

**First Unitarian Universalist Church of Austin  
Board of Trustees Meeting  
Agenda of Meeting  
Tuesday October 20, 2009, 6:30 P.M.**

|      |   |  |            |      |
|------|---|--|------------|------|
| I.   | Call to Order   | Nell Newton  | 5 minutes  | 6:30 |
| II.  | Adopt Agenda  | All  | 5 minutes  | 6:35 |
| III. | Reading   | Rev. Janet<br>Newman                               | 5 minutes  | 6:40 |
| IV.  | Visitors Forum  |  | 10 minutes | 6:45 |
| V.   | Consent Agenda Items (& Relevant Discussion)  |  | 10 Minutes | 6:55 |
|      | A. New Members/Resignations   |  |            |      |
|      | B. September Meeting Minutes (page 3)   |  |            |      |
|      | C. Reports:   |  |            |      |
|      | i. Interim Minister: Janet Newman (page 15)   |  |            |      |
|      | ii. Executive Director: Sean Hale (page 17)   |  |            |      |
|      | iii. Director of Religious Education: Lara Douglass (page 20)                       |  |            |      |
|      | iv. Director of Music Programs: Brent Baldwin (page 24)                             |  |            |      |
|      | v. Treasurer: Luther Elmore (page 76) (Finance Comm. Reports page 61)               |  |            |      |
|      | vi. Bridge Builders Action Plan Update (will be sent later)                         |  |            |      |
|      | vii. BB A-Team Report (no report – see discussion item below)                       |  |            |      |
|      | viii. Internal Audit Committee FAQ (page 26)  |  |            |      |
| VI.  | Discussion and Action Items   |  |            |      |
|      | A. Policy Proposal on Contract Signing Authority (page 31 and page 73)              | Luther Elmore,<br>Stephan<br>Windsor, Sean<br>Hale | 15 Minutes | 7:05 |
|      | B. Overview of UUA Recommended Policy for Funding Staff Medical Insurance (page 32) | Stephan<br>Windsor                                 | 5 Minutes  | 7:20 |
|      | C. Proposed Changes to Bylaws and FAMP (page 36)                                    | Luther Elmore                                      | 15 Minutes | 7:25 |
|      | D. Membership Committee Bylaws Proposal (page 45)                                   | Jacob<br>Williamson                                | 10 Minutes | 7:40 |
|      | E. Stewardship Committee Update   | Bill Edwards                                       | 5 Minutes  | 7:50 |
|      | <b>Break and Snacks</b>   |  | 15 Minutes | 7:55 |
|      | F. Personnel Policy (page 46)   | Sheila<br>Gladstone                                | 10 Minutes | 8:10 |

|      |  |                 |            |      |
|------|--|-----------------|------------|------|
| G.   | Executive Committee Request for Authority to Set Agenda and Determine Mailing Items for Congregational Meeting | Nell Newton     | 5 Minutes  | 8:20 |
| H.   | Board Internal Covenant and Covenant with Minister (page 52 for examples)                                      | Janet Newman    | 10 Minutes | 8:25 |
| I.   | Discussion of Proposals to Prepare for Joint Board and Finance Committee Budget Meeting                        |                 |            | 8:35 |
| i.   | Rental Income Allocations (page 56)  | Sean Hale       | 5 Minutes  |      |
| ii.  | BB Implementation Consultant: Funding Mechanism (page 74)  | Chris Jimmerson | 10 Minutes |      |
| iii. | Increasing Budget Projections for Revenue from Rentals and Contributions (page 55)                             | Sean Hale       | 5 Minutes  |      |
| J.   | Staff Disability Insurance   | Janet Newman    | 5 Minutes  | 8:55 |
| K.   | Policy Regarding DRE and DOM Reporting (page 57)   | Janet Newman    | 10 Minutes | 9:00 |
| L.   | Rental Rate Adjustment and Wording Clarification (page 58)   | Sean Hale       | 5 Minutes  | 9:10 |
| VII. | <b>Adjourn</b>   |                 |            | 9:15 |

**First Unitarian Universalist Church of Austin, Board of Trustees Meeting Minutes  
Tuesday, September 15, 200 at 6:30 p.m.  
First UU Church of Austin, 4700 Grover, Austin, TX 78756 in the Gallery**

**In Attendance:**

Trustees: Nell Newton, President; Eric Stimmel, Vice-President; Luther Elmore, Treasurer; Chris Jimmerson, Secretary; Sheila Gladstone, Immediate Past President; Margaret Borden; Derek Howard; Jeff Hutchens; Aaron Osmer, Youth Trustee; Michael West; Laura Wood.

Executive Team: Janet Newman, Interim Minister; Sean Hale, Executive Director

Staff: Brent Baldwin, Director of Music

**Call to Order**

The President called the meeting to order at 6:36 p.m.

**Adoption of Agenda**

**Motion:** Margaret Borden – To adopt the agenda (Appendix A). The motion was seconded.

**Discussion:** None

**Vote:** All Affirmative

**Opening Words**

The Interim Minister read the following words:

MEDITATION by Robert Weston If Love Be There

This day, setting aside all that divides me from others;  
This day, remembering that the world is beautiful to one who is willing  
That it be so  
And that into the open, eager heart  
The beauty enters in  
If love be there;

This day I will make a part of the song of life.

There may be grief but if there be love it will be overcome.  
There may be pain but it can be borne with dignity and courage;  
There may be difficulty but it can be turned to strength.

Remembering that the world is beautiful if I will let it be so for others whom I meet,

This day I will make a part of the song of life.

The President lit the chalice.

## Visitor's Forum

Beverly Donoghue, one of two delegates to Austin Area Interreligious Ministries (AAIM), described AAIM's dual mission: to promote interfaith dialog and "to assist the vulnerable and the voiceless." AAIM's governance structure has changed from shared policy decision-making by delegates and the Board of Trustees to policy decisions by the Board only. Delegates are now key members for encouraging broader community participation in AAIM events. AAIM sponsors Hands On Housing, a city-wide effort to repair homes owned by low-income individuals and families who can no longer afford to make these repairs. Interfaith dialog is promoted through AAIM's Amazing Faith Dinner Dialogs in November and through a new program, the Red Bench, which begins tonight. The Red Bench seeks to promote deeper listening and conversations around values shared by faith traditions. AAIM's 25<sup>th</sup> Annual Thanksgiving Celebration will be held on Sunday, November 22<sup>nd</sup> at First Baptist Church and will include an interfaith service, pot luck dinner, and songs and dances from a variety of faith traditions. Beverly invited Trustees to participate in and promote AAIM's interfaith events. (See Appendix B.)

The President requested, and Beverly agreed, to get more information on the Unitarian Universalist Association's (UUA's) funding to support congregational leaders' participation in interfaith activities as a way to support AAIM's activities. Margaret Borden noted that two church members, Lindsay Ellison and Valerie Sterne, led AAIM's refugee school this past summer.

## Consent Agenda Items

Minutes from the Prior Meeting: The Trustees had reviewed the minutes from the August 2009 meeting prior to this meeting (Appendix C).

New Members and Resignations: The Secretary reported that Charles Hobbs had joined the congregation and that Myra and Stroud McIlvain and Margaret Harrison had resigned.

Reports: The Trustees had reviewed the consent agenda items prior to the meeting. These included:

- Appendix D: Director of Religious Education's (DRE's) Report
- Appendix E: Treasurer's Report
- Appendix F: Director of Music's (DM's) Report
- Appendix G: Executive Director's (ED's) Report
- Appendix H: Bridgebuilder Update 9/15/09

The Trustees discussed the following items related to the consent agenda items:

The Treasurer hopes to narrow the 2009 deficit to less than \$40K. The church has been spending more than it has received since \$50K was received during the Spring Pledge Drive.

The new five-year photocopier rental contract is for a black and white copier with more features and will cost \$100 less annually. Copies from the new color copier will cost ten cents each.

Margaret Borden, who is monitoring the Bridgebuilder action plan to ensure that all action items are included, pointed out the Bridgebuilder update. Trustees discussed the difference between policy review, or bylaws review, and policy governance. Policy review would involve looking at a process outline should a concern about the minister arise. Policy governance – developing

the church's mission, vision, values, and covenant -- would influence the process but would not prescribe the specific steps of the process.

Margaret was most concerned, from the Board's perspective, about action items 5 and 13. She was not sure how Trustees should implement action 5: to establish a governance review task force. Action item 13 is to change the bylaws to require orientation classes for prospective members before they join. The Membership Committee is aware of this action item and is developing a curriculum outline for the new member orientation/class to present for Trustee approval. Margaret also pointed out that action 9 -- to determine ways the church's Council can build community and fellowship at meetings -- was not a clear charge yet and needed Trustee review.

The President requested putting the Bridgebuilder Action Plan and Update on the agenda for the October meeting so Trustees would have more time could be taken to discuss specific items and issues. She suggested the church could apply for grant funds from the UUA to offset the cost of implementing policy governance. A trustee discussed the possibility of finding an "angel member" to help cover these costs. It would be helpful if policy governance implementation costs could be offset by grant funds. Another trustee inquired about the possibility of having the Interim Minister do some of the consulting mentioned for policy governance implementation. However, the Interim Minister noted that her full-time job and the need for the policy work facilitator to have additional specialized skills would mitigate against her doing this consulting work. The policy governance implementation team is exploring different consultants with different skill sets and different costs.

Bridgebuilder action number 3, to establish a policy governance implementation team, and action 7, to create a team to oversee development of mission-vision-values-covenant, overlap and are actually the same item. One trustee would like the Director of Music's input on who should be on the governance implementation team.

The Interim Minister will submit her report to Trustees later.

**Motion:** Chris Jimmerson – To accept the Consent Agenda Item Reports. The motion was seconded.

**Discussion:** None

**Vote:** All Affirmative

### **Discussion and Action Items**

Security Task Force Report: The President reported that this item was not ready yet and would need to be postponed until the October Trustees' meeting.

Substitute Item -- Interim Ministry Contract: The Interim Minister requested that the Trustees approve her request that a portion of her salary, \$16,250, be designated as housing allowance and, as a result, be tax-free. This request is in accordance with the Interim Ministry Contract (Appendix I), Governing Board agreements, number 1. A. 2).

**Motion:** Derek Howard – To approve the Interim Minister's request to designate \$16,250 of her salary as housing allowance. The motion was seconded.

**Discussion:** None

**Vote:** All Affirmative

Short and Long-Term Disability Insurance: Trustees agreed to postpone this item until after addressing the personnel policy.

Board of Trustees Budget Proposal: The Treasurer passed out a copy of the 2008 Final Budget and the 2009 Budget with projected income. (Appendix J) The President explained that the Trustees were considering requesting a line item in the budget for board expenses and would continue the discussion that began during the August board meeting. The Financial Asset Management Policy (FAMP) gives the Trustees the authority to spend up to \$10,000 outside the budget for unanticipated emergency expenses, and \$10,000 could be budgeted for Trustees' expenses.

Trustees made the following points in their discussion:

- \$1,500 or \$2,000 might be sufficient to cover the All-Council lunch and other non-emergency expenses that arise.
- Trustees should base a line item for Board of Trustees' expenses on history.
- The budget deficit increased in May, and yet Trustees are on record for wanting a balanced budget.
- All-Council meeting expenses are not unanticipated and should be a line item in the budget.
- Prior minister liked discretionary funds and picked and chose how to spend them. There will be more trust if the Trustees are open about a Board of Trustees' expense line item.
- Each anticipated Board of Trustees' expense item could be listed in the budget.

Trustees then discussed each board expense item:

1) *Funding for the All-Council Retreat*

The amount in the budget is zero because it was cut. It costs \$300 for the all-day meeting to cover breakfast, lunch, and clean-up expenses.

2) *Becoming a "Fair Share" Congregation*

"Fair Share" is a budget item under Denominational Affairs.

|  |            |
|--|------------|
| "Fair Share" costs with 600 members: \$56 per member for UUA, or | \$33,600,  |
| plus \$20/member for SWUUA, or                                   | \$12,000 – |
| for a total of   | \$28,800   |

After further discussion, a Trustee offered the following alternative proposal to be submitted as a recommendation for the 2010 budget:

|                                     |          |
|-------------------------------------|----------|
| Fund at \$28 per member for UUA, or | \$16,800 |
| Plus \$20 per member for SWUUA, or  | \$12,000 |
| for a total of                      | \$28,800 |

**Motion:** Chris Jimmerson -- Approve the proposal. The motion was seconded.

**Discussion:** None

**Vote:** Affirmative-9, Negative-0, Abstain-1

3) *Consulting fee for vision, mission, values, and covenant development*

1<sup>st</sup> year's package = \$10,000

Large UU churches in Dallas, Portland, Minneapolis, St. Paul, and Atlanta had all engaged a consultant to put in place mission/vision/values/ends and move to Policy Governance and continue to bring in a consultant annually but at a lesser degree and rate. 1<sup>st</sup> UU in Dallas'

Board of Trustees' President said that his congregation could not have accomplished all they had done without engaging a consultant. A concern raised that nothing might happen on the BB Action without consultants and that a fully engaged process might help with Stewardship by creating an exciting environment.

**Motion:** Chris Jimmerson – To include \$10,000 for vision-mission-values-policy governance work. The motion was seconded.

**Discussion:** None

**Vote:** Affirmative – 9, Negative – 0, Abstain – 1

#### 4) *Accountant-prepared financial statement*

There are 3 levels – compiled, reviewed, and audited financial statements. 1<sup>st</sup> UU has never had an audit report because of poorly organized information. The plan for next year is to have a compiled financial statement – for year after year consistency, to compare operations from year to year, for continuity – having reliable historical information, and for credibility of the Trustees to the congregation (See Appendix K). Our church would give a Certified Public Accountant (CPA) financial information monthly, and the CPA would do annual compiled financial statement. Estimated cost: \$1,200 for compiled statement or \$2,000 for compiled statement and consulting to get started. Discussion points included:

- Our ED could do this.
- A professional CPA can provide guidance on how to handle specific transactions and how to present on a financial statement. Church doesn't know how to do GAAP financial statements
- Concern about whether can provide accurate financial information for January-December 2010.
- Goal: Begin clean set of books starting in January 2010.
- Helps prevent Bookkeeper/Treasurer changes without continuity.

**Motion:** Jeff Hutchens – To include a \$2,000 line item for compiled financial statements in 2010 by a CPA who specializes in financial statements for non-profit organizations. The motion was seconded.

**Discussion:** None

**Vote:** Affirmative – 9, Negative – 0, Abstain -- 1

#### 5) *Interim Minister Search and Settled Minister Search*

Costs of our church's Interim Minister search consisted of about \$150 for cell phone charges and packages mailed by the Secretary. Interim Minister Search Committee members paid own way to travel to listen to the Interim Minister candidate.

Our Interim Minister has always served for one year and never two. After her evaluation in January, she and the Trustees could each consider whether an extension of her contract was desired. She recommended electing a Search Committee in the Spring of 2010, to work steadily through Fall 2010. In January 2011, our records would be opened up to ministerial applicants, and we would be able to see records of ministerial applicants. The UUA's ministerial settlement handbook is online. Most of settled minister work in 2010 will be discussions and handled here in Austin. Expenses will be phone calls and making copies – about \$300. Travel would not occur until 2011.

The Trustees agreed to move up the agenda item for board pledging to precede the personnel policy agenda item.

Michael West announced that a “green” welcoming gift awaited the Interim Minister in the church’s kitchen.

The Board of Trustees’ meeting was adjourned for a break at 8:15 p.m. and resumed at 8:30 p.m.

### Board Pledging

Bill Edwards, Stewardship Committee Chair, presented this agenda item. The Stewardship Committee’s canvass goal for 2010 is \$650,000, which would include \$50,000 for an interior facelift and kitchen renovation or \$600,000 with the current facilities unchanged. There are 16 Team Leaders who will each get five or more canvass volunteers. Each volunteer will contact three pledging units. There are over 100 potential canvassers or donor prospects. The Trustees and Team Leaders have pledged over \$100,000.

This Sunday, September 20<sup>th</sup>, the Stewardship Committee will host a Celebration in Howson Hall. Postcards have been mailed to all members to come celebrate ourselves. Several long-time members will be honored. To RSVP for this event, Trustees should phone Bill Edwards or e-mail Ron Turner.

The Stewardship Committee has raised \$30,000 from Team Leaders and others to match 2010 pledge increases dollar for dollar (Appendix L). Every Trustee and Team Leader increased their pledges for 2010. Trustees were encouraged to not request a match for their pledge increases so that other members would be encouraged to increase their pledges from 2009 and earn matches for their pledge increases.

The Interim Minister encouraged Trustees to get involved in the canvass if funds were still needed at the end of the year and mentioned doing a phone-a-thon at the end if the Fall Canvass Campaign did not reach the desired goal. The President and other Trustees noted that Trustees traditionally get involved in the Fall Canvass and were also involved in last Spring’s pledge drive, with each Trustee signing up to call individual members. One Trustee suggested the best time to call members about pledging is between 7:00 and 9:00 p.m.

### Personnel Policy

The Trustees instructed the ED to create a broad policy covering personnel issues to enable the Trustees to focus on getting results rather than on micromanaging. He drafted revisions to pages 6-7 of the Policies and Procedures Manual to clarify who the executive team is and their roles and expectations. The proposed personnel policy on pages 30-33 was taken almost exactly from policies at Unity Church in St. Paul, Minnesota and creates a framework for further revisions and additions as needed in the future. (See Appendix M.)

Trustee comments on approving the draft personnel policy included:

- Page 31, no. 4 – Some concern expressed that an executive team member shall inform the President or another Trustee of violating Board of Trustees’ policy but will not be required to ask permission to do so. The Trustees could discuss and decide at the next monthly Board of Trustees’ meeting whether there should be any consequences for violating Board of Trustees’ policy.
- Concern about jumping into policy governance in the middle rather than in an orderly progression -- without further reflection and with no monitoring system in place .
- Likes to see movement toward policy governance

- Page 30, no. 2 – The executive team may refuse to comply with a request from an individual Trustees or Trustee Committee if the request appears to require substantial staff time to comply. A Trustee can accept that refusal or pursue reorienting the ED's priorities at the next Board of Trustees' meeting. There was concern that there did not appear to be an avenue for resolution, regardless of the importance of the Trustee's request. Another Trustee suggested that the Trustees could approve a Trustee to be the executive team's liaison on a specific issue – so the Executive Team would know the importance of the request.
- Page 31, no. 5, last sentence – “Nothing in this policy is intended to interfere with mutual interaction about individual understanding of policies.” And page 31, Policy I-B, no. 3 – “Appropriate use and delegation of power.”

The President asked if the draft policy was the direction that the Trustees wanted to go, and they agreed. Sheila Gladstone and Derek Howard will prepare recommended edits for the draft personnel policy, preserving the meaning in the current draft, for Trustees' review and approval at the October Board of Trustees' meeting.

**Motion:** Sheila Gladstone – To approve the draft personnel policy in principle. The motion was seconded.

**Discussion:** None

**Vote:** All Affirmative

One Trustee asked if other Unitarian Universalist (UU) churches limited the Executive Team to the Minister and the ED. One UU church defines the Executive Team as the Minister and ED, with the Minister serving as Chief Executive Officer. Another UU church has an Executive Team of four people. Another UU church has three people – the Minister, ED, and Membership Director. The Trustees decided last year that the DRE and DM would continue reporting directly to the Trustees during the Interim Minister's tenure. The ED has the authority to hire and fire office staff.

#### Floating Holiday Policy

The current “floating holiday” policy allows staff to take two of the three following holidays as paid holidays: MLK Day, President's Day, and Veteran's Day. Because tracking this attendance is cumbersome, the ED recommends eliminating Veteran's Day as a paid holiday for staff and giving staff MLK Day and President's Day as standard paid holidays (Appendix N).

**Motion:** Derrick Howard – to approve the proposal in appendix N, eliminating the floating holiday policy.

**Discussion:** None

**Vote:** All Affirmative

#### Short and Long-Term Disability Insurance

The purpose of long-term disability insurance is to replace a stream of income lost by being unable to work for longer than 90 days due to disease or injury. If a church employee should become disabled, the church could take up a collection but might not agree about how much money would be enough. In all likelihood, not enough money could be raised.

The Interim Minister recommends that the Trustees approve the church's purchase of long-term disability insurance for full-time staff beginning in 2010 (Appendix O). Policy proposal 1 would be to add a statement to the Personnel Policy Manual insurance section that the church provides long-term disability insurance to all full-time staff. Policy proposal 2 recommends funding long-term disability insurance for staff for the remainder of 2009 with unused funds in the ministerial budget. The cost of the annual premium is one percent of the amount insured. For full-time employees, this would amount to \$2,026 per year – plus a little more if staff receives raises this year. The UUA's long-term disability insurance policy (Appendix P) provides for a disabled staff member who works at least half-time to receive 60 percent of his or her current salary, beginning 90 days after the injury.

The discussion included the following points:

- Wait two months and include long-term disability insurance for church staff in the 2010 budgeting process;
- Trustees would feel terrible if a staff member became disabled and Trustees had not approved the purchase of long-term disability insurance;
- The best private employers and state agencies don't offer long-term disability insurance for free but for purchase by employees at very low cost;
- Adding another benefit with the current deficit might be a problem;
- Concern that there is no waiting period before enrollment. Someone who is about to "go under" could try to get hired by an employer to obtain this benefit;
- The church should pay for staff's long-term disability insurance out of a sense of justice – of treating employees well;
- If the church had purchased disability insurance years ago for a prior janitor who became disabled, he would have benefited, and the church would not be paying him an annual amount;
- It's difficult to justify doing this when a Trustee has never had this benefit. Trustees would need more regionally-based evidence that this purchase is a common practice among UU churches;
- Whether the Trustees should support this purchase because a lot of other churches do this or because we want to either fund this or make this option available to staff
- It would be very positive to offer staff long-term disability insurance for free.
- ED clarification: Church staff members already have the option of purchasing long-term disability insurance. The only question is whether the Trustees will approve the church automatically paying for it. No staff members have purchased this insurance to date;
- The church has a history of giving an annual 3% cost of living adjustment (COLA). 2% could be used to pay for COLA, and 1% could be used to purchase disability insurance;
- Employees do a cost/benefit analysis and decide that purchasing disability insurance is not worth the cost when balanced against other needs;
- Most UU churches purchase long-term disability insurance for their staff;
- How many other UU churches pay for disability insurance for their staff;
- Purchasing this insurance would be one way for the Board to demonstrate that we are a caring community.

The President suggested that the minister gather more information, including how many UU churches purchase this insurance automatically for their employees, and review the recommendation to purchase long-term disability insurance at the October Board of Trustees meeting.

#### Extension of Board Meeting

**Motion:** Jeff Hutchens -- To extend the Board of Trustees' meeting for 15 minutes (at 9:43 p.m.). The motion was seconded.

**Discussion:** None

**Vote:** All Affirmative

#### Long-Term Care Insurance (Continued)

**Motion:** Jeff Hutchens -- To request putting in long-term disability insurance as a line item in the 2010 budget as in Policy Proposal 1. The motion was seconded.

**Discussion:** None

**Vote:** Affirmative – 9, Negative – 0, Abstain – 1

The October Board of Trustees' meeting will address long-term disability insurance as policy. Policy Proposal 2 was tabled.

#### Proposal for Alana Rosshirt Memorial

The ED asked Rose Ann Reeser, who knew Alana Rosshirt, to develop a proposal for allocating Ms. Rosshirt's gift of \$5,000 to 1<sup>st</sup> UU to honor her many years of service to the church. Jack Rosshirt, Alana's husband, suggested the church could use the funds for the sanctuary garden and some sort of recognition of her gift. Rose Ann's proposal (Appendix Q) included the following:

- Allocating \$1,500 for renovating the sanctuary garden, which is now underway
- Hanging a framed certificate of appreciation in recognition of Ms. Rosshirt's gift in the sanctuary close to the door to the garden
- Allocating \$1,000 to the Public Affairs Forum
- Allocating \$1,000 to Worship Services
- Allocating \$1,500 to the Permanent Endowment Fund.

Discussion points included:

- Trustees should accept Rose Ann's proposal as is;
- Trustees should allocate \$1,500 for the sanctuary garden and asking Jack Rosshirt if the church can put \$3,500 wherever it is most needed;
- Her gift would have a permanent impact if invested in the landscape or in the capital campaign for the building.

**Motion:** Michael West – To defer to Rose Ann's recommendation for allocation of Alana Rosshirt's gift to the church, based on Rose Ann's sensitivity and awareness of the church's situation.

**Discussion:** None

**Vote:** Affirmative – 9, Negative – 0, Abstain – 1

#### Authority to Resolve the Outcome with Donated Speakers

About four years ago, Marcus Barnes donated to the church eight Altec Lansing speakers, which have not been used. The ED developed a proposal (Appendix R) to use these speakers to best benefit the church, including but not limited to installing the speakers in the sanctuary and selling the speakers.

