

All Souls Unitarian Universalist Church
Statement of Financial Position
As of October 31, 2014

| | <u>Oct 31, 14</u> | |
|---|----------------------------|---------------------------------|
| ASSETS | | |
| Current Assets | | |
| Checking/Savings | | |
| 1001 · Checking | 28,674.34 | |
| 1003 · Petty Cash | 250.00 | |
| 1005 · Simpson House Receipts | 7,330.76 | |
| 1006 · TD Ameritrade Brokerage | 7,907.98 | |
| Total Checking/Savings | <u>44,163.08</u> | |
| Accounts Receivable | | |
| 11000 · Employee Pay Advance | 0.00 | |
| Total Accounts Receivable | <u>0.00</u> | |
| Total Current Assets | <u>44,163.08</u> | 44,163.08 |
| Endowment Assets as of Sept 30, 2014 | <u>1,468,895.00</u> | |
| TOTAL ASSETS | <u><u>1,513,058.08</u></u> | |
| LIABILITIES & NET ASSETS | | |
| Liabilities | | |
| Current Liabilities | | |
| 5001 · Southwest Credit Card | 1,167.35 | |
| 2002 - Reading Circles Program | 3,741.06 | |
| 2003 - Simpson House Deposits | 22,053.15 | |
| Total Current Liabilities | 26,961.56 | <u>26,961.56</u> |
| Long Term Liabilities | | 17,201.52 Note 1 |
| 2201 · Note Payable - due 2018 | 201,239.89 | |
| Total Long Term Liabilities | 201,239.89 | 201,239.89 |
| Total Liabilities | <u>228,201.45</u> | |
| Net Assets | | |
| Designated Funds - Endowment | 1,468,895.00 | |
| Designated Funds - see detail page | 48,554.07 | |
| Undesignated Funds | -232,952.15 | -232,952.15 |
| YTD Net Receipts/Disbursements | 359.71 | |
| Total Net Assets | <u>1,284,856.63</u> | <u>-31,712.26</u> Note 2 |
| TOTAL LIABILITIES & NET ASSETS | <u><u>1,513,058.08</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 October 31, 2014

| | <u>Oct 31, 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 | 2,465.12 |
| 2157 · Emergency Assistance Fund | 931.00 |
| Total 2150 · Social Justice | <u>3,396.12</u> |
| 2170 · Special Events | |
| 2172 · Collections & Transfers | 7,532.03 |
| Total 2170 · Special Events | <u>7,532.03</u> |
| 2180 · Other Church Funds | |
| 2181 · Maintenance Reserve | 7,981.61 |
| 2182 · Simpson House Renovation | 20,923.59 |
| Total 2180 · Other Church Funds | <u>28,905.20</u> |
| Total 2100 · Designated Funds | <u>48,554.07</u> |

