

All Souls Unitarian Universalist Church

Statement of Financial Position

As of May 31, 2018

ASSETS

Current Assets

Checking/Savings

1001 · Checking	109,344.10		
1002 · Minister's Discretionary	10,365.76	11,419.54	(1,053.78)
1003 · Petty Cash	250.00		
1004 · Demeters Checking Account	3,687.07	3,687.07	0.00
1005 · Simpson House Receipts	1,843.04	125,489.97	
1006 · Capital Campaign Checking Acct	104,457.66		
1008 · Money Market	295,866.07	400,323.73	408,583.50
1010 · TD Ameritrade Brokerage	106.76		(6,416.73)

Total Checking/Savings	525,920.46	525,920.46	
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Accounts Receivable

1100 · Accounts Receivable	250.00		
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Total Accounts Receivable	250.00		
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Total Current Assets	526,170.46		
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Endowment Assets as of March 31.2018	1,743,018.00		
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TOTAL ASSETS	2,269,188.46		
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LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

2006 · Simpson House Deposits New	62,595.06	62,595.06	
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Total Accounts Payable	62,595.06		
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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	1,909.32		
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2200 · Interfund Due To	(349.65)		
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2201 · Note Payable	136,668.84	62,894.91	Note 1
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Total Other Current Liabilities	138,228.51	(36,860.84)	Note 2
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Total Current Liabilities	200,823.57		
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Total Liabilities	200,823.57		
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Equity

Endowment Assets as of March 31.2018	1,743,018.00		
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2100 · Designated Funds	614,856.47	614,856.47	0.00
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2901 · Change in Loan Balance	169,475.63		
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30000 · Opening Bal Equity Ending 2010	(380,620.83)		
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32000 · Unrstrctd Net Assets-Since 2010	37,615.52		
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Net Income	(115,979.90)	(115,979.90)	0.00
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Total Equity	2,269,188.46		
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TOTAL LIABILITIES & EQUITY	2,269,188.46		
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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 May 2018

	TOTAL						Working Budget
	May 2018	Budget	\$ Over Budget	Jul 2017 - May 2018	Budget	\$ Over Budget	
Income							
3000 · Income							
3100 · Donations							
3101 · Pledges	20,682.84	26,333.33	(5,650.49)	291,946.08	289,666.67	2,279.41	316,000
3103 · Forum/Odyssey/Documentary	243.45	250.00	(6.55)	3,006.18	2,750.00	256.18	3,000
3104 · Sunday Service Collection	638.58	625.00	13.58	6,516.53	6,875.00	(358.47)	7,500
3105 · Regular Contributions	963.00	2,083.33	(1,120.33)	17,965.03	22,916.67	(4,951.64)	25,000
3107 · Social Justice Collection	949.58	949.58	0.00	15,430.78	15,430.78	0.00	8,200
3108 · Memorial Gifts	0.00	208.00	(208.00)	722.50	2,288.00	(1,565.50)	2,500
3110 · Donations - Other	1,801.93	42.00	1,759.93	3,990.25	462.00	3,528.25	500
Total 3100 · Donations	25,279.38	30,491.25	(5,211.87)	339,577.35	340,389.11	(811.76)	362,700
3200 · Rental Income							
3201 · Church Rentals	860.00	1,945.00	(1,085.00)	21,516.39	21,395.00	121.39	23,340
3205 · Simpson House	0.00	0.00	0.00	0.00	0.00	0.00	33,185
Total 3200 · Rental Income	860.00	1,945.00	(1,085.00)	21,516.39	21,395.00	121.39	56,525
3300 · Fundraising							
3301 · Sunday Plus Dinners	1,369.00	333.33	1,035.67	4,075.12	3,666.67	408.45	4,000
3302 · Auction	1,530.00	2,500.00	(970.00)	20,427.60	21,701.60	(1,274.00)	24,000
3307 · Music & RE	3,267.00	1,000.00	2,267.00	14,007.52	11,000.00	3,007.52	12,000
3310 · Other Fundraising	0.00	417.00	(417.00)	2,706.59	4,587.00	(1,880.41)	5,000
Total 3300 · Fundraising	6,166.00	4,250.33	1,915.67	41,216.83	40,955.27	261.56	45,000
3400 · Other Income							
3401 · Miscellaneous Income	0.00	166.67	(166.67)	0.00	1,833.33	(1,833.33)	2,000
3402 · Coffee & Snacks	28.80	145.83	(117.03)	671.55	1,604.17	(932.62)	1,750
3403 · Bookshop	0.00	0.00	0.00	22.00	0.00	22.00	0
3405 · Endowment Distribution	0.00	0.00	0.00	50,287.00	50,287.00	0.00	50,287
3406 · Endowment Grant	0.00	0.00	0.00	0.00	0.00	0.00	0
3407 · Investment Income	0.00	8.33	(8.33)	94.17	91.63	2.54	100
3408 · Ministerial Internship Grant	0.00	0.00	0.00	7,382.50	7,382.50	0.00	0
3421 · Additional Funding	0.00	0.00	0.00	5,510.33	2,000.00	3,510.33	1,000
Total 3400 · Other Income	28.80	320.83	(292.03)	63,967.55	63,198.63	768.92	55,137
Total Income	32,334.18	37,007.41	(4,673.23)	466,278.12	465,938.01	340.11	519,362

