

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

ASSETS

Current Assets

Checking/Savings

1001 · Checking	51,253.65		
1002 · Minister's Discretionary	5,799.73	5,799.73	0.00
1003 · Petty Cash	250.00		
1004 · Demeters Checking Account	3,687.07	3,687.07	0.00
1005 · Simpson House Receipts	8,945.90	69,936.35	
1006 · Capital Campaign Checking Acct	49,358.34		
1008 · Money Market	482,919.17		
1010 · TD Ameritrade Brokerage	38,007.93	570,285.44	570,300.20
	<u>640,221.79</u>		(14.76)
Total Checking/Savings		640,221.79	

Accounts Receivable

1100 · Accounts Receivable	1,800.00
Total Accounts Receivable	<u>1,800.00</u>

Total Current Assets 642,021.79

Endowment Assets as of June 30, 2017 1,687,752.00

TOTAL ASSETS 2,329,773.79

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

2006 · Simpson House Deposits New	40,636.00	40,636.00
Total Accounts Payable	<u>40,636.00</u>	

Other Current Liabilities

2022 · Due to TIAA-CREF	690.74		
2023 · Due To Calvert Investments	954.66		
2201 · Note Payable	146,513.68	29,300.35	Note 1
Total Other Current Liabilities	<u>148,159.08</u>	(37,157.64)	Note 2

Total Current Liabilities 188,795.08

Total Liabilities 188,795.08

Equity

Endowment Assets as of June 30, 2017	1,687,752.00		
2100 · Designated Funds	615,056.47	615,056.47	0.00
2901 · Change in Loan Balance	159,630.79		
30000 · Opening Bal Equity Ending 2010	(380,620.83)		
32000 · Unstrctd Net Assets-Since 2010	37,318.72		
Net Income	21,841.56	21,841.56	0.00
Total Equity	<u>2,329,773.79</u>		

TOTAL LIABILITIES & EQUITY 2,329,773.79

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 through August 2017

	TOTAL						Working Budget
	Aug 17	Budget	\$ Over Budget	Jul - Aug 17	Budget	\$ Over Budget	
Income							
3000 · Income							
3100 · Donations							
3101 · Pledges	30,971.34	26,333.33	4,638.01	59,010.03	52,666.67	6,343.36	316,000
3103 · Forum/Odyssey/Documentary	230.75	250.00	(19.25)	323.75	500.00	(176.25)	3,000
3104 · Sunday Service Collection	371.25	478.50	(107.25)	849.75	957.00	(107.25)	7,500
3105 · Regular Contributions	1,633.00	2,083.33	(450.33)	3,689.33	4,166.67	(477.34)	25,000
3107 · Social Justice Collection	330.25	330.25	0.00	1,278.75	1,278.75	0.00	8,200
3108 · Memorial Gifts	0.00	208.33	(208.33)	0.00	416.67	(416.67)	2,500
3110 · Donations - Other	13.54	41.67	(28.13)	88.54	83.33	5.21	500
Total 3100 · Donations	33,550.13	29,725.42	3,824.71	65,240.15	60,069.08	5,171.07	362,700
3200 · Rental Income							
3201 · Church Rentals	1,610.50	1,945.00	(334.50)	3,309.00	3,890.00	(581.00)	23,340
3205 · Simpson House	0.00	0.00	0.00	0.00	0.00	0.00	33,185
Total 3200 · Rental Income	1,610.50	1,945.00	(334.50)	3,309.00	3,890.00	(581.00)	56,525
3300 · Fundraising							
3301 · Sunday Plus Dinners	404.37	333.33	71.04	739.37	666.67	72.70	4,000
3302 · Auction	0.00	50.00	(50.00)	50.00	100.00	(50.00)	24,000
3306 · Unplaza Art Fair	0.00	0.00	0.00	0.00	0.00	0.00	0
3307 · Music & RE	0.00	1,000.00	(1,000.00)	35.00	2,000.00	(1,965.00)	12,000
3309 · Social Justice Fundraising	0.00	0.00	0.00	0.00	0.00	0.00	0
3310 · Other Fundraising	0.00	416.67	(416.67)	0.00	833.33	(833.33)	5,000
Total 3300 · Fundraising	404.37	1,800.00	(1,395.63)	824.37	3,600.00	(2,775.63)	45,000
3400 · Other Income							
3401 · Miscellaneous Income	0.00	166.67	(166.67)	(30.00)	333.33	(363.33)	2,000
3402 · Coffee & Snacks	54.00	145.83	(91.83)	123.77	291.67	(167.90)	1,750
3403 · Bookshop	0.00	0.00	0.00	0.00	0.00	0.00	0
3405 · Endowment Distribution	0.00	0.00	0.00	12,571.00	12,571.00	0.00	50,287
3406 · Endowment Grant	0.00	0.00	0.00	0.00	0.00	0.00	12,595
3407 · Investment Income	(15.08)	8.33	(23.41)	(15.08)	16.67	(31.75)	100
3421 · Additional Funding	0.00	0.00	0.00	0.00	0.00	0.00	2,000
Total 3400 · Other Income	38.92	320.83	(281.91)	12,649.69	13,212.67	(562.98)	68,732
Total 3000 · Income	35,603.92	33,791.25	1,812.67	82,023.21	80,771.75	1,251.46	532,957

