

# FUUCA Board of Trustees

Meeting date: **Tuesday, May 15, 2012 from 6:30 PM to 9:30 PM**

Location: FUUCA

Purpose/Notes: Regular scheduled meeting

Invited Guests: Bruce Barker, Carolyn Gremminger, Michael Kersey, Michael Leburkien, Ken Pfluger, Russell Smith

## Meeting Documents:

(no documents)

## Agenda:

### 1. Committee business

---

<b>1.1. Chalice Lighting and Opening Words</b>	Reading by Eric H.	Chris Jimmerson / 2 min	6:30
--	--------------------	-------------------------	------

---

<b>1.2. Reading of Board Covenant Documents:</b>		Chris Jimmerson / 2 min	6:32
--	--	-------------------------	------

---

- boardcovenant.pdf      page 4

---

<b>1.3. Confirm Timekeeper and Process Evaluator</b>		Chris Jimmerson / 2 min	6:34
--	--	-------------------------	------

---

#### Documents:

- MeetingPrep-ProcessGuide-3.doc.pdf      page 5-6

Time Keeper -- Ann      Need volunteer for process observer

---

<b>1.4. Approve Agenda and Consent Agenda</b>		Brendan Sterne / 2 min	6:36
---	--	------------------------	------

---

#### Documents:

- April 2012 F Report Coversheet 9-V-12.doc      page 7
- april 2012 financial report 9-V-12.xls      pages 8-15
- DoFO report V-12.doc      pages 16-25
- Jan 2012 F Report Coversheet.doc      page 26
- Jan 2012 financial report 12-III-12.xls      pages 27-31
- limit report 2-1 treatment V-12.doc      pages 32-34
- limit report 2-3 Financial Planning V-12.doc      pages 35-37
- limit report 2-4 Financial Conditions V-12.doc      pages 38-43
- Minutes\_4-17-2012.pdf      pages 44-47

---

<b>1.5. Visitors Forum</b>		Chris Jimmerson / 10 min	6:38
----------------------------	--	--------------------------	------

---

<b>1.6. Recognition of Church Volunteers and Staff</b>		Brendan Sterne / 2 min	6:48
--	--	------------------------	------

---

<b>1.7. Moment with Meg</b>		Brendan Sterne / 10 min	6:50
-----------------------------	--	-------------------------	------

---

### 2. Old business

No Old business



### 3. New business

---

#### 3.1. Assessing the Past (Monitoring)

Chris Jimmerson

Report:

---

**3.1.1. Interpretation and Monitoring of 2.1 "Treatment of Congregants, Friends and Visitors"**  
Report:

Meg Barnhouse / 20 min 7:00

---

**3.1.2. Interpretation and Monitoring of 2.3 "Financial Planning / Budgeting"**

Meg Barnhouse / 20 min 7:20

Report:

---

**3.1.3. Interpretation and Monitoring of 2.4 "Financial Conditions & Activities"**

Meg Barnhouse / 20 min 7:40

Report:

---

#### 3.2. Break and Snacks

Susan Thomson / 15 min 8:00

Report:

---

#### 3.3. Learning and Creating the Future

Chris Jimmerson

Report:

---

**3.3.1. Future Focus Topic: Almost Church Revitalized, Chapter 7+**

Margaret Borden / 30 min 8:15

Please consider the following questions from Chapter 7 and the Afterword for discussion at our next board meeting. Margaret

- 1) Which of Durall's five heresies do you believe our church currently practices?
- 2) Which do we not practice that you believe we should and why?
- 3) Which do we not practice that you believe we should not and why?
- 4) Do you agree with the Bruggeman quote in the Afterword beginning "Pain needs to be brought to speech..."? Why or why not?

Report:

---



<b>3.3.2. Board Retreat</b>		Susan Thomson / 5 min	8:45
<b>3.3.3. Congregational Meeting</b>		Chris Jimmerson / 5 min	8:50
<b>4. Committee business</b>			
<b>4.1. Action Items</b>		Brendan Sterne / 5 min	8:55
<b>4.2. Process Evaluation</b>		Chris Jimmerson / 5 min	9:00
<b>4.3. Reading of Board - Executive Covenant Documents:</b>		Chris Jimmerson / 2 min	9:05
• Board Executive Covenant.pdf	page 48		
<b>4.4. Extinguishing the Chalice and Closing Words</b>	Reading - Eric H	Brendan Sterne / 2 min	9:07
		Adjourn	9:09

With the Values, Mission and Ends of First UU Austin foremost in mind, we covenant...

- To respect our time together by being focused, prepared and timely
- To listen actively, and address concerns directly
- To trust that each is acting in good faith
- To show compassion, respect boundaries, and enjoy each other's good humor
- To keep confidentiality when it is requested
- To be called back into covenant
- And at the end of our deliberations, to speak with one voice

## Meeting Preparation & Process Guide

*This guide is intended to help each board member attend to the quality of the board's performance at its meeting. Each meeting will have a designated meeting observer who will facilitate the board's collective monitoring of its performance at the conclusion of the meeting.*

Today's date: \_\_\_\_\_

Instructions: **S** indicates Satisfactory, **NI** indicates Needs Improvement, and **UNS** indicates unsatisfactory.

### Preparation

The board was prepared for this meeting. S      NI      UNS

### Agenda

The agenda dealt with the board's job only, issues and intended outcomes were clear & well timed, and action items were assigned with deadlines. S      NI      UNS

### Participation

Each board member had an adequate opportunity to participate in discussion and decision-making. S      NI      UNS

### Board Chair

Board chair kept to the agenda and facilitated answers to questions & issues. S      NI      UNS

### The board adhered to its adopted governance values & style:

Emphasized outward vision: S      NI      UNS

Encouraged diversity in viewpoints: S      NI      UNS

Exercised strategic leadership more than overseeing administrative detail: S      NI      UNS

Maintained a clear distinction between Board and staff roles: S      NI      UNS

Used collective decision making: S      NI      UNS

Looked to the future: S      NI      UNS

Treated all with courtesy, fairness, and dignity: S      NI      UNS

*Work religiously grounded and in UU tradition of right relations* S      NI      UNS

Comments:

Evaluator: \_\_\_\_\_

Form Revised: January 2008

Adapted from PSWD Meeting Checklist

## Questions to Consider

### Preparation:

- Were all pertinent materials included in the board packet?
- Was the packet available at least five days before the meeting?
- Does the board appear prepared for the meeting?

### The Agenda:

- Does it deal with the board's job only?
- Were the issues and intended outcomes clear for each item?
- Was allotted time appropriate for each item?
- Were decision-making methods intentional and appropriate?
- Is follow-up (Where we go from here?) assigned and deadline specified?

### Participation – all have adequate opportunity to participate in discussion & decision-making:

- Did some people talk too much? Some too little?
- Did anyone appropriately intervene when either of these things was happening?

### The Board Chair:

- Keep to the agenda?
- Facilitate answers to questions and issues?
- Hold their viewpoint to the end?

# Financial Report -- First UU Church of Austin

## March 2012

**Unrestricted Cash Balance (end of month):**           \$116,114  
(2.01 months operating expenses)

Our operating fund rose by \$2,500 this month (about 2 days of operations). This represents a comfortable cushion. In general, income and expenses remain on target.

---

### **The Fine Print** (Only for those who like digging into the details.)

#### **Event Income**

Event income on the Profit & Loss report, year-to-date, looks low. We must keep in mind, however, that the bulk of that budget item corresponds to our auction event (formerly known as Sparkle Plenty). The event planner, Kiya Heartwood, has scheduled it for the fall.

#### **Guest Speaker/Musician**

Guest Speaker/Musician expenses, on the P&L detail report, look extremely high (640% of budget). This is due partially to Meg's installation and partially to more guest musicians during the spring than we usually have. While this particular financial statement line item has run high, overall budgets (aka the bottom line) remain on target and healthy.

First Unitarian Universalist Church of Austin

**Balance Sheet**

As of April 30, 2012

	<u>Apr 30, 12</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · Cash & Investments	
1100 · Bank	
1110 · THCU Checking	59,078.23
1120 · THCU Savings	200.12
1130 · THCU Money Market	13,720.85
1140 · THCU CDs	45,635.76
<b>Total 1100 · Bank</b>	<u>118,634.96</u>
1200 · Schwab Accounts	
1210 · Permanent Endowment Account	130,902.28
1220 · Mixed Investment Account	426,438.23
1230 · Murr Music Account	42,370.57
<b>Total 1200 · Schwab Accounts</b>	<u>599,711.08</u>
1300 · Annuity 2014	11,757.16
1400 · Petty Cash	
1410 · Religious Ed PC 1	200.00
1430 · Religious Ed PC 2	1,000.00
<b>Total 1400 · Petty Cash</b>	<u>1,200.00</u>
<b>Total 1000 · Cash &amp; Investments</b>	<u>731,303.20</u>
<b>Total Checking/Savings</b>	<u>731,303.20</u>
<b>Total Current Assets</b>	731,303.20
<b>Fixed Assets</b>	
1500 · Fixed Assets	
1510 · Building - at cost	672,232.75
1530 · Land - Travis CAD '11 Value	1,508,930.00
1540 · Furniture & Equipment	127,767.25
<b>Total 1500 · Fixed Assets</b>	<u>2,308,930.00</u>
<b>Total Fixed Assets</b>	<u>2,308,930.00</u>
<b>TOTAL ASSETS</b>	<u><u>3,040,233.20</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2000 · Liabilities	
2200 · Security Deposits	75.00
2400 · Payroll Liabilities	
2405 · Health Care Payable	1,641.40
2406 · Dental Payable	10.72
<b>Total 2400 · Payroll Liabilities</b>	<u>1,652.12</u>