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July through October 2014

| | TOTAL | | | | | | |
|-----------------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|----------------|
| | Oct 14 | Budget | \$ Over Budget | Jul - Oct 14 | Budget | \$ Over Budget | Working Budget |
| Income | | | | | | | |
| 3000 · Income | | | | | | | |
| 3100 · Donations | | | | | | | |
| 3101 · Pledges | 23,392.10 | 24,583.00 | -1,190.90 | 88,265.59 | 98,332.00 | -10,066.41 | 295,000 |
| 3102 · New Member Pledges | 0.00 | 417.00 | -417.00 | 0.00 | 1,664.00 | -1,664.00 | 5,000 |
| 3103 · Forum/Odyssey/Documentary | 458.77 | 208.00 | 250.77 | 1,204.29 | 832.00 | 372.29 | 2,500 |
| 3104 · Sunday Service Collection | 683.43 | 833.00 | -149.57 | 2,527.53 | 3,332.00 | -804.47 | 10,000 |
| 3105 · MEP | 1,983.50 | 1,500.00 | 483.50 | 6,978.50 | 6,000.00 | 978.50 | 18,000 |
| 3106 · Unpledged Donations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 3107 · Social Justice Collection | 446.00 | 446.00 | 0.00 | 1,538.39 | 1,538.39 | 0.00 | 5,000 |
| 3108 · Memorial Gifts | 1,000.00 | 250.00 | 750.00 | 1,350.00 | 1,000.00 | 350.00 | 3,000 |
| Total 3100 · Donations | 27,963.80 | 28,237.00 | -273.20 | 101,864.30 | 112,698.39 | -10,834.09 | 338,500 |
| 3200 · Rental Income | | | | | | | |
| 3201 · Church Rentals | 3,487.50 | 1,250.00 | 2,237.50 | 6,563.75 | 5,000.00 | 1,563.75 | 15,000 |
| 3205 · Simpson House | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 40,000 |
| Total 3200 · Rental Income | 3,487.50 | 1,250.00 | 2,237.50 | 6,563.75 | 5,000.00 | 1,563.75 | 55,000 |
| 3300 · Fundraising | | | | | | | |
| 3302 · Auction | 26.00 | 0.00 | 26.00 | 286.00 | 0.00 | 286.00 | 26,000 |
| 3306 · Unplaza Art Fair | -70.13 | 0.00 | -70.13 | 2,781.02 | 4,000.00 | -1,218.98 | 4,000 |
| 3307 · Music & RE | 50.00 | 833.00 | -783.00 | 132.00 | 3,332.00 | -3,200.00 | 10,000 |
| 3309 · Social Justice Fundraising | 0.00 | 0.00 | 0.00 | 431.78 | 0.00 | 431.78 | 0 |
| 3310 · Other Fundraising | 335.40 | 417.00 | -81.60 | 147.16 | 1,668.00 | -1,520.84 | 5,000 |
| Total 3300 · Fundraising | 341.27 | 1,250.00 | -908.73 | 3,777.96 | 9,000.00 | -5,222.04 | 45,000 |
| 3400 · Other Income | | | | | | | |
| 3401 · Miscellaneous Income | 0.00 | 42.00 | -42.00 | 277.73 | 168.00 | 109.73 | 500 |
| 3402 · Coffee & Snacks | 281.49 | 208.00 | 73.49 | 946.31 | 832.00 | 114.31 | 2,500 |
| 3403 · Bookshop | 87.00 | 17.00 | 70.00 | 218.60 | 68.00 | 150.60 | 200 |
| 3404 · Recycling | 0.00 | 17.00 | -17.00 | 0.00 | 68.00 | -68.00 | 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 | 0.00 | 32.00 | -32.00 | 100 |
| 3410 · Endowment Grant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20,000 |
| 3421 · Additional Funding | 0.00 | 1,341.17 | -1,341.17 | 0.00 | 5,364.64 | -5,364.64 | 16,094 |
| Total 3400 · Other Income | 368.49 | 1,633.17 | -1,264.68 | 42,492.64 | 47,582.64 | -5,090.00 | 80,644 |
| Total 3000 · Income | 32,161.06 | 32,370.17 | -209.11 | 154,698.65 | 174,281.03 | -19,582.38 | 519,144 |
| Total Income | 32,161.06 | 32,370.17 | -209.11 | 154,698.65 | 174,281.03 | -19,582.38 | 519,144 |

