

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

	<u>Sep 30, 14</u>	
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
1001 · Checking	125,649.33	
1003 · Petty Cash	250.00	
1005 · Simpson House Receipts	30,870.38	
1006 · TD Ameritrade Brokerage	<u>6,302.83</u>	
<b>Total Checking/Savings</b>	<u>163,072.54</u>	
<b>Accounts Receivable</b>		
11000 · Employee Pay Advance	<u>0.00</u>	
<b>Total Accounts Receivable</b>	<u>0.00</u>	
<b>Total Current Assets</b>	<u>163,072.54</u>	163,072.54
<b>Endowment Assets as of Sept 30, 2014</b>	<u>1,468,895.00</u>	
<b>TOTAL ASSETS</b>	<u><u>1,631,967.54</u></u>	
<b>LIABILITIES &amp; NET ASSETS</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
5001 · Southwest Credit Card	1,167.35	
2002 - Reading Circles Program	3,561.06	
2003 - Simpson House Deposits	<u>36,237.15</u>	
<b>Total Current Liabilities</b>	40,965.56	<u>40,965.56</u>
<b>Long Term Liabilities</b>		<b>122,106.98</b> <b>Note 1</b>
2201 · Note Payable - due 2018	<u>302,486.15</u>	
<b>Total Long Term Liabilities</b>	302,486.15	302,486.15
<b>Total Liabilities</b>	<u>343,451.71</u>	
<b>Net Assets</b>		
Designated Funds - Endowment	1,468,895.00	
Designated Funds - see detail page	151,781.56	
Undesignated Funds	(334,198.41)	(334,198.41)
YTD Net Receipts/Disbursements	<u>2,037.68</u>	
<b>Total Net Assets</b>	<u>1,288,515.83</u>	<u>(31,712.26)</u> <b>Note 2</b>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<u><u>1,631,967.54</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 September 30, 2014

	<u>Sep 30, 14</u>
<b>2100 · Designated Funds</b>	
<b>2110 · Programs/Inst</b>	
2113 · Lay Leadership Fund	1,444.36
2119 · Intern Support Fund	550.11
<b>Total 2110 · Programs/Inst</b>	<u>1,994.47</u>
<b>2120 · Groups</b>	
2121 · Youth Trip	3,741.01
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
<b>Total 2120 · Groups</b>	<u>6,841.93</u>
<b>2150 · Social Justice</b>	
2153 · Green Sanctuary	1,996.56
2157 · Emergency Assistance Fund	931.00
<b>Total 2150 · Social Justice</b>	<u>2,927.56</u>
<b>2170 · Special Events</b>	
2172 · Collections & Transfers	113,290.60
<b>Total 2170 · Special Events</b>	<u>113,290.60</u>
<b>2180 · Other Church Funds</b>	
2181 · Maintenance Reserve	7,572.61
2182 · Simpson House Renovation	19,154.39
<b>Total 2180 · Other Church Funds</b>	<u>26,727.00</u>
<b>Total 2100 · Designated Funds</b>	<u>151,781.56</u>

