

All Souls Unitarian Universalist Church

Statement of Financial Position

As of April 30, 2018

ASSETS

Current Assets

Checking/Savings

1001 · Checking	98,715.83		
1002 · Minister's Discretionary	9,371.04	9,343.54	27.50
1003 · Petty Cash	250.00		
1004 · Demeters Checking Account	3,687.07	3,687.07	0.00
1005 · Simpson House Receipts	3,534.92	115,558.86	
1006 · Capital Campaign Checking Acct	15,829.23		
1008 · Money Market	82,278.15	98,107.38	
1010 · TD Ameritrade Brokerage	106.76		

Total Checking/Savings 213,773.00 213,773.00

Accounts Receivable

1100 · Accounts Receivable 550.00

Total Accounts Receivable 550.00

Total Current Assets 214,323.00

Endowment Assets as of March 31.2018 1,743,018.00

TOTAL ASSETS 1,957,341.00

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

2006 · Simpson House Deposits New 66,016.00 66,016.00

Total Accounts Payable 66,016.00

Other Current Liabilities

2021 · Due to ProPay 0.00

2022 · Due to TIAA-CREF 690.74

2023 · Due To Calvert Investments 954.66

2200 · Interfund Due To (349.65)

2201 · Note Payable 136,668.84 49,542.86 Note 1

Total Other Current Liabilities 137,964.59 (36,860.84) Note 2

Total Current Liabilities 203,980.59

Total Liabilities 203,980.59

Equity

Endowment Assets as of March 31.2018 1,743,018.00

2100 · Designated Funds 614,856.47 614,856.47 0.00

2901 · Change in Loan Balance 169,475.63

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

32000 · Unstrctd Net Assets-Since 2010 37,615.52

Net Income (430,984.38) (430,984.38) 0.00

Total Equity 1,957,341.00

TOTAL LIABILITIES & EQUITY 1,957,341.00

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

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2017 through April 2018

	TOTAL						Working Budget
	Apr 2018	Budget	\$ Over Budget	Jul 2017 - Apr 2018	Budget	\$ Over Budget	
Income							
3000 · Income							
3100 · Donations							
3101 · Pledges	18,926.34	26,333.33	(7,406.99)	270,373.24	263,333.33	7,039.91	316,000
3103 · Forum/Odyssey/Documentary	327.00	250.00	77.00	2,762.73	2,500.00	262.73	3,000
3104 · Sunday Service Collection	857.80	625.00	232.80	5,877.95	6,250.00	(372.05)	7,500
3105 · Regular Contributions	960.00	2,083.33	(1,123.33)	17,002.03	20,833.33	(3,831.30)	25,000
3107 · Social Justice Collection	1,799.76	968.35	831.41	14,481.20	13,649.79	831.41	8,200
3108 · Memorial Gifts	130.00	208.00	(78.00)	722.50	2,080.00	(1,357.50)	2,500
3110 · Donations - Other	282.00	42.00	240.00	2,188.32	420.00	1,768.32	500
Total 3100 · Donations	23,282.90	30,510.02	(7,227.12)	313,407.97	309,066.46	4,341.51	362,700
3200 · Rental Income							
3201 · Church Rentals	2,093.75	1,945.00	148.75	20,656.39	19,450.00	1,206.39	23,340
3205 · Simpson House	0.00	0.00	0.00	0.00	0.00	0.00	33,185
Total 3200 · Rental Income	2,093.75	1,945.00	148.75	20,656.39	19,450.00	1,206.39	56,525
3300 · Fundraising							
3301 · Sunday Plus Dinners	300.00	333.33	(33.33)	2,706.12	3,333.33	(627.21)	4,000
3302 · Auction	3,210.00	5,000.00	(1,790.00)	18,897.60	19,201.60	(304.00)	24,000
3307 · Music & RE	70.00	1,000.00	(930.00)	10,740.52	10,000.00	740.52	12,000
3310 · Other Fundraising	0.00	417.00	(417.00)	2,706.59	4,170.00	(1,463.41)	5,000
Total 3300 · Fundraising	3,580.00	6,750.33	(3,170.33)	35,050.83	36,704.93	(1,654.10)	45,000
3400 · Other Income							
3401 · Miscellaneous Income	0.00	166.67	(166.67)	0.00	1,666.67	(1,666.67)	2,000
3402 · Coffee & Snacks	69.12	145.83	(76.71)	642.75	1,458.33	(815.58)	1,750
3403 · Bookshop	22.00	0.00	22.00	22.00	0.00	22.00	0
3405 · Endowment Distribution	12,572.00	12,572.00	0.00	50,287.00	50,287.00	0.00	50,287
3406 · Endowment Grant	0.00	0.00	0.00	0.00	0.00	0.00	0
3407 · Investment Income	0.00	8.33	(8.33)	94.17	83.30	10.87	100
3408 · Ministerial Internship Grant	0.00	0.00	0.00	7,382.50	7,382.50	0.00	0
3421 · Additional Funding	0.00	1,000.00	(1,000.00)	5,510.33	2,000.00	3,510.33	1,000
Total 3400 · Other Income	12,663.12	13,892.83	(1,229.71)	63,938.75	62,877.80	1,060.95	55,137
Total Income	41,619.77	53,098.18	(11,478.41)	433,053.94	428,099.19	4,954.75	519,362

