

First Unitarian Universalist Congregation of Ann Arbor
 General Fund Budget Vs. Actual
 Year to Date as of
 December 31, 2019

	2019 Actual	2019 Budget
Income		
4010 - Pledge Related Income	1,012,154.99	992,833.00
4015 - Weekly Collection	53,879.12	55,615.00
5340 - Facilities Rental	44,118.80	41,700.00
5490 - Other Income	16,334.20	13,300.00
5600 - Fundraising Income	42,588.18	39,500.00
Total Income	1,169,075.29	1,142,948.00
Expense		
Direct Program Expenses		
W - Worship and Music	23,172.20	18,594.00
SG - Spiritual Growth and Development	9,953.38	7,750.00
SJ - Social Justice	1,804.48	4,000.00
CL - Community Life	14,869.86	14,000.00
CU - Culture	14,095.38	17,250.00
Subtotal	63,895.30	61,594.00
Stewardship Expenses		
B - Buildings	68,160.65	74,818.00
G - Grounds	27,139.26	29,250.00
O - Office Services	43,154.49	39,550.00
D - Debt & Mortgage	112,822.56	112,824.00
F - Finance	21,709.85	21,427.00
FR - Fundraising	6,402.53	2,250.00
Other Employee Related Expenses	48,969.13	42,679.07
Subtotal	328,358.47	322,798.07
Personnel Expenses		
Subtotal	776,546.00	758,555.93
Total Expense	1,168,799.77	1,142,948.00
Increase(Decrease) in Net Position Before Transfers & Depreciation	275.52	0.00

Memo:

Transfers	78,844.60
Depreciation	(269,433.84)
Increase(Decrease) in Net Position	(190,313.72)
Net Position Beginning January 1, 2019	2,914,998.04
Net Position December 31, 2019	2,724,684.32

Prepared by S. Khan

First Unitarian Universalist Congregation of Ann Arbor
Year to Date Statement of Activities as of
December 31, 2019

	Unrestricted	Temporarily Restricted	Permanently Restricted	December 31, 2019
Income				
Pledge Related Income	1,012,154.99			1,012,154.99
Weekly Collection	53,879.12			53,879.12
Rentals	44,118.80			44,118.80
Fundraising	42,588.18	80,735.21		123,323.39
Other Income	16,334.20	200,091.56	189,036.94	405,462.70
TOTAL INCOME	1,169,075.29	280,826.77	189,036.94	1,638,939.00
Direct Program Expenses				
Worship & Music	23,172.20	2,620.00		25,792.20
Spiritual Growth & Development	9,953.38	13,612.80		23,566.18
Social Justice	1,804.48	93,089.92	29,500.00	124,394.40
Community	14,869.86	46,179.27		61,049.13
Culture	14,095.38	10,838.00		24,933.38
TOTAL PROGRAM	63,895.30	166,339.99	29,500.00	259,735.29
Stewardship Expenses				
Buildings	68,160.65	4,446.00		72,606.65
Grounds	27,139.26			27,139.26
Office	43,154.49			43,154.49
Debt & Mortgage	112,822.56	1,920.00		114,742.56
Finance	21,709.85			21,709.85
Capital Projects		30,159.41	19,350.00	49,509.41
Fundraising	6,402.53	60,724.33		67,126.86
Other Personnel Expenses	48,969.13	2,814.09		51,783.22
TOTAL STEWARDSHIP	328,358.47	100,063.83	19,350.00	447,772.30
Personnel Expenses				
TOTAL PERSONNEL	776,546.00	0.00	0.00	776,546.00
TOTAL EXPENSES	1,168,799.77	266,403.82	48,850.00	1,484,053.59
Increase(Decrease) in Net Position Before Transfers & Depreciation	275.52	14,422.95	140,186.94	154,885.41
Transfers	78,844.60			78,844.60
Depreciation	(269,433.84)			(269,433.84)
Increase(Decrease) in Net Position	(190,313.72)	14,422.95	140,186.94	(35,703.83)
Net Position Beginning January 1, 2019	2,914,998.04	146,784.76	983,356.80	4,045,139.60
Net Position December 31, 2019	2,724,684.32	161,207.71	1,123,543.74	4,009,435.77