First Unitarian Universalist Church of Austin

**Balance Sheet**

As of April 30, 2012

	<u>Apr 30, 12</u>
Total 2000 · Liabilities	<u>1,727.12</u>
Total Other Current Liabilities	<u>1,727.12</u>
Total Current Liabilities	<u>1,727.12</u>
Total Liabilities	1,727.12
Equity	
3001 · Fixed Assets - Equity	2,308,930.00
3100 · Restricted Funds	
3200 · Cong. Restricted Funds	
3220 · Permanent Endowment Fund	133,402.28
3240 · Savings Fund	286,110.44
3260 · Murr Music Fund	<u>41,104.84</u>
Total 3200 · Cong. Restricted Funds	460,617.56
3400 · Board Restricted Funds	
3405 · Long Range Fund	38,617.52
3410 · Capital Campaign Fund	10,200.00
3415 · Paradox Players Fund	15,498.63
3420 · Religious Education Fund	
3421 · Chalice Circles	545.00
3422 · CampUU/Hogwarts Fund	13,762.29
3423 · Welcoming Wednesdays	623.43
3424 · Junior High Fund	2,554.14
3426 · Senior High Fund	1,218.19
3428 · Adult RE Fund	2,215.56
3429 · Children's RE Fund	<u>486.66</u>
Total 3420 · Religious Education Fund	21,405.27
3440 · Caring Fund	2,136.99
3450 · Music Fund	
3452 · Children's Choir Fund	3,923.52
3456 · Music Other Fund	<u>4,079.67</u>
Total 3450 · Music Fund	8,003.19
3460 · Bookstore Fund	1,103.93
3465 · Denominational Affairs Fund	70.02
3470 · Facility Fund	
3472 · Emergency Fund	15,253.98
3474 · Green Sanctuary Fund	1,289.15
3476 · Recycling Program Fund	778.71
3478 · Grounds Fund	<u>703.48</u>
Total 3470 · Facility Fund	18,025.32
3480 · Flowers Fund	329.34
3490 · Technology Fund	
3492 · Internet Ministries Fund	1,822.67
3494 · Media Team Fund	<u>1,076.89</u>

First Unitarian Universalist Church of Austin

**Balance Sheet**

As of April 30, 2012

	<u>Apr 30, 12</u>
Total 3490 · Technology Fund	2,899.56
3505 · Meet & Eat Fund	942.20
3515 · Social Action Fund	3,780.07
3535 · Yew Grove Fund	213.93
3540 · Library Fund	289.38
3545 · Special Plate Fund	9,797.64
3550 · Minister's Discretionary Fund	4,020.00
3555 · Forum Fund	435.28
3560 · Worship Services Fund	1,000.00
3565 · Continuing Ed Fund	2,392.81
3570 · Living Our Mission Fund	1,683.00
3575 · DoMCo Fund-Dir of Mbrship/Comm	10,000.00
Total 3400 · Board Restricted Funds	<u>152,844.08</u>
Total 3100 · Restricted Funds	613,461.64
3900 · Unrestricted Net Assets	78,352.94
Net Income	<u>37,761.50</u>
Total Equity	<u>3,038,506.08</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>3,040,233.20</u></u></b>

First Unitarian Universalist Church of Austin

**Balance Sheet**

As of April 30, 2012

	Jan 31, 12	Feb 29, 12	Mar 31, 12	Apr 30, 12
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
<b>1000 · Cash &amp; Investments</b>				
<b>1100 · Bank</b>				
1110 · THCU Checking	17,280.85	25,622.12	56,678.45	59,078.23
1120 · THCU Savings	200.12	200.12	200.12	200.12
1130 · THCU Money Market	3,712.24	3,712.24	3,720.85	13,720.85
1140 · THCU CDs	55,870.72	50,744.35	45,635.76	45,635.76
<b>Total 1100 · Bank</b>	<b>77,063.93</b>	<b>80,278.83</b>	<b>106,235.18</b>	<b>118,634.96</b>
<b>1200 · Schwab Accounts</b>				
1210 · Permanent Endowment Account	125,002.07	130,157.90	132,103.34	130,902.28
1220 · Mixed Investment Account	411,733.30	422,861.71	426,733.03	426,438.23
1230 · Murr Music Account	41,232.59	42,243.83	42,518.04	42,370.57
<b>Total 1200 · Schwab Accounts</b>	<b>577,967.96</b>	<b>595,263.44</b>	<b>601,354.41</b>	<b>599,711.08</b>
<b>1300 · Annuity 2014</b>	<b>11,757.16</b>	<b>11,757.16</b>	<b>11,757.16</b>	<b>11,757.16</b>
<b>1400 · Petty Cash</b>				
1410 · Religious Ed PC 1	200.00	200.00	200.00	200.00
1430 · Religious Ed PC 2	1,000.00	1,000.00	1,000.00	1,000.00
<b>Total 1400 · Petty Cash</b>	<b>1,200.00</b>	<b>1,200.00</b>	<b>1,200.00</b>	<b>1,200.00</b>
<b>Total 1000 · Cash &amp; Investments</b>	<b>667,989.05</b>	<b>688,499.43</b>	<b>720,546.75</b>	<b>731,303.20</b>
<b>Total Checking/Savings</b>	<b>667,989.05</b>	<b>688,499.43</b>	<b>720,546.75</b>	<b>731,303.20</b>
<b>Total Current Assets</b>	<b>667,989.05</b>	<b>688,499.43</b>	<b>720,546.75</b>	<b>731,303.20</b>
<b>Fixed Assets</b>				
<b>1500 · Fixed Assets</b>				
1510 · Building - at cost	672,232.75	672,232.75	672,232.75	672,232.75
1530 · Land - Travis CAD '11 Value	1,508,930.00	1,508,930.00	1,508,930.00	1,508,930.00
1540 · Furniture & Equipment	127,767.25	127,767.25	127,767.25	127,767.25
<b>Total 1500 · Fixed Assets</b>	<b>2,308,930.00</b>	<b>2,308,930.00</b>	<b>2,308,930.00</b>	<b>2,308,930.00</b>
<b>Total Fixed Assets</b>	<b>2,308,930.00</b>	<b>2,308,930.00</b>	<b>2,308,930.00</b>	<b>2,308,930.00</b>
<b>TOTAL ASSETS</b>	<b>2,976,919.05</b>	<b>2,997,429.43</b>	<b>3,029,476.75</b>	<b>3,040,233.20</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Other Current Liabilities</b>				
<b>2000 · Liabilities</b>				
2200 · Security Deposits	80.00	80.00	80.00	75.00
<b>2400 · Payroll Liabilities</b>				
2405 · Health Care Payable	2,330.73	2,461.26	1,881.11	1,641.40
2406 · Dental Payable	21.46	17.88	14.30	10.72
<b>Total 2400 · Payroll Liabilities</b>	<b>2,352.19</b>	<b>2,479.14</b>	<b>1,895.41</b>	<b>1,652.12</b>

First Unitarian Universalist Church of Austin

**Balance Sheet**

As of April 30, 2012

	Jan 31, 12	Feb 29, 12	Mar 31, 12	Apr 30, 12
<b>Total 2000 · Liabilities</b>	<b>2,432.19</b>	<b>2,559.14</b>	<b>1,975.41</b>	<b>1,727.12</b>
<b>Total Other Current Liabilities</b>	<b>2,432.19</b>	<b>2,559.14</b>	<b>1,975.41</b>	<b>1,727.12</b>
<b>Total Current Liabilities</b>	<b>2,432.19</b>	<b>2,559.14</b>	<b>1,975.41</b>	<b>1,727.12</b>
<b>Total Liabilities</b>	<b>2,432.19</b>	<b>2,559.14</b>	<b>1,975.41</b>	<b>1,727.12</b>
<b>Equity</b>				
3001 · Fixed Assets - Equity	2,308,930.00	2,308,930.00	2,308,930.00	2,308,930.00
3100 · Restricted Funds				
3200 · Cong. Restricted Funds				
3220 · Permanent Endowment Fund	127,502.07	132,657.90	134,603.34	133,402.28
3240 · Savings Fund	273,275.31	284,393.72	286,285.24	286,110.44
3260 · Murr Music Fund	39,866.86	40,928.10	41,202.31	41,104.84
<b>Total 3200 · Cong. Restricted Funds</b>	<b>440,644.24</b>	<b>457,979.72</b>	<b>462,090.89</b>	<b>460,617.56</b>
3400 · Board Restricted Funds				
3405 · Long Range Fund	40,015.36	38,874.76	38,617.52	38,617.52
3410 · Capital Campaign Fund	10,200.00	10,200.00	10,200.00	10,200.00
3415 · Paradox Players Fund	12,631.47	14,182.71	15,495.56	15,498.63
3420 · Religious Education Fund				
3421 · Chalice Circles	545.00	545.00	545.00	545.00
3422 · CampUU/Hogwarts Fund	6,120.74	6,798.94	13,365.49	13,762.29
3423 · Welcoming Wednesdays	388.43	393.43	513.43	623.43
3424 · Junior High Fund	2,712.65	2,648.90	2,648.90	2,554.14
3426 · Senior High Fund	2,152.04	1,442.41	1,449.41	1,218.19
3428 · Adult RE Fund	2,678.85	2,796.85	2,109.85	2,215.56
3429 · Children's RE Fund	486.66	486.66	486.66	486.66
<b>Total 3420 · Religious Education Fund</b>	<b>15,084.37</b>	<b>15,112.19</b>	<b>21,118.74</b>	<b>21,405.27</b>
3440 · Caring Fund	3,340.24	3,125.24	2,925.24	2,136.99
3450 · Music Fund				
3452 · Children's Choir Fund	3,923.52	3,923.52	3,923.52	3,923.52
3456 · Music Other Fund	4,024.67	4,024.67	4,024.67	4,079.67
<b>Total 3450 · Music Fund</b>	<b>7,948.19</b>	<b>7,948.19</b>	<b>7,948.19</b>	<b>8,003.19</b>
3460 · Bookstore Fund	1,188.15	1,322.84	1,103.93	1,103.93
3465 · Denominational Affairs Fund	70.02	70.02	70.02	70.02
3470 · Facility Fund				
3472 · Emergency Fund	15,253.98	15,253.98	15,253.98	15,253.98
3474 · Green Sanctuary Fund	1,564.92	1,389.92	1,389.92	1,289.15
3476 · Recycling Program Fund	778.71	778.71	778.71	778.71
3478 · Grounds Fund	703.48	703.48	703.48	703.48
<b>Total 3470 · Facility Fund</b>	<b>18,301.09</b>	<b>18,126.09</b>	<b>18,126.09</b>	<b>18,025.32</b>
3480 · Flowers Fund	329.34	329.34	329.34	329.34
3490 · Technology Fund				
3492 · Internet Ministries Fund	1,822.67	1,822.67	1,822.67	1,822.67
3494 · Media Team Fund	1,106.89	1,076.89	1,076.89	1,076.89

