

# All Souls Unitarian Universalist Church

## Statement of Financial Position

As of February 28, 2018

### ASSETS

#### Current Assets

##### Checking/Savings

1001 · Checking	27,921.06		
1002 · Minister's Discretionary	10,742.13	10,234.63	507.50
1003 · Petty Cash	250.00		
1004 · Demeters Checking Account	3,687.07	3,687.07	0.00
1005 · Simpson House Receipts	45,547.74	88,148.00	
1006 · Capital Campaign Checking Acct	72,848.82		
1008 · Money Market	383,032.90		
1010 · TD Ameritrade Brokerage	52,948.47	508,830.19	515,302.31
	<u>596,978.19</u>		(6,472.12)

##### Total Checking/Savings

##### Accounts Receivable

1100 · Accounts Receivable	1,150.00		
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Total Accounts Receivable	<u>1,150.00</u>		
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Total Current Assets	<u>598,128.19</u>		
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Endowment Assets as of December 31, 2017	<u>1,764,337.00</u>		
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TOTAL ASSETS	<u>2,362,465.19</u>		
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### LIABILITIES & EQUITY

#### Liabilities

##### Current Liabilities

##### Accounts Payable

2006 · Simpson House Deposits New	42,112.00	42,112.00	
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Total Accounts Payable	<u>42,112.00</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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2200 · Interfund Due To	20.00		
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2201 · Note Payable	138,420.63	46,036.00	Note 1
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Total Other Current Liabilities	<u>138,440.63</u>	(36,907.64)	Note 2
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Total Current Liabilities	<u>180,552.63</u>		
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Total Liabilities	180,552.63		
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#### Equity

Endowment Assets as of December 31, 2017	1,764,337.00		
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2100 · Designated Funds	614,856.47	614,856.47	0.00
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2901 · Change in Loan Balance	167,723.84		
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30000 · Opening Bal Equity Ending 2010	(380,620.83)		
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32000 · Unrstrctd Net Assets-Since 2010	37,568.72		
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Net Income	(21,952.64)	(21,952.64)	0.00
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Total Equity	<u>2,362,465.19</u>		
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TOTAL LIABILITIES & EQUITY	<u>2,362,465.19</u>		
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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 February 2018

	TOTAL						
	Feb 2018	Budget	\$ Over Budget	Jul 2017 - Feb 2018	Budget	\$ Over Budget	Working Budget
<b>Income</b>							
<b>3000 · Income</b>							
<b>3100 · Donations</b>							
<b>3101 · Pledges</b>	23,903.59	26,333.33	(2,429.74)	220,752.81	210,666.67	10,086.14	316,000
<b>3103 · Forum/Odyssey/Documentary</b>	442.86	250.00	192.86	2,129.86	2,000.00	129.86	3,000
<b>3104 · Sunday Service Collection</b>	221.00	478.50	(257.50)	4,537.80	3,828.00	709.80	7,500
<b>3105 · Regular Contributions</b>	4,033.00	2,083.33	1,949.67	14,693.03	16,666.67	(1,973.64)	25,000
<b>3107 · Social Justice Collection</b>	843.55	843.55	0.00	11,713.09	11,713.09	0.00	8,200
<b>3108 · Memorial Gifts</b>	0.00	208.33	(208.33)	567.50	1,666.67	(1,099.17)	2,500
<b>3110 · Donations - Other</b>	91.72	41.67	50.05	1,906.16	333.33	1,572.83	500
<b>Total 3100 · Donations</b>	29,535.72	30,238.72	(703.00)	256,300.25	246,874.42	9,425.83	362,700
<b>3200 · Rental Income</b>							
<b>3201 · Church Rentals</b>	2,105.00	1,945.00	160.00	15,921.39	15,560.00	361.39	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>	2,105.00	1,945.00	160.00	15,921.39	15,560.00	361.39	56,525
<b>3300 · Fundraising</b>							
<b>3301 · Sunday Plus Dinners</b>	402.39	333.33	69.06	2,180.00	2,666.67	(486.67)	4,000
<b>3302 · Auction</b>	1,415.00	50.00	1,365.00	3,861.00	400.00	3,461.00	24,000
<b>3307 · Music &amp; RE</b>	1,527.72	1,000.00	527.72	9,285.78	8,000.00	1,285.78	12,000
<b>3310 · Other Fundraising</b>	370.00	416.67	(46.67)	2,706.59	3,333.33	(626.74)	5,000
<b>Total 3300 · Fundraising</b>	3,715.11	1,800.00	1,915.11	18,033.37	14,400.00	3,633.37	45,000
<b>3400 · Other Income</b>							
<b>3401 · Miscellaneous Income</b>	0.00	166.67	(166.67)	0.00	1,333.33	(1,333.33)	2,000
<b>3402 · Coffee &amp; Snacks</b>	79.57	145.83	(66.26)	545.97	1,166.67	(620.70)	1,750
<b>3403 · Bookshop</b>	0.00	0.00	0.00	0.00	0.00	0.00	0
<b>3405 · Endowment Distribution</b>	12,572.00	12,571.00	1.00	37,715.00	37,713.00	2.00	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>	1.62	8.33	(6.71)	93.30	66.67	26.63	100
<b>3408 · Ministerial Internship Grant</b>	1,000.00	1,000.00		6,382.50	6,382.50	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>	13,653.19	13,891.83	(238.64)	44,736.77	46,662.17	(1,925.40)	68,732
<b>Total Income</b>	49,009.02	47,875.55	1,133.47	334,991.78	323,496.59	11,495.19	532,957