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2017 through May 2018

	TOTAL						Working Budget
	May 2018	Budget	\$ Over Budget	Jul 2017 - May 2018	Budget	\$ Over Budget	
Expense							
4000 · Minister Expenses							
4100 · Senior Minister							
4110 · Minister Salary	7,133.34	7,133.34	0.00	78,466.74	78,466.74	0.00	85,600
4112 · Minister Payroll Taxes	537.29	545.67	(8.38)	5,895.86	6,002.33	(106.47)	6,548
4113 · Minister Expenses	130.03	458.33	(328.30)	5,315.97	5,041.67	274.30	5,500
4115 · Minister Life & Disability	292.22	146.11	146.11	1,753.32	1,645.44	107.88	1,538
4118 · Minister Pension	713.34	713.34	0.00	7,846.74	8,801.41	(954.67)	8,560
Total 4100 · Senior Minister	8,806.22	8,996.79	(190.57)	99,278.63	99,957.59	(678.96)	107,746
4300 · Ministerial Intern							
4310 · Intern Salary	1,000.00	1,000.00	0.00	9,000.00	9,000.00	0.00	0
4312 · Intern Payroll Tax	76.50	76.50	0.00	688.50	688.50	0.00	0
Total 4300 · Ministerial Intern	1,076.50	1,076.50	0.00	9,688.50	9,688.50	0.00	0
Total 4000 · Minister Expenses	9,882.72	10,073.29	(190.57)	108,967.13	109,646.09	(678.96)	107,746
5000 · Expenses							
5100 · Administration							
5105 · Payroll & Banking Services	243.50	200.00	43.50	2,847.32	2,200.00	647.32	2,400
5110 · Copier	1,440.63	666.67	773.96	8,050.63	7,333.33	717.30	8,000
5111 · Office Phones	377.50	325.00	52.50	4,734.87	3,575.00	1,159.87	3,900
5112 · Postage	177.87	75.00	102.87	1,315.05	825.00	490.05	900
5113 · Office Supplies	90.01	350.00	(259.99)	2,213.78	3,850.00	(1,636.22)	4,200
5114 · Web Hosting, Calendar, Support	533.65	275.00	258.65	3,309.05	3,025.00	284.05	3,300
5115 · Technology Hardware	0.00	0.00	0.00	1,802.62	0.00	1,802.62	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)	295.00	275.00	20.00	300
5123 · MidAmerica Region Dues	0.00	20.83		250.00	229.17	20.83	250
5124 · UUA Dues	250.00	83.33	166.67	1,000.00	916.67	83.33	1,000
5125 · Insurance - Property, Umbrella	0.00	0.00	0.00	19,009.00	19,009.00	0.00	20,000
5126 · Loan Pymt -Principal & Interest	0.00	0.00	0.00	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	7,399.61	6,011.50	1,388.11	65,734.40	66,126.50	(392.10)	72,138
5100 · Administration - Other	0.00	0.00	0.00	0.00	0.00	0.00	0
Total 5100 · Administration	10,512.77	8,032.33	2,480.44	128,031.06	126,551.17	1,479.89	146,170
5130 · Membership							
5131 · Membership	0.00	83.33	(83.33)	38.24	916.67	(878.43)	1,000
5132 · Stewardship	189.20	66.67	122.53	189.20	733.33	(544.13)	800
5133 · Caring Connection	32.51	83.33	(50.82)	196.28	916.67	(720.39)	1,000
5134 · Child Care - Events	0.00	75.00	(75.00)	167.00	825.00	(658.00)	900
5135 · Special Church Services	0.00	0.00	0.00	0.00	0.00	0.00	0
5139 · Membership Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0
Total 5130 · Membership	221.71	308.33	(86.62)	590.72	3,391.67	(2,800.95)	3,700