First Unitarian Universalist Church of Austin

**Balance Sheet**

As of April 30, 2012

	<u>Jan 31, 12</u>	<u>Feb 29, 12</u>	<u>Mar 31, 12</u>	<u>Apr 30, 12</u>
<b>Total 3490 · Technology Fund</b>	2,929.56	2,899.56	2,899.56	2,899.56
<b>3505 · Meet &amp; Eat Fund</b>	780.38	930.79	844.13	942.20
<b>3515 · Social Action Fund</b>	3,680.07	3,980.07	3,880.07	3,780.07
<b>3535 · Yew Grove Fund</b>	288.17	269.25	269.25	213.93
<b>3540 · Library Fund</b>	289.38	289.38	289.38	289.38
<b>3545 · Special Plate Fund</b>	4,387.28	6,677.10	7,642.29	9,797.64
<b>3550 · Minister's Discretionary Fund</b>	0.00	20.00	4,020.00	4,020.00
<b>3555 · Forum Fund</b>	579.22	579.22	519.24	435.28
<b>3560 · Worship Services Fund</b>	1,000.00	1,000.00	1,000.00	1,000.00
<b>3565 · Continuing Ed Fund</b>	2,392.81	2,392.81	2,392.81	2,392.81
<b>3570 · Living Our Mission Fund</b>	4,000.00	4,000.00	4,000.00	1,683.00
<b>3575 · DoMCo Fund-Dir of Mbrship/Comm</b>	0.00	0.00	0.00	10,000.00
<b>Total 3400 · Board Restricted Funds</b>	<u>129,435.10</u>	<u>132,329.56</u>	<u>143,691.36</u>	<u>152,844.08</u>
<b>Total 3100 · Restricted Funds</b>	570,079.34	590,309.28	605,782.25	613,461.64
<b>3900 · Unrestricted Net Assets</b>	78,352.94	78,352.94	78,352.94	78,352.94
<b>Net Income</b>	17,124.58	17,278.07	34,436.15	37,761.50
<b>Total Equity</b>	<u>2,974,486.86</u>	<u>2,994,870.29</u>	<u>3,027,501.34</u>	<u>3,038,506.08</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,976,919.05</u></u>	<u><u>2,997,429.43</u></u>	<u><u>3,029,476.75</u></u>	<u><u>3,040,233.20</u></u>

**First Unitarian Universalist Church of Austin**  
**Profit & Loss Budget vs. Actual**  
January through April 2012

	Total Committees		Infrastructure (Departments)		Ministry (Departments)		Music Dept (Departments)		Program Support (Departments)	
	Jan - Apr 12	Budget	Jan - Apr 12	Budget	Jan - Apr 12	Budget	Jan - Apr 12	Budget	Jan - Apr 12	Budget
<b>Ordinary Income/Expense</b>										
<b>Income</b>										
4000 · Unrestricted Income										
4100 · Contributions										
4110 · Pledge	0.00		0.00		0.00		0.00		0.00	
4120 · Sunday Plate	0.00		0.00		0.00		0.00		0.00	
4130 · Sunday Coffee Service	0.00		0.00		0.00		0.00		0.00	
4140 · Forum	0.00		0.00		0.00		0.00		0.00	
4190 · Other	0.00		0.00		0.00		0.00		0.00	
<b>Total 4100 · Contributions</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	
4200 · Rental	0.00		0.00		0.00		0.00		0.00	
4400 · Misc Income	0.00		0.00		0.00		0.00		0.00	
<b>Total 4000 · Unrestricted Income</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	
4300 · Interest & Dividends	0.00		0.00		0.00		0.00		0.00	
4900 · Other Income										
4920 · Event	0.00		0.00		0.00		0.00		0.00	
<b>Total 4900 · Other Income</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	
<b>Total Income</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	
<b>Expense</b>										
6000 · General Expenses	0.00	14,175.00	0.00		0.00	2,200.00	0.00		0.00	
<b>Total 6100 · Ministry Support</b>	<b>0.00</b>		<b>0.00</b>		<b>3,345.82</b>	<b>7,000.00</b>	<b>5,320.00</b>		<b>0.00</b>	
<b>Total 6200 · Supplies &amp; Materials</b>	<b>602.12</b>		<b>1,678.97</b>	<b>3,500.00</b>	<b>763.71</b>		<b>1,368.76</b>	<b>6,500.00</b>	<b>401.89</b>	<b>4,500.00</b>
<b>Total 6300 · Repairs and Upkeep</b>	<b>2,968.88</b>	<b>20,000.00</b>	<b>18,607.64</b>	<b>41,900.00</b>	<b>12.72</b>		<b>0.00</b>		<b>0.00</b>	
<b>Total 6400 · In house services</b>	<b>510.81</b>		<b>0.00</b>		<b>40.70</b>		<b>0.00</b>		<b>7,371.64</b>	<b>30,300.00</b>
<b>Total 6500 · Miscellaneous</b>	<b>0.00</b>		<b>0.00</b>		<b>1,875.12</b>	<b>8,790.00</b>	<b>56.50</b>	<b>1,000.00</b>	<b>769.56</b>	<b>4,300.00</b>
<b>Total 6600 · Employee Expenses</b>	<b>37.68</b>		<b>10,332.56</b>	<b>31,652.00</b>	<b>37,929.90</b>	<b>122,061.81</b>	<b>22,394.84</b>	<b>80,195.14</b>	<b>52,566.63</b>	<b>174,161.00</b>
<b>Total 6700 · Charitable Contributions</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	
<b>Total Expense</b>	<b>4,119.49</b>	<b>34,175.00</b>	<b>30,619.17</b>	<b>77,052.00</b>	<b>43,967.97</b>	<b>140,051.81</b>	<b>29,140.10</b>	<b>87,695.14</b>	<b>61,109.72</b>	<b>213,261.00</b>
<b>Net Ordinary Income</b>	<b>-4,119.49</b>	<b>-34,175.00</b>	<b>-30,619.17</b>	<b>-77,052.00</b>	<b>-43,967.97</b>	<b>-140,051.81</b>	<b>-29,140.10</b>	<b>-87,695.14</b>	<b>-61,109.72</b>	<b>-213,261.00</b>
<b>Other Income/Expense</b>										
<b>Other Income</b>										
9980 · Restricted Fund Transf to Op	0.00		0.00		0.00		0.00		0.00	
<b>Total Other Income</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	
<b>Net Other Income</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	
<b>Net Income</b>	<b>-4,119.49</b>	<b>-34,175.00</b>	<b>-30,619.17</b>	<b>-77,052.00</b>	<b>-43,967.97</b>	<b>-140,051.81</b>	<b>-29,140.10</b>	<b>-87,695.14</b>	<b>-61,109.72</b>	<b>-213,261.00</b>

**First Unitarian Universalist Church of Austin**  
**Profit & Loss Budget vs. Actual**  
January through April 2012

	Religious Ed Dept (Departments)		Other Operating Fund		TOTAL			
	Jan - Apr 12	Budget	Jan - Apr 12	Budget	Jan - Apr 12	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4000 · Unrestricted Income								
4100 · Contributions								
4110 · Pledge	0.00		188,421.09	553,155.00	188,421.09	553,155.00	-364,733.91	34.06%
4120 · Sunday Plate	0.00		22,741.55	44,000.00	22,741.55	44,000.00	-21,258.45	51.69%
4130 · Sunday Coffee Service	0.00		0.00		0.00	0.00	0.00	0.0%
4140 · Forum	0.00		349.65	2,000.00	349.65	2,000.00	-1,650.35	17.48%
4190 · Other	0.00		6,551.70	14,000.00	6,551.70	14,000.00	-7,448.30	46.8%
<b>Total 4100 · Contributions</b>	<b>0.00</b>		<b>218,063.99</b>	<b>613,155.00</b>	<b>218,063.99</b>	<b>613,155.00</b>	<b>-395,091.01</b>	<b>35.56%</b>
4200 · Rental	0.00		14,689.25	44,000.00	14,689.25	44,000.00	-29,310.75	33.39%
4400 · Misc Income	0.00		0.00	2,500.00	0.00	2,500.00	-2,500.00	0.0%
<b>Total 4000 · Unrestricted Income</b>	<b>0.00</b>		<b>232,753.24</b>	<b>659,655.00</b>	<b>232,753.24</b>	<b>659,655.00</b>	<b>-426,901.76</b>	<b>35.28%</b>
4300 · Interest & Dividends	0.00		50.54	300.00	50.54	300.00	-249.46	16.85%
4900 · Other Income								
4920 · Event	0.00		855.00	15,000.00	855.00	15,000.00	-14,145.00	5.7%
<b>Total 4900 · Other Income</b>	<b>0.00</b>		<b>855.00</b>	<b>15,000.00</b>	<b>855.00</b>	<b>15,000.00</b>	<b>-14,145.00</b>	<b>5.7%</b>
<b>Total Income</b>	<b>0.00</b>		<b>233,658.78</b>	<b>674,955.00</b>	<b>233,658.78</b>	<b>674,955.00</b>	<b>-441,296.22</b>	<b>34.62%</b>
<b>Expense</b>								
6000 · General Expenses	0.00	4,200.00	0.00	2,838.80	0.00	23,413.80	-23,413.80	0.0%
<b>Total 6100 · Ministry Support</b>	<b>0.00</b>		<b>0.00</b>		<b>8,665.82</b>	<b>7,000.00</b>	<b>1,665.82</b>	<b>123.8%</b>
<b>Total 6200 · Supplies &amp; Materials</b>	<b>1,418.15</b>		<b>54.88</b>		<b>6,288.48</b>	<b>14,500.00</b>	<b>-8,211.52</b>	<b>43.37%</b>
<b>Total 6300 · Repairs and Upkeep</b>	<b>0.00</b>		<b>0.00</b>		<b>21,589.24</b>	<b>61,900.00</b>	<b>-40,310.76</b>	<b>34.88%</b>
<b>Total 6400 · In house services</b>	<b>82.10</b>		<b>0.00</b>		<b>8,005.25</b>	<b>30,300.00</b>	<b>-22,294.75</b>	<b>26.42%</b>
<b>Total 6500 · Miscellaneous</b>	<b>627.19</b>	<b>5,410.00</b>	<b>1,118.73</b>	<b>5,000.00</b>	<b>4,447.10</b>	<b>24,500.00</b>	<b>-20,052.90</b>	<b>18.15%</b>
<b>Total 6600 · Employee Expenses</b>	<b>36,155.78</b>	<b>106,794.97</b>	<b>577.26</b>	<b>5,161.20</b>	<b>159,994.65</b>	<b>520,026.12</b>	<b>-360,031.47</b>	<b>30.77%</b>
<b>Total 6700 · Charitable Contributions</b>	<b>0.00</b>		<b>2,019.70</b>	<b>12,100.00</b>	<b>2,019.70</b>	<b>12,100.00</b>	<b>-10,080.30</b>	<b>16.69%</b>
<b>Total Expense</b>	<b>38,283.22</b>	<b>116,404.97</b>	<b>3,770.57</b>	<b>25,100.00</b>	<b>211,010.24</b>	<b>693,739.92</b>	<b>-482,729.68</b>	<b>30.42%</b>
<b>Net Ordinary Income</b>	<b>-38,283.22</b>	<b>-116,404.97</b>	<b>229,888.21</b>	<b>649,855.00</b>	<b>22,648.54</b>	<b>-18,784.92</b>	<b>41,433.46</b>	<b>-120.57%</b>
<b>Other Income/Expense</b>								
<b>Other Income</b>								
9980 · Restricted Fund Transf to Op	0.00		15,112.96	19,118.00	15,112.96	19,118.00	-4,005.04	79.05%
<b>Total Other Income</b>	<b>0.00</b>		<b>15,112.96</b>	<b>19,118.00</b>	<b>15,112.96</b>	<b>19,118.00</b>	<b>-4,005.04</b>	<b>79.05%</b>
<b>Net Other Income</b>	<b>0.00</b>		<b>15,112.96</b>	<b>19,118.00</b>	<b>15,112.96</b>	<b>19,118.00</b>	<b>-4,005.04</b>	<b>79.05%</b>
<b>Net Income</b>	<b>-38,283.22</b>	<b>-116,404.97</b>	<b>245,001.17</b>	<b>668,973.00</b>	<b>37,761.50</b>	<b>333.08</b>	<b>37,428.42</b>	<b>11,337.07%</b>

