

First Unitarian Universalist Congregation of Ann Arbor
 General Fund Budget Vs. Actual
 Year to Date as of
 December 31, 2018

	2018 Actual	2018 Budget
Income		
4010 · Pledge Related Income	1,012,465.96	937,421.54
4015 · Weekly Collection	50,424.97	47,970.00
5340 · Facilities Rental	38,293.50	35,600.00
5490 · Other Income	19,454.70	13,300.00
5600 · Fundraising Income	38,751.37	24,500.00
Total Income	1,159,390.50	1,058,791.54
Expense		
Direct Program Expenses		
W · Worship and Music	24,411.85	18,594.00
SG · Spiritual Growth and Development	7,863.66	7,750.00
SJ · Social Justice	3,715.56	4,000.00
CL · Community Life	13,422.51	14,000.00
CU · Culture	15,101.05	17,250.00
Subtotal	64,514.63	61,594.00
Stewardship Expenses		
B · Buildings	87,666.66	82,738.00
G Grounds	41,142.20	29,250.00
O · Office Services	49,058.57	36,710.00
D · Debt & Mortgage	112,822.56	112,824.00
F · Finance	19,998.77	21,467.00
FR · Fundraising	5,921.90	2,250.00
Other Employee Related Expenses	55,251.44	56,464.30
Subtotal	371,862.10	341,703.30
Personnel Expenses		
Subtotal	722,801.58	655,494.24
Total Expense	1,159,178.31	1,058,791.54
Increase(Decrease) in Net Position Before Transfers & Depreciation	212.19	0.00
Transfers	57,013.34	
Depreciation	(269,433.84)	
Increase(Decrease) in Net Position	(212,208.31)	
Net Position Beginning January 1, 2018	3,127,206.35	
Net Position December 31, 2018	2,914,998.04	

Prepared by S. Khan

First Unitarian Universalist Congregation of Ann Arbor
General Operating Fund Budget Vs. Actual
December 2018

	Dec 18 Actual	Dec 18 Budget	2018 Actual	2018 Budget
Ordinary Income/Expense				
Income				
4010 · Pledge Related Income				
4040 · Continuing Canvass	0.00	3,000.00	0.00	21,000.00
4030 · Pledge Drive Receipts				
4030 · Pledge Drive Receipts - Other	73,634.24	80,000.00	808,163.13	759,589.45
Total 4030 · Pledge Drive Receipts	73,634.24	80,000.00	808,163.13	759,589.45
4060 · Using Prepaid Pledges in Gen Fd	16,400.00	0.00	204,302.83	156,832.09
Total 4010 · Pledge Related Income	90,034.24	83,000.00	1,012,465.96	937,421.54
4015 · Weekly Collection				
4016 · Cash	3,334.30	2,500.00	29,575.50	24,150.00
4017 · Checks	2,329.00	3,470.00	20,849.47	23,820.00
Total 4015 · Weekly Collection	5,663.30	5,970.00	50,424.97	47,970.00
5340 · Facilities Rental				
5341 · Long-Term Rentals	2,650.00	5,200.00	28,476.00	25,600.00
5342 · Short-Term Rentals	2,775.00	250.00	9,817.50	10,000.00
Total 5340 · Facilities Rental	5,425.00	5,450.00	38,293.50	35,600.00
5490 · Other Income				
5310 · Interest Income	8.95	105.00	105.34	1,300.00
5561 · Memory and Tribute Gifts	0.00	170.00	3,580.00	2,000.00
5454 · Social Hour Income- Unrestricted	1,057.56	730.00	11,141.76	8,000.00
5440 · T Shirt Sales- Non 150th	0.00		189.00	
5492 · Miscellaneous Income	1,752.78	250.00	4,438.60	2,000.00
Total 5490 · Other Income	2,819.29	1,255.00	19,454.70	13,300.00
5600 · Fundraising Income				
5604 · Bookstor Fnd Donates to Gen Fnd	0.00	500.00	0.00	2,000.00
5605 · Grocery Scrip/Amazon UNRESTRICT	693.37	1,750.00	7,186.80	7,000.00
5443 · Bridge Mix	0.00	0.00	500.00	500.00
5606 · Auction - Goods & Services	0.00	0.00	29,064.57	10,000.00
5603 · Coffee Income UNRESTRICTED	0.00	1,250.00	2,000.00	5,000.00
Total 5600 · Fundraising Income	693.37	3,500.00	38,751.37	24,500.00
Total Income	104,635.20	99,175.00	1,159,390.50	1,058,791.54