**Motion:** Aaron Osmer – Accept mandate proposed by the ED for making use of the donated loudspeakers. The motion was seconded.

**Discussion:** None  
**Vote:** All Affirmative

#### Internal Audit Committee Update

Jeff Hutchens noted that Eugene Balaguer volunteered to chair the Internal Audit Team. He is a financial analyst with the city and has assisted many non-profits.

**Motion** Jeff Hutchens – That Eugene Balaguer be appointed chair of the Audit Committee for an initial term of one year. The Audit Committee Chair will be tasked with selecting two additional committee members and developing the initial draft of the policies and procedures for the Audit Committee. Said policies and procedures will be submitted to the Board for approval no later than the November Board meeting. The motion was seconded.

**Discussion:** None  
**Vote:** All Affirmative

#### Extension of Board Meeting

**Motion:** Aaron Osmer – To extend the Trustees' meeting for 15 minutes (at 9:58 p.m.). The motion was seconded.

**Discussion:** None  
**Vote:** All Affirmative

#### Emergency Funding Request from the ED

Rental income has increased 60 percent so far this year and is projected to bring in \$22,000 more than budgeted by the end of 2009. Natalie Freeburg is spending much more time handling rental requests and, as a result, the ED is doing Natalie's job for several hours each week delaying his work. The ED is requesting \$7,000 to take measures through December 2009 to support staff and enable the ED to carry out his responsibilities and duties (Appendix S).

The Treasurer advised that \$3,400 plus of the Board's discretionary funds were used to pay Peter Steinke. His consulting fee was offset by \$1,400 in donations, but still came from the Trustees' discretionary funds. Since Trustees have \$10,000 in discretionary funds per year, there is approximately \$6,600 in discretionary funds left for 2009.

**Motion:** Jeff Hutchens – To approve \$6,600 for operations of the church. The motion was seconded:

**Discussion:** **There was not further discussion**  
**Vote:** Affirmative – 8, Negative – 0, Abstain – 2

#### Extension of Board Meeting

**Motion:** Margaret Borden – To extend the Board of Trustees' meeting for 15 minutes (at 10:17 p.m.). The motion was seconded.

**Discussion:** None  
**Vote:** All Affirmative

### Executive Session

The Trustees entered executive session to discuss personnel issues. Those who were not Trustees left the room.

### Call to Order

The President called the meeting back to order at 10:40 p.m

**Motion:** Margaret Borden – To approve the proposed letter from the President to negotiate with the ED regarding an adjustment to the ED's annual leave. The motion was seconded.

**Discussion:** None

**Vote:** All Affirmative

**Motion:** Brendan Sterne – That under-withheld employee contributions for health insurance premiums not be recovered up to this point in time. The motion was seconded.

**Discussion:** None

**Vote:** Affirmative – 9, Negative – 0, Abstain – 1

Adjourn: The President adjourned the meeting at 10:44 p.m.

Respectfully submitted,

Beverly Donoghue  
Assistant Secretary

## List of Appendices

- A Agenda
- B AAIM handouts
- C Minutes
- D DRE Report
- E Treasurer's Report
- F DM's Report
- G ED's Report
- H Bridgebuilder Update (last sheet in meeting packet)
- I Interim Minister's contract
- J 2008 budget & 2009 budget with projected income
- K Types of audited financial statements
- L Pledge match info & instructions
- M Draft revisions to Policies and Procedures Manual and proposed Personnel Policy
- N Proposed floating holiday policy update
- O Interim Minister's proposal to purchase long-term disability insurance for full-time staff
- P UUA's long-term disability insurance policy description
- Q Rose Ann Reeser's proposal for allocating Alana Rosshirt's gift to the church
- R Mandate regarding donated speakers
- S Emergency funding request for office staff relief

## REPORT ON THE INTERIM MINISTRY FOR THE BOARD OF TRUSTEES

FIRST UU CHURCH OF AUSTIN TX      August 17 – October 15, 2009

CHURCH EVENTS: During the above interval, I prepared and preached the sermon 5 times and was the “lay leader” once. I attended services 2 Sundays before beginning my official employment. I arranged matters with the guest speaker, and I conducted a Forum-style meeting during the 2<sup>nd</sup> service once.

I participated in 2 Board meetings, 2 Executive Committee meetings, 8 management/senior staff meetings, and an All Church Council meeting at which I led a covenant-building exercise.

I participated in the following program committee meetings and activities: Social Justice (3), Children’s R.E. Comm., Congregational Care Comm., Bridge-Builders Action Comm., Transition Team (3), Women’s Spirit anniversary, Nominating Comm., Leadership Training Seminar, Seniors’ Lunch with presentation by me, Meet and Eat events (4) with a presentation and covenant leadership at one of them, minister’s column and sermon blurbs in newsletter (3), constant contact with Lay Leaders and Testifiers, and leading an experience of gratitude at the Celebration of Generosity evening gala.

I participated in the following administration committee meetings and activities: Budget Comm., Stewardship Comm., Finance Comm., Team Leader training at the Edwards’ country place, and Building Comm.

I held meetings in my office with 25 persons who had appointments and countless others who did not. I made 1 hospital visit and 2 home visits. I met with 12 congregants over meals. I consulted with other staff on the treatment of persons who exhibited inappropriate behavior.

COMMUNITY ACTIVITIES: I met with a family from out of town whose relative had died, drafted an order of service, and conducted the memorial service at a funeral home. I attended the Paradox Players performance and a recital here by Kay

Race. I enjoyed concerts by the Texas Choral Consort conducted by Brent Baldwin and by Conspirare. I attended the film of Carmen here at the church.

DENOMINATIONAL PARTICIPATION: I participated in the UU Cluster Ministers' meeting in San Antonio, and I attended the ordination and installation of Mark S. in Kerrville. I stayed overnight at the U Bar U, acquainting myself with that environment. I arranged the Start-Up session for the Board and the Transition Team with Eunice Benton, Executive Director of the Mid-South District of the UUA, and I participated in it.

I held conversations with Interim Ministers in Training whom I mentor, and I worked on policies for the Interim Ministry Guild. I wrote letters of recommendation for two students who seek status as candidates for UU ministry students with the Ministerial Fellowship Committee.

OTHER: I am very grateful for the warm welcome I have received here in Austin. I am especially pleased with the energy and good will of volunteers and staff alike.

Respectfully submitted,

Janet E. Newman, Interim Minister, 2009-10

## Executive Director's Report to FUUCA Board of Trustees September 12 – October 16, 2009

The church continues to improve, slowly but surely.

Our engagement in a variety of changes moves us, daily, towards becoming a stronger, more vibrant place. Nonetheless, the change and its pace have increased anxiety in various parts of this community. The confidence that these changes will move us forward helps us to maintain our focus and resolve.

In the office, fortunately, the level of anxiety has begun to drop. Changes implemented over the last month have reduced pressure and improved morale. The board deserves credit and our gratitude for making many of these changes possible.

### **Office & Staff**

- Weekday Volunteers – Kim Osmer and Mary Ann Stafford have volunteered in the office with us over the last month. Ann Edwards, Nancy Groblewski, Kathryn Govier, and Mary Jane Ford continue helping us regularly during the week as well. We're very grateful for their help. Other individuals continue to play important volunteer roles as well outside of the office.
- Sunday Volunteers – our Sunday volunteers (organized by Barbara Denny) are helping with the transition to the new mailroom. We are discussing whether or not it will be helpful for them to continue once we complete the bulk of the transition, and whether they have the resources to continue.
- New Temp – we've hired Kim Osmer as a part-time office temp through the end of the year. Her experience in bookkeeping and office management, as well as her attention to detail, make her an ideal person to help Sandra and Natalie get on top of some key projects.
- New Forms – Sandra King has designed new, improved reimbursement forms and timesheets. These should improve the flow of information, improve records, and increase efficiency.
- Newsletter & Order of Service – Janet Newman has begun working directly with Linda Taylor on the Newsletter and Order of Service.
- Internal Procedures – we've begun documenting and organizing internal procedures. Up until now, most have been transmitted orally. Those few that were written were stored in a variety of different places. The office has begun writing them down and saving them on the snap drive (a shared hard drive). It already includes such topics as codes in COMS, handling false alarms, split the plate procedures, and the like. Eventually, we hope to write up dozens, perhaps hundreds, of such procedures and processes.

### **Finances & Data**

- COMS Data – Joseph Hunt continues to play a key role in stewardship and bookkeeping support. It appears that Nancy Groblewski may also begin lending a hand with COMS, which I believe she has used before.
- Bank Statement Reconciliation and Balancing – I have taken over and begun the work to reconcile and balance the bank statements for 2009. So far I've completed February through May. Luther and I have worked out a new methodology that should make the remaining months much easier to complete. Once we get caught up, balancing and reconciliation will happen on a monthly basis.
- Pledge Statements – the electronic pledge statements went out for a second time, as well as printed versions of the same. Most people seem to appreciate the convenience of the electronic pledge statement. The Stewardship Committee has taken over the mailing of the paper pledge statements.
- Bank Fees – Luther has spoken with our bank and eliminated the monthly fees that we were paying, saving us roughly \$300 per year.
- Data Systems Review – we will not complete this initiative before the end of the year. However, we remain committed to identifying and making any purchases of new software before the end of the year (lest we lose the funding). Then, during early 2010, we will work on installation, training, and data transfer.

### **Facility & Hardware**

- The Mailroom (Room 8B) – staff already reports increased focus and productivity! This is due to the transfer of a large volume traffic out of the main office into the mailroom since we transferred the mailboxes and small copier there last week. Linda Taylor and our Sunday volunteers will help smooth the transition for the congregation again this coming weekend (Oct 18), as they did last weekend. Although there have been some minor inconveniences, by and large the transition has proceeded well thus far. Jim Burson deserves credit for helping us with a number of odd jobs at the last minute to get the mailroom and office ready for the transition.
- The Library (Room 8A) – Corinna Whiteaker-Lewis and Scott Butki have cleared out some of the clutter from the library. Stephanie Canada has recruited some volunteers, with whom she is cataloging our collection.
- The Xerox copier – six members and various staff have received training so far. Eight more people signed up for training on Sunday from Natalie. So far, this has run smoothly.
- The Big Loud Speakers (formerly stored in Howson Hall) – Tom Martin has begun collecting names of possible professionals who can help us make the most of the loud speakers (acoustically and esthetically).
- Rats – Rat sightings have plummeted.
- Sanctuary Garden – Elizabeth Gray is planning a work date with Paige Hill in November to continue work on the garden.
- Sale of old phone system – Brendan Sterne has sold our old phone system. Given the age of the unit, and that it is at least a generation behind current technology, he managed to get a good price for it.
- Hallway Photos – Margaret Roberts has begun taking photos of church life and posting them in the hallway near the office.

**Other**

- Webteam – the webteam has a new volunteer, Peter Roll! He and Andi Windham are working out the details of what exactly he'll take over. He hopes to begin dedicating serious time to the website next month.
- Recycling – we have found an affordable solution to recycling at the church. We can get a single-stream service for \$30 per month. I have requested funding for this as part of the 2010 budget.

**No Update this month**

- Butterfly Memorial
- Sale of old phone system
- Keys & Alarms
- Cry Room Repair
- Security Task Force
- Room Reservation Software
- Financial Reports & Fund Accounting
- Credit Card Bounces
- Recycling
- Segregation of Duties
- Uncollected 2009 pledges
- Folding Walls

Respectfully submitted by Sean Hale. October 16, 2009.

## **DRE Board Report for SEPTEMBER 2009**

**Lara Douglass, Director of Religious Education  
First Unitarian Universalist Church of Austin**

### Religious Education Events in September

The Open House, celebrating the beginning of the Fall 09 session was held on Sept. 6. We had many parents, as well as visitor's who checked out the new curricula, met the teachers and enjoyed some cookies and punch.

On Sunday, September 20, during both services, Rev. Newman and I conducted a dedication and covenant between the RE teachers and caregivers and the congregation. This was a first for me and the current RE staff and was extremely meaningful to all of us.

Scott Butki, the Youth Advisor and Cyndi Stein attended two continuing education classes in September. A Youth Advisor training session and a class on coping with challenging behavior. Adriana DeLaRosa, the lead teacher for grades K-2 also attended the workshop on Challenging Behaviors.

### Children's Programming:

The new Fall Curricula started in September. Attendance during September was amazing.

### **PRE-K Class**

Story Time; A Literature-Based Curriculum for Preschool. By: Mary Jerse Schwartz

Teacher: Bill Douglass

Times: Sundays at 9:45 & 11:30 (NOTE: Class begins after children have been 'sung out' of service).

Room: 23

Description: Based on contemporary children's literature, this program helps preschoolers focus on feelings, relationships, nature, and holidays. Each session has a story, a discussion, and a choice of related activities. Additional books are also suggested.

Goals for Participants: To get in touch with feelings, relationships, nature, and holidays through stories, discussion, art, and other activities

### **Grades K-2**

The Life and Teachings of Jesus. By Donna Wheelock and Judith Hoehler. Adapted and updated by Adriana DeLaRosa

Teacher: Adriana DeLaRosa

## **DRE Board Report for SEPTEMBER 2009**

**Lara Douglass, Director of Religious Education  
First Unitarian Universalist Church of Austin**

Times: Sundays at 9:45 & 11:30 (NOTE: Class begins after children have been 'sung out' of service).

Room: 17

Description: Explores the events of Jesus' life, his teachings, and the customs of the times. Offers opportunities for discussion, activities for enrichment and celebrations.  
Goals for Participants: To learn about Jesus' life and his teachings. Discover what life in Palestine was like in Jesus' day. Enable children to formulate their own understandings of the meaning of Jesus' life and teachings.

### **Grades 3-5**

Jesus and His Kingdom of Equals. By Cheryl Gibbs Binkley and Jane Mitchell McKeel  
Teacher: Kami Cornell

Times: Sundays at 9:45 & 11:30 (NOTE: Class begins after children have been 'sung out' of service).

Room: 15

Description: This curriculum introduces students to the life and teachings of Jesus. While based on the stories as told in the Gospels, this curriculum uses insights from modern Biblical and historical criticism where appropriate. It focuses on Jesus' basic themes of love and justice, which remain true in any era.

Goals for Participants: To learn about the historical Jesus and the times in which he lived; To reflect on important life themes such as forgiveness, equality, and justice through Gospel stories (canonical and Gnostic).

### **MIDDLE SCHOOL**

Neighboring Faiths Religion with Junior High Youth. By Christine Reed and Patricica Hoertdoerfer

Teacher: Scott Butki

Time: Sunday at 11:30

Room: 13

Description: Inspired by the UU classic, Church Across the Street, this yearlong curriculum helps youth in grades 6-8 learn about their own faith and other faith traditions through interactive experience such as field trips and interviews. These encounters with other religions are given meaning through periods of reflection and discussion about Unitarian Universalist and personal beliefs and values.

Goals for Participants: To learn about other faith traditions. To consider the universals of religious experience. To deepen one's own faith. To strengthen one's understanding of and respect for cultural diversity.

The Middle School and High School youth are continuing to meet on Sunday at 11:30am for Religious Education classes.

## **DRE Board Report for SEPTEMBER 2009**

**Lara Douglass, Director of Religious Education  
First Unitarian Universalist Church of Austin**

Ron Phares continues to lead the Sunday morning High School Class and Scott Butki continues as the YRUU advisor on Sunday afternoons.

Adult Religious Education (ARE): Adult RE included the following classes:

- Mind & Meaning Book Club
- Sunday Morning Book Club
- Spiritual Exploration & Philosophical Inquiry
- Voyagers Discussion & Moveable Feast
- Tai Chi
- Yoga

The next meeting of the Adult RE Committee will be held on Thursday night, Nov. 12.

### Director Of Religious Education Meetings Update

- 1 Management Team Meeting
- 8 Management Team Meeting
- 18 DRE Cluster Meeting
- 20 RE Ritual and Covenant during both services
- 22 Management Team Meeting
- 24 Meeting with Janet Newman and David Jones
- 30 Management Team Meeting

### Attendance Update:

These totals include Children's RE Programs, the Nursery, Middle School and High School attendance figures. Attached is the spreadsheet, which breaks down the attendance in a Sunday-by-Sunday, time by time format.

| <u>Month</u> | <u>Attendees</u> |
|--------------|------------------|
| SEPTEMBER 09 | 453!             |

Respectfully submitted by:

Lara Douglass  
Director of Religious Education  
First UU Church of Austin  
September 30, 2009

| <b>June 2009 Attendance Summary</b> |             |              |            |                                    |             |              |            |
|-------------------------------------|-------------|--------------|------------|------------------------------------|-------------|--------------|------------|
| <b>September Monthly Totals</b>     |             |              |            | <b>September Weekly Totals ALL</b> |             |              |            |
| <b>CLASS</b>                        | <b>9:45</b> | <b>11:30</b> | <b>TOT</b> | <b>DATE</b>                        | <b>9:45</b> | <b>11:30</b> | <b>TOT</b> |
| Nursery                             | 58          | 35           | 93         | 6-Sep                              | 42          | 51           | 93         |
| PRE-K                               | 34          | 25           | 59         | 13-Sep                             | 60          | 83           | 143        |
| K-2                                 | 63          | 36           | 99         | 20-Sep                             | 54          | 65           | 119        |
| 3rd - 5th                           | 46          | 48           | 94         | 27-Sep                             | 45          | 53           | 98         |
| Middle School                       |             | 40           | 40         | <b>Monthly Total 453</b>           |             |              |            |
| High School                         |             | 23           | 23         |                                    |             |              |            |
| YRUU                                |             | 45           | 45         |                                    |             |              |            |
| Choir                               | 20          | 9            | 29         |                                    |             |              |            |
| <b>TOT</b>                          | <b>201</b>  | <b>252</b>   | <b>453</b> |                                    |             |              |            |

| <b>Breakdown by RE Class</b> |             |              |            |                  |             |              |            |
|------------------------------|-------------|--------------|------------|------------------|-------------|--------------|------------|
| <b>Nursery</b>               | <b>9:45</b> | <b>11:30</b> | <b>TOT</b> | <b>3-5 Grade</b> | <b>9:45</b> | <b>11:30</b> | <b>TOT</b> |
| 6-Sep                        | 12          | 6            | 18         | 6-Sep            | 10          | 9            | 19         |
| 13-Sep                       | 17          | 9            | 26         | 13-Sep           | 16          | 12           | 28         |
| 20-Sep                       | 18          | 10           | 28         | 20-Sep           | 10          | 15           | 25         |
| 27-Sep                       | 11          | 10           | 21         | 27-Sep           | 10          | 12           | 22         |

| <b>Pre-K</b> | <b>9:45</b> | <b>11:30</b> | <b>TOT</b> | <b>6-8 Grade</b> |  |  | <b>11:30</b> |
|--------------|-------------|--------------|------------|------------------|--|--|--------------|
| 6-Sep        | 9           | 7            | 16         | 6-Sep            |  |  | 9            |
| 13-Sep       | 7           | 9            | 16         | 13-Sep           |  |  | 11           |
| 20-Sep       | 9           | 8            | 17         | 20-Sep           |  |  | 10           |
| 27-Sep       | 9           | 1            | 10         | 27-Sep           |  |  | 10           |

| <b>K-2</b> | <b>9:45</b> | <b>11:30</b> | <b>TOT</b> | <b>High School</b> | <b>11:30</b> | <b>YRUU</b> | <b>TOT</b> |
|------------|-------------|--------------|------------|--------------------|--------------|-------------|------------|
| 6-Sep      | 11          | 5            | 16         | 6-Sep              | 7            | 8           | 15         |
| 13-Sep     | 20          | 17           | 37         | 13-Sep             | 5            | 20          | 25         |
| 20-Sep     | 17          | 6            | 23         | 20-Sep             | 6            | 10          | 16         |
| 27-Sep     | 15          | 8            | 23         | 27-Sep             | 5            | 7           | 12         |

| <b>Choir</b> | <b>1st</b> | <b>2nd</b> | <b>TOT</b> |
|--------------|------------|------------|------------|
| 6-Sep        |            |            | 0          |
| 13-Sep       | 22         | 7          | 0          |
| 20-Sep       | 22         | 7          | 29         |
| 27-Sep       | 20         | 9          | 29         |

**Report to the Board – Director of Music  
10/20/09**

**Adult Choir**

The FUUCA Adult choir has been having some of the best attendance numbers we've seen in quite a while. We've also been seeing the return of some folks who hadn't been with us since Davidson's dismissal, which may be attributed to the many outreach efforts of our choir members. The group has grown stronger as a community (thanks in a large part to Choir Coordinators Kit Christie, Dave Dunkman and Barbara Tuttle), and has been doing some of their best singing of late.

It's hard to believe that it's been nearly ten years since the passing of our church's long-time beloved music director, Janet McGaughey. We will honor her memory in song on November 22<sup>nd</sup> with her "A Thanksgiving Meditation."

For October's Dia de los Muertos service, we will sing "Comfort Me" (from the UU Hymn Supplement). The Adult Choir will also team up with our Children's Choirs with a intergenerational anthem collaboration on November 8th. We are also beginning preparations for December's holiday music.

**Children's Choirs**

The Children's Choir program has been having a very active fall session. Attendance has been great, and they have provided the anthem music for three services (a collaborative piece with the Adult Choir on 9/27, an anthem on 10/4, and a double-anthem Sunday on 10/18/09). We have been working closely with RE and Worship in order to streamline our procedures, and to ensure that we don't create any accidental conflicts. Parent coordinators Chris Heidel and Vicki Alstrum continue to be extremely valuable in making the program run smoothly.

In order to fund the program through the end of the year, I have managed to reserve some funds from Music Program Expenses and Music Professional Expenses. The program has become integral to the church community and has proved to be a vital bridge between RE and Worship, and we continue to hope that the program will be funded in full for 2010.

**Fundraiser**

The Music Program-sponsored November 16<sup>th</sup> fundraiser with pianist **Tim Woolsey** is moving ahead as planned. In the spirit of the Stewardship Drive, all proceeds will go toward helping us attain a balanced budget.

**FUUCA's Artists-in-Residence / special guests**

We had the treat of hosting the award-winning 1001 Nights Orchestra during services on 9/20.

FUUCA music program's partnership with the Austin Chamber Music Center is moving along nicely. Their entire 2009-2010 season will occur at the church, with 50% tickets available to our membership. Their next in-service appearance will take place on November 8th.

Singer-songwriter Bob Livingston will share his music on Nov 1<sup>st</sup>, and soprano soloist Gitanjali Mathur (from the Grammy-nominated Conspirare) will be making several appearances as a chorister and soloist.

**UU Musical Outreach**

The First UU Adult Choir will be singing for the North Central Caregivers Concert on December 4<sup>th</sup>. While NCC is one of the organizations supported by our church, FUUCA turnout for this concert -- their biggest fundraiser of the year -- has been historically low. Please help reverse the trend by planning to attend!

**Other stuff**

On September 20<sup>th</sup>, I participated in the Celebration of Us gathering at the church. It was a really nice gathering, and it personally meant a lot to me to get a chance to celebrate 10 years of service with such great people. I look forward to many more years of working with you – thanks so much for having me.

Respectfully submitted,  
Brent Baldwin

## What is an audit?

The internal church audit is an independent evaluation of the financial reports and records and the internal controls of the local church by a qualified person or persons for the purpose of reasonably verifying the reliability of financial reporting, determining whether assets are being safeguarded, and whether the law, and the Church's policies and procedures are being complied with.

The internal audit is meant to be a process that provides reasonable assurance that good stewardship is being used in handling and accounting for the funds and other assets of the Church.

## Why an audit

An annual audit is the best way we know of to;

- protect the persons the Church elects to offices of financial responsibility from unwarranted charges of careless or improper handling of funds;
- to build the trust and confidence of the financial supporters of the church in the way their money is being accounted for (trust and confidence lead to improved patterns of financial support);
- to set habits of fiscal responsibility to assure that when there is turnover in personnel there will be continuity in accountability and nothing will fall through the cracks;
- to assure that gifts made to the church with special conditions attached are consistently administered in accordance with the donors' instructions, and thus let donors know their gifts are used as intended;

- to provide checks and balances for sums received and expended.

Conducting an audit is not a symbol of distrust.

It is a mark of responsibility.

It is good stewardship demonstrated for all to see.

It is a message to local church donors that you care about their gifts.

## Independence

In defining a local church audit, what does "independent" mean?

"Independent" means that the auditor must not be subject to control or influence by anyone who has responsibility for the financial accounts and records of the local church. There should not be even the appearance of relationship that may dilute the perception of the independence of the auditor.

