

# All Souls Unitarian Universalist Church

## Statement of Financial Position

As of March 31, 2018

### ASSETS

#### Current Assets

##### Checking/Savings

1001 · Checking	74,713.12		
1002 · Minister's Discretionary	9,871.04	9,343.54	527.50
1003 · Petty Cash	250.00		
1004 · Demeters Checking Account	3,687.07	3,687.07	0.00
1005 · Simpson House Receipts	8,838.80	97,360.03	
1006 · Capital Campaign Checking Acct	60,014.96		
1008 · Money Market	198,043.34	258,058.30	
1010 · TD Ameritrade Brokerage	106.76		

**Total Checking/Savings** 355,525.09 355,525.09

##### Accounts Receivable

1100 · Accounts Receivable 850.00

**Total Accounts Receivable** 850.00

**Total Current Assets** 356,375.09

Endowment Assets as of December 31, 2017 1,764,337.00

**TOTAL ASSETS** 2,120,712.09

### LIABILITIES & EQUITY

#### Liabilities

##### Current Liabilities

##### Accounts Payable

2006 · Simpson House Deposits New 48,612.00 48,612.00

**Total Accounts Payable** 48,612.00

##### Other Current Liabilities

2021 · Due to ProPay 0.00

2022 · Due to TIAA-CREF 0.00

2023 · Due To Calvert Investments 0.00

2200 · Interfund Due To (349.65)

2201 · Note Payable 136,668.84 48,748.03 Note 1

**Total Other Current Liabilities** 136,319.19 (36,860.84) Note 2

**Total Current Liabilities** 184,931.19

**Total Liabilities** 184,931.19

#### Equity

Endowment Assets as of December 31, 2017 1,764,337.00

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 (269,882.89) (269,882.89) 0.00

**Total Equity** 2,120,712.09

**TOTAL LIABILITIES & EQUITY** 2,120,712.09

**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 March 2018

	TOTAL			TOTAL			Working Budget
	Mar 2018	Budget	\$ Over Budget	Jul 2017 - Mar 2018	Budget	\$ Over Budget	
<b>Income</b>							
<b>3000 · Income</b>							
<b>3100 · Donations</b>							
<b>3101 · Pledges</b>	26,434.09	26,333.33	100.76	247,136.90	237,000.00	10,136.90	316,000
<b>3103 · Forum/Odyssey/Documentary</b>	305.87	250.00	55.87	2,435.73	2,250.00	185.73	3,000
<b>3104 · Sunday Service Collection</b>	482.35	625.00	(142.65)	5,020.15	5,625.00	(604.85)	7,500
<b>3105 · Regular Contributions</b>	2,799.00	2,083.33	715.67	16,042.03	18,750.00	(2,707.97)	25,000
<b>3107 · Social Justice Collection</b>	968.35	968.35	0.00	12,681.44	12,681.44	0.00	8,200
<b>3108 · Memorial Gifts</b>	25.00	208.00	(183.00)	592.50	1,872.00	(1,279.50)	2,500
<b>3110 · Donations - Other</b>	0.00	42.00	(42.00)	1,906.16	378.00	1,528.16	500
<b>Total 3100 · Donations</b>	31,014.66	30,510.02	504.64	285,814.91	278,556.44	7,258.47	362,700
<b>3200 · Rental Income</b>							
<b>3201 · Church Rentals</b>	1,941.25	1,945.00	(3.75)	17,862.64	17,505.00	357.64	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>	1,941.25	1,945.00	(3.75)	17,862.64	17,505.00	357.64	56,525
<b>3300 · Fundraising</b>							
<b>3301 · Sunday Plus Dinners</b>	226.12	333.33	(107.21)	2,406.12	3,000.00	(593.88)	4,000
<b>3302 · Auction</b>	10,340.60	10,340.60	0.00	14,201.60	14,201.60	0.00	24,000
<b>3307 · Music &amp; RE</b>	0.00	1,000.00	(1,000.00)	9,285.78	9,000.00	285.78	12,000
<b>3310 · Other Fundraising</b>	0.00	417.00	(417.00)	2,706.59	3,753.00	(1,046.41)	5,000
<b>Total 3300 · Fundraising</b>	10,566.72	12,090.93	(1,524.21)	28,600.09	29,954.60	(1,354.51)	45,000
<b>3400 · Other Income</b>							
<b>3401 · Miscellaneous Income</b>	0.00	166.67	(166.67)	0.00	1,500.00	(1,500.00)	2,000
<b>3402 · Coffee &amp; Snacks</b>	27.66	145.83	(118.17)	573.63	1,312.50	(738.87)	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	37,715.00	37,715.00	0.00	50,287
<b>3406 · Endowment Grant</b>	0.00	0.00	0.00	0.00	0.00	0.00	0
<b>3407 · Investment Income</b>	0.87	8.33	(7.46)	94.17	74.97	19.20	100
<b>3408 · Ministerial Internship Grant</b>	1,000.00	1,000.00	0.00	7,382.50	7,382.50	0.00	0
<b>3421 · Additional Funding</b>	5,510.33	1,000.00	4,510.33	5,510.33	1,000.00	4,510.33	1,000
<b>Total 3400 · Other Income</b>	6,538.86	2,320.83	4,218.03	51,275.63	48,984.97	2,290.66	55,137
<b>Total Income</b>	50,061.49	46,866.78	3,194.71	383,553.27	375,001.01	8,552.26	519,362