First Unitarian Universalist Congregation of Ann Arbor
General Operating Fund Budget Vs. Actual
December 2018

	Dec 18 Actual	Dec 18 Budget	2018 Actual	2018 Budget
Expense				
W · Worship and Music				
8113 · Consult/Speaker - Worship	0.00	0.00	882.47	2,500.00
8111 · Worship Supplies	555.97	180.00	2,904.49	1,330.00
8129 · Refreshments - Music	0.00	250.00	250.07	500.00
8175 · Childcare	0.00	500.00	0.00	500.00
8149 · Conference/Workshop- Music	0.00	0.00	4,355.94	949.00
7010 · Guest Performers	700.00	250.00	8,009.00	2,000.00
8119 · Copy/Print - Music	0.00	0.00	0.00	100.00
8152 · Equipment - Music	703.68	125.00	1,893.66	1,500.00
8176 · Organ Dues/Fees	0.00	0.00	0.00	500.00
8022 · Piano Maintenance	330.00	275.00	1,870.00	2,975.00
8023 · Promotional - Music	0.00	0.00	0.00	500.00
8112 · Music Supplies	372.40	2,000.00	4,246.22	5,240.00
Total W · Worship and Music	2,662.05	3,580.00	24,411.85	18,594.00
SG · Spiritual Growth and Development				
8427 · Adult SGD				
8430 · Supplies - Adult SGD	0.00	100.00	39.99	400.00
Total 8427 · Adult SGD	0.00	100.00	39.99	400.00
8426 · Child & Nursery Care	0.00	0.00	0.00	1,000.00
8031 · Children's Ministry Team				
8432 · Supplies - Children Min	42.61	0.00	42.61	200.00
Total 8031 · Children's Ministry Team	42.61	0.00	42.61	200.00
8075 · Coming of Age				
8435 · Supplies - CoA	0.00	150.00	1,159.83	1,800.00
Total 8075 · Coming of Age	0.00	150.00	1,159.83	1,800.00
8037 · Our Whole Lives				
8436 · Refreshments - OWL	0.00		87.87	
8037 · Our Whole Lives - Other	280.00	100.00	1,857.34	1,200.00
Total 8037 · Our Whole Lives	280.00	100.00	1,945.21	1,200.00
8070 · YRUU				
8447 · Supplies - YRUU	90.37	150.00	778.34	1,350.00

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Total 8070 · YRUU	90.37	150.00	778.34	1,350.00
8038 · SGD Supplies	225.31	200.00	3,897.68	1,800.00
Total SG · Spiritual Growth and Development	638.29	700.00	7,863.66	7,750.00
SJ · Social Justice				
8632 · Conf/Workshop Reg	0.00		739.67	
8425 · Supplies - SJ	41.85	500.00	1,045.89	2,000.00
8423 · External Grants - SJ	0.00	500.00	1,950.00	2,000.00
SJ · Social Justice - Other	0.00		-20.00	
Total SJ · Social Justice	41.85	1,000.00	3,715.56	4,000.00
CL · Community Life				
8676 · Assessibility				
8059 · Cater/Food/Refresh- Access	0.00	150.00	0.00	600.00
Total 8676 · Assessibility	0.00	150.00	0.00	600.00
81822 · Chalice Circles				
81822 · Chalice Circles - Other	0.00	0.00	0.00	100.00
Total 81822 · Chalice Circles	0.00	0.00	0.00	100.00
81833 · Hospitality Ministry				
8183 · Supplies - HIM	13.77	100.00	1,056.33	1,200.00
8727 · Refreshments - H	0.00		86.44	
8729 · Promotion - H	0.00		746.00	
Total 81833 · Hospitality Ministry	13.77	100.00	1,888.77	1,200.00
81844 · Interweave				
81844 · Interweave - Other	16.65	900.00	16.65	2,700.00
Total 81844 · Interweave	16.65	900.00	16.65	2,700.00
81855 · Multi Generational				
8185 · Supplies - MG	0.00	50.00	0.00	150.00
81855 · Multi Generational - Other	0.00		151.76	
Total 81855 · Multi Generational	0.00	50.00	151.76	150.00
81800 · Pastoral Care				
8180 · Supplies - PC	0.00	70.00	28.40	840.00
Total 81800 · Pastoral Care	0.00	70.00	28.40	840.00
81200 · Social Hour Exp				

