

All Souls Unitarian Universalist Church

Statement of Financial Position

As of September 30, 2016

	<u>Sep 30, 16</u>	
ASSETS		
Current Assets		
Checking/Savings		
1001 · Checking	5,385.21	
1002 · Minister's Discretionary	5,266.80	
1003 · Petty Cash	250.00	
1004 · Demeters Checking Account	4,822.90	
1005 · Simpson House Receipts	7,545.56	23,270.47 Ops
1006 · Capital Campaign Checking Acct	235,923.32	
1010 · TD Ameritrade Brokerage	111,700.73	347,624.05 CC
Total Checking/Savings	<u>370,894.52</u>	
Accounts Receivable		
1100 · Accounts Receivable	500.00	
Total Accounts Receivable	<u>500.00</u>	
Total Current Assets	<u>371,394.52</u>	371,394.52
Endowment Assets as of June 30, 2016	1,535,393.00	
TOTAL ASSETS	<u><u>1,906,787.52</u></u>	
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
2003 · Simpson House Deposits	59,342.72	
2100 · Designated Funds	36,497.67	
2022 · Due to TIAA-CREF	3,416.19	
2031 · Church-Due To/From CapCamp	5,961.64	105,218.22
2201 · Note Payable	164,844.80	
Total Current Liabilities	<u>270,063.02</u>	
Total Liabilities	270,063.02	(81,947.75) Note 1
Equity		126,910.86
Endowment Assets as of June 30, 2016	1,535,393.00	
2901 · Change in Loan Balance	141,299.67	
30000 · Opening Balance Equity	(380,620.83)	(54,768.69) Note 2
32000 · Unrestricted Net Assets	213,741.80	
Net Income	126,910.86	0.00
Total Equity	<u>1,636,724.50</u>	
TOTAL LIABILITIES & EQUITY	<u><u>1,906,787.52</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	126,910.86
CC Pre-July UNA	194,034.13

All Souls Unitarian Universalist Church

Statement of Designated Funds

As of September 30, 2016

	Sep 30, 16
2100 · Designated Funds	
2110 · Programs/Inst	
2112 · Music Program	5,450.00
2113 · Lay Leadership Fund	1,149.36
2115 · 150th Documentary Fund	1,200.00
2116 · Religious Education Funds	748.22
2117 · Pass Thru Expense	(12.04)
2119 · Intern Support Fund	550.11
Total 2110 · Programs/Inst	9,085.65
2120 · Groups	
2121 · Youth Trip	(887.89)
2122 · Coffee House	106.49
2123 · Men's Group	1,566.85
2125 · Participation Fund	1,591.93
2127 · Summer Camp	370.84
2183 · Demeters	4,722.90
Total 2120 · Groups	7,471.12
2151 · Social Justice	
2153 · Green Sanctuary	2,793.94
Total 2151 · Social Justice	2,793.94
2170 · Special Events	
2172 · Collections & Transfers	(120.13)
Total 2170 · Special Events	(120.13)
2180 · Other Church Funds	
2181 · Maintenance Reserve	4,680.80
2182 · Simpson House Renovation	8,068.40
2184 · Payroll Tax Liability	14.84
2185 · Minister's Discretionary Fund	4,503.05
Total 2180 · Other Church Funds	17,267.09
Total 2100 · Designated Funds	36,497.67
Net Income	1,918.25
Total Equity	38,415.92

Designated Fund Class Activity	312 Lay Leadership	317 Security Cameras	335 Summer Camp	382 Simpson House Maint	TOTAL
Income					
3901 · Designated Fund Reciepts	623.00	1,228.00	140.00		1,991.00
9304 · SH Extras				2,149.00	2,149.00
Total Income	623.00	1,228.00	140.00	2,149.00	4,140.00
Expense					
9901 · Designated Fund Expenses		88.00		2,134.00	2,222.00
Total Expense		88.00	0.00	2,134.00	2,222.00
Net Income	623.00	1,140.00	140.00	15.00	1,918.00