Prepared by S. Khan

First Unitarian Universalist Congregation of Ann Arbor
Balance Sheet
As of December 31, 2019

ASSETS	Unrestricted	Temporarily Restricted	Permanently Restricted	December 31, 2019 Total
Current Assets				
Cash				
General Fund - UB&T Checking	160,121.24			160,121.24
Reserve Fund - UB&T Money Market	28,510.55	147,200.06		175,710.61
Reserve Fund - Sanctuary		100.00		100.00
Reserve Fund - UB&T Checking		8,907.65		8,907.65
Sanctuary Bonds		5,000.00		5,000.00
Prepaid Expenses	4,787.61			4,787.61
Total Current Assets	193,419.40	161,207.71	0.00	354,627.11
Long-Term Investments				
21st Century Endowment Acct			290,329.08	290,329.08
Liberal Church Endowment Acct			100,290.91	100,290.91
Jackson Endowment Acct			26.14	26.14
Jackson Social Welfare Endow Acct			728,593.72	728,593.72
UUA Common Endowment			4,303.89	4,303.89
Total Investments	0.00	0.00	1,123,543.74	1,123,543.74
Total Current Assets	193,419.40	161,207.71	1,123,543.74	1,478,170.85
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	(4,254,130.76)			(4,254,130.76)
Total Capital Assets	3,695,456.93			3,695,456.93
TOTAL ASSETS	3,888,876.33	161,207.71	1,123,543.74	5,173,627.78
LIABILITIES & NET POSITION				
Liabilities				
Accrued Payables	0.00			0.00
Security Deposits from Renters	2,800.00			2,800.00
Deferred Donation - IA Land Proceeds	3,000.00			3,000.00
Deferred Donation - Prepaid Pledges 2020	148,388.33			148,388.33
Total Current Liabilities	154,188.33	0.00	0.00	154,188.33
Long Term Liabilities				
Loan/Mortgage - ONB	1,010,003.68			1,010,003.68
Total Long Term Liabilities	1,010,003.68	0.00	0.00	1,010,003.68
Total Liabilities	1,164,192.01	0.00	0.00	1,164,192.01
Net Position				
Net Investment in Capital Assets	2,685,453.25			2,685,453.25
Allison Dybdahl Fund		1,945.30		1,945.30
Alpha House/IHN Fund		2,756.44		2,756.44
Capital Projects Reserve Fund		18,347.13		18,347.13
Comprehensive Campaign Fund		665.66		665.66
DACA Scholarship Fund		599.89		599.89
Fair Trade Coffee Sales Fund		1,905.56		1,905.56
Family Camp Fund		4,370.93		4,370.93
Friday Night Activities Fund		(1,202.33)		(1,202.33)
Geisenhainer Music Fund		9,366.96		9,366.96
Grocery Coupon/Scrip Fund		9,387.06		9,387.06
Habitat For Humanity Fund		1,998.06		1,998.06
Handbell Concert Fund		(50.00)		(50.00)
Khasi Hills Student Sponsor Fund		9,574.48		9,574.48
Kinney Music Fund		4,415.91		4,415.91
Klein Lectureship Fund		3,521.31		3,521.31
Memorial Plaques Fund		608.83		608.83
Men's Council Fund		8,445.16		8,445.16
Ministers' Discretionary Fund		25,595.99		25,595.99
Partner Church Fund		1,231.80		1,231.80
QUUest Bookstore Fund		2,567.36		2,567.36
Sabbatical Fund		10,000.00		10,000.00
Sanctuary Flowers Fund		1,927.47		1,927.47
Shared & Special Collections Fund		353.63		353.63
SGD Fund		744.10		744.10
YRUU Fund		8,360.39		8,360.39
Sanctuary Congregation Fund		27,694.22		27,694.22
Womyn's Council Funds		1,422.40		1,422.40
Wind/Solar Fund		4,654.00		4,654.00
21st Century Endowment Fund			290,329.08	290,329.08
Liberal Church Endowment Fund			100,290.91	100,290.91
Jackson Endowment Fund			26.14	26.14
Jackson Social Welfare Endow Fund			728,593.72	728,593.72
UUA Common Endowment Fund			4,303.89	4,303.89
Unrestricted	39,231.07			39,231.07
Total Net Position	2,724,684.32	161,207.71	1,123,543.74	4,009,435.77
TOTAL LIABILITIES AND NET POSITION	3,888,876.33	161,207.71	1,123,543.74	5,173,627.78