## All Souls Unitarian Universalist Church

### Church Operations - Budget vs. Actual

July 2017 through March 2018

	\$ Over			TOTAL			Working Budget
	Mar 2018	Budget	Budget	Jul 2017 - Mar 2018	Budget	\$ Over Budget	
<b>Expense</b>							
<b>4000 · Minister Expenses</b>							
<b>4100 · Senior Minister</b>							
4110 · Minister Salary	7,133.34	7,133.34	0.00	64,200.06	64,200.06	0.00	85,600
4112 · Minister Payroll Taxes	533.66	545.67	(12.01)	4,825.57	4,911.00	(85.43)	6,548
4113 · Minister Expenses	100.00	458.33	(358.33)	4,561.10	4,125.00	436.10	5,500
4115 · Minister Life & Disability	146.11	146.11	0.00	1,314.99	1,353.22	(38.23)	1,538
4118 · Minister Pension	713.34	713.34	0.00	6,420.06	7,374.73	(954.67)	8,560
<b>Total 4100 · Senior Minister</b>	<b>8,626.45</b>	<b>8,996.79</b>	<b>(370.34)</b>	<b>81,321.78</b>	<b>81,964.01</b>	<b>(642.23)</b>	<b>107,746</b>
<b>4300 · Ministerial Intern</b>							
4310 · Intern Salary	1,000.00	1,000.00	0.00	7,000.00	7,000.00	0.00	0
4312 · Intern Payroll Tax	76.50	76.50	0.00	535.50	535.50	0.00	0
<b>Total 4300 · Ministerial Intern</b>	<b>1,076.50</b>	<b>1,076.50</b>	<b>0.00</b>	<b>7,535.50</b>	<b>7,535.50</b>	<b>0.00</b>	<b>0</b>
<b>Total 4000 · Minister Expenses</b>	<b>9,702.95</b>	<b>10,073.29</b>	<b>(370.34)</b>	<b>88,857.28</b>	<b>89,499.51</b>	<b>(642.23)</b>	<b>107,746</b>
<b>5000 · Expenses</b>							
<b>5100 · Administration</b>							
5105 · Payroll & Banking Services	251.66	200.00	51.66	2,364.67	1,800.00	564.67	2,400
5110 · Copier	1,376.32	666.67	709.65	6,610.00	6,000.00	610.00	8,000
5111 · Office Phones	827.87	325.00	502.87	3,979.46	2,925.00	1,054.46	3,900
5112 · Postage	157.87	75.00	82.87	735.68	675.00	60.68	900
5113 · Office Supplies	49.16	350.00	(300.84)	1,931.52	3,150.00	(1,218.48)	4,200
5114 · Web Hosting, Calendar, Support	222.89	275.00	(52.11)	2,552.51	2,475.00	77.51	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)	100.00	225.00	(125.00)	300
5123 · MidAmerica Region Dues	0.00	20.83		250.00	187.50	62.50	250
5124 · UUA Dues	250.00	83.33	166.67	750.00	750.00	0.00	1,000
5125 · Insurance - Property, Umbrella	4,642.75	4,642.75	0.00	19,009.00	19,009.00	0.00	20,000
5126 · Loan Pymt -Principal & Interest	2,128.60	2,131.83	(3.23)	17,028.80	19,186.50	(2,157.70)	25,582
5128 · 150 Anniversary	0.00	0.00		440.54	0.00	440.54	4,200
5129 · Admin Payroll	5,893.84	6,011.50	(117.66)	51,833.26	54,103.50	(2,270.24)	72,138
5100 · Administration - Other	0.00	0.00	0.00	0.00	0.00	0.00	0
<b>Total 5100 · Administration</b>	<b>15,800.96</b>	<b>14,806.92</b>	<b>994.04</b>	<b>108,206.33</b>	<b>110,486.50</b>	<b>(2,280.17)</b>	<b>146,170</b>
<b>5130 · Membership</b>							
5131 · Membership	0.00	83.33	(83.33)	38.24	750.00	(711.76)	1,000
5132 · Stewardship	0.00	66.67	(66.67)	0.00	600.00	(600.00)	800
5133 · Caring Connection	0.00	83.33	(83.33)	163.77	750.00	(586.23)	1,000
5134 · Child Care - Events	45.00	75.00	(30.00)	167.00	675.00	(508.00)	900
5139 · Membership Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0
<b>Total 5130 · Membership</b>	<b>45.00</b>	<b>308.33</b>	<b>(263.33)</b>	<b>369.01</b>	<b>2,775.00</b>	<b>(2,405.99)</b>	<b>3,700</b>