For example, the treasurer, her husband, or cousin should not conduct the audit. Nor should her best friend. Persons who handle any of the church funds should not perform the audit. Nor should the church's pastor.

Who can perform the audit?

There is no requirement that a CPA or other accounting professional must perform a local church audit. This means that it is not necessary to have an audit signed off by a professional who states that the audit was performed in

accordance with professional standards for the performance of audits. The keys are that the audit must be performed by a "qualified" person or persons, and that the auditor must be independent.

Generally, a person who is "qualified" to perform the audit will have some experience with accounting principles, such as those gained through bookkeeping, office management, or accounting courses. The person must have the time to devote, have the initiative to follow through on asking banks and donors for information verifying financial data and then to complete reports.

In addition to tracking the cash through the system, an auditor typically will evaluate:

- Accounting controls (systems that reduce the possibility of loss or errors);
- Segregation of duties (assurances that more than one person is involved in critical steps in handling money so that there can be checks and balances);
- Reasonableness of systems and procedures in the light of all factors, including the size of the church and its budget;
- Adequacy of insurance coverage;
- Systems for retaining and accessing meeting minutes that have financial implications (i.e., Finance Committee, Trustees, Charge Conference); and records that show donors' stipulations for the use of gifts made to the church.

Specific areas suggested for audit:

Cash Handling

Cash Receipts by mail

Cash Receipts – CC

Sunday Collections

Contributions reporting to members

Payments

Bank Reconciliations

Payroll

Pay Rates

Taxes

Deductions

Accounts Payable

Approvals

Budget Compliance

Accounts Receivable

Restricted Fund

Requirements Compliance

Financial Reporting

Monthly Financial Reporting

Cash Flow

Management Reporting

Insurance

Each area can be audited independently, and all the areas should be audited during a year cycle.

During an audit the auditor will verify that the internal procedures comply with legal and professional standards, internal control standards, and internal policies. Then the auditor will verify that the church employees and volunteers comply with the established procedures.

One of the main objectives of the audit is to verify that there is compliance with procedures. Therefore, before an area audit can be started, procedures should have been written and approved by the appropriate body of the Church.

# Amendments to FUUCA Policies and Procedures

## Contract Signing Authority

**Date of Board Approval:**

Purpose & Rationale: The Church occasionally enters into contracts with various vendors, builders, and repairmen, and needs to designate individuals with authority to represent the Church in signing contracts. The following table specifically designates who may contractually represent the Church when signing contracts.

| Officer            | Authority |
|--------------------|-----------|
| Executive Director | Primary   |
| Treasurer          | Primary   |
| President          | Primary   |
| Vice-President     | Backup    |

Contracts for under \$2,000 may be signed by any one of the Primary Officers named above.

Contracts for \$2,000 or more must be signed by any two Primary Officers named above.

Contracts for \$10,000 or more must be signed by all three Primary Officers named above.

The Vice-President may sign in lieu of any Primary Officer when necessary.

Agenda Item VI.B.

(Appendix H)

Suppose we adopt the UUA recommended medical insurance benefit policy starting Jan. 1, 2010, and that it applies immediately to Sean, Natalie, Sandra, and Brent. Assume Lara and Spencer stay on Bill's insurance, which she has assured me they would. Also assume that Sandra and Brent have no dependents, but that both Sean and Natalie elect to add their children to the policy. I don't know for sure that they would add their children, but if we assume they would, then this would be the most expensive scenario. What would be the additional cost to the congregation?

To compare the cost to the congregation of our FUUCA policy ( 100% of employee's premium and 0% of additional premium for employee's child(ren) ) with UUA policy ( 80% of employee's premium plus 50% of additional premium for employee's child(ren) ), I did the following analysis in the "Rate Data" tab:

1. Use the UUA Health Insurance Premium Calculator ( <https://secure.uua.org/leaders/insurance/calculator/index.php> ) to find the 2009 monthly premiums for employees age 24 to 65.
  2. Do the same to get rates for
    - a) Employee + Spouse
    - b) Employee + Child(ren)
    - c) Employee + Family
- All premiums are for the Standard PPO Plan ( not the High Deductible Health Plan ).
3. Add a 14% increase to estimate rates for 2010 ( based on conversation with Jim Sargent, UUA Health Plan Coordinator, 617-948-6405 ).
  4. Calculate 20% of Employee Only premium and 50% of the additional cost for the other three coverages ( 2.a), 2.b), and 2.c) above ).
  5. The additional monthly cost will be half the extra cost to add a dependent, less the 20% of the employee's premium. Multiply this difference by 12 to get the additional annual cost as a function of employee age.
- NOTE: This calculation is based on the church paying 100% of employee's premium, obviously the most we would pay ( after four years ). For employees with less than four years, we pay 80%, 85%, etc. Therefore, the additional cost to switch to the UUA policy would be more for newer employees. The exact amounts for our current situation are shown below ( # 9 ).**
6. Plot the additional annual cost to the congregation in order to easily see the results ( for 2010 premium rates ).
  7. We can see that Employee + Spouse and Employee + Family would be prohibitively expensive if we were to pay for half the additional cost to add a spouse or family, even after backing out 20% of the employee's premium cost.
  8. However, Employee + Child(ren) would cost at most \$1/day more under the UUA plan, as compared to the FUUCA plan (after four years ). This maximum additional cost occurs when an employee is 39 years old, and it amounts to \$365.64/yr ( at 2010 rates ). The additional cost would be less than this for employees younger or older than 39.

9. In our particular case, if we change to the UUA policy starting in 2010, we have the additional cost to the congregation:

| Employee<br>Age in 2010<br>Coverage | Sandra<br>63<br>Employee<br>Only | Natalie<br>47<br>Employee<br>+ Child | Brent<br>40<br>Employee<br>Only | Sean<br>36<br>Employee<br>+ Child | Annual<br>Totals  | plus<br>Janet | 2010<br>TOTAL |       |
|-------------------------------------|----------------------------------|--------------------------------------|---------------------------------|-----------------------------------|---|---------------|---------------|-------|
| UUA policy cost                     | 8,148.57                         | 6,240.00                             | 4,280.09                        | 5,453.82                          | 24,122.48   | 4,613.63      | 28,736.11     | UUA   |
| FUUCA policy cost                   | 8,318.34                         | 5,162.88                             | 5,350.11                        | 4,480.62                          | 23,311.95   | 4,613.63      | 27,925.58     | FUUCA |
| Additional cost to<br>congregation: | (169.77)                         | 1,077.12                             | (1,070.02)                      | 973.20                            | <b>\$ 810.53 = additional cost for 2010 to switch to UUA policy</b> |               |               |       |

Recommendation:

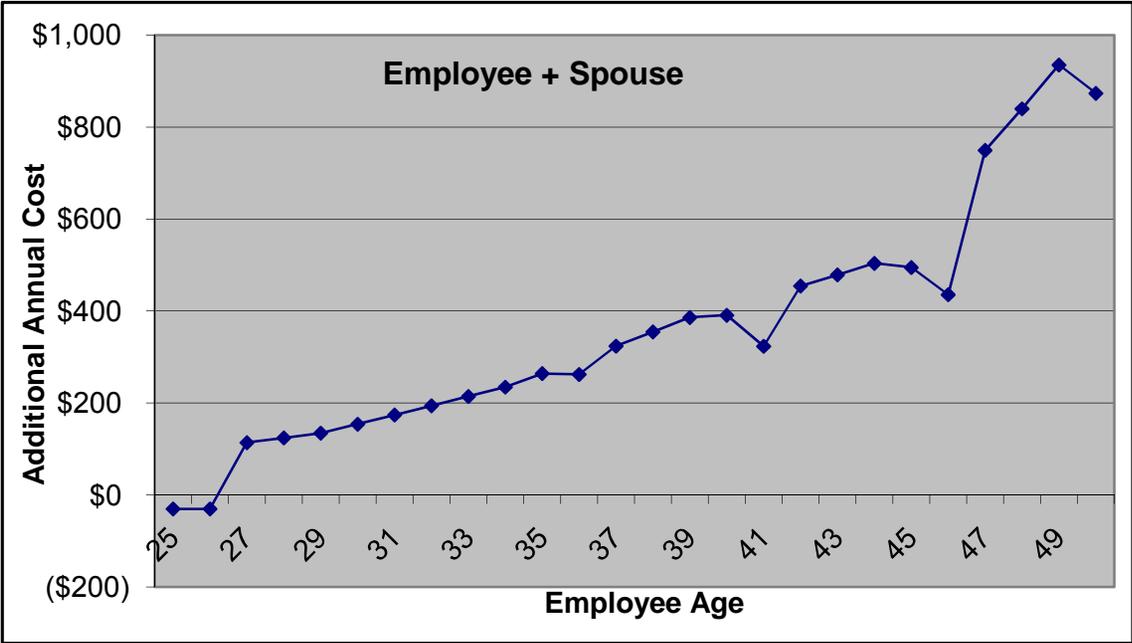
We should adopt the following medical insurance benefit policy, starting Jan. 1, 2010.

Percentage of premium paid by church

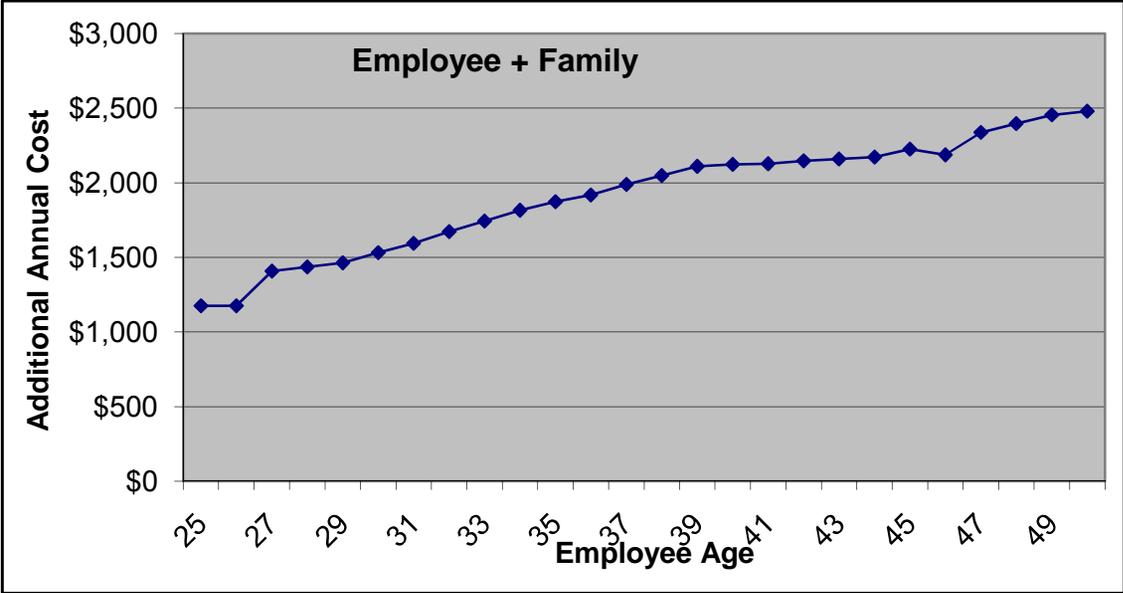
| Employee Only | Employee + Child(ren) | Employee + Spouse  | Employee + Family  |
|---------------|-----------------------|--------------------|--------------------|
| 80%           | 50%                   | 0%                 | 0%                 |
|               | of additional cost    | of additional cost | of additional cost |

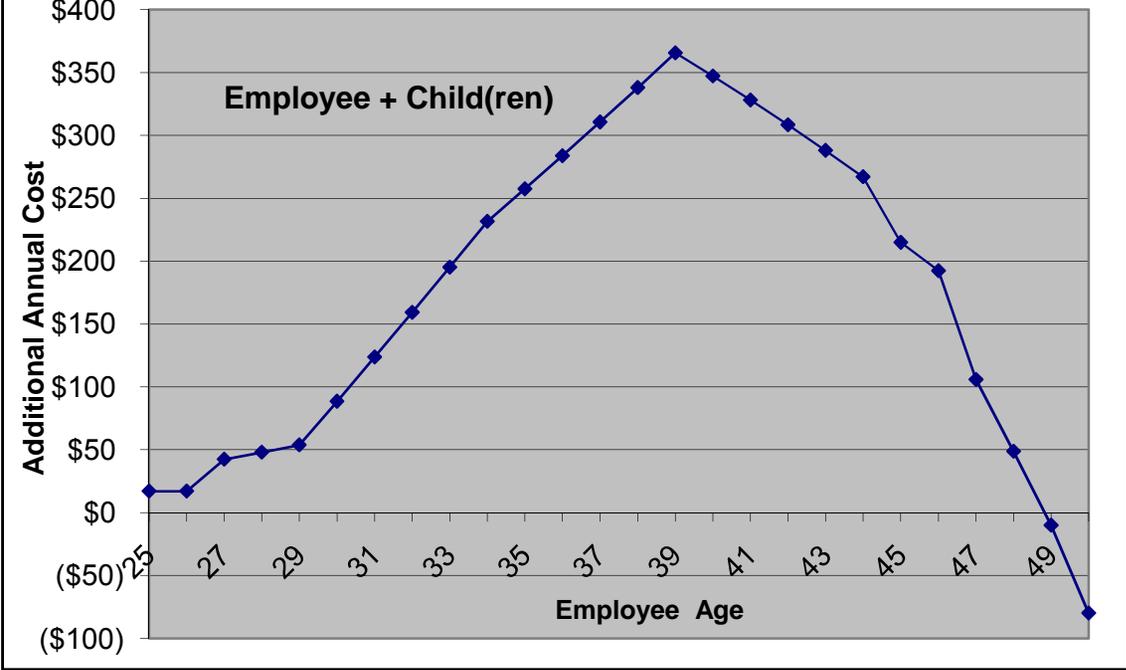
NOTE: The calculations above are based on:  $1/2 \times [ ( \text{Employee} + \text{Child(ren)} \text{ premium} ) - ( 100\% \text{ of Employee Only premium} ) ]$

An alternative, more expensive, interpretation:  $1/2 \times [ ( \text{Employee} + \text{Child(ren)} \text{ premium} ) - ( 80\% \text{ of Employee Only premium} ) ]$



Additional cost, assuming FUUCA pays 100% of employee's premium





Additional cost,  
assuming FUUCA pays 100% of  
employee's premium

# Financial Asset Management Policy<sup>1</sup>

## Purpose

To provide formal and sophisticated financial management controls in cash flows and investments for the First Unitarian Universalist Church of Austin.

## Financial Asset Management Guidelines

To realize long-term capital appreciation and generation of income, the financial asset management guidelines shall be the following:

- To invest in mutual funds or Exchange Traded Funds (ETF) not individual securities;
- To seek professional (independent) assistance on investments;
- To give weight to avoiding investing in companies ineligible for investment by the Unitarian Universalist Association's endowment fund;
- To establish an Investment Committee that will work with independent advisors, but retain with the Board of Trustees the responsibility for overall financial asset management policies.

These Guidelines specifically mandate the development and implementation of a membership approved Financial Asset Management Policy.

## Financial Asset Management Policy

The following Financial Asset Management Policy shall be the operational document for carrying forth the Memorial Savings Fund<sup>2</sup> Resolution, the Permanent Endowment Fund Resolution and the Financial Asset Management Guidelines. Such policy has been approved by the Board of Trustees and is recommended to the membership for approval. Because of its importance, the Board of Trustees recommends that this policy statement be reviewed and approved by the Church membership at two consecutive regularly scheduled Congregational Meetings.

## Financial Assets and Records

The majority of income received by the Church is contributed or donated by its members and friends. Though most often made in the form of cash or check, these donations have been and could be made in many other forms, e.g., stocks, bonds, mutual fund shares, real property, life insurance policies, etc. All forms of income to the Church are subject to the controls of this Policy Statement.

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<sup>1</sup> Incorporates Amendments creating a new Permanent Endowment Fund and adding information about the Murr Fund, approved by congregation at 12-02-2007 and 05-04-2008 Congregational Meetings.

<sup>2</sup> The Memorial Savings Fund was formerly known as the Memorial Endowment Fund.

The only other source of meaningful income for the Church has been the rental received for the use of the building and parking lot by outside organizations. All such earned, and all other, Church income is also subject to the controls of this Policy Statement.

The cash value of all contributions, rental receipts, and any other income received by the Church is to be recorded in the Church's financial records. No person may approve or agree to any form of financial transaction, receipt or disbursement in the name of First Unitarian Universalist Church of Austin without that transaction being fully and truly recorded in the Church's financial records.

If individual company securities are contributed to the Church, they shall be sold within eight weeks, with the proceeds being added to the appropriate Church accounts.

To the extent practicable, the Church's financial records shall be maintained on an accrual basis and in accordance with generally accepted accounting principles.

The Church's financial records shall be subject to review by an Independent Audit Committee as required and directed by the Board of Trustees.

### **Assignment of Income**

The cash value of all income received by the Church, no matter the type of financial asset, must be recorded in the Church's financial records as designated for one of the following:

**Operations Fund:** the normal day-to-day income and expenditures fund for the continuing operation of the Church. Pledged and Sunday plate contributions and rental receipts comprise most of the income for this Fund, but there are other lesser income sources as well. The Church's annual Operations Fund Budget approved by the membership at the Fall semi-annual meeting controls the expenditures from this Fund.

**Restricted Funds:** any of a number of special funds through which contributions are sought and expenditures made for specific designated purposes, e.g., Facilities Enhancement Fund, Religious Education Fund, Senior High Fund, Social Action Fund, etc.. The establishment of a new Restricted Fund can only be authorized by the Board of Trustees. The Board of Trustees shall review annually the status of each Restricted Fund and close any such fund which is no longer needed or has been inactive for two consecutive years. The Board of Trustees shall designate where any balance remaining in a Restricted Fund that is being closed shall be credited.

**Memorial Savings Fund:** a Restricted Fund established by Resolution of the Church membership for the purpose of providing a growing foundation of financial stability for the long term financial health and continuity of the Church, the principal and income from which **may** be used to supplement the annual operating budget or for other purposes as set forth in the Resolution creating the Memorial Savings Fund and in this Policy.

**Murr Fund:** a Restricted Fund established from a donation by a member for the benefit of the Church music program, as follows: the fund balance is reviewed on December 31 each

year and 3% of the balance at that time is computed and may be used by the music program at the discretion of the Director of Music at any time during the following year.

**Permanent Endowment Fund:** a Restricted Fund established by Resolution of the church membership for the purpose of providing a permanent and growing foundation of financial stability for the long term financial health and continuity of the Church, the principal of which **may not** be used to supplement the annual operating budget of the church except under extreme circumstances as set forth in the Resolution creating the Permanent Endowment Fund and in this Policy, and the income and appreciation from which may be used only as set forth in the Resolution creating the Permanent Endowment Fund.

Typically, contributors to the Church indicate which of the above funds their contributions are for. In all cases, these designations shall be honored.

From time to time, contributions without designation or with an imprecise designation are received. It shall be the responsibility of the Church Treasurer, or the Treasurer's representative, to decide which fund, or funds, will be credited with these contributions. In the case of relatively large such contributions, or if there is a reasonable basis for uncertainty, the Treasurer shall consult with the contributor and/or the Board of Trustees before making a final determination. All contributions indicating that the contribution is for an "endowment" fund shall be deposited to the Permanent Endowment Fund, whether or not the designation uses the precise name of the Fund.

### **Distributions from the Memorial Savings Fund**

Since the purpose of the Memorial Savings Fund is to assure the long range financial future of the church and to help the church manage and survive financial emergencies, the Church shall have policies and procedures in place to limit annual distributions to a set percentage of total reserves. Church policies and procedures shall also make clear that other distributions or loans from the Memorial Savings Fund would occur only in rare and extreme circumstances and that any such distribution or loan would require a two thirds affirmative majority vote of members present and voting at two consecutive regular scheduled meetings of the Congregation.

### **Distributions from the Permanent Endowment Fund**

Since the Permanent Endowment Fund is established as a fund to preserve the principal of permanent gifts made to the Church, and to further the mission of the Church, apart from the general operation of the congregation, through distributions only of income and appreciation of fund assets, distributions from the Permanent Endowment Fund shall be governed according to the Resolution to Implement the First Unitarian Universalist Church of Austin permanent Endowment Fund and the policies and procedures enacted pursuant to that Resolution.

### **Operations Fund Reserve**

Twelve-month forecasts of income and expenditures cannot reasonably be expected to be precisely accurate predictors. Therefore, it shall be the practice of the Church to record and carry forward each fiscal year an Operations Fund Reserve. (This is a calculation, not a balance sheet line item.) This carried forward reserve is the cumulative difference between

actual Operations Fund receipts and actual Operations Fund expenditures for all prior years. Note: using accounting terminology, the Operations Fund Reserve is defined as "Total Operations (and Restricted) Fund assets, less any Restricted Fund Equity Balances, less Fixed Assets (net of Accumulated Depreciation), less Liabilities (other than those secured by Fixed Assets), less other major known encumbrances or obligations which are not yet recorded in the financial statements, net of liabilities, excluding fixed assets and mortgage."

When adopting a budget for a new fiscal year, it shall be the policy of the Church not to allow the Operations Fund Reserve projected for the end of the new year to exceed, either positively or negatively, one-twelfth of the new year's Operations Fund expenditure budget. If the projected Reserve is positive and exceeds one-twelfth of the proposed new year's budget, the excess shall be transferred in the Church's financial records to the Memorial Savings Fund during February of the new fiscal year. If the projected Reserve is negative and greater than one-twelfth of the proposed new budget, then next year's budget must be revised such that this limit will not be exceeded.

If the projected Reserve is negative and less than one twelfth of the operating budget, then the upcoming budget must eliminate the negative balance within the next two years.

### **Restrictions on Operations Fund Budget**

A deficit budget can only be adopted by a vote of three quarters of the present and voting members of the congregation, at a congregational meeting.

**Unanticipated expenses:** The Board after receiving recommendations from the Finance Committee may allocate up to \$10,000 per year for unanticipated expenses.

**Unanticipated Budget Shortfalls:** If during the year the Board as advised by its designee(s) estimates that a shortfall is projected to be greater than one twelfth of the proposed budget, then the designee(s) shall make recommendations to the Board for specific actions to address the shortfall. The Board has full authority to take unilateral actions to address the shortfall to bring the Operations Fund Budget back into alignment.

### **Church Accounts with Financial Institutions**

All Church financial assets other than real property shall be deposited with reputable financial institutions which provide regular, clear, informative, and auditable reports. The Treasurer shall maintain for the Church one or more checking accounts and one or more investment accounts. These accounts must provide convenient and auditable electronic funds transfer services amongst them.

The primary checking account shall be the day-in, day-out account for receiving deposits and against which authorized expenditure checks are written. The cash balance in this account shall be maintained between one-quarter and three-quarters of one month's average expenditure as forecast in the current year budget. All other financial assets, except the assets of the Murr Fund and the Permanent Endowment Fund, shall be retained as an investment pool in the Church investment account or accounts. The assets of the Murr Fund and the

Permanent Endowment Fund shall be held in separate investment accounts, invested pursuant to the guidelines set forth in this Policy for the investment of other church assets.

The Church Board of Trustees shall, from time to time, promulgate procedures and signature authorizations required for making approved Church expenditures, transferring Church funds between accounts, and investing Church funds in accordance with this Policy.

### **Investment Guidelines for Investment Pool, Murr Fund and Permanent Endowment Fund**

The fundamental objective in managing the Church's investment pool shall be to realize income and growth at rates commensurate with overall United States of America financial marketplace performance. The Church shall not expend money or effort attempting to outperform average marketplace results.

To achieve this fundamental objective, marketplace history makes it clear that a substantial portion of the Church's investment pool will, much of the time, be invested in equities. However, it shall be the policy of the Church not to hold stock in individual companies. If individual company stocks are contributed to the Church, they shall be sold within eight weeks with the proceeds being added to the appropriate Church accounts. All equity investments shall be made through mutual funds and Exchange Traded Funds. The church shall not sell any investment instruments short, purchase hedge funds, or deal in options.

It shall be the policy of the Church to work with and through an experienced, professional broker/advisor/money manager who shall provide market analyses, investment pool allocation recommendations, and specific investment vehicle recommendations that are in accord with this Policy Statement. The intent here is to work with a professional who will provide long-term continuity and stability in overseeing and protecting the Church's investments. Members of the Church are specifically prohibited from filling this professional advisor role.

It is anticipated, but not required, that the Church Board of Trustees will delegate responsibility for working with the professional advisor and overseeing the investment pool management to an Investments Subcommittee of the Finance Committee. However, the Board of Trustees bears the ultimate fiduciary responsibility for assuring that this Policy is adhered to in all its particulars.

