

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

ASSETS

Current Assets

Checking/Savings

1001 · Checking	39,504.47		
1002 · Minister's Discretionary	8,749.73	5,799.73	2,950.00
1003 · Petty Cash	250.00		
1004 · Demeters Checking Account	3,687.07	3,687.07	0.00
1005 · Simpson House Receipts	1,226.14	53,417.41	
1006 · Capital Campaign Checking Acct	61,887.14		
1008 · Money Market	482,939.02		
1010 · TD Ameritrade Brokerage	47,913.83	592,739.99	591,980.49
	<u>646,157.40</u>		646,157.40
Total Checking/Savings			

Accounts Receivable

1100 · Accounts Receivable	1,400.00		
Total Accounts Receivable	<u>1,400.00</u>		

Total Current Assets 647,557.40

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

TOTAL ASSETS 2,335,309.40

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

2006 · Simpson House Deposits New	37,869.00	37,869.00	
Total Accounts Payable	<u>37,869.00</u>		

Other Current Liabilities

2021 · Due to ProPay	3,156.79		
2022 · Due to TIAA-CREF	0.00		
2023 · Due To Calvert Investments	0.00		
2201 · Note Payable	143,120.47	15,548.41	Note 1
Total Other Current Liabilities	<u>146,277.26</u>	(37,157.64)	Note 2

Total Current Liabilities 184,146.26

Total Liabilities 184,146.26

Equity

Endowment Assets as of June 30, 2017	1,687,752.00		
2100 · Designated Funds	615,056.47	615,056.47	0.00
2901 · Change in Loan Balance	163,024.00		
30000 · Opening Bal Equity Ending 2010	(380,620.83)		
32000 · Unrstrctd Net Assets-Since 2010	37,318.72		
Net Income	28,632.78	28,632.78	0.00
Total Equity	<u>2,335,309.40</u>		

TOTAL LIABILITIES & EQUITY 2,335,309.40

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 October 2017

TOTAL

	Oct 2017	Budget	\$ Over Budget	Jul - Oct 2017	Budget	\$ Over Budget	Working Budget
Income							
3000 · Income							
3100 · Donations							
3101 · Pledges	15,484.22	26,333.33	(10,849.11)	98,807.34	105,333.33	(6,525.99)	316,000
3103 · Forum/Odyssey/Documentary	257.25	250.00	7.25	746.50	1,000.00	(253.50)	3,000
3104 · Sunday Service Collection	476.00	478.50	(2.50)	1,937.25	1,914.00	23.25	7,500
3105 · Regular Contributions	537.59	2,083.33	(1,545.74)	5,469.17	8,333.33	(2,864.16)	25,000
3107 · Social Justice Collection	1,487.73	1,487.73	0.00	6,305.60	6,305.60	0.00	8,200
3108 · Memorial Gifts	0.00	208.33	(208.33)	30.00	833.33	(803.33)	2,500
3110 · Donations - Other	0.00	41.67	(41.67)	135.44	166.67	(31.23)	500
Total 3100 · Donations	18,242.79	30,882.90	(12,640.11)	113,431.30	123,886.27	(10,454.97)	362,700
3200 · Rental Income							
3201 · Church Rentals	1,718.50	1,945.00	(226.50)	8,050.32	7,780.00	270.32	23,340
3205 · Simpson House	0.00	0.00	0.00	0.00	0.00	0.00	33,185
Total 3200 · Rental Income	1,718.50	1,945.00	(226.50)	8,050.32	7,780.00	270.32	56,525
3300 · Fundraising							
3301 · Sunday Plus Dinners	399.61	333.33	66.28	1,374.98	1,333.33	41.65	4,000
3302 · Auction	0.00	0.00	0.00	1,691.00	50.00	1,641.00	24,000
3307 · Music & RE	359.06	1,000.00	(640.94)	394.06	4,000.00	(3,605.94)	12,000
3309 · Social Justice Fundraising	13.39	0.00	13.39	13.39	0.00	13.39	0
3310 · Other Fundraising	307.96	416.67	(108.71)	307.96	1,666.67	(1,358.71)	5,000
Total 3300 · Fundraising	1,080.02	1,750.00	(669.98)	3,781.39	7,050.00	(3,268.61)	45,000
3400 · Other Income							
3401 · Miscellaneous Income	0.00	166.67	(166.67)	(30.00)	666.67	(696.67)	2,000
3402 · Coffee & Snacks	60.67	145.83	(85.16)	218.62	583.33	(364.71)	1,750
3403 · Bookshop	0.00	0.00	0.00	0.00	0.00	0.00	0
3405 · Endowment Distribution	0.00	0.00	0.00	12,571.00	12,571.00	0.00	50,287
3408 · Ministerial Internship Grant	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.00	12,595
3407 · Investment Income	0.00	8.33	(8.33)	(15.08)	33.33	(48.41)	100
3421 · Additional Funding	0.00	0.00	0.00	0.00	0.00	0.00	2,000
Total 3400 · Other Income	5,060.67	5,320.83	(260.16)	17,744.54	18,854.33	(1,109.79)	68,732
Total 3000 · Income	26,101.98	39,898.73	(13,796.75)	143,007.55	157,570.60	(14,563.05)	532,957

