

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

ASSETS

Current Assets

Checking/Savings

1001 · Checking	59,311.03		
1002 · Minister's Discretionary	6,212.68		
1003 · Petty Cash	250.00		
1004 · Demeters Checking Account	4,822.90		
1005 · Simpson House Receipts	5,029.52	75,626.13	
1006 · Capital Campaign Checking Acct	11,179.79		
1008 · Money Market	480,058.41		
1010 · TD Ameritrade Brokerage	38,020.80	529,259.00	527,266.80
Total Checking/Savings	604,885.13	604,885.13	1,992.20

Total Current Assets 604,885.13

Endowment Assets as of Dec 31, 2016 1,617,181.00

TOTAL ASSETS 2,222,066.13

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

2006 · Simpson House Deposits New	42,144.00		
Total Accounts Payable	42,144.00		

Other Current Liabilities

2003 · Simpson House Deposits	28,446.00		
2031 · Church-Due To/From CapCamp	(416.25)	70,173.75	
2201 · Note Payable	151,558.89		
Total Other Current Liabilities	179,588.64		

Total Current Liabilities 221,732.64 **(34,333.12)** **Note 1**

Total Liabilities 221,732.64 **(65,143.90)** **Note 2**

Equity **(55,866.76)** (9,277.14)

Endowment Assets as of Dec 31, 2016 1,617,181.00

2100 · Designated Funds 233,819.63 235,002.63 (1,183.00)

2901 · Change in Loan Balance 154,585.58

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

32000 · Unrstrctd Net Assets-Since 2010 (22,938.13) (13,660.99) (9,277.14)

Net Income 398,306.24 0.00

Total Equity 2,000,333.49

TOTAL LIABILITIES & EQUITY 2,222,066.13

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 398,306.24

CC Pre-July UNA adjustment 194,034.13 161,763.54 32,270.59

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

	TOTAL						
	May 2017	Budget	\$ Over Budget	Jul 2016 - May 2017	Budget	\$ Over Budget	Working Budget
Income							
3000 · Income							
3100 · Donations							
3101 · Pledges	23,426.19	26,500.00	(3,073.81)	275,966.86	291,500.00	(15,533.14)	318,000
3103 · Forum/Odyssey/Documentary	450.25	366.67	83.58	6,417.83	4,033.33	2,384.50	4,400
3104 · Sunday Service Collection	236.50	625.00	(388.50)	5,778.70	6,875.00	(1,096.30)	7,500
3105 · Regular Contributions	2,846.33	2,083.33	763.00	24,652.91	22,916.67	1,736.24	25,000
3107 · Social Justice Collection	377.79	377.79	0.00	8,102.15	8,102.15	0.00	6,500
3108 · Memorial Gifts	0.00	208.33	(208.33)	3,905.00	2,291.67	1,613.33	2,500
3110 · Donations - Other	11,285.21	41.67	11,243.54	15,447.03	458.33	14,988.70	500
Total 3100 · Donations	38,622.27	30,202.79	8,419.48	340,270.48	336,177.15	4,093.33	364,400
3200 · Rental Income							
3201 · Church Rentals	2,094.00	1,625.00	469.00	24,873.09	17,875.00	6,998.09	19,500
3205 · Simpson House	0.00	0.00	0.00	0.00	0.00	0.00	37,320
Total 3200 · Rental Income	2,094.00	1,625.00	469.00	24,873.09	17,875.00	6,998.09	56,820
3300 · Fundraising							
3301 · Sunday Plus Dinners	305.00	333.33	(28.33)	2,114.10	3,666.67	(1,552.57)	4,000
3302 · Auction	1,479.50	0.00	1,479.50	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	5,500
3307 · Music & RE	2,998.00	1,000.00	1,998.00	13,094.72	11,000.00	2,094.72	12,000
3309 · Social Justice Fundraising	0.00	0.00	0.00	0.00	0.00	0.00	5,000
3310 · Other Fundraising	944.56	416.67	527.89	2,408.59	4,583.33	(2,174.74)	5,000
Total 3300 · Fundraising	5,727.06	1,750.00	3,977.06	46,972.97	48,250.00	(1,277.03)	56,500
3400 · Other Income							
3401 · Miscellaneous Income	518.92	125.00	393.92	3,304.86	1,375.00	1,929.86	1,500
3402 · Coffee & Snacks	106.00	166.67	(60.67)	1,344.02	1,833.33	(489.31)	2,000
3403 · Bookshop	0.00	25.00	(25.00)	99.43	275.00	(175.57)	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)	91.67	(377.77)	100
3421 · Additional Funding	1,550.00			16,984.25	0.00	16,984.25	1,431
Total 3400 · Other Income	2,174.92	325.00	1,849.92	81,007.71	63,194.00	17,813.71	64,950
Total 3000 · Income	48,618.25	33,902.79	14,715.46	493,124.25	465,496.15	27,628.10	542,670

