

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

**ASSETS**

**Current Assets**

**Checking/Savings**

1001 · Checking	45,005.74		
1002 · Minister's Discretionary	4,799.73	5,849.73	(1,050.00)
1003 · Petty Cash	250.00		
1004 · Demeters Checking Account	3,687.07	3,687.07	0.00
1005 · Simpson House Receipts	13,403.08	67,145.62	
1006 · Capital Campaign Checking Acct	57,212.10		
1008 · Money Market	482,939.02		
1010 · TD Ameritrade Brokerage	38,008.87	578,159.99	578,085.49
	<u>645,305.61</u>		645,305.61

**Accounts Receivable**

1100 · Accounts Receivable	1,600.00		
<b>Total Accounts Receivable</b>	<u>1,600.00</u>		

**Total Current Assets** 646,905.61

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

**TOTAL ASSETS** 2,334,657.61

**LIABILITIES & EQUITY**

**Liabilities**

**Current Liabilities**

**Accounts Payable**

2006 · Simpson House Deposits New	38,989.00	38,989.00	
<b>Total Accounts Payable</b>	<u>38,989.00</u>		

**Other Current Liabilities**

2022 · Due to TIAA-CREF	690.74		
2023 · Due To Calvert Investments	954.66		
2201 · Note Payable	144,826.66	<b>28,156.62</b>	<b>Note 1</b>
<b>Total Other Current Liabilities</b>	<u>146,472.06</u>	<b>(37,157.64)</b>	<b>Note 2</b>

**Total Current Liabilities** 185,461.06

**Total Liabilities** 185,461.06

**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	161,317.81		
30000 · Opening Bal Equity Ending 2010	(380,620.83)		
32000 · Unstrctd Net Assets-Since 2010	37,318.72		
Net Income	28,372.38	28,372.38	0.00
<b>Total Equity</b>	<u>2,334,657.61</u>		

**TOTAL LIABILITIES & EQUITY** 2,334,657.61

**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 September 2017

TOTAL

	Sep 2017	Budget	\$ Over Budget	Jul - Sep 2017	Budget	\$ Over Budget	Working Budget
<b>Income</b>							
<b>3000 · Income</b>							
<b>3100 · Donations</b>							
<b>3101 · Pledges</b>	24,313.09	26,333.33	(2,020.24)	83,323.12	79,000.00	4,323.12	316,000
<b>3103 · Forum/Odyssey/Documentary</b>	165.50	250.00	(84.50)	489.25	750.00	(260.75)	3,000
<b>3104 · Sunday Service Collection</b>	611.50	478.50	133.00	1,461.25	1,435.50	25.75	7,500
<b>3105 · Regular Contributions</b>	1,242.25	2,083.33	(841.08)	4,931.58	6,250.00	(1,318.42)	25,000
<b>3107 · Social Justice Collection</b>	3,539.12	3,539.12	0.00	4,817.87	4,817.87	0.00	8,200
<b>3108 · Memorial Gifts</b>	30.00	208.33	(178.33)	30.00	625.00	(595.00)	2,500
<b>3110 · Donations - Other</b>	46.90	41.67	5.23	135.44	125.00	10.44	500
<b>Total 3100 · Donations</b>	29,948.36	32,934.29	(2,985.93)	95,188.51	93,003.37	2,185.14	362,700
<b>3200 · Rental Income</b>							
<b>3201 · Church Rentals</b>	3,022.82	1,945.00	1,077.82	6,331.82	5,835.00	496.82	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>	3,022.82	1,945.00	1,077.82	6,331.82	5,835.00	496.82	56,525
<b>3300 · Fundraising</b>							
<b>3301 · Sunday Plus Dinners</b>	236.00	333.33	(97.33)	975.37	1,000.00	(24.63)	4,000
<b>3302 · Auction</b>	1,641.00	1,641.00	0.00	1,691.00	1,691.00	0.00	24,000
<b>3306 · Unplaza Art Fair</b>	0.00	0.00	0.00	0.00	0.00	0.00	0
<b>3307 · Music &amp; RE</b>	0.00	1,000.00	(1,000.00)	35.00	3,000.00	(2,965.00)	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>	0.00	416.67	(416.67)	0.00	1,250.00	(1,250.00)	5,000
<b>Total 3300 · Fundraising</b>	1,877.00	3,391.00	(1,514.00)	2,701.37	6,941.00	(4,239.63)	45,000
<b>3400 · Other Income</b>							
<b>3401 · Miscellaneous Income</b>	0.00	166.67	(166.67)	(30.00)	500.00	(530.00)	2,000
<b>3402 · Coffee &amp; Snacks</b>	34.18	145.83	(111.65)	157.95	437.50	(279.55)	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	12,571.00	12,571.00	0.00	50,287
<b>3406 · Endowment 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)	25.00	(40.08)	100
<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>	34.18	320.83	(286.65)	12,683.87	13,533.50	(849.63)	68,732
<b>Total 3000 · Income</b>	34,882.36	38,591.12	(3,708.76)	116,905.57	119,312.87	(2,407.30)	532,957

