

**All Souls Unitarian Universalist Church**  
**Statement of Financial Position**  
As of April 30, 2017

	<u>Apr 30, 2017</u>		
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1001 · Checking	53,135.39		
1002 · Minister's Discretionary	6,212.68		
1003 · Petty Cash	250.00		
1004 · Demeters Checking Account	4,822.90		
1005 · Simpson House Receipts	1,643.90	66,064.87	
1006 · Capital Campaign Checking Acct	88,692.29		
1008 · Money Market	400,040.00		
1010 · TD Ameritrade Brokerage	38,020.80	526,753.09	523,668.39
<b>Total Checking/Savings</b>	<u>592,817.96</u>	592,817.96	3,084.70
<b>Total Current Assets</b>	<u>592,817.96</u>		
Endowment Assets as of Dec 31, 2016	1,617,181.00		
<b>TOTAL ASSETS</b>	<u>2,209,998.96</u>		
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2006 · Simpson House Deposits New	37,027.50		
<b>Total Accounts Payable</b>	37,027.50		
<b>Other Current Liabilities</b>			
2003 · Simpson House Deposits	13,318.00		
2022 · Due to TIAA-CREF	690.74		
2023 · Due To Calvert Investments	954.66		
2031 · Church-Due To/From CapCamp	(401.25)	51,589.65	
2201 · Note Payable	153,240.54		
<b>Total Other Current Liabilities</b>	<u>167,802.69</u>		
<b>Total Current Liabilities</b>	<u>204,830.19</u>	(26,493.28)	Note 1
<b>Total Liabilities</b>	<u>204,830.19</u>	(55,866.76)	Note 2
<b>Equity</b>			
Endowment Assets as of Dec 31, 2016	1,617,181.00		
2100 · Designated Funds	235,002.63		
2901 · Change in Loan Balance	152,903.93		
30000 · Opening Bal Equity Ending 2010	(380,620.83)		
32000 · Unrstrctd Net Assets-Since 2010	(13,660.99)		
Net Income	394,363.03	0.00	
<b>Total Equity</b>	<u>2,005,168.77</u>		
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u>2,209,998.96</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	394,363.03		
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 April 2017

