

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

	<u>Sep 30, 15</u>		
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1001 · Checking	27,994.28		
1003 · Petty Cash	250.00		
1004 · Demeters Checking Account	100.00		
1005 · Simpson House Receipts	46,839.02		
1006 · TD Ameritrade Brokerage	51.69		
<b>Total Checking/Savings</b>	75,234.99		
<b>Accounts Receivable</b>			
11000 · Employee Pay Advance	1,150.00		
<b>Total Accounts Receivable</b>	1,150.00		
<b>Other Current Assets</b>			
1105 · Intercompany To/From Endowment	-5,040.00		
1106 · Intercompany To/Fr Capital Camp	4,167.68		
<b>Total Other Current Assets</b>	-872.32		
<b>Total Current Assets</b>	75,512.67	75,512.67	
<b>Endowment Assets as of June 30, 2015</b>	1,586,506.00		
<b>TOTAL ASSETS</b>	<b>1,662,018.67</b>		
<b>LIABILITIES &amp; NET ASSETS</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
20000 · Accounts Payable	4,030.33		
2002 - Reading Circles Program	-122.47		
2003 - Simpson House Deposits	45,101.00		
<b>Total Current Liabilities</b>	49,008.86	49,008.86	
<b>Long Term Liabilities</b>		<b>26,503.81</b>	Note 1
2201 · Note Payable - due 2018	184,149.18		
<b>Total Long Term Liabilities</b>	184,149.18	184,149.18	
<b>Total Liabilities</b>	233,158.04		
<b>Net Assets</b>			
Designated Funds - Endowment	1,586,506.00		
Designated Funds - see detail page	54,672.87		
Undesignated Funds	-221,977.14	-221,977.14	
YTD Net Receipts/Disbursements	9,658.90		
<b>Total Net Assets</b>	<b>1,428,860.63</b>	<b>-37,827.96</b>	Note 2
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>1,662,018.67</b>		

**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, 2015

	<u>Sep 30, 15</u>
<b>2100 · Designated Funds</b>	
<b>2110 · Programs/Inst</b>	
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	-1,006.00
2119 · Intern Support Fund	550.11
<b>Total 2110 · Programs/Inst</b>	<u>9,406.90</u>
<b>2120 · Groups</b>	
2121 · Youth Trip	1,972.29
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
<b>Total 2120 · Groups</b>	<u>5,465.59</u>
<b>2150 · Social Justice</b>	
2153 · Green Sanctuary	2,443.11
2154 · Partner Church	741.00
2157 · Emergency Assistance Fund	931.00
<b>Total 2150 · Social Justice</b>	<u>4,115.11</u>
<b>2180 · Other Church Funds</b>	
2181 · Maintenance Reserve	7,848.79
2182 · Simpson House Renovation	27,836.51
2184 · Payroll Liability	-0.03
<b>Total 2180 · Other Church Funds</b>	<u>35,685.27</u>
<b>Total 2100 · Designated Funds</b>	<u>54,672.87</u>