## All Souls Unitarian Universalist Church

### Church Operations - Budget vs. Actual

July through September 2014

	TOTAL						Working Budget
	Sep 14	Budget	\$ Over Budget	Jul - Sep 14	Budget	\$ Over Budget	
<b>Income</b>							
<b>3000 · Income</b>							
<b>3100 · Donations</b>							
3101 · Pledges	20,785.94	24,583.00	(3,797.06)	64,873.49	73,749.00	(8,875.51)	295,000
3102 · New Member Pledges	0.00	417.00	(417.00)	0.00	1,247.00	(1,247.00)	5,000
3103 · Forum/Odyssey/Documentary	499.61	208.00	291.61	745.52	624.00	121.52	2,500
3104 · Sunday Service Collection	309.85	833.00	(523.15)	1,844.10	2,499.00	(654.90)	10,000
3105 · MEP	1,085.00	1,500.00	(415.00)	4,995.00	4,500.00	495.00	18,000
3106 · Unpledged Donations	0.00	0.00	0.00	0.00	0.00	0.00	0
3107 · Social Justice Collection	1,092.39	1,092.39	0.00	1,092.39	1,092.39	0.00	5,000
3108 · Memorial Gifts	100.00	250.00	(150.00)	350.00	750.00	(400.00)	3,000
<b>Total 3100 · Donations</b>	<b>23,872.79</b>	<b>28,883.39</b>	<b>(5,010.60)</b>	<b>73,900.50</b>	<b>84,461.39</b>	<b>(10,560.89)</b>	<b>338,500</b>
<b>3200 · Rental Income</b>							
3201 · Church Rentals	571.25	1,250.00	(678.75)	3,076.25	3,750.00	(673.75)	15,000
3205 · Simpson House	0.00	0.00	0.00	0.00	0.00	0.00	40,000
<b>Total 3200 · Rental Income</b>	<b>571.25</b>	<b>1,250.00</b>	<b>(678.75)</b>	<b>3,076.25</b>	<b>3,750.00</b>	<b>(673.75)</b>	<b>55,000</b>
<b>3300 · Fundraising</b>							
3302 · Auction	20.00	0.00	20.00	260.00	0.00	260.00	26,000
3306 · Unplaza Art Fair	2,851.15	4,000.00	(1,148.85)	2,851.15	4,000.00	(1,148.85)	4,000
3307 · Music & RE	0.00	833.00	(833.00)	82.00	2,499.00	(2,417.00)	10,000
3309 · Social Justice Fundraising	0.00	0.00	0.00	431.78	0.00	431.78	0
3310 · Other Fundraising	229.76	417.00	(187.24)	(188.24)	1,251.00	(1,439.24)	5,000
<b>Total 3300 · Fundraising</b>	<b>3,100.91</b>	<b>5,250.00</b>	<b>(2,149.09)</b>	<b>3,436.69</b>	<b>7,750.00</b>	<b>(4,313.31)</b>	<b>45,000</b>
<b>3400 · Other Income</b>							
3401 · Miscellaneous Income	217.73	42.00	175.73	277.73	126.00	151.73	500
3402 · Coffee & Snacks	201.76	208.00	(6.24)	664.82	624.00	40.82	2,500
3403 · Bookshop	0.00	17.00	(17.00)	131.60	51.00	80.60	200
3404 · Recycling	0.00	17.00	(17.00)	0.00	51.00	(51.00)	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	24.00	(24.00)	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	4,023.47	(4,023.47)	16,094
<b>Total 3400 · Other Income</b>	<b>419.49</b>	<b>1,633.17</b>	<b>(1,213.68)</b>	<b>42,124.15</b>	<b>45,949.47</b>	<b>(3,825.32)</b>	<b>80,644</b>
<b>Total 3000 · Income</b>	<b>27,964.44</b>	<b>37,016.56</b>	<b>(9,052.12)</b>	<b>122,537.59</b>	<b>141,910.86</b>	<b>(19,373.27)</b>	<b>519,144</b>
<b>Total Income</b>	<b>27,964.44</b>	<b>37,016.56</b>	<b>(9,052.12)</b>	<b>122,537.59</b>	<b>141,910.86</b>	<b>(19,373.27)</b>	<b>519,144</b>

