

First Unitarian Universalist Congregation of Ann Arbor  
 General Fund Budget Vs. Actual  
 Year 2017

	Annual Actual	Annual Budget
<b>Income</b>		
4010 · Pledge Related Income	874,289.29	916,280.00
4015 · Weekly Collection	58,308.53	47,970.00
5340 · Facilities Rental	31,900.00	30,200.00
5490 · Other Income	17,779.12	13,300.00
5600 · Fundraising Income	33,832.34	24,500.00
<b>Total Income</b>	<b>1,016,109.28</b>	<b>1,032,250.00</b>
<b>Expense</b>		
<b>Direct Program Expenses</b>		
W · Worship and Music	14,115.77	22,000.00
SG · Spiritual Growth and Development	7,710.35	7,750.00
SJ · Social Justice	2,489.87	4,000.00
CL · Community Life	12,619.12	14,000.00
CU · Culture	17,026.86	16,900.00
<b>Subtotal</b>	<b>53,961.97</b>	<b>64,650.00</b>
<b>Stewardship Expenses</b>		
B · Buildings	100,483.35	93,738.00
G · Grounds	24,786.49	29,250.00
O · Office Services	44,971.08	36,710.00
D · Debt & Mortgage	112,822.56	112,822.00
F · Finance	19,911.91	21,800.00
FR · Fundraising	5,967.93	2,250.00
Other Employee Related Expenses	34,063.43	42,133.00
<b>Subtotal</b>	<b>343,006.75</b>	<b>338,703.00</b>
<b>Personnel Expenses</b>		
Ministers	241,064.02	243,005.20
Music Staff	96,906.79	96,169.31
Spiritual Growth and Dev Staff	81,315.70	80,803.27
Other Program Staff	100,582.71	105,196.81
B&O · Building & Office Team	98,606.82	103,722.41
<b>Subtotal</b>	<b>618,476.04</b>	<b>628,897.00</b>
<b>Total Expense</b>	<b>1,015,444.76</b>	<b>1,032,250.00</b>
<b>Increase(Decrease) in Net Position Before Transfers &amp; Depreciation</b>	<b>664.52</b>	<b>0.00</b>
Transfers	90,221.45	
Depreciation	(269,433.84)	
<b>Increase(Decrease) in Net Position</b>	<b>(178,547.87)</b>	
<b>Net Position Beginning January 1, 2017</b>	<b>3,305,754.22</b>	
<b>Net Position December 31, 2017</b>	<b>3,127,206.35</b>	

Prepared by S. Khan

First Unitarian Universalist Congregation of Ann Arbor  
Balance Sheet  
As of December 31, 2017

