Program	-122.47	
2003 - Simpson House Deposits	22,995.00	
2005 · Capital Campaign Loan-Endow	<u>57,500.00</u>	
Total Current Liabilities	80,372.53	80,372.53
Long Term Liabilities		<u>6,654.32</u> Note 1
2201 · Note Payable - due 2018	<u>180,979.29</u>	
Total Long Term Liabilities	180,979.29	180,979.29
Total Liabilities	<u>261,351.82</u>	
 Net Assets		
Designated Funds - Endowment	1,586,506.00	
Designated Funds - see detail page	62,083.41	
Undesignated Funds	-222,310.71	-222,310.71
YTD Net Receipts/Disbursements	<u>-14,097.67</u>	
Total Net Assets	<u>1,412,181.03</u>	<u>-41,331.42</u> Note 2
TOTAL LIABILITIES & NET ASSETS	<u>1,673,532.85</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, 2015

Nov 30, 15

2100 · Designated Funds	
2110 · Programs/Inst	
2112 · Music Program	5,750.00
2113 · Lay Leadership Fund	1,149.36
2115 · 150th Documentary Fund	2,650.00
2116 · Religious Education Funds	313.43
2117 · Pass Thru Expense	-2,545.04
2119 · Intern Support Fund	550.11
Total 2110 · Programs/Inst	<u>7,867.86</u>
2120 · Groups	
2121 · Youth Trip	3,139.11
2122 · Coffee House	106.49
2123 · Men's Group	1,707.94
2125 · Participation Fund	1,591.93
2127 · Summer Camp	143.94
Total 2120 · Groups	<u>6,689.41</u>
2150 · Social Justice	
2153 · Green Sanctuary	2,833.40
2154 · Partner Church	1,351.00
Total 2150 · Social Justice	<u>4,184.40</u>
2170 · Special Events	
2172 · Collections & Transfers	60.00
Total 2170 · Special Events	<u>60.00</u>
2180 · Other Church Funds	
2181 · Maintenance Reserve	7,848.79
2182 · Simpson House Renovation	27,673.11
2183 · Demeters	4,722.90
2184 · Payroll Liability	3.14
2185 - Minister's Discretionary	1,544.20
Total 2180 · Other Church Funds	<u>41,792.14</u>
Total 2100 · Designated Funds	<u>60,593.81</u>

All Souls Unitarian Universalist Church Church Operations - Budget vs. Actual Receipts and Disbursements

	July through November 2015			TOTAL			
	Nov 15	Budget	\$ Over Budget	Jul - Nov 15	Budget	\$ Over Budget	
Income							
3000 · Income							
3100 · Donations							
3101 · Pledges	49,277.02	24,250.00	25,027.02	130,497.28	121,250.00	9,247.28	291,000
3102 · New Pledges	0.00	416.67	-416.67	0.00	2,083.31	-2,083.31	5,000
3103 · Forum/Odyssey/Documentary	346.05	291.67	54.38	2,264.09	1,458.31	805.78	3,500
3104 · Sunday Service Collection	598.18	666.67	-68.49	2,587.85	3,333.31	-745.46	8,000
3105 · Contributions	2,207.33	1,166.67	1,040.66	14,011.65	5,833.31	8,178.34	14,000
3107 · Social Justice Collection	0.00	0.00	0.00	2,153.25	2,153.25	0.00	5,000
3108 · Memorial Gifts	0.00	250.00	-250.00	1,000.00	1,250.00	-250.00	3,000
Total 3100 · Donations	52,428.58	27,041.68	25,386.90	152,514.12	137,361.49	15,152.63	329,500
3200 · Rental Income							
3201 · Church Rentals	3,026.25	1,500.00	1,526.25	10,908.75	7,500.00	3,408.75	18,000
3205 · Simpson House	0.00	0.00	0.00	0.00	0.00	0.00	45,000
Total 3200 · Rental Income	3,026.25	1,500.00	1,526.25	10,908.75	7,500.00	3,408.75	63,000
3300 · Fundraising							
3301 · Sunday Plus Dinners	733.21			1,566.04			
3302 · Auction	62.00	0.00	62.00	62.00	0.00	62.00	26,000
3306 · Unplaza Art Fair	0.00	0.00	0.00	4,738.86	4,000.00	738.86	4,000
3307 · Music & RE	2,759.56	333.33	2,426.23	3,041.15	1,666.69	1,374.46	10,000
3309 · Social Justice Fundraising	392.10	0.00	392.10	1,282.10	0.00	1,282.10	0
3310 · Other Fundraising	36.22	416.67	-380.45	56.22	2,083.31	-2,027.09	5,000
Total 3300 · Fundraising	3,983.09	750.00	3,233.09	10,746.37	7,750.00	2,996.37	45,000
3400 · Other Income							
3401 · Miscellaneous Income	0.00	41.67	-41.67	1,062.83	208.31	854.52	500
3402 · Coffee & Snacks	223.09	208.33	14.76	813.23	1,041.69	-228.46	2,500
3403 · Bookshop	60.00	16.67	43.33	110.00	83.31	26.69	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	4.51	41.69	-37.18	100
3421 · Additional Funding	0.00	2,187.50	-2,187.50	0.00	10,937.50	-10,937.50	25,750
Total 3400 · Other Income	283.09	2,462.50	-2,179.41	48,034.57	58,356.50	-10,321.93	75,094
Total 3000 · Income	59,721.01	31,754.18	27,966.83	222,203.81	210,967.99	11,235.82	512,594
Total Income	59,721.01	31,754.18	27,966.83	222,203.81	210,967.99	11,235.82	512,594

