

All Souls Unitarian Universalist Church

Statement of Financial Position

As of October 31, 2015

	<u>Oct 31, 15</u>		
ASSETS			
Current Assets			
Checking/Savings			
1001 · Checking	10,117.54		
1002 · Minister's Discretionary	2,938.80		
1003 · Petty Cash	250.00		
1004 · Demeters Checking Account	4,822.90		
1005 · Simpson House Receipts	37,847.74		
1006 · Capital Campaign Checking Acct	8,550.00		
1010 · TD Ameritrade Brokerage	5,828.19		
Total Checking/Savings	70,355.17		
Accounts Receivable			
1100 · Accounts Receivable	1,050.00		
Total Accounts Receivable	1,050.00		
Other Current Assets			
1106 · Intercompany To/Fr Capital Camp	4,573.68		
Total Other Current Assets	4,573.68		
Total Current Assets	75,978.85	75,978.85	
Endowment Assets as of June 30, 2015	1,586,506.00		
TOTAL ASSETS	1,662,484.85		
LIABILITIES & NET ASSETS			
Liabilities			
Current Liabilities			
20000 · Accounts Payable	48.56		
2002 - Reading Circles Program	-122.47		
2003 - Simpson House Deposits	32,935.00		
Total Current Liabilities	32,861.09	32,861.09	
Long Term Liabilities		43,117.76	Note 1
2201 · Note Payable - due 2018	182,557.68		
Total Long Term Liabilities	182,557.68	182,557.68	
Total Liabilities	215,418.77		
Net Assets			
Designated Funds - Endowment	1,586,506.00		
Designated Funds - see detail page	55,699.16		
Undesignated Funds	-214,118.54	-214,118.54	
YTD Net Receipts/Disbursements	18,979.46		
Total Net Assets	1,447,066.08	-31,560.86	Note 2
TOTAL LIABILITIES & NET ASSETS	1,662,484.85		

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, 2015

	<u>Oct 31, 15</u>
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	-560.00
2119 · Intern Support Fund	550.11
Total 2110 · Programs/Inst	<u>9,852.90</u>
2120 · Groups	
2121 · Youth Trip	3,193.98
2122 · Coffee House	106.49
2123 · Men's Group	1,625.94
2125 · Participation Fund	1,591.93
2127 · Summer Camp	143.94
2131 · Guatemala Dreams	25.00
Total 2120 · Groups	<u>6,687.28</u>
2150 · Social Justice	
2153 · Green Sanctuary	2,443.11
2154 · Partner Church	741.00
Total 2150 · Social Justice	<u>3,184.11</u>
2170 · Special Events	
2172 · Collections & Transfers	100.00
Total 2170 · Special Events	<u>100.00</u>
2180 · Other Church Funds	
2181 · Maintenance Reserve	7,848.79
2182 · Simpson House Renovation	28,026.11
2184 · Payroll Liability	-0.03
Total 2180 · Other Church Funds	<u>35,874.87</u>
Total 2100 · Designated Funds	<u>55,699.16</u>