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

TOTAL

	May 2017	Budget	\$ Over Budget	Jul 2016 - May 2017	Budget	\$ Over Budget	Working Budget
Expense							
4000 · Minister Expenses							
4100 · Senior Minister							
4110 · Minister Salary	7,133.34	7,133.33	0.01	78,466.74	78,466.67	0.07	85,600
4112 · Minister Payroll Taxes	525.73	545.67	(19.94)	5,887.96	6,002.33	(114.37)	6,548
4113 · Minister Expenses	0.00	463.33	(463.33)	3,653.50	5,096.67	(1,443.17)	5,560
4115 · Minister Life & Disability	146.11	128.17	17.94	1,645.44	1,409.83	235.61	1,538
4118 · Minister Pension	713.34	713.33	0.01	8,801.41	7,846.67	954.74	8,560
Total 4100 · Senior Minister	8,518.52	8,983.83	(465.31)	98,455.05	98,822.17	(367.12)	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	8,518.52	8,983.83	(465.31)	98,575.05	98,822.17	(247.12)	107,806
5000 · Expenses							
5100 · Administration							
5105 · Payroll & Banking Services	268.92	164.58	104.34	2,994.21	1,810.42	1,183.79	1,975
5110 · Copier	1,031.97	666.67	365.30	8,471.04	7,333.33	1,137.71	8,000
5111 · Office Phones	394.95	350.00	44.95	3,482.68	3,850.00	(367.32)	4,200
5112 · Postage	111.00	75.00	36.00	775.06	825.00	(49.94)	900
5113 · Office Supplies	141.12	375.00	(233.88)	2,924.20	4,125.00	(1,200.80)	4,500
5114 · Web Hosting, Calendar, Support	222.89	208.33	14.56	3,448.59	2,291.67	1,156.92	2,500
5115 · Technology Hardware	0.00	83.33	(83.33)	1,575.61	916.67	658.94	1,000
5119 · Emergency Preparedness	0.00	41.67	(41.67)	0.00	458.33	(458.33)	500
5120 · Board of Trustees	0.00	25.00	(25.00)	210.00	275.00	(65.00)	300
5121 · Human Resources	0.00	25.00	(25.00)	302.69	275.00	27.69	300
5123 · MidAmerica Region Dues	0.00	20.83	(20.83)	250.00	229.17	20.83	250
5124 · UUA Dues	0.00	83.33	(83.33)	750.00	916.67	(166.67)	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	2,128.60	0.00	23,414.60	23,414.60	0.00	25,543
5127 · Administration Payroll - Bonus	2,805.05			2,805.05			700
5128 · 150 Anniversary	0.00	0.00	0.00	0.00	0.00	0.00	71,723
5129 · Admin Payroll	6,714.63	5,976.92	737.71	67,467.70	65,746.08	1,721.62	
Total 5100 · Administration	13,819.13	10,224.26	3,594.87	135,188.43	132,466.94	2,721.49	143,391
5130 · Membership							
5131 · Membership	0.00	100.00	(100.00)	190.61	1,100.00	(909.39)	1,200
5132 · Stewardship	136.11	83.33	52.78	574.86	916.67	(341.81)	1,000
5133 · Caring Connection	0.00	125.00	(125.00)	520.31	1,375.00	(854.69)	1,500
5134 · Child Care - Events	80.00	70.83	9.17	259.00	779.17	(520.17)	850
5135 · Special Church Services	35.00			135.00			0
5139 · Membership Payroll	976.53	1,049.58	(73.05)	9,793.28	11,545.42	(1,752.14)	12,595
5140 · Membership Payroll - Bonus	434.91			434.91			
Total 5130 · Membership	1,662.55	1,428.74	233.81	11,907.97	15,716.26	(3,808.29)	17,145

