

All Souls Unitarian Universalist Church
Church Operations - Budget vs. Actual
 July 2016 through June 2017

ASSETS

Current Assets

Checking/Savings

1001 · Checking	54,551.99		
1002 · Minister's Discretionary	5,799.73		
1003 · Petty Cash	250.00		
1004 · Demeters Checking Account	3,687.07		
1005 · Simpson House Receipts	2,149.72	66,438.51	
1006 · Capital Campaign Checking Acct	29,089.79		
1008 · Money Market	482,878.17		
1010 · TD Ameritrade Brokerage	38,021.74	549,989.70	546,952.93
Total Checking/Savings	<u>616,428.21</u>	616,428.21	3,036.77

Total Current Assets

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

TOTAL ASSETS

2,304,180.21

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

2006 · Simpson House Deposits New 38,093.00

Total Accounts Payable 38,093.00

Other Current Liabilities

2003 · Simpson House Deposits 22,946.00

2031 · Church-Due To/From CapCamp 31.38 61,070.38

2201 · Note Payable 149,887.07

Total Other Current Liabilities 172,864.45

Total Current Liabilities 210,957.45

5,368.13 **Note 1**

Total Liabilities

210,957.45

(42,212.90)

Note 2

Equity

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

2100 · Designated Funds 614,167.72

2901 · Change in Loan Balance 156,257.40

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

32000 · Unrstrctd Net Assets-Since 2010 32,263.46

Net Income 6,349.01 0.00

Total Equity 2,327,126.21

TOTAL LIABILITIES & EQUITY

2,327,126.21

Note Net Working Capital = Current Assets - Current Liabilities

Short term management target: \$15,000 Net Working Capital

Note Net Undesignated Funds = Total Undesignated Funds balance - Outstanding Loan amount

Long term management target: positive balance

CO+SH+CC+DF Net Income YTD	418,967.53		
CC 2016-17 UNA adjustment	385,174.39		
DF 2016-17 UNA adjustment	27,444.13	412,618.52	
FYE UNA	(380,355.06)		
FYE Net Income	418,967.53	38,612.47	

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	June 2017	Budget	\$ Over Budget	July 2016 - June 2017	Budget	\$ Over Budget	Working Budget
Income							
3000 · Income							
3100 · Donations							
3101 · Pledges	32,156.85	26,500.00	5,656.85	307,623.71	318,000.00	(10,376.29)	318,000
3103 · Forum/Odyssey/Documentary	62.95	366.67	(303.72)	6,480.78	4,400.00	2,080.78	4,400
3104 · Sunday Service Collection	287.83	625.00	(337.17)	6,066.53	7,500.00	(1,433.47)	7,500
3105 · Regular Contributions	1,241.72	2,083.33	(841.61)	25,758.13	25,000.00	758.13	25,000
3107 · Social Justice Collection	262.43	262.43	0.00	8,541.63	8,462.58	79.05	8,463
3108 · Memorial Gifts	200.00	208.33	(8.33)	5,395.00	2,500.00	2,895.00	2,500
3110 · Donations - Other	125.00	41.67	83.33	15,572.03	500.00	15,072.03	500
Total 3100 · Donations	34,336.78	30,087.43	4,249.35	375,437.81	366,362.58	9,075.23	366,363
Total 3200 · Rental Income							
3201 · Church Rentals	870.00	1,625.00	(755.00)	26,276.10	19,500.00	6,776.10	19,500
3205 · Simpson House	32,960.67	37,320.00	(4,359.33)	32,960.67	37,320.00	(4,359.33)	37,320
Total 3200 · Rental Income	33,830.67	38,945.00	(5,114.33)	59,236.77	56,820.00	2,416.77	56,820
3300 · Fundraising							
3301 · Sunday Plus Dinners	642.00	333.33	308.67	2,749.09	4,000.00	(1,250.91)	4,000
3302 · Auction	0.00	0.00	0.00	24,713.05	25,000.00	(286.95)	25,000
3306 · Unplaza Art Fair	0.00	0.00	0.00	4,642.51	4,000.00	642.51	4,000
3307 · Music & RE	531.00	1,000.00	(469.00)	13,625.72	12,000.00	1,625.72	12,000
3309 · Social Justice Fundraising	0.00	0.00	0.00	0.00	5,000.00	(5,000.00)	5,000
3310 · Other Fundraising	0.00	416.67	(416.67)	1,439.03	5,000.00	(3,560.97)	5,000
Total 3300 · Fundraising	1,173.00	1,750.00	(577.00)	47,169.40	55,000.00	(7,830.60)	55,000
3400 · Other Income							
3401 · Miscellaneous Income	27.04	125.00	(97.96)	303.69	1,500.00	(1,196.31)	1,500
3402 · Coffee & Snacks	28.00	166.67	(138.67)	1,372.02	2,000.00	(627.98)	2,000
3403 · Bookshop	375.22	25.00	350.22	474.65	300.00	174.65	300
3405 · Endowment Distribution	0.00	0.00	0.00	47,006.00	47,024.00	(18.00)	47,024
3406 · Endowment Grant	0.00	0.00	0.00	12,555.25	12,595.00	(39.75)	12,595
3407 · Investment Income	0.00	8.33	(8.33)	(286.10)	100.00	(386.10)	100
3421 · Additional Funding	0.00	0.00	0.00	17,510.81	4,431.00	13,079.81	4,431
Total 3400 · Other Income	430.26	325.00	105.26	78,936.32	67,950.00	10,986.32	67,950
Total 3000 · Income	69,770.71	71,107.43	(1,336.72)	560,780.30	546,132.58	14,647.72	546,133
Total Income	69,770.71	71,107.43	(1,336.72)	560,780.30	546,132.58	14,647.72	546,133
Gross Profit	69,770.71	71,107.43	(1,336.72)	560,780.30	546,132.58	14,647.72	546,133