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2017 through May 2018

	TOTAL						Working Budget
	May 2018	Budget	\$ Over Budget	Jul 2017 - May 2018	Budget	\$ Over Budget	
5150 · Facilities							
5151 · Electric	1,077.09	1,250.00	(172.91)	16,035.44	13,750.00	2,285.44	15,000
5152 · Gas	162.58	333.33	(170.75)	3,684.52	3,666.67	17.85	4,000
5153 · Water	160.15	250.00	(89.85)	2,142.80	2,750.00	(607.20)	3,000
5154 · Security - Stanley/Southmorelan	150.00	225.00	(75.00)	3,119.93	2,475.00	644.93	2,700
5155 · Trash Removal	280.10	270.00	10.10	2,742.10	2,970.00	(227.90)	3,240
5156 · Coffee & Snacks	0.00	208.33	(208.33)	1,214.30	2,291.67	(1,077.37)	2,500
5157 · Building & Cleaning Supplies	439.54	500.00	(60.46)	3,257.51	5,500.00	(2,242.49)	6,000
5158 · Contract HVAC Maintenance	0.00	0.00		0.00	0.00	0.00	0
5159 · Building Maintenance	779.36	500.00	279.36	6,517.77	5,500.00	1,017.77	6,000
5160 · Grounds Maintenance	822.80	41.67	781.13	1,497.30	458.33	1,038.97	500
5161 · Snow Removal	90.00	116.67	(26.67)	2,520.00	1,283.33	1,236.67	1,400
5169 · Facilities Payroll	4,405.31	3,872.00	533.31	43,715.63	42,592.00	1,123.63	46,464
5150 · Facilities - Other	0.00	0.00	0.00	0.00	0.00	0.00	0
Total 5150 · Facilities	8,366.93	7,567.00	799.93	86,447.30	83,237.00	3,210.30	90,804
5200 · Sunday Services							
5201 · Forum/Odyssey/Documentary	0.00	250.00	(250.00)	2,840.00	2,750.00	90.00	3,000
5202 · Sunday Services	0.00	250.00	(250.00)	3,130.69	2,750.00	380.69	3,000
5203 · Sunday Services Payroll	1,258.33	1,285.83	(27.50)	12,992.55	14,144.17	(1,151.62)	15,430
Total 5200 · Sunday Services	1,258.33	1,785.83	(527.50)	18,963.24	19,644.17	(680.93)	21,430
5210 · Religious Education							
5211 · Religious Education	1,020.00	333.33	686.67	2,732.96	3,666.67	(933.71)	4,000
5212 · Religious Education Payroll	6,602.54	5,999.75	602.79	66,838.19	65,997.25	840.94	71,997
5213 · RE Minister's Professional Exp.	0.00	677.90	(677.90)	431.59	3,471.64	(3,040.05)	500
Total 5210 · Religious Education	7,622.54	7,010.98	611.56	70,002.74	73,135.56	(3,132.82)	76,497
5240 · Music Program							
5241 · Music Program	920.00	333.33	586.67	3,949.40	3,666.67	282.73	4,000
5242 · Music Program Payroll	5,712.89	4,572.92	1,139.97	54,509.83	50,302.08	4,207.75	54,875
5244 · Music Sub-Coverage	0.00	0.00		2,145.00			0
Total 5240 · Music Program	6,632.89	4,906.25	1,726.64	60,604.23	53,968.75	6,635.48	58,875
5400 · Social Responsibility							
5401 · SRB	78.47	28.00	50.47	961.49	308.00	653.49	340
5402 · Social Justice Collection	2,768.11	949.58	1,818.53	14,018.29	15,430.78	(1,412.49)	8,200
5404 · Partner Church-Romania	0.00	0.00		1,200.00			1,350
5406 · reStart	0.00	166.67	(166.67)	746.07	1,833.33	(1,087.26)	2,000
5411 · MORE2 Dues	0.00	0.00	0.00	0.00	0.00	0.00	2,250
Total 5400 · Social Responsibility	2,846.58	1,144.25	1,702.33	16,925.85	17,572.11	(646.26)	14,140
Total 5000 · Expenses	37,461.75	30,754.98	6,706.77	381,565.14	377,500.42	4,064.72	411,616
Total Expense	47,344.47	40,828.27	6,516.20	490,532.27	487,146.51	3,385.76	519,362
Net Income	(15,010.29)	(3,820.86)	(11,189.43)	(24,254.15)	(21,208.50)	(3,045.65)	0

