

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

**ASSETS**

**Current Assets**

**Checking/Savings**

1001 · Checking	45,787.40		
1002 · Minister's Discretionary	11,422.13	15,647.13	(4,225.00)
1003 · Petty Cash	250.00		
1004 · Demeters Checking Account	3,687.07	3,687.07	0.00
1005 · Simpson House Receipts	20,998.44	82,145.04	
1006 · Capital Campaign Checking Acct	(2,764.58)		
1008 · Money Market	482,979.38		
1010 · TD Ameritrade Brokerage	61,988.23	542,203.03	554,138.53
	<u>624,348.07</u>		<u>(11,935.50)</u>

**Total Checking/Savings**

**Accounts Receivable**

1100 · Accounts Receivable	1,850.00		
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**Total Accounts Receivable**

**Total Current Assets**

**Endowment Assets as of June 30, 2017**

**TOTAL ASSETS**

**LIABILITIES & EQUITY**

**Liabilities**

**Current Liabilities**

**Accounts Payable**

2006 · Simpson House Deposits New	32,887.00	32,887.00	
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<b>Total Accounts Payable</b>	<u>32,887.00</u>		
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**Other Current Liabilities**

2021 · Due to ProPay	0.00		
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2022 · Due to TIAA-CREF	0.00		
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2023 · Due To Calvert Investments	0.00		
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2201 · Note Payable	139,707.11	49,258.04	Note 1
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<b>Total Other Current Liabilities</b>	<u>139,707.11</u>	<u>(37,157.64)</u>	Note 2
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<b>Total Current Liabilities</b>	<u>172,594.11</u>		
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**Total Liabilities**

**Equity**

<b>Endowment Assets as of June 30, 2017</b>	1,687,752.00		
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2100 · Designated Funds	615,056.47	615,056.47	0.00
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2901 · Change in Loan Balance	166,437.36		
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30000 · Opening Bal Equity Ending 2010	(380,620.83)		
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32000 · Unrstrctd Net Assets-Since 2010	37,318.72		
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Net Income	15,412.24	15,412.24	0.00
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<b>Total Equity</b>	<u>2,313,950.07</u>		
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**TOTAL LIABILITIES & EQUITY**

