

Balance Sheet
As of Date: 9/30/2019

	Current Year	Prior Year
Assets		
Current Assets		
Cash-Mechanics Checking	123,083	114,471
Fidelity-N Kelly XX5001	17,177	0
Cash - Mechanics Savings	142,406	34,289
Cash-Bank of the Internet	726	726
Investment-Morgan Stanley-Arms	20,474	20,474
UUA-Lawrence Lecture	66,477	57,992
UUA-Kay Davis Memorial	129,932	127,996
Health Expense Receivable	119	208
Prepaid expenses	24,044	24,044
Note Receivable-Cope Fund	303,021	303,021
UUA-Donor Restricted (Pooled) Fund	47,418	46,711
UUA-Board Designated Endowment	872,545	1,118,395
Trust-Calkins Char Rmndr-Royal Bank Canada	324,587	324,587
Calkins CRT-Payable to UUSC	(41,859)	(41,859)
Trust-Vanguard Pooled Income	39,141	34,313
UUA-Anna Spatz (RE)	55,114	54,293
UUA-Wm. Morgan Theological Fund	28,261	27,840
UUA-Staff Pension Fund	6,912	6,809
UUA-Building Maintenance Fund	48,470	47,748
Total Current Assets	2,208,049	2,302,056
Fixed Assets		
Office Equipment	114,093	112,797
Organ	348,805	348,805
Land - Church & RE Buildings	97,578	97,578
Buildings - Church & RE	2,993,544	2,993,544
Bldg Improvements - Church & RE	462,964	462,964
Works in Progress	300,478	134,958
Land - Cottage	5,000	5,000
Building - Cottage	34,342	34,342
Land - Freestone	5,782	5,782
Building - Freestone	11,772	11,772
Bldg Improvements - Freestone	81,647	81,647
Accumulated Depreciation	(2,385,677)	(2,385,677)
Total Fixed Assets	2,070,329	1,903,511
Total Assets	4,278,377	4,205,567
Liabilities & Net Assets		
Liabilities		
Current Liabilities		
Accounts Payable	8,761	10,124
Accrued Health Insurance Reimbursement	775	0
Salaries Payable	26,826	18,620
Vacation Payable	18,008	18,008
Retirement Payable	3,796	(47)
Garnishments Payable	400	0
Loans Payable	80,000	80,000
Rental Deposits	3,939	2,050

Balance Sheet
As of Date: 9/30/2019

	Current Year	Prior Year
School Security Deposits	29,700	29,700
Total Current Liabilities	172,205	158,455
Total Liabilities	172,205	158,455
Net Assets		
Net Assets	459,297	309,827
Temporarily Restricted Fund	342,013	342,013
UUA-Permanent Endowment Pooled	45,530	45,530
UUA-Staff Pension Fund	6,636	6,636
Fixed Assets, Net of deprec	1,896,137	1,896,137
UUA-Spatz Educational Fund	52,921	52,921
UUA-Morgan Theological Ed Fund	27,136	27,136
UUA-Building Fund	46,541	46,541
Armstrong Garden Fund	20,474	20,474
UUA-Lawrence Lecture Fund	62,290	56,850
UUA-Kay Davis Fund	124,760	124,760
Board Designated Endowment	1,022,436	1,118,285
Total Net Assets	4,106,172	4,047,112
Total Liabilities & Net Assets	4,278,377	4,205,567

Unitarian Universalist Church of Berkeley
Statement of Revenue and Expense
Current Period: 10/1/2019 - 10/31/2019
Year-to-Date: 7/1/2019 - 10/31/2019
Rounding: Dollars

