

**All Souls Unitarian Universalist Church**  
**Statement of Financial Position**  
As of November 30, 2017

**ASSETS**

**Current Assets**

**Checking/Savings**

1001 · Checking	54,072.28		
1002 · Minister's Discretionary	7,918.73	10,943.73	(3,025.00)
1003 · Petty Cash	250.00		
1004 · Demeters Checking Account	3,687.07	3,687.07	0.00
1005 · Simpson House Receipts	16,238.32	82,166.40	
1006 · Capital Campaign Checking Acct	66,179.14		
1008 · Money Market	482,979.38		
1010 · TD Ameritrade Brokerage	47,916.10	597,074.62	597,000.12
	<u>679,241.02</u>		679,241.02
<b>Total Checking/Savings</b>			

**Accounts Receivable**

1100 · Accounts Receivable	1,200.00		
<b>Total Accounts Receivable</b>	<u>1,200.00</u>		

**Total Current Assets** 680,441.02

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

**TOTAL ASSETS** 2,368,193.02

**LIABILITIES & EQUITY**

**Liabilities**

**Current Liabilities**

**Accounts Payable**

2006 · Simpson House Deposits New	35,791.00	35,791.00	
<b>Total Accounts Payable</b>	<u>35,791.00</u>		

**Other Current Liabilities**

2021 · Due to ProPay	0.00		
2022 · Due to TIAA-CREF	0.00		
2023 · Due To Calvert Investments	0.00		
2201 · Note Payable	141,423.22	46,375.40	Note 1
<b>Total Other Current Liabilities</b>	<u>141,423.22</u>	<u>(37,157.64)</u>	Note 2

**Total Current Liabilities** 177,214.22

**Total Liabilities** 177,214.22

**Equity**

<b>Endowment Assets as of June 30, 2017</b>	1,687,752.00		
2100 · Designated Funds	615,056.47	615,056.47	0.00
2901 · Change in Loan Balance	164,721.25		
30000 · Opening Bal Equity Ending 2010	(380,620.83)		
32000 · Unrstrctd Net Assets-Since 2010	37,318.72		
Net Income	66,751.19	66,751.19	0.00
<b>Total Equity</b>	<u>2,368,193.02</u>		

**TOTAL LIABILITIES & EQUITY** 2,368,193.02

**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 through November 2017

TOTAL

	Nov 2017	Budget	\$ Over Budget	Jul - Nov 2017	Budget	\$ Over Budget	Working Budget
<b>Income</b>							
<b>3000 · Income</b>							
<b>3100 · Donations</b>							
<b>3101 · Pledges</b>	27,116.09	26,333.33	782.76	135,227.93	131,666.67	3,561.26	316,000
<b>3103 · Forum/Odyssey/Documentary</b>	306.56	250.00	56.56	1,053.06	1,250.00	(196.94)	3,000
<b>3104 · Sunday Service Collection</b>	658.95	478.50	180.45	2,596.20	2,392.50	203.70	7,500
<b>3105 · Regular Contributions</b>	3,613.07	2,083.33	1,529.74	9,601.74	10,416.67	(814.93)	25,000
<b>3107 · Social Justice Collection</b>	2,553.89	2,553.89	0.00	8,872.88	8,872.88	0.00	8,200
<b>3108 · Memorial Gifts</b>	537.50	208.33	329.17	567.50	1,041.67	(474.17)	2,500
<b>3110 · Donations - Other</b>	25.00	41.67	(16.67)	160.44	208.33	(47.89)	500
<b>Total 3100 · Donations</b>	34,811.06	31,949.06	2,862.00	158,079.75	155,848.71	2,231.04	362,700
<b>3200 · Rental Income</b>							
<b>3201 · Church Rentals</b>	2,040.32	1,945.00	95.32	10,090.64	9,725.00	365.64	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>	2,040.32	1,945.00	95.32	10,090.64	9,725.00	365.64	56,525
<b>3300 · Fundraising</b>							
<b>3301 · Sunday Plus Dinners</b>	261.99	333.33	(71.34)	1,636.97	1,666.67	(29.70)	4,000
<b>3302 · Auction</b>	735.00	0.00	735.00	2,426.00	50.00	2,376.00	24,000
<b>3307 · Music &amp; RE</b>	0.00	1,000.00	(1,000.00)	394.06	5,000.00	(4,605.94)	12,000
<b>3309 · Social Justice Fundraising</b>	0.00	0.00	0.00	0.00	0.00	0.00	0
<b>3310 · Other Fundraising</b>	1,184.25	416.67	767.58	1,492.21	2,083.33	(591.12)	5,000
<b>Total 3300 · Fundraising</b>	2,181.24	1,750.00	431.24	5,949.24	8,800.00	(2,850.76)	45,000
<b>3400 · Other Income</b>							
<b>3401 · Miscellaneous Income</b>	15.91	166.67	(150.76)	(14.09)	833.33	(847.42)	2,000
<b>3402 · Coffee &amp; Snacks</b>	83.62	145.83	(62.21)	302.24	729.17	(426.93)	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	12,572.00	0.00	25,143.00	25,143.00	0.00	50,287
<b>3406 · Endowment Membership Grant</b>	0.00	0.00	0.00	0.00	0.00	0.00	12,595
<b>3407 · Investment Income</b>	0.00	8.33	(8.33)	(15.08)	41.67	(56.75)	100
<b>3408 · Ministerial Internship Grant</b>	0.00	0.00	0.00	0.00	0.00	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>	12,671.53	12,892.83	(221.30)	25,416.07	26,747.17	(1,331.10)	68,732
<b>Total Income</b>	51,704.15	48,536.89	3,167.26	199,535.70	201,120.88	(1,585.18)	532,957