## All Souls Unitarian Universalist Church

### Church Operations - Budget vs. Actual

July 2017 through February 2018

	TOTAL						
	Feb 2018	Budget	\$ Over Budget	Jul 2017 - Feb 2018	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	57,066.72	57,066.67	0.05	85,600
4112 · Minister Payroll Taxes	532.40	545.67	(13.27)	4,291.91	4,365.33	(73.42)	6,548
4113 · Minister Expenses	1,246.92	458.33	788.59	4,575.15	3,666.67	908.48	5,500
4115 · Minister Life & Disability	0.00	128.17	(128.17)	1,168.88	1,025.33	143.55	1,538
4118 · Minister Pension	713.34	713.33	0.01	5,706.72	5,706.67	0.05	8,560
<b>Total 4100 · Senior Minister</b>	<b>9,626.00</b>	<b>8,978.83</b>	<b>647.17</b>	<b>72,809.38</b>	<b>71,830.67</b>	<b>978.71</b>	<b>107,746</b>
<b>4300 · Ministerial Intern</b>							
4310 · Intern Salary	1,000.00	1,000.00	0.00	6,000.00	6,000.00	0.00	0
4312 · Intern Payroll Tax	76.50	76.50	0.00	459.00	459.00	0.00	0
<b>Total 4300 · Ministerial Intern</b>	<b>1,076.50</b>	<b>1,076.50</b>	<b>0.00</b>	<b>6,459.00</b>	<b>6,459.00</b>	<b>0.00</b>	<b>0</b>
<b>Total 4000 · Minister Expenses</b>	<b>10,702.50</b>	<b>10,055.33</b>	<b>647.17</b>	<b>79,268.38</b>	<b>78,289.67</b>	<b>978.71</b>	<b>107,746</b>
<b>5000 · Expenses</b>							
<b>5100 · Administration</b>							
5105 · Payroll & Banking Services	236.28	200.00	36.28	2,113.01	1,600.00	513.01	2,400
5110 · Copier	0.00	666.67	(666.67)	5,233.68	5,333.33	(99.65)	8,000
5111 · Office Phones	439.64	325.00	114.64	3,531.28	2,600.00	931.28	3,900
5112 · Postage	0.00	75.00	(75.00)	577.81	600.00	(22.19)	900
5113 · Office Supplies	383.40	350.00	33.40	1,882.36	2,800.00	(917.64)	4,200
5114 · Web Hosting, Calendar, Support	222.89	275.00	(52.11)	2,329.62	2,200.00	129.62	3,300
5115 · Technology Hardware	0.00	0.00	0.00	620.89	0.00	620.89	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	200.00	(50.00)	300
5123 · MidAmerica Region Dues	0.00	20.83		250.00	166.67	83.33	250
5124 · UUA Dues	0.00	83.33	(83.33)	500.00	666.67	(166.67)	1,000
5125 · Insurance - Property, Umbrella	0.00	0.00	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)	14,900.20	17,054.67	(2,154.47)	25,582
5128 · 150 Anniversary	0.00	0.00		440.54	0.00	440.54	4,200
5129 · Admin Payroll	5,759.76	6,011.50	(251.74)	45,939.42	48,092.00	(2,152.58)	72,138
5100 · Administration - Other	0.00	0.00	0.00	0.00	0.00	0.00	0
<b>Total 5100 · Administration</b>	<b>9,170.57</b>	<b>10,164.17</b>	<b>(993.60)</b>	<b>92,835.06</b>	<b>95,679.58</b>	<b>(2,844.52)</b>	<b>146,170</b>
<b>5130 · Membership</b>							
5131 · Membership	0.00	83.33	(83.33)	38.24	666.67	(628.43)	1,000
5132 · Stewardship	0.00	66.67	(66.67)	0.00	533.33	(533.33)	800
5133 · Caring Connection	69.00	83.33	(14.33)	163.77	666.67	(502.90)	1,000
5134 · Child Care - Events	0.00	75.00	(75.00)	122.00	600.00	(478.00)	900
5139 · Membership Payroll	0.00	0.00	0.00	0.00	0.00	0.00	12,595
<b>Total 5130 · Membership</b>	<b>69.00</b>	<b>308.33</b>	<b>(239.33)</b>	<b>324.01</b>	<b>2,466.67</b>	<b>(2,142.66)</b>	<b>16,295</b>

