

All Souls Unitarian Universalist Church

Statement of Financial Position

As of December 31, 2016

	<u>Dec 31, 16</u>	
ASSETS		
Current Assets		
Checking/Savings		
1001 · Checking	(290.58)	
1002 · Minister's Discretionary	6,277.30	
1003 · Petty Cash	250.00	
1004 · Demeters Checking Account	4,822.90	
1005 · Simpson House Receipts	446.86	11,506.48
1006 · Capital Campaign Checking Acct	465,950.63	(6,466.08)
1010 · TD Ameritrade Brokerage	70.45	
Total Checking/Savings	<u>477,527.56</u>	477,527.56
Accounts Receivable		
1100 · Accounts Receivable	200.00	
Total Accounts Receivable	<u>200.00</u>	
Other Current Assets		0.00
1200 · Interfund Due From	6,466.08	
Total Other Current Assets	<u>6,466.08</u>	
Total Current Assets	484,193.64	484,193.64
Endowment Assets as of Dec 31, 2016	<u>1,617,181.00</u>	
TOTAL ASSETS	<u><u>2,101,374.64</u></u>	
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2006 · Simpson House Deposits New	10,791.00	
Total Accounts Payable	<u>10,791.00</u>	
Other Current Liabilities		
2003 · Simpson House Deposits	20,668.00	
2200 · Interfund Due To	6,466.08	37,925.08
2201 · Note Payable	159,902.87	
Total Other Current Liabilities	<u>187,036.95</u>	(67,387.10) Note 1
Total Current Liabilities	<u>197,827.95</u>	
Total Liabilities	197,827.95	(55,866.76) Note 2
Equity		
Endowment Assets as of Dec 31, 2016	1,617,181.00	
2100 · Designated Funds	235,002.63	
2901 · Change in Loan Balance	146,241.60	
30000 · Opening Bal Equity Ending 2010	(380,620.83)	
32000 · Unrstrctd Net Assets-Since 2010	(13,660.99)	
Net Income	299,403.28	0.00
Total Equity	<u>1,903,546.69</u>	
TOTAL LIABILITIES & EQUITY	<u><u>2,101,374.64</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

CO+SH+CC+DF Net Income YTD	299,403.28		
CC Pre-July UNA adjustment	194,034.13	161,763.54	32,270.59

All Souls Unitarian Universalist Church Church Operations - Budget vs. Actual July through December 2016

				TOTAL			
	Dec 16	Budget	\$ Over Budget	Jul - Dec 16	Budget	\$ Over Budget	Working Budget
Income							
3000 · Income							
3100 · Donations							
3101 · Pledges	37,308.97	26,500.00	10,808.97	142,502.15	159,000.00	(16,497.85)	318,000
3103 · Forum/Odyssey/Documentary	110.00	366.67	(256.67)	3,982.66	2,199.98	1,782.68	4,400
3104 · Sunday Service Collection	450.97	625.00	(174.03)	3,658.27	3,750.00	(91.73)	7,500
3105 · Regular Contributions	(5,287.35)	2,083.33	(7,370.68)	11,742.71	12,500.02	(757.31)	25,000
3107 · Social Justice Collection	891.31	891.31	0.00	5,341.92	5,341.92	0.00	6,500
3108 · Memorial Gifts	1,225.00	208.33	1,016.67	3,100.00	1,250.02	1,849.98	2,500
3110 · Donations - Other	450.00	41.67	408.33	2,872.78	249.98	2,622.80	500.00
Total 3100 · Donations	35,148.90	30,716.31	4,432.59	173,200.49	184,291.92	(11,091.43)	364,400
3200 · Rental Income							
3201 · Church Rentals	2,050.50	1,625.00	425.50	11,297.12	9,750.00	1,547.12	19,500
3205 · Simpson House	0.00	0.00	0.00	0.00	0.00	0.00	37,320.00
Total 3200 · Rental Income	2,050.50	1,625.00	425.50	11,297.12	9,750.00	1,547.12	56,820
3300 · Fundraising							
3301 · Sunday Plus Dinners	(4.47)	333.33	(337.80)	174.68	2,000.02	(1,825.34)	4,000
Enc 3302 · Auction	200.00	0.00	200.00	2,929.00	0.00	2,929.00	25,000
3306 · Unplaza Art Fair	962.41	0.00	962.41	4,642.51	4,000.00	642.51	5,500
3307 · Music & RE	0.00	1,000.00	(1,000.00)	5,636.55	6,000.00	(363.45)	12,000
3309 · Social Justice Fundraising	0.00	0.00	0.00	0.00	0.00	0.00	5,000
3310 · Other Fundraising	0.00	416.67	(416.67)	137.50	2,499.98	(2,362.48)	5,000
Total 3300 · Fundraising	1,157.94	1,750.00	(592.06)	13,520.24	14,500.00	(979.76)	56,500
3400 · Other Income							
3401 · Miscellaneous Income	0.00	125.00	(125.00)	373.96	750.00	(376.04)	1,500
3402 · Coffee & Snacks	81.48	166.67	(85.19)	649.45	999.98	(350.53)	2,000
3403 · Bookshop	0.00	25.00	(25.00)	99.43	150.00	(50.57)	300
3405 · Endowment Distribution	0.00	0.00	0.00	23,506.00	23,512.00	(6.00)	47,024
3406 · Endowment Grant	0.00	0.00	0.00	6,277.50	6,297.50	(20.00)	12,595
3407 · Investment Income	0.00	8.33	(8.33)	(286.10)	50.02	(336.12)	100
3421 · Additional Funding	0.00	0.00	0.00	0.00	0.00	0.00	0
Total 3400 · Other Income	81.48	325.00	(243.52)	30,620.24	31,759.50	(1,139.26)	63,519
Total 3000 · Income	38,438.82	34,416.31	4,022.51	228,638.09	240,301.42	(11,663.33)	541,239
Endowment Assets as of Dec 31, 2016	38,438.82	34,416.31	4,022.51	228,638.09	240,301.42	(11,663.33)	541,239