### **Assignment of Investment Pool Interest/Dividends & Gains/ (Losses)**

The investment pool will earn interest and dividends, and, at any point in time, will have realized and/or unrealized gains/ (losses). As specified in the Resolution Establishing A Memorial Savings Fund, it shall be the policy of the Church to credit in the Church's financial records all such interest, dividends, gains, and losses to the Memorial Savings Fund. This policy results in all investment pool monies from the Operations Fund and Restricted Funds being included in the investment pool on a "no risk, no gain or loss" basis. (Note: interest earned in the checking account, if any, shall be credited to the Operations Fund.)

## **Murr Fund and Permanent Endowment Fund Interest/Dividends & Gains (Losses)**

The Murr Fund and the Permanent Endowment Fund will each earn interest and dividends, and will have realized and/or unrealized gains/losses. It shall be the policy of the Church to credit all interest, dividends and gains and losses gained by a Fund to that particular Fund.

## **Amendment of this Policy**

This Financial Asset Management Policy may be amended by action initiated by the Church Board of Trustees, in consultation with the Finance Committee, and approved by a majority of the Church membership attending two consecutive regularly scheduled membership meetings.

## **Appendix: Background and History of the F.A.M.P.**

The Financial Asset Management Policy (F.A.M.P.) was created in the mid-1990s to establish a strong investment strategy with adequate and appropriate oversight.

The F.A.M.P. was originally approved by the Board of Trustees on February 3, 1998. Amendments were approved by the Board of Trustees on February 15, 2005, and were approved by the congregation on May 1, 2005 and December 11, 2005.

The F.A.M.P. has been revised Jan 14 1997; Feb 3 1997; Feb 17 1997; Nov 3 1997, May 1 2005, Nov 11 2005, Dec 11 2005, May 6 2007, October 11, 2009.

The latest Final Congregational Revision Approval was October 16, 2007.

The current revisions to this policy were completed October 11, 2009 and will be considered for a Congregational vote in December 2009.

## **Investment Fund History**

On May 4, 1997, and December 7, 1997, the membership of the First Unitarian Universalist Church of Austin adopted a Resolution Establishing a Memorial Endowment Fund – since renamed the Memorial Savings Fund – which formalized a long-standing Church practice of setting money aside in a memorial fund.

In addition to the Memorial Savings Fund, the church added a Long Range Fund specifically to serve as seed money for a Capital Fund Campaign to enlarge and update the church building. Other funds have been created specifically to provide funds for specific purposes.

At duly called meetings in December 2007 and May 2008, the Congregation approved creation of a new fund entitled the Permanent Endowment Fund, to function as a true endowment fund, of which the principal is held virtually inviolate. To avoid confusion, the Congregation approved renaming the original Memorial Endowment Fund to the “Memorial Savings Fund”.

## **Memorial Savings Fund<sup>3</sup>**

**Date of Original Board Approval: May 4, 1997**

**Date of Latest Revision Approval: October 11, 2009**

### **Purpose of the Memorial Savings Fund**

The purpose of the Memorial Savings Fund is to provide a growing foundation of financial stability for the long-term financial health and continuity of the Church.

### **Contributions to the Memorial Savings Fund**

- As of the date this Resolution is formally adopted, all financial assets shown in the Church's official financial records as being restricted to, or designated for, the prior Memorial Endowment Fund, shall be instantly incorporated within the financial records of the Memorial Savings Fund established by this resolution.
- Any property of any kind left, given or conveyed to the church for its Memorial Savings Fund, or transferred by its governing bodies to its Memorial Savings Fund, shall be held as part of the Memorial Savings Fund and managed and used as herein provided.
- The Church Board of Trustees may refuse to accept any property offered as contributions to the Memorial Savings Fund that are considered by them to be of a burdensome character.

### **Management of the Memorial Savings Fund**

- Consistent with its purpose, the primary intent in managing the Memorial Savings Fund is to have it grow over time through contributions, wise investment, and limited withdrawals.
- The Board of Trustees shall recommend to the Church membership a Financial Asset Management Policy (FAMP), outlining general objectives to be used in managing and investing the Memorial Savings Fund and other church assets. Upon approval by a majority of the church membership attending a regularly scheduled membership meeting, this FAMP shall be official church policy.
- To aid in accomplishing the purpose of the Memorial Savings Fund, and in its management, the Board of Trustees may from time to time, appoint such committees from their own membership or the membership of the church as the trustees deem desirable.
- For investment management purposes, the Board of Trustees may combine the Memorial Savings Fund assets with the other Church assets available for short- or long-term investment. However, all dividends interest and realized or unrealized gains or losses generated by the investment pool shall be credited to the Memorial Savings Fund.
- Accurate accounting records must be kept, showing all transactions relating to the Memorial Savings Fund. At the Fall semiannual membership meeting of the Church, the Board of Trustees shall furnish a written statement showing the content and market value of the Memorial Savings Fund assets as of the last business day of the preceding September, and all Memorial Savings Fund receipts, disbursements and realized or unrealized gains/losses, for the preceding year through the end of September.

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<sup>3</sup> Formerly the Memorial Endowment Fund

- The Board of Trustees may hire counsel, agents, brokers or consultants as in the judgment of the Trustees may be necessary to manage properly the Memorial Savings Fund assets. Costs for any such professional assistance shall be borne by the Memorial Savings Fund.

### **Use of the Memorial Savings Fund**

1. With the approval of the Church membership at its Fall annual meeting, the Board of Trustees may budget the transfer of money from the Memorial Savings Fund into the Operations Fund of the Church for the succeeding fiscal year. However, the amount that maybe transferred under this provision is limited to a maximum of 5-1/2 percent (5.5%) of the Memorial Savings Fund market value on the last business day of September preceding the fiscal year in which the transfer is to take place. An approved budget transfer of Memorial Savings Fund money into the Church Operations Fund shall be made in the Church's financial records during January of the budgeted year.
2. To expend for any purpose any amount from the Memorial Savings Fund greater than provided by Section 1 above, the approval of a majority of the Church membership attending two consecutive regularly scheduled membership meetings is required.
3. In no case may the value of the Memorial Savings Fund be reduced through withdrawals permitted by Section 2 above, to less than two hundred fifty thousand (\$250,000.00).

### **Final Disbursement of the Memorial Savings Fund**

The membership of the Church intends that the Memorial Savings Fund will be irrevocable and perpetual. In the event the First Unitarian Universalist Church of Austin is merged into or consolidated with any other body, or if its name or organizational structure shall be changed, such successor or continuing organization or body shall control the Memorial Savings Fund created hereby. In the event the First Unitarian Universalist Church of Austin ceases to exist, the Memorial Savings Fund shall be distributed as directed by the Church's Bylaws. In all such cases, it shall be distributed consistent wit the requirements of Section 501-c-3 of the Internal Revenue Code.

### **Amendment of this Memorial Savings Fund Resolution**

This Resolution must be adopted and may be amended by majority vote of the Church membership attending two consecutive regularly scheduled membership meetings, provided that no amendment shall be made which shall in any manner affect the general purposes of the Memorial Savings Fund as provided herein, and provided that no such amendment shall in any manner adversely affect the tax exempt status of the Memorial Savings Fund and the First Unitarian Universalist Church of Austin under the laws of the United States of America or the State of Texas.

**BY LAWS – FAMP AMENDMENTS 10-20-09**

## By Laws Amendments:

## Article VI:

## Section 4: Expenditures

Withdrawals from and expenditures of Memorial/Endowment Fund monies may only be made (in accordance with the provisions of the Resolution establishing a Memorial/Endowment Fund as adopted or subsequently amended by the congregation **by a two-third affirmative majority vote of members present and voting at a properly authorized Congregational meeting.**

**Article XIV:****Financial Asset Management Policy**

**The Financial Asset Management Policy as adopted and amended by the Congregation shall serve as the financial policy for the church. The Financial Asset Management Policy shall be amended in the same manner as the By Laws.**

(Article XIV)

Amendments:

**Article XIV**

Renumbering required due to new paragraph XIV

## Financial Asset Management Policy Amendments:

## Distributions from the Memorial/Endowment Fund

...any such distribution or loan would require a two third affirmative majority vote of members present and voting at two consecutive regular scheduled meetings of the Congregation **a properly authorized Congregational meeting.**

**Amendments:**

**Amendments to the Financial Asset Management Policy shall be made by two-thirds affirmative majority vote at a properly authorized Congregational meeting.**

Deletions marked by underlining

Additions marked by bold text

### **Membership Committee Bylaws Change Proposal**

#### Section 1: Method of Joining

Membership in this church is open to any person 18 years or older who accepts the general purpose and programs of this church. There shall be no creedal requirements for membership. No requirement as to race or belief, either political or theological, shall ever be made. Signature in the membership book and a contribution of record are the basic requirements, and membership becomes official when acknowledged by the Board of Trustees. The date of membership is the date of signature in the membership book.

Our proposed changes (specifically, inclusion of language relating to an orientation class and an adjustment to the "contribution of record") are below.

#### Section 1: Method of Joining

Membership in this church is open to any person 18 years or older who accepts the general purpose and programs of this church. There shall be no creedal requirements for membership. No requirement as to race or belief, either political or theological, shall ever be made. \*The basic requirements of membership are participation in an orientation class recognized by the church, signature in the membership book, and a record of financial support that is generous within the member's means. \*Membership becomes official when acknowledged by the Board of Trustees. The date of membership is the date of signature in the membership book.

The language of the "orientation class recognized by the church" is intentionally somewhat open-ended to incorporate emergencies and unusual circumstances (and "Recognized by the Board of Trustees" might be more precise while still fitting the spirit); the change of "generous within the member's means", while not a specific financial requirement, is intended to encourage thoughtful consideration of what is generous and feasible, and gently discourage the "just give a dollar a year" mindset we've encountered recently.

Best wishes,

Jacob Williamson, Co-Chair, Membership Committee

(512)569-231

## **Proposal – Personnel Policy**

By Sean Hale, Executive Director

10/20/09

### **Introduction**

Per board instruction at their August 2009 meeting, this proposal seeks to create a broad policy covering personnel issues, authorizing the Executive Team to make adjustments to procedures without having to seek board approval.

To date, the church's policies and procedures have been comingled in two main documents, the *Personnel Policy Manual* and the *Policies and Procedures Manual*. Any change, no matter how small, has required at minimum the approval of the Board of Trustees. Changes to some policies may also require the approval of other bodies such as the Finance Committee or the congregation as a whole.

The policy proposal below is based largely on the policy of Unity Church St. Paul, one of the flagship churches in our denomination and a leader in policy governance. (The language of their policies, by the way, is very close to that of First Church Dallas and First Church Minneapolis who also use the policy governance model.)

### **I: Executive Team Authority and Expectations with Regards to Personnel Issues**

#### **Policy I-A: Delegation to the Executive Team**

The board's job is generally confined to establishing topmost policies, leaving implementation and subsidiary policy development to the Executive Team. Executive Team Limitations policies constrain the Executive Team to act within acceptable boundaries of prudence and ethics. All board authority delegated to staff is delegated through the Executive Team, so that all authority and accountability of staff can be phrased, insofar as the board is concerned, as authority and accountability of the Executive Team. The Executive Team members report to the board for their areas of responsibility and as a team for collaborative efforts. Except for areas clearly within an individual Executive Team member's responsibility, the Executive Team shall reach agreement on significant changes (e.g., changing policy). Should members fail to reach agreement then they shall work with the board to resolve the issue.

1. The Executive Team (senior minister and executive director) is authorized to establish all further policies, make all decisions, take all actions and develop all activities that are true to the board's policies. The board may, by extending its policies, "undelegate" areas of the executive team's authority but will respect the Executive Team's choices so long as the delegation continues. This does not prevent the board from obtaining information about activities in the delegated areas.

2. No individual trustee, officer, or board committee has authority over the Executive Team. Information may be requested by any individual trustee, officer, or committee, but if such

request in the Executive Team member's judgment requires a material amount of staff time, it may be refused with explanation.

3. The Executive Team may not perform, allow, or cause to be performed any act that is contrary to explicit board constraints (see Executive Team Limitations policies) on Executive Team authority.

4. Should the Executive Team member deem it necessary to violate board policy, the Executive Team member shall inform the board chair or another trustee if the chair is not available. Informing is simply to guarantee no violation is intentionally kept from the board, not to request approval. Trustee response, either approving or disapproving, does not exempt the Executive Team member from subsequent board judgment of the action nor does it impede any Executive Team member decision.

5. Executive Team authority does not extend to supervising, interpreting board policies to, or otherwise directing the chair, individual trustees, or board subgroups regarding board policy. Nothing in this policy is intended to interfere with mutual interaction about individual understanding of policies.

#### **Policy I-B: Executive Team Job Contribution**

As the board's official links to the operating organization, the Executive Team and its individual members are accountable for all organizational performance and exercise all authority transmitted into the organization by the board via FUUCA's governing policies.

Consequently, the Executive Team's job contributions can be stated as performance in three areas:

1. Accomplishment of organizational goals as directed by the board.
2. Organization operation within the boundaries of prudence and ethics established in board policies on Executive Team limitations.
3. Appropriate use and delegation of power.

## **II: Executive Team Limitations with Regards to Personnel Issues**

#### **Policy II-A: General Executive Team Constraint**

The Executive Team shall not cause or allow any practice, activity, decision, or organizational circumstance that is imprudent or in violation of commonly accepted business and professional ethics.

Accordingly, the Executive Team shall maintain a procedural policy against misconduct and dishonesty that meets accepted business practices of the accounting industry. For purposes of this policy, misconduct and dishonesty must include but not be limited to:

1. Theft or other misappropriation of assets, including assets of the church or others with whom FUUCA has a business relationship
2. Misstatements and other irregularities in church records, including the intentional misstatement of the results of operations
3. Forgery or other alteration of documents
4. Fraud and other unlawful acts

FUUCA specifically prohibits these and other illegal activities in the actions of the Executive Team, all employees, and all others responsible for carrying out its activities.

#### **Policy II-B: Staff/Volunteer Treatment**

With respect to treatment of staff and volunteers, the Executive Team shall not cause or allow conditions that are inhumane, unfair, or unprofessional. Accordingly, the Executive Team shall not:

1. Unlawfully discriminate (as defined by city, state, and federal laws) against existing or potential staff/volunteers on other than clearly job-related criteria, individual performance, or individual qualifications.
2. Subject staff or volunteers to unsafe or unhealthy conditions.
3. Withhold from staff a due-process internal grievance procedure.
4. Prevent staff from grieving to the board when:
  - a. internal grievance procedures have been exhausted and
  - b. the employee alleges either that
    - i. board policy has been violated to the employee's detriment,
    - or
    - ii. board policy does not adequately protect the employee's human rights.

#### **Policy II-C: Compensation and Benefits**

With respect to employment, compensation, and benefits to employees, consultants, contract workers, and volunteers, the Executive Team may not cause or allow jeopardy to fiscal integrity or public image. Accordingly, the Executive Team may not:

1. Change individual Executive Team members' compensation, benefits, or allocated professional expenses as established by the board.
2. Promise or imply permanent or guaranteed employment.
3. Establish current compensation and benefits that:

- a. Deviate materially from applicable nonprofit or geographic market for the skills employed, absent legitimate articulated reasons.
  - b. Create obligations over a term longer than revenues can be safely projected, in no event longer than one year and in all events subject to losses of revenue.
  - c. Fail to align compensation with accurate measures of employee performance.
4. Establish deferred or long term compensation and benefits that:
- a. Cause unfunded liabilities to occur or in any way commit the organization to benefits that incur unpredictable future costs.
  - b. Provide less than some basic level of benefits to all full-time employees, though differential benefits reflecting market conditions or other appropriate factors are not prohibited.

**Policy II-D: Communication and Counsel to the Board**

With respect to providing information and counsel to the board, the Executive Team may not cause or allow the board to be uninformed or misinformed. Accordingly, the Executive Team may not:

- 1. Fail to inform the board in a timely manner of relevant trends, public policy initiatives, public events of the organization, and material external and internal changes, particularly changes in the assumptions upon which any board policy has previously been established.
- 2. Fail to submit reports and other data to the board in a timely, accurate, and understandable fashion, as required for the board to monitor and evaluate the Executive Team members' performance.
- 3. Fail to gather sufficient staff and external points of view, issues, and options as needed for fully informed board decisions.
- 4. Present information in unnecessarily complex or lengthy form.
- 5. Fail to recommend changes in board policies, the need for which become known to them.

**Draft Motion:**

The Board of Trustees hereby adopts the above governing policies inasmuch as they apply to personnel issues. All previous policies related to personnel (particularly the *Personnel Policy*

*Manual*) may now be changed at the discretion of the Executive Team, according to the expectations and limitations described above, without prior approval by the Board of Trustees.

## Policy Change: Establishing the Executive Team

From pages 6-7 of P&P Manual

### ~~Church Management~~Executive Team

**Date of Original Board Approval: May 20, 2003**

**Date of Latest Revision Approval: ~~August 21, 2007~~October 20, 2009**

The purpose of the ~~Church Management Team~~Executive Team is to carry out the operations necessary to achieve the goals determined by the Board of Trustees. The ~~Management-Executive~~ Team holds full responsibility for daily operation of the Church and its activities. The Team reports to the Board of Trustees.

The Minister, ~~Director of Religious Education, and other management staff~~ and ~~Executive Director of the Church~~ form the ~~Management-Executive~~ Team, which ~~meets weekly to oversee~~oversees smooth functioning of Church operations. The staff and volunteers for each service area are responsible to their direct supervisors. Job descriptions for Church staff are kept on file in the Church office and are subject to review by the Board of Trustees.

Covenant Between All Souls Unitarian Universalist Church's Board of  
Trustees,  
its Committee on Ministry  
and The Rev. Jeanne Lloyd, Minister  
January 6, 2008

The act of covenanting with one another articulates our mutual commitment to our covenant and to full participation in the shared ministry of this congregation. As a gathered community, we therefore pledge to support this shared ministry.

We covenant with one another, realizing that:

- our shared Unitarian Universalist ministry is grounded in congregational polity, we will allow/follow the will of the congregation on all matters of significance
- the work of this congregation belongs to all of us, we pledge to serve as we are able, trusting that we will not be asked to give more than we can joyfully give
- our time together is a gift and so we pledge to support and respect each other's efforts, grateful for the talents we each bring to this congregation.
- we are all human and so we pledge to accept each other's shortcomings and value each other's strengths.

Specifically, the Board of Trustees, Minister, and Committee on Ministry will:

- Work together toward common goals, providing concrete support especially for those milestone events that are designed to accomplish our common goals
- Regularly evaluate our efforts at least once each year
- Give our best effort until we decide together to change our goals
- Take the time necessary to educate ourselves and develop new skills as needed to meet and lead the congregation towards its stated goals
- Take the time necessary, and in a timely fashion, to listen to one another respectfully
- Assume that we each have best intentions for the congregation, working hard together to find points of compromise
- Be careful to make sure that our meetings include major stakeholders
- Name disagreements with one another directly to one another, speaking the truth with love
- Support one another publicly, leaving disagreements to be expressed privately and directly to one another
- Hold confidential those items specifically named as "confidential"

- Work together to craft job descriptions for the minister and staff that are grounded in the shared ministry of this church
- Support the work of the Minister, Director of Religious Education, and Administrator by developing lay leadership and shared ministry such that the Minister, Director of Religious Education and Administrator can reasonably accomplish established goals
- Shift the minister's support role from specific committees to the Board of Trustees and the Committee on Ministry, with exceptions as needed
- Acknowledge that we are each called to fill different priorities in our lives and that our capacity to give of ourselves is not infinite. We will engage in open dialogue so that we may understand and respect those limitations.

The Board of Trustees, on behalf of the congregation, recognizes that it bears a responsibility for the minister's (and staff) material welfare and spiritual development. We, the Board, therefore pledge to build and nourish with the minister (and staff) a relationship of mutual support, mutual accountability, and shared celebration. We assume a primary role in developing lay leadership and engaging congregants in the work of the church (collectively, through committees, and other gatherings) as they and we endeavor to fulfill our mission in the world. Lastly, we assume primary responsibility for initiating stewardship practices that allow congregants full and ample opportunity to define and support the financial needs of the church.

## PROPOSED COVENANT BETWEEN THE BOARD OF TRUSTEES AND THE INTERIM MINISTER

The Interim Minister: I promise to

Listen to you carefully, respectfully, and mindfully, for understanding;

Use the same care in speaking the truth;

Be open to and supportive of your leadership;

Encourage your self-care and respect your boundaries;

Be clear about confidentiality;

Speak directly about my own truth and encourage you to do the same.

The Board of Trustees: We promise to

Listen to you carefully, respectfully, and mindfully, for understanding;

Use the same care in speaking the truth;

Be open to and supportive of your leadership;

Encourage your self-care and respect your boundaries;

Be clear about confidentiality;

Speak directly about my own truth and encourage you to do the same.

## FUUCA 2010 Budget Amendment Proposals

By Sean Hale

10/20/2009

### Proposal #1: increase contributions to \$50,000

The Finance Committee’s projection for unrestricted contributions through the end of the year is based on the income during the first eight months, during the time the church had no minister and while the Sunday services had reduced attendance. It does not factor in a phenomenon we will likely experience: a Janet “bounce,” or increase in plate collections.

It seems reasonable to increase our budgeted 2010 contributions to at least a mid-point between 2008 contributions (when we had a senior minister) and what we got without a minister. That brings us to \$50,000.

### Proposal #2: increase rental income to \$60,000

Provided that the Program Support Office is adequately staffed in 2010, the rental income projection at \$50,000 seems unnecessarily conservative.

|      | January – August | January – December    |
|------|------------------|-----------------------|
| 2004 | \$13,662         | \$24,399              |
| 2005 | \$18,096         | \$27,560              |
| 2006 | \$25,235         | \$35,560              |
| 2007 | \$30,516         | \$44,412              |
| 2008 | \$23,978         | \$45,370              |
| 2009 | \$38,087         | \$60,446 (projection) |

During the last five years, we have received an average of 63% of our rental income in the first eight months of the year. If the same holds true for 2009, we will receive \$60,000 by the end of the year. It seems reasonable to budget similar income next year.

### Proposal #3: fund all office staff positions at UUA midpoint

We have begun taking pride in paying our staff at the UUA midpoint. Nonetheless, one office position is not funded at midpoint. All other staff (among those who have UUA salary guidelines – with the exception of the interim minister), are receiving the UUA midpoint. This arrangement serves neither our values nor the church’s best interests.

Funding all my staff positions at the UUA midpoint will cost less than \$5,000 more for 2010. Until we have in place a more advanced system of consistently paying people according to such criteria as merit, seniority, etcetera, we violate our own sense of fairness by paying differently, and significantly less, than what our system calls for.

First UU also has a vested interest in retaining highly-qualified staff. Turnover can easily cost more than \$5,000 for even an entry level (\$8/hr) employee. It goes up from there, ranging from

\$10,000 to 150% of the person's annual pay.<sup>1</sup> The time and expense involved in recruiting and training new staff makes turnover an evil we want to avoid by all reasonable means – and which will us pay dividends in the short and long-term.

We cannot fully control the risk of turnover, but we can reduce that risk. When we do lose highly-qualified staff to circumstances that we truly cannot control, we have a vested interest in offering pay and benefits that will attract a large pool of highly-qualified applicants. We will get what we pay for.

#### **Proposal #4: professional expenses**

Professional development of staff represents an investment by the church in developing skills, networking, and other resources that will benefit the church in the long run. I requested \$2,500 this year in professional expenses in order to cover the cost of attending General Assembly. Although less than fully funding professional expenses, it would be a step in the right direction.

The October 7 version of the 2010 budget leaves me with just \$1,000 in professional expenses, far below what other senior staff receive in the same budget:

|                                 |         |
|---------------------------------|---------|
| Executive Director              | \$1,000 |
| Director of Music (3/4 time)    | \$2,000 |
| Director of Religious Education | \$5,000 |
| Minister                        | \$7,500 |

Professional expenses represent a standard, expected, and fully justified part of all senior staff budgets. While I could justify professional much higher expenses (the average of my colleagues here is \$5,000), I only request that we raise mine to \$2,500.

#### **Proposal #5: match rental expenses to income by investing 30% of gross rental income in Program Support budget**

Rental income, like all other income, has inherent risks including some that we cannot fully control such as the outside market (supply and demand), staff turnover (decreasing our ability to sign up new renters), etc. It seems that the church has consistently erred on the side of caution: investing only minimally in developing this revenue source. This year we have paid heavily for this strategy because as rental demand and income have grown, our investment in support has stagnated. This means that staff is stretched thin, other work goes undone, janitorial services have not increased to match usage, and so forth.