	TOTAL						Working Budget
	Apr 2017	Budget	\$ Over Budget	Jul 2016 - Apr 2017	Budget	\$ Over Budget	
<b>Income</b>							
<b>3000 · Income</b>							
<b>3100 · Donations</b>							
3101 · Pledges	24,640.19	26,500.00	(1,859.81)	250,270.67	265,000.00	(14,729.33)	318,000
3103 · Forum/Odyssey/Documentary	347.24	366.67	(19.43)	5,882.58	3,666.66	2,215.92	4,400
3104 · Sunday Service Collection	434.70	625.00	(190.30)	5,289.20	6,250.00	(960.80)	7,500
3105 · Regular Contributions	1,907.83	2,083.33	(175.50)	21,595.47	20,833.34	762.13	25,000
3107 · Social Justice Collection	471.69	471.69	0.00	7,724.36	7,724.36	0.00	6,500
3108 · Memorial Gifts	0.00	208.33	(208.33)	3,900.00	2,083.34	1,816.66	2,500
3110 · Donations - Other	25.00	41.67	(16.67)	4,161.82	416.66	3,745.16	500
<b>Total 3100 · Donations</b>	<b>27,826.65</b>	<b>30,296.69</b>	<b>(2,470.04)</b>	<b>298,824.10</b>	<b>305,974.36</b>	<b>(7,150.26)</b>	<b>364,400</b>
<b>3200 · Rental Income</b>							
3201 · Church Rentals	2,910.50	1,625.00	1,285.50	22,779.09	16,250.00	6,529.09	19,500
3205 · Simpson House	0.00	0.00	0.00	0.00	0.00	0.00	37,320
<b>Total 3200 · Rental Income</b>	<b>2,910.50</b>	<b>1,625.00</b>	<b>1,285.50</b>	<b>22,779.09</b>	<b>16,250.00</b>	<b>6,529.09</b>	<b>56,820</b>
<b>3300 · Fundraising</b>							
3301 · Sunday Plus Dinners	369.00	333.33	35.67	1,779.10	3,333.34	(1,554.24)	4,000
3302 · Auction	2,387.50	0.00	2,387.50	23,233.55	25,000.00	(1,766.45)	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	1,000.00	1,000.00	0.00	10,096.72	10,000.00	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	4,166.66	(2,702.63)	5,000
<b>Total 3300 · Fundraising</b>	<b>3,756.50</b>	<b>1,750.00</b>	<b>2,006.50</b>	<b>41,215.91</b>	<b>46,500.00</b>	<b>(5,284.09)</b>	<b>56,500</b>
<b>3400 · Other Income</b>							
3401 · Miscellaneous Income	1,990.00	125.00	1,865.00	2,785.94	1,250.00	1,535.94	1,500
3402 · Coffee & Snacks	109.05	166.67	(57.62)	1,189.02	1,666.66	(477.64)	2,000
3403 · Bookshop	0.00	25.00	(25.00)	99.43	250.00	(150.57)	300
3405 · Endowment Distribution	11,750.00	11,756.00	(6.00)	47,006.00	47,024.00	(18.00)	47,024
3406 · Endowment Grant	3,139.00	3,148.75	(9.75)	12,555.25	12,595.00	(39.75)	12,595
3407 · Investment Income	0.00	8.33	(8.33)	(286.10)	83.34	(369.44)	100
3421 · Additional Funding	7,484.25	0.00	7,484.25	15,434.25	0.00	15,434.25	1,431
<b>Total 3400 · Other Income</b>	<b>24,472.30</b>	<b>15,229.75</b>	<b>9,242.55</b>	<b>78,783.79</b>	<b>62,869.00</b>	<b>15,914.79</b>	<b>64,950</b>
<b>Total 3000 · Income</b>	<b>58,965.95</b>	<b>48,901.44</b>	<b>10,064.51</b>	<b>441,602.89</b>	<b>431,593.36</b>	<b>10,009.53</b>	<b>542,670</b>
<b>Total Income</b>	<b>58,965.95</b>	<b>48,901.44</b>	<b>10,064.51</b>	<b>441,602.89</b>	<b>431,593.36</b>	<b>10,009.53</b>	<b>542,670</b>