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

July through September 2017

TOTAL

	Sep 2017	Budget	\$ Over Budget	Jul - Sep 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	21,400.02	21,400.00	0.02	85,600
4112 · Minister Payroll Taxes	534.14	545.67	(11.53)	1,606.65	1,637.00	(30.35)	6,548
4113 · Minister Expenses	0.00	458.33	(458.33)	1,735.22	1,375.00	360.22	5,500
4115 · Minister Life & Disability	146.11	128.17	17.94	438.33	384.50	53.83	1,538
4118 · Minister Pension	713.34	713.33	0.01	2,140.02	2,140.00	0.02	8,560
<b>Total 4100 · Senior Minister</b>	<b>8,526.93</b>	<b>8,978.83</b>	<b>(451.90)</b>	<b>27,320.24</b>	<b>26,936.50</b>	<b>383.74</b>	<b>107,746</b>
<b>4300 · Ministerial Intern</b>							
4310 · Intern Salary	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0
4312 · Intern Payroll Tax	76.50	0.00	76.50	76.50	0.00	76.50	0
<b>Total 4300 · Ministerial Intern</b>	<b>1,076.50</b>	<b>0.00</b>	<b>1,076.50</b>	<b>1,076.50</b>	<b>0.00</b>	<b>1,076.50</b>	
<b>Total 4000 · Minister Expenses</b>	<b>9,603.43</b>	<b>8,978.83</b>	<b>624.60</b>	<b>28,396.74</b>	<b>26,936.50</b>	<b>1,460.24</b>	<b>107,746</b>
<b>5000 · Expenses</b>							
<b>5100 · Administration</b>							
5105 · Payroll & Banking Services	211.31	200.00	11.31	671.27	600.00	71.27	2,400
5110 · Copier	0.00	666.67	(666.67)	1,962.60	2,000.00	(37.40)	8,000
5111 · Office Phones	452.34	325.00	127.34	1,371.15	975.00	396.15	3,900
5112 · Postage	81.24	75.00	6.24	179.24	225.00	(45.76)	900
5113 · Office Supplies	905.48	350.00	555.48	1,189.60	1,050.00	139.60	4,200
5114 · Web Hosting, Calendar, Support	275.39	275.00	0.39	846.17	825.00	21.17	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	150.00	25.00	125.00	150.00	75.00	75.00	300
5123 · MidAmerica Region Dues	0.00	20.83	(20.83)	250.00	62.50	187.50	250
5124 · UUA Dues	250.00	83.33	166.67	250.00	250.00	0.00	1,000
5125 · Insurance - Property, Umbrella	4,289.75	4,289.75	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)	6,385.80	6,395.50	(9.70)	25,582
5128 · 150 Anniversary	382.84	0.00	382.84	382.84	0.00	382.84	4,200
5129 · Admin Payroll	8,999.46	6,011.50	2,987.96	21,051.60	18,034.50	3,017.10	72,138
<b>Total 5100 · Administration</b>	<b>18,126.41</b>	<b>14,453.92</b>	<b>3,672.49</b>	<b>43,269.77</b>	<b>39,072.00</b>	<b>4,197.77</b>	<b>146,170</b>
<b>5130 · Membership</b>							
5131 · Membership	0.00	83.33	(83.33)	0.00	250.00	(250.00)	1,000
5132 · Stewardship	0.00	66.67	(66.67)	0.00	200.00	(200.00)	800
5133 · Caring Connection	0.00	83.33	(83.33)	0.00	250.00	(250.00)	1,000
5134 · Child Care - Events	0.00	75.00	(75.00)	0.00	225.00	(225.00)	900
5139 · Membership Payroll	0.00	1,049.58	(1,049.58)	0.00	3,148.75	(3,148.75)	12,595
<b>Total 5130 · Membership</b>	<b>0.00</b>	<b>1,357.92</b>	<b>(1,357.92)</b>	<b>0.00</b>	<b>4,073.75</b>	<b>(4,073.75)</b>	<b>16,295</b>