## All Souls Unitarian Universalist Church Church Operations - Budget vs. Actual

July through November 2017

TOTAL

	Nov 2017	Budget	\$ Over Budget	Jul - Nov 2017	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	35,666.70	35,666.67	0.03	85,600
4112 · Minister Payroll Taxes	540.15	545.67	(5.52)	2,686.96	2,728.33	(41.37)	6,548
4113 · Minister Expenses	594.41	458.33	136.08	2,550.15	2,291.67	258.48	5,500
4115 · Minister Life & Disability	146.11	128.17	17.94	730.55	640.83	89.72	1,538
4118 · Minister Pension	713.34	713.33	0.01	3,566.70	3,566.67	0.03	8,560
<b>Total 4100 · Senior Minister</b>	<b>9,127.35</b>	<b>8,978.83</b>	<b>148.52</b>	<b>45,201.06</b>	<b>44,894.17</b>	<b>306.89</b>	<b>107,746</b>
<b>4300 · Ministerial Intern</b>							
4310 · Intern Salary	1,000.00			3,000.00			0
4312 · Intern Payroll Tax	76.50			229.50			0
<b>Total 4300 · Ministerial Intern</b>	<b>1,076.50</b>			<b>3,229.50</b>			<b>0</b>
<b>Total 4000 · Minister Expenses</b>	<b>10,203.85</b>	<b>8,978.83</b>	<b>1,225.02</b>	<b>48,430.56</b>	<b>44,894.17</b>	<b>3,536.39</b>	<b>107,746</b>
<b>5000 · Expenses</b>							
<b>5100 · Administration</b>							
5105 · Payroll & Banking Services	231.36	200.00	31.36	1,113.51	1,000.00	113.51	2,400
5110 · Copier	0.00	666.67	(666.67)	3,271.00	3,333.33	(62.33)	8,000
5111 · Office Phones	593.24	325.00	268.24	2,337.50	1,625.00	712.50	3,900
5112 · Postage	0.00	75.00	(75.00)	338.34	375.00	(36.66)	900
5113 · Office Supplies	(208.78)	350.00	(558.78)	1,039.70	1,750.00	(710.30)	4,200
5114 · Web Hosting, Calendar, Support	222.89	275.00	(52.11)	1,291.95	1,375.00	(83.05)	3,300
5115 · Technology Hardware	0.00	0.00	0.00	0.00	0.00	0.00	0
5119 · Emergency Preparedness	0.00	0.00	0.00	0.00	0.00	0.00	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	125.00	25.00	300
5123 · MidAmerica Region Dues	0.00	20.83	(20.83)	250.00	104.17	145.83	250
5124 · UUA Dues	0.00	83.33	(83.33)	250.00	416.67	(166.67)	1,000
5125 · Insurance - Property, Umbrella	(1,264.00)	(1,264.00)	0.00	7,315.50	7,315.50	0.00	20,000
5126 · Loan Pymt -Principal & Interest	2,128.60	2,131.83	(3.23)	10,643.00	10,659.17	(16.17)	25,582
5128 · 150 Anniversary	0.00	0.00	0.00	440.54	0.00	440.54	4,200
5129 · Admin Payroll	3,864.58	6,011.50	(2,146.92)	28,583.42	30,057.50	(1,474.08)	72,138
<b>Total 5100 · Administration</b>	<b>5,567.89</b>	<b>8,900.17</b>	<b>(3,332.28)</b>	<b>57,024.46</b>	<b>58,136.33</b>	<b>(1,111.87)</b>	<b>146,170</b>
<b>5130 · Membership</b>							
5131 · Membership	38.24	83.33	(45.09)	38.24	416.67	(378.43)	1,000
5132 · Stewardship	0.00	66.67	(66.67)	0.00	333.33	(333.33)	800
5133 · Caring Connection	0.00	83.33	(83.33)	0.00	416.67	(416.67)	1,000
5134 · Child Care - Events	0.00	75.00	(75.00)	60.00	375.00	(315.00)	900
5139 · Membership Payroll	0.00	0.00	0.00	0.00	0.00	0.00	12,595
<b>Total 5130 · Membership</b>	<b>38.24</b>	<b>308.33</b>	<b>(270.09)</b>	<b>98.24</b>	<b>1,541.67</b>	<b>(1,443.43)</b>	<b>16,295</b>