# Monthly Operations Report to FUUCA Board of Trustees April 13-May 10, 2012

## Office & Staff

- Weekday Volunteers –Ann Edwards, Nancy Groblewski, Mary Ann Stafford, Kathryn Govier, Joseph Hunt, Mary Patrick, George Denny, and Mary Jane Ford continue helping us regularly in the office during the week. Doris Bufford has volunteered to join the crew. We expect to see her weekly, beginning next week.
- Monthly Staff Workshop – At our April staff workshop, Sandra Ries facilitated the second of a two-part series on effective communication with congregants.
- Publications - we have signed a contract with our new publications coordinator, Steve Wilson. He has taken over the newsletter, order of service, and bulletin.
- Lisa Rogers – Lisa Rogers has joined our staff. Her principal duty will be to open and close the building for our regular Saturday hours (10am-1pm). She will also sexton for us on a regular basis. (Some of you may also know Lisa as a prominent local musician in the Therapy Sisters and the Gabachachas.)

## Finances & Data

- First Quarter Giving Statements – we mailed giving statements before the end of April. Nancy Groblewski and Joseph Hunt helped to double check the accuracy of the data. Jamie Schroeder, Nancy G, and Mary Ann Stafford, did the leg work to get the mailing out the door.
- Matching Gift Challenge – An anonymous donor has offered to give \$30,000 towards the hiring of a Director of Marketing and Communications if we can raise an equivalent amount for the same purpose from the congregation. Rose Ann Reeser and Donna Howard have led the fundraising effort (\$19k so far). I've created a modified online donation page to facilitate the process and the office is helping to track the gifts.
- Lexis Nexis Background Checks – After testing it for a couple of months, I've decided to make Lexis Nexis our primary background check provider. Our insurance company recommends them so much that they actually pay our setup fee!
- Voting Members – I've generated and posted the voting list for our May 20 congregational meeting. We now have 498 voting members!

## Facility & Hardware

- Facilities Committee – This month, John Payne's activities have included the ongoing rewiring of our fire alarm, fixing the leak in the tool shed, and maintenance on various doors, windows, and locks.
- Sanctuary HVAC – John Payne and I have gotten three bids to replace the Sanctuary HVAC and plan to get a fourth before moving forward. We are giving careful consideration to cost/benefit of replacing it this year (one contractor has told us that they could get a new unit installed in less than a week – which would speak in favor of continuing to use the current HVAC until more serious weaknesses appear).



- Welcome Center Update – We have completed the construction phase of the Welcome Center Upgrade. In April we had the asbestos tiles removed from the floor. The abatement report by Jenkins Environmental Consulting confirms that everything was done according to correct procedures and the air was clean during and after removal process. We had no environmental contamination. I've filed the report with other important documents. For liability reasons, it should be kept forever. Allen Pope painted the welcome center with colors that Don Smith helped us to select: Pacer White and Zeus. Then we had a new tile floor installed this week. We expect to tackle the decoration of the Welcome Center shortly.
- Sanctuary Listening Devices – We have clarified responsibility for the sanctuary listening devices. The media team will take over their maintenance. Kae McLaughlin has volunteered to help the media team take care of them.
- Howson Hall Stage & Fire Exit – During set construction for Paradox Players' current production, a large stage extension unexpectedly materialized near the fire exit. When I raised the safety concern to Ann Edwards, she immediately moved into action and worked with the city's fire inspector to make sure that that exit remains accessible within code guidelines in case of emergency. Ann, Gary Payne, and I had a productive follow up conversation about potential future changes in Howson Hall and how those might occur while balancing multiple uses of that shared church space.

### Policy

- Sex Offender Policy – We have completed and implemented a new sex offender policy with help from Karen Neeley. Our insurance company, Church Mutual, has confirmed that it corresponds to their recommendations.
- Staff Credit Card Policy – We have developed a policy covering staff credit cards. I have begun researching different credit card providers.

### Other

- Class Reunion – I will travel to Idaho for my 20<sup>th</sup> high school reunion, from August 5 to 13.
- NACBA Conference – I will attend the NACBA Conference in Houston from July 10-14. This annual gathering of the National Association of Church Business Administrators provides workshops and opportunities to create relationships with some of the top people in my profession. Churches of 500 members would be among the smaller ones there, so I expect to have ample opportunities to learn about the best practices that helped to build and sustain some of the strongest churches in the country.
- New Trustee Training – I provided logistical support to the board for the training of new trustees which took place on May 4 and 5.
- St. John's UMC – Meg arranged for the new trustee training to take place offsite at St. John's United Methodist Church (on Koenig near Burnet). I worked out the details of our using the space and, after the training, gave a tour of the building. Its well worth the visit for anyone who hasn't seen it yet. It has beautiful design and makes an outstanding use of limited space to house a congregation that's larger than ours.
- April Church Council Meeting – At the April Church Council meeting, Meg and I received input from church leaders on subjects ranging from accomplishments over the

last year to goals for the next church year. Please see the attached report for additional detail.

- DBLE Registration – I am providing logistical support to the board with registration for DBLE (our district's leadership school).

**No Update this month**

- Keys & Alarms
- Memorials & Staff
- Main office configuration
- Metrics Taskforce
- Mozy
- Staff Calendars
- Internal Audit Committee

**Some of my other regular activities** (Reports for these usually appear elsewhere)

- One-on-one meetings with direct reports
- Board of Trustees
- Volunteer recruiting and coordination
- Management Team Meetings
- Church Council & Congregational Meetings
- Office Staff Meetings
- Monthly Staff Training
- Background checks for new employees, special volunteers
- Monthly Financial Reports
- Monthly follow up on bounced pledge autopayments
- Bimonthly meetings of the Austin Non-Profit Financial Leadership Group
- Board retreats and special meetings (average twice annually)
- Monthly NACBA meetings (National Association of Church Business Administrators)

Respectfully submitted by Sean Hale. May 10, 2012.

**NEW MEMBERS IN APRIL**

1. Janie Flack
2. Gordon Flack
3. Monica Ross
4. Kristina Bordine
5. Jared Jackson
6. Ann M Cooper
7. Lizette J Reyes
8. Julie Lipton

**RESIGNATIONS**

Stefan Windsor

**Appendix: Notes from Church Council Meeting 4/22/12  
First UU Church of Austin**

**Accomplishments in the last 12 months**

New Website Graphic Design and Menus  
Policy Governance transition  
Mission  
Better E Announcements  
Web Chair Transition from Andi to Peter  
Facebook Page  
Church more alive and Friendly

Green Sanctuary Active  
New Bike Racks  
April Fuels Event  
Green Sanctuary Email address  
Energy Saving Handouts available for congregants  
Joined Interfaith Enviro Network  
Toolkit to decrease Church Utility costs  
Joined TX IMPACT  
Green Sanctuary working to improve TX energy Rates

Membership Classes- Intro and Path to Membership  
More welcoming to visitors  
> 80 new Members

Great Forum Speakers  
Move of Forum to Sanctuary has gone well

Meg making Media Better  
Solid Plans for Sanctuary Sound and Projection

Meg installed

Sedar  
BBQ Sacred Cow Event (coming up)  
Summer Social Action Project  
Hogwart's Camp  
Welcome to lots of new Families  
Children's Choir, more time on Sundays to rehearse  
Welcoming Wednesdays  
More Chalice Circles  
Increase in number of children enrolled (>300)  
Better RE space usage  
Good new RE Asst.

70%-80% done tagging Library Books  
 Good Donated Books to Library

Rise UP Curriculum in Women's Spirituality  
 Good Ceremonies and Rituals in Women's Spirituality

Paradox Players  
 --Year of planning  
 --Children's Theater Beginning December 2012  
 --P McDougal retiring, G Payne taking her place.

Caring Ministries  
 --Helping Members  
 --Have plus or minus 50 people assisting  
 --Good system to match needs to volunteers

Two good trainings for Leaders by Nominating Committee  
 Lots of Leadership interviews, exciting plans  
 Church excited, coming back to life  
 Welcome Center

Music Program Collaborating Well with Meg  
 Challenging music and Musical Guests  
 Stronger integration of Children's Choir

Yew Grove Collaborating with other Church Groups and outreach to Community organizations.  
 Also helped with a worship Service.

Games Night --Monthly, growing

Grounds Increased awareness, Cleanup days, Eagle Project done here

Better, expanded coffee Hour= more fellowship

Enoughness Theme  
 Movie Nights well attended.  
 Huntington-Surrey sharing space for Adult R.E.

Meet & Eat, Welcoming Wednesdays great for bonding.  
 Tecolote continuing to drop off here.  
 Playground Improvements (and more to come).

Social Action Committee  
 Hands on Housing  
 Immigration

Outreach and Social Action beyond our walls  
 Marriage Equality  
 Occupy Austin

\$30 K Challenge Gift: Director of Communications and Membership  
 Yellow T-Shirts = visibility  
 Crop Walk  
 Committees Doing Meet and Eat  
 Yew Grove more integrated into church  
 New Ideas to increase welcoming Greeters (work with Chalice Circles)  
 Amazing Variety of Worship experiences

Paradox Players upgrade lighting in Howson Hall to LED  
 --FUUCA=500,000 Kwh generated now  
 --1,000,000 Tons of CO2 saved.