	Current Year Current Period	Current Year Year-to-Date	Prior Year Current Period	Prior Year Year-to-Date
Revenue				
Pledge Income	19,011	121,368	45,245	171,241
Char Trust in lieu of pledge	0	0	40	120
Plate collections	937	3,632	1,122	3,812
Special Offering Collections	1,454	1,554	200	200
Good Neighbor collections	1,442	6,084	2,127	6,561
Other unpledged contributions	265	4,523	464	1,598
Special Projects Donations	210	685	20	6,096
Bequest to Building Fund	31,000	31,000	0	0
Weddings/Memorials/Celebrati	0	300	0	250
Endowment Transfer	0	0	0	38,583
Prior Year Pledge Payments	0	5,900	1,300	8,707
Personal Theology	209	265	169	415
Other Program Income	210	978	685	2,836
Fundraising GrUUp Projects	0	345	6	8
Music Events	605	6,185	186	1,960
Capital Campaign	0	0	0	50
Community Use-Space Rental	4,263	19,108	7,511	29,926
Pre-school	8,761	35,044	8,200	32,045
RE Bulding-Lease	14,679	59,059	11,877	47,178
RE Building-Utilities	585	2,341	0	0
Sales - Book Table	15	228	69	193
Sales - Other	105	273	100	420
Scrip income	0	0	6	24
Other Revenue	243	1,210	1,216	19,138
Interest Income-general	0	15	2	27
Investment interest & dividend	0	985	221	1,392
Endowment earnings	0	1,657	669	3,432
Endowment realized gain	0	0	0	(38,583)
Investment unrealized gain/los	0	(4,774)	(23,865)	(13,873)
Endowment unrealized change	0	(15,408)	(72,256)	(43,677)
Income from Trusts	137	547	142	569
Total Revenue	84,130	283,102	(14,543)	280,646

Unitarian Universalist Church of Berkeley
Statement of Revenue and Expense
Current Period: 10/1/2019 - 10/31/2019
Year-to-Date: 7/1/2019 - 10/31/2019
Rounding: Dollars

	Current Year Current Period	Current Year Year-to-Date	Prior Year Current Period	Prior Year Year-to-Date
Expenses				
Salary and Wages	0	126,806	37,997	145,050
Intern Minister	0	0	0	1,250
Housing	3,317	13,269	3,317	13,269
SECA	0	2,149	716	2,865
Payroll Taxes	0	7,899	2,481	9,529
Moving Expenses	0	2,160	0	0
Employee Benefits-Health	1,329	7,446	3,535	16,020
Employee Benefits-Life/Disabil	295	1,082	374	967
Employee Benefits-Retirement	3,792	10,322	0	9,698
Workers Compensation	0	0	(876)	(876)
Insurance	0	3,806	0	5,576
Worker's Comp Insurance	0	2,650	1,107	3,151
Accounting Services	0	819	6,000	16,646
Consultants/Contractors	0	1,220	2,032	15,365
Honoraria/Classes	300	300	884	1,274
Guest Musicians	290	1,550	1,260	3,430
Supplies	165	3,357	934	6,453
Printing and copying	129	129	71	71
Equipment leases	523	2,223	1,212	3,116
Equipment repair & maintenanc	874	1,174	595	1,442
Postage	0	2,024	0	500
Phones & Computers	268	2,526	1,398	3,559
Advertising and PR	267	801	92	635
Communications & Web Site	274	1,096	274	1,096
Professional development	2	3,678	2,159	5,529
Staff & volunteer appreciation	0	228	15	15
Bank Fees	41	1,381	452	1,799
Management fees	0	2,345	1,493	5,779
Other Expense	192	828	1,170	1,785
Payroll Processing Fees	0	876	319	1,152
UUA Annual Program Dues	6,644	6,644	0	0
Building & grounds supplies	0	5,257	1,465	5,139

Unitarian Universalist Church of Berkeley
Statement of Revenue and Expense
Current Period: 10/1/2019 - 10/31/2019
Year-to-Date: 7/1/2019 - 10/31/2019
Rounding: Dollars