An investment of 30% of gross rental income in the Program Support budget would give us the flexibility to respond to both increases and decreases in rental demand. If rental demand remains high, then I will have resources to respond. If demand sags, then I can cut expenses commensurately.

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<sup>1</sup> <http://www.sashacorp.com/turnframe.html>, [http://www.selectionresources.com/employee\\_turnover/index.cfm](http://www.selectionresources.com/employee_turnover/index.cfm)

**Proposed Policy Regarding DoM and DRE Reporting**

During the Church's ministerial transition period, projected for December 2008 through September 2011, the Director of Music (DoM) and Director of Religious Education (DRE) shall report directly to the Board. Although they are expected to collaborate and work collaboratively with the Interim Minister(s), the Interim Minister(s) will work with them as a colleague, not as a supervisor. Once the Church hires a new Settled Minister, this paragraph shall become null and void and the Director of Music and Director of Religious Education shall report directly to the Settled Minister.

**First UU Rental Rate Change Proposal**

**By Sean Hale**

**October 20, 2009**

These changes:

1. Raise rental rates roughly 10% – given our high level of demand and decreasing supply of room space, I believe this will result in a net increase in income which will more that offset any reduction in number of renters.
2. Simplify Rental Rates – currently the rental rate sheet has four columns where one will suffice. Non-profits and members would now receive a flat rate discount of 20% rather than discounts ranging from 0% to 26% without any apparent rhyme or reason. This change also combines the two columns previously marked as “first two hours” and “each additional hour,” replacing them with a single hourly rate with a two hour minimum.
3. Clarify Audio Visual Usage – we have begun charging renters to use audio visual equipment. This will help to offset the wear and tear, and also the cost of setup, operation, and the like.

**Facilities Rental Rates**

The First Unitarian Universalist Church of Austin makes space available for rent to church members, non-profit organizations and members of the greater Austin community. The core functions of the Church will have first priority on the use of facilities. Further prioritization of facility use will be on a first-come, first-served basis.

**A. 2009 Rental Rates for All Rooms Except the Sanctuary**

| Room                      | Capacity            | Regular Rates        |
|---------------------------|---------------------|----------------------|
|                           | Sit/Stand<br>people | (Minimum 2<br>hours) |
| Youth Room 11             | 12/n.a              | \$20                 |
| Classrooms 13, 15, 17     | 40/60               | \$20                 |
| Nursery Rooms 19*, 21, 23 | 15/20               | \$20                 |
| Gallery                   | 50/75               | \$50                 |
| Howson Hall**             | 100/275             | \$75                 |
| Kitchen                   |                     | \$15                 |

\* Nursery 19 has direct access to the inner courtyard play area. All other rooms may access play area from hallway.

\*\* An event with 75+ people expected requires an additional Event Team charge.

**B. 2009 Rental Rates for the Sanctuary**

|                     |   |
|---------------------|---|
| <b>Regular Rate</b> | \$300 for first three hours, \$70 per hour thereafter<br>\$100 per hour for rehearsal, when combined with full rental |
|---------------------|---|

**C. Down Payment / Rent / Additional Charges:**

1. **Down Payment:** In order to hold a reservation, the contract must be signed by both parties, and a **non-refundable** down payment paid. For one-time classroom rentals, \$30

is required, and for one-time rentals of other rooms, \$150 is required (or the total amount due if it is less than \$150). The down payment for recurring rentals is 10% of total contract amount. These down payments are applied toward the total amount due. The fee for a returned check is \$30, and the reservation might be forfeited. 59

2. **Facility Rental Rates: Full payment is due 14 days in advance. See Facility Rental Policies**
3. **Additional Charges:** In order to address every Renter's event requests, additional event requirements must be scheduled at least seven days in advance.

|                            |                              |
|----------------------------|------------------------------|
| Event Team – set-up, clear | \$30 per hour                |
| Unscheduled occupancy      | 200% of hourly rate for room |
| Audio Visual Equipment     | Varies                       |

4. **Reduced Rate Opportunities:**

- a) **Member:** Members must be a Voting Member of First Unitarian Universalist Church for at least six months prior to the reservation; they may receive a 20% discount on rent (not other services).
- b) **Non-Profit Groups:** Renters providing a 501(c)3 letter may pay member/non-profit rates; they may receive a 20% discount on rent (not other services).
- c) **Recurring rentals:** Renters who schedule to use the facilities at least six times in one calendar year may receive a 15% discount from the regular rental fees. In order to receive this discount, the reservation for recurring rentals must be made on the original contract. Separate rentals that require separate contracts do not qualify for the discount.
- d) **Full payment in advance:** Renters who schedule recurring rentals on the original contract and pay total amount due in advance qualify for an additional 5% discount.
- e) Multiple discounts are allowed.

### **Facilities Rental Rates**

The First Unitarian Universalist Church of Austin makes space available for rent to church members, non-profit organizations and members of the greater Austin community. The core functions of the Church will have first priority on the use of facilities. Further prioritization of facility use will be on a first-come, first-served basis.

#### **A. 2009 Rental Rates for All Rooms Except the Sanctuary**

| Room                      | Capacity | Regular Rates    |                 | Member/Non-Profit Rates |                 |                      |
|---------------------------|----------|------------------|-----------------|-------------------------|-----------------|----------------------|
|                           |          | Sit/Stand people | First two hours | Each additional hour    | First two hours | Each additional hour |
| Youth Room 11             | 12/n.a   |                  | \$35            | \$17                    | \$30            | \$13                 |
| Classrooms 13, 15, 17     | 40/60    |                  | \$35            | \$17                    | \$30            | \$13                 |
| Nursery Rooms 19*, 21, 23 | 15/20    |                  | \$35            | \$17                    | \$30            | \$13                 |
| Gallery                   | 50/75    |                  | \$90            | \$35                    | \$65            | \$30                 |
| Howson Hall**             | 100/275  |                  | \$135           | \$55                    | \$100           | \$45                 |
| Kitchen                   |          |                  | \$20            | -                       | \$20            | -                    |

\* Nursery 19 has direct access to the inner courtyard play area. All other rooms may access play area from hallway. \*\* An event with 75+ people expected requires an additional Event Team charge.

#### **B. 2009 Rental Rates for the Sanctuary**

|                               |   |
|-------------------------------|---|
| <b>Regular Rate</b>           | \$275 for first three hours, \$65 per hour thereafter<br>\$100 per hour for rehearsal, when combined with full rental |
| <b>Member/Non-Profit Rate</b> | \$220 for first three hours, \$50 per hour thereafter<br>\$80 per hour for rehearsal, when combined with full rental  |

#### **C. Down Payment / Rent / Additional Charges:**

- Down Payment:** In order to hold a reservation, the contract must be signed by both parties, and a **non-refundable** down payment paid. For one-time classroom rentals, \$30 is required, and for one-time rentals of other rooms, \$150 is required (or the total amount due if it is less than \$150). The down payment for recurring rentals is 10% of total contract amount. These down payments are applied toward the total amount due. The fee for a returned check is \$30, and the reservation might be forfeited.
- Facility Rental Rates: Full payment is due 14 days in advance. See Facility Rental Policies**
- Additional Charges:** In order to address every Renter's event requests, additional event requirements must be scheduled at least seven days in advance.

|                            |                              |
|----------------------------|------------------------------|
| Event Team – set-up, clear | \$30 per hour                |
| Unscheduled occupancy      | 200% of hourly rate for room |

- Reduced Rate Opportunities:**
  - Member:** Must be a Voting Member of First Unitarian Universalist Church for at least six months prior to the reservation.
  - Non-Profit Groups:** Renters providing a 501(c)3 letter may pay member/non-profit rates.
  - Recurring rentals:** Renters who schedule to use the facilities at least six times in one calendar year may receive a 15% discount from the regular rental fees. In order to receive this discount, the reservation for recurring rentals must be made on the original contract. Separate rentals that require separate contracts do not qualify for the discount.
  - Full payment in advance:** Renters who schedule recurring rentals on the original contract and pay total amount due in advance qualify for an additional 5% discount.
  - Multiple discounts are allowed.

| Schwab Account       | INVESTMENTS Name                            | Symbol | Date Acquired  | Current # shares | per share Basis | Cost (incl. comm.) | 30-Sep-09         |             | 31-Aug-09         |             | 31-Jul-09         |  |
|----------------------|---|--------|----------------|------------------|-----------------|--------------------|-------------------|-------------|-------------------|-------------|-------------------|--|
|                      |   |        |                |                  |                 |                    |                   |             |                   |             |                   |  |
|                      | Parnassus Equity Inc Fund Investor Sh       | PRBLX  |                | 1,381.4840       | \$ 23.43        | 32,368             | \$ 30,959         | 9%          | \$ 29,713         | 9%          | \$ 29,286         |  |
| <b>3295-0559</b>     | iShares MSCI Emerg Mkt Index Fund           | EEM    | Dec'04         | 373.0000         | \$ 22.27        | 8,305              | \$ 14,513         | 4%          | \$ 13,171         | 4%          | \$ 13,346         |  |
| <b>Mem.</b>          | iShares Russell Midcap Index Fund           | IWR    | Dec'04         | 350.0000         | \$ 79.53        | 27,837             | \$ 27,381         | 8%          | \$ 25,984         | 8%          | \$ 24,805         |  |
| <b>Savings</b>       | iShares Tr Lehman Bond Fund                 | SHY    | Feb '08        | 687.0000         | \$ 83.59        | 57,430             | \$ 57,715         | 17%         | \$ 57,653         | 17%         | \$ 57,495         |  |
| <b>Account</b>       | iShares Tr Lehman Bond Fund                 | TLT    | Feb '08        | 151.6806         | \$ 93.53        | 14,186             | \$ 14,965         | 4%          | \$ 14,605         | 4%          | \$ 14,284         |  |
|                      | iShares Tr Lehman TIPS Bond Fund            | TIP    | Dec'04         | 364.0000         | \$ 106.21       | 38,659             | \$ 37,448         | 11%         | \$ 37,041         | 11%         | \$ 36,888         |  |
|                      | iShares Tr MSCI EAFE Index Fund             | EFA    | Dec04/Feb08    | 674.1278         | \$ 60.65        | 40,887             | \$ 36,861         | 11%         | \$ 35,513         | 10%         | \$ 33,983         |  |
|                      | iShares Tr S&P Small Cap 600 Index Fund     | IJR    | Dec'04         | 580.0000         | \$ 54.48        | 31,597             | \$ 30,357         | 9%          | \$ 28,954         | 9%          | \$ 28,281         |  |
|                      | Rydex ETF Trust S&P 500 Equal Wt Index Fund | RSP    | Dec'04         | 1,678.0000       | \$ -            |                    |                   | 0%          |                   | 0%          |                   |  |
|                      | Exxon Mobil Corp.                           | XOM    | Nov '08/Dec'08 | 15.0000          | \$ -            | 1,044              | \$ 1,029          | 0%          |                   | 0%          |                   |  |
|                      | Johnson & Johnson                           | JNJ    | Dec '08        | 85.0000          | \$ -            |                    |                   | 0%          |                   | 0%          |                   |  |
|                      | Schwab Value Advantage Money Fund           | SWVXX  |                |                  | \$ 1.00         |                    | \$ 95,072         | 27%         | \$ 95,072         | 28%         | \$ 95,070         |  |
|                      | CASH  |        |                |                  | \$ 1.00         |                    | \$ 1,514          | 0%          | \$ 946            | 0%          | \$ 713            |  |
| <b>MSF SUB-TOTAL</b> |   |        |                |                  |                 | <b>252,313</b>     | <b>\$ 347,815</b> | <b>100%</b> | <b>\$ 338,650</b> | <b>100%</b> | <b>\$ 334,149</b> |  |

Mo. to Mo. % Change

3%

1%

3%

**Hartford Annuity**

**\$ 10,814**

**\$ 10,777**

**\$ 10,740**

Mo. to Mo. % Change

1.41%

1.40%

1.04%

| Schwab Account       | INVESTMENTS Name                        | Symbol | Date Acquired | Current # shares | per share Basis | Cost (incl. comm.) | 30-Sep-09         |             | 31-Aug-09         |             | 31-Jul-09         |  |
|----------------------|---|--------|---------------|------------------|-----------------|--------------------|-------------------|-------------|-------------------|-------------|-------------------|--|
|                      |   |        |               |                  |                 |                    |                   |             |                   |             |                   |  |
|                      | Parnassus Equity Inc Fund Investor Sh   | PRBLX  |               | 834.1680         | \$ 23.43        | \$ 19,545          | \$ 18,694         | 16%         | \$ 17,941         | 16%         | \$ 17,683         |  |
| <b>3295-0560</b>     | iShares MSCI Emerg Mkt Index Fund       | EEM    | Feb '08       | 84.0000          | \$ 43.79        | \$ 3,678           | \$ 3,268          | 3%          | \$ 2,966          | 3%          | \$ 3,006          |  |
| <b>Long</b>          | iShares Tr Lehman Bond Fund             | SHY    | Feb '08       | 109.0000         | \$ 83.70        | \$ 9,123           | \$ 9,157          | 8%          | \$ 9,147          | 8%          | \$ 9,122          |  |
| <b>Range</b>         | ishares Tr Lehman Bond Fund             | TLH    | Feb '08       | 86.0000          | \$ 108.76       | \$ 9,242           | \$ 9,657          | 9%          | \$ 9,529          | 9%          | \$ 9,398          |  |
| <b>Account</b>       | iShares Tr Lehman Bond Fund             | TLT    | Feb '08       | 100.0000         | \$ 94.17        | \$ 9,338           | \$ 9,866          | 9%          | \$ 9,660          | 9%          | \$ 9,481          |  |
|                      | iShares Tr MSCI EAFE Index Fund         | EFA    | Feb '08       | 225.0000         | \$ 68.41        | \$ 15,392          | \$ 12,303         | 11%         | \$ 11,853         | 11%         | \$ 11,342         |  |
|                      | iShares Tr S&P Small Cap 600 Index Fund | IJR    | Feb '08       | 150.0000         | \$ 61.12        | \$ 9,167           | \$ 7,851          | 7%          | \$ 7,488          | 7%          | \$ 7,314          |  |
|                      | Mid Cap SPDR Trust                      | MDY    | Feb '08       | 63.0000          | \$ 144.18       | \$ 9,083           | \$ 7,892          | 7%          | \$ 7,493          | 7%          | \$ 7,179          |  |
|                      | SPDR Trust Unit Ser 1, exp 1/22/2118    | SPY    | Feb '08       | 54.0000          | \$ 133.53       | \$ 7,211           | \$ 5,702          | 5%          | \$ 5,533          | 5%          | \$ 5,336          |  |
|                      | Schwab Value Advantage Money Fund       | SWVXX  |               |                  | \$ 1.00         |                    | \$ 28,321         | 25%         | \$ 28,321         | 26%         | \$ 28,321         |  |
|                      | CASH                                    |        |               |                  | \$ 1.00         |                    | \$ 615            | 1%          | \$ 523            | 0%          | \$ 448            |  |
| <b>LRF SUB-TOTAL</b> |   |        |               |                  |                 | <b>\$ 91,779</b>   | <b>\$ 113,327</b> | <b>100%</b> | <b>\$ 110,454</b> | <b>100%</b> | <b>\$ 108,630</b> |  |

Mo. to Mo. % Change

3%

2%

4%



|      | 30-Jun-09  |      | 31-May-09  |      | 30-Apr-09  |      | 31-Mar-09  |      | 28-Feb-09  |      | 31-Jan-09  |      |
|------|------------|------|------------|------|------------|------|------------|------|------------|------|------------|------|
| 9%   | \$ 27,592  | 9%   | \$ 27,001  | 8%   | \$ 25,972  | 8%   | \$ 23,449  | 8%   | \$ 22,386  | 8%   | \$ 24,911  | 8%   |
| 4%   | \$ 12,022  | 4%   | \$ 12,399  | 4%   | \$ 10,694  | 3%   | \$ 9,254   | 3%   | \$ 7,919   | 3%   | \$ 8,448   | 3%   |
| 7%   | \$ 22,929  | 7%   | \$ 22,838  | 7%   | \$ 21,847  | 7%   | \$ 18,904  | 6%   | \$ 17,493  | 6%   | \$ 19,422  | 6%   |
| 17%  | \$ 57,509  | 18%  | \$ 57,653  | 18%  | \$ 57,735  | 18%  | \$ 57,928  | 19%  | \$ 57,729  | 20%  | \$ 57,907  | 19%  |
| 4%   | \$ 14,202  | 4%   | \$ 14,095  | 4%   | \$ 14,634  | 5%   | \$ 15,727  | 5%   | \$ 15,116  | 5%   | \$ 15,350  | 5%   |
| 11%  | \$ 36,997  | 11%  | \$ 37,059  | 11%  | \$ 36,560  | 12%  | \$ 37,401  | 12%  | \$ 35,315  | 12%  | \$ 36,109  | 12%  |
| 10%  | \$ 30,882  | 10%  | \$ 31,349  | 10%  | \$ 27,695  | 9%   | \$ 24,834  | 8%   | \$ 22,912  | 8%   | \$ 25,568  | 8%   |
| 8%   | \$ 25,769  | 8%   | \$ 25,387  | 8%   | \$ 24,923  | 8%   | \$ 21,106  | 7%   | \$ 19,859  | 7%   | \$ 22,521  | 7%   |
| 0%   |            | 0%   |            | 0%   |            | 0%   |            | 0%   |            | 0%   | \$ 42,755  | 14%  |
| 0%   |            | 0%   |            | 0%   | \$ 4,000   | 1%   | \$ 4,086   | 1%   | \$ 4,074   | 1%   | \$ 4,589   | 1%   |
| 0%   |            | 0%   |            | 0%   |            | 0%   |            | 0%   |            | 0%   |            | 0%   |
| 28%  | \$ 95,062  | 29%  | \$ 15,985  | 5%   | \$ 15,981  | 5%   | \$ 15,977  | 5%   | \$ 15,971  | 5%   | \$ 15,960  | 5%   |
| 0%   | \$ 383     | 0%   | \$ 79,069  | 24%  | \$ 74,701  | 24%  | \$ 74,435  | 25%  | \$ 75,568  | 26%  | \$ 32,530  | 11%  |
| 100% | \$ 323,347 | 100% | \$ 322,833 | 100% | \$ 314,743 | 100% | \$ 303,101 | 100% | \$ 294,341 | 100% | \$ 306,071 | 100% |

|           |  |           |  |           |  |           |  |           |  |           |  |
|-----------|--|-----------|--|-----------|--|-----------|--|-----------|--|-----------|--|
| 0%        |  | 3%        |  | 4%        |  | 3%        |  | -4%       |  | -5%       |  |
| \$ 10,702 |  | \$ 10,664 |  | \$ 10,629 |  | \$ 10,593 |  | \$ 10,555 |  | \$ 10,522 |  |
| 0.69%     |  | 0.67%     |  | 0.70%     |  | 0.36%     |  | 0.32%     |  | 0.34%     |  |

|      | 30-Jun-09  |      | 31-May-09  |      | 30-Apr-09  |      | 31-Mar-09 |      | 28-Feb-09 |      | 31-Jan-09 |      |
|------|------------|------|------------|------|------------|------|-----------|------|-----------|------|-----------|------|
| 16%  | \$ 16,661  | 16%  | \$ 16,304  | 16%  | \$ 15,683  | 15%  | \$ 14,159 | 14%  | \$ 13,517 | 14%  | \$ 15,042 | 15%  |
| 3%   | \$ 2,707   | 3%   | \$ 2,792   | 3%   | \$ 2,408   | 2%   | \$ 2,084  | 2%   | \$ 1,783  | 2%   | \$ 1,903  | 2%   |
| 8%   | \$ 9,124   | 9%   | \$ 9,147   | 9%   | \$ 9,160   | 9%   | \$ 9,191  | 9%   | \$ 9,159  | 10%  | \$ 9,188  | 9%   |
| 9%   | \$ 9,365   | 9%   | \$ 9,353   | 9%   | \$ 9,598   | 9%   | \$ 10,084 | 10%  | \$ 9,638  | 10%  | \$ 9,742  | 10%  |
| 9%   | \$ 9,457   | 9%   | \$ 9,417   | 9%   | \$ 9,808   | 10%  | \$ 10,571 | 11%  | \$ 10,188 | 11%  | \$ 10,375 | 10%  |
| 10%  | \$ 10,307  | 10%  | \$ 10,676  | 10%  | \$ 9,432   | 9%   | \$ 8,458  | 9%   | \$ 7,803  | 8%   | \$ 8,708  | 9%   |
| 7%   | \$ 6,665   | 6%   | \$ 6,566   | 6%   | \$ 6,446   | 6%   | \$ 5,459  | 6%   | \$ 5,136  | 5%   | \$ 5,825  | 6%   |
| 7%   | \$ 6,628   | 6%   | \$ 6,594   | 6%   | \$ 6,406   | 6%   | \$ 5,581  | 6%   | \$ 5,174  | 5%   | \$ 5,713  | 6%   |
| 5%   | \$ 4,965   | 5%   | \$ 4,997   | 5%   | \$ 4,721   | 5%   | \$ 4,294  | 4%   | \$ 3,992  | 4%   | \$ 4,473  | 5%   |
| 26%  | \$ 28,318  | 27%  | \$ 23,682  | 23%  | \$ 23,677  | 23%  | \$ 23,670 | 24%  | \$ 23,662 | 25%  | \$ 23,645 | 24%  |
| 0%   | \$ 327     | 0%   | \$ 4,632   | 4%   | \$ 4,556   | 4%   | \$ 4,427  | 5%   | \$ 4,339  | 5%   | \$ 4,262  | 4%   |
| 100% | \$ 104,524 | 100% | \$ 104,160 | 100% | \$ 101,894 | 100% | \$ 97,978 | 100% | \$ 94,391 | 100% | \$ 98,874 | 100% |

|    |  |    |  |    |  |    |  |     |  |      |  |
|----|--|----|--|----|--|----|--|-----|--|------|--|
| 0% |  | 2% |  | 4% |  | 4% |  | -5% |  | -21% |  |
|----|--|----|--|----|--|----|--|-----|--|------|--|

| 30-Jun-09 |           | 31-May-09 |           | 30-Apr-09 |           | 31-Mar-09 |           | 28-Feb-09 |           | 31-Jan-09 |           |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 32%       | \$ 10,865 | 32%       | \$ 10,559 | 31%       | \$ 10,321 | 31%       | \$ 10,042 | 32%       | \$ 9,994  | 32%       | \$ 10,542 |
| 6%        | \$ 2,037  | 6%        | \$ 2,029  | 6%        | \$ 1,941  | 6%        | \$ 1,680  | 5%        | \$ 1,546  | 5%        | \$ 1,717  |
| 22%       | \$ 7,824  | 23%       | \$ 7,831  | 23%       | \$ 7,826  | 24%       | \$ 7,839  | 25%       | \$ 7,800  | 25%       | \$ 7,812  |
| 9%        | \$ 2,792  | 8%        | \$ 2,834  | 8%        | \$ 2,504  | 8%        | \$ 2,245  | 7%        | \$ 2,071  | 7%        | \$ 2,311  |
| 4%        | \$ 1,401  | 4%        | \$ 1,376  | 4%        | \$ 1,331  | 4%        | \$ 1,153  | 4%        | \$ 1,070  | 3%        | \$ 1,216  |
| 7%        | \$ 2,434  | 7%        | \$ 2,454  | 7%        | \$ 2,319  | 7%        | \$ 2,079  | 7%        | \$ 1,926  | 6%        | \$ 2,223  |
| 19%       | \$ 6,778  | 20%       |           |           |           |           |           |           |           |           |           |
| 0%        |           |           | \$ 6,778  | 20%       | \$ 6,778  | 21%       | \$ 6,778  | 21%       | \$ 6,778  | 22%       | \$ 6,778  |
| 100%      | \$ 34,131 | 100%      | \$ 33,861 | 100%      | \$ 33,020 | 100%      | \$ 31,816 | 100%      | \$ 31,187 | 100%      | \$ 32,599 |
| 1%        |           | 3%        |           | 4%        |           | 2%        |           | -4%       |           | -3%       |           |

| 30-Jun-09 |           | 31-May-09 |           | 30-Apr-09 |           | 31-Mar-09 |           | 28-Feb-09 |           | 31-Jan-09 |           |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 5%        | \$ 4,029  | 5%        | \$ 4,155  | 5%        | \$ 3,584  | 4%        | \$ 3,101  | 4%        | \$ 2,654  | 4%        | \$ 2,831  |
| 8%        | \$ 6,551  | 8%        | \$ 6,525  | 7%        | \$ 6,242  | 8%        | \$ 5,401  | 7%        | \$ 4,998  | 7%        | \$ 5,549  |
| 11%       | \$ 10,045 | 12%       | \$ 10,070 | 12%       | \$ 10,085 | 12%       | \$ 10,118 | 13%       | \$ 10,084 | 14%       | \$ 15,172 |
| 0%        | \$ 96     | 0%        | \$ 95     | 0%        | \$ 99     | 0%        | \$ 106    | 0%        | \$ 102    | 0%        | \$ 5,804  |
| 15%       | \$ 14,230 | 16%       | \$ 14,253 | 16%       | \$ 14,062 | 17%       | \$ 14,385 | 19%       | \$ 13,583 | 19%       | \$ 13,888 |
| 16%       | \$ 13,484 | 15%       | \$ 13,687 | 16%       | \$ 12,092 | 15%       | \$ 10,843 | 14%       | \$ 10,004 | 14%       | \$ 11,163 |
| 8%        | \$ 6,887  | 8%        | \$ 6,784  | 8%        | \$ 6,660  | 8%        | \$ 5,640  | 7%        | \$ 5,307  | 7%        | \$ 6,019  |
| 0%        |           | 0%        |           |           |           |           |           |           |           |           | \$ 14,906 |
| 36%       | \$ 31,001 | 36%       | \$ 31,197 | 36%       | \$ 29,286 | 35%       | \$ 26,639 | 35%       | \$ 24,767 | 34%       |           |
| 1%        | \$ 705    | 1%        | \$ 589    | 1%        | \$ 670    | 1%        | \$ 398    | 1%        | \$ 336    | 0%        | \$ 1,002  |
| 100%      | \$ 87,027 | 100%      | \$ 87,356 | 100%      | \$ 82,779 | 100%      | \$ 76,633 | 100%      | \$ 71,834 | 100%      | \$ 76,335 |
| 0%        |           | 6%        |           | 8%        |           | 7%        |           | -6%       |           | -7%       |           |

| <u>30-Jun-09</u>  | <u>31-May-09</u>  | <u>30-Apr-09</u>  | <u>31-Mar-09</u>  | <u>28-Feb-09</u>  | <u>31-Jan-09</u>  |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>\$ 559,731</b> | <b>\$ 558,874</b> | <b>\$ 543,065</b> | <b>\$ 520,121</b> | <b>\$ 502,308</b> | <b>\$ 524,401</b> |
| \$ 858            | \$ 15,808         | \$ 22,944         | \$ 17,813         | \$ (22,093)       | \$ (50,037)       |
| 0%                | 3%                | 4%                | 4%                | -4%               | -9%               |