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

July through September 2017

TOTAL

	Sep 2017	Budget	\$ Over Budget	Jul - Sep 2017	Budget	\$ Over Budget	Working Budget
<b>5150 · Facilities</b>							
5151 · Electric	1,656.62	1,250.00	406.62	5,746.44	3,750.00	1,996.44	15,000
5152 · Gas	51.45	333.33	(281.88)	148.79	1,000.00	(851.21)	4,000
5153 · Water	167.61	250.00	(82.39)	484.38	750.00	(265.62)	3,000
5154 · Security - Stanley/Southmorelan	1,008.42	225.00	783.42	1,358.42	675.00	683.42	2,700
5155 · Trash Removal	262.82	270.00	(7.18)	788.02	810.00	(21.98)	3,240
5156 · Coffee & Snacks	0.00	208.33	(208.33)	699.13	625.00	74.13	2,500
5157 · Building & Cleaning Supplies	146.90	500.00	(353.10)	1,373.87	1,500.00	(126.13)	6,000
5158 · Contract HVAC Maintenance	0.00	83.33	(83.33)	0.00	250.00	(250.00)	1,000
5159 · Building Maintenance	0.00	500.00	(500.00)	1,090.31	1,500.00	(409.69)	6,000
5160 · Grounds Maintenance	199.00	41.67	157.33	473.93	125.00	348.93	500
5161 · Snow Removal	0.00	116.67	(116.67)	0.00	350.00	(350.00)	1,400
5169 · Facilities Payroll	3,818.21	3,872.00	(53.79)	12,278.60	11,616.00	662.60	46,464
<b>Total 5150 · Facilities</b>	<b>7,311.03</b>	<b>7,650.33</b>	<b>(339.30)</b>	<b>24,441.89</b>	<b>22,951.00</b>	<b>1,490.89</b>	<b>91,804</b>
<b>5200 · Sunday Services</b>							
5201 · Forum/Odyssey/Documentary	250.00	250.00	0.00	250.00	750.00	(500.00)	3,000
5202 · Sunday Services	0.00	250.00	(250.00)	1,483.35	750.00	733.35	3,000
5203 · Sunday Services Payroll	1,150.54	1,285.83	(135.29)	3,399.25	3,857.50	(458.25)	15,430
<b>Total 5200 · Sunday Services</b>	<b>1,400.54</b>	<b>1,785.83</b>	<b>(385.29)</b>	<b>5,132.60</b>	<b>5,357.50</b>	<b>(224.90)</b>	<b>21,430</b>
<b>5210 · Religious Education</b>							
5211 · Religious Education	86.23	333.33	(247.10)	235.44	1,000.00	(764.56)	4,000
5212 · Religious Education Payroll	6,066.55	5,999.75	66.80	17,737.87	17,999.25	(261.38)	71,997
5213 · RE Minister's Professional Exp.	0.00	41.67	(41.67)	26.59	125.00	(98.41)	500
<b>Total 5210 · Religious Education</b>	<b>6,152.78</b>	<b>6,374.75</b>	<b>(221.97)</b>	<b>17,999.90</b>	<b>19,124.25</b>	<b>(1,124.35)</b>	<b>76,497</b>
<b>5240 · Music Program</b>							
5241 · Music Program	247.00	333.33	(86.33)	1,071.75	1,000.00	71.75	4,000
5242 · Music Program Payroll	4,792.36	4,572.92	219.44	12,456.22	13,718.75	(1,262.53)	54,875
<b>Total 5240 · Music Program</b>	<b>5,039.36</b>	<b>4,906.25</b>	<b>133.11</b>	<b>13,527.97</b>	<b>14,718.75</b>	<b>(1,190.78)</b>	<b>58,875</b>
<b>5400 · Social Responsibility</b>							
5401 · SRB	100.00	28.33	71.67	719.93	85.00	634.93	340
5402 · Social Justice Collection	0.00	3,539.12	(3,539.12)	1,017.55	4,817.87	(3,800.32)	8,200
5404 · Partner Church-Romania	0.00	0.00	0.00	0.00	0.00	0.00	1,350
5406 · reStart	93.29	166.67	(73.38)	206.23	500.00	(293.77)	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>193.29</b>	<b>3,734.12</b>	<b>(3,540.83)</b>	<b>1,943.71</b>	<b>5,402.87</b>	<b>(3,459.16)</b>	<b>14,140</b>
<b>Total 5000 · Expenses</b>	<b>38,223.41</b>	<b>40,263.12</b>	<b>(2,039.71)</b>	<b>106,315.84</b>	<b>110,700.12</b>	<b>(4,384.28)</b>	<b>425,211</b>
<b>Total Expense</b>	<b>47,826.84</b>	<b>49,241.95</b>	<b>(1,415.11)</b>	<b>134,712.58</b>	<b>137,636.62</b>	<b>(2,924.04)</b>	<b>532,957</b>
<b>Net Income</b>	<b>(12,944.48)</b>	<b>(10,650.83)</b>	<b>(2,293.65)</b>	<b>(17,807.01)</b>	<b>(18,323.75)</b>	<b>516.74</b>	<b>0</b>