## All Souls Unitarian Universalist Church

### Church Operations - Budget vs. Actual

July 2016 through April 2017

	TOTAL						Working Budget
	Apr 2017	Budget	\$ Over Budget	Jul 2016 - Apr 2017	Budget	\$ Over Budget	
<b>Expense</b>							
<b>4000 · Minister Expenses</b>							
<b>4100 · Senior Minister</b>							
4110 · Minister Salary	7,133.34	7,133.33	0.01	71,333.40	71,333.34	0.06	85,600
4112 · Minister Payroll Taxes	534.28	545.67	(11.39)	5,362.23	5,456.66	(94.43)	6,548
4113 · Minister Expenses	0.00	463.33	(463.33)	3,653.50	4,633.34	(979.84)	5,560
4115 · Minister Life & Disability	146.11	128.17	17.94	1,499.33	1,281.66	217.67	1,538
4118 · Minister Pension	713.34	713.33	0.01	8,088.07	7,133.34	954.73	8,560
<b>Total 4100 · Senior Minister</b>	<b>8,527.07</b>	<b>8,983.83</b>	<b>(456.76)</b>	<b>89,936.53</b>	<b>89,838.34</b>	<b>98.19</b>	<b>107,806</b>
<b>4200 · Staff</b>							
4220 · Staff Expenses & Dues	0.00			120.00	0.00	120.00	0
<b>Total 4200 · Staff</b>	<b>0.00</b>			<b>120.00</b>	<b>0.00</b>	<b>120.00</b>	<b>0</b>
<b>Total 4000 · Minister Expenses</b>	<b>8,527.07</b>	<b>8,983.83</b>	<b>(456.76)</b>	<b>90,056.53</b>	<b>89,838.34</b>	<b>218.19</b>	<b>107,806</b>
<b>5000 · Expenses</b>							
<b>5100 · Administration</b>							
5105 · Payroll & Banking Services	256.12	164.58	91.54	2,717.30	1,645.84	1,071.46	1,975
5110 · Copier	635.00	666.67	(31.67)	7,439.07	6,666.66	772.41	8,000
5111 · Office Phones	302.96	350.00	(47.04)	3,087.73	3,500.00	(412.27)	4,200
5112 · Postage	16.66	75.00	(58.34)	664.06	750.00	(85.94)	900
5113 · Office Supplies	263.74	375.00	(111.26)	2,783.08	3,750.00	(966.92)	4,500
5114 · Web Hosting, Calendar, Support	432.89	208.33	224.56	3,225.70	2,083.34	1,142.36	2,500
5115 · Technology Hardware	259.99	83.33	176.66	1,575.61	833.34	742.27	1,000
5119 · Emergency Preparedness	0.00	41.67	(41.67)	0.00	416.66	(416.66)	500
5120 · Board of Trustees	0.00	25.00	(25.00)	210.00	250.00	(40.00)	300
5121 · Human Resources	0.00	25.00	(25.00)	302.69	250.00	52.69	300
5123 · MidAmerica Region Dues	0.00	20.83	(20.83)	250.00	208.34	41.66	250
5124 · UUA Dues	0.00	83.33	(83.33)	750.00	833.34	(83.34)	1,000
5125 · Insurance - Property, Umbrella	0.00	7,183.00	(7,183.00)	16,317.00	20,000.00	(3,683.00)	20,000
5126 · Loan Pymt -Principal & Interest	2,128.60	2,128.60	0.00	21,286.00	21,286.00	0.00	25,543
5128 · 150 Anniversary	0.00	0.00	0.00	0.00	700.00	(700.00)	700
5129 · Admin Payroll	7,119.92	5,976.92	1,143.00	60,749.24	59,769.16	980.08	71,723
<b>Total 5100 · Administration</b>	<b>11,415.88</b>	<b>17,407.26</b>	<b>(5,991.38)</b>	<b>121,357.48</b>	<b>122,942.68</b>	<b>(1,585.20)</b>	<b>143,391</b>
<b>5130 · Membership</b>							
5131 · Membership	0.00	100.00	(100.00)	190.61	1,000.00	(809.39)	1,200
5132 · Stewardship	0.00	83.33	(83.33)	438.75	833.34	(394.59)	1,000
5133 · Caring Connection	200.00	125.00	75.00	520.31	1,250.00	(729.69)	1,500
5134 · Child Care - Events	0.00	70.83	(70.83)	179.00	708.34	(529.34)	850
5135 · Special Church Services	100.00	0.00	100.00	100.00	0.00	100.00	0
5139 · Membership Payroll	968.85	1,049.58	(80.73)	8,816.75	10,495.84	(1,679.09)	12,595
<b>Total 5130 · Membership</b>	<b>1,268.85</b>	<b>1,428.74</b>	<b>(159.89)</b>	<b>10,245.42</b>	<b>14,287.52</b>	<b>(4,042.10)</b>	<b>17,145</b>