## All Souls Unitarian Universalist Church Church Operations - Budget vs. Actual

July through November 2017

TOTAL

	Nov 2017	Budget	\$ Over Budget	Jul - Nov 2017	Budget	\$ Over Budget	Working Budget
<b>5150 · Facilities</b>							
5151 · Electric	1,174.46	1,250.00	(75.54)	8,494.30	6,250.00	2,244.30	15,000
5152 · Gas	293.28	333.33	(40.05)	492.14	1,666.67	(1,174.53)	4,000
5153 · Water	200.57	250.00	(49.43)	878.52	1,250.00	(371.48)	3,000
5154 · Security - Stanley/Southmorelan	252.75	225.00	27.75	1,761.17	1,125.00	636.17	2,700
5155 · Trash Removal	265.44	270.00	(4.56)	1,319.04	1,350.00	(30.96)	3,240
5156 · Coffee & Snacks	0.00	208.33	(208.33)	796.25	1,041.67	(245.42)	2,500
5157 · Building & Cleaning Supplies	95.55	500.00	(404.45)	2,058.89	2,500.00	(441.11)	6,000
5158 · Contract HVAC Maintenance	0.00	83.33	(83.33)	0.00	416.67	(416.67)	1,000
5159 · Building Maintenance	386.55	500.00	(113.45)	1,959.11	2,500.00	(540.89)	6,000
5160 · Grounds Maintenance	0.00	41.67	(41.67)	473.93	208.33	265.60	500
5161 · Snow Removal	0.00	116.67	(116.67)	0.00	583.33	(583.33)	1,400
5169 · Facilities Payroll	3,957.52	3,872.00	85.52	21,096.28	19,360.00	1,736.28	46,464
<b>Total 5150 · Facilities</b>	<b>6,626.12</b>	<b>7,650.33</b>	<b>(1,024.21)</b>	<b>39,329.63</b>	<b>38,251.67</b>	<b>1,077.96</b>	<b>91,804</b>
<b>5200 · Sunday Services</b>							
5201 · Forum/Odyssey/Documentary	0.00	250.00	(250.00)	930.00	1,250.00	(320.00)	3,000
5202 · Sunday Services	81.24	250.00	(168.76)	1,614.59	1,250.00	364.59	3,000
5203 · Sunday Services Payroll	1,244.74	1,285.83	(41.09)	5,727.26	6,429.17	(701.91)	15,430
<b>Total 5200 · Sunday Services</b>	<b>1,325.98</b>	<b>1,785.83</b>	<b>(459.85)</b>	<b>8,271.85</b>	<b>8,929.17</b>	<b>(657.32)</b>	<b>21,430</b>
<b>5210 · Religious Education</b>							
5211 · Religious Education	130.25	333.33	(203.08)	510.97	1,666.67	(1,155.70)	4,000
5212 · Religious Education Payroll	6,066.55	5,999.75	66.80	30,364.70	29,998.75	365.95	71,997
5213 · RE Minister's Professional Exp.	0.00	41.67	(41.67)	26.59	208.33	(181.74)	500
<b>Total 5210 · Religious Education</b>	<b>6,196.80</b>	<b>6,374.75</b>	<b>(177.95)</b>	<b>30,902.26</b>	<b>31,873.75</b>	<b>(971.49)</b>	<b>76,497</b>
<b>5240 · Music Program</b>							
5241 · Music Program	1,147.50	333.33	814.17	2,876.02	1,666.67	1,209.35	4,000
5242 · Music Program Payroll	5,099.17	4,572.92	526.25	23,346.09	22,864.58	481.51	54,875
<b>Total 5240 · Music Program</b>	<b>6,246.67</b>	<b>4,906.25</b>	<b>1,340.42</b>	<b>26,222.11</b>	<b>24,531.25</b>	<b>1,690.86</b>	<b>58,875</b>
<b>5400 · Social Responsibility</b>							
5401 · SRB	13.09	28.33	(15.24)	833.02	141.67	691.35	340
5402 · Social Justice Collection	0.00	2,553.89	(2,553.89)	4,886.92	8,872.88	(3,985.96)	8,200
5404 · Partner Church-Romania	0.00	0.00	0.00	0.00	0.00	0.00	1,350
5406 · reStart	127.67	166.67	(39.00)	372.47	833.33	(460.86)	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>140.76</b>	<b>2,748.89</b>	<b>(2,608.13)</b>	<b>6,092.41</b>	<b>9,847.88</b>	<b>(3,755.47)</b>	<b>14,140</b>
<b>Total 5000 · Expenses</b>	<b>26,142.46</b>	<b>32,674.56</b>	<b>(6,532.10)</b>	<b>167,940.96</b>	<b>173,111.71</b>	<b>(5,170.75)</b>	<b>425,211</b>
<b>Total Expense</b>	<b>36,346.31</b>	<b>41,653.39</b>	<b>(5,307.08)</b>	<b>216,371.52</b>	<b>218,005.88</b>	<b>(1,634.36)</b>	<b>532,957</b>
<b>Net Income</b>	<b>15,357.84</b>	<b>6,883.50</b>	<b>8,474.34</b>	<b>(16,835.82)</b>	<b>(16,885.00)</b>	<b>49.18</b>	<b>0</b>