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2017 through April 2018

	TOTAL						Working Budget
	Apr 2018	Budget	\$ Over Budget	Jul 2017 - Apr 2018	Budget	\$ Over Budget	
Expense							
4000 · Minister Expenses							
4100 · Senior Minister							
4110 · Minister Salary	7,133.34	7,133.34	0.00	71,333.40	71,333.40	0.00	85,600
4112 · Minister Payroll Taxes	533.00	545.67	(12.67)	5,358.57	5,456.67	(98.10)	6,548
4113 · Minister Expenses	624.84	458.33	166.51	5,185.94	4,583.33	602.61	5,500
4115 · Minister Life & Disability	146.11	146.11	0.00	1,461.10	1,499.33	(38.23)	1,538
4118 · Minister Pension	713.34	713.34	0.00	7,133.40	8,088.07	(954.67)	8,560
Total 4100 · Senior Minister	9,150.63	8,996.79	153.84	90,472.41	90,960.80	(488.39)	107,746
4300 · Ministerial Intern							
4310 · Intern Salary	1,000.00	1,000.00	0.00	8,000.00	8,000.00	0.00	0
4312 · Intern Payroll Tax	76.50	76.50	0.00	612.00	612.00	0.00	0
Total 4300 · Ministerial Intern	1,076.50	1,076.50	0.00	8,612.00	8,612.00	0.00	0
Total 4000 · Minister Expenses	10,227.13	10,073.29	153.84	99,084.41	99,572.80	(488.39)	107,746
5000 · Expenses							
5100 · Administration							
5105 · Payroll & Banking Services	237.15	200.00	37.15	2,601.82	2,000.00	601.82	2,400
5110 · Copier	0.00	666.67	(666.67)	6,610.00	6,666.67	(56.67)	8,000
5111 · Office Phones	377.91	325.00	52.91	4,357.37	3,250.00	1,107.37	3,900
5112 · Postage	401.50	75.00	326.50	1,137.18	750.00	387.18	900
5113 · Office Supplies	192.25	350.00	(157.75)	2,123.77	3,500.00	(1,376.23)	4,200
5114 · Web Hosting, Calendar, Support	222.89	275.00	(52.11)	2,775.40	2,750.00	25.40	3,300
5115 · Technology Hardware	1,181.73	0.00	1,181.73	1,802.62	0.00	1,802.62	0
5120 · Board of Trustees	0.00	0.00	0.00	0.00	0.00	0.00	0
5121 · Human Resources	195.00	25.00	170.00	295.00	250.00	45.00	300
5123 · MidAmerica Region Dues	0.00	20.83	(20.83)	250.00	208.33	41.67	250
5124 · UUA Dues	0.00	83.33	(83.33)	750.00	833.33	(83.33)	1,000
5125 · Insurance - Property, Umbrella	0.00	0.00	0.00	19,009.00	19,009.00	0.00	20,000
5126 · Loan Pymt -Principal & Interest	0.00	0.00	0.00	17,028.80	19,186.50	(2,157.70)	25,582
5128 · 150 Anniversary	0.00	0.00	0.00	440.54	0.00	440.54	4,200
5129 · Admin Payroll	6,501.53	6,011.50	490.03	58,334.79	60,115.00	(1,780.21)	72,138
5100 · Administration - Other	0.00	0.00	0.00	0.00	0.00	0.00	0
Total 5100 · Administration	9,309.96	8,032.33	1,277.63	117,516.29	118,518.83	(1,002.54)	146,170
5130 · Membership							
5131 · Membership	0.00	83.33	(83.33)	38.24	833.33	(795.09)	1,000
5132 · Stewardship	0.00	66.67	(66.67)	0.00	666.67	(666.67)	800
5133 · Caring Connection	0.00	83.33	(83.33)	163.77	833.33	(669.56)	1,000
5134 · Child Care - Events	0.00	75.00	(75.00)	167.00	750.00	(583.00)	900
5135 · Special Church Services	0.00	0.00	0.00	0.00	0.00	0.00	
5139 · Membership Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0
Total 5130 · Membership	0.00	308.33	(308.33)	369.01	3,083.33	(2,714.32)	3,700

