

All Souls Unitarian Universalist Church
Statement of Financial Position
As of March 31, 2017

	<u>Mar 31, 2017</u>		
ASSETS			
Current Assets			
Checking/Savings			
1001 · Checking	43,575.52		
1002 · Minister's Discretionary	6,187.68		
1003 · Petty Cash	250.00		
1004 · Demeters Checking Account	4,822.90		
1005 · Simpson House Receipts	4,978.78	59,814.88	
1006 · Capital Campaign Checking Acct	85,186.79		
1008 · Money Market	400,023.56		
1010 · TD Ameritrade Brokerage	<u>38,020.80</u>	523,231.15	522,066.45
Total Checking/Savings	<u>583,046.03</u>	583,046.03	1,164.70
Total Current Assets	<u>583,046.03</u>		
Endowment Assets as of Dec 31, 2016	<u>1,617,181.00</u>		
TOTAL ASSETS	<u><u>2,200,227.03</u></u>		
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2006 · Simpson House Deposits New	<u>41,932.50</u>		
Total Accounts Payable	41,932.50		
Other Current Liabilities			
2003 · Simpson House Deposits	15,268.00		
2022 · Due to TIAA-CREF	690.74		
2023 · Due To Calvert Investments	954.66		
2031 · Church-Due To/From CapCamp	(386.25)	58,459.65	
2201 · Note Payable	<u>154,902.28</u>		
Total Other Current Liabilities	<u>171,429.43</u>		
Total Current Liabilities	<u>213,361.93</u>	(39,613.27)	Note 1
Total Liabilities	213,361.93	(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	151,242.19		
30000 · Opening Bal Equity Ending 2010	(380,620.83)		
32000 · Unrstrctd Net Assets-Since 2010	(13,660.99)		
Net Income	<u>377,721.10</u>	0.00	
Total Equity	<u>1,986,865.10</u>		
TOTAL LIABILITIES & EQUITY	<u><u>2,200,227.03</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	377,721.10		
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 March 2017

				TOTAL			Working Budget
	Mar 17	Budget	\$ Over Budget	Jul 2016 - Mar 2017	Budget	\$ Over Budget	
Income							
3000 · Income							
3100 · Donations							
3101 · Pledges	26,825.95	26,500.00	325.95	225,630.48	238,500.00	(12,869.52)	318,000
3103 · Forum/Odyssey/Documentary	377.25	366.67	10.58	5,535.34	3,299.99	2,235.35	4,400
3104 · Sunday Service Collection	334.50	625.00	(290.50)	4,854.50	5,625.00	(770.50)	7,500
3105 · Regular Contributions	1,975.43	2,083.33	(107.90)	19,687.64	18,750.01	937.63	25,000
3107 · Social Justice Collection	383.10	383.10	0.00	7,252.67	7,252.67	0.00	6,500
3108 · Memorial Gifts	800.00	208.33	591.67	3,900.00	1,875.01	2,024.99	2,500
3110 · Donations - Other	1,250.25	41.67	1,208.58	4,136.82	374.99	3,761.83	500
Total 3100 · Donations	31,946.48	30,208.10	1,738.38	270,997.45	275,677.67	(4,680.22)	364,400
3200 · Rental Income							
3201 · Church Rentals	3,355.25	1,625.00	1,730.25	19,868.59	14,625.00	5,243.59	19,500
3205 · Simpson House	0.00	0.00	0.00	0.00	0.00	0.00	37,320
Total 3200 · Rental Income	3,355.25	1,625.00	1,730.25	19,868.59	14,625.00	5,243.59	56,820
3300 · Fundraising							
3301 · Sunday Plus Dinners	252.83	333.33	(80.50)	1,410.10	3,000.01	(1,589.91)	4,000
3302 · Auction	16,500.52	24,000.00	(7,499.48)	20,846.05	25,000.00	(4,153.95)	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	1,847.40	1,000.00	847.40	9,096.72	9,000.00	96.72	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)	1,464.03	3,749.99	(2,285.96)	5,000
Total 3300 · Fundraising	18,600.75	25,750.00	(7,149.25)	37,459.41	44,750.00	(7,290.59)	56,500
3400 · Other Income							
3401 · Miscellaneous Income	0.00	125.00	(125.00)	795.94	1,125.00	(329.06)	1,500
3402 · Coffee & Snacks	204.75	166.67	38.08	1,079.97	1,499.99	(420.02)	2,000
3403 · Bookshop	0.00	25.00	(25.00)	99.43	225.00	(125.57)	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)	75.01	(361.11)	100
3421 · Additional Funding	4,950.00			7,950.00	0.00	7,950.00	1,431
Total 3400 · Other Income	5,154.75	325.00	4,829.75	54,311.49	47,639.25	6,672.24	64,950
Total 3000 · Income	59,057.23	57,908.10	1,149.13	382,636.94	382,691.92	(54.98)	542,670
Total Income	59,057.23	57,908.10	1,149.13	382,636.94	382,691.92	(54.98)	542,670