**First Unitarian Universalist Congregation of Ann Arbor
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December 2018**

	<u>Dec 18 Actual</u>	<u>Dec 18 Budget</u>	<u>2018 Actual</u>	<u>2018 Budget</u>
8120 · Supplies - SH	95.78	90.00	298.39	410.00
8736 · Refreshments - SH	1,035.18	730.00	11,038.52	8,000.00
Total 81200 · Social Hour Exp	1,130.96	820.00	11,336.91	8,410.00
Total CL · Community Life	1,161.38	2,090.00	13,422.51	14,000.00
CU · Culture				
8773 · Reflective Conversations	0.00	50.00	0.00	200.00
8772 · Supplies	0.00	50.00	0.00	200.00
Total 8773 · Reflective Conversations				
86700 · Board of Trustees	279.50	0.00	993.49	500.00
8670 · Supplies - Board	279.50	0.00	993.49	500.00
Total 86700 · Board of Trustees				
8674 · Denominational Connections	-2,000.00	0.00	0.00	2,000.00
8530 · MidAmerica Regional Dues	2,000.00	0.00	11,000.00	9,000.00
8531 · UUA Annual Program Fund	0.00	0.00	11,000.00	11,000.00
Total 8674 · Denominational Connections				
8692 · Leadership Development	0.00	200.00	131.51	850.00
8695 · Copy/Print - Ldr	0.00	0.00	17.55	
8692 · Leadership Development - Other	0.00	200.00	149.06	850.00
Total 8692 · Leadership Development				
6820 · Interfaith Round Table	0.00	100.00		
8638 · Transylvania Partner Church	0.00	0.00	88.50	50.00
8768 · Postage/Ship	0.00	0.00	270.00	150.00
8683 · Dues/Fees - TP	0.00	0.00	1,000.00	1,000.00
8687 · Salary Supplement - TP	0.00	0.00	0.00	2,000.00
8688 · Pilgrimage	0.00	0.00	1,500.00	1,500.00
8691 · Youth Scholarship - TP	0.00	0.00	2,858.50	4,700.00
Total 8638 · Transylvania Partner Church	0.00	0.00	2,858.50	4,700.00
Total CU · Culture	279.50	250.00	15,101.05	17,250.00
B · Buildings				
8522 · Commercial & Liab Insurance	0.00	0.00	9,513.00	12,000.00
8650 · Fees and Taxes	27.96	0.00	610.96	250.00
8456 · Misc Maintenance - Bldg	248.26	300.00	14,095.54	4,406.00