All Souls Unitarian Universalist Church Church Operations - Budget vs. Actual Receipts and Disbursements

	July through November 2015			TOTAL			
	Nov 15	Budget	\$ Over Budget	Jul - Nov 15	Budget	\$ Over Budget	
Expense							
4000 · Personnel Expenses							
4100 · Senior Minister							
4110 · Minister Salary	7,133.34	7,133.33	0.01	35,666.70	35,666.69	0.01	85,600
4112 · Minister Payroll Taxes	545.71	545.67	0.04	2,728.51	2,728.31	0.20	6,548
4113 · Minister Expenses	182.34	713.33	-530.99	500.80	3,566.69	-3,065.89	8,560
4115 · Minister Life & Disability	0.00	128.17	-128.17	128.13	640.81	-512.68	1,538
4118 · Minister Pension	-241.32	713.33	-954.65	2,612.08	3,566.69	-954.61	8,560
Total 4100 · Senior Minister	7,620.07	9,233.83	-1,613.76	41,636.22	46,169.19	-4,532.97	110,806
4200 · Staff							
4201 · Staff Salaries	17,226.35	16,298.83	927.52	86,807.71	81,494.19	5,313.52	195,586
4202 · Staff Payroll Taxes	1,192.85	974.17	218.68	5,877.79	4,870.81	1,006.98	11,690
4215 · Staff Life & Disability	288.26	221.75	66.51	1,313.17	1,108.75	204.42	2,661
4216 · Staff Insurance	2,246.77	1,745.00	501.77	9,898.75	8,725.00	1,173.75	20,940
4217 · Staff Insurance CoPay	-296.16	0.00	-296.16	-1,480.80	0.00	-1,480.80	0
4218 · Staff Pension	1,252.99	1,253.00	-0.01	6,264.95	6,265.00	-0.05	15,036
4219 · RE Director Expenses	0.00			969.90	70.00	899.90	2,000
4220 · Staff Expenses & Dues	0.00	25.00	-25.00	0.00	125.00	-125.00	300
4221 · Staff Vacation Coverage	25.00	266.67	-241.67	850.00	1,333.31	-483.31	3,200
Total 4200 · Staff	21,936.06	20,784.42	1,151.64	110,501.47	103,992.06	6,509.41	251,413
Total 4000 · Personnel Expenses	29,556.13	30,018.25	-462.12	152,137.69	150,161.25	1,976.44	362,219
5000 · Expenses							
5100 · Facilities							
5105 · Payroll & Banking Services	134.05	166.67	-32.62	646.41	833.31	-186.90	2,000
5110 · Copier	573.35	583.33	-9.98	3,106.97	2,916.69	190.28	7,000
5111 · Office Phones	45.83	166.67	-120.84	1,211.08	833.31	377.77	2,000
5112 · Postage	0.00	83.33	-83.33	300.15	416.65	-116.50	1,000
5113 · Office Supplies	336.94	375.00	-38.06	1,410.63	1,875.00	-464.37	4,500
5114 · Web Hosting, Calendar, Support	119.98	208.33	-88.35	907.00	1,041.69	-134.69	2,500
5115 · Technology Hardware	794.47	83.33	711.14	1,111.44	416.69	694.75	1,000
5116 · Coffee & Snacks	90.36	208.33	-117.97	1,937.69	1,041.69	896.00	2,500
5118 · Contract HVAC Maintenance	0.00			0.00	1,416.00	-1,416.00	2,832
5151 · Electric	1,172.78	1,250.00	-77.22	8,635.71	6,250.00	2,385.71	15,000
5152 · Gas	165.49	291.67	-126.18	421.91	1,458.31	-1,036.40	3,500
5153 · Water	204.95	208.33	-3.38	943.33	1,041.69	-98.36	2,500
5154 · Security - Stanley/Southmorelan	0.00			1,197.42	1,275.00	-77.58	2,550
5155 · Trash Removal	270.14	166.67	103.47	1,337.16	833.31	503.85	2,000
5157 · Building & Cleaning Supplies	557.06	583.33	-26.27	1,569.10	2,916.69	-1,347.59	7,000
5159 · Building Maintenance	347.99	625.00	-277.01	2,647.70	3,125.00	-477.30	7,500
5160 · Grounds Maintenance	26.98	125.00	-98.02	939.06	625.00	314.06	1,500
5161 · Snow Removal	0.00	0.00	0.00	0.00	0.00	0.00	1,000
5163 · Loan Pymt -Principal & Interest	2,128.60	2,128.60	0.00	9,051.50	10,643.00	-1,591.50	25,543
5164 · Insurance-Umbrella,Workers,Comm	0.00			9,518.50	7,964.50	1,554.00	20,000
Total 5100 · Facilities	6,968.97	7,253.59	-284.62	46,892.76	46,923.53	-30.77	113,425