## All Souls Unitarian Universalist Church

### Church Operations - Budget vs. Actual

July 2017 through February 2018

	TOTAL			TOTAL			Working Budget
	Feb 2018	Budget	\$ Over Budget	Jul 2017 - Feb 2018	Budget	\$ Over Budget	
<b>5150 · Facilities</b>							
5151 · Electric	1,341.93	1,250.00	91.93	12,489.91	10,000.00	2,489.91	15,000
5152 · Gas	792.50	333.33	459.17	2,657.72	2,666.67	(8.95)	4,000
5153 · Water	229.52	250.00	(20.48)	1,518.15	2,000.00	(481.85)	3,000
5154 · Security - Stanley/Southmorelan	0.00	225.00	(225.00)	1,911.17	1,800.00	111.17	2,700
5155 · Trash Removal	238.78	270.00	(31.22)	1,942.45	2,160.00	(217.55)	3,240
5156 · Coffee & Snacks	278.70	208.33	70.37	1,074.95	1,666.67	(591.72)	2,500
5157 · Building & Cleaning Supplies	610.73	500.00	110.73	3,765.30	4,000.00	(234.70)	6,000
5158 · Contract HVAC Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	1,000
5159 · Building Maintenance	381.90	500.00	(118.10)	3,981.79	4,000.00	(18.21)	6,000
5160 · Grounds Maintenance	0.00	41.67	(41.67)	510.92	791.67	(280.75)	500
5161 · Snow Removal	540.00	116.67	423.33	1,800.00	858.33	941.67	1,400
5169 · Facilities Payroll	3,198.65	3,872.00	(673.35)	32,193.09	27,220.67	4,972.42	46,464
<b>Total 5150 · Facilities</b>	<b>7,612.71</b>	<b>7,567.00</b>	<b>45.71</b>	<b>63,845.45</b>	<b>60,536.00</b>	<b>3,309.45</b>	<b>91,804</b>
<b>5200 · Sunday Services</b>							
5201 · Forum/Odyssey/Documentary	0.00	250.00	(250.00)	1,670.00	2,000.00	(330.00)	3,000
5202 · Sunday Services	80.74	250.00	(169.26)	2,667.18	2,000.00	667.18	3,000
5203 · Sunday Services Payroll	1,276.09	1,285.83	(9.74)	9,224.33	10,286.67	(1,062.34)	15,430
<b>Total 5200 · Sunday Services</b>	<b>1,356.83</b>	<b>1,785.83</b>	<b>(429.00)</b>	<b>13,561.51</b>	<b>14,286.67</b>	<b>(725.16)</b>	<b>21,430</b>
<b>5210 · Religious Education</b>							
5211 · Religious Education	210.82	333.33	(122.51)	1,612.29	2,666.67	(1,054.38)	4,000
5212 · Religious Education Payroll	5,992.29	5,999.75	(7.46)	48,564.32	47,998.00	566.32	71,997
5213 · RE Minister's Professional Exp.	0.00	41.67	(41.67)	26.59	333.33	(306.74)	500
<b>Total 5210 · Religious Education</b>	<b>6,203.11</b>	<b>6,374.75</b>	<b>(171.64)</b>	<b>50,203.20</b>	<b>50,998.00</b>	<b>(794.80)</b>	<b>76,497</b>
<b>5240 · Music Program</b>							
5241 · Music Program	461.84	333.33	128.51	5,122.42	2,666.67	2,455.75	4,000
5242 · Music Program Payroll	5,015.20	4,572.92	442.28	38,412.50	36,583.33	1,829.17	54,875
<b>Total 5240 · Music Program</b>	<b>5,477.04</b>	<b>4,906.25</b>	<b>570.79</b>	<b>43,534.92</b>	<b>39,250.00</b>	<b>4,284.92</b>	<b>58,875</b>
<b>5400 · Social Responsibility</b>							
5401 · SRB	0.00	28.33	(28.33)	833.02	226.67	606.35	340
5402 · Social Justice Collection	0.00	843.55	(843.55)	7,884.43	11,713.09	(3,828.66)	8,200
5404 · Partner Church-Romania	0.00	0.00	0.00	0.00	0.00	0.00	1,350
5406 · reStart	0.00	166.67	(166.67)	372.47	1,333.33	(960.86)	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>0.00</b>	<b>1,038.55</b>	<b>(1,038.55)</b>	<b>9,089.92</b>	<b>13,273.09</b>	<b>(4,183.17)</b>	<b>14,140</b>
<b>Total 5000 · Expenses</b>	<b>29,889.26</b>	<b>32,144.88</b>	<b>(2,255.62)</b>	<b>273,394.07</b>	<b>276,490.01</b>	<b>(3,095.94)</b>	<b>425,211</b>
<b>Total Expense</b>	<b>40,591.76</b>	<b>42,200.22</b>	<b>(1,608.46)</b>	<b>352,662.45</b>	<b>354,779.67</b>	<b>(2,117.22)</b>	<b>532,957</b>
<b>Net Income</b>	<b>8,417.26</b>	<b>5,675.33</b>	<b>2,741.93</b>	<b>(17,670.67)</b>	<b>(31,283.08)</b>	<b>13,612.41</b>	<b>0</b>