All Souls Unitarian Universalist Church
Church Operations - Budget vs. Actual

July 2016 through March 2017

	TOTAL						Working Budget
	Mar 17	Budget	\$ Over Budget	Jul 2016 - Mar 2017	Budget	\$ Over Budget	
Expense							
4000 · Minister Expenses							
4100 · Senior Minister							
4110 · Minister Salary	7,433.34	7,133.33	300.01	64,500.06	64,200.01	300.05	85,600
4112 · Minister Payroll Taxes	535.60	545.67	(10.07)	4,827.95	4,910.99	(83.04)	6,548
4113 · Minister Expenses	2.00	463.33	(461.33)	3,653.50	4,170.01	(516.51)	5,560
4115 · Minister Life & Disability	146.11	128.17	17.94	1,353.22	1,153.49	199.73	1,538
4118 · Minister Pension	713.34	713.33	0.01	7,374.73	6,420.01	954.72	8,560
Total 4100 · Senior Minister	8,830.39	8,983.83	(153.44)	81,709.46	80,854.51	854.95	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	8,830.39	8,983.83	(153.44)	81,829.46	80,854.51	974.95	107,806
5000 · Expenses							
5100 · Administration							
5105 · Payroll & Banking Services	267.78	164.58	103.20	2,458.15	1,481.26	976.89	1,975
5110 · Copier	635.00	666.67	(31.67)	6,804.07	5,999.99	804.08	8,000
5111 · Office Phones	326.12	350.00	(23.88)	2,784.77	3,150.00	(365.23)	4,200
5112 · Postage	57.00	75.00	(18.00)	647.40	675.00	(27.60)	900
5113 · Office Supplies	265.24	375.00	(109.76)	2,519.34	3,375.00	(855.66)	4,500
5114 · Web Hosting, Calendar, Support	222.89	208.33	14.56	2,792.81	1,875.01	917.80	2,500
5115 · Technology Hardware	160.70	83.33	77.37	1,315.62	750.01	565.61	1,000
5119 · Emergency Preparedness	0.00	41.67	(41.67)	0.00	374.99	(374.99)	500
5120 · Board of Trustees	0.00	25.00	(25.00)	210.00	225.00	(15.00)	300
5121 · Human Resources	0.00	25.00	(25.00)	302.69	225.00	77.69	300
5123 · MidAmerica Region Dues	0.00	20.83	(20.83)	250.00	187.51	62.49	250
5124 · UUA Dues	250.00	83.33	166.67	750.00	750.01	(0.01)	1,000
5125 · Insurance - Property, Umbrella	4,219.50	4,219.50	0.00	16,317.00	16,317.00	0.00	20,000
5126 · Loan Pymt -Principal & Interest	2,128.60	2,128.60	0.00	19,157.40	19,157.40	0.00	25,543
5128 · 150 Anniversary	0.00	0.00	0.00	0.00	0.00	0.00	700
5129 · Admin Payroll	5,947.83	5,976.92	(29.09)	53,629.32	53,792.24	(162.92)	71,723
Total 5100 · Administration	14,480.66	14,443.76	36.90	109,938.57	108,335.42	1,603.15	143,391
5130 · Membership							
5131 · Membership	0.00	100.00	(100.00)	190.61	900.00	(709.39)	1,200
5132 · Stewardship	0.00	83.33	(83.33)	438.75	750.01	(311.26)	1,000
5133 · Caring Connection	100.00	125.00	(25.00)	320.31	1,125.00	(804.69)	1,500
5134 · Child Care - Events	0.00	70.83	(70.83)	179.00	637.51	(458.51)	850
5139 · Membership Payroll	968.85	1,049.58	(80.73)	7,847.90	9,446.26	(1,598.36)	12,595
Total 5130 · Membership	1,068.85	1,428.74	(359.89)	8,976.57	12,858.78	(3,882.21)	17,145