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July through September 2016

	TOTAL						Working Budget
	Sep 16	Budget	\$ Over Budget	Jul - Sep 16	Budget	\$ Over Budget	
Income							
3000 · Income							
3100 · Donations							
3101 · Pledges	20,730.83	26,500.00	(5,769.17)	60,515.53	79,500.00	(18,984.47)	318,000
3103 · Forum/Odyssey/Documentary	179.50	366.67	(187.17)	3,581.42	1,099.97	2,481.45	4,400
3104 · Sunday Service Collection	385.57	625.00	(239.43)	1,896.47	1,875.00	21.47	7,500
3105 · Regular Contributions	4,829.33	2,083.33	2,746.00	12,901.40	6,250.03	6,651.37	25,000
3107 · Social Justice Collection	1,239.53	1,239.53	0.00	1,239.53	1,239.53	0.00	6,500
3108 · Memorial Gifts	1,045.00	208.33	836.67	1,725.00	625.03	1,099.97	2,500
3110 · Donations - Other	(13.00)	41.67	(54.67)	(26.00)	124.97	(150.97)	500.00
Total 3100 · Donations	28,396.76	31,064.53	(2,667.77)	81,833.35	90,714.53	(8,881.18)	364,400
3200 · Rental Income							
3201 · Church Rentals	1,185.00	1,625.00	(440.00)	4,680.12	4,875.00	(194.88)	19,500
3205 · Simpson House	0.00	0.00	0.00	0.00	0.00	0.00	37,320.00
Total 3200 · Rental Income	1,185.00	1,625.00	(440.00)	4,680.12	4,875.00	(194.88)	56,820
3300 · Fundraising							
3301 · Sunday Plus Dinners	549.02	333.33	215.69	468.32	1,000.03	(531.71)	4,000
3302 · Auction	0.00	0.00	0.00	2,729.00	0.00	2,729.00	25,000
3306 · Unplaza Art Fair	(1,012.28)	0.00	(1,012.28)	(972.28)	0.00	(972.28)	5,500
3307 · Music & RE	1,365.00	1,000.00	365.00	2,121.00	3,000.00	(879.00)	12,000
3309 · Social Justice Fundraising	0.00	0.00	0.00	0.00	0.00	0.00	5,000
3310 · Other Fundraising	20.00	416.67	(396.67)	137.50	1,249.97	(1,112.47)	5,000
Total 3300 · Fundraising	921.74	1,750.00	(828.26)	4,483.54	5,250.00	(766.46)	56,500
3400 · Other Income							
3401 · Miscellaneous Income	267.00	125.00	142.00	386.00	375.00	11.00	1,500
3402 · Coffee & Snacks	124.71	166.67	(41.96)	297.98	499.97	(201.99)	2,000
3403 · Bookshop	0.00	25.00	(25.00)	99.43	75.00	24.43	300
3405 · Endowment Distribution	0.00	0.00	0.00	11,756.00	11,756.00	0.00	47,024
3406 · Endowment Grant	0.00	0.00	0.00	3,138.75	3,148.75	(10.00)	12,595
3407 · Investment Income	0.00	8.33	(8.33)	0.00	25.03	(25.03)	100
3421 · Additional Funding	0.00	0.00	0.00	0.00	0.00	0.00	0
Total 3400 · Other Income	391.71	325.00	66.71	15,678.16	15,879.75	(201.59)	63,519
Total 3000 · Income	30,895.21	34,764.53	(3,869.32)	106,675.17	116,719.28	(10,044.11)	541,239

