

All Souls Unitarian Universalist Church

Statement of Financial Position

As of February 28, 2017

Feb 28, 2017

ASSETS

Current Assets

Checking/Savings

1001 · Checking	8,608.21		
1002 · Minister's Discretionary	6,277.30		
1003 · Petty Cash	250.00		
1004 · Demeters Checking Account	4,822.90		
1005 · Simpson House Receipts	2,257.16	22,215.57	
1006 · Capital Campaign Checking Acct	86,472.03		
1008 · Money Market	400,000.00		
1010 · TD Ameritrade Brokerage	5,266.96	491,738.99	762.95
Total Checking/Savings	<u>513,954.56</u>	513,954.56	

Total Current Assets

513,954.56

Endowment Assets as of Dec 31, 2016

1,617,181.00

TOTAL ASSETS

2,131,135.56

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

2006 · Simpson House Deposits New 28,581.00

Total Accounts Payable 28,581.00

Other Current Liabilities

2003 · Simpson House Deposits 20,168.00

2031 · Church-Due To/From CapCamp (307.50) 48,441.50

2201 · Note Payable 156,604.57

Total Other Current Liabilities 176,465.07

Total Current Liabilities

205,046.07 (67,194.43) **Note 1**

Total Liabilities

205,046.07 (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 149,539.90

30000 · Opening Bal Equity Ending 2010 (380,620.83)

32000 · Unrstrctd Net Assets-Since 2010 (13,660.99)

Net Income 318,647.78

Total Equity

1,926,089.49

TOTAL LIABILITIES & EQUITY

2,131,135.56

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	318,647.78		
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 2016 through February 2017 TOTAL

	Feb 17	Budget	\$ Over Budget	Jul '16 - Feb 17	Budget	\$ Over Budget	Working Budget
Income							
3000 · Income							
3100 · Donations							
3101 · Pledges	22,737.19	26,500.00	(3,762.81)	198,804.53	212,000.00	(13,195.47)	318,000
3103 · Forum/Odyssey/Documentary	355.78	366.67	(10.89)	5,158.09	2,933.32	2,224.77	4,400
3104 · Sunday Service Collection	468.62	625.00	(156.38)	4,520.00	5,000.00	(480.00)	7,500
3105 · Regular Contributions	1,836.22	2,083.33	(247.11)	17,712.21	16,666.68	1,045.53	25,000
3107 · Social Justice Collection	446.00	416.00	30.00	6,869.57	6,839.57	30.00	6,500
3108 · Memorial Gifts	0.00	208.33	(208.33)	3,100.00	1,666.68	1,433.32	2,500
3110 · Donations - Other	36.54	41.67	(5.13)	2,886.57	333.32	2,553.25	500
Total 3100 · Donations	25,880.35	30,241.00	(4,360.65)	239,050.97	245,439.57	(6,388.60)	364,400
3200 · Rental Income							
3201 · Church Rentals	2,453.25	1,625.00	828.25	16,513.34	13,000.00	3,513.34	19,500
3205 · Simpson House	0.00	0.00	0.00	0.00	0.00	0.00	37,320
Total 3200 · Rental Income	2,453.25	1,625.00	828.25	16,513.34	13,000.00	3,513.34	56,820
3300 · Fundraising							
3301 · Sunday Plus Dinners	260.59	333.33	(72.74)	1,157.27	2,666.68	(1,509.41)	4,000
3302 · Auction	1,416.53	1,000.00	416.53	4,345.53	1,000.00	3,345.53	25,000
3306 · Unplaza Art Fair	0.00	0.00	0.00	4,642.51	4,000.00	642.51	5,500
3307 · Music & RE	65.00	1,000.00	(935.00)	7,249.32	8,000.00	(750.68)	12,000
3309 · Social Justice Fundraising	0.00	0.00	0.00	0.00	0.00	0.00	5,000
3310 · Other Fundraising	1,167.82	416.67	751.15	1,464.03	3,333.32	(1,869.29)	5,000
Total 3300 · Fundraising	2,909.94	2,750.00	159.94	18,858.66	19,000.00	(141.34)	56,500
3400 · Other Income							
3401 · Miscellaneous Income	383.01	125.00	258.01	795.94	1,000.00	(204.06)	1,500
3402 · Coffee & Snacks	47.86	166.67	(118.81)	875.22	1,333.32	(458.10)	2,000
3403 · Bookshop	0.00	25.00	(25.00)	99.43	200.00	(100.57)	300
3405 · Endowment Distribution	0.00	0.00	0.00	35,256.00	35,268.00	(12.00)	47,024
3406 · Endowment Grant	0.00	0.00	0.00	9,416.25	9,446.25	(30.00)	12,595
3407 · Investment Income	0.00	8.33	(8.33)	(286.10)	66.68	(352.78)	100
3421 · Additional Funding	3,000.00			3,000.00	0.00	3,000.00	781
Total 3400 · Other Income	3,430.87	325.00	3,105.87	49,156.74	47,314.25	1,842.49	64,300
Total 3000 · Income	34,674.41	34,941.00	(266.59)	323,579.71	324,753.82	(1,174.11)	542,020