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2017 through April 2018

	TOTAL						Working Budget
	Apr 2018	Budget	\$ Over Budget	Jul 2017 - Apr 2018	Budget	\$ Over Budget	
5150 · Facilities							
5151 · Electric	1,059.72	1,250.00	(190.28)	14,958.35	12,500.00	2,458.35	15,000
5152 · Gas	350.46	333.33	17.13	3,521.94	3,333.33	188.61	4,000
5153 · Water	0.00	250.00	(250.00)	1,982.65	2,500.00	(517.35)	3,000
5154 · Security - Stanley/Southmorelan	0.00	225.00	(225.00)	2,969.93	2,250.00	719.93	2,700
5155 · Trash Removal	279.96	270.00	9.96	2,462.00	2,700.00	(238.00)	3,240
5156 · Coffee & Snacks	139.35	208.33	(68.98)	1,214.30	2,083.33	(869.03)	2,500
5157 · Building & Cleaning Supplies	125.43	500.00	(374.57)	2,817.97	5,000.00	(2,182.03)	6,000
5158 · Contract HVAC Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0
5159 · Building Maintenance	624.50	500.00	124.50	5,738.41	5,000.00	738.41	6,000
5160 · Grounds Maintenance	0.00	41.67	(41.67)	674.50	416.67	257.83	500
5161 · Snow Removal	90.00	116.67	(26.67)	2,430.00	1,166.67	1,263.33	1,400
5169 · Facilities Payroll	3,897.53	3,872.00	25.53	39,310.32	38,720.00	590.32	46,464
5150 · Facilities - Other	0.00	0.00	0.00	0.00	0.00	0.00	0
Total 5150 · Facilities	6,566.95	7,567.00	(1,000.05)	78,080.37	75,670.00	2,410.37	90,804
5200 · Sunday Services							
5201 · Forum/Odyssey/Documentary	1,170.00	250.00	920.00	2,840.00	2,500.00	340.00	3,000
5202 · Sunday Services	29.46	250.00	(220.54)	3,130.69	2,500.00	630.69	3,000
5203 · Sunday Services Payroll	1,164.11	1,285.83	(121.72)	11,734.22	12,858.33	(1,124.11)	15,430
Total 5200 · Sunday Services	2,363.57	1,785.83	577.74	17,704.91	17,858.33	(153.42)	21,430
5210 · Religious Education							
5211 · Religious Education	8.69	333.33	(324.64)	1,712.96	3,333.33	(1,620.37)	4,000
5212 · Religious Education Payroll	5,604.79	5,999.75	(394.96)	60,235.65	59,997.50	238.15	71,997
5213 · RE Minister's Professional Exp.	395.00	677.90	(282.90)	431.59	2,793.74	(2,362.15)	500
Total 5210 · Religious Education	6,008.48	7,010.98	(1,002.50)	62,380.20	66,124.57	(3,744.37)	76,497
5240 · Music Program							
5241 · Music Program	28.99	333.33	(304.34)	3,029.40	3,333.33	(303.93)	4,000
5242 · Music Program Payroll	4,806.12	4,572.92	233.20	48,796.94	45,729.17	3,067.77	54,875
5244 · Music Sub-Coverage	0.00	0.00		2,145.00	0.00	2,145.00	0
Total 5240 · Music Program	4,835.11	4,906.25	(71.14)	53,971.34	49,062.50	4,908.84	58,875
5400 · Social Responsibility							
5401 · SRB	0.00	28.00	(28.00)	883.02	280.00	603.02	340
5402 · Social Justice Collection	1,502.14	968.35	533.79	11,250.18	13,649.79	(2,399.61)	8,200
5404 · Partner Church-Romania	1,200.00	0.00		1,200.00			1,350
5406 · reStart	0.00	166.67	(166.67)	746.07	1,666.67	(920.60)	2,000
5411 · MORE2 Dues	0.00	0.00	0.00	0.00	0.00	0.00	2,250
Total 5400 · Social Responsibility	2,702.14	1,163.02	1,539.12	14,079.27	15,596.46	(1,517.19)	14,140
Total 5000 · Expenses	31,786.21	30,773.75	1,012.46	344,101.39	345,914.03	(1,812.64)	411,616
Total Expense	42,013.34	40,847.04	1,166.30	443,185.80	445,486.83	(2,301.03)	519,362
Net Income	(393.57)	12,251.14	(12,644.71)	(10,131.86)	(17,387.64)	7,255.78	0