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July through September 2016

	TOTAL						Working Budget
	Sep 16	Budget	\$ Over Budget	Jul - Sep 16	Budget	\$ Over Budget	
Expense							
4000 · Minister Expenses							
4100 · Senior Minister							
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	535.01	545.67	(10.66)	1,605.18	1,636.97	(31.79)	6,548
4113 · Minister Expenses	1,275.20	463.33	811.87	1,377.19	1,390.03	(12.84)	5,560
4115 · Minister Life & Disability	0.00	128.17	(128.17)	384.39	384.47	(0.08)	1,538
4118 · Minister Pension	356.67	713.33	(356.66)	1,070.01	2,140.03	(1,070.02)	8,560
Total 4100 · Senior Minister	9,300.22	8,983.83	316.39	25,836.79	26,951.53	(1,114.74)	107,806
4200 · Staff							
4220 · Staff Expenses & Dues	0.00	0.00	0.00	1,366.30	0.00	1,366.30	0
Total 4200 · Staff	0.00	0.00	0.00	1,366.30	0.00	1,366.30	0
Total 4000 · Minister Expenses	9,300.22	8,983.83	316.39	27,203.09	26,951.53	251.56	107,806
5000 · Expenses							
5100 · Administration							
5105 · Payroll & Banking Services	84.88	164.58	(79.70)	832.36	493.78	338.58	1,975
5110 · Copier	635.00	666.67	(31.67)	2,683.30	1,999.97	683.33	8,000
5111 · Office Phones	295.42	350.00	(54.58)	959.62	1,050.00	(90.38)	4,200
5112 · Postage	0.00	75.00	(75.00)	141.00	225.00	(84.00)	900
5113 · Office Supplies	312.39	375.00	(62.61)	551.63	1,125.00	(573.37)	4,500
5114 · Web Hosting, Calendar, Support	275.39	208.33	67.06	600.93	625.03	(24.10)	2,500
5115 · Technology Hardware	0.00	83.33	(83.33)	0.00	250.03	(250.03)	1,000
5119 · Emergency Preparedness	0.00	41.67	(41.67)	0.00	124.97	(124.97)	500
5120 · Board of Trustees	0.00	25.00	(25.00)	210.00	75.00	135.00	300
5121 · Human Resources	0.00	25.00	(25.00)	200.00	75.00	125.00	300
5123 · MidAmerica Region Dues	0.00	20.83	(20.83)	250.00	62.53	187.47	250
5124 · UUA Dues	250.00	83.33	166.67	250.00	250.03	(0.03)	1,000
5125 · Insurance - Property, Umbrella	4,272.50	4,272.50	0.00	8,545.00	8,545.00	0.00	20,000
5126 · Loan Pymt -Principal & Interest	2,128.60	2,128.60	0.00	6,385.80	6,385.80	0.00	25,543
5128 · 150 Anniversary	0.00	0.00	0.00	0.00	0.00	0.00	700
5129 · Admin Payroll	5,908.85	5,976.92	(68.07)	17,119.13	17,930.72	(811.59)	71,723
Total 5100 · Administration	14,163.03	14,496.76	(333.73)	38,728.77	39,217.86	(489.09)	143,391
5130 · Membership							
5131 · Membership	57.00	100.00	(43.00)	57.00	300.00	(243.00)	1,200
5132 · Stewardship	0.00	83.33	(83.33)	0.00	250.03	(250.03)	1,000
5133 · Caring Connection	(25.00)	125.00	(150.00)	159.84	375.00	(215.16)	1,500
5134 · Child Care - Events	32.00	70.83	(38.83)	114.00	212.53	(98.53)	850
5139 · Membership Payroll	836.44	1,049.58	(213.14)	2,212.42	3,148.78	(936.36)	12,595
Total 5130 · Membership	900.44	1,428.74	(528.30)	2,543.26	4,286.34	(1,743.08)	17,145

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July through September 2016

	TOTAL						
	Sep 16	Budget	\$ Over Budget	Jul - Sep 16	Budget	\$ Over Budget	Working Budget
5150 · Facilities							
5151 · Electric	1,965.68	1,250.00	715.68	6,360.15	3,750.00	2,610.15	15,000
5152 · Gas	46.76	416.67	(369.91)	140.27	1,249.97	(1,109.70)	5,000
5153 · Water	193.09	208.33	(15.24)	554.26	625.03	(70.77)	2,500
5154 · Security - Stanley/Southmorelan	951.30	1,000.00	(48.70)	1,220.30	1,150.00	70.30	2,700
5155 · Trash Removal	195.32	270.00	(74.68)	571.25	810.00	(238.75)	3,240
5156 · Coffee & Snacks	9.59	208.33	(198.74)	682.61	625.03	57.58	2,500
5157 · Building & Cleaning Supplies	966.84	500.00	466.84	2,115.12	1,500.00	615.12	6,000
5158 · Contract HVAC Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	2,974
5159 · Building Maintenance	1,635.41	583.33	1,052.08	2,358.30	1,750.03	608.27	7,000
5160 · Grounds Maintenance	0.00	125.00	(125.00)	262.00	375.00	(113.00)	1,500
5161 · Snow Removal	0.00	0.00	0.00	0.00	0.00	0.00	1,000
5169 · Facilities Payroll	3,901.49	3,872.00	29.49	11,565.12	11,616.00	(50.88)	46,464
Total 5150 · Facilities	9,865.48	8,433.66	1,431.82	25,829.38	23,451.06	2,378.32	95,878
5200 · Sunday Services							
5201 · Forum/Odyssey/Documentary	0.00	350.00	(350.00)	0.00	1,050.00	(1,050.00)	4,200
5202 · Sunday Services	0.00	166.67	(166.67)	263.13	499.97	(236.84)	2,000
5203 · Sunday Services Payroll	667.41	1,188.83	(521.42)	2,046.84	3,566.53	(1,519.69)	14,266
Total 5200 · Sunday Services	667.41	1,705.50	(1,038.09)	2,309.97	5,116.50	(2,806.53)	20,466
5210 · Religious Education							
5211 · Religious Education	298.00	366.67	(68.67)	895.91	1,099.97	(204.06)	4,400
5212 · Religious Education Payroll	5,530.55	6,166.42	(635.87)	16,783.33	18,499.22	(1,715.89)	73,997
Total 5210 · Religious Education	5,828.55	6,533.09	(704.54)	17,679.24	19,599.19	(1,919.95)	78,397
5240 · Music Program							
5241 · Music Program	200.00	333.33	(133.33)	954.24	1,000.03	(45.79)	4,000
5242 · Music Program Payroll	5,240.22	5,232.25	7.97	14,711.91	15,696.75	(984.84)	62,787
Total 5240 · Music Program	5,440.22	5,565.58	(125.36)	15,666.15	16,696.78	(1,030.63)	66,787
5400 · Social Responsibility							
5401 · SRB	100.00	0.00	100.00	100.00	0.00	100.00	0
5402 · Social Justice Collection	0.00	1,239.53	(1,239.53)	0.00	1,239.53	(1,239.53)	5,000
5404 · Partner Church-Romania	0.00	0.00	0.00	0.00	0.00	0.00	1,350
5406 · reStart	473.11	183.33	289.78	473.11	550.03	(76.92)	2,200
5411 · MORE2 Dues	0.00	0.00	0.00	0.00	0.00	0.00	2,250
Total 5400 · Social Responsibility	573.11	1,422.86	(849.75)	573.11	1,789.56	(1,216.45)	10,800
Total 5000 · Expenses	37,438.24	39,586.19	(2,147.95)	103,329.88	110,157.29	(6,827.41)	432,864
Total Expense	46,738.46	48,570.02	(1,831.56)	130,532.97	137,108.82	(6,575.85)	540,670
Net Income	(15,843.25)	(13,805.49)	(2,037.76)	(23,857.80)	(20,389.54)	(3,468.26)	569.00

