

All Souls Unitarian Universalist Church

Statement of Financial Position

As of January 31, 2017

	Jan 31, 2017		
ASSETS			
Current Assets			
Checking/Savings			
1001 · Checking	7,298.09		
1002 · Minister's Discretionary	6,277.30		
1003 · Petty Cash	250.00		
1004 · Demeters Checking Account	4,822.90		
1005 · Simpson House Receipts	563.98	19,212.27	
1006 · Capital Campaign Checking Acct	527,085.84	526,250.84	835.00
1010 · TD Ameritrade Brokerage	70.45		
Total Checking/Savings	546,368.56	546,368.56	
Accounts Receivable			
1100 · Accounts Receivable	100.00		
Total Accounts Receivable	100.00		
Other Current Assets			
1200 · Interfund Due From	6,466.08		
Total Other Current Assets	6,466.08		
Total Current Assets	552,934.64	552,934.64	
Endowment Assets as of Dec 31, 2016	1,617,181.00		
TOTAL ASSETS	2,170,115.64		
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2006 · Simpson House Deposits New	16,751.00		
Total Accounts Payable	16,751.00		
Other Current Liabilities			
2003 · Simpson House Deposits	20,168.00		
2031 · Church-Due To/From CapCamp	(165.00)		
2200 · Interfund Due To	6,466.08	26,469.08	
2201 · Note Payable	158,256.20		
Total Other Current Liabilities	184,725.28	(67,437.58)	Note 1
Total Current Liabilities	201,476.28		
Total Liabilities	201,476.28	(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	147,888.27		
30000 · Opening Bal Equity Ending 2010	(380,620.83)		
32000 · Unrstrctd Net Assets-Since 2010	(13,660.99)		
Net Income	362,849.28	0.00	
Total Equity	1,968,639.36		
TOTAL LIABILITIES & EQUITY	2,170,115.64		

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	362,849.28		
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 2016 through January 2017

				TOTAL			Working Budget
	Jan 17	Budget	\$ Over Budget	Jul 2016 - Jan 2017	Budget	\$ Over Budget	
Income							
3000 · Income							
3100 · Donations							
3101 · Pledges	33,105.19	26,500.00	6,605.19	175,607.34	185,500.00	(9,892.66)	318,000
3103 · Forum/Odyssey/Documentary	743.65	366.67	376.98	4,726.31	2,566.65	2,159.66	4,400
3104 · Sunday Service Collection	393.11	625.00	(231.89)	4,051.38	4,375.00	(323.62)	7,500
3105 · Regular Contributions	3,556.28	2,083.33	1,472.95	15,378.99	14,583.35	795.64	25,000
3107 · Social Justice Collection	1,081.65	1,081.65	0.00	6,423.57	6,423.57	0.00	6,500
3108 · Memorial Gifts	0.00	208.33	(208.33)	3,100.00	1,458.35	1,641.65	2,500
3110 · Donations - Other	779.25	41.67	737.58	2,850.03	291.65	2,558.38	500
Total 3100 · Donations	39,659.13	30,906.65	8,752.48	212,137.62	215,198.57	(3,060.95)	364,400
3200 · Rental Income							
3201 · Church Rentals	2,762.97	1,625.00	1,137.97	14,060.09	11,375.00	2,685.09	19,500
3205 · Simpson House	0.00	0.00	0.00	0.00	0.00	0.00	37,320
Total 3200 · Rental Income	2,762.97	1,625.00	1,137.97	14,060.09	11,375.00	2,685.09	56,820
3300 · Fundraising							
3301 · Sunday Plus Dinners	0.00	333.33	(333.33)	896.68	2,333.35	(1,436.67)	4,000
3302 · Auction	0.00	0.00	0.00	2,929.00	0.00	2,929.00	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	1,155.02	1,000.00	155.02	6,791.57	7,000.00	(208.43)	12,000
3309 · Social Justice Fundraising	0.00	0.00	0.00	0.00	0.00	0.00	5,000
3310 · Other Fundraising	158.71	416.67	(257.96)	296.21	2,916.65	(2,620.44)	5,000
Total 3300 · Fundraising	1,313.73	1,750.00	(436.27)	15,555.97	16,250.00	(694.03)	56,500
3400 · Other Income							
3401 · Miscellaneous Income	38.97	125.00	(86.03)	412.93	875.00	(462.07)	1,500
3402 · Coffee & Snacks	130.39	166.67	(36.28)	779.84	1,166.65	(386.81)	2,000
3403 · Bookshop	0.00	25.00	(25.00)	99.43	175.00	(75.57)	300
3405 · Endowment Distribution	11,750.00	11,756.00	(6.00)	35,256.00	35,268.00	(12.00)	47,024
3406 · Endowment Grant	3,138.75	3,148.75	(10.00)	9,416.25	9,446.25	(30.00)	12,595
3407 · Investment Income	0.00	8.33	(8.33)	(286.10)	58.35	(344.45)	100
3421 · Additional Funding	0.00			0.00	0.00	0.00	781
Total 3400 · Other Income	15,058.11	15,229.75	(171.64)	45,678.35	46,989.25	(1,310.90)	64,300
Total 3000 · Income	58,793.94	49,511.40	9,282.54	287,432.03	289,812.82	(2,380.79)	542,020