2,313,950.07

**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 December 2017

TOTAL

	Dec 2017	Budget	\$ Over Budget	Jul - Dec 2017	Budget	\$ Over Budget	Working Budget
<b>Income</b>							
<b>3000 · Income</b>							
<b>3100 · Donations</b>							
<b>3101 · Pledges</b>	31,764.07	26,333.33	5,430.74	166,992.00	158,000.00	8,992.00	316,000
<b>3103 · Forum/Odyssey/Documentary</b>	271.80	250.00	21.80	1,324.86	1,500.00	(175.14)	3,000
<b>3104 · Sunday Service Collection</b>	1,285.55	478.50	807.05	3,881.75	2,871.00	1,010.75	7,500
<b>3105 · Regular Contributions</b>	1,495.00	2,083.33	(588.33)	9,596.74	12,500.00	(2,903.26)	25,000
<b>3107 · Social Justice Collection</b>	174.26	174.26	0.00	9,377.40	9,377.40	0.00	8,200
<b>3108 · Memorial Gifts</b>	0.00	208.33	(208.33)	567.50	1,250.00	(682.50)	2,500
<b>3110 · Donations - Other</b>	1,545.97	41.67	1,504.30	1,706.41	250.00	1,456.41	500
<b>Total 3100 · Donations</b>	36,536.65	29,569.43	6,967.22	193,446.66	185,748.40	7,698.26	362,700
<b>3200 · Rental Income</b>							
<b>3201 · Church Rentals</b>	2,865.75	1,945.00	920.75	12,956.39	11,670.00	1,286.39	23,340
<b>3205 · Simpson House</b>	0.00	0.00	0.00	0.00	0.00	0.00	33,185
<b>Total 3200 · Rental Income</b>	2,865.75	1,945.00	920.75	12,956.39	11,670.00	1,286.39	56,525
<b>3300 · Fundraising</b>							
<b>3301 · Sunday Plus Dinners</b>	0.00	333.33	(333.33)	1,636.97	2,000.00	(363.03)	4,000
<b>3302 · Auction</b>	0.00	0.00	0.00	2,426.00	50.00	2,376.00	24,000
<b>3307 · Music &amp; RE</b>	5,879.26	1,000.00	4,879.26	6,273.32	6,000.00	273.32	12,000
<b>3309 · Social Justice Fundraising</b>	0.00	0.00	0.00	0.00	0.00	0.00	0
<b>3310 · Other Fundraising</b>	0.00	416.67		1,161.95	2,083.33	(921.38)	5,000
<b>Total 3300 · Fundraising</b>	5,879.26	1,750.00	4,129.26	11,498.24	10,550.00	948.24	45,000
<b>3400 · Other Income</b>							
<b>3401 · Miscellaneous Income</b>	0.00	166.67	(166.67)	(14.09)	1,000.00	(1,014.09)	2,000
<b>3402 · Coffee &amp; Snacks</b>	137.10	145.83	(8.73)	439.34	875.00	(435.66)	1,750
<b>3403 · Bookshop</b>	0.00	0.00	0.00	0.00	0.00	0.00	0
<b>3405 · Endowment Distribution</b>	0.00	0.00	0.00	25,143.00	25,143.00	0.00	50,287
<b>3406 · Endowment Grant</b>	0.00	0.00	0.00	0.00	0.00	0.00	12,595
<b>3407 · Investment Income</b>	0.00	8.33		(15.08)	50.00	(65.08)	100
<b>3408 · Ministerial Internship Grant</b>	0.00	0.00	0.00	0.00	0.00	0.00	0
<b>3421 · Additional Funding</b>	0.00	0.00	0.00	0.00	0.00	0.00	2,000
<b>Total 3400 · Other Income</b>	137.10	320.83	(183.73)	25,553.17	27,068.00	(1,514.83)	68,732
<b>Total Income</b>	45,418.76	33,585.26	11,833.50	243,454.46	235,036.40	8,418.06	532,957