## All Souls Unitarian Universalist Church

### Church Operations - Budget vs. Actual

July through September 2015

	TOTAL						Working Budget
	Sep 15	Budget	Over Budget	Jul - Sep 15	Budget	Over Budget	
<b>Income</b>							
<b>3000 · Income</b>							
<b>3100 · Donations</b>							
<b>3101 · Pledges</b>	19,503.02	24,250.00	-4,746.98	57,598.07	72,750.00	-15,151.93	291,000
<b>3102 · New Pledges</b>	0.00	416.67	-416.67	0.00	1,249.97	-1,249.97	5,000
<b>3103 · Forum/Odyssey/Documentary</b>	1,273.07	291.67	981.40	1,655.97	874.97	781.00	3,500
<b>3104 · Sunday Service Collection</b>	467.01	666.67	-199.66	1,612.81	1,999.97	-387.16	8,000
<b>3105 · Contributions</b>	2,662.33	1,166.67	1,495.66	8,746.99	3,499.97	5,247.02	14,000
<b>3107 · Social Justice Collection</b>	1,153.25	0.00	1,153.25	2,153.25	0.00	2,153.25	5,000
<b>3108 · Memorial Gifts</b>	1,000.00	250.00	750.00	1,000.00	750.00	250.00	3,000
<b>Total 3100 · Donations</b>	<b>26,058.68</b>	<b>27,041.68</b>	<b>-983.00</b>	<b>72,767.09</b>	<b>81,124.88</b>	<b>-8,357.79</b>	<b>329,500</b>
<b>3200 · Rental Income</b>							
<b>3201 · Church Rentals</b>	2,788.75	1,500.00	1,288.75	6,877.50	4,500.00	2,377.50	18,000
<b>3205 · Simpson House</b>	0.00	0.00	0.00	0.00	0.00	0.00	45,000
<b>Total 3200 · Rental Income</b>	<b>2,788.75</b>	<b>1,500.00</b>	<b>1,288.75</b>	<b>6,877.50</b>	<b>4,500.00</b>	<b>2,377.50</b>	<b>63,000</b>
<b>3300 · Fundraising</b>							
<b>3302 · Auction</b>	0.00	0.00	0.00	0.00	0.00	0.00	26,000
<b>3306 · Unplaza Art Fair</b>	4,347.85	4,000.00	347.85	4,347.85	4,000.00	347.85	4,000
<b>3307 · Music &amp; RE</b>	25.00	333.33	-308.33	25.00	1,000.03	-975.03	10,000
<b>3309 · Social Justice Fundraising</b>	0.00	0.00	0.00	300.00	0.00	300.00	0
<b>3310 · Other Fundraising</b>	248.92	416.67	-167.75	566.70	1,249.97	-683.27	5,000
<b>Total 3300 · Fundraising</b>	<b>4,621.77</b>	<b>4,750.00</b>	<b>-128.23</b>	<b>5,239.55</b>	<b>6,250.00</b>	<b>-1,010.45</b>	<b>45,000</b>
<b>3400 · Other Income</b>							
<b>3401 · Miscellaneous Income</b>	500.00	41.67	458.33	887.39	124.97	762.42	500
<b>3402 · Coffee &amp; Snacks</b>	220.11	208.33	11.78	432.89	625.03	-192.14	2,500
<b>3403 · Bookshop</b>	0.00	16.67	-16.67	50.00	49.97	0.03	200
<b>3404 · Recycling</b>	0.00	0.00	0.00	0.00	0.00	0.00	0
<b>3405 · Endowment Distribution</b>	0.00			46,044.00	46,044.00	0.00	46,044
<b>3407 · Investment Income</b>	0.00	8.33	-8.33	0.00	25.03	-25.03	100
<b>3421 · Additional Funding</b>	0.00	2,187.50	-2,187.50	0.00	6,562.50	-6,562.50	26,250
<b>Total 3400 · Other Income</b>	<b>720.11</b>	<b>2,462.50</b>	<b>-1,742.39</b>	<b>47,414.28</b>	<b>53,431.50</b>	<b>-6,017.22</b>	<b>75,594</b>
<b>Total 3000 · Income</b>	<b>34,189.31</b>	<b>35,754.18</b>	<b>-1,564.87</b>	<b>132,298.42</b>	<b>145,306.38</b>	<b>-13,007.96</b>	<b>513,094</b>
<b>Total Income</b>	<b>34,189.31</b>	<b>35,754.18</b>	<b>-1,564.87</b>	<b>132,298.42</b>	<b>145,306.38</b>	<b>-13,007.96</b>	<b>513,094</b>