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

	TOTAL						
	Mar 17	Budget	\$ Over Budget	Jul 2016 - Mar 2017	Budget	\$ Over Budget	Working Budget
5150 · Facilities							
5151 · Electric	1,528.01	1,250.00	278.01	15,088.28	11,250.00	3,838.28	15,000
5152 · Gas	487.11	416.67	70.44	2,932.59	3,749.99	(817.40)	5,000
5153 · Water	229.70	208.33	21.37	1,933.01	1,875.01	58.00	2,500
5154 · Security - Stanley/Southmorelan	1,008.42	1,000.00	8.42	2,528.72	2,600.00	(71.28)	2,700
5155 · Trash Removal	401.96	270.00	131.96	2,191.25	2,430.00	(238.75)	3,240
5156 · Coffee & Snacks	133.50	208.33	(74.83)	1,781.45	1,875.01	(93.56)	2,500
5157 · Building & Cleaning Supplies	761.64	500.00	261.64	5,131.55	4,500.00	631.55	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	14.99	583.33	(568.34)	7,858.81	5,250.01	2,608.80	7,000
5160 · Grounds Maintenance	0.00	125.00	(125.00)	624.00	1,125.00	(501.00)	1,500
5161 · Snow Removal	90.00	0.00	90.00	1,499.50	1,000.00	499.50	1,000
5169 · Facilities Payroll	3,308.70	3,872.00	(563.30)	35,673.79	34,848.00	825.79	46,464
Total 5150 · Facilities	7,964.03	8,433.66	(469.63)	78,800.45	71,990.02	6,810.43	95,878
5200 · Sunday Services							
5201 · Forum/Odyssey/Documentary	0.00	350.00	(350.00)	1,619.30	3,150.00	(1,530.70)	4,200
5202 · Sunday Services	549.33	166.67	382.66	2,107.77	1,499.99	607.78	2,000
5203 · Sunday Services Payroll	1,178.84	1,188.83	(9.99)	11,168.02	10,699.51	468.51	14,266
Total 5200 · Sunday Services	1,728.17	1,705.50	22.67	14,895.09	15,349.50	(454.41)	20,466
5210 · Religious Education							
5211 · Religious Education	194.00	366.67	(172.67)	1,850.28	3,299.99	(1,449.71)	4,400
5212 · Religious Education Payroll	5,604.79	6,166.42	(561.63)	54,149.26	55,497.74	(1,348.48)	73,997
5213 · RE Minister's Professional Exp.	677.90	677.90		2,115.84	2,000.00	115.84	2,000
Total 5210 · Religious Education	6,476.69	7,210.99	(734.30)	58,115.38	60,797.73	(2,682.35)	80,397
5240 · Music Program							
5241 · Music Program	58.85	333.33	(274.48)	2,908.45	3,000.01	(91.56)	4,000
5242 · Music Program Payroll	5,095.08	5,232.25	(137.17)	47,041.50	47,090.25	(48.75)	62,787
Total 5240 · Music Program	5,153.93	5,565.58	(411.65)	49,949.95	50,090.26	(140.31)	66,787
5400 · Social Responsibility							
5401 · SRB	9.98	0.00	9.98	347.84	0.00	347.84	0
5402 · Social Justice Collection	1,389.59	383.10	1,006.49	6,698.58	7,252.67	(554.09)	5,000
5404 · Partner Church-Romania	0.00	0.00	0.00	0.00	1,350.00	(1,350.00)	1,350
5406 · reStart	235.19	183.33	51.86	861.75	1,650.01	(788.26)	2,200
5411 · MORE2 Dues	0.00	0.00	0.00	118.05	0.00	118.05	2,250
Total 5400 · Social Responsibility	1,634.76	566.43	1,068.33	8,026.22	10,252.68	(2,226.46)	10,800
Total 5000 · Expenses	38,507.09	39,354.66	(847.57)	328,702.23	329,674.39	(972.16)	434,864
Total Expense	47,337.48	48,338.49	(1,001.01)	410,531.69	410,528.90	2.79	542,670
Net Income	11,719.75	9,569.61	2,150.14	(27,894.75)	(27,836.98)	(57.77)	0.00