## All Souls Unitarian Universalist Church

### Church Operations - Budget vs. Actual

July through September 2014

	TOTAL						
	Sep 14	Budget	\$ Over Budget	Jul - Sep 14	Budget	\$ Over Budget	Working Budget
<b>Expense</b>							
<b>4000 · Personnel Expenses</b>							
<b>4100 · Senior Minister</b>							
4110 · Minister Salary	7,133.34	7,133.34	0.00	21,400.02	21,400.03	(0.01)	85,600
4112 · Minister FICA	545.69	545.70	(0.01)	1,637.07	1,637.09	(0.02)	6,548
4113 · Minister Expenses	1,271.19	713.00	558.19	3,088.54	2,139.00	949.54	8,560
4115 · Minister Life & Disability	0.00	128.13	(128.13)	256.26	384.39	(128.13)	1,538
4118 · Minister Pension	713.35	713.35	0.00	2,140.05	2,140.05	0.00	8,560
<b>Total 4100 · Senior Minister</b>	<b>9,663.57</b>	<b>9,233.52</b>	<b>430.05</b>	<b>28,521.94</b>	<b>27,700.56</b>	<b>821.38</b>	<b>110,806</b>
<b>4200 · Staff</b>							
4201 · Staff Salaries	17,626.60	17,010.00	616.60	52,874.56	51,030.00	1,844.56	204,120
4202 · Staff FICA	980.91	1,040.00	(59.09)	2,966.63	3,120.00	(153.37)	12,478
4215 · Staff Life & Disability	0.00	222.00	(222.00)	320.26	666.00	(345.74)	2,661
4216 · Staff Insurance	953.91	1,718.00	(764.09)	3,985.55	5,154.00	(1,168.45)	16,000
4217 · Staff Insurance CoPay	(664.67)	(760.00)	95.33	(2,090.28)	(2,280.00)	189.72	0
4218 · Staff Pension	1,252.99	1,253.00	(0.01)	3,758.97	3,759.00	(0.03)	15,036
4219 · Staff Expenses	79.98	0.00	79.98	970.85	890.87	79.98	2,000
4220 · Staff Conferences & Dues	0.00	25.00	(25.00)	0.00	75.00	(75.00)	300
4221 · Staff Vacation Coverage	0.00	17.00	(17.00)	0.00	51.00	(51.00)	200
<b>Total 4200 · Staff</b>	<b>20,229.72</b>	<b>20,525.00</b>	<b>(295.28)</b>	<b>62,786.54</b>	<b>62,465.87</b>	<b>320.67</b>	<b>252,795</b>
<b>Total 4000 · Personnel Expenses</b>	<b>29,893.29</b>	<b>29,758.52</b>	<b>134.77</b>	<b>91,308.48</b>	<b>90,166.43</b>	<b>1,142.05</b>	<b>363,601</b>
<b>5000 · Expenses</b>							
<b>5100 · Facilities</b>							
5105 · Payroll & Banking Services	126.50	167.00	(40.50)	377.25	501.00	(123.75)	2,000
5110 · Copier	356.46	583.00	(226.54)	1,802.12	1,749.00	53.12	7,000
5111 · Office Phones	223.01	167.00	56.01	682.84	501.00	181.84	2,000
5112 · Postage	245.00	83.00	162.00	245.00	249.00	(4.00)	1,000
5113 · Office Supplies	170.76	375.00	(204.24)	481.82	1,125.00	(643.18)	4,500
5114 · Web Hosting, Calendar, Support	222.90	208.00	14.90	1,021.20	624.00	397.20	2,500
5115 · Technology Hardware	1,709.34	500.00	1,209.34	2,810.82	1,500.00	1,310.82	6,000
5116 · Coffee & Snacks	0.00	208.00	(208.00)	0.00	624.00	(624.00)	2,500
5118 · Contract HVAC Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	3,000
5151 · Electric	1,678.46	1,250.00	428.46	4,979.32	3,750.00	1,229.32	15,000
5152 · Gas	49.42	292.00	(242.58)	159.80	876.00	(716.20)	3,500
5153 · Water	144.58	208.00	(63.42)	573.74	624.00	(50.26)	2,500
5154 · Security - Stanley/Southmorelan	0.00	975.00	(975.00)	254.00	1,125.00	(871.00)	2,550
5155 · Trash Removal	165.39	167.00	(1.61)	496.69	501.00	(4.31)	2,000
5157 · Building & Cleaning Supplies	779.95	583.00	196.95	1,454.49	1,749.00	(294.51)	7,000
5159 · Building Maintenance	125.00	625.00	(500.00)	1,334.09	1,875.00	(540.91)	7,500
5160 · Grounds Maintenance	64.79	125.00	(60.21)	163.26	375.00	(211.74)	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	6,385.80	6,385.80	0.00	25,543
5164 · Property Insurance	3,053.75	3,053.75	0.00	7,985.50	7,985.50	0.00	20,000
<b>Total 5100 · Facilities</b>	<b>11,243.91</b>	<b>11,698.35</b>	<b>(454.44)</b>	<b>31,207.74</b>	<b>32,119.30</b>	<b>(911.56)</b>	<b>118,593</b>