# FUUCA ASSETS MATRIX

September 30, 2009

| September 30, 2009<br>Church Funds                      | Operating         | small restricted<br>funds | Long<br>Range      | Memorial<br>Savings       | Murr<br>Music                        | Permanent<br>Endowment | Financial Inst.<br>Accounts TOTAL |
|---|-------------------|---------------------------|--------------------|---------------------------|--------------------------------------|------------------------|-----------------------------------|
| <b>Tx Health Credit Union</b>                           | <b>29,578.72</b>  |                           |                    |                           |                                      |                        | <b>29,578.72</b>                  |
| <b>Schwab Acct. 3295-0559<br/>(Memorial Savings )</b>   |                   |                           |                    | <b>347,814.61</b>         |                                      |                        | <b>347,814.61</b>                 |
|   |                   | <b>74,117.64</b>          |                    | <b>(74,117.64)</b>        | small restricted funds               |                        |                                   |
|   |                   | <b>16,902.73</b>          |                    | <b>(16,902.73)</b>        | transfer from small restricted funds |                        |                                   |
|   | <b>16,902.73</b>  | <b>(16,902.73)</b>        |                    |                           |                                      |                        |                                   |
|   | <b>1,298.41</b>   |                           |                    | <b>(1,298.41)</b>         | one month of annual transfer         |                        |                                   |
|   |                   |                           |                    |                           | co-mingling                          |                        |                                   |
|   | <b>56,608.67</b>  |                           |                    | <b>(56,608.67)</b>        | stock donations                      |                        |                                   |
|   | <b>16,097.64</b>  |                           |                    | <b>(16,097.64)</b>        | butterfly memorial                   |                        |                                   |
|   | <b>(5,100.00)</b> |                           |                    | <b>5,100.00</b>           | sale of butterflies                  |                        |                                   |
| <b>Hartford Annuity<br/>(Memorial Savings)</b>          |                   |                           |                    | <b>10,813.84</b>          |                                      |                        | <b>10,813.84</b>                  |
| <b>Schwab Acct. 3295-0560<br/>(Long Range)</b>          |                   |                           | <b>113,326.56</b>  |                           |                                      |                        | <b>113,326.56</b>                 |
|   |                   | <b>10,000.00</b>          | <b>(10,000.00)</b> | capital campaign donation |                                      |                        |                                   |
|   |                   |                           | <b>(904.68)</b>    | <b>904.68</b>             | co-mingling                          |                        |                                   |
|   | <b>46,139.15</b>  |                           | <b>(46,139.15)</b> | architects fees           |                                      |                        |                                   |
| <b>Schwab Acct. 9125-2123<br/>(Murr Music)</b>          |                   |                           |                    |                           | <b>35,763.06</b>                     |                        | <b>35,763.06</b>                  |
| <b>Schwab Acct. 3289-9947<br/>(Permanent Endowment)</b> |                   |                           |                    |                           |                                      | <b>99,212.07</b>       | <b>99,212.07</b>                  |
| <b>Church Funds<br/>TOTAL</b>                           | <b>161,525.32</b> | <b>84,117.64</b>          | <b>56,282.73</b>   | <b>199,608.04</b>         | <b>35,763.06</b>                     | <b>99,212.07</b>       | <b>636,508.86</b>                 |

petty cash / other

916.10

Op. Fund Cash Balance

162,441.42

( Unrestricted )

Summary for Sep 2009.xls

|    | A  | B | C | D                                    | E                    | F                    | G               | H              | I                  |  |
|----|--|---|---|--------------------------------------|----------------------|----------------------|-----------------|----------------|--------------------|--|
| 1  | <b>FUUCA OPERATING FUND INCOME &amp; EXPENSE STATEMENT</b> |   |   |                                      |                      |                      |                 |                |                    |  |
| 2  |  |   |   |                                      |                      |                      |                 |                |                    |  |
| 3  | <b>SUMMARY</b>   |   |   |                                      | <b>Jan - Sep '09</b> | <b>Jan - Aug '09</b> | <b>Sep only</b> | <b>Budget</b>  | <b>% of Budget</b> |  |
| 4  | <b>INCOME</b>  |   |   |                                      |                      |                      |                 |                |                    |  |
| 5  |  |   |   | Pledge                               | 350,999              | 331,122              | 19,877          | 525,000        | 66.86%             |  |
| 6  |  |   |   | Contributions (Net)                  | 51,822               | 28,408               | 23,414          | 60,000         | 86.37%             |  |
| 7  |  |   |   | Rental                               | 37,249               | 32,444               | 4,805           | 35,000         | 106.43%            |  |
| 8  |  |   |   | Special Event Income                 | 210                  | 210                  | 0               | 0              |                    |  |
| 9  |  |   |   | Transfer from Mem. Sav. Fund         | 11,686               | 10,387               | 1,299           | 15,581         | 75.0%              |  |
| 10 |  |   |   | Transfer from other restricted funds | 16,903               | 16,903               | 0               | 500            | 3,380.6%           |  |
| 11 |  |   |   | Paradox Players (Net)                | 6,269                | 4,163                | 2,106           | 3,500          | 179.11%            |  |
| 12 |  |   |   | Unrestricted Investment Income       | 58                   | 58                   | 0               | 0              | 100.0%             |  |
| 13 |  |   |   | Miscellaneous                        | 5,128                | 4,969                | 159             | 6,900          | 74.32%             |  |
| 14 | <b>INCOME TOTAL</b>  |   |   |                                      | <b>480,324</b>       | <b>428,664</b>       | <b>51,660</b>   | <b>646,481</b> | <b>74.3%</b>       |  |
| 15 |  |   |   |                                      |                      |                      |                 |                |                    |  |
| 16 | <b>EMPLOYMENT EXPENSES</b>                                 |   |   |                                      |                      |                      |                 |                |                    |  |
| 17 |  |   |   |                                      |                      |                      |                 |                |                    |  |
| 18 | <b>Payroll Expenses</b>                                    |   |   |                                      |                      |                      |                 |                |                    |  |
| 19 |  |   |   | Payroll - Salary                     | 233,930              | 218,665              | 15,265          | 337,460        | 69.32%             |  |
| 20 |  |   |   | Payroll - Hourly                     | 48,721               | 44,063               | 4,658           | 63,360         | 76.9%              |  |
| 21 |  |   |   | Payroll Taxes                        | 16,724               | 15,740               | 984             | 24,925         | 67.1%              |  |
| 22 | <b>Payroll Expenses Total</b>                              |   |   |                                      | <b>299,375</b>       | <b>278,468</b>       | <b>20,907</b>   | <b>425,745</b> | <b>70.32%</b>      |  |
| 23 | <b>Benefits</b>  |   |   |                                      |                      |                      |                 |                |                    |  |
| 24 |  |   |   | Insurance                            |                      |                      |                 |                |                    |  |
| 25 |  |   |   | Medical                              | 25,168               | 22,443               | 2,725           | 30,338         | 82.96%             |  |
| 26 |  |   |   | Disability                           | 548                  | 548                  | 0               | 900            | 60.89%             |  |
| 27 |  |   |   | Workers' Comp                        | 2,281                | 2,281                | 0               | 4,700          | 48.53%             |  |
| 28 |  |   |   | Minister Sabbatical added back in    | (51)                 | (51)                 | 0               | 0              |                    |  |
| 29 |  |   |   | UUA Pension                          | 11,008               | 8,860                | 2,148           | 25,216         | 43.66%             |  |
| 30 |  |   |   | Professional Expenses                | 1,974                | 1,974                | 0               | 19,300         | 10.23%             |  |
| 31 | <b>Benefits Total</b>                                      |   |   |                                      | <b>40,928</b>        | <b>36,055</b>        | <b>4,873</b>    | <b>80,454</b>  | <b>50.87%</b>      |  |
| 32 |  |   |   |                                      |                      |                      |                 |                |                    |  |
| 33 | <b>EMPLOYMENT EXPENSES TOTAL</b>                           |   |   |                                      | <b>340,303</b>       | <b>314,523</b>       | <b>25,780</b>   | <b>506,199</b> | <b>67.23%</b>      |  |
| 34 |  |   |   |                                      |                      |                      |                 |                |                    |  |
| 35 | <b>NON-EMPLOYMENT EXPENSES</b>                             |   |   |                                      |                      |                      |                 |                |                    |  |
| 36 |  |   |   |                                      |                      |                      |                 |                |                    |  |
| 37 | <b>Facilities / Grounds</b>                                |   |   |                                      |                      |                      |                 |                |                    |  |
| 38 |  |   |   | Maintenance / Repairs                | 25,957               | 11,501               | 14,456          | 35,000         | 74.16%             |  |
| 39 |  |   |   | Utilities                            | 17,151               | 14,606               | 2,545           | 19,000         | 90.27%             |  |
| 40 |  |   |   | Janitorial / Custodial               | 12,988               | 10,121               | 2,867           | 15,550         | 83.52%             |  |
| 41 |  |   |   | Building / Liability Insurance       | 6,300                | 5,600                | 700             | 8,400          | 75.0%              |  |
| 42 |  |   |   | Other                                | 60                   | 60                   | 0               |                |                    |  |
| 43 | <b>Facilities / Grounds Total</b>                          |   |   |                                      | <b>62,456</b>        | <b>41,888</b>        | <b>20,568</b>   | <b>77,950</b>  | <b>80.12%</b>      |  |
| 44 | <b>Program Expenses / Supplies</b>                         |   |   |                                      |                      |                      |                 |                |                    |  |
| 45 |  |   |   | Ministry                             |                      |                      |                 |                |                    |  |
| 46 |  |   |   | Consultants                          | 3,954                | 3,304                | 650             |                |                    |  |
| 47 |  |   |   | Pulpit Honoraria                     | 5,750                | 5,750                | 0               | 1,000          | 575.0%             |  |
| 48 |  |   |   | Advertising                          | 2,649                | 2,364                | 285             | 2,500          | 105.96%            |  |
| 49 |  |   |   | Music                                | 4,779                | 4,473                | 306             | 8,150          | 58.64%             |  |
| 50 |  |   |   | R E                                  | 1,861                | 1,633                | 228             | 3,650          | 50.99%             |  |
| 51 |  |   |   | Office                               | 31,687               | 31,157               | 530             | 46,500         | 68.14%             |  |
| 52 |  |   |   | Kitchen                              | 2,542                | 2,141                | 401             | 5,000          | 50.84%             |  |
| 53 |  |   |   | Other                                | 289                  | 35                   | 254             |                |                    |  |
| 54 | <b>Program Expenses / Supplies Total</b>                   |   |   |                                      | <b>53,511</b>        | <b>50,857</b>        | <b>2,654</b>    | <b>66,800</b>  | <b>80.11%</b>      |  |
| 55 |  |   |   |                                      |                      |                      |                 |                |                    |  |

|    | A  | B | C | D | E                    | F                    | G               | H                  | I                  |
|----|--|---|---|---|----------------------|----------------------|-----------------|--------------------|--------------------|
| 56 | <b>SUMMARY CONTINUED</b>                       |   |   |   |                      |                      |                 |                    |                    |
| 57 |  |   |   |   |                      |                      |                 |                    |                    |
| 58 | <b>NON-EMPLOYMENT EXPENSES CONTINUED</b>       |   |   |   |                      |                      |                 |                    |                    |
| 59 |  |   |   |   | <b>Jan - Sep '09</b> | <b>Jan - Aug '09</b> | <b>Sep only</b> | <b>Budget</b>      | <b>% of Budget</b> |
| 60 | <b>Gifts / Donations / Contributions</b>       |   |   |   |                      |                      |                 |                    |                    |
| 61 |  |   |   |   | 10,500               | 9,500                | 1,000           | 12,000             | 87.5%              |
| 62 |  |   |   |   | 6,718                | 6,718                | 0               | 11,000             | 61.07%             |
| 63 |  |   |   |   | 2,600                | 2,340                | 260             | 3,120              | 83.33%             |
| 64 |  |   |   |   | 0                    | 0                    | 0               | 1,000              | 0.0%               |
| 65 |  |   |   |   | 300                  | 300                  | 0               | 150                | 200.0%             |
| 66 |  |   |   |   | 500                  | 500                  | 0               | 0                  | 100.0%             |
| 67 |  |   |   |   | 0                    | 0                    | 0               | 100                | 0.0%               |
| 68 | <b>Gifts / Donations / Contributions Total</b> |   |   |   | <b>20,618</b>        | <b>19,358</b>        | 1,260           | <b>27,370</b>      | 75.33%             |
| 69 |  |   |   |   |                      |                      |                 |                    |                    |
| 70 | <b>Committees</b>                              |   |   |   |                      |                      |                 |                    |                    |
| 71 |  |   |   |   | 2,059                | 2,059                | 0               | 4,500              | 45.76%             |
| 72 |  |   |   |   | 995                  | 887                  | 108             | 2,000              | 49.75%             |
| 73 |  |   |   |   | 457                  | 257                  | 200             | 2,000              | 22.85%             |
| 74 |  |   |   |   | 866                  | 866                  | 0               | 1,200              | 72.17%             |
| 75 |  |   |   |   | 584                  | 584                  | 0               | 1,250              | 46.72%             |
| 76 |  |   |   |   | 395                  | 395                  | 0               | 500                | 79.0%              |
| 77 |  |   |   |   | (52)                 | 0                    | (52)            | 500                | (10.4%)            |
| 78 | <b>Committees Total</b>                        |   |   |   | <b>5,304</b>         | <b>5,048</b>         | 256             | <b>11,950</b>      | 44.39%             |
| 79 |  |   |   |   |                      |                      |                 |                    |                    |
| 80 | <b>NON-EMPLOYMENT EXPENSES TOTAL</b>           |   |   |   | <b>141,889</b>       | <b>117,151</b>       |                 | <b>184,070</b>     | 77.08%             |
| 81 |  |   |   |   |                      |                      |                 |                    |                    |
| 82 | <b>OTHER MISC. EXPENSES</b>                    |   |   |   |                      |                      |                 |                    |                    |
| 83 |  |   |   |   | 6,406                | 3,507                |                 |                    |                    |
| 84 |  |   |   |   | 13,000               |                      |                 |                    |                    |
| 85 |  |   |   |   | <b>19,406</b>        | <b>3,507</b>         |                 |                    |                    |
| 86 |  |   |   |   |                      |                      |                 |                    |                    |
| 87 |  |   |   |   |                      |                      |                 |                    |                    |
| 88 | <b>TOTAL EXPENSES</b>                          |   |   |   | <b>501,598</b>       | <b>435,181</b>       | 66,417          | <b>690,269</b>     | 72.67%             |
| 89 |  |   |   |   |                      |                      |                 |                    |                    |
| 90 |  |   |   |   |                      |                      |                 |                    |                    |
| 91 | <b>NET INCOME YTD</b>                          |   |   |   | <b>(21,274)</b>      | <b>(6,517)</b>       | (14,757)        | <b>(43,788.00)</b> | 48.58%             |
| 92 |  |   |   |   |                      |                      |                 |                    |                    |
| 93 |  |   |   |   |                      |                      |                 |                    |                    |
| 94 |  |   |   |   | <b>Jan - Sep '09</b> | <b>Jan - Aug '09</b> | <b>Sep only</b> | <b>Budget</b>      | <b>% of Budget</b> |

### FUUCA BALANCE SHEET SUMMARY

|  | <b>30-Sep-09</b> | <b>August 31, 2009</b> | <b>Mo. to Mo. Change</b> |
|--|------------------|------------------------|--------------------------|
| <b>Small Restricted Funds</b>          | 84,118           | 86,422                 | (2,304)                  |
| <b>Memorial Savings Fund</b>           | 199,608          | 188,022                | 11,586                   |
| <b>Long Range Fund</b>                 | 56,283           | 56,283                 | 0                        |
| <b>Murr Fund</b>                       | 35,763           | 36,045                 | (282)                    |
| <b>Permanent Endowment Fund</b>        | 99,212           | 94,447                 | 4,765                    |
| <b>Total of All Restricted Funds</b>   | <b>474,984</b>   | 461,219                | 13,765                   |
| <b>( Unrestricted ) Operating Fund</b> | <b>153,367</b>   | 149,701                | 3,666                    |
| <b>Fixed Assets</b>                    |                  |                        |                          |
| Land                                   | 1,508,930        | 1,508,930              | 0                        |
| Buildings                              | 672,233          | 672,233                | 0                        |
| Furniture / Fixtures                   | 157,935          | 144,305                | 13,630                   |
| (approx.) Accumulated Depreciation     | (485,173)        | (485,173)              | 0                        |
| <b>Total Fixed Assets</b>              | <b>1,853,925</b> | 1,840,295              | 13,630                   |
| <b>TOTAL NET WORTH</b>                 | <b>2,482,276</b> | 2,451,215              | 31,061                   |

**ASSETS**

30-Sep-09

**OPERATING FUND****CASH**

|                                 |           |                  |
|---------------------------------|-----------|------------------|
| Texas Health Credit Union       |           |                  |
| checking, other                 | 25,562.32 |                  |
| savings                         | 4,016.40  |                  |
| <b>TOTAL Checking / Savings</b> |           | <b>29,578.72</b> |

**Operating Fund Assets Held by Schwab Accounts**

|   |            |  |
|---|------------|--|
| Due from Long Range Fund                    |            |  |
| Phase 1 Architect fees                      | 46,139.15  |  |
| Due from Memorial Savings Fund              |            |  |
| Stock Donations                             | 56,608.67  |  |
| Memorial Sculpture                          | 16,097.64  | original cost                              |
| Memorial Sculpture                          | (5,100.00) | received from sale of memorial butterflies |
| Annual Transfer from Mem. Sav.              | 1,298.41   | one month                                  |
| Transfer from misc. restricted funds        | 16,902.73  |  |
| <b>TOTAL Assets held in Schwab Accounts</b> |            | <b>131,946.60</b>                          |

|                          |  |               |
|--------------------------|--|---------------|
| <b>Undeposited Funds</b> |  | <b>733.50</b> |
|--------------------------|--|---------------|

|   |  |               |
|---|--|---------------|
| <b>Petty Cash, Office &amp; Kitchen</b> |  | <b>182.60</b> |
|---|--|---------------|

|   |                   |
|---|-------------------|
| <b>OPERATING FUND ( Unrestricted ) Cash Balance</b> | <b>162,441.42</b> |
|---|-------------------|

**Accounts Receivable**

30-Sep-09

|                                   |          |                 |
|-----------------------------------|----------|-----------------|
| Loan Receivable - Intern Minister | (120.37) |                 |
| Loan Receivable                   | (841.05) |                 |
| Accounts Receivable               | 9,812.28 |                 |
| PayPal Receivable                 | 0.00     |                 |
| Other                             | 0.00     |                 |
| <b>TOTAL Accounts Receivable</b>  |          | <b>8,850.86</b> |

|                         |  |                   |
|-------------------------|--|-------------------|
| <b>Accounts Payable</b> |  | <b>(9,435.52)</b> |
|-------------------------|--|-------------------|

**Other Current Liabilities**

|  |            |                   |
|--|------------|-------------------|
| Direct Deposit Liabilities             | (286.56)   |                   |
| Key Deposits                           | (40.00)    |                   |
| Deferred Expenses                      | 0.00       |                   |
| Payroll Liabilities, Other             | (8,162.95) |                   |
| Social Security Withholding            |            |                   |
| Payroll Liabilities - Other            |            |                   |
| <b>TOTAL Other Current Liabilities</b> |            | <b>(8,489.51)</b> |

|  |
|--|
| NOTE: 2009<br>Expense Budget<br>690,269<br><br>1/12 =<br><b>57,522</b> |
|--|

|  |                   |
|--|-------------------|
| <b>OPERATING FUND: ASSETS Less LIABILITIES</b> | <b>153,367.25</b> |
|--|-------------------|

**RESTRICTED FUNDS**

|  |                   |
|--|-------------------|
| <b>Small Restricted Funds Balance</b> (includes Capital Campaign donation) | <b>84,117.64</b>  |
| <b>MEMORIAL SAVINGS Fund Balance</b> (includes Hartford Annuity)           | <b>199,608.04</b> |
| <b>LONG RANGE Fund Balance</b>   | <b>56,282.73</b>  |
| <b>MURR Fund Balance</b>   | <b>35,763.06</b>  |
| <b>PERMANENT ENDOWMENT Fund Balance</b>                                    | <b>99,212.07</b>  |

**FIXED ASSETS**

|   |                   |                                 |
|---|-------------------|---------------------------------|
| Land  |                   | <u>1,508,930.00</u>             |
| Church Buildings                              |                   |                                 |
| Old Building                                  | 119,160.00        |                                 |
| New Building                                  | <u>553,072.75</u> |                                 |
| Total Church Buildings                        |                   | <u>672,232.75</u>               |
| Other Fixed Assets                            |                   | <u>157,934.50</u>               |
| Accumulated Depreciation ( see p.5 Schedule ) |                   | <u>(485,173.06)</u> ( Approx. ) |

|                           |                     |
|---------------------------|---------------------|
| <b>Total Fixed Assets</b> | <b>1,853,924.19</b> |
|---------------------------|---------------------|

|                                      |                     |
|--------------------------------------|---------------------|
| <b>TOTAL ASSETS LESS LIABILITIES</b> | <b>2,482,274.98</b> |
|--------------------------------------|---------------------|