## All Souls Unitarian Universalist Church Simpson House - Budget vs. Actual July through November 2017

	TOTAL						
	Nov 2017	Budget	\$ Over Budget	Jul - Nov 2017	Budget	\$ Over Budget	Working Budget
<b>Income</b>							
<b>9000 · Simpson House</b>							
<b>9300 · Income</b>							
<b>9301 · Event Rentals</b>	4,732.87	6,333.33	(1,600.46)	39,323.66	31,666.67	7,656.99	76,000.00
<b>9302 · Office Rentals</b>	1,063.18	600.00	463.18	4,610.60	3,000.00	1,610.60	7,200.00
<b>9303 · Linen Fees</b>	478.24	250.00	228.24	2,280.67	1,250.00	1,030.67	3,000.00
<b>Total Income</b>	<b>6,274.29</b>	<b>7,183.33</b>	<b>(909.04)</b>	<b>46,214.93</b>	<b>35,916.67</b>	<b>10,298.26</b>	<b>86,200.00</b>
<b>Expense</b>							
<b>9600 · Facilities Manager</b>							
<b>9601 · Manager's Commission</b>	2,360.60	1,583.33	777.27	9,009.20	7,916.67	1,092.53	19,000.00
<b>9602 · Manager's FICA</b>	196.12	92.00	104.12	741.29	460.00	281.29	1,104.00
<b>Total 9600 · Facilities Manager</b>	<b>2,556.72</b>	<b>1,675.33</b>	<b>881.39</b>	<b>9,750.49</b>	<b>8,376.67</b>	<b>1,373.82</b>	<b>20,104.00</b>
<b>9700 · SH - Facilities &amp; Admin</b>							
<b>9701 · SH-Electric</b>	544.44	666.67	(122.23)	3,442.74	3,333.33	109.41	8,000.00
<b>9702 · SH-Gas</b>	161.63	208.33	(46.70)	405.55	1,041.67	(636.12)	2,500.00
<b>9703 · SH-Trash Removal</b>	235.44	166.67	68.77	1,229.03	833.33	395.70	2,000.00
<b>9704 · SH-Water</b>	394.15	250.00	144.15	2,141.03	1,250.00	891.03	3,000.00
<b>9705 · Cleaning Supplies</b>	264.15	16.67	247.48	1,453.83	83.33	1,370.50	200.00
<b>9707 · Linens &amp; Event Supplies</b>	673.65	250.00	423.65	1,467.06	1,250.00	217.06	3,000.00
<b>9708 · Maintenance &amp; Repairs</b>	72.00	416.67	(344.67)	4,116.76	2,083.33	2,033.43	5,000.00
<b>9710 · Office Supplies</b>		166.67	(166.67)		833.33	(833.33)	2,000.00
<b>9709 · Phones</b>	62.82	8.33	54.49	280.44	41.67	238.77	100.00
<b>9712 · Transfer to Church</b>	0.00	0.00	0.00	0.00	0.00	0.00	37,320.00
<b>Total 9700 · SH - Facilities &amp; Admin</b>	<b>2,408.28</b>	<b>2,150.00</b>	<b>258.28</b>	<b>14,536.44</b>	<b>10,750.00</b>	<b>3,786.44</b>	<b>63,120.00</b>
<b>Total Expense</b>	<b>4,965.00</b>	<b>3,825.33</b>	<b>1,139.67</b>	<b>24,286.93</b>	<b>19,126.67</b>	<b>5,160.26</b>	<b>83,224.00</b>
<b>Net Income</b>	<b>1,309.29</b>	<b>3,358.00</b>	<b>(2,048.71)</b>	<b>21,928.00</b>	<b>16,790.00</b>	<b>5,138.00</b>	<b>2,976.00</b>