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July through October 2015

	TOTAL						Working Budget
	Oct 15	Budget	\$ Over Budget	Jul - Oct 15	Budget	\$ Over Budget	
Income							
3000 · Income							
3100 · Donations							
3101 · Pledges	24,237.19	24,250.00	-12.81	81,210.26	97,000.00	-15,789.74	291,000
3102 · New Pledges	0.00	416.67	-416.67	0.00	1,666.64	-1,666.64	5,000
3103 · Forum/Odyssey/Documentary	262.32	291.67	-29.35	1,918.29	1,166.64	751.65	3,500
3104 · Sunday Service Collection	386.86	666.67	-279.81	1,999.67	2,666.64	-666.97	8,000
3105 · Contributions	3,057.33	1,166.67	1,890.66	11,804.32	4,666.64	7,137.68	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	1,000.00	0.00	3,000
Total 3100 · Donations	27,943.70	27,041.68	902.02	100,085.79	110,319.81	-10,234.02	329,500
3200 · Rental Income							
3201 · Church Rentals	1,005.00	1,500.00	-495.00	7,882.50	6,000.00	1,882.50	18,000
3205 · Simpson House	0.00	0.00	0.00	0.00	0.00	0.00	45,000
Total 3200 · Rental Income	1,005.00	1,500.00	-495.00	7,882.50	6,000.00	1,882.50	63,000
3300 · Fundraising							
3302 · Auction	0.00	0.00	0.00	0.00	0.00	0.00	26,000
3306 · Unplaza Art Fair	389.03	0.00	389.03	4,736.88	4,000.00	736.88	4,000
3307 · Music & RE	280.00	333.33	-53.33	305.00	1,333.36	-1,028.36	10,000
3309 · Social Justice Fundraising	490.00	0.00	490.00	890.00	0.00	890.00	0
3310 · Other Fundraising	848.13	416.67	431.46	1,414.83	1,666.64	-251.81	5,000
Total 3300 · Fundraising	2,007.16	750.00	1,257.16	7,346.71	7,000.00	346.71	45,000
3400 · Other Income							
3401 · Miscellaneous Income	187.00	41.67	145.33	974.39	166.64	807.75	500
3402 · Coffee & Snacks	157.25	208.33	-51.08	590.14	833.36	-243.22	2,500
3403 · Bookshop	0.00	16.67	-16.67	50.00	66.64	-16.64	200
3404 · Recycling	0.00	0.00	0.00	0.00	0.00	0.00	0
3405 · Endowment Distribution	0.00			46,832.60	46,044.00	788.60	46,044
3407 · Investment Income	0.00	8.33	-8.33	0.00	33.36	-33.36	100
3421 · Additional Funding	0.00	2,187.50	-2,187.50	0.00	8,750.00	-8,750.00	26,250
Total 3400 · Other Income	344.25	2,462.50	-2,118.25	48,447.13	55,894.00	-7,446.87	75,594
Total 3000 · Income	31,300.11	31,754.18	-454.07	163,762.13	179,213.81	-15,451.68	513,094
Total Income	31,300.11	31,754.18	-454.07	163,762.13	179,213.81	-15,451.68	513,094

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July through October 2015

	TOTAL						Working Budget
	Oct 15	Budget	\$ Over Budget	Jul - Oct 15	Budget	\$ Over Budget	
Expense							
4000 · Personnel Expenses							
4100 · Senior Minister							
4110 · Minister Salary	7,133.34	7,133.33	0.01	28,533.36	28,533.36	0.00	85,600
4112 · Minister Payroll Taxes	545.70	545.67	0.03	2,182.80	2,182.64	0.16	6,548
4113 · Minister Expenses	18.00	713.33	-695.33	304.31	2,853.36	-2,549.05	8,560
4115 · Minister Life & Disability	0.00	128.17	-128.17	128.13	512.64	-384.51	1,538
4118 · Minister Pension	713.35	713.33	0.02	2,853.40	2,853.36	0.04	8,560
Total 4100 · Senior Minister	8,410.39	9,233.83	-823.44	34,002.00	36,935.36	-2,933.36	110,806
4200 · Staff							
4201 · Staff Salaries	17,789.60	16,298.83	1,490.77	68,618.86	65,195.36	3,423.50	195,586
4202 · Staff Payroll Taxes	1,216.85	974.17	242.68	4,684.94	3,896.64	788.30	11,690
4215 · Staff Life & Disability	288.26	221.75	66.51	1,024.91	887.00	137.91	2,661
4216 · Staff Insurance	1,775.67	1,745.00	30.67	7,651.98	6,980.00	671.98	20,940
4217 · Staff Insurance CoPay	-296.16	0.00	-296.16	-1,184.64	0.00	-1,184.64	0
4218 · Staff Pension	1,252.99	1,253.00	-0.01	5,011.96	5,012.00	-0.04	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	100.00	-100.00	300
4221 · Staff Vacation Coverage	75.00	266.67	-191.67	825.00	1,066.64	-241.64	3,200
Total 4200 · Staff	22,102.21	20,784.42	1,317.79	87,602.91	83,207.64	4,395.27	251,413
Total 4000 · Personnel Expenses	30,512.60	30,018.25	494.35	121,604.91	120,143.00	1,461.91	362,219
5000 · Expenses							
5100 · Facilities							
5105 · Payroll & Banking Services	120.46	166.67	-46.21	488.33	666.64	-178.31	2,000
5110 · Copier	356.46	583.33	-226.87	2,533.62	2,333.36	200.26	7,000
5111 · Office Phones	396.11	166.67	229.44	1,119.42	666.64	452.78	2,000
5112 · Postage	120.00	83.33	36.67	300.15	333.32	-33.17	1,000
5113 · Office Supplies	448.38	375.00	73.38	1,049.52	1,500.00	-450.48	4,500
5114 · Web Hosting, Calendar, Support	168.40	208.33	-39.93	786.10	833.36	-47.26	2,500
5115 · Technology Hardware	0.00	83.33	-83.33	491.43	333.36	158.07	1,000
5116 · Coffee & Snacks	641.18	641.18	0.00	1,847.33	1,847.33	0.00	2,500
5118 · Contract HVAC Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	2,832
5151 · Electric	1,292.09	1,250.00	42.09	7,262.93	5,000.00	2,262.93	15,000
5152 · Gas	65.00	291.67	-226.67	256.42	1,166.64	-910.22	3,500
5153 · Water	237.65	208.33	29.32	738.38	833.36	-94.98	2,500
5154 · Security - Stanley/Southmorelan	150.00	150.00	0.00	1,197.42	1,275.00	-77.58	2,550
5155 · Trash Removal	272.24	166.67	105.57	1,067.02	666.64	400.38	2,000
5157 · Building & Cleaning Supplies	30.02	583.33	-553.31	1,005.86	2,333.36	-1,327.50	7,000
5159 · Building Maintenance	488.55	625.00	-136.45	2,299.71	2,500.00	-200.29	7,500
5160 · Grounds Maintenance	569.00	125.00	444.00	912.08	500.00	412.08	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 · Insurance-Umbrella,Workers,Comm	-303.00			9,518.50	7,964.50	1,554.00	20,000
Total 5100 · Facilities	7,181.14	7,836.44	-655.30	41,388.62	39,267.91	2,120.71	113,425