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July through December 2016

Expense	TOTAL						
	Dec 16	Budget	\$ Over Budget	Jul - Dec 16	Budget	\$ Over Budget	Working Budget
4000 · Minister Expenses							
4100 · Senior Minister							
4110 · Minister Salary	7,133.34	7,133.33	0.01	42,800.04	42,800.02	0.02	85,600
4112 · Minister Payroll Taxes	540.40	545.67	(5.27)	3,220.57	3,273.98	(53.41)	6,548
4113 · Minister Expenses	591.77	463.33	128.44	2,799.45	2,780.02	19.43	5,560
4115 · Minister Life & Disability	128.13	128.17	(0.04)	768.78	768.98	(0.20)	1,538
4118 · Minister Pension	1,668.01	713.33	954.68	5,234.71	4,280.02	954.69	8,560
Total 4100 · Senior Minister	10,061.65	8,983.83	1,077.82	54,823.55	53,903.02	920.53	107,806
4200 · Staff							
4220 · Staff Expenses & Dues	0.00	0.00	0.00	0.00	0.00	0.00	0
Total 4200 · Staff	0.00	0.00	0.00	0.00	0.00	0.00	0
Total 4000 · Minister Expenses	10,061.65	8,983.83	1,077.82	54,823.55	53,903.02	920.53	107,806
5000 · Expenses							
5100 · Administration							
5105 · Payroll & Banking Services	203.23	164.58	38.65	1,669.91	987.52	682.39	1,975
5110 · Copier	1,521.54	666.67	854.87	4,839.84	3,999.98	839.86	8,000
5111 · Office Phones	296.35	350.00	(53.65)	1,866.40	2,100.00	(233.60)	4,200
5112 · Postage	0.00	75.00	(75.00)	302.40	450.00	(147.60)	900
5113 · Office Supplies	461.10	375.00	86.10	1,771.05	2,250.00	(478.95)	4,500
5114 · Web Hosting, Calendar, Support	342.89	208.33	134.56	1,797.64	1,250.02	547.62	2,500
5115 · Technology Hardware	1,056.91	83.33	973.58	1,334.89	500.02	834.87	1,000
5119 · Emergency Preparedness	0.00	41.67	(41.67)	0.00	249.98	(249.98)	500
5120 · Board of Trustees	0.00	25.00	(25.00)	210.00	150.00	60.00	300
5121 · Human Resources	0.00	25.00	(25.00)	302.69	150.00	152.69	300
5123 · MidAmerica Region Dues	0.00	20.83	(20.83)	250.00	125.02	124.98	250
5124 · UUA Dues	250.00	83.33	166.67	500.00	500.02	(0.02)	1,000
5125 · Insurance - Property, Umbrella	4,272.50	3,552.50	720.00	12,097.50	12,097.50	0.00	20,000
5126 · Loan Pymt -Principal & Interest	2,128.60	2,128.60	0.00	12,771.60	12,771.60	0.00	25,543
5128 · 150 Anniversary	0.00	0.00	0.00	0.00	0.00	0.00	700
5129 · Admin Payroll	7,752.51	5,976.92	1,775.59	36,342.91	35,861.48	481.43	71,723
Total 5100 · Administration	18,285.63	13,776.76	4,508.87	76,056.83	73,443.14	2,613.69	143,391
5130 · Membership							
5131 · Membership	19.00	100.00	(81.00)	85.95	600.00	(514.05)	1,200
5132 · Stewardship	141.00	83.33	57.67	226.27	500.02	(273.75)	1,000
5133 · Caring Connection	0.00	125.00	(125.00)	184.84	750.00	(565.16)	1,500
5134 · Child Care - Events	0.00	70.83	(70.83)	179.00	425.02	(246.02)	850
5139 · Membership Payroll	968.85	1,049.58	(80.73)	4,989.79	6,297.52	(1,307.73)	12,595
Total 5130 · Membership	1,128.85	1,428.74	(299.89)	5,665.85	8,572.56	(2,906.71)	17,145
5150 · Facilities							
5151 · Electric	1,359.76	1,250.00	109.76	10,542.85	7,500.00	3,042.85	15,000
5152 · Gas	407.83	416.67	(8.84)	667.54	2,499.98	(1,832.44)	5,000
5153 · Water	198.99	208.33	(9.34)	1,188.04	1,250.02	(61.98)	2,500
5154 · Security - Stanley/Southmorelan	150.00	150.00	0.00	1,520.30	1,450.00	70.30	2,700
5155 · Trash Removal	294.76	270.00	24.76	1,388.29	1,620.00	(231.71)	3,240