## All Souls Unitarian Universalist Church

### Church Operations - Budget vs. Actual

July through September 2014

	TOTAL						
	Sep 14	Budget	\$ Over Budget	Jul - Sep 14	Budget	\$ Over Budget	Working Budget
<b>5200 · Programs</b>							
5201 · Forum/Odyssey/Documentary	450.00	167.00	283.00	450.00	501.00	(51.00)	2,000
5202 · Sunday Services	0.00	167.00	(167.00)	250.00	501.00	(251.00)	2,000
5211 · Religious Eduction	323.23	367.00	(43.77)	521.15	1,101.00	(579.85)	4,400
5241 · Music Program	570.81	1,000.00	(429.19)	1,275.60	3,000.00	(1,724.40)	12,000
5252 · Child Care - Events	25.00	83.00	(58.00)	25.00	249.00	(224.00)	1,000
<b>Total 5200 · Programs</b>	<b>1,369.04</b>	<b>1,784.00</b>	<b>(414.96)</b>	<b>2,521.75</b>	<b>5,352.00</b>	<b>(2,830.25)</b>	<b>21,400</b>
<b>5300 · Membership</b>							
5301 · Membership	35.00	0.00	35.00	677.00	400.00	277.00	400
5302 · Stewardship	39.89	83.00	(43.11)	176.89	249.00	(72.11)	1,000
<b>Total 5300 · Membership</b>	<b>74.89</b>	<b>83.00</b>	<b>(8.11)</b>	<b>853.89</b>	<b>649.00</b>	<b>204.89</b>	<b>1,400</b>
<b>5400 · Social Responsibility</b>							
5402 · Social Justice Collection	1,092.39	1,092.39	0.00	1,092.39	1,092.39	0.00	5,000
5404 · Partner Church-Romania	0.00	150.00	(150.00)	0.00	150.00	(150.00)	1,350
5406 · reStart	0.00	183.00	(183.00)	591.25	549.00	42.25	2,200
5411 · MORE2 Dues	0.00	0.00	0.00	0.00	0.00	0.00	2,250
<b>Total 5400 · Social Responsibility</b>	<b>1,092.39</b>	<b>1,425.39</b>	<b>(333.00)</b>	<b>1,683.64</b>	<b>1,791.39</b>	<b>(107.75)</b>	<b>10,800</b>
<b>5500 · Council on the Institution</b>							
5501 · Board of Trustees	0.00	25.00	(25.00)	28.00	75.00	(47.00)	300
5502 · Human Resources	0.00	25.00	(25.00)	0.00	75.00	(75.00)	300
5503 · Caring Connection	0.00	125.00	(125.00)	0.00	375.00	(375.00)	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
<b>Total 5500 · Council on the Institution</b>	<b>0.00</b>	<b>175.00</b>	<b>(175.00)</b>	<b>278.00</b>	<b>775.00</b>	<b>(497.00)</b>	<b>3,350</b>
<b>Total 5000 · Expenses</b>	<b>13,780.23</b>	<b>15,165.74</b>	<b>(1,385.51)</b>	<b>36,545.02</b>	<b>40,686.69</b>	<b>(4,141.67)</b>	<b>155,543</b>
<b>Total Expense</b>	<b>43,673.52</b>	<b>44,924.26</b>	<b>(1,250.74)</b>	<b>127,853.50</b>	<b>130,853.12</b>	<b>(2,999.62)</b>	<b>519,144</b>
<b>Net Income</b>	<b>(15,709.08)</b>	<b>(7,907.70)</b>	<b>(7,801.38)</b>	<b>(5,315.91)</b>	<b>11,057.74</b>	<b>(16,373.65)</b>	<b>0</b>