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

July through December 2017

TOTAL

	Dec 2017	Budget	\$ Over Budget	Jul - Dec 2017	Budget	\$ Over Budget	Working 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	42,800.04	42,800.00	0.04	85,600
4112 · Minister Payroll Taxes	539.19	545.67	(6.48)	3,226.15	3,274.00	(47.85)	6,548
4113 · Minister Expenses	444.08	458.33	(14.25)	2,994.23	2,750.00	244.23	5,500
4115 · Minister Life & Disability	146.11	128.17	17.94	876.66	769.00	107.66	1,538
4118 · Minister Pension	713.34	713.33	0.01	4,280.04	4,280.00	0.04	8,560
<b>Total 4100 · Senior Minister</b>	<b>8,976.06</b>	<b>8,978.83</b>	<b>(2.77)</b>	<b>54,177.12</b>	<b>53,873.00</b>	<b>304.12</b>	<b>107,746</b>
<b>4300 · Ministerial Intern</b>							
4310 · Intern Salary	1,000.00	1,000.00	0.00	4,000.00	4,000.00	0.00	0
4312 · Intern Payroll Tax	76.50	76.50	0.00	306.00	306.00	0.00	0
<b>Total 4300 · Ministerial Intern</b>	<b>1,076.50</b>	<b>1,076.50</b>	<b>0.00</b>	<b>4,306.00</b>	<b>4,306.00</b>	<b>0.00</b>	<b>0</b>
<b>Total 4000 · Minister Expenses</b>	<b>10,052.56</b>	<b>10,055.33</b>	<b>(2.77)</b>	<b>58,483.12</b>	<b>58,179.00</b>	<b>304.12</b>	<b>107,746</b>
<b>5000 · Expenses</b>							
<b>5100 · Administration</b>							
5105 · Payroll & Banking Services	314.76	200.00	114.76	1,518.27	1,200.00	318.27	2,400
5110 · Copier	1,308.40	666.67	641.73	4,579.40	4,000.00	579.40	8,000
5111 · Office Phones	377.07	325.00	52.07	2,714.57	1,950.00	764.57	3,900
5112 · Postage	0.00	75.00	(75.00)	338.34	450.00	(111.66)	900
5113 · Office Supplies	230.28	350.00	(119.72)	1,269.98	2,100.00	(830.02)	4,200
5114 · Web Hosting, Calendar, Support	311.94	275.00	36.94	1,603.89	1,650.00	(46.11)	3,300
5115 · Technology Hardware	567.29	0.00	567.29	567.29	0.00	567.29	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)	150.00	150.00	0.00	300
5123 · MidAmerica Region Dues	0.00	20.83	(20.83)	250.00	125.00	125.00	250
5124 · UUA Dues	250.00	83.33	166.67	500.00	500.00	0.00	1,000
5125 · Insurance - Property, Umbrella	7,050.75	7,050.75	0.00	14,366.25	14,366.25	0.00	20,000
5126 · Loan Pymt -Principal & Interest	2,128.60	2,131.83	(3.23)	12,771.60	12,791.00	(19.40)	25,582
5128 · 150 Anniversary	0.00	0.00	0.00	440.54	0.00	440.54	4,200
5129 · Admin Payroll	5,784.00	6,011.50	(227.50)	34,367.42	36,069.00	(1,701.58)	72,138
<b>Total 5100 · Administration</b>	<b>18,323.09</b>	<b>17,214.92</b>	<b>1,108.17</b>	<b>75,437.55</b>	<b>75,351.25</b>	<b>86.30</b>	<b>146,170</b>
<b>5130 · Membership</b>							
5131 · Membership	0.00	83.33	(83.33)	38.24	500.00	(461.76)	1,000
5132 · Stewardship	0.00	66.67	(66.67)	0.00	400.00	(400.00)	800
5133 · Caring Connection	94.77	83.33	11.44	94.77	500.00	(405.23)	1,000
5134 · Child Care - Events	30.00	75.00	(45.00)	90.00	450.00	(360.00)	900
5139 · Membership Payroll	0.00	0.00	0.00	0.00	0.00	0.00	12,595
<b>Total 5130 · Membership</b>	<b>124.77</b>	<b>308.33</b>	<b>(183.56)</b>	<b>223.01</b>	<b>1,850.00</b>	<b>(1,626.99)</b>	<b>16,295</b>