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2016 through January 2017

				TOTAL			Working Budget
	Jan 17	Budget	\$ Over Budget	Jul 2016 - Jan 2017	Budget	\$ Over Budget	
Expense							
4000 · Minister Expenses							
4100 · Senior Minister							
4110 · Minister Salary	7,133.34	7,133.33	0.01	49,933.38	49,933.35	0.03	85,600
4112 · Minister Payroll Taxes	535.96	545.67	(9.71)	3,756.53	3,819.65	(63.12)	6,548
4113 · Minister Expenses	813.00	463.33	349.67	3,612.45	3,243.35	369.10	5,560
4115 · Minister Life & Disability	292.22	128.17	164.05	1,061.00	897.15	163.85	1,538
4118 · Minister Pension	713.34	713.33	0.01	5,948.05	4,993.35	954.70	8,560
Total 4100 · Senior Minister	9,487.86	8,983.83	504.03	64,311.41	62,886.85	1,424.56	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	9,487.86	8,983.83	504.03	64,431.41	62,886.85	1,544.56	107,806
5000 · Expenses							
5100 · Administration							
5105 · Payroll & Banking Services	320.05	164.58	155.47	1,989.96	1,152.10	837.86	1,975
5110 · Copier	694.23	666.67	27.56	5,534.07	4,666.65	867.42	8,000
5111 · Office Phones	296.35	350.00	(53.65)	2,162.75	2,450.00	(287.25)	4,200
5112 · Postage	141.00	75.00	66.00	443.40	525.00	(81.60)	900
5113 · Office Supplies	254.71	375.00	(120.29)	2,025.76	2,625.00	(599.24)	4,500
5114 · Web Hosting, Calendar, Support	496.89	208.33	288.56	2,294.53	1,458.35	836.18	2,500
5115 · Technology Hardware	0.00	83.33	(83.33)	1,334.89	583.35	751.54	1,000
5119 · Emergency Preparedness	0.00	41.67	(41.67)	0.00	291.65	(291.65)	500
5120 · Board of Trustees	0.00	25.00	(25.00)	210.00	175.00	35.00	300
5121 · Human Resources	0.00	25.00	(25.00)	302.69	175.00	127.69	300
5123 · MidAmerica Region Dues	0.00	20.83	(20.83)	250.00	145.85	104.15	250
5124 · UUA Dues	0.00	83.33	(83.33)	500.00	583.35	(83.35)	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	14,900.20	14,900.20	0.00	25,543
5128 · 150 Anniversary	0.00	700.00	(700.00)	0.00	700.00	(700.00)	700
5129 · Admin Payroll	5,747.99	5,976.92	(228.93)	42,090.90	41,838.40	252.50	71,723
Total 5100 · Administration	10,079.82	10,924.26	(844.44)	86,136.65	85,086.90	1,049.75	143,391
5130 · Membership							
5131 · Membership	104.66	100.00	4.66	190.61	700.00	(509.39)	1,200
5132 · Stewardship	141.00	83.33	57.67	367.27	583.35	(216.08)	1,000
5133 · Caring Connection	0.00	125.00	(125.00)	184.84	875.00	(690.16)	1,500
5134 · Child Care - Events	0.00	70.83	(70.83)	179.00	495.85	(316.85)	850
5139 · Membership Payroll	920.41	1,049.58	(129.17)	5,910.20	7,347.10	(1,436.90)	12,595
Total 5130 · Membership	1,166.07	1,428.74	(262.67)	6,831.92	10,001.30	(3,169.38)	17,145