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July through August 2017

	TOTAL						Working Budget
	Aug 17	Budget	\$ Over Budget	Jul - Aug 17	Budget	\$ Over Budget	
Expense							
4000 · Minister Expenses							
4100 · Senior Minister							
4110 · Minister Salary	7,133.34	7,133.33	0.01	14,266.68	14,266.67	0.01	85,600
4112 · Minister Payroll Taxes	536.55	545.67	(9.12)	1,072.51	1,091.33	(18.82)	6,548
4113 · Minister Expenses	400.00	458.33	(58.33)	1,735.22	916.67	818.55	5,500
4115 · Minister Life & Disability	146.11	128.17	17.94	292.22	256.33	35.89	1,538
4118 · Minister Pension	713.34	713.33	0.01	1,426.68	1,426.67	0.01	8,560
Total 4100 · Senior Minister	8,929.34	8,978.83	(49.49)	18,793.31	17,957.67	835.64	107,746
Total 4000 · Minister Expenses	8,929.34	8,978.83	(49.49)	18,793.31	17,957.67	835.64	107,746
5000 · Expenses							
5100 · Administration							
5105 · Payroll & Banking Services	241.06	200.00	41.06	459.96	400.00	59.96	2,400
5110 · Copier	1,308.40	666.67	641.73	1,962.60	1,333.33	629.27	8,000
5111 · Office Phones	565.09	325.00	240.09	918.81	650.00	268.81	3,900
5112 · Postage	98.00	75.00	23.00	98.00	150.00	(52.00)	900
5113 · Office Supplies	180.15	350.00	(169.85)	284.12	700.00	(415.88)	4,200
5114 · Web Hosting, Calendar, Support	347.89	275.00	72.89	570.78	550.00	20.78	3,300
5115 · Technology Hardware	0.00	0.00	0.00	0.00	0.00	0.00	0
5119 · Emergency Preparedness	0.00	0.00	0.00	0.00	0.00	0.00	0
5120 · Board of Trustees	0.00	0.00	0.00	0.00	0.00	0.00	0
5121 · Human Resources	0.00	25.00	(25.00)	0.00	50.00	(50.00)	300
5123 · MidAmerica Region Dues	250.00	20.83	229.17	250.00	41.67	208.33	250
5124 · UUA Dues	0.00	83.33	(83.33)	0.00	166.67	(166.67)	1,000
5125 · Insurance - Property, Umbrella	0.00	0.00	0.00	4,289.75	4,289.75	0.00	20,000
5126 · Loan Pymt -Principal & Interest	2,128.60	2,131.83	(3.23)	4,257.20	4,263.67	(6.47)	25,582
5128 · 150 Anniversary	0.00	0.00	0.00	0.00	0.00	0.00	4,200
5129 · Admin Payroll	5,952.19	6,011.50	(59.31)	12,052.14	12,023.00	29.14	72,138
Total 5100 · Administration	11,071.38	10,164.17	907.21	25,143.36	24,618.08	525.28	146,170
5130 · Membership							
5131 · Membership	0.00	83.33	(83.33)	0.00	166.67	(166.67)	1,000
5132 · Stewardship	0.00	66.67	(66.67)	0.00	133.33	(133.33)	800
5133 · Caring Connection	0.00	83.33	(83.33)	0.00	166.67	(166.67)	1,000
5134 · Child Care - Events	0.00	75.00	(75.00)	0.00	150.00	(150.00)	900
5139 · Membership Payroll	0.00	1,049.58	(1,049.58)	0.00	2,099.17	(2,099.17)	12,595
Total 5130 · Membership	0.00	1,357.92	(1,357.92)	0.00	2,715.83	(2,715.83)	16,295