ASSETS	Unrestricted	Temporarily Restricted	Permanently Restricted	December 31, 2017 Total
<b>Current Assets</b>				
<b>Cash</b>				
General Fund - UB&T Checking	160,071.80			160,071.80
Reserve Fund - UB&T Money Market	44,595.27	130,904.63		175,499.90
Reserve Fund - UB&T Checking		7,955.71		7,955.71
<b>Total Cash</b>	<b>204,667.07</b>	<b>138,860.34</b>	<b>0.00</b>	<b>343,527.41</b>
<b>Other Assets</b>				
Bettendorf IA Land	25,000.00			25,000.00
Security Deposit D Watkins Apt	2,987.50			2,987.50
<b>Other Assets</b>	<b>27,987.50</b>			<b>27,987.50</b>
<b>Long-Term Investments</b>				
21st Century Endowment Acct			252,728.64	252,728.64
Liberal Church Endowment Acct			107,168.99	107,168.99
Jackson Endowment Acct			6,039.42	6,039.42
Jackson Social Welfare Endow Acct			699,112.96	699,112.96
UUA Common Endowment			3,423.17	3,423.17
<b>Total Investments</b>	<b>0.00</b>	<b>0.00</b>	<b>1,068,473.18</b>	<b>1,068,473.18</b>
<b>Total Current Assets</b>	<b>232,654.57</b>	<b>138,860.34</b>	<b>1,068,473.18</b>	<b>1,439,988.09</b>
<b>Capital Assets</b>				
Land	348,669.66			348,669.66
Main Building	3,393,681.04			3,393,681.04
SGD Building	3,201,710.98			3,201,710.98
Capitalized Re-Finance Costs	16,085.30			16,085.30
Equipment and Furnishings	194,348.21			194,348.21
Depreciable Land Improvements	731,496.16			731,496.16
Building Improvements	63,596.34			63,596.34
Less: Accumulated Depreciation	(3,715,263.08)			(3,715,263.08)
<b>Total Capital Assets</b>	<b>4,234,324.61</b>			<b>4,234,324.61</b>
<b>TOTAL ASSETS</b>	<b>4,466,979.18</b>	<b>138,860.34</b>	<b>1,068,473.18</b>	<b>5,674,312.70</b>
<b>LIABILITIES &amp; NET POSITION</b>				
<b>Liabilities</b>				
Accounts Payable	14,279.38			14,279.38
Security Deposits from Renters	2,800.00			2,800.00
Land Disposal	5,000.00			5,000.00
Deferred Donation - 2018 Pledges	116,787.55			116,787.55
Deferred Donation - 2017 Pledges	40,044.28			40,044.28
<b>Total Current Liabilities</b>	<b>178,911.21</b>	<b>0.00</b>	<b>0.00</b>	<b>178,911.21</b>
<b>Long Term Liabilities</b>				
Loan/Mortgage - ONB	1,160,861.62			1,160,861.62
<b>Total Long Term Liabilities</b>	<b>1,160,861.62</b>	<b>0.00</b>	<b>0.00</b>	<b>1,160,861.62</b>
<b>Total Liabilities</b>	<b>1,339,772.83</b>	<b>0.00</b>	<b>0.00</b>	<b>1,339,772.83</b>
<b>Net Position</b>				
Net Investment in Capital Assets	3,073,462.99			3,073,462.99
Allison Dybdahl Fund		1,945.30		1,945.30
Alpha House/IHN Fund		1,600.39		1,600.39
Capital Projects Reserve Fund		20,973.30		20,973.30
Comprehensive Campaign Fund		885.00		885.00
Fair Trade Coffee Sales Fund		937.16		937.16
Family Camp Fund		4,370.93		4,370.93
Friday Night Activities Fund		500.99		500.99
Gelsenhalner Music Fund		10,720.96		10,720.96
Grocery Coupon/Scrip Fund		6,528.61		6,528.61
Habitat For Humanity Fund		1,704.11		1,704.11
Khasi Hills Student Sponsor Fund		6,494.48		6,494.48
Kinney Music Fund		4,415.91		4,415.91
Klein Lectureship Fund		3,521.31		3,521.31
Memorial Plaques Fund		578.83		578.83
Men's Council Fund		8,539.20		8,539.20
Ministers' Discretionary Fund		25,202.46		25,202.46
Partner Church Fund		1,071.16		1,071.16
QUUest Bookstore Fund		1,412.12		1,412.12
Sabbatical Fund		10,000.00		10,000.00
Sanctuary Flowers Fund		1,212.47		1,212.47
Shared & Special Collections Fund		688.48		688.48
SGD Fund		13,181.08		13,181.08
YRUU Fund		9,736.35		9,736.35
Women's Retreat Funds		2,639.74		2,639.74
21st Century Endowment Fund			252,728.64	252,728.64
Liberal Church Endowment Fund			107,168.99	107,168.99
Jackson Endowment Fund			6,039.42	6,039.42
Jackson Social Welfare Endow Fund			699,112.96	699,112.96
UUA Common Endowment Fund			3,423.17	3,423.17
Unrestricted	53,743.36			53,743.36
<b>Total Net Position</b>	<b>3,127,206.35</b>	<b>138,860.34</b>	<b>1,068,473.18</b>	<b>4,334,539.87</b>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>4,466,979.18</b>	<b>138,860.34</b>	<b>1,068,473.18</b>	<b>5,674,312.70</b>

