

## Unitarian Universalist Church of Berkeley

## Simplified Balance Sheet

As of Date: 4/30/2021

	Current Year	Prior Year
<b>Current Assets</b>		
1 Cash-Mechanics Checking (incl Cope Fund)*	488,748.63	316,531.57
2 Cash-Mechanics Savings (Temp Restricted)*	152,859.04	142,549.33
3 Cash-Bank of the Internet (estimated)	800.00	725.98
4 Investment-TD Ameritrade (Unrestricted)*	67,193.09	0.00
5 Investment-Etrade (Unrestricted)	52,847.39	0.00
6 Investment-Fidelity Mutual (N Kelly/Social Justice)	17,176.89	17,176.89
7 Investment-Morgan Stanley (Armstrong Garden)	20,473.61	20,473.61
8 UUA-Board Designated/Quasi Endowment (Annual Draw)	946,990.68	752,340.54
9 UUA-Kay Davis Memorial (Annual Draw)	156,873.71	126,436.66
10 UUA-Pooled Fund (Annual Draw)	93,986.96	46,141.98
11 UUA-Building Maintenance Fund (Annual Draw)	58,520.32	47,166.21
12 UUA-Ann Lane Memorial Fund (Restricted thru 6/30/22)	288,526.39	0.00
13 UUA-Lawrence Lecture (Donor Restricted)	77,968.59	64,688.33
14 UUA-Anna Spatz (Donor Restricted-RE)	69,002.26	53,631.62
15 UUA-Morgan Theological Fund (Donor Restricted)	35,382.31	27,500.70
16 UUA-Staff Pension Fund (Donor Restricted)	8,653.12	6,725.59
17 Trust-Vanguard Pooled Income	39,141.00	39,141.00
18 Trust-Calkins Char Rmndr-Royal Bank Canada	334,980.39	334,980.39
19 Trust-Calkins CRT-Payable to UUSC	(41,858.69)	(41,858.69)
20 Current Non-fixed Assets	<u>2,868,265.69</u>	<u>1,954,351.71</u>
<b>Fixed Assets</b>		
21 Office Equipment/Building Contents	114,093.45	114,093.45
22 Aeolian-Skinner Organ	348,804.73	348,804.73
23 Land - Church & RE Buildings	97,578.26	97,578.26
24 Buildings - Church & RE	3,092,936.65	3,092,936.65
25 Bldg Improvements - Church & RE	974,481.59	874,091.22
26 Land - Cottage	5,000.00	5,000.00
27 Bldg Improvements - Cottage	56,034.49	33,639.49
28 Building - Cottage	35,364.45	34,341.67
29 Land - Freestone	5,782.25	5,782.25
30 Building - Freestone	11,771.88	11,771.88
31 Bldg Improvements - Freestone	81,646.67	81,646.67
32 Accumulated Depreciation	(2,658,651.98)	(2,502,157.00)
33 Fixed Assets	<u>2,164,842.44</u>	<u>2,197,529.27</u>
<b>Total Assets</b>	<u><b>5,033,108.13</b></u>	<u><b>4,151,880.98</b></u>

**Liabilities**

Cash Liabilities			
34	Accounts Payable (billed, not yet paid)	800.83	5,777.11
35	Vacation Payable	17,851.73	18,007.97
36	Loans Payable (Congregant loans)	50,000.00	80,000.00
37	Rental Deposits (incl Cottage)	3,807.67	207.67
38	School Security Deposits	29,700.00	29,700.00
39	Total Cash Liabilities	102,160.23	133,692.75

**Operations Financial Health Summary:**

Accessible Funds (Rows 1-5)	762,448.15	459,806.88
Reserved Funds (Row 39 plus Row 51 below)	727,332.05	493,887.71
<b>Accessible Funds minus Reserved Funds</b>	<b>35,116.10</b>	<b>(34,080.83)</b>

**\*Temp Restricted Funds (Included in Assets, Rows 1,2, & 4)**

40	Cope Ministerial Housing Fund (Mechanics Checking)	403,109.69	25,537.96
41	Pre-paid Pledges	63,224.90	95,266.50
42	Partner Church & Edu Fund (Mechanics Savings)	2,120.00	1,180.05
43	Peace Fund (Mechanics Savings)	9,348.25	9,748.25
44	Ellis Music Fund (Mechanics Savings)	57,764.94	70,164.33
45	Freestone Retreat (Mechanics Savings)	2,585.45	1,479.12
46	Capital Campaign	0.00	52,228.91
47	Special Projects (Mechanics Savings)	910.00	10,650.75
48	Ministers Discretionary Fund (Mechanics Savings)	16,455.52	7,191.88
49	Ladd Griffith Fund (Mechanics Savings)	57,920.29	17,797.53
50	Endowment Capital Projects Fund (\$758K from UUCEF)	11,732.78	68,949.68
51	Temp Restricted Funds	625,171.82	360,194.96