## All Souls Unitarian Universalist Church

### Church Operations - Budget vs. Actual

July 2017 through March 2018

	TOTAL			TOTAL			Working Budget
	Mar 2018	Budget	\$ Over Budget	Jul 2017 - Mar 2018	Budget	\$ Over Budget	
<b>5150 · Facilities</b>							
5151 · Electric	1,408.72	1,250.00	158.72	13,898.63	11,250.00	2,648.63	15,000
5152 · Gas	513.76	333.33	180.43	3,171.48	3,000.00	171.48	4,000
5153 · Water	464.50	250.00	214.50	1,982.65	2,250.00	(267.35)	3,000
5154 · Security - Stanley/Southmorelan	1,058.76	225.00	833.76	2,969.93	2,025.00	944.93	2,700
5155 · Trash Removal	239.59	270.00	(30.41)	2,182.04	2,430.00	(247.96)	3,240
5156 · Coffee & Snacks	0.00	208.33	(208.33)	1,074.95	1,875.00	(800.05)	2,500
5157 · Building & Cleaning Supplies	261.13	500.00	(238.87)	2,755.08	4,500.00	(1,744.92)	6,000
5158 · Contract HVAC Maintenance	0.00	0.00		0.00	0.00	0.00	0
5159 · Building Maintenance	0.00	500.00	(500.00)	5,113.91	4,500.00	613.91	6,000
5160 · Grounds Maintenance	24.35	41.67	(17.32)	674.50	375.00	299.50	500
5161 · Snow Removal	540.00	116.67	423.33	2,340.00	1,050.00	1,290.00	1,400
5169 · Facilities Payroll	3,219.70	3,872.00	(652.30)	35,412.79	34,848.00	564.79	46,464
<b>Total 5150 · Facilities</b>	<b>7,730.51</b>	<b>7,567.00</b>	<b>163.51</b>	<b>71,575.96</b>	<b>68,103.00</b>	<b>3,472.96</b>	<b>90,804</b>
<b>5200 · Sunday Services</b>							
5201 · Forum/Odyssey/Documentary	0.00	250.00	(250.00)	1,670.00	2,250.00	(580.00)	3,000
5202 · Sunday Services	306.55	250.00	56.55	3,101.23	2,250.00	851.23	3,000
5203 · Sunday Services Payroll	1,345.78	1,285.83	59.95	10,570.11	11,572.50	(1,002.39)	15,430
<b>Total 5200 · Sunday Services</b>	<b>1,652.33</b>	<b>1,785.83</b>	<b>(133.50)</b>	<b>15,341.34</b>	<b>16,072.50</b>	<b>(731.16)</b>	<b>21,430</b>
<b>5210 · Religious Education</b>							
5211 · Religious Education	91.98	333.33	(241.35)	1,704.27	3,000.00	(1,295.73)	4,000
5212 · Religious Education Payroll	6,066.54	5,999.75	66.79	54,630.86	53,997.75	633.11	71,997
5213 · RE Minister's Professional Exp.	10.00	677.90	(667.90)	36.59	2,115.84	(2,079.25)	500
<b>Total 5210 · Religious Education</b>	<b>6,168.52</b>	<b>7,010.98</b>	<b>(842.46)</b>	<b>56,371.72</b>	<b>59,113.59</b>	<b>(2,741.87)</b>	<b>76,497</b>
<b>5240 · Music Program</b>							
5241 · Music Program	10.49	333.33	(322.84)	3,000.41	3,000.00	0.41	4,000
5242 · Music Program Payroll	5,578.32	4,572.92	1,005.40	43,990.82	41,156.25	2,834.57	54,875
5244 · Music Sub-Coverage	150.00	0.00	150.00	2,145.00	0.00	2,145.00	0
<b>Total 5240 · Music Program</b>	<b>5,738.81</b>	<b>4,906.25</b>	<b>832.56</b>	<b>49,136.23</b>	<b>44,156.25</b>	<b>4,979.98</b>	<b>58,875</b>
<b>5400 · Social Responsibility</b>							
5401 · SRB	0.00	28.00	(28.00)	833.02	252.00	581.02	340
5402 · Social Justice Collection	1,863.61	968.35	895.26	9,748.04	12,681.44	(2,933.40)	8,200
5404 · Partner Church-Romania	0.00	0.00	0.00	0.00	0.00	0.00	1,350
5406 · reStart	373.60	166.67	206.93	746.07	1,500.00	(753.93)	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>2,237.21</b>	<b>1,163.02</b>	<b>1,074.19</b>	<b>11,327.13</b>	<b>14,433.44</b>	<b>(3,106.31)</b>	<b>14,140</b>
<b>Total 5000 · Expenses</b>	<b>39,373.34</b>	<b>37,548.33</b>	<b>1,825.01</b>	<b>312,327.72</b>	<b>315,140.28</b>	<b>(2,812.56)</b>	<b>411,616</b>
<b>Total Expense</b>	<b>49,076.29</b>	<b>47,621.62</b>	<b>1,454.67</b>	<b>401,185.00</b>	<b>404,639.79</b>	<b>(3,454.79)</b>	<b>519,362</b>
<b>Net Income</b>	<b>985.20</b>	<b>(754.84)</b>	<b>1,740.04</b>	<b>(17,631.73)</b>	<b>(29,638.78)</b>	<b>12,007.05</b>	<b>0</b>