Covenant = Increasing part of culture  
 Great Church leaders, including staff. Things more organized.  
 Great to work with Staff and staff seems more secure

Monday so staff can focus is good  
 Great building maintenance/repairs/clean up.  
 Kami's Sunday Role (Sunday Coordinator)  
 Audit Committee getting good Cooperation from Staff

Wide Variety of new members, impressive  
 Successful despite bursting at seams.  
 Worship Space

Sent in by email: Social Action has seen increased church participation and visibility in local rallies and protests over the past 12 months, due to Meg's leadership. These include: Occupy Austin, Coming Out Day, Valentine's Day Marriage Equality, Save Texas Schools, Trayvon Martin, Planned Parenthood, and War on Women. Enthusiasm remains high and our Standing on the Side of Love t-shirts and banner are really helping with unity and visibility. Legacy projects continue to do their work at a high level of accomplishment.

### **Goals for Next Twelve Months**

*Note: this was a brainstorm by all of the participants at the meeting.*  
 Walking Labyrinth @ FUUCA (WISH)

Meet and Eat Ending >>>>100% Welcoming Wednesdays (Restarting in September) Adding Youth Programs on Wednesday nights.

Playground  
 Shading  
 Seating  
 Planting Space --Children's Garden

Training  
 Getting folks ready for Leadership

Increase Green Facility improvements and Awareness  
 Extending to Member Homes and personal Practice  
 FUU as center for Environmental/Spiritual Studies  
 Expanded Earth Day activities

First Service Full  
 Sunday Brunch here

Better Training Documentation for groups that use the Kitchen

Beautify Howson Hall

More Parties Like Meg's Installation  
 Warmer Welcome Center  
 Deeper Welcoming (e.g Class, culture)  
 More nurturing to new Members  
 Stronger Pastoral Care  
 Volunteer Coordinator

Better Media Equipment /Set up simpler

Better retention

Better use of Gallery (More Art)

Paradox Players More church member Participation, integration into Worship

Sent in by email by Corinna Whitaker-Lewis: My personal goals for Social Action include maintenance of legacy projects and introduction of new themes, as well as better integration of new members. This has not been discussed by the committee, however. I will ask via email and get back to you.

### **SHOVEL READY PROJECTS**

*Note: whenever possible, these brainstormed ideas are accompanied by a cost estimate and an articulation of how they connect to our mission and ends. The board is now holding us accountable for using church resources (time and money) in ways that further our ends. So, it is very important that we be able to show the link between our activities and those ends.*

Better communication (internal and external) Clear rules

Insulate Exterior Door X Room 11 and solar glaze on south side windows  
 New HVAC/rekindle spirit teachable windows for HVAC for outreach  
 Do with Low interest loans

Membership Coordinator \$60K for 16 months

Easier/ Better Media Center, Projection and lighting integrated, better location.

Kitchen Renovation, \$40K Plus (Basic)

Outdoor Lighting

ADA Improvements (New Restroom , too small) \$5k to \$40k

Smaller age Range in children's R.E. classrooms

Service Trips for Youth and Adults

Dignity & Access Richness of Life: ADA for Library

Accessibility for ADA Bathrooms During all hours

Labyrinth Up to \$5 K for materials. May be more. Spiritual Practice

Patio More accessible and used

Better use of current space (Amphitheatre)

Third Children's Choir (High School).

Awaken Transcendence. More musical guests . Every Service

Improved Storage. Secure. Sufficient. Accessible.

Creative Writing/Musical Center

Coffee House activity

In-House Concert Series

Oaks by Sanctuary ADA Accessible.

Risers in Howson Hall

Library Expansion & bigger Window

Submitted by email x Corinna Whitaker-Lewis: My personal wish project is for all exterior door to be refinished/painted, and for interior hallways to be painted. I have not held a discussion with the SAC about their wishes - will ask via email and get back to you.



Submitted by email x John Payne:

1. New floors in the Office corridor restrooms.
2. I expect we'll need to re-roof the area over HH closet with better quality underlayment and shingles.
3. A new sanctuary AC unit.
4. New sheetrock on the Office corridor ceiling.

Submitted by email x Bill Walters:

The grounds committee has identified at least one project. We had this project in our original proposed budget for 2012 --- removal of the Nandina bushes from the South side at the church entrance and replacing with native bushes/plants. The estimate for the project, includes plants, replacement soil and labor is \$800- \$1,000.

We have other potential projects but I do not consider the "shovel ready" at this time. Maybe a good task for us to consider is to identify, define and calculate cost \$\$ estimates for additional projects.

[Typed up by Brenda McDaniel.]



First Unitarian Universalist Church of Austin  
**Balance Sheet**  
As of January 31, 2012

	<u>Jan 31, 12</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · Cash & Investments	
1100 · Bank	
1110 · THCU Checking	17,280.85
1120 · THCU Savings	200.12
1130 · THCU Money Market	3,712.24
1140 · THCU CDs	<u>55,870.72</u>
Total 1100 · Bank	77,063.93
1200 · Schwab Accounts	
1210 · Permanent Endowment Account	125,002.07
1220 · Mixed Investment Account	411,733.30
1230 · Murr Music Account	<u>41,232.59</u>
Total 1200 · Schwab Accounts	577,967.96
1300 · Annuity 2014	11,757.16
1400 · Petty Cash	
1410 · Religious Ed PC 1	200.00
1430 · Religious Ed PC 2	<u>1,000.00</u>
Total 1400 · Petty Cash	<u>1,200.00</u>
Total 1000 · Cash & Investments	<u>667,989.05</u>
Total Checking/Savings	<u>667,989.05</u>
Total Current Assets	667,989.05
<b>Fixed Assets</b>	
1500 · Fixed Assets	
1510 · Building - at cost	672,232.75
1530 · Land - Travis CAD '11 Value	1,508,930.00
1540 · Furniture & Equipment	<u>127,767.25</u>
Total 1500 · Fixed Assets	<u>2,308,930.00</u>
Total Fixed Assets	<u>2,308,930.00</u>
<b>TOTAL ASSETS</b>	<u><u>2,976,919.05</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2000 · Liabilities	
2200 · Security Deposits	80.00
2400 · Payroll Liabilities	
2405 · Health Care Payable	2,330.73
2406 · Dental Payable	<u>21.46</u>
Total 2400 · Payroll Liabilities	<u>2,352.19</u>

First Unitarian Universalist Church of Austin

**Balance Sheet**  
As of January 31, 2012

	<u>Jan 31, 12</u>
Total 2000 · Liabilities	<u>2,432.19</u>
Total Other Current Liabilities	<u>2,432.19</u>
Total Current Liabilities	<u>2,432.19</u>
Total Liabilities	2,432.19
<b>Equity</b>	
3001 · Fixed Assets - Equity	2,308,930.00
3100 · Restricted Funds	
3200 · Cong. Restricted Funds	
3220 · Permanent Endowment Fund	127,502.07
3240 · Savings Fund	273,275.31
3260 · Murr Music Fund	<u>39,866.86</u>
Total 3200 · Cong. Restricted Funds	440,644.24
3400 · Board Restricted Funds	
3405 · Long Range Fund	40,015.36
3410 · Capital Campaign Fund	10,200.00
3415 · Paradox Players Fund	12,631.47
3420 · Religious Education Fund	
3421 · Chalice Circles	545.00
3422 · CampUU/Hogwarts Fund	6,120.74
3423 · Welcoming Wednesdays	388.43
3424 · Junior High Fund	2,712.65
3426 · Senior High Fund	2,152.04
3428 · Adult RE Fund	2,678.85
3429 · Children's RE Fund	<u>486.66</u>
Total 3420 · Religious Education Fund	15,084.37
3440 · Caring Fund	3,340.24
3450 · Music Fund	
3452 · Children's Choir Fund	3,923.52
3456 · Music Other Fund	<u>4,024.67</u>
Total 3450 · Music Fund	7,948.19
3460 · Bookstore Fund	1,188.15
3465 · Denominational Affairs Fund	70.02
3470 · Facility Fund	
3472 · Emergency Fund	15,253.98
3474 · Green Sanctuary Fund	1,564.92
3476 · Recycling Program Fund	778.71
3478 · Grounds Fund	<u>703.48</u>
Total 3470 · Facility Fund	18,301.09
3480 · Flowers Fund	329.34
3490 · Technology Fund	
3492 · Internet Ministries Fund	1,822.67
3494 · Media Team Fund	<u>1,106.89</u>

First Unitarian Universalist Church of Austin

**Balance Sheet**  
As of January 31, 2012

	<u>Jan 31, 12</u>
Total 3490 · Technology Fund	2,929.56
3505 · Meet & Eat Fund	780.38
3515 · Social Action Fund	3,680.07
3535 · Yew Grove Fund	288.17
3540 · Library Fund	289.38
3545 · Special Plate Fund	4,387.28
3555 · Forum Fund	579.22
3560 · Worship Services Fund	1,000.00
3565 · Continuing Ed Fund	2,392.81
3570 · Living Our Mission Fund	4,000.00
Total 3400 · Board Restricted Funds	<u>129,435.10</u>
Total 3100 · Restricted Funds	570,079.34
3900 · Unrestricted Net Assets	78,352.94
Net Income	<u>17,124.58</u>
Total Equity	<u>2,974,486.86</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,976,919.05</u></u>