## All Souls Unitarian Universalist Church

### Church Operations - Budget vs. Actual

July through September 2015

	TOTAL						
	Sep 15	Budget	Over Budget	Jul - Sep 15	Budget	Over Budget	Working Budget
<b>Expense</b>							
<b>4000 · Personnel Expenses</b>							
<b>4100 · Senior Minister</b>							
4110 · Minister Salary	7,133.34	7,133.33	0.01	21,400.02	21,400.03	-0.01	85,600
4112 · Minister Payroll Taxes	545.69	545.67	0.02	1,637.10	1,636.97	0.13	6,548
4113 · Minister Expenses	100.00	713.33	-613.33	286.31	2,140.03	-1,853.72	8,560
4115 · Minister Life & Disability	0.00	128.17	-128.17	128.13	384.47	-256.34	1,538
4118 · Minister Pension	1,668.02	713.33	954.69	2,140.05	2,140.03	0.02	8,560
<b>Total 4100 · Senior Minister</b>	<b>9,447.05</b>	<b>9,233.83</b>	<b>213.22</b>	<b>25,591.61</b>	<b>27,701.53</b>	<b>-2,109.92</b>	<b>110,806</b>
<b>4200 · Staff</b>							
4201 · Staff Salaries	17,234.99	16,298.83	936.16	50,829.26	48,896.53	1,932.73	195,586
4202 · Staff Payroll Taxes	1,153.33	974.17	179.16	3,468.09	2,922.47	545.62	11,690
4215 · Staff Life & Disability	288.26	221.75	66.51	736.65	665.25	71.40	2,661
4216 · Staff Insurance	1,853.87	1,745.00	108.87	5,876.31	5,235.00	641.31	20,940
4217 · Staff Insurance CoPay	-296.16	0.00	-296.16	-888.48	0.00	-888.48	0
4218 · Staff Pension	1,252.99	1,253.00	-0.01	3,758.97	3,759.00	-0.03	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	75.00	-75.00	300
4221 · Staff Vacation Coverage	150.00	266.67	-116.67	750.00	799.97	-49.97	3,200
<b>Total 4200 · Staff</b>	<b>21,637.28</b>	<b>20,784.42</b>	<b>852.86</b>	<b>65,500.70</b>	<b>62,423.22</b>	<b>3,077.48</b>	<b>251,413</b>
<b>Total 4000 · Personnel Expenses</b>	<b>31,084.33</b>	<b>30,018.25</b>	<b>1,066.08</b>	<b>91,092.31</b>	<b>90,124.75</b>	<b>967.56</b>	<b>362,219</b>
<b>5000 · Expenses</b>							
<b>5100 · Facilities</b>							
5105 · Payroll & Banking Services	124.21	166.67	-42.46	367.87	499.97	-132.10	2,000
5110 · Copier	907.09	583.33	323.76	2,177.16	1,750.03	427.13	7,000
5111 · Office Phones	244.30	166.67	77.63	723.31	499.97	223.34	2,000
5112 · Postage	147.00	83.33	63.67	180.15	249.99	-69.84	1,000
5113 · Office Supplies	202.72	375.00	-172.28	601.14	1,125.00	-523.86	4,500
5114 · Web Hosting, Calendar, Support	210.90	208.33	2.57	617.70	625.03	-7.33	2,500
5115 · Technology Hardware	0.00	83.33	-83.33	491.43	250.03	241.40	1,000
5116 · Coffee & Snacks	0.00	208.33	-208.33	1,206.15	625.03	581.12	2,500
5118 · Contract HVAC Maintenance	0.00	0.00	0.00				2,832
5151 · Electric	1,578.55	1,250.00	328.55	5,970.84	3,750.00	2,220.84	15,000
5152 · Gas	92.24	291.67	-199.43	191.42	874.97	-683.55	3,500
5153 · Water	160.97	208.33	-47.36	500.73	625.03	-124.30	2,500
5154 · Security - Stanley/Southmorelan	897.42	975.00	-77.58	1,047.42	1,125.00	-77.58	2,550
5155 · Trash Removal	264.16	166.67	97.49	794.78	499.97	294.81	2,000
5157 · Building & Cleaning Supplies	678.30	583.33	94.97	975.84	1,750.03	-774.19	7,000
5159 · Building Maintenance	793.58	625.00	168.58	1,811.16	1,875.00	-63.84	7,500
5160 · Grounds Maintenance	109.08	125.00	-15.92	343.08	375.00	-31.92	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 · Insurance-Umbrella,Workers,Comp	4,910.75	3,053.75	1,857.00	9,821.50	7,964.50	1,857.00	20,000
<b>Total 5100 · Facilities</b>	<b>13,449.87</b>	<b>11,282.34</b>	<b>2,167.53</b>	<b>34,207.48</b>	<b>30,850.35</b>	<b>3,357.13</b>	<b>113,425</b>