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2016 through January 2017

				TOTAL			Working Budget
	Jan 17	Budget	\$ Over Budget	Jul 2016 - Jan 2017	Budget	\$ Over Budget	
5150 · Facilities							
5151 · Electric	1,429.77	1,250.00	179.77	11,972.62	8,750.00	3,222.62	15,000
5152 · Gas	970.90	416.67	554.23	1,638.44	2,916.65	(1,278.21)	5,000
5153 · Water	370.77	208.33	162.44	1,558.81	1,458.35	100.46	2,500
5154 · Security - Stanley/Southmorelan	0.00	0.00	0.00	1,520.30	1,450.00	70.30	2,700
5155 · Trash Removal	199.83	270.00	(70.17)	1,588.12	1,890.00	(301.88)	3,240
5156 · Coffee & Snacks	20.97	208.33	(187.36)	709.56	1,458.35	(748.79)	2,500
5157 · Building & Cleaning Supplies	586.62	500.00	86.62	4,255.88	3,500.00	755.88	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	703.00	583.33	119.67	7,298.82	4,083.35	3,215.47	7,000
5160 · Grounds Maintenance	111.19	125.00	(13.81)	552.68	875.00	(322.32)	1,500
5161 · Snow Removal	1,319.50	500.00	819.50	1,409.50	500.00	909.50	1,000
5169 · Facilities Payroll	3,762.89	3,872.00	(109.11)	29,021.04	27,104.00	1,917.04	46,464
Total 5150 · Facilities	9,475.44	7,933.66	1,541.78	63,083.27	55,472.70	7,610.57	95,878
5200 · Sunday Services							
5201 · Forum/Odyssey/Documentary	0.00	350.00	(350.00)	1,619.30	2,450.00	(830.70)	4,200
5202 · Sunday Services	448.37	166.67	281.70	1,491.08	1,166.65	324.43	2,000
5203 · Sunday Services Payroll	433.04	1,188.83	(755.79)	4,223.11	8,321.85	(4,098.74)	14,266
Total 5200 · Sunday Services	881.41	1,705.50	(824.09)	7,333.49	11,938.50	(4,605.01)	20,466
5210 · Religious Education							
5211 · Religious Education	150.49	366.67	(216.18)	1,471.28	2,566.65	(1,095.37)	4,400
5212 · Religious Education Payroll	6,140.79	6,166.42	(25.63)	42,477.93	43,164.90	(686.97)	73,997
5213 · RE Minister's Professional Exp.	0.00			1,366.30			1,350
Total 5210 · Religious Education	6,291.28	6,533.09	(241.81)	45,315.51	45,731.55	(416.04)	79,747
5240 · Music Program							
5241 · Music Program	138.05	333.33	(195.28)	3,144.60	2,333.35	811.25	4,000
5242 · Music Program Payroll	6,705.96	5,232.25	1,473.71	40,575.36	36,625.75	3,949.61	62,787
Total 5240 · Music Program	6,844.01	5,565.58	1,278.43	43,719.96	38,959.10	4,760.86	66,787
5400 · Social Responsibility							
5401 · SRB	100.00	0.00	100.00	200.00	0.00	200.00	0
5402 · Social Justice Collection	2,191.31	1,081.65	1,109.66	4,077.84	6,423.57	(2,345.73)	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	1,283.35	(656.79)	2,200
5411 · MORE2 Dues	0.00	0.00	0.00	118.05	0.00	118.05	2,250
Total 5400 · Social Responsibility	2,291.31	1,264.98	1,026.33	5,022.45	7,706.92	(2,684.47)	10,800
Total 5000 · Expenses	37,029.34	35,355.81	1,673.53	257,443.25	254,896.97	2,546.28	434,214
Total Expense	46,517.20	44,339.64	2,177.56	321,874.66	317,783.82	4,090.84	542,020
Net Income	12,276.74	5,171.76	7,104.98	(34,442.63)	(27,971.00)	(6,471.63)	0.00