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July through October 2014

| | TOTAL | | | | | | |
|--|------------------|------------------|----------------|-------------------|-------------------|------------------|----------------|
| | Oct 14 | Budget | \$ Over Budget | Jul - Oct 14 | Budget | \$ Over Budget | Working Budget |
| Expense | | | | | | | |
| 4000 · Personnel Expenses | | | | | | | |
| 4100 · Senior Minister | | | | | | | |
| 4110 · Minister Salary | 7,133.34 | 7,133.34 | 0.00 | 28,533.36 | 28,533.37 | -0.01 | 85,600 |
| 4112 · Minister FICA | 545.69 | 545.69 | 0.00 | 2,182.76 | 2,182.78 | -0.02 | 6,548 |
| 4113 · Minister Expenses | 21.81 | 713.00 | -691.19 | 3,138.35 | 2,852.00 | 286.35 | 8,560 |
| 4115 · Minister Life & Disability | 256.26 | 128.13 | 128.13 | 512.52 | 512.52 | 0.00 | 1,538 |
| 4118 · Minister Pension | 713.35 | 713.35 | 0.00 | 2,853.40 | 2,853.40 | 0.00 | 8,560 |
| Total 4100 · Senior Minister | 8,670.45 | 9,233.51 | -563.06 | 37,220.39 | 36,934.07 | 286.32 | 110,806 |
| 4200 · Staff | | | | | | | |
| 4201 · Staff Salaries | 16,718.20 | 17,010.00 | -291.80 | 69,592.76 | 68,040.00 | 1,552.76 | 204,120 |
| 4202 · Staff FICA | 970.03 | 1,040.00 | -69.97 | 3,936.66 | 4,160.00 | -223.34 | 12,478 |
| 4215 · Staff Life & Disability | 320.26 | 222.00 | 98.26 | 640.52 | 888.00 | -247.48 | 2,661 |
| 4216 · Staff Insurance | 2,837.64 | 1,718.00 | 1,119.64 | 6,823.19 | 6,872.00 | -48.81 | 16,000 |
| 4217 · Staff Insurance CoPay | -664.67 | -760.00 | 95.33 | -2,754.95 | -3,040.00 | 285.05 | 0 |
| 4218 · Staff Pension | 1,252.99 | 1,253.00 | -0.01 | 5,011.96 | 5,012.00 | -0.04 | 15,036 |
| 4219 · Staff Expenses | 0.00 | 0.00 | 0.00 | 970.85 | 890.87 | 79.98 | 2,000 |
| 4220 · Staff Conferences & Dues | 0.00 | 25.00 | -25.00 | 0.00 | 100.00 | -100.00 | 300 |
| 4221 · Staff Vacation Coverage | 0.00 | 17.00 | -17.00 | 0.00 | 68.00 | -68.00 | 200 |
| Total 4200 · Staff | 21,434.45 | 20,525.00 | 909.45 | 84,220.99 | 82,990.87 | 1,230.12 | 252,795 |
| Total 4000 · Personnel Expenses | 30,104.90 | 29,758.51 | 346.39 | 121,441.38 | 119,924.94 | 1,516.44 | 363,601 |
| 5000 · Expenses | | | | | | | |
| 5100 · Facilities | | | | | | | |
| 5105 · Payroll & Banking Services | 133.00 | 167.00 | -34.00 | 510.25 | 668.00 | -157.75 | 2,000 |
| 5110 · Copier | 1,099.24 | 583.00 | 516.24 | 2,901.36 | 2,332.00 | 569.36 | 7,000 |
| 5111 · Office Phones | 229.76 | 167.00 | 62.76 | 912.60 | 668.00 | 244.60 | 2,000 |
| 5112 · Postage | 17.90 | 83.00 | -65.10 | 366.65 | 332.00 | 34.65 | 1,000 |
| 5113 · Office Supplies | 586.78 | 375.00 | 211.78 | 1,231.99 | 1,500.00 | -268.01 | 4,500 |
| 5114 · Web Hosting, Calendar, Support | 180.90 | 208.00 | -27.10 | 1,216.00 | 832.00 | 384.00 | 2,500 |
| 5115 · Technology Hardware | 578.70 | 500.00 | 78.70 | 4,089.46 | 4,000.00 | 89.46 | 6,000 |
| 5116 · Coffee & Snacks | 811.15 | 808.00 | 3.15 | 811.15 | 832.00 | -20.85 | 2,500 |
| 5118 · Contract HVAC Maintenance | 1,373.35 | 1,373.35 | 0.00 | 1,373.35 | 1,373.35 | 0.00 | 3,000 |
| 5151 · Electric | 1,384.34 | 1,250.00 | 134.34 | 6,363.66 | 5,000.00 | 1,363.66 | 15,000 |
| 5152 · Gas | 48.03 | 292.00 | -243.97 | 207.83 | 1,168.00 | -960.17 | 3,500 |
| 5153 · Water | 214.58 | 208.00 | 6.58 | 788.32 | 832.00 | -43.68 | 2,500 |
| 5154 · Security - Stanley/Southmorelan | 996.66 | 975.00 | 21.66 | 1,250.66 | 1,125.00 | 125.66 | 2,550 |
| 5155 · Trash Removal | 164.92 | 167.00 | -2.08 | 661.61 | 668.00 | -6.39 | 2,000 |
| 5157 · Building & Cleaning Supplies | 668.62 | 583.00 | 85.62 | 2,123.11 | 2,332.00 | -208.89 | 7,000 |
| 5159 · Building Maintenance | 123.00 | 625.00 | -502.00 | 1,457.09 | 2,500.00 | -1,042.91 | 7,500 |
| 5160 · Grounds Maintenance | 37.78 | 125.00 | -87.22 | 201.04 | 500.00 | -298.96 | 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 | 8,514.40 | 8,514.40 | 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 | 10,777.31 | 10,617.95 | 159.36 | 42,966.03 | 44,062.25 | -1,096.22 | 118,593 |