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

TOTAL

	May 2017	Budget	\$ Over Budget	Jul 2016 - May 2017	Budget	\$ Over Budget	Working Budget
5150 · Facilities							
5151 · Electric	1,110.95	1,250.00	(139.05)	17,546.51	13,750.00	3,796.51	15,000
5152 · Gas	113.03	416.67	(303.64)	3,484.52	4,583.33	(1,098.81)	5,000
5153 · Water	186.72	208.33	(21.61)	2,315.77	2,291.67	24.10	2,500
5154 · Security - Stanley/Southmorelan	0.00	150.00	(150.00)	2,678.72	2,750.00	(71.28)	2,700
5155 · Trash Removal	200.92	270.00	(69.08)	2,392.17	2,970.00	(577.83)	3,240
5156 · Coffee & Snacks	0.00	208.33	(208.33)	1,781.45	2,291.67	(510.22)	2,500
5157 · Building & Cleaning Supplies	477.56	500.00	(22.44)	6,082.31	5,500.00	582.31	6,000
5158 · Contract HVAC Maintenance	0.00	1,487.00	(1,487.00)	1,557.50	2,974.00	(1,416.50)	2,974
5159 · Building Maintenance	244.02	583.33	(339.31)	9,399.63	6,416.67	2,982.96	7,000
5160 · Grounds Maintenance	0.00	125.00	(125.00)	624.00	1,375.00	(751.00)	1,500
5161 · Snow Removal	0.00	0.00	0.00	1,499.50	1,000.00	499.50	1,000
5169 · Facilities Payroll	4,453.53	3,872.00	581.53	43,836.98	42,592.00	1,244.98	46,464
5170 · Facilities Payroll - Bonus	1,999.32			1,999.32			
Total 5150 · Facilities	8,786.05	9,070.66	(284.61)	95,198.38	88,494.34	6,704.04	95,878
5200 · Sunday Services							
5201 · Forum/Odyssey/Documentary	765.00	350.00	415.00	3,404.30	3,850.00	(445.70)	4,200
5202 · Sunday Services	0.00	166.67	(166.67)	2,847.77	1,833.33	1,014.44	2,000
5203 · Sunday Services Payroll	1,295.29	1,188.83	106.46	14,363.30	13,077.17	1,286.13	14,266
5204 · Sunday Service Payroll - Bonus	352.84			352.84			
Total 5200 · Sunday Services	2,413.13	1,705.50	707.63	20,968.21	18,760.50	2,207.71	20,466
5210 · Religious Education							
5211 · Religious Education	324.43	366.67	(42.24)	3,019.07	4,033.33	(1,014.26)	4,400
5212 · Religious Education Payroll	6,764.09	6,166.42	597.67	67,087.54	67,830.58	(743.04)	73,997
5213 · RE Minister's Professional Exp.	(325.00)			1,790.84			2,000
5214 · Religious Ed Payroll-Bonus	3,082.50			3,161.88			
Total 5210 · Religious Education	9,846.02	6,533.09	3,312.93	75,059.33	71,863.91	3,195.42	80,397
5240 · Music Program							
5241 · Music Program	884.83	333.33	551.50	3,793.28	3,666.67	126.61	4,000
5242 · Music Program Payroll	7,184.39	5,232.25	1,952.14	59,567.61	57,554.75	2,012.86	62,787
5243 · Music Program Payroll - Bonus	1,849.21			1,849.21			
Total 5240 · Music Program	9,918.43	5,565.58	4,352.85	65,210.10	61,221.42	3,988.68	66,787
5400 · Social Responsibility							
5401 · SRB	0.00	0.00	0.00	347.84	0.00	347.84	0
5402 · Social Justice Collection	0.00	377.79	(377.79)	6,698.58	8,102.15	(1,403.57)	5,000
5404 · Partner Church-Romania	0.00	0.00	0.00	0.00	1,350.00	(1,350.00)	1,350
5406 · reStart	68.62	183.33	(114.71)	1,201.90	2,016.67	(814.77)	2,200
5411 · MORE2 Dues	0.00	0.00	0.00	1,125.00	2,250.00	(1,125.00)	2,250
Total 5400 · Social Responsibility	68.62	561.12	(492.50)	9,373.32	13,718.82	(4,345.50)	10,800
Total 5000 · Expenses	46,513.93	35,088.95	11,424.98	412,905.74	402,242.19	10,663.55	434,864
Total Expense	55,032.45	44,072.78	10,959.67	511,480.79	501,064.36	10,416.43	542,670
Net Income	(6,414.20)	(10,169.99)	3,755.79	(18,356.54)	(35,568.21)	17,211.67	0