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

	TOTAL						Working Budget
	Sep 2017	Budget	\$ Over Budget	Jul - Sep 2017	Budget	\$ Over Budget	
<b>Income</b>							
<b>9000 · Simpson House</b>							
<b>9300 · Income</b>							
<b>9301 · Event Rentals</b>	9,000.00	6,333.33	2,666.67	22,813.66	19,000.00	3,813.66	76,000.00
<b>9302 · Office Rentals</b>	1,713.18	600.00	1,113.18	3,026.36	1,800.00	1,226.36	7,200.00
<b>9303 · Linen Fees</b>	476.00	250.00	226.00	1,036.67	750.00	286.67	3,000.00
<b>Total 9300 · Income</b>	11,189.18	7,183.33	4,005.85	26,876.69	21,550.00	5,326.69	86,200.00
<b>Total 9000 · Simpson House</b>	11,189.18	7,183.33	4,005.85	26,876.69	21,550.00	5,326.69	86,200.00
<b>Total Income</b>	11,189.18	7,183.33	4,005.85	26,876.69	21,550.00	5,326.69	86,200.00
<b>Gross Profit</b>	11,189.18	7,183.33	4,005.85	26,876.69	21,550.00	5,326.69	86,200.00
<b>Expense</b>							
<b>9600 · Facilities Manager</b>							
<b>9601 · Manager's Commission</b>	846.40	1,266.67	(420.27)	4,394.00	3,800.00	594.00	15,200.00
<b>9602 · Manager's FICA</b>	51.81	92.00	(40.19)	355.68	276.00	79.68	1,104.00
<b>Total 9600 · Facilities Manager</b>	898.21	1,358.67	(460.46)	4,749.68	4,076.00	673.68	16,304.00
<b>9700 · SH - Facilities &amp; Admin</b>							
<b>9701 · SH-Electric</b>	591.86	666.67	(74.81)	2,270.70	2,000.00	270.70	8,000.00
<b>9702 · SH-Gas</b>	63.93	208.33	(144.40)	189.69	625.00	(435.31)	2,500.00
<b>9703 · SH-Trash Removal</b>	232.82	166.67	66.15	758.01	500.00	258.01	2,000.00
<b>9704 · SH-Water</b>	357.06	250.00	107.06	1,322.74	750.00	572.74	3,000.00
<b>9705 · Cleaning Supplies</b>	243.08	16.67	226.41	790.79	50.00	740.79	200.00
<b>9707 · Linens &amp; Event Supplies</b>	275.34	250.00	25.34	513.29	750.00	(236.71)	3,000.00
<b>9708 · Maintenance &amp; Repairs</b>	0.00	416.67	(416.67)	3,472.89	1,250.00	2,222.89	5,000.00
<b>9709 · Phones</b>	0.00	166.67	(166.67)	108.54	500.00	(391.46)	2,000.00
<b>9710 · Office Supplies</b>	0.00	8.33	(8.33)	0.00	25.00	(25.00)	100.00
<b>9711 · Advertising &amp; Printing</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<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>	1,764.09	2,150.00	(385.91)	9,426.65	4,300.00	5,126.65	63,120.00
<b>Total Expense</b>	2,662.30	3,508.67	(846.37)	14,176.33	7,017.33	7,159.00	79,424.00
<b>Net Income</b>	<b>8,526.88</b>	<b>3,674.67</b>	<b>4,852.21</b>	<b>12,700.36</b>	<b>7,349.33</b>	<b>5,351.03</b>	<b>6,776.00</b>