First Unitarian Universalist Congregation of Ann Arbor

2018 Approved Budget

Income	Actual						Budget
	2012	2013	2014	2015	2016	2017	2018
Annual Campaign/Pledge-Related Inc	\$ 852,523	\$ 911,000	\$ 885,174	\$ 981,492	\$ 903,127	\$ 874,289	\$ 937,422
Sunday Collection	44,015	50,463	42,243	49,628	45,446	58,309	47,970
Facility Rental	27,988	30,458	27,786	35,802	25,333	31,900	35,600
Fundraising	69,951	96,977	43,350	12,003	14,164	33,832	24,500
Other Income	12,634	6,614	29,641	48,797	18,662	17,779	13,300
<b>TOTAL INCOME</b>	<b>\$ 1,007,111</b>	<b>\$ 1,095,511</b>	<b>\$ 1,028,194</b>	<b>\$ 1,127,722</b>	<b>\$ 1,006,731</b>	<b>\$ 1,016,109</b>	<b>\$ 1,058,792</b>
<b>Program Expenses</b>							
Worship & Music	\$ 7,159	\$ 8,149	\$ 17,897	\$ 20,702	\$ 26,267	\$ 14,116	\$ 18,594
Spiritual Growth & Development	14,837	9,451	15,645	9,818	9,576	7,710	7,750
Social Justice	1,786	1,544	1,264	2,447	2,302	2,490	4,000
Community Life	4,798	5,939	15,921	17,158	12,430	12,619	14,000
Culture	1,676	9,698	7,961	23,348	12,091	17,027	17,250
<b>Subtotal</b>	<b>\$ 30,256</b>	<b>\$ 34,781</b>	<b>\$ 58,688</b>	<b>\$ 73,472</b>	<b>\$ 62,667</b>	<b>\$ 53,962</b>	<b>\$ 61,594</b>
<b>Stewardship Expenses</b>							
Buildings	\$ 105,210	\$ 115,635	\$ 110,921	\$ 113,774	\$ 97,561	\$ 100,483	\$ 85,738
Land	21,863	19,348	27,321	27,732	30,594	24,786	26,250
Office Services	23,843	24,632	32,191	36,990	61,336	44,971	36,710
Debt & Mortgage Payments	147,260	120,376	70,402	109,529	98,905	112,823	112,822
Finance	19,594	23,086	29,268	21,910	19,951	19,912	21,467
Fundraising	8,698	9,030	11,784	1,161	690	5,968	2,250
Other Employee-Related Expenses	21,506	35,322	28,210	38,817	39,916	34,063	56,466
Transfer Out to Capital Projects Rese	2,727	15,000	-	99,958	45,000	-	-
<b>Subtotal</b>	<b>\$ 350,701</b>	<b>\$ 362,428</b>	<b>\$ 310,097</b>	<b>\$ 449,871</b>	<b>\$ 393,953</b>	<b>\$ 343,007</b>	<b>\$ 341,703</b>
<b>Employee Compensation &amp; Benefits</b>							
Ministers	\$ 255,135	\$ 253,375	\$ 259,399	\$ 260,981	\$ 260,204	\$ 241,064	\$ 242,957
Music Staff	43,256	43,152	71,231	91,685	94,504	\$ 96,907	\$ 105,613
SGD Staff	45,762	78,537	75,043	46,371	52,717	\$ 81,316	\$ 87,858
Other Program Staff	76,284	82,533	85,336	69,753	93,479	\$ 100,583	\$ 121,013
Building & Office Team	197,555	182,464	186,071	163,759	90,174	\$ 98,607	\$ 98,053
<b>Subtotal</b>	<b>\$ 617,992</b>	<b>\$ 640,061</b>	<b>\$ 677,080</b>	<b>\$ 632,549</b>	<b>\$ 591,078</b>	<b>\$ 618,476</b>	<b>\$ 655,494</b>
<b>TOTAL EXPENSES</b>	<b>\$ 998,949</b>	<b>\$ 1,037,270</b>	<b>\$ 1,045,865</b>	<b>\$ 1,155,893</b>	<b>\$ 1,047,698</b>	<b>\$ 1,015,445</b>	<b>\$ 1,058,792</b>
<b>OUT OF BALANCE</b>	<b>\$ 8,162</b>	<b>\$ 58,242</b>	<b>\$ (17,671)</b>	<b>\$ (28,171)</b>	<b>\$ (40,967)</b>	<b>\$ 665</b>	<b>\$ 0</b>