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

December 2019

	<u>Dec 19 Actual</u>	<u>Dec 19 Budget</u>	<u>2019 Actual</u>	<u>2019 Budget</u>
Ordinary Income/Expense				
Income				
4010 · Pledge Related Income				
4030 · Pledge Drive Receipts	103,966.81	100,000.00	896,506.77	971,833.00
4040 · Continuing Canvass	0.00	3,000.00	0.00	21,000.00
4060 · Using Prepaid Pledges in Gen Fd	0.00		115,648.22	
Total 4010 · Pledge Related Income	<u>103,966.81</u>	<u>103,000.00</u>	<u>1,012,154.99</u>	<u>992,833.00</u>
4015 · Weekly Collection				
4016 · Cash	2,158.02	2,900.00	29,130.28	29,295.00
4017 · Checks	3,300.00	3,770.00	24,748.84	26,320.00
Total 4015 · Weekly Collection	<u>5,458.02</u>	<u>6,670.00</u>	<u>53,879.12</u>	<u>55,615.00</u>
5340 · Facilities Rental				
5341 · Long-Term Rentals	2,300.00	5,440.00	32,808.80	31,700.00
5342 · Short-Term Rentals	475.00	250.00	11,310.00	10,000.00
Total 5340 · Facilities Rental	<u>2,775.00</u>	<u>5,690.00</u>	<u>44,118.80</u>	<u>41,700.00</u>
5490 · Other Income				
5310 · Interest Income	8.95	105.00	105.37	1,300.00
5440 · T Shirt Sales- Non 150th	0.00		41.61	
5454 · Social Hour Income- Unrestrictd	871.85	730.00	10,171.31	8,000.00
5492 · Miscellaneous Income	454.00	250.00	2,160.91	2,000.00
5561 · Memory and Tribute Gifts	25.00	170.00	3,855.00	2,000.00
Total 5490 · Other Income	<u>1,359.80</u>	<u>1,255.00</u>	<u>16,334.20</u>	<u>13,300.00</u>
5600 · Fundraising Income				
5443 · Bridge Mix	0.00	0.00	380.00	500.00
5603 · Coffee Income UNRESTRICTED	1,000.00	1,250.00	2,000.00	5,000.00
5604 · Bookstor Fnd Donates to Gen Fnd	0.00	500.00	1,000.00	2,000.00
5605 · Grocery Scrip/Amazon UNRESTRICT	420.99	1,750.00	8,432.76	7,000.00
5606 · Auction - Goods & Services	0.00	0.00	30,775.42	25,000.00
Total 5600 · Fundraising Income	<u>1,420.99</u>	<u>3,500.00</u>	<u>42,588.18</u>	<u>39,500.00</u>
Total Income	<u>114,980.62</u>	<u>120,115.00</u>	<u>1,169,075.29</u>	<u>1,142,948.00</u>