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TOTAL

Expense	June 2017	Budget	\$ Over Budget	July 2016 - June 2017	Budget	\$ Over Budget	Working Budget
4000 · Minister Expenses							
4100 · Senior Minister							
4110 · Minister Salary	7,133.34	7,133.33	0.01	85,600.08	85,600.00	0.08	85,600
4112 · Minister Payroll Taxes	535.67	545.67	(10.00)	6,423.63	6,548.00	(124.37)	6,548
4113 · Minister Expenses	1,258.60	463.33	795.27	4,912.10	5,560.00	(647.90)	5,560
4115 · Minister Life & Disability	0.00	128.17	(128.17)	1,645.44	1,538.00	107.44	1,538
4118 · Minister Pension	713.34	713.33	0.01	9,514.75	8,560.00	954.75	8,560
Total 4100 · Senior Minister	9,640.95	8,983.83	657.12	108,096.00	107,806.00	290.00	107,806
4200 · Staff							
4220 · Staff Expenses & Dues	0.00			120.00	0.00	120.00	0
Total 4200 · Staff	0.00			120.00	0.00	120.00	0
Total 4000 · Minister Expenses	9,640.95	8,983.83	657.12	108,216.00	107,806.00	410.00	107,806
5000 · Expenses							
5100 · Administration							
5105 · Payroll & Banking Services	204.80	164.58	40.22	3,126.70	1,975.00	1,151.70	1,975
5110 · Copier	0.00	666.67	(666.67)	8,471.04	8,000.00	471.04	8,000
5111 · Office Phones	368.96	350.00	18.96	3,851.64	4,200.00	(348.36)	4,200
5112 · Postage	153.00	75.00	78.00	928.06	900.00	28.06	900
5113 · Office Supplies	89.96	375.00	(285.04)	3,014.16	4,500.00	(1,485.84)	4,500
5114 · Web Hosting, Calendar, Support	600.89	208.33	392.56	4,049.48	2,500.00	1,549.48	2,500
5115 · Technology Hardware	0.00	83.33	(83.33)	1,575.61	1,000.00	575.61	1,000
5119 · Emergency Preparedness	0.00	41.67	(41.67)	0.00	500.00	(500.00)	500
5120 · Board of Trustees	150.00	25.00	125.00	360.00	300.00	60.00	300
5121 · Human Resources	59.03	25.00	34.03	361.72	300.00	61.72	300
5123 · MidAmerica Region Dues	0.00	20.83	(20.83)	250.00	250.00	0.00	250
5124 · UUA Dues	250.00	83.33	166.67	1,000.00	1,000.00	0.00	1,000
5125 · Insurance - Property, Umbrella	0.00	0.00	0.00	16,317.00	20,000.00	(3,683.00)	20,000
5126 · Loan Pymt -Principal & Interest	2,128.60	2,128.40	0.20	25,543.20	25,543.00	0.20	25,543
5127 · Administration Payroll - Bonus	28.12			3,091.67			700
5128 · 150 Anniversary	0.00	0.00	0.00	0.00	700.00	(700.00)	71,723
5129 · Admin Payroll	6,958.53	5,976.92	981.61	74,171.40	71,723.00	2,448.40	
5100 · Administration - Other	0.00			3.83			
Total 5100 · Administration	10,991.89	10,224.06	767.83	146,115.51	143,391.00	2,724.51	143,391
5130 · Membership							
5131 · Membership	0.00	100.00	(100.00)	190.61	1,200.00	(1,009.39)	1,200
5132 · Stewardship	0.00	83.33	(83.33)	574.86	1,000.00	(425.14)	1,000
5133 · Caring Connection	0.00	125.00	(125.00)	520.31	1,500.00	(979.69)	1,500
5134 · Child Care - Events	(5.00)	70.83	(75.83)	254.00	850.00	(596.00)	850
5135 · Special Church Services	0.00			735.00			0
5139 · Membership Payroll	0.00	1,049.58	(1,049.58)	9,793.28	12,595.00	(2,801.72)	12,595
5140 · Membership Payroll - Bonus	0.00			434.91			
Total 5130 · Membership	(5.00)	1,428.74	(1,433.74)	12,502.97	17,145.00	(4,642.03)	17,145