	Current Year Current Period	Current Year Year-to-Date	Prior Year Current Period	Prior Year Year-to-Date
Building & grounds maintenanc	13,028	46,034	325	3,863
Brokers Fees	0	0	0	10,915
Kitchen Supplies	95	107	27	63
Electricity	52	(4,574)	30	142
Gas	140	685	442	2,269
Garbage	0	3,634	872	3,485
Water	2,937	4,755	1,838	3,605
Fire Monitoring System	0	2,667	3,876	5,583
Other Program Committee Exp	2,890	7,632	2,747	11,053
Donations to Non-Profit Orgs	0	4,589	1,536	7,358
Fundraising event expense	176	1,243	0	1,022
Capital Campaign	0	2,755	200	10,110
Total Expenses	38,020	285,575	82,369	340,751
Excess or (Deficiency) of Revenue Over Expenses	46,109	(2,473)	(96,912)	(60,105)

Balance Sheet
As of Date: 10/31/2019

	Current Year	Prior Year
Assets		
Current Assets		
Cash-Mechanics Checking	124,465	70,235
Fidelity-N Kelly XX5001	17,177	0
Cash - Mechanics Savings	142,406	34,291
Cash-Bank of the Internet	726	726
Investment-Morgan Stanley-Arms	20,474	20,474
UUA-Lawrence Lecture	66,477	54,222
UUA-Kay Davis Memorial	129,932	119,674
Health Expense Receivable	119	208
Prepaid expenses	20,727	24,044
Note Receivable-Cope Fund	303,021	303,021
UUA-Donor Restricted (Pooled) Fund	47,418	43,674
UUA-Board Designated Endowment	872,545	1,045,685
Trust-Calkins Char Rmndr-Royal Bank Canada	324,587	324,587
Calkins CRT-Payable to UUSC	(41,859)	(41,859)
Trust-Vanguard Pooled Income	39,141	34,313
UUA-Anna Spatz (RE)	55,114	50,763
UUA-Wm. Morgan Theological Fund	28,261	26,030
UUA-Staff Pension Fund	6,912	6,366
UUA-Building Maintenance Fund	48,470	44,644
Total Current Assets	2,206,114	2,161,098
Fixed Assets		
Office Equipment	114,093	112,797
Organ	348,805	348,805
Land - Church & RE Buildings	97,578	97,578
Buildings - Church & RE	2,993,544	2,993,544
Bldg Improvements - Church & RE	462,964	462,964
Works in Progress	300,478	189,243
Land - Cottage	5,000	5,000
Building - Cottage	41,664	34,342
Land - Freestone	5,782	5,782
Building - Freestone	11,772	11,772
Bldg Improvements - Freestone	81,647	81,647
Accumulated Depreciation	(2,385,677)	(2,385,677)
Total Fixed Assets	2,077,651	1,957,796
Total Assets	4,283,765	4,118,894
Liabilities & Net Assets		
Liabilities		
Current Liabilities		
Accounts Payable	1,247	16,748
Salaries Payable	(1,057)	18,340
Vacation Payable	18,008	18,008
Retirement Payable	(47)	3,586
Garnishments Payable	400	0
Loans Payable	80,000	80,000
Rental Deposits	3,232	2,312
School Security Deposits	29,700	29,700

Balance Sheet
As of Date: 10/31/2019

	Current Year	Prior Year
Total Current Liabilities	131,484	168,694
Total Liabilities	131,484	168,694
Net Assets		
Net Assets	505,407	285,625
Temporarily Restricted Fund	342,013	342,013
UUA-Permanent Endowment Pooled	45,530	45,530
UUA-Staff Pension Fund	6,636	6,636
Fixed Assets, Net of deprec	1,896,137	1,896,137
UUA-Spatz Educational Fund	52,921	52,921
UUA-Morgan Theological Ed Fund	27,136	27,136
UUA-Building Fund	46,541	46,541
Armstrong Garden Fund	20,474	20,474
UUA-Lawrence Lecture Fund	62,290	56,850
UUA-Kay Davis Fund	124,760	124,760
Board Designated Endowment	1,022,436	1,045,576
Total Net Assets	4,152,282	3,950,200
Total Liabilities & Net Assets	4,283,765	4,118,894