All Souls Unitarian Universalist Church Church Operations - Budget vs. Actual Receipts and Disbursements

	July through November 2015			TOTAL			
	Nov 15	Budget	\$ Over Budget	Jul - Nov 15	Budget	\$ Over Budget	
5200 · Programs							
5201 · Forum/Odyssey/Documentary	0.00	166.67	-166.67	1,657.39	833.31	824.08	2,000
5202 · Sunday Services	759.49	166.67	592.82	915.11	833.31	81.80	2,000
5211 · Religious Education	173.17	366.67	-193.50	2,342.39	1,833.31	509.08	4,400
5241 · Music Program	1,612.54	1,000.00	612.54	3,966.54	5,000.00	-1,033.46	12,000
5251 · Child Care - Sunday Morning	96.00			128.00			
5252 · Child Care - Events	70.00	83.33	-13.33	297.50	416.66	-119.16	1,000
Total 5200 · Programs	2,711.20	1,783.34	927.86	9,306.93	8,916.59	390.34	21,400
5300 · Membership							
5301 · Membership	63.29	33.33	29.96	728.29	166.69	561.60	400
5302 · Stewardship	125.28	83.33	41.95	169.46	416.69	-247.23	1,000
Total 5300 · Membership	188.57	116.66	71.91	897.75	583.38	314.37	1,400
5400 · Social Responsibility							
5401 · SRB	100.00	0.00	100.00	464.00	0.00	464.00	0
5402 · Social Justice Collection	392.10	0.00	392.10	2,442.35	2,153.25	289.10	5,000
5404 · Partner Church-Romania							1,350
5411 · MORE2 Dues							2,200
5406 · reStart	75.13	183.33	-108.20	711.87	916.69	-204.82	2,250
Total 5400 · Social Responsibility	567.23	183.33	383.90	3,618.22	3,069.94	548.28	10,800
5500 · Institutional Administration							
5501 · Board of Trustees	0.00	25.00	-25.00	0.00	125.00	-125.00	300
5502 · Human Resources	0.00	25.00	-25.00	323.99	125.00	198.99	300
5503 · Caring Connection	0.00	125.00	-125.00	0.00	625.00	-625.00	1,500
5504 · PSD Dues	0.00	125.00	-125.00	250.00	125.00	125.00	250
5505 · UUA Dues	0.00	250.00	-250.00	500.00	500.00	0.00	1,000
Total 5500 · Institutional Administration	0.00	550.00	-550.00	1,073.99	1,500.00	-426.01	3,350
Total 5000 · Expenses	10,435.97	9,886.92	549.05	61,789.65	60,993.44	796.21	150,375
Total Expense	39,992.10	39,905.17	86.93	213,927.34	211,154.69	2,772.65	512,594
Net Income	19,728.91	-8,150.99	27,879.90	8,276.47	-186.70	8,463.17	0

All Souls Unitarian Universalist Church Simpson House - Budget vs. Actual Receipts and Disbursements July through November 2015