**EQUITY**

|  |           | <b>30-Sep-09</b>    | <b>August 31, 2009</b>       |                      |
|--|-----------|---------------------|------------------------------|----------------------|
|  |           |                     | Previous month's<br>Balances | Mo. to Mo.<br>Change |
| <b>Small Restricted Funds</b>              |           |                     |                              |                      |
| Religious Education Fund                   |           |                     |                              |                      |
| Other Income                               | 918.67    |                     | 918.67                       | 0.00                 |
| Recycling Project                          | 778.71    |                     | 778.71                       | 0.00                 |
| Camp UU                                    | 5,179.35  |                     | 5,179.35                     | 0.00                 |
| RE Fund - Other                            | 3,086.13  |                     | 3,408.13                     | (322.00)             |
| Total Religious Education Fund             |           | 9,962.86            | 10,284.86                    | (322.00)             |
| Adult RE Fund                              |           |                     |                              |                      |
| Adult RE Owl                               | 495.00    |                     | 495.00                       | 0.00                 |
| Activity Fees                              | 5,400.41  |                     | 5,400.41                     | 0.00                 |
| Distinguished Lecture Series               | 330.43    |                     | 330.43                       | 0.00                 |
| Adult RE Fund - Other                      | 2,214.86  |                     | 2,036.86                     | 178.00               |
| Total Adult RE Fund                        |           | 8,440.70            | 8,262.70                     | 178.00               |
| Mid-Week Gathering                         | 557.02    |                     | 557.02                       | 0.00                 |
| Bookstore Fund                             | 2,431.06  |                     | 2,356.06                     | 75.00                |
| Caring Fund                                | 5,981.22  |                     | 5,981.22                     | 0.00                 |
| Denominational Affairs Fund                | 70.02     |                     | 70.02                        | 0.00                 |
| Facilities Emergency Fund                  | 2,923.63  |                     | 2,923.63                     | 0.00                 |
| Capital Campaign Donation                  | 10,000.00 |                     | 10,000.00                    | 0.00                 |
| Green Sanctuary                            | 1,586.55  |                     | 1,586.55                     | 0.00                 |
| Flowers Fund                               | 324.43    |                     | 389.37                       | (64.94)              |
| Internet Ministries                        | 2,797.67  |                     | 2,797.67                     | 0.00                 |
| Junior High Fund                           | 3,707.72  |                     | 3,707.72                     | 0.00                 |
| Library Fund                               | 350.59    |                     | 350.59                       | 0.00                 |
| Media Team                                 | 1,577.06  |                     | 1,577.06                     | 0.00                 |
| Paradox Players                            | 23,594.53 |                     | 26,215.43                    | (2,620.90)           |
| Children's Choir                           | 3,177.52  |                     | 3,017.52                     | 160.00               |
| Music Fund - Other                         | 518.19    |                     | 518.19                       | 0.00                 |
| Senior High Fund                           | 5,087.29  |                     | 5,125.24                     | (37.95)              |
| Social Action Fund                         | 386.75    |                     | 40.00                        | 346.75               |
| Voyager                                    | 211.39    |                     | 211.39                       | 0.00                 |
| YARN                                       | 208.24    |                     | 208.24                       | 0.00                 |
| Yew Grove Pagan Interfaith                 | 173.20    |                     | 191.90                       | (18.70)              |
| Other                                      | 50.00     |                     | 50.00                        | 0.00                 |
| <b>Small Restricted Funds</b>              |           | <b>84,117.64</b>    | <b>86,422.38</b>             | <b>(2,304.74)</b>    |
| <b>Memorial Savings Fund</b>               |           | <b>199,608.04</b>   | <b>188,022.25</b>            | <b>11,585.79</b>     |
| <b>Long Range Fund</b>                     |           | <b>56,282.73</b>    | <b>56,282.73</b>             | <b>0.00</b>          |
| <b>Murr Fund</b>                           |           | <b>35,763.06</b>    | <b>36,044.66</b>             | <b>(281.60)</b>      |
| <b>Permanent Endowment Fund</b>            |           | <b>99,212.07</b>    | <b>94,447.31</b>             | <b>4,764.76</b>      |
| <b>HEB Script</b>                          |           |                     |                              |                      |
| <b>RESTRICTED FUNDS</b>                    |           | <b>474,983.54</b>   | <b>461,219.33</b>            | <b>13,764.21</b>     |
| <b>UNRESTRICTED FUNDS</b> ( Unrestricted ) |           | <b>106,258.96</b>   | <b>32,742.69</b>             | <b>73,516.27</b>     |
| <b>RETAINED EARNINGS</b> ( Unrestricted )  |           | <b>68,380.74</b>    | <b>68,380.74</b>             | <b>0.00</b>          |
| <b>NET INCOME YTD</b> ( Unrestricted )     |           | <b>(21,272.45)</b>  | <b>(6,517.64)</b>            | <b>(14,754.81)</b>   |
| <b>FIXED ASSETS</b>                        |           | <b>1,853,924.19</b> | <b>1,840,294.19</b>          | <b>13,630.00</b>     |
| <b>TOTAL EQUITY</b>                        |           | <b>2,482,274.98</b> | <b>2,396,119.31</b>          | <b>86,155.67</b>     |

30-Sep-09

| FUUCA                                  | DEPRECIATION SCHEDULE |                     |                   | Date Plac.in Serv. |
|--|-----------------------|---------------------|-------------------|--------------------|
|  | BASIS                 | DEPRECIATION        | NET VALUE         | Deprec. Method     |
| <b>Church Buildings</b>                |                       |                     |                   |                    |
| Old Church Building                    | 119,160.00            |                     |                   |                    |
| Accumulated Depreciation               |                       | (119,160.00)        |                   |                    |
| New Church Building                    | 553,072.75            |                     |                   | Jan. 1, 1988       |
| Accumulated Depreciation               |                       | (301,039.60)        |                   | 39 1/2 yr. SL      |
| <b>Total Church Buildings</b>          | <b>672,232.75</b>     | <b>(420,199.60)</b> | <b>252,033.15</b> |                    |
| <b>Other Fixed, Depreciable Assets</b> |                       |                     |                   |                    |
| Furniture & Fixtures                   | 19,111.42             |                     |                   | various            |
| Accumulated Depreciation               |                       | (19,111.42)         |                   | 10 yr. SL          |
| Organ                                  | 36,062.04             |                     |                   | Nov. 1, 1996       |
| Accumulated Depreciation               |                       | (36,062.04)         |                   | 10 yr. SL          |
| Butterfly Memorial                     | 16,097.64             |                     |                   | Nov. 1, 2006       |
| Accumulated Depreciation               |                       | (9,000.00) approx   |                   | 10 yr. SL          |
| Office Printer                         | 1,500.00              |                     |                   | July 1, 2007       |
| Accumulated Depreciation               |                       | (800.00) approx     |                   | 5 yr. SL           |
| 2008 Metal & Composition Shingle Roofs | 22,875.00             |                     |                   | January 1, 2009    |
| Accumulated Depreciation               |                       |                     |                   |                    |
| 2009 A/C Unit                          | 11,200.00             |                     |                   | January 1, 2009    |
| Accumulated Depreciation               |                       |                     |                   |                    |
| 2009 PV Solar Panels                   | 37,458.40             |                     |                   | July 1, 2009       |
| Accumulated Depreciation               |                       |                     |                   |                    |
| 2009 A/C Unit                          | 13,630.00             |                     |                   | October 1, 2009    |
| Accumulated Depreciation               |                       |                     |                   |                    |
| <b>Total Other Fixed Assets</b>        | <b>157,934.50</b>     | <b>(64,973.46)</b>  | <b>92,961.04</b>  |                    |
| <b>DEPRECIATION TOTALS</b>             | <b>830,167.25</b>     | <b>(485,173.06)</b> | <b>344,994.19</b> |                    |

# **Contract Signing Policy Proposal**

## **October 20, 2009**

### **By Sean Hale**

First UU has a vested interest in defining who can and cannot sign contracts, and under what conditions.

The board has expressed desires to move towards policy governance, reduce their involvement in day-to-day operations, and increase the time and energy available for big picture considerations. To that end, the board has sought to invest the staff with the authority and responsibility to manage day-to-day operations and minutia.

This proposal seeks to define contract authority and responsibility within the aforementioned parameters.

#### **Policy Proposal**

All contracts related to operations, equipment, facilities, and grounds must be signed by the Executive Director.

The Executive Director shall not:

- Sign any contracts that cannot be paid with funds from the operating budget.
- Sign any new contract of over \$5,000 within one fiscal year without at least two bids.
- Sign any new contract of over \$10,000 cumulatively (over multiple years) without at least two bids.
- Sign any renewal contract of over \$15,000 within one fiscal year without at least two bids.
- Sign any renewal contract of over \$50,000 cumulatively without at least two bids.

Any contract committing the church to more than three years shall require an additional signature by the Board President (or the Vice President in the case of a prolonged absence by the Board President).

Any contract that cannot be paid with funds from the operating budget shall require approval by the Board of Trustees and the allocation of sufficient funding for the same.

In the case of a prolonged absence by the Executive Director, or should the board declare an emergency, the Board President may sign contracts within the same authority and constraints as the Executive Director.

## **Proposal for Funding Consulting Expertise for Implementing the Bridge Builders Action Plan**

### **(Vision/Mission/Values/Ends and Policy Governance)**

#### **Review**

After the dismissal of the Settled Minister in December of 2008, the church engaged in a series of activities that included Listening Ministry Sessions and working with Dr. Peter Steinke to establish the major areas of work in which the church must engage, as reflected by this event in the life of the church. Dr. Steinke met with the congregation, surveyed the congregation, held separate discussions with individual members of the church and was given data from the Listening Ministry Sessions. He then utilized this information to create the Bridge Builders (BB) Report which identified four key areas the congregation believed we must concentrate our efforts upon: Mission/Vision/Values, Governance, Relationship with the Minister and Community.

The church then held a series of focus groups within our membership, after which the Board and the team that had held the focus groups met again with Dr. Steinke to develop a series of actions designed to ensure we take advantage of the opportunities identified in the BB Report and confront the challenges outlined in the report.

The Board unanimously affirmed and adopted this BB Action Plan and established a Policy Governance Team (later renamed the BB Action Team) to plan for and implement the mission/vision/values and Policy Governance components of the action plan.

In September, the BB Action Team brought to the board their assessment that these elements of the plan could not properly be implemented without the services of a qualified and experienced outside consultant. The Board unanimously voted (with the exception of the Youth Trustee who abstained per the bylaws) to recommend that funding for such a contract consultant be included in the 2010 budget.

#### **Alternative Recommendation**

During the Executive Committee meeting in October and subsequent discussions afterward, the members present at the Executive Committee meeting and the members of the BB Action Team discussed a possible alternative funding source for the consultant. Mission, vision, and related work fit the bill of long-range investments in the health and prosperity of our community. As such, they must really be considered long-range planning rather than day to day activities. It would seem then that drawing funds for this consultant might better fit with the Long-Range Fund, rather than from the day to day operational budget. This has at least two distinct advantages:

- 1.) It would allow us to conduct long-range planning activities without drawing from funds that could otherwise fund aspects of the church's operations.

- 2.) It allows for more flexible timing. The BB Action Team has essentially had our “hands tied” until the outcome of the budget process – we essentially have little else we can negotiate with potential consultants until the budget is approved in December. It is vital that we bring on an experienced consultant with a proven track record in this work. Knowing that the funds would be available as needed from the Long-Range Fund would allow the team to proceed with identifying the best consultant possible at the best rate possible.

Thus, I am making the following recommendation:

That the Board of Trustees authorize an expenditure of up to \$15,000 from the Long-Range Fund to fund the costs of a consultant and related costs for one year to help the church implement the mission/vision/values and policy governance aspects of the BB Action Plan.

Respectfully Submitted,

Chris Jimmerson

**FIRST UU CHURCH – AUSTIN, TEXAS  
TREASURER'S REPORT  
SEPTEMBER 30, 2009**

**Income and Expenditures:**

Total income for September was \$51,144.63 and total expenses were \$65,942.99, a shortfall for the month of \$14,798.36. Pledge collections for the month totaled \$41,575.02, increasing \$12,555.72 from August. Sunday plate collections totaled \$2,155.52, which was less than one-third of the August plate collections of \$6,550.58. Sunday plate collections are averaging \$3,395.89 per month and if the present contribution rate continues, we will collect only 68% of the budgeted amount of \$60,000 for the year, a shortfall of almost \$20,000.

Rental income for September almost doubled from August to \$4,805. Rental income is averaging approximately \$4,139 per month. If that rate continues until the end of the year, we will collect almost \$50,000 for the year, \$15,000 over the budgeted amount of \$35,000.

For the year income is 74.22% and expenditures are 72.57% of projections. As a result, the accumulated deficit for the year is \$21,133.97, but that includes one-time donations as a result of the Spring Canvas. It looks as if the deficit for the year will exceed \$50,000, which will be above the \$43,788.00 projected as of last December.

Split the Plate Recipients for August:

Assistance League of Austin (9-6-09) \$547.18

Open Door Preschool (9-20-09) \$407.95

**Endowment Accounts:**

As of 9-30-09 the amount held in the four endowment funds was \$595,949.65, reflecting a gain for the month of \$15,610.73. In addition, we have a \$10,813.84 balance in the Hartford Annuity.

**Stewardship Committee:**

The Stewardship Committee is busy with the Fall Canvas. As of last Sunday (10-17-09) the amount pledged was \$319,799 of the \$650,000 goal. This is from 140+ pledging units.

**Facilities Committee:**

We received the reimbursement insurance check from Church Mutual Insurance in the amount of \$11,488.00 as final payment for the replacement A/C unit in the foyer (cost \$11,798.00).

**Finance Committee:**

The Finance Committee finalized minor corrections in the FAMP which will be submitted for approval to the Board on October 20. The Finance Committee is also recommending changes in policies for insurance of church employees.

The Finance Committee drafted proposed amendments to the By Laws and FAMP regarding procedures for amending the FAMP to require the same procedures as amending the By Laws. Currently, to amend the FAMP requires two Congregational Meetings and to amend the By Laws requires only one. This would make both have the same requirements of one meeting.

The Finance Committee voted to combine the Memorial Savings Fund and the Long Range Fund into one Schwab account. This will simplify bookkeeping and allow for easier management of the accounts. In addition, a strict reading of the FAMP might lead to the interpretation that a separate Long Range Fund violated the FAMP.

**Membership Committee:**

The Membership Committee has drafted a letter to send to the 23 current members who will not be eligible to vote at the December 13 Congregational Meeting due to not having made a contribution of record within the last 18 months. The letter will be signed by the Board President and should go out the week of October 20.

**Bookkeeping:**

As reflected in the Balance Sheet for September, we are having problems with Quick Books maintaining accurate balances in the checking account. A manual calculation reflected a balance of \$16,000 as of the end of September in the Texas Health Credit Union account, not the \$4,745.84 overdraft shown in Quick Books reports. In addition, the old Bank of America checking account has long been closed out, but continues to show a negative balance. Sean is working with office staff to try to resolve the Quick Book problems.

Luther Elmore, Treasurer

**Balance Sheet**

As of September 30, 2009

|   | <u>Sep 30, 09</u>        |
|---|--------------------------|
| <b>ASSETS</b>                           |                          |
| <b>Current Assets</b>                   |                          |
| Checking/Savings                        |                          |
| Savings                                 |                          |
| THCU Savings                            | 4,016.40                 |
| Total Savings                           | <u>4,016.40</u>          |
| Credit Union Checking                   | (4,745.84)               |
| Bank of America Checking                | (11,807.38)              |
| Total Checking/Savings                  | <u>(12,536.82)</u>       |
| Accounts Receivable                     |                          |
| Accounts Receivable                     | (9.80)                   |
| Total Accounts Receivable               | <u>(9.80)</u>            |
| Other Current Assets                    |                          |
| Payroll Asset                           | (38.40)                  |
| Petty Cash Office                       | 7.35                     |
| Petty Cash Kitchen                      | 175.25                   |
| Due (To)/From Schwab Accts              |                          |
| Due from LRF - Capital Campaign         |                          |
| Due from LRF-Architects,fees            | 1,182.92                 |
| Due from LRF - Capital Campaign - Other | 10,000.00                |
| Total Due from LRF - Capital Campaign   | <u>11,182.92</u>         |
| LRF Equity                              | 66,088.42                |
| Due from Memorial/Endowment             | 57,652.52                |
| Due (To)/From Schwab Accts - Other      | 46,139.15                |
| Total Due (To)/From Schwab Accts        | <u>181,063.01</u>        |
| Total Other Current Assets              | <u>181,207.21</u>        |
| Total Current Assets                    | 168,660.59               |
| <b>Fixed Assets</b>                     |                          |
| Furniture and Fixtures                  | 19,111.42                |
| Organ                                   | 36,062.04                |
| Church Building                         |                          |
| Old Building Cost                       | 119,160.00               |
| New Building Cost                       | 553,072.75               |
| Total Church Building                   | <u>672,232.75</u>        |
| Accumulated Depr'n                      | (396,606.00)             |
| Total Fixed Assets                      | <u>330,800.21</u>        |
| <b>TOTAL ASSETS</b>                     | <u><u>499,460.80</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>         |                          |
| <b>Liabilities</b>                      |                          |
| Current Liabilities                     |                          |

**Balance Sheet**

As of September 30, 2009

|  | <u>Sep 30, 09</u> |
|--|-------------------|
| <b>Accounts Payable</b>                |                   |
| Accounts Payable                       | 4,757.96          |
| <b>Total Accounts Payable</b>          | <u>4,757.96</u>   |
| <b>Other Current Liabilities</b>       |                   |
| Direct Deposit Liabilities             | 286.56            |
| Rental Deposits                        | 40.00             |
| Payroll Liabilities                    | 8,233.79          |
| <b>Total Other Current Liabilities</b> | <u>8,560.35</u>   |
| <b>Total Current Liabilities</b>       | <u>13,318.31</u>  |
| <b>Total Liabilities</b>               | 13,318.31         |
| <b>Equity</b>                          |                   |
| Capital Campaign Donation              | 10,000.00         |
| Transfer from M/E                      | 3,895.19          |
| Retained Earnings                      | 68,380.74         |
| BoT Designated LR Fund                 | 66,088.42         |
| <b>Fund Balances</b>                   |                   |
| Mid-Week Gathering                     | 557.02            |
| <b>Religious Education Fund</b>        |                   |
| Other Income                           | 918.67            |
| Recycling Project                      | 778.71            |
| Camp UU - Hogwarts                     | 5,179.35          |
| Religious Education Fund - Other       | 3,086.13          |
| <b>Total Religious Education Fund</b>  | <u>9,962.86</u>   |
| Adrienne & Miriam Murr Fund            | 100.00            |
| <b>Adult RE Fund</b>                   |                   |
| Adult RE Owl                           | 495.00            |
| Facilities Rental                      | 5,512.41          |
| Distinguished Lecture Series           | 330.43            |
| Adult RE Fund - Other                  | 2,214.86          |
| <b>Total Adult RE Fund</b>             | <u>8,552.70</u>   |
| Bookstore Fund                         | 2,431.06          |
| Caring Fund                            | 5,981.22          |
| Denominational Affairs Fund            | 70.02             |
| Facilities Emergency Fund              | 2,923.63          |
| Flowers Fund                           | 389.33            |
| Green Sanctuary                        | 1,586.55          |
| Internet Ministries                    | 2,797.67          |
| Junior High Fund                       | 3,707.72          |
| Library Fund                           | 350.59            |
| Media Team                             | 1,577.06          |
| Paradox Players                        | 27,942.53         |
| <b>Music Fund</b>                      |                   |
| Children's Choir                       | 3,177.52          |
| Music Fund - Other                     | 518.19            |

## First Unitarian Universalist Church of Austin

**Balance Sheet**

As of September 30, 2009

|                                       | <u>Sep 30, 09</u>        |
|---------------------------------------|--------------------------|
| Total Music Fund                      | 3,695.71                 |
| Senior High Fund                      | 5,087.29                 |
| Social Action Fund                    | 386.75                   |
| Voyager                               | 211.39                   |
| YARN                                  | 208.24                   |
| Yew Grove Pagan Interfaith            | 173.20                   |
| Fund Balances - Other                 | 50.00                    |
| <b>Total Fund Balances</b>            | <u>78,742.54</u>         |
| Opening Balance Equity                | 280,169.57               |
| Net Income                            | (21,133.97)              |
| <b>Total Equity</b>                   | <u>486,142.49</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <u><u>499,460.80</u></u> |

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

Profit & Loss as of 9-30-09

|   | <u>Jan - Sep 09</u> | <u>Budget</u>     | <u>% of Budget</u> |
|---|---------------------|-------------------|--------------------|
| <b>Ordinary Income/Expense</b>            |                     |                   |                    |
| <b>Income</b>                             |                     |                   |                    |
| Uncategorized Income                      | 60.00               |                   |                    |
| <b>Pledge Income</b>                      |                     |                   |                    |
| Spring Canvass                            | 49,889.00           |                   |                    |
| Pledge Income 2009                        | 314,551.09          | 525,000.00        | 59.91%             |
| Pledge Income 2008                        | 5,542.50            |                   |                    |
| Credit Card Fees                          | (2,072.38)          |                   |                    |
| Pledge Income - Other                     | 5,567.76            |                   |                    |
| <b>Total Pledge Income</b>                | <u>373,477.97</u>   | <u>525,000.00</u> | <u>71.14%</u>      |
| <b>Contributions Income</b>               |                     |                   |                    |
| Unrestricted Contributions                | 27,900.43           | 60,000.00         | 46.5%              |
| <b>Restricted Contributions</b>           |                     |                   |                    |
| Split the Plate Rec'd                     | 8,677.21            |                   |                    |
| Split the Plate Paid                      | (7,722.08)          |                   |                    |
| Restricted Contributions - Other          | 1,012.00            |                   |                    |
| <b>Total Restricted Contributions</b>     | <u>1,967.13</u>     |                   |                    |
| Contributions Income - Other              | 696.09              |                   |                    |
| <b>Total Contributions Income</b>         | <u>30,563.65</u>    | <u>60,000.00</u>  | <u>50.94%</u>      |
| Transfer from ME Fund                     | 11,685.69           | 15,581.00         | 75.0%              |
| Transfer from Restricted                  | 16,902.73           | 500.00            | 3,380.55%          |
| Rental Income                             | 37,249.16           | 35,000.00         | 106.43%            |
| Special Event Income                      | 210.23              |                   |                    |
| Paradox Players (net)                     | 4,162.95            | 3,500.00          | 118.94%            |
| <b>Unrest. Invst Income</b>               |                     |                   |                    |
| Interest Income                           | 57.68               |                   |                    |
| <b>Total Unrest. Invst Income</b>         | <u>57.68</u>        |                   |                    |
| <b>Misc Income</b>                        |                     |                   |                    |
| Sunday Kitchen Donations                  | 2,238.37            | 4,000.00          | 55.96%             |
| HEB Scrip Income                          | (834.90)            | 1,500.00          | (55.66%)           |
| Misc Income - Other                       | 4,035.49            | 1,400.00          | 288.25%            |
| <b>Total Misc Income</b>                  | <u>5,438.96</u>     | <u>6,900.00</u>   | <u>78.83%</u>      |
| <b>Total Income</b>                       | <u>479,809.02</u>   | <u>646,481.00</u> | <u>74.22%</u>      |
| <b>Expense</b>                            |                     |                   |                    |
| Reconciliation Discrepancies              | 5,750.65            |                   |                    |
| <b>Ministry, Outreach, Pastoral Care</b>  |                     |                   |                    |
| Ministerial Consultants                   | 3,953.94            |                   |                    |
| <b>Settled Minister-Sal/Housing</b>       |                     |                   |                    |
| Salary                                    | 32,559.03           | 48,000.00         | 67.83%             |
| Housing                                   | 18,892.12           | 27,000.00         | 69.97%             |
| <b>Total Settled Minister-Sal/Housing</b> | <u>51,451.15</u>    | <u>75,000.00</u>  | <u>68.6%</u>       |
| Settled Minister--Other                   |                     |                   |                    |