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

July 2017 through March 2018

TOTAL

	Mar 2018	Budget	\$ Over Budget	Jul 2017 - Mar 2018	Budget	\$ Over Budget	Working Budget
<b>Income</b>							
<b>9000 · Simpson House</b>							
<b>9300 · Income</b>							
<b>9301 · Event Rentals</b>	3,500.00	3,850.00	(350.00)	55,013.66	48,275.00	6,738.66	75,000.00
<b>9302 · Office Rentals</b>	1,063.18	642.12	421.06	7,129.08	5,652.72	1,476.36	7,200.00
<b>9303 · Linen Fees</b>	464.00	136.00	328.00	3,636.67	2,573.00	1,063.67	3,000.00
<b>Total 9300 · Income</b>	5,027.18	4,628.12	399.06	65,779.41	56,500.72	9,278.69	85,200.00
<b>Total 9000 · Simpson House</b>	5,027.18	4,628.12	399.06	65,779.41	56,500.72	9,278.69	85,200.00
<b>Total Income</b>	5,027.18	4,628.12	399.06	65,779.41	56,500.72	9,278.69	85,200.00
<b>Gross Profit</b>	5,027.18	4,628.12	399.06	65,779.41	56,500.72	9,278.69	85,200.00
<b>Expense</b>							
<b>9600 · Facilities Manager</b>							
<b>9601 · Manager's Commission</b>	1,005.00	1,583.33	(578.33)	15,856.40	14,250.00	1,606.40	19,000.00
<b>9602 · Manager's FICA</b>	93.13	92.00	1.13	1,330.08	828.00	502.08	1,104.00
<b>Total 9600 · Facilities Manager</b>	1,098.13	1,675.33	(577.20)	17,186.48	15,078.00	2,108.48	20,104.00
<b>9700 · SH - Facilities &amp; Admin</b>							
<b>9701 · SH-Electric</b>	671.82	666.67	5.15	6,080.00	6,000.00	80.00	8,000.00
<b>9702 · SH-Gas</b>	314.13	266.67	47.46	2,187.72	2,400.00	(212.28)	3,200.00
<b>9703 · SH-Trash Removal</b>	239.59	166.67	72.92	2,182.01	1,500.00	682.01	2,000.00
<b>9704 · SH-Water</b>	567.55	300.00	267.55	3,427.95	2,700.00	727.95	3,600.00
<b>9705 · Cleaning Supplies</b>	44.07	41.67	2.40	1,609.78	375.00	1,234.78	500.00
<b>9707 · Linens &amp; Event Supplies</b>	317.02	283.33	33.69	3,095.98	2,550.00	545.98	3,400.00
<b>9708 · Maintenance &amp; Repairs</b>	869.49	416.67	452.82	6,794.09	3,750.00	3,044.09	5,000.00
<b>9709 · Phones</b>	59.68	150.00	(90.32)	518.95	1,350.00	(831.05)	1,800.00
<b>9710 · Office Supplies</b>	0.00	25.00	(25.00)	130.09	225.00	(94.91)	300.00
<b>9711 · Advertising &amp; Printing</b>	0.00	0.00	0.00	3,772.20	4,000.00	(227.80)	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>	3,083.35	2,316.67	766.68	29,798.77	24,850.00	4,948.77	64,985.00
<b>Total Expense</b>	4,181.48	3,992.00	189.48	46,985.25	39,928.00	7,057.25	85,089.00
<b>Net Income</b>	<b>845.70</b>	<b>636.12</b>	<b>209.58</b>	<b>18,794.16</b>	<b>16,572.72</b>	<b>2,221.44</b>	<b>111.00</b>