## All Souls Unitarian Universalist Church

### Church Operations - Budget vs. Actual

July through September 2015

	TOTAL						
	Sep 15	Budget	Over Budget	Jul - Sep 15	Budget	Over Budget	Working Budget
<b>5200 · Programs</b>							
5201 · Forum/Odyssey/Documentary	1,000.00	166.67	833.33	1,092.39	499.97	592.42	2,000
5202 · Sunday Services	0.00	166.67	-166.67	100.00	499.97	-399.97	2,000
5211 · Religious Eduction	157.67	366.67	-209.00	1,714.93	1,099.97	614.96	4,400
5241 · Music Program	679.00	1,000.00	-321.00	1,004.00	3,000.00	-1,996.00	12,000
5252 · Child Care - Events	32.00	83.33	-51.33	62.00	250.00	-188.00	1,000
<b>Total 5200 · Programs</b>	<b>1,868.67</b>	<b>1,783.34</b>	<b>85.33</b>	<b>3,973.32</b>	<b>5,349.91</b>	<b>-1,376.59</b>	<b>21,400</b>
<b>5300 · Membership</b>							
5301 · Membership	0.00	33.33	-33.33	286.00	100.03	185.97	400
5302 · Stewardship	0.00	83.33	-83.33	0.00	250.03	-250.03	1,000
<b>Total 5300 · Membership</b>	<b>0.00</b>	<b>116.66</b>	<b>-116.66</b>	<b>286.00</b>	<b>350.06</b>	<b>-64.06</b>	<b>1,400</b>
<b>5400 · Social Responsibility</b>							
5401 · SRB	0.00	0.00	0.00	364.00	0.00	364.00	0
5402 · Social Justice Collection	2,050.25	0.00	2,050.25	2,050.25	0.00	2,050.25	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	343.28	183.33	159.95	465.50	550.03	-84.53	2,250
<b>Total 5400 · Social Responsibility</b>	<b>2,393.53</b>	<b>183.33</b>	<b>2,210.20</b>	<b>2,879.75</b>	<b>550.03</b>	<b>2,329.72</b>	<b>10,800</b>
<b>5500 · Institutional Administration</b>							
5501 · Board of Trustees	0.00	25.00	-25.00	0.00	75.00	-75.00	300
5502 · Human Resources	0.00	25.00	-25.00	323.99	75.00	248.99	300
5503 · Caring Connection	0.00	125.00	-125.00	0.00	375.00	-375.00	1,500
5504 · District Dues	0.00			250.00			250
5505 · UUA Dues	0.00			250.00	250.00	0.00	1,000
5506 · Emergency Preparedness	0.00	0.00	0.00	0.00	0.00	0.00	500
<b>Total 5500 · Institutional Administration</b>	<b>0.00</b>	<b>175.00</b>	<b>-175.00</b>	<b>823.99</b>	<b>775.00</b>	<b>48.99</b>	<b>3,850</b>
<b>Total 5000 · Expenses</b>	<b>17,712.07</b>	<b>13,540.67</b>	<b>4,171.40</b>	<b>42,170.54</b>	<b>37,875.35</b>	<b>4,295.19</b>	<b>150,875</b>
<b>Total Expense</b>	<b>48,796.40</b>	<b>43,558.92</b>	<b>5,237.48</b>	<b>133,262.85</b>	<b>128,000.10</b>	<b>5,262.75</b>	<b>513,094</b>
<b>Net Income</b>	<b>-14,607.09</b>	<b>-7,804.74</b>	<b>-6,802.35</b>	<b>-964.43</b>	<b>17,306.28</b>	<b>-18,270.71</b>	<b>0</b>