## All Souls Unitarian Universalist Church

### Church Operations - Budget vs. Actual

July 2016 through April 2017

	TOTAL						Working Budget
	Apr 2017	Budget	\$ Over Budget	Jul 2016 - Apr 2017	Budget	\$ Over Budget	
<b>5150 · Facilities</b>							
5151 · Electric	1,347.28	1,250.00	97.28	16,435.56	12,500.00	3,935.56	15,000
5152 · Gas	438.90	416.67	22.23	3,371.49	4,166.66	(795.17)	5,000
5153 · Water	196.04	208.33	(12.29)	2,129.05	2,083.34	45.71	2,500
5154 · Security - Stanley/Southmorelan	150.00	0.00	150.00	2,678.72	2,600.00	78.72	2,700
5155 · Trash Removal	200.92	270.00	(69.08)	2,191.25	2,700.00	(508.75)	3,240
5156 · Coffee & Snacks	0.00	208.33	(208.33)	1,781.45	2,083.34	(301.89)	2,500
5157 · Building & Cleaning Supplies	473.20	500.00	(26.80)	5,604.75	5,000.00	604.75	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	1,296.80	583.33	713.47	9,155.61	5,833.34	3,322.27	7,000
5160 · Grounds Maintenance	0.00	125.00	(125.00)	624.00	1,250.00	(626.00)	1,500
5161 · Snow Removal	0.00	0.00	0.00	1,499.50	1,000.00	499.50	1,000
5169 · Facilities Payroll	3,709.66	3,872.00	(162.34)	39,383.45	38,720.00	663.45	46,464
<b>Total 5150 · Facilities</b>	<b>7,812.80</b>	<b>7,433.66</b>	<b>379.14</b>	<b>86,412.33</b>	<b>79,423.68</b>	<b>6,988.65</b>	<b>95,878</b>
<b>5200 · Sunday Services</b>							
5201 · Forum/Odyssey/Documentary	1,020.00	350.00	670.00	2,639.30	3,500.00	(860.70)	4,200
5202 · Sunday Services	740.00	166.67	573.33	2,847.77	1,666.66	1,181.11	2,000
5203 · Sunday Services Payroll	1,599.99	1,188.83	411.16	13,068.01	11,888.34	1,179.67	14,266
<b>Total 5200 · Sunday Services</b>	<b>3,359.99</b>	<b>1,705.50</b>	<b>1,654.49</b>	<b>18,555.08</b>	<b>17,055.00</b>	<b>1,500.08</b>	<b>20,466</b>
<b>5210 · Religious Education</b>							
5211 · Religious Education	923.74	366.67	557.07	2,774.02	3,666.66	(892.64)	4,400
5212 · Religious Education Payroll	6,174.19	6,166.42	7.77	60,323.45	61,664.16	(1,340.71)	73,997
5213 · RE Minister's Professional Exp.	0.00	0.00	0.00	2,115.84	2,000.00	115.84	2,000
<b>Total 5210 · Religious Education</b>	<b>7,097.93</b>	<b>6,533.09</b>	<b>564.84</b>	<b>65,213.31</b>	<b>67,330.82</b>	<b>(2,117.51)</b>	<b>80,397</b>
<b>5240 · Music Program</b>							
5241 · Music Program	0.00	333.33	(333.33)	2,908.45	3,333.34	(424.89)	4,000
5242 · Music Program Payroll	5,341.72	5,232.25	109.47	52,383.22	52,322.50	60.72	62,787
<b>Total 5240 · Music Program</b>	<b>5,341.72</b>	<b>5,565.58</b>	<b>(223.86)</b>	<b>55,291.67</b>	<b>55,655.84</b>	<b>(364.17)</b>	<b>66,787</b>
<b>5400 · Social Responsibility</b>							
5401 · SRB	0.00	0.00	0.00	347.84	0.00	347.84	0
5402 · Social Justice Collection	0.00	471.69	(471.69)	6,698.58	7,724.36	(1,025.78)	5,000
5404 · Partner Church-Romania	0.00	0.00	0.00	0.00	1,350.00	(1,350.00)	1,350
5406 · reStart	153.48	183.33	(29.85)	1,133.28	1,833.34	(700.06)	2,200
5411 · MORE2 Dues	1,125.00	0.00	1,125.00	1,125.00	2,250.00	(1,125.00)	2,250
<b>Total 5400 · Social Responsibility</b>	<b>1,278.48</b>	<b>655.02</b>	<b>623.46</b>	<b>9,304.70</b>	<b>13,157.70</b>	<b>(3,853.00)</b>	<b>10,800</b>
<b>Total 5000 · Expenses</b>	<b>37,575.65</b>	<b>40,728.85</b>	<b>(3,153.20)</b>	<b>366,379.99</b>	<b>369,853.24</b>	<b>(3,473.25)</b>	<b>434,864</b>
<b>Total Expense</b>	<b>46,102.72</b>	<b>49,712.68</b>	<b>(3,609.96)</b>	<b>456,436.52</b>	<b>459,691.58</b>	<b>(3,255.06)</b>	<b>542,670</b>
<b>Net Income</b>	<b>12,863.23</b>	<b>(811.24)</b>	<b>13,674.47</b>	<b>(14,833.63)</b>	<b>(28,098.22)</b>	<b>13,264.59</b>	<b>0.00</b>