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

December 2019

	<u>Dec 19 Actual</u>	<u>Dec 19 Budget</u>	<u>2019 Actual</u>	<u>2019 Budget</u>
Expense				
62b - Program Expenses				
W - Worship and Music				
7010 - Guest Performers	700.00	250.00	7,773.27	2,000.00
8022 - Piano Maintenance	0.00	275.00	880.00	2,975.00
8023 - Promotional - Music	0.00	0.00	0.00	500.00
8111 - Worship Supplies	1,150.34	180.00	4,057.01	1,330.00
8112 - Music Supplies	0.00	2,000.00	517.35	5,240.00
8113 - Consult/Speaker - Worship	0.00	0.00	3,893.74	2,500.00
8119 - Copy/Print - Music	0.00	0.00	0.00	100.00
8129 - Refreshments - Music	0.00	250.00	120.85	500.00
8149 - Conference/Workshop- Music	0.00	0.00	3,715.59	949.00
8152 - Equipment - Music	0.00	125.00	1,514.39	1,500.00
8175 - Childcare	0.00	500.00	0.00	500.00
8176 - Organ Dues/Fees	700.00	0.00	700.00	500.00
Total W - Worship and Music	2,550.34	3,580.00	23,172.20	18,594.00
SG - Spiritual Growth and Developmen				
8031 - Children's Ministry Team				
8432 - Supplies - Children Min	0.00	0.00	201.51	200.00
Total 8031 - Children's Ministry Team	0.00	0.00	201.51	200.00
8037 - Our Whole Lives				
8063 - Training - OWL	0.00		280.00	
8037 - Our Whole Lives - Other	52.20	100.00	2,317.25	1,200.00
Total 8037 - Our Whole Lives	52.20	100.00	2,597.25	1,200.00
8038 - SGD Supplies	284.65	200.00	4,200.83	1,800.00
8070 - YRUU				
8447 - Supplies - YRUU	96.02	150.00	1,125.84	1,350.00
Total 8070 - YRUU	96.02	150.00	1,125.84	1,350.00
8075 - Coming of Age				
8435 - Supplies - CoA	0.00	150.00	1,409.28	1,800.00
Total 8075 - Coming of Age	0.00	150.00	1,409.28	1,800.00
8426 - Child & Nursery Care	0.00	0.00	93.29	1,000.00

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

December 2019

	<u>Dec 19 Actual</u>	<u>Dec 19 Budget</u>	<u>2019 Actual</u>	<u>2019 Budget</u>
8427 · Adult SGD				
8430 · Supplies - Adult SGD	0.00	100.00	30.68	400.00
8427 · Adult SGD - Other	0.00		294.70	
Total 8427 · Adult SGD	<u>0.00</u>	<u>100.00</u>	<u>325.38</u>	<u>400.00</u>
Total SG · Spiritual Growth and Developmen	432.87	700.00	9,953.38	7,750.00
SJ · Social Justice				
8423 · External Grants - SJ	350.00	500.00	575.00	2,000.00
8425 · Social Justice Supplies	353.95	500.00	1,229.48	2,000.00
Total SJ · Social Justice	<u>703.95</u>	<u>1,000.00</u>	<u>1,804.48</u>	<u>4,000.00</u>
CL · Community Life				
81200 · Social Hour Exp				
8120 · Social Hour Supplies	0.00	90.00	209.67	410.00
8736 · Refreshments - SH	1,661.16	730.00	12,704.04	8,000.00
Total 81200 · Social Hour Exp	<u>1,661.16</u>	<u>820.00</u>	<u>12,913.71</u>	<u>8,410.00</u>
81800 · Pastoral Care				
8180 · Pastoral Care Supplies	0.00		93.77	
81800 · Pastoral Care - Other	0.00	70.00	0.00	840.00
Total 81800 · Pastoral Care	<u>0.00</u>	<u>70.00</u>	<u>93.77</u>	<u>840.00</u>
81822 · Chalice Circles	0.00	0.00	0.00	100.00
81833 · Hospitality Ministry				
8183 · Supplies - HM	32.15		784.50	
8729 · Promotion - H	0.00		792.00	
81833 · Hospitality Ministry - Other	0.00	100.00	35.95	1,200.00
Total 81833 · Hospitality Ministry	<u>32.15</u>	<u>100.00</u>	<u>1,612.45</u>	<u>1,200.00</u>
81844 · Interweave	0.00	900.00	0.00	2,700.00
81855 · Multi Generational	0.00	50.00	249.93	150.00
8676 · Assessibility				
8059 · Cater/Food/Refresh- Access	0.00	150.00	0.00	600.00
Total 8676 · Assessibility	<u>0.00</u>	<u>150.00</u>	<u>0.00</u>	<u>600.00</u>
Total CL · Community Life	<u>1,693.31</u>	<u>2,090.00</u>	<u>14,869.86</u>	<u>14,000.00</u>
CU · Culture				
86700 · Board of Trustees				