All Souls Unitarian Universalist Church
Church Operations - Budget vs. Actual
July 2016 through February 2017

	July 2016 through February 2017			TOTAL		Working Budget	
	Feb 17	Budget	\$ Over Budget	Jul '16 - Feb 17	Budget		\$ Over Budget
Expense							
4000 · Minister Expenses							
4100 · Senior Minister							
4110 · Minister Salary	7,133.34	7,133.33	0.01	57,066.72	57,066.68	0.04	85,600
4112 · Minister Payroll Taxes	535.82	545.67	(9.85)	4,292.35	4,365.32	(72.97)	6,548
4113 · Minister Expenses	39.05	463.33	(424.28)	3,651.50	3,706.68	(55.18)	5,560
4115 · Minister Life & Disability	146.11	128.17	17.94	1,207.11	1,025.32	181.79	1,538
4118 · Minister Pension	713.34	713.33	0.01	6,661.39	5,706.68	954.71	8,560
Total 4100 · Senior Minister	8,567.66	8,983.83	(416.17)	72,879.07	71,870.68	1,008.39	107,806
4200 · Staff							
4220 · Staff Expenses & Dues	0.00			120.00	0.00	120.00	0
Total 4200 · Staff	0.00			120.00	0.00	120.00	0
Total 4000 · Minister Expenses	8,567.66	8,983.83	(416.17)	72,999.07	71,870.68	1,128.39	107,806
5000 · Expenses							
5100 · Administration							
5105 · Payroll & Banking Services	261.17	164.58	96.59	2,251.13	1,316.68	934.45	1,975
5110 · Copier	635.00	666.67	(31.67)	6,169.07	5,333.32	835.75	8,000
5111 · Office Phones	296.18	350.00	(53.82)	2,458.65	2,800.00	(341.35)	4,200
5112 · Postage	147.00	75.00	72.00	590.40	600.00	(9.60)	900
5113 · Office Supplies	228.34	375.00	(146.66)	2,254.10	3,000.00	(745.90)	4,500
5114 · Web Hosting, Calendar, Support	275.39	208.33	67.06	2,569.92	1,666.68	903.24	2,500
5115 · Technology Hardware	(179.97)	83.33	(263.30)	1,154.92	666.68	488.24	1,000
5119 · Emergency Preparedness	0.00	41.67	(41.67)	0.00	333.32	(333.32)	500
5120 · Board of Trustees	0.00	25.00	(25.00)	210.00	200.00	10.00	300
5121 · Human Resources	0.00	25.00	(25.00)	302.69	200.00	102.69	300
5123 · MidAmerica Region Dues	0.00	20.83	(20.83)	250.00	166.68	83.32	250
5124 · UUA Dues	0.00	83.33	(83.33)	500.00	666.68	(166.68)	1,000
5125 · Insurance - Property, Umbrella	0.00	0.00	0.00	12,097.50	12,817.00	(719.50)	20,000
5126 · Loan Pymt -Principal & Interest	2,128.60	2,128.60	0.00	17,028.80	17,028.80	0.00	25,543
5128 · 150 Anniversary	0.00	0.00	0.00	0.00	700.00	(700.00)	700
5129 · Admin Payroll	5,590.59	5,976.92	(386.33)	47,681.49	47,815.32	(133.83)	71,723
Total 5100 · Administration	9,382.30	10,224.26	(841.96)	95,518.67	95,311.16	207.51	143,391
5130 · Membership							
5131 · Membership	0.00	100.00	(100.00)	190.61	800.00	(609.39)	1,200
5132 · Stewardship	71.48	83.33	(11.85)	438.75	666.68	(227.93)	1,000
5133 · Caring Connection	35.47	125.00	(89.53)	220.31	1,000.00	(779.69)	1,500
5134 · Child Care - Events	0.00	70.83	(70.83)	179.00	566.68	(387.68)	850
5139 · Membership Payroll	968.85	1,049.58	(80.73)	6,879.05	8,396.68	(1,517.63)	12,595
Total 5130 · Membership	1,075.80	1,428.74	(352.94)	7,907.72	11,430.04	(3,522.32)	17,145