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

July through October 2017

TOTAL

	Oct 2017	Budget	\$ Over Budget	Jul - Oct 2017	Budget	\$ Over Budget	Working Budget
Expense							
4000 · Minister Expenses							
4100 · Senior Minister							
4110 · Minister Salary	7,133.34	7,133.33	0.01	28,533.36	28,533.33	0.03	85,600
4112 · Minister Payroll Taxes	540.16	545.67	(5.51)	2,146.81	2,182.67	(35.86)	6,548
4113 · Minister Expenses	220.52	458.33	(237.81)	1,955.74	1,833.33	122.41	5,500
4115 · Minister Life & Disability	146.11	128.17	17.94	584.44	512.67	71.77	1,538
4118 · Minister Pension	713.34	713.33	0.01	2,853.36	2,853.33	0.03	8,560
Total 4100 · Senior Minister	8,753.47	8,978.83	(225.36)	36,073.71	35,915.33	158.38	107,746
4300 · Ministerial Intern							
4310 · Intern Salary	1,000.00	1,000.00	0.00	2,000.00	2,000.00	0.00	0
4312 · Intern Payroll Tax	76.50	76.50	0.00	153.00	153.00	0.00	0
Total 4300 · Ministerial Intern	1,076.50	1,076.50	0.00	2,153.00	2,153.00	0.00	0
Total 4000 · Minister Expenses	9,829.97	8,978.83	851.14	38,226.71	35,915.33	2,311.38	107,746
5000 · Expenses							
5100 · Administration							
5105 · Payroll & Banking Services	209.38	200.00	9.38	880.65	800.00	80.65	2,400
5110 · Copier	1,308.40	666.67	641.73	3,271.00	2,666.67	604.33	8,000
5111 · Office Phones	373.11	325.00	48.11	1,744.26	1,300.00	444.26	3,900
5112 · Postage	159.10	75.00	84.10	338.34	300.00	38.34	900
5113 · Office Supplies	58.88	350.00	(291.12)	1,248.48	1,400.00	(151.52)	4,200
5114 · Web Hosting, Calendar, Support	222.89	275.00	(52.11)	1,069.06	1,100.00	(30.94)	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	100.00	50.00	300
5123 · MidAmerica Region Dues	0.00	20.83	(20.83)	250.00	83.33	166.67	250
5124 · UUA Dues	0.00	83.33	(83.33)	250.00	333.33	(83.33)	1,000
5125 · Insurance - Property, Umbrella	0.00	0.00	0.00	8,579.50	8,579.50	0.00	20,000
5126 · Loan Pymt -Principal & Interest	2,128.60	2,131.83	(3.23)	8,514.40	8,527.33	(12.93)	25,582
5128 · 150 Anniversary	57.70	0.00	57.70	440.54	0.00	440.54	4,200
5129 · Admin Payroll	3,667.24	6,011.50	(2,344.26)	24,718.84	24,046.00	672.84	72,138
Total 5100 · Administration	8,185.30	10,164.17	(1,978.87)	51,455.07	49,236.17	2,218.90	146,170
5130 · Membership							
5131 · Membership	0.00	83.33	(83.33)	0.00	333.33	(333.33)	1,000
5132 · Stewardship	0.00	66.67	(66.67)	0.00	266.67	(266.67)	800
5133 · Caring Connection	0.00	83.33	(83.33)	0.00	333.33	(333.33)	1,000
5134 · Child Care - Events	60.00	75.00	(15.00)	60.00	300.00	(240.00)	900
5139 · Membership Payroll	0.00	1,049.58	(1,049.58)	0.00	4,198.33	(4,198.33)	12,595
Total 5130 · Membership	60.00	1,357.92	(1,297.92)	60.00	5,431.67	(5,371.67)	16,295