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8544 · Trash & Recycling	176.99	170.00	2,046.82	2,000.00
8240 · Custodial Service	0.00	1,685.00	8,800.00	20,000.00
8545 · Fire System Monitoring	-1,305.00	50.00	153.94	1,700.00
8267 · Elevator Maintenance	186.00	0.00	744.00	1,000.00
8265 · HVAC Maintenance	-4,693.80	2,620.00	15,659.34	10,480.00
8469 · Pest Control	0.00	0.00	445.00	510.00
8116 · Supplies - Cleaning & Maint	791.46	400.00	5,325.18	4,200.00
8118 · Supplies - Kitchens	0.00	25.00	857.00	300.00
8232 · Electricity	5,711.07	1,300.00	19,861.01	18,250.00
8231 · Gas	715.22	1,000.00	9,554.87	7,642.00
Total B · Buildings	1,858.16	7,550.00	87,666.66	82,738.00
Gr · Grounds				
8223 · Sewer/Water Maintenance	602.11	2,000.00	6,522.35	3,000.00
8458 · Snow Plowing	9,160.00	1,840.00	16,090.00	8,200.00
8459 · Trails Maint	0.00	0.00	300.00	1,000.00
8460 · Miscellaneous - Grounds	0.00	0.00	0.00	2,500.00
8269 · Landscape & Lawn Care	0.00	280.00	18,045.57	14,050.00
8468 · Supplies - Grounds	0.00	0.00	184.28	500.00
Total Gr · Grounds	9,762.11	4,120.00	41,142.20	29,250.00
O · Office Services				
8561 · ACS Database Support	100.25	125.00	1,577.22	1,500.00
8264 · Computer Maintenance & Repair	0.00	2,000.00	8,400.74	8,000.00
8471 · Computer Purchase	0.00		4,745.00	
8172 · Copying/Printing Expenses	3,579.96	450.00	6,610.54	5,400.00
8262 · Office Equipment Lease	415.00	415.00	4,980.00	4,980.00
8720 · Furniture - Office	0.00	25.00	3,462.54	300.00
8140 · Postage	404.45	150.00	2,522.89	2,000.00
8110 · Office Supplies	215.07	500.00	3,682.23	3,000.00
8131 · Telephone	1,170.33	4,500.00	7,581.05	4,500.00
8132 · Wireless Internet Service	0.00	530.00	4,931.58	6,360.00
8168 · Website Constant Contact Usage	0.00	0.00	564.78	490.00
8470 · Website - UUJISM Usage	0.00	0.00	0.00	180.00

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Total O · Office Services	5,885.06	8,695.00	49,058.57	36,710.00
D · Debt & Mortgage				
8250 · Monthly Mortgage Payment	9,401.88	9,402.00	112,822.56	112,824.00
Total D · Debt & Mortgage	9,401.88	9,402.00	112,822.56	112,824.00
F · Finance				
8678 · Bank & Merchant Service Fees	522.59	715.00	6,802.27	8,267.00
7520 · Bookkeeping Service	1,098.00	1,100.00	13,196.50	13,200.00
Total F · Finance	1,620.59	1,815.00	19,998.77	21,467.00
FR · Fundraising				
8511 · Annual Pledge Drive				
8787 · Sunderland Society	0.00	150.00	46.09	1,000.00
8883 · Copy/Print	0.00	0.00	0.00	750.00
8473 · Postage - AP	45.00	0.00	45.00	500.00
8511 · Annual Pledge Drive - Other	460.00		460.00	
Total 8511 · Annual Pledge Drive	505.00	150.00	551.09	2,250.00
8680 · Goods & Services Auction				
8680 · Goods & Services Auction - Other	0.00	0.00	5,370.81	0.00
Total 8680 · Goods & Services Auction	0.00	0.00	5,370.81	0.00
Total FR · Fundraising	505.00	150.00	5,921.90	2,250.00
Total Other Employee Related Expenses	8,187.52	3,103.69	55,251.44	56,464.30
Total Personnel Expense	62,510.30	55,773.04	722,801.58	655,494.24
Total Expense	104,513.69	98,228.73	1,159,178.31	1,058,791.54
Net Ordinary Income	121.51	946.27	212.19	0.00

First Unitarian Universalist Congregation of Ann Arbor
Balance Sheet
As of December 31, 2018