## All Souls Unitarian Universalist Church Simpson House - Budget vs. Actual

July 2017 through February 2018

TOTAL

	Jul 2017 -			TOTAL			Working Budget
	Feb 2018	Budget	\$ Over Budget	Feb 2018	Budget	\$ Over Budget	
<b>Income</b>							
<b>9000 · Simpson House</b>							
<b>9300 · Income</b>							
<b>9301 · Event Rentals</b>	1,400.00	0.00	1,400.00	51,513.66	42,525.00	8,988.66	75,000.00
<b>9302 · Office Rentals</b>	521.06	863.18	(342.12)	6,715.90	5,010.60	1,705.30	7,200.00
<b>9303 · Linen Fees</b>	0.00	0.00	0.00	3,172.67	2,355.00	817.67	3,000.00
<b>Total 9300 · Income</b>	1,921.06	863.18	1,057.88	61,402.23	49,890.60	11,511.63	85,200.00
<b>Total 9000 · Simpson House</b>	1,921.06	863.18	1,057.88	61,402.23	49,890.60	11,511.63	85,200.00
<b>Total Income</b>	1,921.06	863.18	1,057.88	61,402.23	49,890.60	11,511.63	85,200.00
<b>Gross Profit</b>	1,921.06	863.18	1,057.88	61,402.23	49,890.60	11,511.63	85,200.00
<b>Expense</b>							
<b>9600 · Facilities Manager</b>							
<b>9601 · Manager's Commission</b>	1,979.20	1,308.40	670.80	14,851.40	14,002.60	848.80	19,000.00
<b>9602 · Manager's FICA</b>	167.66	116.33	51.33	1,236.95	1,201.12	35.83	1,104.00
<b>Total 9600 · Facilities Manager</b>	2,146.86	1,424.73	722.13	16,088.35	15,203.72	884.63	20,104.00
<b>9700 · SH - Facilities &amp; Admin</b>							
<b>9701 · SH-Electric</b>	606.80	427.99	178.81	5,408.18	4,790.92	617.26	8,000.00
<b>9702 · SH-Gas</b>	582.66	477.51	105.15	1,873.59	1,848.99	24.60	3,200.00
<b>9703 · SH-Trash Removal</b>	238.77	201.16	37.61	1,942.42	1,701.53	240.89	2,000.00
<b>9704 · SH-Water</b>	181.07	145.62	35.45	2,860.40	2,707.93	152.47	3,600.00
<b>9705 · Cleaning Supplies</b>	89.95	71.31	18.64	2,269.54	927.38	1,342.16	500.00
<b>9707 · Linens &amp; Event Supplies</b>	41.20	181.74	(140.54)	2,778.96	2,164.87	614.09	3,400.00
<b>9708 · Maintenance &amp; Repairs</b>	140.00	0.00	140.00	5,220.77	2,951.70	2,269.07	5,000.00
<b>9709 · Phones</b>	59.61	54.00	5.61	459.27	355.08	104.19	1,800.00
<b>9710 · Office Supplies</b>	115.39	43.28	72.11	130.09	194.53	(64.44)	300.00
<b>9711 · Advertising &amp; Printing</b>	0.00			3,772.20			4,000.00
<b>9712 · Transfer to Church</b>	0.00	0.00	0.00	0.00	0.00	0.00	33,185.00
<b>Total 9700 · SH - Facilities &amp; Admin</b>	2,055.45	1,602.61	452.84	26,715.42	17,642.93	9,072.49	64,985.00
<b>Total Expense</b>	4,202.31	3,027.34	1,174.97	42,803.77	32,846.65	9,957.12	85,089.00
<b>Net Income</b>	<b>(2,281.25)</b>	<b>(2,164.16)</b>	<b>(117.09)</b>	<b>18,598.46</b>	<b>17,043.95</b>	<b>1,554.51</b>	<b>111.00</b>