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July through August 2017

	TOTAL						
	Aug 17	Budget	\$ Over Budget	Jul - Aug 17	Budget	\$ Over Budget	Working Budget
5150 · Facilities							
5151 · Electric	2,155.54	1,250.00	905.54	4,089.82	2,500.00	1,589.82	15,000
5152 · Gas	48.67	333.33	(284.66)	97.34	666.67	(569.33)	4,000
5153 · Water	155.14	250.00	(94.86)	316.77	500.00	(183.23)	3,000
5154 · Security - Stanley/Southmorelan	0.00	225.00	(225.00)	350.00	450.00	(100.00)	2,700
5155 · Trash Removal	292.80	270.00	22.80	525.20	540.00	(14.80)	3,240
5156 · Coffee & Snacks	699.13	208.33	490.80	699.13	416.67	282.46	2,500
5157 · Building & Cleaning Supplies	647.61	500.00	147.61	1,226.97	1,000.00	226.97	6,000
5158 · Contract HVAC Maintenance	0.00	83.33	(83.33)	0.00	166.67	(166.67)	1,000
5159 · Building Maintenance	890.31	500.00	390.31	1,090.31	1,000.00	90.31	6,000
5160 · Grounds Maintenance	209.93	41.67	168.26	274.93	83.33	191.60	500
5161 · Snow Removal	0.00	116.67	(116.67)	0.00	233.33	(233.33)	1,400
5169 · Facilities Payroll	3,862.56	3,872.00	(9.44)	8,460.39	7,744.00	716.39	46,464
Total 5150 · Facilities	8,961.69	7,650.33	1,311.36	17,130.86	15,300.67	1,830.19	91,804
5200 · Sunday Services							
5201 · Forum/Odyssey/Documentary	0.00	250.00	(250.00)	0.00	500.00	(500.00)	3,000
5202 · Sunday Services	206.40	250.00	(43.60)	1,483.35	500.00	983.35	3,000
5203 · Sunday Services Payroll	1,217.84	1,285.83	(67.99)	2,248.71	2,571.67	(322.96)	15,430
Total 5200 · Sunday Services	1,424.24	1,785.83	(361.59)	3,732.06	3,571.67	160.39	21,430
5210 · Religious Education							
5211 · Religious Education	139.21	333.33	(194.12)	149.21	666.67	(517.46)	4,000
5212 · Religious Education Payroll	5,604.79	5,999.75	(394.96)	11,671.32	11,999.50	(328.18)	71,997
5213 · RE Minister's Professional Exp.	26.59	41.67	(15.08)	26.59	83.33	(56.74)	500
Total 5210 · Religious Education	5,770.59	6,374.75	(604.16)	11,847.12	12,749.50	(902.38)	76,497
5240 · Music Program							
5241 · Music Program	374.75	333.33	41.42	824.75	666.67	158.08	4,000
5242 · Music Program Payroll	3,858.59	4,572.92	(714.33)	7,663.86	9,145.83	(1,481.97)	54,875
Total 5240 · Music Program	4,233.34	4,906.25	(672.91)	8,488.61	9,812.50	(1,323.89)	58,875
5400 · Social Responsibility							
5401 · SRB	219.93	28.33	191.60	619.93	56.67	563.26	340
5402 · Social Justice Collection	938.50	330.25	608.25	1,017.55	1,278.75	(261.20)	8,200
5404 · Partner Church-Romania	0.00	112.50	(112.50)	0.00	225.00	(225.00)	1,350
5406 · reStart	112.94	166.67	(53.73)	112.94	333.33	(220.39)	2,000
5411 · MORE2 Dues	0.00	187.50	(187.50)	0.00	375.00	(375.00)	2,250
Total 5400 · Social Responsibility	1,271.37	825.25	633.62	1,750.42	1,893.75	(143.33)	14,140
Total 5000 · Expenses	32,732.61	33,064.50	(331.89)	68,092.43	71,037.00	(2,944.57)	425,211
Total Expense	41,661.95	42,043.33	(381.38)	86,885.74	88,994.67	(2,108.93)	532,957
Net Income	(6,058.03)	(8,252.08)	2,194.05	(4,862.53)	(8,222.92)	3,360.39	0