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

	TOTAL						Working Budget
	Sep 16	Budget	\$ Over Budget	Jul - Sep 16	Budget	\$ Over Budget	
Income							
9000 · Simpson House							
9300 · Income							
9301 · Event Rentals	5,770.00	6,333.33	(563.33)	11,220.00	19,000.03	(7,780.03)	76,000.00
9302 · Office Rentals	642.12	600.00	42.12	1,842.12	1,800.00	42.12	7,200.00
9303 · Linen Fees	88.00	250.00	(162.00)	256.00	750.00	(494.00)	3,000.00
Total 9300 · Income	6,500.12	7,183.33	(683.21)	13,318.12	21,550.03	(8,231.91)	86,200.00
Total 9000 · Simpson House	6,500.12	7,183.33	(683.21)	13,318.12	21,550.03	(8,231.91)	86,200.00
Total Income	6,500.12	7,183.33	(683.21)	13,318.12	21,550.03	(8,231.91)	86,200.00
Expense							
9600 · Facilities Manager							
9601 · Manager's Commission	1,721.00	1,266.67	454.33	5,486.70	3,799.97	1,686.73	15,200.00
9602 · Manager's FICA	146.15	1,266.67	(1,120.52)	468.45	3,799.97	(3,331.52)	1,104.00
Total 9600 · Facilities Manager	1,867.15	2,533.34	(666.19)	5,955.15	7,599.94	(1,644.79)	16,304.00
9700 · SH - Facilities & Admin							
9701 · SH-Electric	726.50	666.67	59.83	2,399.56	1,999.97	399.59	8,000.00
9702 · SH-Gas	54.32	208.33	(154.01)	164.59	625.03	(460.44)	2,500.00
9703 · SH-Trash Removal	195.31	166.67	28.64	571.23	499.97	71.26	2,000.00
9704 · SH-Water	551.86	250.00	301.86	1,370.12	750.00	620.12	3,000.00
9705 · Cleaning Supplies	1,155.95	16.67	1,139.28	1,576.70	49.97	1,526.73	200.00
9707 · Linens & Event Supplies	375.98	250.00	125.98	527.14	750.00	(222.86)	3,000.00
9708 · Maintenance & Repairs	248.25	416.67	(168.42)	2,670.36	1,249.97	1,420.39	5,000.00
9709 · Phones	54.00	166.67	(112.67)	127.20	499.97	(372.77)	2,000.00
9710 · Office Supplies	114.67	8.33	106.34	114.67	25.03	89.64	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	3,476.84	2,150.01	1,326.83	9,521.57	6,449.91	3,071.66	63,120.00
Total Expense	5,343.99	4,683.35	660.64	15,476.72	14,049.85	1,426.87	79,424.00
Net Income	1,156.13	2,499.98	(1,343.85)	(2,158.60)	7,500.18	(9,658.78)	6,776.00