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

December 2019

	<u>Dec 19 Actual</u>	<u>Dec 19 Budget</u>	<u>2019 Actual</u>	<u>2019 Budget</u>
8670 · Supplies - Board	0.00	0.00	270.10	500.00
86700 · Board of Trustees - Other	-700.00		0.00	
Total 86700 · Board of Trustees	-700.00	0.00	270.10	500.00
8674 · Denominational Connections				
8531 · UUA Annual Program Fund	0.00	0.00	11,000.00	11,000.00
Total 8674 · Denominational Connections	0.00	0.00	11,000.00	11,000.00
8692 · Leadership Development				
8695 · Copy/Print - Ldr	0.00	200.00	0.00	850.00
8692 · Leadership Development - Other	0.00		115.28	
Total 8692 · Leadership Development	0.00	200.00	115.28	850.00
8773 · Reflective Conversations				
8772 · Supplies- Reflective Connection	0.00	50.00	0.00	200.00
Total 8773 · Reflective Conversations	0.00	50.00	0.00	200.00
8289 · Khasi Hills Sponsor Fund Expens				
8638 · Transylvania Partner Church				
8683 · Dues/Fees - TP	0.00	0.00	200.00	150.00
8687 · Salary Supplement - TP	0.00	0.00	1,000.00	1,000.00
8688 · Pilgrimage	0.00	0.00	0.00	2,000.00
8691 · Youth Scholarship - TP	0.00	0.00	1,510.00	1,500.00
8768 · Postage/Ship	0.00	0.00	0.00	50.00
Total 8638 · Transylvania Partner Church	0.00	0.00	2,710.00	4,700.00
Total 8289 · Khasi Hills Sponsor Fund Expens	0.00	0.00	2,710.00	4,700.00
Total CU · Culture	-700.00	250.00	14,095.38	17,250.00
Total 62b · Program Expenses	4,680.47	7,620.00	63,895.30	61,594.00
62c · Stewardship Expenses				
B · Buildings				
8116 · Supplies - Cleaning & Maint	290.72	400.00	3,418.90	4,200.00
8118 · Supplies - Kitchenettes	148.84	25.00	1,175.86	300.00
8231 · Gas	619.65	2,000.00	9,720.01	8,642.00
8232 · Electricity	0.00	3,300.00	8,115.01	21,250.00
8240 · Custodial Service	1,125.00		12,231.00	
8265 · HVAC Maintenance	0.00	2,620.00	11,119.89	12,480.00