All Souls Unitarian Universalist Church Simpson House - Budget vs. Actual July 2016 through May 2017

TOTAL

	May 2017	Budget	\$ Over Budget	Jul 2016 - May 2017	Budget	\$ Over Budget	Working Budget
Income							
9000 · Simpson House							
9300 · Income							
9301 · Event Rentals	6,843.20	6,333.33	509.87	59,346.17	69,666.67	(10,320.50)	76,000.00
9302 · Office Rentals	692.12	600.00	92.12	6,986.96	6,600.00	386.96	7,200.00
9303 · Linen Fees	56.00	250.00	(194.00)	2,543.88	2,750.00	(206.12)	3,000.00
Total 9300 · Income	7,591.32	7,183.33	407.99	68,877.01	79,016.67	(10,139.66)	86,200.00
Total 9000 · Simpson House	7,591.32	7,183.33	407.99	68,877.01	79,016.67	(10,139.66)	86,200.00
Total Income	7,591.32	7,183.33	407.99	68,877.01	79,016.67	(10,139.66)	86,200.00
Expense							
9600 · Facilities Manager							
9601 · Manager's Commission	804.60	1,266.67	(462.07)	18,163.80	13,933.33	4,230.47	15,200.00
9602 · Manager's FICA	77.80			1,568.18			1,104.00
Total 9600 · Facilities Manager	882.40	1,266.67	(384.27)	19,731.98	13,933.33	5,798.65	16,304.00
9700 · SH - Facilities & Admin							
9701 · SH-Electric	386.81	666.67	(279.86)	5,966.92	7,333.33	(1,366.41)	8,000.00
9702 · SH-Gas	92.90	208.33	(115.43)	2,427.30	2,291.67	135.63	2,500.00
9703 · SH-Trash Removal	200.92	166.67	34.25	2,304.40	1,833.33	471.07	2,000.00
9704 · SH-Water	618.60	250.00	368.60	3,829.87	2,750.00	1,079.87	3,000.00
9705 · Cleaning Supplies	60.71	16.67	44.04	1,101.14	183.33	917.81	200.00
9707 · Linens & Event Supplies	47.94	250.00	(202.06)	2,295.76	2,750.00	(454.24)	3,000.00
9708 · Maintenance & Repairs	405.49	416.67	(11.18)	4,565.42	4,583.33	(17.91)	5,000.00
9709 · Phones	54.00	166.67	(112.67)	517.08	1,833.33	(1,316.25)	2,000.00
9710 · Office Supplies	0.00	8.33	(8.33)	293.76	91.67	202.09	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	1,867.37	2,150.01	(282.64)	23,301.65	23,649.99	(348.34)	63,120.00
Total Expense	2,749.77	3,416.68	(666.91)	43,033.63	37,583.32	5,450.31	79,424.00
Net Income	4,841.55	3,766.65	1,074.90	25,843.38	41,433.35	(15,589.97)	6,776.00