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July through October 2014

| | TOTAL | | | | | | |
|--|-------------------|-------------------|----------------|-------------------|-------------------|-------------------|----------------|
| | Oct 14 | Budget | \$ Over Budget | Jul - Oct 14 | Budget | \$ Over Budget | Working Budget |
| 5200 · Programs | | | | | | | |
| 5201 · Forum/Odyssey/Documentary | 755.00 | 167.00 | 588.00 | 1,205.00 | 668.00 | 537.00 | 2,000 |
| 5202 · Sunday Services | 0.00 | 167.00 | -167.00 | 250.00 | 668.00 | -418.00 | 2,000 |
| 5211 · Religious Eduction | 718.67 | 367.00 | 351.67 | 1,722.63 | 1,468.00 | 254.63 | 4,400 |
| 5241 · Music Program | 2,561.09 | 2,500.00 | 61.09 | 3,836.69 | 4,000.00 | -163.31 | 12,000 |
| 5252 · Child Care - Events | 125.00 | 83.00 | 42.00 | 150.00 | 332.00 | -182.00 | 1,000 |
| Total 5200 · Programs | 4,159.76 | 3,284.00 | 875.76 | 7,164.32 | 7,136.00 | 28.32 | 21,400 |
| 5300 · Membership | | | | | | | |
| 5301 · Membership | 0.00 | 0.00 | 0.00 | 677.00 | 400.00 | 277.00 | 400 |
| 5302 · Stewardship | 0.00 | 83.00 | -83.00 | 176.89 | 332.00 | -155.11 | 1,000 |
| Total 5300 · Membership | 0.00 | 83.00 | -83.00 | 853.89 | 732.00 | 121.89 | 1,400 |
| 5400 · Social Responsibility | | | | | | | |
| 5402 · Social Justice Collection | 0.00 | 446.00 | -446.00 | 1,092.39 | 1,538.39 | -446.00 | 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 | 732.00 | -140.75 | 2,200 |
| 5411 · MORE2 Dues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,250 |
| Total 5400 · Social Responsibility | 0.00 | 629.00 | -629.00 | 1,683.64 | 2,420.39 | -736.75 | 10,800 |
| 5500 · Council on the Institution | | | | | | | |
| 5501 · Board of Trustees | 0.00 | 25.00 | -25.00 | 28.00 | 100.00 | -72.00 | 300 |
| 5502 · Human Resources | 0.00 | 25.00 | -25.00 | 0.00 | 100.00 | -100.00 | 300 |
| 5503 · Caring Connection | 147.08 | 125.00 | 22.08 | 147.08 | 500.00 | -352.92 | 1,500 |
| 5504 · PSD Dues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 250 |
| 5505 · UUA Dues | 0.00 | 0.00 | 0.00 | 250.00 | 250.00 | 0.00 | 1,000 |
| Total 5500 · Council on the Institution | 147.08 | 175.00 | -27.92 | 425.08 | 950.00 | -524.92 | 3,350 |
| Total 5000 · Expenses | 15,084.15 | 14,788.95 | 295.20 | 53,092.96 | 55,300.64 | -2,207.68 | 155,543 |
| Total Expense | 45,189.05 | 44,547.46 | 641.59 | 174,534.34 | 175,225.58 | -691.24 | 519,144 |
| Net Income | -13,027.99 | -12,177.29 | -850.70 | -19,835.69 | -944.55 | -18,891.14 | 0 |