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	June 2017	Budget	\$ Over Budget	July 2016 - June 2017	Budget	\$ Over Budget	Working Budget
5150 · Facilities							
5151 · Electric	1,232.79	1,250.00	(17.21)	18,779.30	15,000.00	3,779.30	15,000
5152 · Gas	55.12	416.67	(361.55)	3,539.64	5,000.00	(1,460.36)	5,000
5153 · Water	204.11	208.33	(4.22)	2,519.88	2,500.00	19.88	2,500
5154 · Security - Stanley/Southmorelan	0.00	0.00	0.00	2,678.72	2,700.00	(21.28)	2,700
5155 · Trash Removal	232.82	270.00	(37.18)	2,624.99	3,240.00	(615.01)	3,240
5156 · Coffee & Snacks	425.51	208.33	217.18	2,206.96	2,500.00	(293.04)	2,500
5157 · Building & Cleaning Supplies	80.01	500.00	(419.99)	6,162.32	6,000.00	162.32	6,000
5158 · Contract HVAC Maintenance	0.00	0.00	0.00	1,557.50	2,974.00	(1,416.50)	2,974
5159 · Building Maintenance	308.96	583.33	(274.37)	9,708.59	7,000.00	2,708.59	7,000
5160 · Grounds Maintenance	104.49	125.00	(20.51)	728.49	1,500.00	(771.51)	1,500
5161 · Snow Removal	0.00	0.00	0.00	1,499.50	1,000.00	499.50	1,000
5169 · Facilities Payroll	4,645.38	3,872.00	773.38	48,482.36	46,464.00	2,018.36	46,464
5170 · Facilities Payroll - Bonus	38.58			2,037.90			
5150 · Facilities - Other	12.95			12.95			
Total 5150 · Facilities	7,340.72	7,433.66	(92.94)	102,539.10	95,878.00	6,661.10	95,878
5200 · Sunday Services							
5201 · Forum/Odyssey/Documentary	0.00	350.00	(350.00)	3,404.30	4,200.00	(795.70)	4,200
5202 · Sunday Services	300.00	166.67	133.33	3,147.77	2,000.00	1,147.77	2,000
5203 · Sunday Services Payroll	1,131.11	1,188.83	(57.72)	15,494.41	14,266.00	1,228.41	14,266
5204 · Sunday Service Payroll - Bonus	0.00			352.84			
Total 5200 · Sunday Services	1,431.11	1,705.50	(274.39)	22,399.32	20,466.00	1,933.32	20,466
5210 · Religious Education							
5211 · Religious Education	691.29	366.67	324.62	3,353.32	4,400.00	(1,046.68)	4,400
5212 · Religious Education Payroll	5,992.30	6,166.42	(174.12)	73,079.84	73,997.00	(917.16)	73,997
5213 · RE Minister's Professional Exp.	0.00			1,790.84	2,000.00	(209.16)	2,000
5214 · Religious Ed Payroll-Bonus	0.00			3,082.50			
Total 5210 · Religious Education	6,683.59	6,533.09	150.50	81,306.50	80,397.00	909.50	80,397
5240 · Music Program							
5241 · Music Program	0.00	333.33	(333.33)	3,493.28	4,000.00	(506.72)	4,000
5242 · Music Program Payroll	4,170.06	5,232.25	(1,062.19)	63,822.67	62,787.00	1,035.67	62,787
5243 · Music Program Payroll - Bonus	0.00			1,764.21			
Total 5240 · Music Program	4,170.06	5,565.58	(1,395.52)	69,080.16	66,787.00	2,293.16	66,787
5400 · Social Responsibility							
5401 · SRB	0.00	0.00	0.00	347.84	0.00	347.84	0
5402 · Social Justice Collection	1,773.41	262.43	1,510.98	8,471.99	8,462.58	9.41	8,463
5404 · Partner Church-Romania	0.00	0.00	0.00	0.00	1,350.00	(1,350.00)	1,350
5406 · reStart	0.00	183.33	(183.33)	1,201.90	2,200.00	(998.10)	2,200
5411 · MORE2 Dues	1,125.00	0.00	1,125.00	2,250.00	2,250.00	0.00	2,250
Total 5400 · Social Responsibility	2,898.41	445.76	2,452.65	12,271.73	14,262.58	(1,990.85)	14,263
Total 5000 · Expenses	33,510.78	33,336.39	174.39	446,215.29	438,326.58	7,888.71	438,327
Total Expense	43,151.73	42,320.22	831.51	554,431.29	546,132.58	8,298.71	546,133
Net Income	26,618.98	28,787.21	(2,168.23)	6,349.01	0.00	6,349.01	0