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

December 2019

	<u>Dec 19 Actual</u>	<u>Dec 19 Budget</u>	<u>2019 Actual</u>	<u>2019 Budget</u>
8267 · Elevator Maintenance	193.44	0.00	1,258.76	1,000.00
8456 · Misc Maintenance - Bldg	353.10	876.00	7,527.77	10,446.00
8469 · Pest Control	67.00	0.00	401.00	510.00
8522 · Commercial & Liab Insurance	0.00	0.00	9,152.00	12,000.00
8544 · Trash & Recycling	189.64	170.00	2,171.97	2,040.00
8545 · Fire System Monitoring	26.00	50.00	1,848.48	1,700.00
8650 · Fees and Taxes	0.00	0.00	20.00	250.00
Total B · Buildings	3,013.39	9,441.00	68,160.65	74,818.00
Gr · Grounds				
8223 · Sewer/Water Maintenance	602.71	2,000.00	602.71	3,000.00
8269 · Landscape & Lawncare	530.00	280.00	2,470.00	14,050.00
8458 · Snow Plowing	2,758.67	1,840.00	22,016.01	8,200.00
8459 · Trails Maint	0.00	0.00	0.00	1,000.00
8460 · Miscellaneous - Grounds	0.00	0.00	1,744.53	2,500.00
8468 · Supplies - Grounds	0.00	0.00	306.01	500.00
Total Gr · Grounds	3,891.38	4,120.00	27,139.26	29,250.00
O · Office Services				
8110 · Office Supplies	76.27	500.00	7,597.46	3,000.00
8131 · Telephone	-3,468.68	4,500.00	8,562.03	4,500.00
8132 · Wireless Internet Service	0.00	600.00	0.00	7,200.00
8140 · Postage	7.85	150.00	1,920.99	2,000.00
8168 · Website Constant Contact Usage	0.00	0.00	0.00	490.00
8172 · Copying/Printing Expenses	397.59	450.00	4,057.62	5,400.00
8262 · Office Equipment Lease	415.00	415.00	4,980.00	4,980.00
8264 · Computer Maintenance & Repair	-7,755.41	2,000.00	8,329.60	8,000.00
8470 · Website - UUISM Usage	0.00	0.00	0.00	180.00
8471 · Computer Purchase	0.00	0.00	850.00	2,000.00
8561 · ACS Database Support	103.25	125.00	1,239.00	1,500.00
8720 · Furniture - Office	0.00	25.00	5,617.79	300.00
Total O · Office Services	-10,224.13	8,765.00	43,154.49	39,550.00
D · Debt & Mortgage				
8250 · Monthly Mortgage Payment	9,401.88	9,402.00	112,822.56	112,824.00

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

December 2019

	<u>Dec 19 Actual</u>	<u>Dec 19 Budget</u>	<u>2019 Actual</u>	<u>2019 Budget</u>
Total D - Debt & Mortgage	9,401.88	9,402.00	112,822.56	112,824.00
F - Finance				
7520 - Bookkeeping Service	1,146.25	1,050.00	13,826.75	13,700.00
8678 - Bank & Merchant Service Fees	889.66	775.00	7,883.10	7,727.00
Total F - Finance	2,035.91	1,825.00	21,709.85	21,427.00
FR - Fundraising				
8511 - Annual Pledge Drive				
8473 - Postage - AP	0.00	0.00	0.00	500.00
8787 - Sunderland Society	0.00	150.00	378.10	1,000.00
8883 - Copy/Print	0.00	0.00	51.94	750.00
Total 8511 - Annual Pledge Drive	0.00	150.00	430.04	2,250.00
8680 - Goods & Services Auction	0.00		5,972.49	
Total FR - Fundraising	0.00	150.00	6,402.53	2,250.00
OTH PER - Other Employee Related Expenses				
8242 - Workers Compensation Insurance	0.00	0.00	2,565.00	3,000.00
6835 - Installation	0.00	0.00	6,814.91	5,000.00
8937 - Employee & Volunter Recognition	5,900.46	750.00	9,466.16	3,000.00
72770 - Employee Business & Prof Exp	-1,931.70	2,639.94	30,123.06	31,679.07
Total OTH PER - Other Employee Related Expenses	3,968.76	3,389.94	48,969.13	42,679.07
Total 62c - Stewardship Expenses	12,087.19	37,092.94	328,358.47	322,798.07
Total 62a - Employee Compnsation & Benefits	64,337.32	63,672.82	776,546.00	758,555.93
Total Expense	81,104.98	108,385.76	1,168,799.77	1,142,948.00
Net Ordinary Income	33,875.64	11,729.24	275.52	0.00