	TOTAL						
	Nov 15	Budget	\$ Over Budget	Jul - Nov 15	Budget	\$ Over Budget	Working Budget
Income							
9000 · Simpson House							
9300 · Income							
9301 · Event Rentals	9,050.00	6,333.33	2,716.67	42,760.00	31,666.69	11,093.31	76,000.00
9302 · Office Rentals	400.00	600.00	-200.00	3,000.00	3,000.00	0.00	7,200.00
9303 · Linen Fees	322.00	250.00	72.00	2,316.00	1,250.00	1,066.00	3,000.00
Total 9300 · Income	9,772.00	7,183.33	2,588.67	48,076.00	35,916.69	12,159.31	86,200.00
Total 9000 · Simpson House	9,772.00	7,183.33	2,588.67	48,076.00	35,916.69	12,159.31	86,200.00
Total Income	9,772.00	7,183.33	2,588.67	48,076.00	35,916.69	12,159.31	86,200.00
Expense							
9600 · Facilities Manager							
9601 · Manager's Commission	2,976.82	1,266.67	1,710.15	11,691.06	6,333.31	5,357.75	15,200.00
Total 9600 · Facilities Manager	2,976.82	1,266.67	1,710.15	11,691.06	6,333.31	5,357.75	15,200.00
9700 · SH - Facilities & Admin							
9701 · SH-Electric	536.03	666.67	-130.64	3,291.05	3,333.31	-42.26	8,000.00
9702 · SH-Gas	140.16	208.33	-68.17	449.34	1,041.69	-592.35	2,500.00
9703 · SH-Trash Removal	90.05	166.67	-76.62	445.72	833.31	-387.59	2,000.00
9704 · SH-Water	463.94	250.00	213.94	2,451.20	1,250.00	1,201.20	3,000.00
9705 · Cleaning Supplies	0.00	16.67	-16.67	114.78	83.35	31.43	200.00
9707 · Linens & Event Supplies	231.86	250.00	-18.14	1,389.42	1,250.00	139.42	3,000.00
9708 · Maintenance & Repairs	1,539.01	416.67	1,122.34	2,750.85	2,083.31	667.54	5,000.00
9709 · Phones	-21.06	166.67	-187.73	434.15	833.31	-399.16	2,000.00
9710 · Office Supplies	0.00	8.33	-8.33	247.08	41.65	205.43	100.00
9711 · Advertising & Printing	0.00			896.00			
9712 · Transfer to Church	0.00	0.00	0.00	0.00	0.00	0.00	45,000.00
Total 9700 · SH - Facilities & Admin	2,979.99	2,150.01	829.98	12,469.59	10,749.93	1,719.66	70,800.00
Total Expense	5,956.81	3,416.68	2,540.13	24,160.65	17,083.24	7,077.41	86,000.00
Net Income	3,815.19	3,766.65	48.54	23,915.35	18,833.45	5,081.90	200.00

All Souls Unitarian Universalist Church
Capital Campaign
Receipts and Disbursements
March through November 2015

										TOTAL
	Mar 15	Apr 15	May 15	Jun 15	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Mar - Nov 15
Expense										
4000 · Personnel Expenses										
4200 · Staff										
4201 · Staff Salaries	0.00	0.00	0.00	0.00	0.00	185.50	371.00	406.00	202.50	1,165.00
Total 4200 · Staff	0.00	0.00	0.00	0.00	0.00	185.50	371.00	406.00	202.50	1,165.00
Total 4000 · Personnel Expenses	0.00	0.00	0.00	0.00	0.00	185.50	371.00	406.00	202.50	1,165.00
5000 · Expenses										
5100 · Facilities										
5105 · Payroll & Banking Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	0.00	3.00
5113 · Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.81	0.00	10.81
Total 5100 · Facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.81	0.00	13.81
5200 · Programs										
5252 · Child Care - Events	0.00	0.00	0.00	0.00	0.00	0.00	197.50	0.00	0.00	197.50
Total 5200 · Programs	0.00	0.00	0.00	0.00	0.00	0.00	197.50	0.00	0.00	197.50
5300 · Membership										
5302 · Stewardship	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 5300 · Membership	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 5000 · Expenses	0.00	0.00	0.00	0.00	0.00	0.00	197.50	13.81	0.00	211.31
8000 · Capital Campaign Expenses										
8001 · Feasibility Consultant	1,000.00	0.00	0.00	1,995.44	0.00	0.00	7,000.00	0.00	0.00	9,995.44
8010 · Architect Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,230.87	17,182.98	20,413.85
8020 · Building Evaluations										
8021 · Roof Consultant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,400.00	0.00	2,400.00
8022 · Structural Consultant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,500.00	0.00	6,500.00
8023 · Engineering & HVAC Consultants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,972.00	2,253.64	5,225.64
Total 8020 · Building Evaluations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,872.00	2,253.64	14,125.64
8100 · Audit Expenses	0.00	0.00	0.00	0.00	0.00	4,750.00	0.00	0.00	0.00	4,750.00
Total 8000 · Capital Campaign Expenses	1,000.00	0.00	0.00	1,995.44	0.00	4,750.00	7,000.00	15,102.87	19,436.62	49,284.93
Total Expense	1,000.00	0.00	0.00	1,995.44	0.00	4,935.50	7,568.50	15,522.68	19,639.12	50,661.24
Net Income	-1,000.00	0.00	0.00	-1,995.44	0.00	-4,935.50	-7,568.50	-15,522.68	-19,639.12	-50,661.24