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

July through December 2017

TOTAL

	July through December 2017			TOTAL			Working Budget
	Dec 2017	Budget	\$ Over Budget	Jul - Dec 2017	Budget	\$ Over Budget	
<b>5150 · Facilities</b>							
5151 · Electric	1,240.84	1,250.00	(9.16)	9,735.14	7,500.00	2,235.14	15,000
5152 · Gas	445.35	333.33	112.02	937.49	2,000.00	(1,062.51)	4,000
5153 · Water	206.55	250.00	(43.45)	1,085.07	1,500.00	(414.93)	3,000
5154 · Security - Stanley/Southmorelan	0.00	225.00	(225.00)	1,761.17	1,350.00	411.17	2,700
5155 · Trash Removal	237.24	270.00	(32.76)	1,466.28	1,620.00	(153.72)	3,240
5156 · Coffee & Snacks	0.00	208.33	(208.33)	796.25	1,250.00	(453.75)	2,500
5157 · Building & Cleaning Supplies	721.74	500.00	221.74	2,780.63	3,000.00	(219.37)	6,000
5158 · Contract HVAC Maintenance	0.00	83.33	(83.33)	0.00	500.00	(500.00)	1,000
5159 · Building Maintenance	1,012.50	500.00	512.50	2,971.61	3,000.00	(28.39)	6,000
5160 · Grounds Maintenance	36.99	41.67	(4.68)	510.92	250.00	260.92	500
5161 · Snow Removal	0.00	116.67	(116.67)	0.00	700.00	(700.00)	1,400
5169 · Facilities Payroll	3,920.50	3,872.00	48.50	25,016.78	23,232.00	1,784.78	46,464
<b>Total 5150 · Facilities</b>	<b>7,821.71</b>	<b>7,650.33</b>	<b>171.38</b>	<b>47,061.34</b>	<b>45,902.00</b>	<b>1,159.34</b>	<b>91,804</b>
<b>5200 · Sunday Services</b>							
5201 · Forum/Odyssey/Documentary	680.00	250.00	430.00	1,610.00	1,500.00	110.00	3,000
5202 · Sunday Services	643.22	250.00	393.22	2,257.81	1,500.00	757.81	3,000
5203 · Sunday Services Payroll	1,162.12	1,285.83	(123.71)	6,889.38	7,715.00	(825.62)	15,430
<b>Total 5200 · Sunday Services</b>	<b>2,485.34</b>	<b>1,785.83</b>	<b>699.51</b>	<b>10,757.19</b>	<b>10,715.00</b>	<b>42.19</b>	<b>21,430</b>
<b>5210 · Religious Education</b>							
5211 · Religious Education	358.05	333.33	24.72	869.02	2,000.00	(1,130.98)	4,000
5212 · Religious Education Payroll	6,066.54	5,999.75	66.79	36,431.24	35,998.50	432.74	71,997
5213 · RE Minister's Professional Exp.	0.00	41.67	(41.67)	26.59	250.00	(223.41)	500
<b>Total 5210 · Religious Education</b>	<b>6,424.59</b>	<b>6,374.75</b>	<b>49.84</b>	<b>37,326.85</b>	<b>38,248.50</b>	<b>(921.65)</b>	<b>76,497</b>
<b>5240 · Music Program</b>							
5241 · Music Program	1,566.37	333.33	1,233.04	4,442.39	2,000.00	2,442.39	4,000
5242 · Music Program Payroll	5,626.65	4,572.92	1,053.73	28,972.74	27,437.50	1,535.24	54,875
<b>Total 5240 · Music Program</b>	<b>7,193.02</b>	<b>4,906.25</b>	<b>2,286.77</b>	<b>33,415.13</b>	<b>29,437.50</b>	<b>3,977.63</b>	<b>58,875</b>
<b>5400 · Social Responsibility</b>							
5401 · SRB	0.00	28.33	(28.33)	833.02	170.00	663.02	340
5402 · Social Justice Collection	2,096.99	174.26	1,922.73	6,983.91	9,377.40	(2,393.49)	8,200
5404 · Partner Church-Romania	0.00	0.00	0.00		0.00	0.00	1,350
5406 · reStart	0.00	166.67	(166.67)	372.47	1,000.00	(627.53)	2,000
5411 · MORE2 Dues	0.00	0.00	0.00	0.00	0.00	0.00	2,250
<b>Total 5400 · Social Responsibility</b>	<b>2,096.99</b>	<b>369.26</b>	<b>1,727.73</b>	<b>8,189.40</b>	<b>10,547.40</b>	<b>(2,358.00)</b>	<b>14,140</b>
<b>Total 5000 · Expenses</b>	<b>44,469.51</b>	<b>38,609.68</b>	<b>5,859.83</b>	<b>212,410.47</b>	<b>212,051.65</b>	<b>358.82</b>	<b>425,211</b>
<b>Total Expense</b>	<b>54,522.07</b>	<b>48,665.01</b>	<b>5,857.06</b>	<b>270,893.59</b>	<b>270,230.65</b>	<b>662.94</b>	<b>532,957</b>
<b>Net Income</b>	<b>(9,103.31)</b>	<b>(15,079.75)</b>	<b>5,976.44</b>	<b>(27,439.13)</b>	<b>(35,194.25)</b>	<b>7,755.12</b>	<b>0</b>