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

	TOTAL						
	Apr 2017	Budget	\$ Over Budget	Jul 2016 - Apr 2017	Budget	\$ Over Budget	Working Budget
<b>Income</b>							
<b>9000 · Simpson House</b>							
<b>9300 · Income</b>							
9301 · Event Rentals	6,550.00	6,333.33	216.67	52,896.17	63,333.34	(10,437.17)	76,000.00
9302 · Office Rentals	642.12	600.00	42.12	6,294.84	6,000.00	294.84	7,200.00
9303 · Linen Fees	0.00	250.00	(250.00)	2,487.88	2,500.00	(12.12)	3,000.00
<b>Total 9300 · Income</b>	<b>7,192.12</b>	<b>7,183.33</b>	<b>8.79</b>	<b>61,678.89</b>	<b>71,833.34</b>	<b>(10,154.45)</b>	<b>86,200.00</b>
<b>Total 9000 · Simpson House</b>	<b>7,192.12</b>	<b>7,183.33</b>	<b>8.79</b>	<b>61,678.89</b>	<b>71,833.34</b>	<b>(10,154.45)</b>	<b>86,200.00</b>
<b>Total Income</b>	<b>7,192.12</b>	<b>7,183.33</b>	<b>8.79</b>	<b>61,678.89</b>	<b>71,833.34</b>	<b>(10,154.45)</b>	<b>86,200.00</b>
<b>Expense</b>							
<b>9600 · Facilities Manager</b>							
9601 · Manager's Commission	2,026.60	1,266.67	759.93	17,359.20	12,666.66	4,692.54	15,200.00
9602 · Manager's FICA	171.27			1,490.38			1,104.00
<b>Total 9600 · Facilities Manager</b>	<b>2,197.87</b>	<b>1,266.67</b>	<b>931.20</b>	<b>18,849.58</b>	<b>12,666.66</b>	<b>6,182.92</b>	<b>16,304.00</b>
<b>9700 · SH - Facilities &amp; Admin</b>							
9701 · SH-Electric	395.65	666.67	(271.02)	5,580.11	6,666.66	(1,086.55)	8,000.00
9702 · SH-Gas	234.46	208.33	26.13	2,334.40	2,083.34	251.06	2,500.00
9703 · SH-Trash Removal	200.92	166.67	34.25	2,103.48	1,666.66	436.82	2,000.00
9704 · SH-Water	185.34	250.00	(64.66)	3,211.27	2,500.00	711.27	3,000.00
9705 · Cleaning Supplies	69.74	16.67	53.07	1,040.43	166.66	873.77	200.00
9707 · Linens & Event Supplies	0.00	250.00	(250.00)	2,247.82	2,500.00	(252.18)	3,000.00
9708 · Maintenance & Repairs	1,136.23	416.67	719.56	4,159.93	4,166.66	(6.73)	5,000.00
9709 · Phones	54.00	166.67	(112.67)	463.08	1,666.66	(1,203.58)	2,000.00
9710 · Office Supplies	99.23	8.33	90.90	293.76	83.34	210.42	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
<b>Total 9700 · SH - Facilities &amp; Admin</b>	<b>2,375.57</b>	<b>2,150.01</b>	<b>225.56</b>	<b>21,434.28</b>	<b>21,499.98</b>	<b>(65.70)</b>	<b>63,120.00</b>
<b>Total Expense</b>	<b>4,573.44</b>	<b>3,416.68</b>	<b>1,156.76</b>	<b>40,283.86</b>	<b>34,166.64</b>	<b>6,117.22</b>	<b>79,424.00</b>
<b>Net Income</b>	<b>2,618.68</b>	<b>3,766.65</b>	<b>(1,147.97)</b>	<b>21,395.03</b>	<b>37,666.70</b>	<b>(16,271.67)</b>	<b>6,776.00</b>