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July through December 2016

				TOTAL			
	Dec 16	Budget	\$ Over Budget	Jul - Dec 16	Budget	\$ Over Budget	Working Budget
5156 · Coffee & Snacks	0.00	208.33	(208.33)	688.59	1,250.02	(561.43)	2,500
5157 · Building & Cleaning Supplies	1,168.44	500.00	668.44	3,669.26	3,000.00	669.26	6,000
5158 · Contract HVAC Maintenance	1,557.50	1,557.50	0.00	1,557.50	1,557.50	0.00	2,974
5159 · Building Maintenance	1,758.88	583.33	1,175.55	5,970.82	3,500.02	2,470.80	7,000
5160 · Grounds Maintenance	128.11	125.00	3.11	441.49	750.00	(308.51)	1,500
5161 · Snow Removal	90.00	0.00	90.00	90.00	0.00	90.00	1,000
5169 · Facilities Payroll	5,414.02	3,872.00	1,542.02	25,258.15	23,232.00	2,026.15	46,464
Total 5150 · Facilities	12,528.29	9,141.16	3,387.13	52,982.83	47,609.54	5,373.29	95,878
5200 · Sunday Services							
5201 · Forum/Odyssey/Documentary	1,066.80	350.00	716.80	1,619.30	2,100.00	(480.70)	4,200
5202 · Sunday Services	250.58	166.67	83.91	1,042.71	999.98	42.73	2,000
5203 · Sunday Services Payroll	498.04	1,188.83	(690.79)	3,790.07	7,133.02	(3,342.95)	14,266
Total 5200 · Sunday Services	1,815.42	1,705.50	109.92	6,452.08	10,233.00	(3,780.92)	20,466
5210 · Religious Education							
5211 · Religious Education	133.05	366.67	(233.62)	1,320.79	2,199.98	(879.19)	4,400
5213 · RE Minister's Professional Exp.	1,366.30	0.00	1,366.30	1,366.30	0.00	1,366.30	1,350
5212 · Religious Education Payroll	8,364.94	6,166.42	2,198.52	36,337.14	36,998.48	(661.34)	73,997
Total 5210 · Religious Education	9,864.29	6,533.09	3,331.20	39,024.23	39,198.46	(174.23)	79,747
5240 · Music Program							
5241 · Music Program	1,926.06	333.33	1,592.73	3,751.55	2,000.02	1,751.53	4,000
5242 · Music Program Payroll	7,961.48	5,232.25	2,729.23	33,869.40	31,393.50	2,475.90	62,787
Total 5240 · Music Program	9,887.54	5,565.58	4,321.96	37,620.95	33,393.52	4,227.43	66,787
5400 · Social Responsibility							
5401 · SRB	0.00	0.00	0.00	100.00	0.00	100.00	0
5402 · Social Justice Collection	0.00	891.31	(891.31)	1,886.53	5,341.92	(3,455.39)	5,000
5404 · Partner Church-Romania	0.00	0.00	0.00	0.00	0.00	0.00	1,350
5406 · reStart	0.00	183.33	(183.33)	626.56	1,100.02	(473.46)	2,200
5411 · MORE2 Dues	118.05	0.00	118.05	118.05	0.00	118.05	2,250
Total 5400 · Social Responsibility	118.05	1,074.64	(956.59)	2,731.14	6,441.94	(3,710.80)	10,800
Total 5000 · Expenses	53,628.07	39,225.47	14,402.60	220,533.91	218,892.16	1,641.75	434,214
Total Expense	63,689.72	48,209.30	15,480.42	275,357.46	272,795.18	2,562.28	542,020
Net Income	(25,250.90)	(13,792.99)	(11,457.91)	(46,719.37)	(32,493.76)	(14,225.61)	(781.00)