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

	TOTAL						Working Budget
	Jan 17	Budget	\$ Over Budget	Jul 2016 - Jan 2017	Budget	\$ Over Budget	
Income							
9000 · Simpson House							
9300 · Income							
9301 · Event Rentals	900.00	6,333.33	(5,433.33)	42,496.17	44,333.35	(1,837.18)	76,000.00
9302 · Office Rentals	642.12	600.00	42.12	4,147.42	4,200.00	(52.58)	7,200.00
9303 · Linen Fees	165.00	250.00	(85.00)	2,351.88	1,750.00	601.88	3,000.00
Total 9300 · Income	1,707.12	7,183.33	(5,476.21)	48,995.47	50,283.35	(1,287.88)	86,200.00
Total 9000 · Simpson House	1,707.12	7,183.33	(5,476.21)	48,995.47	50,283.35	(1,287.88)	86,200.00
Total Income	1,707.12	7,183.33	(5,476.21)	48,995.47	50,283.35	(1,287.88)	86,200.00
Expense							
9600 · Facilities Manager							
9601 · Manager's Commission	1,138.40	1,266.67	(128.27)	12,694.20	8,866.65	3,827.55	15,200.00
9602 · Manager's FICA	103.34			1,084.79			1,104.00
Total 9600 · Facilities Manager	1,241.74	1,266.67	(24.93)	13,778.99	8,866.65	4,912.34	16,304.00
9700 · SH - Facilities & Admin							
9701 · SH-Electric	464.35	666.67	(202.32)	4,362.93	4,666.65	(303.72)	8,000.00
9702 · SH-Gas	737.17	208.33	528.84	1,371.48	1,458.35	(86.87)	2,500.00
9703 · SH-Trash Removal	199.84	166.67	33.17	1,500.37	1,166.65	333.72	2,000.00
9704 · SH-Water	199.66	250.00	(50.34)	2,562.31	1,750.00	812.31	3,000.00
9705 · Cleaning Supplies	65.00	16.67	48.33	856.07	116.65	739.42	200.00
9707 · Linens & Event Supplies	272.89	250.00	22.89	1,983.13	1,750.00	233.13	3,000.00
9708 · Maintenance & Repairs	497.57	416.67	80.90	2,951.70	2,916.65	35.05	5,000.00
9709 · Phones	54.00	166.67	(112.67)	301.08	1,166.65	(865.57)	2,000.00
9710 · Office Supplies	25.77	8.33	17.44	151.25	58.35	92.90	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	2,516.25	2,150.01	366.24	16,040.32	15,049.95	990.37	63,120.00
Total Expense	3,757.99	3,416.68	341.31	29,819.31	23,916.60	5,902.71	79,424.00
Net Income	(2,050.87)	3,766.65	(5,817.52)	19,176.16	26,366.75	(7,190.59)	6,776.00