**First Unitarian Universalist Church of Austin**  
**Profit & Loss Budget vs. Actual**  
January 2012

	Total Committees		Infrastructure (Departments)		Ministry (Departments)		Music Dept (Departments)		Program Support (Departments)	
	Jan 12	Budget	Jan 12	Budget	Jan 12	Budget	Jan 12	Budget	Jan 12	Budget
<b>Ordinary Income/Expense</b>										
<b>Income</b>										
4000 · Unrestricted Income										
4100 · Contributions										
4110 · Pledge	0.00		0.00		0.00		0.00		0.00	
4120 · Sunday Plate	0.00		0.00		0.00		0.00		0.00	
4140 · Forum	0.00		0.00		0.00		0.00		0.00	
4190 · Other	0.00		0.00		0.00		0.00		0.00	
<b>Total 4100 · Contributions</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	
4200 · Rental	0.00		0.00		0.00		0.00		0.00	
4400 · Misc Income	0.00		0.00		0.00		0.00		0.00	
<b>Total 4000 · Unrestricted Income</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	
4300 · Interest & Dividends	0.00		0.00		0.00		0.00		0.00	
4900 · Other Income										
4920 · Event	0.00		0.00		0.00		0.00		0.00	
<b>Total 4900 · Other Income</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	
<b>Total Income</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	
<b>Expense</b>										
6000 · General Expenses	0.00	14,175.00	0.00		0.00	2,200.00	0.00		0.00	
6100 · Ministry Support										
<b>Total 6100 · Ministry Support</b>	<b>0.00</b>		<b>0.00</b>		<b>1,445.82</b>	<b>7,000.00</b>	<b>1,705.00</b>		<b>0.00</b>	
<b>Total 6200 · Supplies &amp; Materials</b>	<b>187.02</b>		<b>96.50</b>	<b>3,500.00</b>	<b>639.33</b>		<b>227.45</b>	<b>6,500.00</b>	<b>82.98</b>	<b>4,500.00</b>
<b>Total 6300 · Repairs and Upkeep</b>	<b>801.00</b>	<b>20,000.00</b>	<b>1,444.00</b>	<b>41,900.00</b>	<b>12.72</b>		<b>0.00</b>		<b>0.00</b>	
<b>Total 6400 · In house services</b>	<b>360.97</b>		<b>0.00</b>		<b>40.10</b>		<b>0.00</b>		<b>1,927.34</b>	<b>30,300.00</b>
<b>Total 6500 · Miscellaneous</b>	<b>0.00</b>		<b>0.00</b>		<b>987.73</b>	<b>8,790.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>139.36</b>	<b>4,300.00</b>
<b>Total 6600 · Employee Expenses</b>	<b>37.68</b>		<b>3,053.24</b>	<b>31,652.00</b>	<b>10,335.18</b>	<b>122,061.78</b>	<b>5,326.62</b>	<b>80,195.14</b>	<b>13,191.48</b>	<b>174,161.00</b>
<b>Total 6700 · Charitable Contributions</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	
<b>Total Expense</b>	<b>1,386.67</b>	<b>34,175.00</b>	<b>4,593.74</b>	<b>77,052.00</b>	<b>13,460.88</b>	<b>140,051.78</b>	<b>7,259.07</b>	<b>87,695.14</b>	<b>15,341.16</b>	<b>213,261.00</b>
<b>Net Ordinary Income</b>	<b>-1,386.67</b>	<b>-34,175.00</b>	<b>-4,593.74</b>	<b>-77,052.00</b>	<b>-13,460.88</b>	<b>-140,051.78</b>	<b>-7,259.07</b>	<b>-87,695.14</b>	<b>-15,341.16</b>	<b>-213,261.00</b>
<b>Other Income/Expense</b>										
<b>Other Income</b>										
9980 · Restricted Fund Transf to Op	0.00		0.00		0.00		0.00		0.00	
<b>Total Other Income</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	
<b>Net Other Income</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	
<b>Net Income</b>	<b>-1,386.67</b>	<b>-34,175.00</b>	<b>-4,593.74</b>	<b>-77,052.00</b>	<b>-13,460.88</b>	<b>-140,051.78</b>	<b>-7,259.07</b>	<b>-87,695.14</b>	<b>-15,341.16</b>	<b>-213,261.00</b>

**First Unitarian Universalist Church of Austin**  
**Profit & Loss Budget vs. Actual**  
January 2012

	Religious Ed Dept (Departments)		Other Operating Fund		TOTAL			
	Jan 12	Budget	Jan 12	Budget	Jan 12	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4000 · Unrestricted Income								
4100 · Contributions								
4110 · Pledge	0.00		45,283.86	553,155.00	45,283.86	553,155.00	-507,871.14	8.19%
4120 · Sunday Plate	0.00		6,848.03	44,000.00	6,848.03	44,000.00	-37,151.97	15.56%
4140 · Forum	0.00		108.00	2,000.00	108.00	2,000.00	-1,892.00	5.4%
4190 · Other	0.00		1,105.22	14,000.00	1,105.22	14,000.00	-12,894.78	7.89%
<b>Total 4100 · Contributions</b>	<b>0.00</b>		<b>53,345.11</b>	<b>613,155.00</b>	<b>53,345.11</b>	<b>613,155.00</b>	<b>-559,809.89</b>	<b>8.7%</b>
4200 · Rental	0.00		954.00	44,000.00	954.00	44,000.00	-43,046.00	2.17%
4400 · Misc Income	0.00		0.00	2,500.00	0.00	2,500.00	-2,500.00	0.0%
<b>Total 4000 · Unrestricted Income</b>	<b>0.00</b>		<b>54,299.11</b>	<b>659,655.00</b>	<b>54,299.11</b>	<b>659,655.00</b>	<b>-605,355.89</b>	<b>8.23%</b>
4300 · Interest & Dividends	0.00		8.18	300.00	8.18	300.00	-291.82	2.73%
4900 · Other Income								
4920 · Event	0.00		0.00	15,000.00	0.00	15,000.00	-15,000.00	0.0%
<b>Total 4900 · Other Income</b>	<b>0.00</b>		<b>0.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>-15,000.00</b>	<b>0.0%</b>
<b>Total Income</b>	<b>0.00</b>		<b>54,307.29</b>	<b>674,955.00</b>	<b>54,307.29</b>	<b>674,955.00</b>	<b>-620,647.71</b>	<b>8.05%</b>
<b>Expense</b>								
6000 · General Expenses	0.00	4,200.00	0.00	2,838.80	0.00	23,413.80	-23,413.80	0.0%
6100 · Ministry Support								
<b>Total 6100 · Ministry Support</b>	<b>0.00</b>		<b>0.00</b>		<b>3,150.82</b>	<b>7,000.00</b>	<b>-3,849.18</b>	<b>45.01%</b>
<b>Total 6200 · Supplies &amp; Materials</b>	<b>175.26</b>		<b>195.25</b>		<b>1,603.79</b>	<b>14,500.00</b>	<b>-12,896.21</b>	<b>11.06%</b>
<b>Total 6300 · Repairs and Upkeep</b>	<b>0.00</b>		<b>0.00</b>		<b>2,257.72</b>	<b>61,900.00</b>	<b>-59,642.28</b>	<b>3.65%</b>
<b>Total 6400 · In house services</b>	<b>0.00</b>		<b>0.00</b>		<b>2,328.41</b>	<b>30,300.00</b>	<b>-27,971.59</b>	<b>7.69%</b>
<b>Total 6500 · Miscellaneous</b>	<b>360.00</b>	<b>5,410.00</b>	<b>181.67</b>	<b>5,000.00</b>	<b>1,668.76</b>	<b>24,500.00</b>	<b>-22,831.24</b>	<b>6.81%</b>
<b>Total 6600 · Employee Expenses</b>	<b>8,880.95</b>	<b>106,794.97</b>	<b>149.36</b>	<b>5,161.20</b>	<b>40,974.51</b>	<b>520,026.09</b>	<b>-479,051.58</b>	<b>7.88%</b>
<b>Total 6700 · Charitable Contributions</b>	<b>0.00</b>		<b>0.00</b>	<b>12,100.00</b>	<b>0.00</b>	<b>12,100.00</b>	<b>-12,100.00</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>9,416.21</b>	<b>116,404.97</b>	<b>526.28</b>	<b>25,100.00</b>	<b>51,984.01</b>	<b>693,739.89</b>	<b>-641,755.88</b>	<b>7.49%</b>
<b>Net Ordinary Income</b>	<b>-9,416.21</b>	<b>-116,404.97</b>	<b>53,781.01</b>	<b>649,855.00</b>	<b>2,323.28</b>	<b>-18,784.89</b>	<b>21,108.17</b>	<b>-12.37%</b>
<b>Other Income/Expense</b>								
<b>Other Income</b>								
9980 · Restricted Fund Transf to Op	0.00		14,801.30	19,118.00	14,801.30	19,118.00	-4,316.70	77.42%
<b>Total Other Income</b>	<b>0.00</b>		<b>14,801.30</b>	<b>19,118.00</b>	<b>14,801.30</b>	<b>19,118.00</b>	<b>-4,316.70</b>	<b>77.42%</b>
<b>Net Other Income</b>	<b>0.00</b>		<b>14,801.30</b>	<b>19,118.00</b>	<b>14,801.30</b>	<b>19,118.00</b>	<b>-4,316.70</b>	<b>77.42%</b>
<b>Net Income</b>	<b>-9,416.21</b>	<b>-116,404.97</b>	<b>68,582.31</b>	<b>668,973.00</b>	<b>17,124.58</b>	<b>333.11</b>	<b>16,791.47</b>	<b>5,140.82%</b>

## Limitations Report 2.1 – Treatment of Congregants, Friends and Visitors

First UU Church of Austin

May 15, 2012

*Note: The board of trustees saw a draft of this report in November, 2011, as part of retreat exercises with Joe Sullivan, Meg Barnhouse, and Sean Hale. Although some discussion took place, it has not formally reviewed this report in a regular business meeting before now.*

2.1 With respect to interactions with members, friends and visitors of the church the Senior Minister shall not allow conditions, procedures, or decisions that are unsafe, disrespectful, unnecessarily intrusive, or that fail to provide appropriate confidentiality and privacy.

The interpretation of the above section occurs in the details below.

However, we encourage the board to consider including church staff among those for whose safety the Senior Minister has responsibility.

2.1.1 Violate the confidentiality of congregant pledge information, except as required by congregants of the Finance and Canvass Committees to carry out their responsibilities.

### Interpretation:

The senior minister will take all standard measures to safeguard private congregant pledge information.

Specifically, that means that such data stored electronically shall have high security standards to minimize the risk of data theft or misuse. Data stored as hard copy shall be kept in a secure area with access restricted to those with a legitimate need to access it.

### Measures:

1. Reporting, in this limitations report or otherwise, by the executive.
2. The regular audit as performed by the board of trustees

### Rationale for the Measures:

1. This report provides an appropriate venue for the executive to confirm or deny compliance with this limitation.
2. The board's audit, internal or external, provides the best possible way to provide third-party confirmation of compliance.



2.1.2 Fail to provide a reasonable level of safety, upkeep, access and functionality for the facilities.

Interpretation:

We take this to mean that the building and grounds will be kept in good repair, and that access will be considered in all changes made to the property. Functionality both in the objects furnishing the building and the arrangement of those objects will be a topic of attention for staff.

Measures:

1. Reporting, in this limitations report or otherwise, by the executive.
2. Regular safety inspection by our insurance company.

Rationale for the Measures:

1. This report provides an appropriate venue for the executive to confirm or deny compliance with this limitation.
2. Our insurance company, Church Mutual, provides a free safety inspection on request. This third-party, professional review has a high level of credibility and objectivity.

2.1.3 Fail to maintain and enforce procedures to ensure the safety of congregants and children while at the Church or at Church functions.

Interpretation:

We take this to mean that we will have a Safe Congregations Policy delineating training for RE personnel. We will have a Covenant of Right Relations and a Disruptive Person Policy that will be used to ensure that people attending services and other church functions will feel as safe as possible emotionally and physically.