All Souls Unitarian Universalist Church Simpson House - Budget vs. Actual July 2017 through May 2018

	TOTAL						Working Budget
	May 2018	Budget	\$ Over Budget	Jul 2017 - May 2018	Budget	\$ Over Budget	
Income							
9000 · Simpson House							
9300 · Income							
9301 · Event Rentals	10,500.00	6,350.00	4,150.00	65,513.66	60,025.00	5,488.66	75,000.00
9302 · Office Rentals	521.06	692.12	(171.06)	8,442.26	6,986.96	1,455.30	7,200.00
9303 · Linen Fees	208.00	56.00	152.00	3,844.67	2,547.00	1,297.67	3,000.00
Total 9300 · Income	11,229.06	7,098.12	4,130.94	77,800.59	69,558.96	8,241.63	85,200.00
Total 9000 · Simpson House	11,229.06	7,098.12	4,130.94	77,800.59	69,558.96	8,241.63	85,200.00
Total Income	11,229.06	7,098.12	4,130.94	77,800.59	69,558.96	8,241.63	85,200.00
Gross Profit	11,229.06	7,098.12	4,130.94	77,800.59	69,558.96	8,241.63	85,200.00
Expense							
9600 · Facilities Manager							
9601 · Manager's Commission	653.80	804.60	(150.80)	18,675.80	18,163.80	512.00	19,000.00
9602 · Manager's FICA	0.00	77.80	(77.80)	1,330.08	1,568.18	(238.10)	1,104.00
Total 9600 · Facilities Manager	653.80	882.40	(228.60)	20,005.88	19,731.98	273.90	20,104.00
9700 · SH - Facilities & Admin							
9701 · SH-Electric	585.33	386.81	198.52	7,313.11	5,966.92	1,346.19	8,000.00
9702 · SH-Gas	128.33	92.90	35.43	2,591.89	2,427.30	164.59	3,200.00
9703 · SH-Trash Removal	280.10	200.92	79.18	2,742.06	2,304.40	437.66	2,000.00
9704 · SH-Water	207.92	618.60	(410.68)	3,635.87	3,829.87	(194.00)	3,600.00
9705 · Cleaning Supplies	0.00	60.71	(60.71)	1,686.52	1,101.14	585.38	500.00
9707 · Linens & Event Supplies	598.14	47.94	550.20	3,785.74	2,295.76	1,489.98	3,400.00
9708 · Maintenance & Repairs	924.38	405.49	518.89	8,493.47	4,565.42	3,928.05	5,000.00
9709 · Phones	0.00	54.00	(54.00)	578.63	517.08	61.55	1,800.00
9710 · Office Supplies	29.39	0.00	29.39	159.48	293.76	(134.28)	300.00
9711 · Advertising & Printing	0.00			3,772.20			4,000.00
9712 · Transfer to Church	0.00	0.00	0.00	0.00	0.00	0.00	33,185.00
Total 9700 · SH - Facilities & Admin	2,753.59	1,867.37	886.22	34,758.97	23,301.65	11,457.32	64,985.00
Total Expense	3,407.39	2,749.77	657.62	54,764.85	43,033.63	11,731.22	85,089.00
Net Income	7,821.67	4,348.35	3,473.32	23,035.74	26,525.33	(3,489.59)	111.00