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

July through October 2017

TOTAL

	Oct 2017	Budget	\$ Over Budget	Jul - Oct 2017	Budget	\$ Over Budget	Working Budget
5150 · Facilities							
5151 · Electric	204.02	1,250.00		5,950.46	5,000.00	950.46	15,000
5152 · Gas	50.07	333.33	(283.26)	198.86	1,333.33	(1,134.47)	4,000
5153 · Water	193.57	250.00		677.95	1,000.00	(322.05)	3,000
5154 · Security - Stanley/Southmorelan	150.00	225.00	(75.00)	1,508.42	900.00	608.42	2,700
5155 · Trash Removal	235.58	270.00	(34.42)	1,023.60	1,080.00	(56.40)	3,240
5156 · Coffee & Snacks	97.12	208.33		796.25	833.33	(37.08)	2,500
5157 · Building & Cleaning Supplies	589.47	500.00	89.47	1,963.34	2,000.00	(36.66)	6,000
5158 · Contract HVAC Maintenance	0.00	83.33	(83.33)	0.00	333.33	(333.33)	1,000
5159 · Building Maintenance	482.25	500.00	(17.75)	1,572.56	2,000.00	(427.44)	6,000
5160 · Grounds Maintenance	0.00	41.67		473.93	166.67	307.26	500
5161 · Snow Removal	0.00	116.67	(116.67)	0.00	466.67	(466.67)	1,400
5169 · Facilities Payroll	4,860.16	3,872.00	988.16	17,138.76	15,488.00	1,650.76	46,464
Total 5150 · Facilities	6,862.24	7,650.33	(788.09)	31,304.13	30,601.33	702.80	91,804
5200 · Sunday Services							
5201 · Forum/Odyssey/Documentary	680.00	250.00	430.00	930.00	1,000.00	(70.00)	3,000
5202 · Sunday Services	50.00	250.00	(200.00)	1,533.35	1,000.00	533.35	3,000
5203 · Sunday Services Payroll	1,083.27	1,285.83	(202.56)	4,482.52	5,143.33	(660.81)	15,430
Total 5200 · Sunday Services	1,813.27	1,785.83	27.44	6,945.87	7,143.33	(197.46)	21,430
5210 · Religious Education							
5211 · Religious Education	145.28	333.33	(188.05)	380.72	1,333.33	(952.61)	4,000
5212 · Religious Education Payroll	6,560.28	5,999.75	560.53	24,298.15	23,999.00	299.15	71,997
5213 · RE Minister's Professional Exp.	0.00	41.67	(41.67)	26.59	166.67	(140.08)	500
Total 5210 · Religious Education	6,705.56	6,374.75	330.81	24,705.46	25,499.00	(793.54)	76,497
5240 · Music Program							
5241 · Music Program	656.77	333.33	323.44	1,728.52	1,333.33	395.19	4,000
5242 · Music Program Payroll	5,790.70	4,572.92	1,217.78	18,246.92	18,291.67	(44.75)	54,875
Total 5240 · Music Program	6,447.47	4,906.25	1,541.22	19,975.44	19,625.00	350.44	58,875
5400 · Social Responsibility							
5401 · SRB	100.00	28.33	71.67	819.93	113.33	706.60	340
5402 · Social Justice Collection	3,869.37	1,487.73	2,381.64	4,886.92	6,305.60	(1,418.68)	8,200
5404 · Partner Church-Romania	0.00	0.00	0.00	0.00	0.00	0.00	1,350
5406 · reStart	38.57	166.67	(128.10)	244.80	666.67	(421.87)	2,000
5411 · MORE2 Dues	0.00	0.00	0.00	0.00	0.00	0.00	2,250
Total 5400 · Social Responsibility	4,007.94	1,682.73	2,325.21	5,951.65	7,085.60	(1,133.95)	14,140
Total 5000 · Expenses	34,081.78	33,921.98	159.80	140,397.62	144,622.10	(4,224.48)	425,211
Total Expense	43,911.75	42,900.81	1,010.94	178,624.33	180,537.43	(1,913.10)	532,957
Net Income	(17,809.77)	(3,002.08)	(14,807.69)	(35,616.78)	(22,966.83)	(12,649.95)	0