The policies will include enforcement procedures.

Measures:

1. Documentation of said covenant and policies.
2. Reports regarding safety and descriptions of how incidents are handled.

Rationale for the Measures:

1. Documentation provides direct evidence of the existence of procedures.
2. Reports demonstrate whether or not the procedures have been effectively enforced.

2.1.4. Fail to establish, publicize and follow written policies for processing congregant grievances and suggestions.

Interpretation:

We shall have a written procedure for processing congregant grievances and suggestions. It shall be made public in such a way that any reasonable person would be able to find and understand them with minimal effort. Said procedure will be followed.

Measures:

1. Documentation of said procedure.
2. Reporting, in this limitations report or otherwise, by the executive regarding the publicizing of said procedure and its implementation.

Rationale for the Measures:

1. Documentation provides direct evidence of the existence of procedures.
2. This report provides an appropriate venue for the executive to confirm or deny compliance with this limitation.

2.1.5. Fail to maintain a serious breach of covenant process.

Interpretation:

We shall have and implement a process to deal with serious breach of covenant.

Measures:

1. Documentation of said procedure.
2. Reporting, in this limitations report or otherwise, by the executive regarding the procedure's implementation.

Rationale for the Measures:

1. Documentation provides direct evidence of the existence of procedures.
2. The executive, directly or indirectly, has responsibility for the implementation of this process and would be most familiar with the outcomes.

[Last updated by Sean Hale for Rev. Meg Barnhouse on 5/11/12.]

## **Limitations Interpretation 2.3 – Financial Planning/Budgeting**

### **First UU Church of Austin**

### **May 15, 2012**

*Note: The first quarter version of this report included only the interpretations. This report adds measures and rationale. It contains no significant changes to the interpretations.*

2.3 Financial planning for any fiscal year or remaining part of any fiscal year shall not deviate materially from the Board's Ends priorities, risk fiscal jeopardy, or fail to be derived from a documented Long Range Staffing and Financial Plan.

#### Interpretation:

This limitation refers to the proposed operating budget which the executive presents to the board and congregation in December prior to the fiscal year to which it applies.

The church's fiscal year is the calendar year, January through December.

The budget shall be based on the church's ends and a documented Long Range Staffing and Financial Plan (LRSFP). Said plan will include a multi-year projection of activities and goals, plus the staff and financial resources required to make it happen.

For the purposes of this limitation, a material deviation shall be 5% of the overall budget.

"Risk fiscal jeopardy" refers to any financial practices that deviate significantly from best practices and which have an unacceptable likelihood of creating significant financial problems for the church. Such practices include non-payment of bills, non-payment of taxes, incurring debt without appropriate approvals, and the like.

#### Measures:

1. A comparison of the budget to the ends priorities and the LRSFP.
2. Review of budget for activities likely to risk financial jeopardy.

#### Rationale for the Measures:

1. The comparison of the budget to the ends and LRSFP provides direct confirmation of compliance.
2. A review of the budget will reveal if the budget includes activities likely to risk financial jeopardy.

Accordingly, the Senior Minister shall not allow budgeting that:

- 2.3.1 Fails to communicate a reasonably accurate projection of revenues and expenses, separation of capital and operational items, cash flow, and disclosure of planning assumptions.

Interpretation:

The budget proposal shall use moderately-conservative projections of revenue and expenses, grounded on the analysis of recent trends and current data. We shall present capital expenses (such as the construction of a new building), during any year that we anticipate them, separately from the operating budget.

The budget will include a narrative that explains the budget priorities.

Depending on the level of detail, planning assumptions shall be disclosed either as part of the narrative or on request. An assumption, like the discounting of pledge income by 4% for likely non-payment, would probably appear in the written proposal. Charts showing multi-year trends in new member giving, on the other hand, would be available on request.

Measures:

1. A comparison of the budget proposal to the previous year's budget.
2. A review of budget assumptions to confirm whether they are reasonable.

Rationale for Measures:

1. The comparison of the proposal and the previous year's budget would reveal any significant variations. Any significant variation (e.g., a 25% increase in overall revenue) would certainly merit further inquiry and explanation.
2. Budget assumptions constitute the root of specific budget numbers. Straightforward ones, such as a photocopier expense with little or no annual variation, require little effort to verify. Pledge figures, and pledge discounting, will require multiple calculations to demonstrate.

- 2.3.2 Provides less for Board prerogatives during the year than is set forth in the Cost of Governance Policy.

Interpretation:

Cost of Governance is the church's investment in our board of trustees in order to ensure it has the skills, knowledge, and dispositions necessary to effectively fulfill its role.

The executive will ensure the availability of funds for this purpose either through the operating fund (preferably) or through restricted funds that can be legitimately accessed for this purpose.

Measures:

1. The inclusion, or lack thereof, of such funds in the operating budget.

Rationale for Measures:

1. Either the budget includes such funds or it doesn't.

2.3.3 Plans the expenditure in any fiscal year of more funds than are reasonably projected to be available in that period.

Interpretation:

The executive shall not present an operating budget with a deficit.

Measures:

1. A review of the budget proposal to confirm whether or not it has a deficit.

Rationale for Measures:

1. A simple review of the bottom line of the budget proposal suffices to determine whether or not it shows a deficit.

*[Last updated by Sean Hale for Rev. Meg Barnhouse on 5/11/2012.]*

## Limitations Report 2.4 - Financial Conditions & Activities

First UU Church of Austin

May 15, 2012

*Note: The first quarter version of this report included only the interpretation. This report adds measures and rationale. The only interpretation to receive meaningful changes since the last report is 2.4.4.*

2.4 With respect to the congregation's actual, ongoing financial condition and activities, the Executive shall not cause or allow the development of financial jeopardy or deviation from priorities established in Ends policies or Long Range Staffing and Financial Plan.

### Interpretation:

The executive has responsibility for the church's day-to-day financial management.

In the course of exercising that responsibility, she shall avoid any financial practices that deviate significantly from best practices and which have an unacceptable likelihood of creating significant financial problems for the church. Such practices include non-payment of bills, non-payment of taxes, incurring debt without appropriate approvals, and the like.

The day-to-day operating expenses will follow the outlines of the operating budget, which, per limitation 2.3, shall be based on the church's ends and a documented Long Range Staffing and Financial Plan (LRSFP). Said plan will include a multi-year projection of activities and goals, plus the staff and financial resources required to make it happen. We aim to have a first draft of the plan ready by the end of September.

### Measures:

1. Regular financial reports, particularly the Profit & Loss Budget vs Actuals report.
2. The LRSFP and how well the operating budget coincides with it.

### Rationale for the Measures:

1. The regular financial reports demonstrate compliance with the congregationally-approved operating budget, or lack thereof.
2. A comparison of the LRSFP and the operating budget will confirm compliance, or lack thereof.

Accordingly the Senior Minister shall not:

- 2.4.1 Allow actual allocation to deviate materially from congregationally approved budget priorities, unless authorized by the Board.

### Interpretation:

Absent authorization from the board, the actual operating expenses shall not deviate materially

from the categories in the congregationally-approved budget.

For the purposes of this limitation, “material deviation” means 10% of the total budget.

Although we may experience minimal deviation between budget categories, total expenses shall not exceed the congregationally-approved budget total.

Measures:

1. Regular financial reports, particularly the Profit & Loss Budget vs Actuals report.

Rationale for the Measures:

1. The financial report that compares the budget to actual expenses demonstrates clearly, by its nature, any deviation from the budget.

#### 2.4.2 Borrow any amounts without prior Board approval.

Interpretation:

The executive must gain the approval of the board before taking out any loans, mortgages, lines of credit, or the like.

This limitation does not apply to the credit cards, provided that the credit cards are paid off before interest accrues and always within two weeks of receiving the bill. However, carrying a balance on a credit card that either incurs interest charges and/or would extend beyond two-weeks of receiving the bill would require board approval.

Measures:

1. Reporting, in this limitations report or otherwise, by the executive.
2. The regular audit as performed by the board of trustees

Rationale for the Measures:

1. This report provides an appropriate venue for the executive to confirm or deny compliance with this limitation.
2. The board’s audit, internal or external, provides the best possible way to provide third-party confirmation of compliance.

#### 2.4.3 Fail to establish, maintain, and communicate an appropriate gift acceptance policy for both unrestricted and restricted gifts that includes provisions for donor-designated purposes and allows for the acceptance or rejection of gifts.

Interpretation:

The executive shall develop and keep an up-to-date gift acceptance policy. Said policy shall cover all likely kinds of gifts, including those that do and do not include donor designations.

Although we welcome the vast majority of gifts, both financial and in kind, we can not accept all gifts. Some gifts have unacceptable restrictions. Others, such as the in kind gift of an old couch, may not have a useful purpose at the church. So, the policy will include provisions for rejecting such gifts.

Said policy will be publicly available and actively communicated as appropriate.

Measures:

1. The gift acceptance policy.

Rationale for the Measures:

1. Existence of the policy, and comparison with this limitation, demonstrate compliance or lack thereof.

2.4.4 Accept or disburse gift income that is contrary to the church's Mission, Values, and Ends and Unitarian Universalist Principles.

Interpretation:

The executive cannot, on behalf of the church, accept charitable contributions from organizations or individuals who actively work against our mission, values, ends or principles. Examples include hate groups and Fred Phelps (pastor of a church in Topeka that actively promotes hate against homosexuals).

It is possible that we could learn of such a tainted gift only after having received it. In such a case, we would not spend any portion that remained at the time of discovery.

Measures:

1. Reporting, in this limitations report or otherwise, by the executive.
2. The regular audit as performed by the board of trustees.

Rationale for the Measures:

1. This report provides an appropriate venue for the executive to confirm or deny compliance with this limitation.
2. The board's audit, internal or external, provides the best possible way to provide third-party confirmation of compliance.

2.4.5 Designate funds in manner inconsistent with the donor's intentions or in a manner inconsistent with best accounting practices.

Interpretation:

When we accept a restricted gift of money, we shall manage the accounting in such a way so as to insure that it gets used only for the intended purpose.



The financial records shall not deviate from reasonable and accurate accounting practices. In practical terms, we should be able to answer reasonable questions about the books within a reasonable time based on accurate and up-to-date records.

From time to time a donor-restricted fund becomes dormant or outlives its purpose. For example, we could no longer comply, to the letter, with a gift made (200 years ago) for the perpetual maintenance of the minister's horse and buggy. We would make every effort to work with the donor to repurpose such a fund or, if we could not communicate with the donor, we would follow the law and best practices in order to best repurpose or otherwise handle it.