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2016 through February 2017

	July 2016 through February 2017				TOTAL		Working Budget
	Feb 17	Budget	\$ Over Budget	Jul '16 - Feb 17	Budget	\$ Over Budget	
5150 · Facilities							
5151 · Electric	1,587.65	1,250.00	337.65	13,560.27	10,000.00	3,560.27	15,000
5152 · Gas	807.04	416.67	390.37	2,445.48	3,333.32	(887.84)	5,000
5153 · Water	144.50	208.33	(63.83)	1,703.31	1,666.68	36.63	2,500
5154 · Security - Stanley/Southmorelan	0.00	150.00	(150.00)	1,520.30	1,600.00	(79.70)	2,700
5155 · Trash Removal	201.17	270.00	(68.83)	1,789.29	2,160.00	(370.71)	3,240
5156 · Coffee & Snacks	938.39	208.33	730.06	1,647.95	1,666.68	(18.73)	2,500
5157 · Building & Cleaning Supplies	114.03	500.00	(385.97)	4,369.91	4,000.00	369.91	6,000
5158 · Contract HVAC Maintenance	0.00	0.00	0.00	1,557.50	1,487.00	70.50	2,974
5159 · Building Maintenance	545.00	583.33	(38.33)	7,843.82	4,666.68	3,177.14	7,000
5160 · Grounds Maintenance	71.32	125.00	(53.68)	624.00	1,000.00	(376.00)	1,500
5161 · Snow Removal	0.00	500.00	(500.00)	1,409.50	1,000.00	409.50	1,000
5169 · Facilities Payroll	3,344.05	3,872.00	(527.95)	32,365.09	30,976.00	1,389.09	46,464
Total 5150 · Facilities	7,753.15	8,083.66	(330.51)	70,836.42	63,556.36	7,280.06	95,878
5200 · Sunday Services							
5201 · Forum/Odyssey/Documentary	0.00	350.00	(350.00)	1,619.30	2,800.00	(1,180.70)	4,200
5202 · Sunday Services	67.36	166.67	(99.31)	1,558.44	1,333.32	225.12	2,000
5203 · Sunday Services Payroll	1,224.35	1,188.83	35.52	9,989.18	9,510.68	478.50	14,266
Total 5200 · Sunday Services	1,291.71	1,705.50	(413.79)	13,166.92	13,644.00	(477.08)	20,466
5210 · Religious Education							
5211 · Religious Education	185.00	366.67	(181.67)	1,656.28	2,933.32	(1,277.04)	4,400
5212 · Religious Education Payroll	6,066.54	6,166.42	(99.88)	48,544.47	49,331.32	(786.85)	73,997
5213 · RE Minister's Professional Exp.	71.64			1,437.94			1,350
Total 5210 · Religious Education	6,323.18	6,533.09	(209.91)	51,638.69	52,264.64	(625.95)	79,747
5240 · Music Program							
5241 · Music Program	0.00	333.33	(333.33)	2,849.60	2,666.68	182.92	4,000
5242 · Music Program Payroll	5,617.78	5,232.25	385.53	41,946.42	41,858.00	88.42	62,787
Total 5240 · Music Program	5,617.78	5,565.58	52.20	44,796.02	44,524.68	271.34	66,787
5400 · Social Responsibility							
5401 · SRB	137.86	0.00	137.86	337.86	0.00	337.86	0
5402 · Social Justice Collection	2,620.73	416.00	2,204.73	6,698.57	6,839.57	(141.00)	5,000
5404 · Partner Church-Romania	0.00	1,350.00	(1,350.00)	0.00	1,350.00	(1,350.00)	1,350
5406 · reStart	0.00	183.33	(183.33)	626.56	1,466.68	(840.12)	2,200
5411 · MORE2 Dues	0.00	0.00	0.00	118.05	0.00	118.05	2,250
Total 5400 · Social Responsibility	2,758.59	1,949.33	809.26	7,781.04	9,656.25	(1,875.21)	10,800
Total 5000 · Expenses	34,202.51	35,490.16	(1,287.65)	291,645.48	290,387.13	1,258.35	434,214
Total Expense	42,770.17	44,473.99	(1,703.82)	364,644.55	362,257.81	2,386.74	542,020
Net Income	(8,095.76)	(9,532.99)	1,437.23	(41,064.84)	(37,503.99)	(3,560.85)	0.00