All Souls Unitarian Universalist Church Simpson House - Budget vs. Actual July through December 2016

				TOTAL			
	Dec 16	Budget	\$ Over Budget	Jul - Dec 16	Budget	\$ Over Budget	
Income							
9000 · Simpson House							
9300 · Income							
9301 · Event Rentals	7,300.00	6,333.33	966.67	40,876.17	38,000.02	2,876.15	76,000.00
9302 · Office Rentals	642.12	600.00	42.12	3,505.30	3,600.00	(94.70)	7,200.00
9303 · Linen Fees	612.00	250.00	362.00	2,186.88	1,500.00	686.88	3,000.00
Total 9300 · Income	8,554.12	7,183.33	1,370.79	46,568.35	43,100.02	3,468.33	86,200.00
Total 9000 · Simpson House	8,554.12	7,183.33	1,370.79	46,568.35	43,100.02	3,468.33	86,200.00
Total Income	8,554.12	7,183.33	1,370.79	46,568.35	43,100.02	3,468.33	86,200.00
Expense							
9600 · Facilities Manager							
9601 · Manager's Commission	1,542.60	1,266.67	275.93	11,555.80	7,599.98	3,955.82	15,200.00
9602 · Manager's FICA	134.24			981.45			1,104.00
Total 9600 · Facilities Manager	1,676.84	1,266.67	410.17	12,537.25	7,599.98	4,937.27	16,304.00
9700 · SH - Facilities & Admin							
9701 · SH-Electric	478.80	666.67	(187.87)	3,898.58	3,999.98	(101.40)	8,000.00
En 9702 · SH-Gas	343.77	208.33	135.44	634.31	1,250.02	(615.71)	2,500.00
9703 · SH-Trash Removal	207.02	166.67	40.35	1,300.53	999.98	300.55	2,000.00
9704 · SH-Water	555.12	250.00	305.12	2,362.65	1,500.00	862.65	3,000.00
9705 · Cleaning Supplies	133.72	16.67	117.05	791.07	99.98	691.09	200.00
9707 · Linens & Event Supplies	252.68	250.00	2.68	1,710.24	1,500.00	210.24	3,000.00
9708 · Maintenance & Repairs	469.16	416.67	52.49	2,454.13	2,499.98	(45.85)	5,000.00
9709 · Phones	54.00	166.67	(112.67)	247.08	999.98	(752.90)	2,000.00
9710 · Office Supplies	0.00	8.33	(8.33)	125.48	50.02	75.46	100.00
9711 · Advertising & Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9712 · Transfer to Church	0.00	0.00	0.00	0.00	0.00	0.00	37,320.00
Total 9700 · SH - Facilities & Admin	2,494.27	2,150.01	344.26	13,524.07	12,899.94	624.13	63,120.00
Total Expense	4,171.11	3,416.68	754.43	26,061.32	20,499.92	5,561.40	79,424.00
Net Income	4,383.01	3,766.65	616.36	20,507.03	22,600.10	(2,093.07)	6,776.00

Endowment Assets as of Dec 31, 2016