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

	TOTAL						
	Sep 14	Budget	\$ Over Budget	Jul - Sep 14	Budget	\$ Over Budget	Working Budget
<b>Income</b>							
<b>9000 · Simpson House</b>							
<b>9300 · Income</b>							
<b>9301 · Event Rentals</b>	5,520.00	5,833.00	(313.00)	13,845.00	17,499.00	(3,654.00)	70,000
<b>9302 · Office Rentals</b>	600.00	600.00	0.00	2,000.00	1,800.00	200.00	7,200
<b>9303 · Linen Fees</b>	233.00	250.00	(17.00)	495.00	750.00	(255.00)	3,000
<b>Total 9300 · Income</b>	<b>6,353.00</b>	<b>6,683.00</b>	<b>(330.00)</b>	<b>16,340.00</b>	<b>20,049.00</b>	<b>(3,709.00)</b>	<b>80,200</b>
<b>Total 9000 · Simpson House</b>	<b>6,353.00</b>	<b>6,683.00</b>	<b>(330.00)</b>	<b>16,340.00</b>	<b>20,049.00</b>	<b>(3,709.00)</b>	<b>80,200</b>
<b>Total Income</b>	<b>6,353.00</b>	<b>6,683.00</b>	<b>(330.00)</b>	<b>16,340.00</b>	<b>20,049.00</b>	<b>(3,709.00)</b>	<b>80,200</b>
<b>Expense</b>							
<b>9600 · Facilities Manager</b>							
<b>9601 · Agent Commission</b>	1,187.80	1,167.00	20.80	3,744.30	3,501.00	243.30	14,000
<b>9700 · Facilities &amp; Admin</b>							
<b>9701 · Electric</b>	735.69	583.00	152.69	2,085.30	1,749.00	336.30	7,000
<b>9702 · Gas</b>	67.42	208.00	(140.58)	205.98	624.00	(418.02)	2,500
<b>9703 · Trash Removal</b>	133.01	100.00	33.01	399.49	300.00	99.49	1,200
<b>9704 · Water</b>	273.02	250.00	23.02	663.11	750.00	(86.89)	3,000
<b>9705 · Cleaning Supplies</b>	0.00	67.00	(67.00)	0.00	201.00	(201.00)	800
<b>9707 · Linens &amp; Event Supplies</b>	552.03	250.00	302.03	846.87	750.00	96.87	3,000
<b>9708 · Maintenance &amp; Repairs</b>	281.74	417.00	(135.26)	572.93	1,251.00	(678.07)	5,000
<b>9709 · Phones</b>	127.11	208.00	(80.89)	390.22	624.00	(233.78)	2,500
<b>9710 · Office Supplies</b>	0.00	42.00	(42.00)	78.21	126.00	(47.79)	500
<b>9711 · Advertising &amp; Printing</b>	0.00	58.00	(58.00)	0.00	174.00	(174.00)	700
<b>9712 · Transfer to Church</b>	0.00	0.00	0.00	0.00	0.00	0.00	40,000
<b>Total 9700 · Facilities &amp; Admin</b>	<b>2,170.02</b>	<b>2,183.00</b>	<b>(12.98)</b>	<b>5,242.11</b>	<b>6,549.00</b>	<b>(1,306.89)</b>	<b>66,200</b>
<b>Total Expense</b>	<b>3,357.82</b>	<b>3,350.00</b>	<b>7.82</b>	<b>8,986.41</b>	<b>10,050.00</b>	<b>(1,063.59)</b>	<b>80,200</b>
<b>Net Income</b>	<b>2,995.18</b>	<b>3,333.00</b>	<b>(337.82)</b>	<b>7,353.59</b>	<b>9,999.00</b>	<b>(2,645.41)</b>	<b>0</b>