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

	TOTAL						
	Dec 2017	Budget	\$ Over Budget	Jul - Dec 2017	Budget	\$ Over Budget	Working Budget
<b>Income</b>							
<b>9000 · Simpson House</b>							
<b>9300 · Income</b>							
9301 · Event Rentals	4,230.00	6,333.33	(2,103.33)	44,263.66	38,000.00	6,263.66	76,000.00
9302 · Office Rentals	792.12	600.00	192.12	5,402.72	3,600.00	1,802.72	7,200.00
9303 · Linen Fees	732.00	250.00	482.00	3,012.67	1,500.00	1,512.67	3,000.00
<b>Total 9300 · Income</b>	<b>5,754.12</b>	<b>7,183.33</b>	<b>(1,429.21)</b>	<b>52,679.05</b>	<b>43,100.00</b>	<b>9,579.05</b>	<b>86,200.00</b>
<b>Total 9000 · Simpson House</b>	<b>5,754.12</b>	<b>7,183.33</b>	<b>(1,429.21)</b>	<b>52,679.05</b>	<b>43,100.00</b>	<b>9,579.05</b>	<b>86,200.00</b>
<b>Total Income</b>	<b>5,754.12</b>	<b>7,183.33</b>	<b>(1,429.21)</b>	<b>52,679.05</b>	<b>43,100.00</b>	<b>9,579.05</b>	<b>86,200.00</b>
<b>Gross Profit</b>	<b>5,754.12</b>	<b>7,183.33</b>	<b>(1,429.21)</b>	<b>52,679.05</b>	<b>43,100.00</b>	<b>9,579.05</b>	<b>86,200.00</b>
<b>Expense</b>							
<b>9600 · Facilities Manager</b>							
9601 · Manager's Commission	2,234.40	1,583.33	651.07	11,243.60	9,500.00	1,743.60	19,000.00
9602 · Manager's FICA	187.17	92.00	95.17	928.46	552.00	376.46	1,104.00
<b>Total 9600 · Facilities Manager</b>	<b>2,421.57</b>	<b>1,675.33</b>	<b>746.24</b>	<b>12,172.06</b>	<b>10,052.00</b>	<b>2,120.06</b>	<b>20,104.00</b>
<b>9700 · SH - Facilities &amp; Admin</b>							
9701 · SH-Electric	632.12	666.67	(34.55)	4,074.86	4,000.00	74.86	8,000.00
9702 · SH-Gas	236.40	208.33	28.07	641.95	1,250.00	(608.05)	2,500.00
9703 · SH-Trash Removal	237.24	166.67	70.57	1,466.27	1,000.00	466.27	2,000.00
9704 · SH-Water	236.43	250.00	(13.57)	2,377.46	1,500.00	877.46	3,000.00
9705 · Cleaning Supplies	403.02	16.67	386.35	1,856.85	100.00	1,756.85	200.00
9707 · Linens & Event Supplies	1,172.55	250.00	922.55	2,639.61	1,500.00	1,139.61	3,000.00
9708 · Maintenance & Repairs	580.91	416.67	164.24	4,697.67	2,500.00	2,197.67	5,000.00
9709 · Phones	59.61	166.67	(107.06)	340.05	1,000.00	(659.95)	2,000.00
9711 · Advertising & Printing	3,772.20	8.33	3,763.87	3,772.20	50.00	3,722.20	100.00
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>7,330.48</b>	<b>2,150.00</b>	<b>5,180.48</b>	<b>21,866.92</b>	<b>12,900.00</b>	<b>8,966.92</b>	<b>63,120.00</b>
<b>Total Expense</b>	<b>9,752.05</b>	<b>3,825.33</b>	<b>5,926.72</b>	<b>34,038.98</b>	<b>22,952.00</b>	<b>11,086.98</b>	<b>83,224.00</b>
<b>Net Income</b>	<b>(3,997.93)</b>	<b>3,358.00</b>	<b>(7,355.93)</b>	<b>18,640.07</b>	<b>20,148.00</b>	<b>(1,507.93)</b>	<b>2,976.00</b>