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July through October 2015

	TOTAL						Working Budget
	Oct 15	Budget	\$ Over Budget	Jul - Oct 15	Budget	\$ Over Budget	
5200 · Programs							
5201 · Forum/Odyssey/Documentary	565.00	166.67	398.33	1,657.39	666.64	990.75	2,000
5202 · Sunday Services	38.10	166.67	-128.57	138.10	666.64	-528.54	2,000
5211 · Religious Eduction	445.43	366.67	78.76	2,160.36	1,466.64	693.72	4,400
5241 · Music Program	1,350.00	1,000.00	350.00	2,354.00	4,000.00	-1,646.00	12,000
5252 · Child Care - Events	0.00	83.33	-83.33	62.00	333.33	-271.33	1,000
Total 5200 · Programs	2,398.53	1,783.34	615.19	6,371.85	7,133.25	-761.40	21,400
5300 · Membership							
5301 · Membership	371.00	33.33	337.67	657.00	133.36	523.64	400
5302 · Stewardship	44.18	83.33	-39.15	44.18	333.36	-289.18	1,000
Total 5300 · Membership	415.18	116.66	298.52	701.18	466.72	234.46	1,400
5400 · Social Responsibility							
5401 · SRB	0.00	0.00	0.00	364.00	0.00	364.00	0
5402 · Social Justice Collection	0.00	0.00	0.00	2,050.25	2,153.25	-103.00	5,000
5404 · Partner Church-Romania	0.00	0.00	0.00	0.00	0.00	0.00	1,350
5411 · MORE2 Dues	0.00	0.00	0.00	0.00	0.00	0.00	2,200
5406 · reStart	171.24	183.33	-12.09	636.74	733.36	-96.62	2,250
Total 5400 · Social Responsibility	171.24	183.33	-12.09	3,050.99	2,886.61	164.38	10,800
5500 · Institutional Administration							
5501 · Board of Trustees	0.00	25.00	-25.00	0.00	100.00	-100.00	300
5502 · Human Resources	0.00	25.00	-25.00	323.99	100.00	223.99	300
5503 · Caring Connection	0.00	125.00	-125.00	0.00	500.00	-500.00	1,500
5504 · PSD Dues	0.00			250.00			250
5505 · UUA Dues	250.00			500.00	250.00	250.00	1,000
5508 · Minister's Discretionary Fund	-931.00			-606.00			500
Total 5500 · Institutional Administration	-681.00	175.00	-856.00	467.99	950.00	-482.01	3,850
Total 5000 · Expenses	9,485.09	10,094.77	-609.68	51,980.63	50,704.49	1,276.14	150,875
Total Expense	39,997.69	40,113.02	-115.33	173,585.54	170,847.49	2,738.05	513,094
Net Income	-8,697.58	-8,358.84	-338.74	-9,823.41	8,366.32	-18,189.73	0