ASSETS	Unrestricted	Temporarily Restricted	Permanently Restricted	December 31, 2018 Total
Current Assets				
Cash				
General Fund - UB&T Checking	116,607.28			116,607.28
Reserve Fund - UB&T Money Market	38,796.49	136,808.75		175,605.24
Reserve Fund - UB&T Checking		9,976.01		9,976.01
Total Cash	155,403.77	146,784.76	0.00	302,188.53
Other Assets				
Prepaid Expenses	0.00			0.00
Total Other Assets	0.00			0.00
Long-Term Investments				
21st Century Endowment Acct			240,632.33	240,632.33
Liberal Church Endowment Acct			94,201.06	94,201.06
Jackson Endowment Acct			6,200.70	6,200.70
Jackson Social Welfare Endow Acct			638,899.54	638,899.54
UUA Common Endowment			3,423.17	3,423.17
Total Investments	0.00	0.00	983,356.80	983,356.80
Total Current Assets	155,403.77	146,784.76	983,356.80	1,285,545.33
Capital Assets				
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	(3,984,696.92)			(3,984,696.92)
Total Capital Assets	3,964,890.77			3,964,890.77
TOTAL ASSETS	4,120,294.54	146,784.76	983,356.80	5,250,436.10
LIABILITIES & NET POSITION				
Liabilities				
Security Deposits from Renters	2,800.00			2,800.00
Deferred Donation - IA Land Proceeds	5,000.00			5,000.00
Deferred Donation - Prepaid Pledges 2019	113,648.22			113,648.22
Total Current Liabilities	121,448.22	0.00	0.00	121,448.22
Long Term Liabilities				
Loan/Mortgage - ONB	1,083,848.28			1,083,848.28
Total Long Term Liabilities	1,083,848.28	0.00	0.00	1,083,848.28
Total Liabilities	1,205,296.50	0.00	0.00	1,205,296.50
Net Position				
Net Investment in Capital Assets	2,881,042.49			2,881,042.49
Allison Dybdahl Fund		1,945.30		1,945.30
Alpha House/IHN Fund		2,814.06		2,814.06
Border Trips Fund		4,900.00		4,900.00
Capital Projects Reserve Fund		24,411.26		24,411.26
Comprehensive Campaign Fund		50.00		50.00
DACA Scholarship Fund		984.89		984.89
Fair Trade Coffee Sales Fund		1,895.87		1,895.87
Family Camp Fund		4,370.93		4,370.93
Friday Night Activities Fund		(478.03)		(478.03)
Geisenhainer Music Fund		11,030.96		11,030.96
Grocery Coupon/Scrip Fund		7,130.26		7,130.26
Habitat For Humanity Fund		3,174.15		3,174.15
Khasi Hills Student Sponsor Fund		9,161.23		9,161.23
Kinney Music Fund		4,415.91		4,415.91
Klein Lectureship Fund		3,521.31		3,521.31
Memorial Plaques Fund		473.83		473.83
Men's Council Fund		9,527.40		9,527.40
Ministers' Discretionary Fund		27,415.53		27,415.53
Partner Church Fund		1,111.16		1,111.16
QUest Bookstore Fund		2,345.05		2,345.05
Sabbatical Fund		10,000.00		10,000.00
Sanctuary Flowers Fund		962.47		962.47
Shared & Special Collections Fund		0.00		0.00
SGD Fund		1,294.10		1,294.10
YRUU Fund		6,235.39		6,235.39
Sanctuary Congregation Fund		(470.10)		(470.10)
Womyn's Council Funds		4,761.83		4,761.83
Wind/Solar Fund		3,800.00		3,800.00
21st Century Endowment Fund			240,632.33	240,632.33
Liberal Church Endowment Fund			94,201.06	94,201.06
Jackson Endowment Fund			6,200.70	6,200.70
Jackson Social Welfare Endow Fund			638,899.54	638,899.54
UUA Common Endowment Fund			3,423.17	3,423.17
Unrestricted	33,955.55			33,955.55
Total Net Position	2,914,998.04	146,784.76	983,356.80	4,045,139.60
TOTAL LIABILITIES AND NET POSITION	4,120,294.54	146,784.76	983,356.80	5,250,436.10