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	June 2017	Budget	\$ Over Budget	July 2016 - June 2017	Budget	\$ Over Budget	Working Budget
Income							
9000 · Simpson House							
9300 · Income							
9301 · Event Rentals	10,286.34	6,333.33	3,953.01	69,632.51	76,000.00	(6,367.49)	76,000.00
9302 · Office Rentals	692.12	600.00	92.12	7,679.08	7,200.00	479.08	7,200.00
9303 · Linen Fees	293.33	250.00	43.33	2,837.21	3,000.00	(162.79)	3,000.00
Total 9300 · Income	11,271.79	7,183.33	4,088.46	80,148.80	86,200.00	(6,051.20)	86,200.00
Total 9000 · Simpson House	11,271.79	7,183.33	4,088.46	80,148.80	86,200.00	(6,051.20)	86,200.00
Total Income	11,271.79	7,183.33	4,088.46	80,148.80	86,200.00	(6,051.20)	86,200.00
Gross Profit	11,271.79	7,183.33	4,088.46	80,148.80	86,200.00	(6,051.20)	86,200.00
Expense							
9600 · Facilities Manager							
9601 · Manager's Commission	2,132.40	1,266.67	865.73	20,296.20	15,200.00	5,096.20	15,200.00
9602 · Manager's FICA	179.37			1,747.55			1,104.00
Total 9600 · Facilities Manager	2,311.77	1,266.67	1,045.10	22,043.75	15,200.00	6,843.75	16,304.00
9700 · SH - Facilities & Admin							
9701 · SH-Electric	519.59	666.67	(147.08)	6,486.51	8,000.00	(1,513.49)	8,000.00
9702 · SH-Gas	62.71	208.33	(145.62)	2,490.01	2,500.00	(9.99)	2,500.00
9703 · SH-Trash Removal	232.82	166.67	66.15	2,537.22	2,000.00	537.22	2,000.00
9704 · SH-Water	206.35	250.00	(43.65)	4,036.22	3,000.00	1,036.22	3,000.00
9705 · Cleaning Supplies	0.00	16.67	(16.67)	1,101.14	200.00	901.14	200.00
9707 · Linens & Event Supplies	292.38	250.00	42.38	2,588.14	3,000.00	(411.86)	3,000.00
9708 · Maintenance & Repairs	417.96	416.67	1.29	4,983.38	5,000.00	(16.62)	5,000.00
9709 · Phones	54.00	166.67	(112.67)	571.08	2,000.00	(1,428.92)	2,000.00
9710 · Office Supplies	56.92	8.33	48.59	350.68	100.00	250.68	100.00
9711 · Advertising & Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9712 · Transfer to Church	32,960.67	37,320.00	(4,359.33)	32,960.67	37,320.00	(4,359.33)	37,320.00
Total 9700 · SH - Facilities & Admin	34,803.40	39,470.01	(4,666.61)	58,105.05	63,120.00	(5,014.95)	63,120.00
Total Expense	37,115.17	40,736.68	(3,621.51)	80,148.80	78,320.00	1,828.80	79,424.00
Net Income	(25,843.38)	(33,553.35)	7,709.97	0.00	7,880.00	(7,880.00)	6,776.00