All Souls Unitarian Universalist Church Simpson House - Budget vs. Actual July 2016 through February 2017

	TOTAL						
	Feb 17	Budget	\$ Over Budget	Jul '16 - Feb 17	Budget	\$ Over Budget	Working Budget
Income							
9000 · Simpson House							
9300 · Income							
9301 · Event Rentals	0.00	6,333.33	(6,333.33)	42,496.17	50,666.68	(8,170.51)	76,000.00
9302 · Office Rentals	863.18	600.00	263.18	5,010.60	4,800.00	210.60	7,200.00
9303 · Linen Fees	0.00	250.00	(250.00)	2,351.88	2,000.00	351.88	3,000.00
Total 9300 · Income	863.18	7,183.33	(6,320.15)	49,858.65	57,466.68	(7,608.03)	86,200.00
Total 9000 · Simpson House	863.18	7,183.33	(6,320.15)	49,858.65	57,466.68	(7,608.03)	86,200.00
Total Income	863.18	7,183.33	(6,320.15)	49,858.65	57,466.68	(7,608.03)	86,200.00
Expense							
9600 · Facilities Manager							
9601 · Manager's Commission	1,308.40	1,266.67	41.73	14,002.60	10,133.32	3,869.28	15,200.00
9602 · Manager's FICA	116.33			1,201.12			1,104.00
Total 9600 · Facilities Manager	1,424.73	1,266.67	158.06	15,203.72	10,133.32	5,070.40	16,304.00
9700 · SH - Facilities & Admin							
9701 · SH-Electric	427.99	666.67	(238.68)	4,790.92	5,333.32	(542.40)	8,000.00
9702 · SH-Gas	477.51	208.33	269.18	1,848.99	1,666.68	182.31	2,500.00
9703 · SH-Trash Removal	201.16	166.67	34.49	1,701.53	1,333.32	368.21	2,000.00
9704 · SH-Water	145.62	250.00	(104.38)	2,707.93	2,000.00	707.93	3,000.00
9705 · Cleaning Supplies	71.31	16.67	54.64	927.38	133.32	794.06	200.00
9707 · Linens & Event Supplies	181.74	250.00	(68.26)	2,164.87	2,000.00	164.87	3,000.00
9708 · Maintenance & Repairs	0.00	416.67	(416.67)	2,951.70	3,333.32	(381.62)	5,000.00
9709 · Phones	54.00	166.67	(112.67)	355.08	1,333.32	(978.24)	2,000.00
9710 · Office Supplies	43.28	8.33	34.95	194.53	66.68	127.85	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	1,602.61	2,150.01	(547.40)	17,642.93	17,199.96	442.97	63,120.00
Total Expense	3,027.34	3,416.68	(389.34)	32,846.65	27,333.28	5,513.37	79,424.00
Net Income	(2,164.16)	3,766.65	(5,930.81)	17,012.00	30,133.40	(13,121.40)	6,776.00