Likewise, from time to time, in-house designated funds become dormant. The YARN Fund, on the books through the end of 2011, fits that description. In this case, we shall follow the tradition begun by the Financial Asset Management Policy of regularly reviewing the status of such funds, closing those that have been dormant for more than two years, and repurposing the money as appropriate.

Measures:

1. The regular financial reports, including notes in the narrative report regarding the creation or closure of balance sheet funds

Rationale for Measures:

1. The financial reports, and the proper accounting that supports them, represent the primary and most common way of tracking such gifts and ensuring that restricted funds do not get spent for inappropriate purposes.

2.4.6 Expend any endowment or designated funds other than for the purposes determined at time of receipt or designation.

Interpretation:

As in limitation 2.4.5, when we accept a restricted gift of money, we shall manage the accounting in such a way so as to insure that it gets used only for the intended purpose.

Additionally, we shall faithfully observe any limitations placed by the congregation upon the use of its funds.

Measures:

1. The regular financial reports, including notes in the narrative report regarding the creation or closure of balance sheet funds

Rationale for Measures:

1. The financial reports, and the proper accounting that supports them, represent the primary and most common way of tracking such gifts and ensuring that restricted funds do not get spent for inappropriate purposes.

- 2.4.7 Fail to maintain current, accurate, auditable financial records or to make such records available to the Board, authorized auditors or other appropriate persons as requested.

Interpretation:

As in limitation 2.4.5, the financial records shall not deviate from reasonable and accurate accounting practices. In practical terms, we should be able to answer reasonable questions about the books within a reasonable time based on accurate and up-to-date records.

The Board may have full access to the records at any time and may authorize the same access to auditors and others.

Measures:

1. The regular financial reports, including notes in the narrative report regarding the creation or closure of balance sheet funds
2. Timely and full compliance with records requests by the board, auditors, or other authorized by the board.

Rationale for Measures:

1. The financial reports, and the proper accounting that supports them, represent the primary and most common way of complying.
2. The only way to test whether we comply with records requests is for those requests to be made.

- 2.4.8 Fail to settle payroll and other obligations in a timely manner.

Interpretation:

Bills will get paid on time.

Measures:

1. Self reporting in this limitations report.
2. The absence of complaints by staff or vendors.

Rationale for Measures:

1. The quickest and most direct form of confirmation is the direct report.
2. Any serious failure to comply with this limitation would rapidly create staff distress. In a church/family system, it would be impossible to hide such distress from church leadership. Likewise, vendors would draw attention to any significant outstanding bill.

- 2.4.9 Allow tax payments or other government-ordered payments or filings to be overdue or inaccurately filed.

Interpretation:

Our bills to the government will get paid on time. Our filings to the government will happen in a timely and accurate way.

Measures:

1. Self reporting in this limitations report.
2. The absence of complaints by government.

Rationale for Measures:

1. The quickest and most direct form of confirmation is the direct report.
2. Any serious failure to comply with this limitation would draw visible attention from the government authorities.

#### 2.4.10 Commit the church to any contract outside of approved budget authority.

Interpretation:

The executive, or her designee, may not sign contracts or make other financial commitments of operating funds that would exceed the authority granted by the congregation in the annual budget.

We often deal with multi-year contracts or contracts that extend beyond the end of the budgeted fiscal year. In those cases, the executive shall not make commitments of operating funds that exceed a moderately-conservative estimate of likely future budgets based on recent financial trends. A renewal of our multi-year photocopier contract, for example, is permitted. A long-term contract with a balloon payment at the end, such that we can afford it this year but may not be able to next year when the balloon comes due, would not be permitted.

Non-budgetary funds (e.g, restricted or designated funds), may be used to satisfy contractual obligations, always provided that said use conforms with the appropriate restriction or designation.

Measures:

1. Self reporting in this limitations report.
2. Review of contracts by auditor.

Rationale for Measures:

1. The quickest and most direct form of confirmation is the direct report.
2. An auditor can provide third party confirmation of compliance or the lack thereof.

[Last updated by Sean Hale for Rev. Meg Barnhouse on 4/23/12.]



# FUUCA Board of Trustees

Meeting date: **Tuesday, April 17, 2012**    **Started: 6:30 PM**    **Ended: 9:30 PM**

Location: FUUCA

Purpose/Notes: Regular scheduled meeting

Chaired by: Chris Jimmerson

Minutes rec. by: Brendan Sterne

## Attendance:

Present: Meg Barnhouse, Margaret Borden, Ann Edwards, Luther Elmore, John Franks, Sean Hale, Chris Jimmerson, Rose Ann Reeser, Klondike Steadman, Brendan Sterne, Eric Stimmel, Susan Thomson

Regrets: Eric Hepburn

Absent:

Late:

## Guests:

(none)

## Meeting Documents:

- BoT4-12Materials.pdf

## Meeting Minutes:

### 1. Committee business

#### 1.1. Chalice Lighting and Opening Words

Chris Jimmerson

Status: Completed

#### 1.2. Reading of Board Covenant

Chris Jimmerson

Documents:

- boardcovenant.pdf

Status: Completed

#### 1.3. Confirm Timekeeper and Process Evaluator

Chris Jimmerson

Documents:

- MeetingPrep-ProcessGuide-3.doc.pdf

Status: Completed

#### 1.4. Approve Agenda and Consent Agenda

Brendan Sterne

Board approved unanimously

Documents:

- DoFO report IV-12.doc
- Feb 2012 F Report Coversheet 6-IV-12.doc
- feb 2012 financial report 6-IV-12.xls

Status: Completed



Chris Jimmerson

### 1.4.1. Approve March Minutes

#### Documents:

- Minutes\_3-20-2012.pdf

**Status:** Completed

---

### 1.4.2. Approve Feb & Mar Financial Reports

Chris Jimmerson

**Status:** Completed

---

### 1.5. Visitors Forum

Chris Jimmerson

**Status:** Completed

---

### 1.6. Recognition of Church Volunteers and Staff

Brendan Sterne

The board recognized the following for their outstanding contributions to the church:

- Mary Jane Ford
- Don Smith

**Status:** Completed

---

### 1.7. Moment with Meg

Brendan Sterne

Meg discussed her hopes for the stewardship campaign. She asked the board what they thought about the idea of giving away all of the Sunday plate collection - every Sunday. To which a board member asked 'every Sunday?' 'Yes - every damn Sunday'. That should be the campaign slogan.

She also discussed that the first service has only half the attendance of the second service.

**Status:** Completed

---

## 2. Old business

---

No Old business

## 3. New business

---

### 3.1. Congregational Meeting Discussion

Chris Jimmerson

There was a brief pre-congregational meeting this past Sunday. Agenda was the board and nominating committee nominating and voting process.

**Status:** Completed

---

### 3.2. May PBG Training

Chris Jimmerson

There is a PBG training for nominating committee, present and future board members (and other leaders):

Friday May 4: 5:00pm dinner, 6pm - 9pm workshop

Sat May 5: 8:30 breakfast, 9am - 4pm workshop

**Status:** Completed

---

### 3.3. Assessing the Past (Monitoring)

Chris Jimmerson

**Status:** Completed

---

#### 3.3.1. Interpretation and Monitoring of Ends 1.4.2 "Nourishes Souls and Transforms Lives"

Meg Barnhouse

Margaret had some comments about the interpretation of "Providing worship, programs, and activities that awaken meaning and transcendence". She suggested more focus on 'spiritual maturity'. There was a lively discussion about spiritual maturity, transcendent experiences - and their variety. The board noted that the primary measures involve the congregational survey.

Susan raised some questions about the measures and monitoring. As we go through this process we



need to learn together how to interpret the results of the survey.  
The board unanimously approved the interpretations.

**Documents:**

- ends interp engaging IV-12.doc

**Status:** Completed

---

**3.3.2. Retiring the Bridge Builder Action Plan**

Susan Thomson

With regard to the Bridge Builder Action Plan, each of the following items are now either:

- Completed
- Delegated to the Sr Minister
- No longer applicable

Margaret volunteered to do a first draft evaluation of the status of each item in the action plan. Each item will explicitly be addressed. Brendan, Meg, Rose-Ann and Chris volunteered to assist margaret.

**Documents:**

- BridgeBuildersActionPlan.doc

**Status:** Completed

---

**3.4. Snacks**

Brendan Sterne

Satisfactory snacks were provided by our humble secretary.

**Status:** Completed

---

**3.5. Learning and Creating the Future**

Chris Jimmerson

**Status:** Completed

---

**3.5.1. Focus Topic: Almost Church Revitalized, Chapter 6**

Margaret Borden

The chapter is "Making the Annual Pledge Drive Obsolete".

There was a lively discussion about the ideas in the chapter, such as:

- Giving levels of 5 - 10 %
- Methods for giving multi-year pledges that grow each year (as desired by the giver)
- Making the stewardship campaign easier for those who give year after year
- Making the stewardship campaign a year-round, lower-intensity activity
- The ideas in the chapter about focusing on a simpler life, and the concept of 'enoughness'
- The role of the board with regard to stewardship. Including: leading by example, having courage, talking about finances, working to establish and articulate the mission and ends, be willing to try out new ideas, be non-anxious.

**Status:** Completed

---

**3.5.2. GA Delegates and DBLE Candidates Process**

Chris Jimmerson

Chris suggested that for GA delegate process: candidates would send Chris an email outlining their interest, and that Meg and Chris would review the information and make recommendations to the board. This might all happen by email.



For DBLE: The proposal is to offer the slots to board trustees and nominated board trustees first. If there are additional slots available they would use the process above.

**Status:** Completed

---

## **4. Committee business**

---

### **4.1. Action Items**

Brendan Sterne

- Margaret to do a first draft status update on the Bridge Builder Action Plan

**Status:** Completed

---

### **4.2. Process Evaluation**

Chris Jimmerson

**Status:** Completed

---

### **4.3. Reading of Board - Executive Covenant**

Chris Jimmerson

**Documents:**

- Board Executive Covenant.pdf

**Status:** Completed

---

### **4.4. Extinguishing the Chalice and Closing Words**

Chris Jimmerson

**Status:** Completed

---

We, the leadership of First UU Austin do covenant to:

Treat our time together as spiritual practice

Work collaboratively to clarify, assess and further our mission

Presume good faith in all our interactions

Publicly support one another's decisions and leadership

Address concerns directly with each other in a timely manner and encourage others in the church to do the same

Conduct ourselves openly and respectfully in times of agreement and disagreement

Enjoy each others good humor

Speak with one voice

And agree to be called back into covenant