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

| | TOTAL | | | | | | |
|--|-------------------------|------------------------|------------------------|-------------------------|-------------------------|------------------------|-------------------|
| | Oct 14 | Budget | \$ Over Budget | Jul - Oct 14 | Budget | \$ Over Budget | Working Budget |
| Income | | | | | | | |
| 9000 · Simpson House | | | | | | | |
| 9300 · Income | | | | | | | |
| 9301 · Event Rentals | 15,295.00 | 5,837.00 | 9,458.00 | 29,140.00 | 23,336.00 | 5,804.00 | 70,000 |
| 9302 · Office Rentals | 800.00 | 600.00 | 200.00 | 2,800.00 | 2,400.00 | 400.00 | 7,200 |
| 9303 · Linen Fees | 499.00 | 250.00 | 249.00 | 994.00 | 1,000.00 | -6.00 | 3,000 |
| Total 9300 · Income | <u>16,594.00</u> | <u>6,687.00</u> | <u>9,907.00</u> | <u>32,934.00</u> | <u>26,736.00</u> | <u>6,198.00</u> | <u>80,200</u> |
| Total 9000 · Simpson House | <u>16,594.00</u> | <u>6,687.00</u> | <u>9,907.00</u> | <u>32,934.00</u> | <u>26,736.00</u> | <u>6,198.00</u> | <u>80,200</u> |
| Total Income | <u>16,594.00</u> | <u>6,687.00</u> | <u>9,907.00</u> | <u>32,934.00</u> | <u>26,736.00</u> | <u>6,198.00</u> | <u>80,200</u> |
| Gross Profit | 16,594.00 | 6,687.00 | 9,907.00 | 32,934.00 | 26,736.00 | 6,198.00 | 80,200 |
| Expense | | | | | | | |
| 9600 · Facilities Manager | | | | | | | |
| 9601 · Manager's Salary | 2,091.80 | 1,167.00 | 924.80 | 5,836.10 | 4,668.00 | 1,168.10 | 14,000 |
| Total 9600 · Facilities Manager | <u>2,091.80</u> | <u>1,167.00</u> | <u>924.80</u> | <u>5,836.10</u> | <u>4,668.00</u> | <u>1,168.10</u> | |
| 9700 · Facilities & Admin | | | | | | | |
| 9701 · Electric | 527.03 | 583.00 | -55.97 | 2,612.33 | 2,332.00 | 280.33 | 7,000 |
| 9702 · Gas | 64.66 | 208.00 | -143.34 | 270.64 | 832.00 | -561.36 | 2,500 |
| 9703 · Trash Removal | 132.52 | 100.00 | 32.52 | 532.01 | 400.00 | 132.01 | 1,200 |
| 9704 · Water | 262.62 | 250.00 | 12.62 | 925.73 | 1,000.00 | -74.27 | 3,000 |
| 9705 · Cleaning Supplies | 0.00 | 67.00 | -67.00 | 0.00 | 268.00 | -268.00 | 800 |
| 9707 · Linens & Event Supplies | 454.69 | 250.00 | 204.69 | 1,301.56 | 1,000.00 | 301.56 | 3,000 |
| 9708 · Maintenance & Repairs | 104.00 | 417.00 | -313.00 | 676.93 | 1,668.00 | -991.07 | 5,000 |
| 9709 · Phones | 114.87 | 208.00 | -93.13 | 505.09 | 832.00 | -326.91 | 2,500 |
| 9710 · Office Supplies | 0.00 | 42.00 | -42.00 | 78.21 | 168.00 | -89.79 | 500 |
| 9711 · Advertising & Printing | 0.00 | 58.00 | -58.00 | 0.00 | 232.00 | -232.00 | 700 |
| 9712 · Transfer to Church | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 40,000 |
| Total 9700 · Facilities & Admin | <u>1,660.39</u> | <u>2,183.00</u> | <u>-522.61</u> | <u>6,902.50</u> | <u>8,732.00</u> | <u>-1,829.50</u> | <u>66,200</u> |
| Total Expense | <u>3,752.19</u> | <u>3,350.00</u> | <u>402.19</u> | <u>12,738.60</u> | <u>13,400.00</u> | <u>-661.40</u> | <u>80,200</u> |
| Net Income | <u><u>12,841.81</u></u> | <u><u>3,337.00</u></u> | <u><u>9,504.81</u></u> | <u><u>20,195.40</u></u> | <u><u>13,336.00</u></u> | <u><u>6,859.40</u></u> | <u><u>0</u></u> |