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

	TOTAL						
	Oct 15	Budget	\$ Over Budget	Jul - Oct 15	Budget	\$ Over Budget	Working Budget
Income							
9000 · Simpson House							
9300 · Income							
9301 · Event Rentals	14,700.00	6,333.33	8,366.67	33,710.00	25,333.36	8,376.64	76,000.00
9302 · Office Rentals	600.00	600.00	0.00	2,600.00	2,400.00	200.00	7,200.00
9303 · Linen Fees	340.00	250.00	90.00	1,994.00	1,000.00	994.00	3,000.00
Total 9300 · Income	15,640.00	7,183.33	8,456.67	38,304.00	28,733.36	9,570.64	86,200.00
Total 9000 · Simpson House	15,640.00	7,183.33	8,456.67	38,304.00	28,733.36	9,570.64	86,200.00
Total Income	15,640.00	7,183.33	8,456.67	38,304.00	28,733.36	9,570.64	86,200.00
Expense							
9600 · Facilities Manager							
9601 · Manager's Commission	2,759.12	1,266.67	1,492.45	8,714.24	5,066.64	3,647.60	15,200.00
Total 9600 · Facilities Manager	2,759.12	1,266.67	1,492.45	8,714.24	5,066.64	3,647.60	15,200.00
9700 · SH - Facilities & Admin							
9701 · SH-Electric	556.35	666.67	-110.32	2,755.02	2,666.64	88.38	8,000.00
9702 · SH-Gas	57.19	208.33	-151.14	309.18	833.36	-524.18	2,500.00
9703 · SH-Trash Removal	90.75	166.67	-75.92	355.67	666.64	-310.97	2,000.00
9704 · SH-Water	565.69	250.00	315.69	1,987.26	1,000.00	987.26	3,000.00
9705 · SH-Cleaning Supplies	0.00	16.67	-16.67	114.78	66.68	48.10	200.00
9707 · Linens & Event Supplies	255.64	250.00	5.64	1,157.56	1,000.00	157.56	3,000.00
9708 · Maintenance & Repairs	1,152.82	416.67	736.15	1,211.84	1,666.64	-454.80	5,000.00
9709 · Phones	-42.12	166.67	-208.79	302.50	666.64	-364.14	2,000.00
9710 · Office Supplies	115.02	8.33	106.69	247.08	33.32	213.76	100.00
9711 · Advertising & Printing	500.00			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	3,251.34	2,150.01	1,101.33	9,336.89	8,599.92	736.97	70,800.00
Total Expense	6,010.46	3,416.68	2,593.78	18,051.13	13,666.56	4,384.57	86,000.00
Net Income	9,629.54	3,766.65	5,862.89	20,252.87	15,066.80	5,186.07	200.00

All Souls Unitarian Universalist Church

Capital Campaign - Budget vs. Actual

July through October 2015

	TOTAL					
	Oct 15	Budget	\$ Over Budget	Jul - Oct 15	Budget	\$ Over Budget
Income						
3000 · Income						
3400 · Other Income						
3410 · Endowment Loans	20,000.00			32,000.00		
Total 3400 · Other Income	<u>20,000.00</u>			<u>32,000.00</u>		
Total 3000 · Income	<u>20,000.00</u>			<u>32,000.00</u>		
Total Income	<u>20,000.00</u>			<u>32,000.00</u>		
Gross Profit	20,000.00			32,000.00		
Expense						
8000 · Capital Campaign						
8001 · Capital Campaign Consultant	0.00			7,000.00		
8020 · Building Evaluations	11,700.00			11,700.00		
8100 · Audit Expenses	0.00			4,750.00		
Total 8000 · Capital Campaign	<u>11,700.00</u>			<u>23,450.00</u>		
Total Expense	<u>11,700.00</u>			<u>23,450.00</u>		
Net Income	<u><u>8,300.00</u></u>			<u><u>8,550.00</u></u>		