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

	TOTAL						
	Aug 17	Budget	\$ Over Budget	Jul - Aug 17	Budget	\$ Over Budget	Working Budget
Income							
9000 · Simpson House							
9300 · Income							
9301 · Event Rentals	9,000.00	6,333.33	2,666.67	13,813.66	12,666.67	1,146.99	76,000.00
9302 · Office Rentals	521.06	600.00	(78.94)	1,313.18	1,200.00	113.18	7,200.00
9303 · Linen Fees	360.00	250.00	110.00	560.67	500.00	60.67	3,000.00
Total 9300 · Income	9,881.06	7,183.33	2,697.73	15,687.51	14,366.67	1,320.84	86,200.00
Total 9000 · Simpson House	9,881.06	7,183.33	2,697.73	15,687.51	14,366.67	1,320.84	86,200.00
Total Income	9,881.06	7,183.33	2,697.73	15,687.51	14,366.67	1,320.84	86,200.00
Gross Profit	9,881.06	7,183.33	2,697.73	15,687.51	14,366.67	1,320.84	86,200.00
Expense							
9600 · Facilities Manager							
9601 · Manager's Commission	1,415.20	1,266.67	148.53	3,547.60	2,533.33	1,014.27	15,200.00
9602 · Manager's FICA	124.51	92.00	32.51	303.87	184.00	119.87	1,104.00
Total 9600 · Facilities Manager	1,539.71	1,358.67	181.04	3,851.47	2,717.33	1,134.14	16,304.00
9700 · SH - Facilities & Admin							
9701 · SH-Electric	852.47	666.67	185.80	1,678.84	1,333.33	345.51	8,000.00
9702 · SH-Gas	60.46	208.33	(147.87)	125.76	416.67	(290.91)	2,500.00
9703 · SH-Trash Removal	292.79	166.67	126.12	525.19	333.33	191.86	2,000.00
9704 · SH-Water	652.21	250.00	402.21	965.68	500.00	465.68	3,000.00
9705 · Cleaning Supplies	432.66	16.67	415.99	547.71	33.33	514.38	200.00
9707 · Linens & Event Supplies	155.00	250.00	(95.00)	237.95	500.00	(262.05)	3,000.00
9708 · Maintenance & Repairs	168.25	416.67	(248.42)	3,472.89	833.33	2,639.56	5,000.00
9709 · Phones	54.54	166.67	(112.13)	108.54	333.33	(224.79)	2,000.00
9710 · Office Supplies	0.00	8.33	(8.33)	0.00	16.67	(16.67)	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	2,668.38	2,150.00	518.38	7,662.56	4,300.00	3,362.56	63,120.00
Total Expense	4,208.09	3,508.67	699.42	11,514.03	7,017.33	4,496.70	79,424.00
Net Income	5,672.97	3,674.67	1,998.30	4,173.48	7,349.33	(3,175.85)	6,776.00