All Souls Unitarian Universalist Church Simpson House - Budget vs. Actual July 2017 through April 2018

	TOTAL						Working Budget
	Apr 2018	Budget	\$ Over Budget	Jul 2017 - Apr 2018	Budget	\$ Over Budget	
Income							
9000 · Simpson House							
9300 · Income							
9301 · Event Rentals	0.00	6,250.00	(6,250.00)	55,013.66	53,550.00	1,463.66	75,000.00
9302 · Office Rentals	792.12	642.12	150.00	7,921.20	6,294.84	1,626.36	7,200.00
9303 · Linen Fees	0.00	165.00	(165.00)	3,636.67	1,491.00	2,145.67	3,000.00
Total 9300 · Income	792.12	7,057.12	(6,265.00)	66,571.53	61,335.84	5,235.69	85,200.00
Total 9000 · Simpson House	792.12	7,057.12	(6,265.00)	66,571.53	61,335.84	5,235.69	85,200.00
Total Income	792.12	7,057.12	(6,265.00)	66,571.53	61,335.84	5,235.69	85,200.00
Gross Profit	792.12	7,057.12	(6,265.00)	66,571.53	61,335.84	5,235.69	85,200.00
Expense							
9600 · Facilities Manager							
9601 · Manager's Commission	2,165.60	1,583.33	582.27	18,022.00	17,002.33	1,019.67	19,000.00
9602 · Manager's FICA	0.00	92.00	(92.00)	1,330.08	1,145.53	184.55	1,104.00
Total 9600 · Facilities Manager	2,165.60	1,675.33	490.27	19,352.08	18,147.86	1,204.22	20,104.00
9700 · SH - Facilities & Admin							
9701 · SH-Electric	647.78	666.67	(18.89)	6,727.78	7,189.71	(461.93)	8,000.00
9702 · SH-Gas	275.84	266.67	9.17	2,463.56	2,032.89	430.67	3,200.00
9703 · SH-Trash Removal	279.95	166.67	113.28	2,461.96	1,722.85	739.11	2,000.00
9704 · SH-Water	0.00	300.00	(300.00)	3,427.95	3,244.87	183.08	3,600.00
9705 · Cleaning Supplies	76.74	41.67	35.07	1,686.52	1,009.37	677.15	500.00
9707 · Linens & Event Supplies	91.62	283.33	(191.71)	3,187.60	2,285.65	901.95	3,400.00
9708 · Maintenance & Repairs	775.00	416.67	358.33	7,569.09	5,066.61	2,502.48	5,000.00
9709 · Phones	59.68	150.00	(90.32)	578.63	1,184.52	(605.89)	1,800.00
9710 · Office Supplies	0.00	25.00	(25.00)	130.09	175.00	(44.91)	300.00
9711 · Advertising & Printing	0.00	0.00	0.00	3,772.20	4,000.00	(227.80)	4,000.00
9712 · Transfer to Church	0.00	0.00	0.00	0.00	0.00	0.00	33,185.00
Total 9700 · SH - Facilities & Admin	2,206.61	2,316.67	(110.06)	32,005.38	27,911.46	4,093.92	64,985.00
Total Expense	4,372.21	3,992.00	380.21	51,357.46	46,059.32	5,298.14	85,089.00
Net Income	(3,580.09)	3,065.12	(6,645.21)	15,214.07	15,276.52	(62.45)	111.00