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

	TOTAL						
	Sep 15	Budget	\$ Over Budget	Jul - Sep 15	Budget	\$ Over Budget	
<b>Income</b>							
9000 · Simpson House							
9300 · Income							
9301 · Event Rentals	8,000.00	6,333.33	1,666.67	18,110.00	19,000.03	-890.03	76,000.00
9302 · Office Rentals	600.00	600.00	0.00	2,000.00	1,800.00	200.00	7,200.00
9303 · Linen Fees	472.00	250.00	222.00	1,654.00	750.00	904.00	3,000.00
9300 · Income - Other	900.00			900.00			
<b>Total 9300 · Income</b>	<b>9,972.00</b>	<b>7,183.33</b>	<b>2,788.67</b>	<b>22,664.00</b>	<b>21,550.03</b>	<b>1,113.97</b>	<b>86,200.00</b>
<b>Total 9000 · Simpson House</b>	<b>9,972.00</b>	<b>7,183.33</b>	<b>2,788.67</b>	<b>22,664.00</b>	<b>21,550.03</b>	<b>1,113.97</b>	<b>86,200.00</b>
<b>Total Income</b>	<b>9,972.00</b>	<b>7,183.33</b>	<b>2,788.67</b>	<b>22,664.00</b>	<b>21,550.03</b>	<b>1,113.97</b>	<b>86,200.00</b>
<b>Expense</b>							
9600 · Facilities Manager							
9601 · Manager's Commission	1,330.60	1,266.67	63.93	5,955.12	3,799.97	2,155.15	15,200.00
<b>Total 9600 · Facilities Manager</b>	<b>1,330.60</b>	<b>1,266.67</b>	<b>63.93</b>	<b>5,955.12</b>	<b>3,799.97</b>	<b>2,155.15</b>	<b>15,200.00</b>
9700 · SH - Facilities & Admin							
9701 · SH-Electric	620.18	666.67	-46.49	2,198.67	1,999.97	198.70	8,000.00
9702 · SH-Gas	122.85	208.33	-85.48	251.99	625.03	-373.04	2,500.00
9703 · SH-Trash Removal	88.05	166.67	-78.62	264.92	499.97	-235.05	2,000.00
9704 · SH-Water	620.16	250.00	370.16	1,421.57	750.00	671.57	3,000.00
9705 · SH-Cleaning Supplies	0.00	16.67	-16.67	114.78	50.01	64.77	200.00
9707 · Linens & Event Supplies	466.83	250.00	216.83	901.92	750.00	151.92	3,000.00
9708 · Maintenance & Repairs	0.00	416.67	-416.67	59.02	1,249.97	-1,190.95	5,000.00
9709 · Phones	110.61	166.67	-56.06	344.62	499.97	-155.35	2,000.00
9710 · Office Supplies	84.16	8.33	75.83	132.06	24.99	107.07	100.00
9711 · Advertising & Printing	396.00			396.00			
9712 · Transfer to Church	0.00	0.00	0.00	0.00	0.00	0.00	45,000.00
<b>Total 9700 · SH - Facilities &amp; Admin</b>	<b>2,508.84</b>	<b>2,150.01</b>	<b>358.83</b>	<b>6,085.55</b>	<b>6,449.91</b>	<b>-364.36</b>	<b>70,800.00</b>
<b>Total Expense</b>	<b>3,839.44</b>	<b>3,416.68</b>	<b>422.76</b>	<b>12,040.67</b>	<b>10,249.88</b>	<b>1,790.79</b>	<b>86,000.00</b>
<b>Net Income</b>	<b>6,132.56</b>	<b>3,766.65</b>	<b>2,365.91</b>	<b>10,623.33</b>	<b>11,300.15</b>	<b>-676.82</b>	<b>200.00</b>