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

	TOTAL						
	Oct 2017	Budget	\$ Over Budget	Jul - Oct 2017	Budget	\$ Over Budget	Working Budget
Income							
9000 · Simpson House							
9300 · Income							
9301 · Event Rentals	6,620.00	6,333.33	286.67	28,433.66	25,333.33	3,100.33	76,000.00
9302 · Office Rentals	921.06	600.00	321.06	3,947.42	2,400.00	1,547.42	7,200.00
9303 · Linen Fees	604.00	250.00	354.00	1,640.67	1,000.00	640.67	3,000.00
Total 9300 · Income	8,145.06	7,183.33	961.73	34,021.75	28,733.33	5,288.42	86,200.00
Total 9000 · Simpson House	8,145.06	7,183.33	961.73	34,021.75	28,733.33	5,288.42	86,200.00
Total Income	8,145.06	7,183.33	961.73	34,021.75	28,733.33	5,288.42	86,200.00
Gross Profit	8,145.06	7,183.33	961.73	34,021.75	28,733.33	5,288.42	86,200.00
Expense					0.00		
9600 · Facilities Manager					0.00		
9601 · Manager's Commission	2,254.60	1,583.33	671.27	6,648.60	6,333.33	315.27	19,000.00
9602 · Manager's FICA	189.49	92.00	97.49	545.17	368.00	177.17	1,104.00
Total 9600 · Facilities Manager	2,444.09	1,675.33	768.76	7,193.77	6,701.33	492.44	20,104.00
9700 · SH - Facilities & Admin					0.00		
9701 · SH-Electric	0.00	666.67	(666.67)	2,270.70	2,666.67	(395.97)	8,000.00
9702 · SH-Gas	54.23	208.33	(154.10)	243.92	833.33	(589.41)	2,500.00
9703 · SH-Trash Removal	235.58	166.67	68.91	993.59	666.67	326.92	2,000.00
9704 · SH-Water	424.14	250.00	174.14	1,746.88	1,000.00	746.88	3,000.00
9705 · Cleaning Supplies	398.89	16.67	382.22	1,189.68	66.67	1,123.01	200.00
9707 · Linens & Event Supplies	193.02	250.00	(56.98)	706.31	1,000.00	(293.69)	3,000.00
9708 · Maintenance & Repairs	571.87	416.67	155.20	4,044.76	1,666.67	2,378.09	5,000.00
9709 · Phones	54.54	166.67	(112.13)	217.62	666.67	(449.05)	2,000.00
9710 · Office Supplies	0.00	8.33	(8.33)		33.33	(33.33)	100.00
9712 · Transfer to Church	0.00	0.00	0.00	0.00	0.00	0.00	37,320.00
Total 9700 · SH - Facilities & Admin	1,932.27	2,150.00	(217.73)	11,413.46	8,600.00	2,813.46	63,120.00
Total Expense	4,376.36	3,825.33	551.03	18,607.23	15,301.33	3,305.90	83,224.00
Net Income	3,768.70	3,358.00	410.70	15,414.52	13,432.00	1,982.52	2,976.00