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

	TOTAL						
	Mar 17	Budget	\$ Over Budget	Jul 2016 - Mar 2017	Budget	\$ Over Budget	Working Budget
Income							
9000 · Simpson House							
9300 · Income							
9301 · Event Rentals	3,850.00	6,333.33	(2,483.33)	46,346.17	57,000.01	(10,653.84)	76,000.00
9302 · Office Rentals	642.12	600.00	42.12	5,652.72	5,400.00	252.72	7,200.00
9303 · Linen Fees	136.00	250.00	(114.00)	2,487.88	2,250.00	237.88	3,000.00
Total 9300 · Income	4,628.12	7,183.33	(2,555.21)	54,486.77	64,650.01	(10,163.24)	86,200.00
Total 9000 · Simpson House	4,628.12	7,183.33	(2,555.21)	54,486.77	64,650.01	(10,163.24)	86,200.00
Total Income	4,628.12	7,183.33	(2,555.21)	54,486.77	64,650.01	(10,163.24)	86,200.00
Gross Profit	4,628.12	7,183.33	(2,555.21)	54,486.77	64,650.01	(10,163.24)	86,200.00
Expense							
9600 · Facilities Manager							
9601 · Manager's Commission	1,330.00	1,266.67	63.33	15,332.60	11,399.99	3,932.61	15,200.00
9602 · Manager's FICA	117.99			1,319.11			1,104.00
Total 9600 · Facilities Manager	1,447.99	1,266.67	181.32	16,651.71	11,399.99	5,251.72	16,304.00
9700 · SH - Facilities & Admin							
9701 · SH-Electric	393.54	666.67	(273.13)	5,184.46	5,999.99	(815.53)	8,000.00
9702 · SH-Gas	250.95	208.33	42.62	2,099.94	1,875.01	224.93	2,500.00
9703 · SH-Trash Removal	401.95	166.67	235.28	2,103.48	1,499.99	603.49	2,000.00
9704 · SH-Water	318.00	250.00	68.00	3,025.93	2,250.00	775.93	3,000.00
9705 · Cleaning Supplies	43.31	16.67	26.64	970.69	149.99	820.70	200.00
9707 · Linens & Event Supplies	82.95	250.00	(167.05)	2,247.82	2,250.00	(2.18)	3,000.00
9708 · Maintenance & Repairs	72.00	416.67	(344.67)	3,023.70	3,749.99	(726.29)	5,000.00
9709 · Phones	54.00	166.67	(112.67)	409.08	1,499.99	(1,090.91)	2,000.00
9710 · Office Supplies	0.00	8.33	(8.33)	194.53	75.01	119.52	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	1,616.70	2,150.01	(533.31)	19,259.63	19,349.97	(90.34)	63,120.00
Total Expense	3,064.69	3,416.68	(351.99)	35,911.34	30,749.96	5,161.38	79,424.00
Net Income	1,563.43	3,766.65	(2,203.22)	18,575.43	33,900.05	(15,324.62)	6,776.00