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

| Profit & Loss as of 9-30-09                  |                  |                   |               |
|--|------------------|-------------------|---------------|
|  | Jan - Sep 09     | Budget            | % of Budget   |
| Health Insurance                             | 3,422.44         | 3,700.00          | 92.5%         |
| Pension-UUA                                  | 658.33           | 7,500.00          | 8.78%         |
| Disability Insurance                         | 548.24           | 900.00            | 60.92%        |
| Professional Expenses                        | 0.00             | 14,000.00         | 0.0%          |
| <b>Total Settled Minister--Other</b>         | <b>4,629.01</b>  | <b>26,100.00</b>  | <b>17.74%</b> |
| <b>Intern Minister</b>                       |                  |                   |               |
| Salary                                       | 9,600.00         | 14,031.00         | 68.42%        |
| Payroll Tax                                  | 734.40           | 1,073.00          | 68.44%        |
| Professional Expenses                        | 0.00             | 300.00            | 0.0%          |
| Health Insurance                             | 3,738.21         | 5,497.00          | 68.01%        |
| Moving Expense                               | 0.00             | 1,000.00          | 0.0%          |
| <b>Total Intern Minister</b>                 | <b>14,072.61</b> | <b>21,901.00</b>  | <b>64.26%</b> |
| <b>Minister Sabbatical</b> (51.00)           |                  |                   |               |
| <b>Other Ministers</b>                       |                  |                   |               |
| Pulpit Honoraria                             | 5,750.00         | 1,000.00          | 575.0%        |
| <b>Total Other Ministers</b>                 | <b>5,750.00</b>  | <b>1,000.00</b>   | <b>575.0%</b> |
| Advertising                                  | 2,648.87         | 2,500.00          | 105.96%       |
| <b>Social Action/Social Service</b>          |                  |                   |               |
| Austin Area Interreligious Min.              | 0.00             | 1,000.00          | 0.0%          |
| Hands on Housing                             | 500.00           |                   |               |
| Other Social Action                          | 139.83           |                   |               |
| Helping Hands                                | 0.00             | 100.00            | 0.0%          |
| Social Action/Social Service - Other         | 854.73           | 2,000.00          | 42.74%        |
| <b>Total Social Action/Social Service</b>    | <b>1,494.56</b>  | <b>3,100.00</b>   | <b>48.21%</b> |
| <b>Total Ministry,Outreach,Pastoral Care</b> | <b>83,949.14</b> | <b>129,601.00</b> | <b>64.78%</b> |
| <b>Worship Services</b>                      |                  |                   |               |
| <b>Music Salaries</b>                        |                  |                   |               |
| Children's Choir Directors                   | 4,200.00         | 5,000.00          | 84.0%         |
| Music Salaries - Other                       | 35,785.74        | 54,426.00         | 65.75%        |
| <b>Total Music Salaries</b>                  | <b>39,985.74</b> | <b>59,426.00</b>  | <b>67.29%</b> |
| Music P/R Taxes                              | 3,058.98         | 4,546.00          | 67.29%        |
| Pension-UUA                                  | 3,913.65         | 4,641.00          | 84.33%        |
| Music Professional Expenses                  | 537.51           | 1,000.00          | 53.75%        |
| Medical Insurance                            | 4,519.67         | 5,016.00          | 90.11%        |
| Music Program Expenses                       | 4,655.79         | 8,000.00          | 58.2%         |
| Worship Supplies                             | 122.98           | 150.00            | 81.99%        |
| <b>Total Worship Services</b>                | <b>56,794.32</b> | <b>82,779.00</b>  | <b>68.61%</b> |
| <b>Religious Educ. and Programs</b>          |                  |                   |               |
| RE Teachers Wages                            | 4,743.09         | 6,240.00          | 76.01%        |
| Administrative Expense                       | 0.00             | 550.00            | 0.0%          |
| RE Assistant                                 | 28,130.81        | 34,644.00         | 81.2%         |
| RE Salaries                                  | 30,966.08        | 46,900.00         | 66.03%        |

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

| Profit & Loss as of 9-30-09               |                   |                   |               |
|---|-------------------|-------------------|---------------|
|   | Jan - Sep 09      | Budget            | % of Budget   |
| RE Payroll Taxes                          | 4,543.55          | 6,716.00          | 67.65%        |
| Pension-UUA                               | 3,908.40          | 4,690.00          | 83.34%        |
| Professional Expenses                     | 1,283.74          | 2,500.00          | 51.35%        |
| Nursery/Childcare Wages                   |                   |                   |               |
| Nursery Supplies                          | 338.43            | 100.00            | 338.43%       |
| Nursery/Childcare Wages - Other           | 8,416.12          | 11,460.00         | 73.44%        |
| <b>Total Nursery/Childcare Wages</b>      | <b>8,754.55</b>   | <b>11,560.00</b>  | <b>75.73%</b> |
| Nursery/Childcare P/R Taxes               | 575.13            | 877.00            | 65.58%        |
| Programs & Supplies                       |                   |                   |               |
| Children Program Expenses                 | 493.40            | 1,000.00          | 49.34%        |
| Youth Program Expenses                    | 372.09            | 1,000.00          | 37.21%        |
| Adult Religious Education                 | 783.45            | 500.00            | 156.69%       |
| YRUU                                      | 0.00              | 500.00            | 0.0%          |
| <b>Total Programs &amp; Supplies</b>      | <b>1,648.94</b>   | <b>3,000.00</b>   | <b>54.97%</b> |
| Religious Educ. and Programs - Other      | 8.64              |                   |               |
| <b>Total Religious Educ. and Programs</b> | <b>84,562.93</b>  | <b>117,677.00</b> | <b>71.86%</b> |
| <b>General Operations</b>                 |                   |                   |               |
| Administrator's Salary                    | 39,615.38         | 60,000.00         | 66.03%        |
| Transfer Operations                       | 0.00              |                   |               |
| Wages (Office)                            | 54,030.83         | 70,600.00         | 76.53%        |
| Pension-UUA                               | 2,110.95          | 7,830.00          | 26.96%        |
| Payroll Taxes (Office)                    | 6,801.44          | 9,991.00          | 68.08%        |
| Professional Expenses                     | 152.50            | 500.00            | 30.5%         |
| Medical Insurance                         | 13,487.59         | 18,245.00         | 73.93%        |
| Worker's Comp Insurance                   | 2,280.50          | 4,700.00          | 48.52%        |
| Computer Expenses                         | 4,330.79          | 7,500.00          | 57.74%        |
| Computer/Equip Repair & Maint             | 77.31             |                   |               |
| Newsletter                                | 3,610.56          | 5,500.00          | 65.65%        |
| Telephone                                 | 3,291.82          | 3,500.00          | 94.05%        |
| Office Equip Lease                        | 13,273.85         | 15,000.00         | 88.49%        |
| Office Supplies                           | 2,706.08          | 5,000.00          | 54.12%        |
| Postage and Bulk Mail                     | 2,408.20          | 4,500.00          | 53.52%        |
| Miscellaneous Expense                     |                   |                   |               |
| Safety Deposit Box Rental                 | 50.00             | 50.00             | 100.0%        |
| Other Fees/Dues                           | 992.76            | 2,000.00          | 49.64%        |
| Bank Fees                                 | 384.94            | 1,980.00          | 19.44%        |
| Miscellaneous Expense - Other             | 613.78            | 1,470.00          | 41.75%        |
| <b>Total Miscellaneous Expense</b>        | <b>2,041.48</b>   | <b>5,500.00</b>   | <b>37.12%</b> |
| <b>Total General Operations</b>           | <b>150,219.28</b> | <b>218,366.00</b> | <b>68.79%</b> |
| <b>Facility and Grounds</b>               |                   |                   |               |
| Security Program                          | 4,200.05          | 5,549.00          | 75.69%        |
| Janitorial Contract                       | 12,988.00         | 15,000.00         | 86.59%        |
| Event Team                                | 11,512.49         | 15,000.00         | 76.75%        |
| Pension-UUA                               | 416.25            | 555.00            | 75.0%         |

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

Profit & Loss as of 9-30-09

|   | <u>Jan - Sep 09</u> | <u>Budget</u>     | <u>% of Budget</u> |
|---|---------------------|-------------------|--------------------|
| <b>P/R Taxes (Events Tm, Security)</b>  | 1,010.17            | 1,572.00          | 64.26%             |
| <b>Custodial Benevolence</b>            | 2,600.00            | 3,120.00          | 83.33%             |
| <b>Custodial Supplies</b>               | 0.00                | 550.00            | 0.0%               |
| <b>Building Maint/Repairs</b>           |                     |                   |                    |
| House Repairs                           | 19,399.71           | 30,000.00         | 64.67%             |
| Grounds                                 | 6,557.02            | 5,000.00          | 131.14%            |
| <b>Total Building Maint/Repairs</b>     | <u>25,956.73</u>    | <u>35,000.00</u>  | <u>74.16%</u>      |
| <b>Utilities</b>                        |                     |                   |                    |
| Utility Drainage Fee                    | 2,147.04            | 2,863.00          | 74.99%             |
| Electricity and Water                   | 12,927.15           | 13,422.00         | 96.31%             |
| Gas                                     | 1,041.23            | 1,415.00          | 73.59%             |
| Utilities - Other                       | 1,035.12            | 1,300.00          | 79.63%             |
| <b>Total Utilities</b>                  | <u>17,150.54</u>    | <u>19,000.00</u>  | <u>90.27%</u>      |
| <b>Insurance</b>                        | 6,300.00            | 8,400.00          | 75.0%              |
| <b>Facility and Grounds - Other</b>     | 60.00               |                   |                    |
| <b>Total Facility and Grounds</b>       | <u>82,194.23</u>    | <u>103,746.00</u> | <u>79.23%</u>      |
| <b>Denominational Affairs</b>           |                     |                   |                    |
| U.U.A. Dues                             | 10,500.00           | 12,000.00         | 87.5%              |
| S.W.U.U.C. Dues                         | 6,718.19            | 11,000.00         | 61.07%             |
| Other Programs                          |                     |                   |                    |
| Leadership school                       | 0.00                | 500.00            | 0.0%               |
| Partner Church                          | 300.00              | 150.00            | 200.0%             |
| <b>Total Other Programs</b>             | <u>300.00</u>       | <u>650.00</u>     | <u>46.15%</u>      |
| <b>Total Denominational Affairs</b>     | 17,518.19           | 23,650.00         | 74.07%             |
| <b>Memb. Support and Programs</b>       |                     |                   |                    |
| Fellowship                              | 218.51              | 2,000.00          | 10.93%             |
| Board/Council                           | 394.70              |                   |                    |
| Pamphlets                               | 0.00                | 200.00            | 0.0%               |
| Sunday Kitchen Costs                    | 2,542.11            | 5,000.00          | 50.84%             |
| Canvass and Finance                     | 2,059.48            | 4,500.00          | 45.77%             |
| Media Committee                         | 584.14              | 1,250.00          | 46.73%             |
| Forum                                   | 0.00                | 500.00            | 0.0%               |
| Membership Committee                    | 866.02              | 1,000.00          | 86.6%              |
| Memb. Support and Programs - Other      | 289.20              |                   |                    |
| <b>Total Memb. Support and Programs</b> | <u>6,954.16</u>     | <u>14,450.00</u>  | <u>48.13%</u>      |
| <b>Payroll Expenses</b>                 |                     |                   |                    |
| Payroll Expenses Other                  | 0.00                |                   |                    |
| Payroll - Salary                        | 12,409.76           |                   |                    |
| Payroll - Hourly                        | (5,087.04)          |                   |                    |
| Payroll Taxes                           | 1,905.27            |                   |                    |
| Payroll Expenses - Other                | 3,772.10            |                   |                    |
| <b>Total Payroll Expenses</b>           | <u>13,000.09</u>    |                   |                    |

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

Profit & Loss as of 9-30-09

|                     | <u>Jan - Sep 09</u>       | <u>Budget</u>             | <u>% of Budget</u>   |
|---------------------|---------------------------|---------------------------|----------------------|
| Total Expense       | <u>500,942.99</u>         | <u>690,269.00</u>         | <u>72.57%</u>        |
| Net Ordinary Income | <u>(21,133.97)</u>        | <u>(43,788.00)</u>        | <u>48.26%</u>        |
| Net Income          | <u><u>(21,133.97)</u></u> | <u><u>(43,788.00)</u></u> | <u><u>48.26%</u></u> |

Fund Balances - Schwab Accounts As Of 09-30-09

**Long Range Fund (LRF)**

|  |              |
|--|--------------|
| Schwab Account Balance                           | \$113,263.97 |
| Due to MSF - Gain in LRF Fair Value              | (750.28)     |
| Due to Operating Fund--Held for Capital Campaign | (10,000.00)  |
| Due to Operating Fund--Architects, Fees          | (46,139.15)  |
|  | -----        |
| LRF Balance                                      | \$56,374.54  |
|  | =====        |

**Murr Fund**

|                        |             |
|------------------------|-------------|
| Schwab Account Balance | \$35,763.06 |
|                        | -----       |
| Murr Fund Balance      | \$35,763.06 |
|                        | =====       |

**Memorial Savings Fund (MSF)  
(Formerly Memorial Endowment)**

|  |              |
|--|--------------|
| Schwab Account Balance                                   | \$347,710.92 |
| Due from LRF - Gain in LRF Fair Value+Interest, Dividend | 750.28       |
| Due to Operating Fund - Stock donations                  | (54,859.84)  |
| Due to Operating Fund - Memorial Sculpture (1)           | (16,097.64)  |
|  | -----        |
| MSF Schwab Account Balance                               | \$277,503.72 |

|  |              |
|--|--------------|
| Add Annuity Balance                            |              |
| Hartford Ins. Annuity, formerly London Pacific | 10,813.84    |
|  | -----        |
| MSF Balance                                    | \$288,317.56 |
|  | =====        |

**Permanent Endowment Fund (PEF)**

|                        |           |
|------------------------|-----------|
| Schwab Account Balance | 99,211.70 |
|                        | =====     |

|                      |                     |
|----------------------|---------------------|
| Total Value, 5 Funds | <u>\$479,666.86</u> |
|----------------------|---------------------|

|                        |             |
|------------------------|-------------|
| Change from last month | \$15,346.39 |
|------------------------|-------------|

|                                 |          |
|---------------------------------|----------|
| Change from this time last year | \$757.17 |
|---------------------------------|----------|

Footnote (1):

|   |            |
|---|------------|
| Contributions Received for Memorial Butterflies | \$5,100.00 |
| Percentage of Cost of Sculpture                 | 31.68%     |

## FUUCA

**PLEDGE INCOME**

| 1999 to present | 1999      | 2000      | 2001      | 2002      | 2003      | 2004      | 2005      | 2006      | 2007      | 2008      | 2009         |
|-----------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|
| <b>BUDGET</b>   | \$310,000 | \$350,000 | \$355,000 | \$355,000 | \$390,000 | \$430,000 | \$437,368 | \$480,000 | \$450,000 | \$530,000 |              |
| MonthCollected  |           |           |           |           |           |           |           |           |           |           |              |
| January         | \$25,046  | \$47,751  | \$38,522  | \$28,685  | \$29,641  | \$33,993  | \$43,232  | \$46,540  | \$22,909  | \$53,384  | \$38,528     |
| % of year       | 8.33%     | 8.33%     | 8.33%     | 8.33%     | 8.33%     | 8.33%     | 8.33%     | 8.33%     | 8.33%     | 8.33%     | 8.33%        |
| % of budget     | 8.08%     | 13.64%    | 10.85%    | 8.08%     | 7.60%     | 7.91%     | 9.88%     | 9.70%     | 5.09%     | 10.10%    | 7.34%        |
| February        | \$39,754  | \$73,846  | \$56,735  | \$54,265  | \$60,416  | \$71,860  | \$78,844  | \$95,687  | \$63,295  | \$91,325  | \$73,742     |
| % of year       | 16.67%    | 16.67%    | 16.67%    | 16.67%    | 16.67%    | 16.67%    | 16.67%    | 16.67%    | 16.67%    | 16.67%    | 16.67%       |
| % of budget     | 12.82%    | 21.10%    | 15.98%    | 15.29%    | 15.49%    | 16.71%    | 18.03%    | 19.94%    | 14.07%    | 17.20%    | 14.04%       |
| March           | \$78,720  | \$108,071 | \$89,902  | \$89,208  | \$89,028  | \$105,592 | \$128,300 | \$145,372 | \$104,250 | \$140,146 | \$123,373    |
| % of year       | 25.00%    | 25.00%    | 25.00%    | 25.00%    | 25.00%    | 25.00%    | 25.00%    | 25.00%    | 25.00%    | 25.00%    | 25.00%       |
| % of budget     | 25.39%    | 30.88%    | 25.32%    | 25.13%    | 22.83%    | 24.56%    | 29.33%    | 30.29%    | 23.17%    | 26.44%    | 23.50%       |
| April           | \$115,053 | \$150,775 | \$128,307 | \$128,093 | \$131,194 | \$137,877 | \$161,288 | \$183,250 | \$153,694 | \$179,565 | \$200,775    |
| % of year       | 33.33%    | 33.33%    | 33.33%    | 33.33%    | 33.33%    | 33.33%    | 33.33%    | 33.33%    | 33.33%    | 33.33%    | 33.33%       |
| % of budget     | 37.11%    | 43.08%    | 36.14%    | 36.08%    | 33.64%    | 32.06%    | 36.88%    | 38.18%    | 34.15%    | 33.88%    | 38.24%       |
| May             | \$132,222 | \$181,298 | \$165,059 | \$151,360 | \$165,861 | \$169,320 | \$198,313 | \$224,980 | \$192,022 | \$210,628 | \$237,974    |
| % of year       | 41.67%    | 41.67%    | 41.67%    | 41.67%    | 41.67%    | 41.67%    | 41.67%    | 41.67%    | 41.67%    | 41.67%    | 41.67%       |
| % of budget     | 42.65%    | 51.80%    | 46.50%    | 42.64%    | 42.53%    | 39.38%    | 45.34%    | 46.87%    | 42.67%    | 39.74%    | 45.33%       |
| June            | \$157,123 | \$204,732 | \$192,275 | \$173,722 | \$196,640 | \$196,306 | \$235,285 | \$261,778 | \$226,928 | \$249,393 | \$273,123    |
| % of year       | 50.00%    | 50.00%    | 50.00%    | 50.00%    | 50.00%    | 50.00%    | 50.00%    | 50.00%    | 50.00%    | 50.00%    | 50.00%       |
| % of budget     | 50.68%    | 58.49%    | 54.16%    | 48.94%    | 50.42%    | 45.65%    | 53.80%    | 54.50%    | 50.43%    | 47.10%    | 52.00%       |
| July            | \$175,519 | \$226,490 | \$218,376 | \$203,761 | \$223,155 | \$221,874 | \$269,968 | \$294,974 | \$260,330 | \$283,449 | \$302,103    |
| % of year       | 58.33%    | 58.33%    | 58.33%    | 58.33%    | 58.33%    | 58.33%    | 58.33%    | 58.33%    | 58.33%    | 58.33%    | 58.33%       |
| % of budget     | 56.62%    | 64.71%    | 61.51%    | 57.40%    | 57.22%    | 51.60%    | 61.73%    | 61.50%    | 57.85%    | 53.48%    | 57.50%       |
| August          | \$195,148 | \$248,130 | \$242,323 | \$224,531 | \$266,350 | \$260,826 | \$310,675 | \$329,938 | \$294,279 | \$329,823 | 331,122      |
| % of year       | 66.67%    | 66.67%    | 66.67%    | 66.67%    | 66.67%    | 66.67%    | 66.67%    | 66.67%    | 66.67%    | 66.67%    | 66.67%       |
| % of budget     | 62.95%    | 70.89%    | 68.26%    | 63.25%    | 68.29%    | 60.66%    | 71.03%    | 68.74%    | 65.40%    | 62.23%    | 63.07%       |
| September       | \$216,387 | \$289,417 | \$272,522 | \$249,957 | \$290,168 | \$294,452 | \$349,719 | \$365,330 | \$332,405 | 371,039   | \$373,477.97 |
| % of year       | 75.00%    | 75.00%    | 75.00%    | 75.00%    | 75.00%    | 75.00%    | 75.00%    | 75.00%    | 75.00%    | 75.00%    | 75.00%       |
| % of budget     | 69.80%    | 82.69%    | 76.77%    | 70.41%    | 74.40%    | 68.48%    | 79.96%    | 76.10%    | 73.87%    | 70.00%    | 71.14%       |
| October         | \$234,373 | \$321,182 | \$302,103 | \$276,629 | \$311,486 | \$341,447 | \$383,682 | \$414,898 | \$361,890 | 409,433   |              |
| % of year       | 83.33%    | 83.33%    | 83.33%    | 83.33%    | 83.33%    | 83.33%    | 83.33%    | 83.33%    | 83.33%    | 83.33%    |              |
| % of budget     | 75.60%    | 91.77%    | 85.10%    | 77.92%    | 79.87%    | 79.41%    | 87.70%    | 86.44%    | 80.42%    | 77.25%    |              |
| November        | \$256,345 | \$338,947 | \$329,705 | \$307,203 | \$340,864 | \$374,639 | \$410,313 | \$446,710 | \$394,175 | \$444,912 |              |
| % of year       | 91.67%    | 91.67%    | 91.67%    | 91.67%    | 91.67%    | 91.67%    | 91.67%    | 91.67%    | 91.67%    | 91.67%    |              |
| % of budget     | 82.69%    | 96.84%    | 92.87%    | 86.54%    | 87.40%    | 87.13%    | 93.81%    | 93.10%    | 87.60%    | 83.95%    |              |
| December        | \$279,732 | \$361,972 | \$367,711 | \$342,584 | \$371,787 | \$422,460 | \$468,866 | \$502,453 | \$430,683 | \$489,319 |              |
| % of year       | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   |              |
| % of budget     | 90.24%    | 103.42%   | 103.58%   | 96.50%    | 95.33%    | 98.25%    | 107.20%   | 104.70%   | 95.71%    | 92.32%    |              |

## FUUCA

**Contribution Income**

## Budget vs. Actual

|                 |      |      |      |      |      |      |      |      |      |      |      |
|-----------------|------|------|------|------|------|------|------|------|------|------|------|
| 1999 to present | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
|-----------------|------|------|------|------|------|------|------|------|------|------|------|

|               |          |          |          |          |          |          |          |          |          |          |          |
|---------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| <b>BUDGET</b> | \$20,000 | \$18,000 | \$18,000 | \$32,800 | \$53,000 | \$60,000 | \$50,000 | \$55,500 | \$62,178 | \$65,000 | \$60,000 |
|---------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|

## Collected as of:

|             |         |         |         |         |         |         |         |         |         |         |         |
|-------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| January     | \$1,145 | \$1,461 | \$2,188 | \$4,795 | \$4,793 | \$5,611 | \$3,062 | \$7,506 | \$4,092 | \$5,661 | \$4,851 |
| % of year   | 8.33%   | 8.33%   | 8.33%   | 8.33%   | 8.33%   | 8.33%   | 8.33%   | 8.33%   | 8.33%   | 8.33%   | 8.33%   |
| % of budget | 5.72%   | 8.12%   | 12.16%  | 14.62%  | 9.04%   | 9.35%   | 6.12%   | 13.52%  | 6.58%   | 8.7%    | 8.09%   |

|             |         |         |         |         |          |         |         |          |         |          |        |
|-------------|---------|---------|---------|---------|----------|---------|---------|----------|---------|----------|--------|
| February    | \$4,200 | \$2,963 | \$4,232 | \$8,777 | \$11,786 | \$9,627 | \$7,768 | \$12,918 | \$8,096 | \$11,856 | 8,006  |
| % of year   | 16.67%  | 16.67%  | 16.67%  | 16.67%  | 16.67%   | 16.67%  | 16.67%  | 16.67%   | 16.67%  | 16.67%   | 16.67% |
| % of budget | 21.00%  | 16.46%  | 23.51%  | 26.76%  | 22.24%   | 16.04%  | 15.54%  | 23.54%   | 13.00%  | 18.20%   | 13.34% |

|             |         |         |         |          |          |          |          |          |          |          |          |
|-------------|---------|---------|---------|----------|----------|----------|----------|----------|----------|----------|----------|
| March       | \$5,703 | \$4,120 | \$5,995 | \$14,425 | \$15,965 | \$14,265 | \$12,476 | \$18,217 | \$11,404 | \$16,579 | \$10,059 |
| % of year   | 25.00%  | 25.00%  | 25.00%  | 25.00%   | 25.00%   | 25.00%   | 25.00%   | 25.00%   | 25.00%   | 25.00%   | 25.00%   |
| % of budget | 28.52%  | 22.89%  | 33.31%  | 43.98%   | 30.12%   | 23.77%   | 24.95%   | 32.82%   | 18.34%   | 25.50%   | 16.76%   |

|             |         |         |         |          |          |          |          |          |          |          |          |
|-------------|---------|---------|---------|----------|----------|----------|----------|----------|----------|----------|----------|
| April       | \$6,892 | \$5,369 | \$8,359 | \$17,321 | \$20,049 | \$18,313 | \$21,381 | \$24,725 | \$17,124 | \$20,178 | \$12,868 |
| % of year   | 33.33%  | 33.33%  | 33.33%  | 33.33%   | 33.33%   | 33.33%   | 33.33%   | 33.33%   | 33.33%   | 33.33%   | 33.33%   |
| % of budget | 34.46%  | 29.83%  | 46.44%  | 52.81%   | 37.83%   | 30.52%   | 42.76%   | 44.55%   | 27.54%   | 31.04%   | 21.45%   |

|             |         |         |          |          |          |          |          |          |          |          |             |
|-------------|---------|---------|----------|----------|----------|----------|----------|----------|----------|----------|-------------|
| May         | \$7,909 | \$7,074 | \$13,058 | \$21,561 | \$24,542 | \$23,006 | \$25,608 | \$29,323 | \$21,423 | \$23,284 | \$15,707.25 |
| % of year   | 41.67%  | 41.67%  | 41.67%   | 41.67%   | 41.67%   | 41.67%   | 41.67%   | 41.67%   | 41.67%   | 41.67%   | 41.67%      |
| % of budget | 39.55%  | 39.30%  | 72.54%   | 65.73%   | 46.31%   | 38.34%   | 51.22%   | 52.84%   | 34.45%   | 35.82%   | 26.18%      |

|             |         |         |          |          |          |          |          |          |          |          |          |
|-------------|---------|---------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| June        | \$8,997 | \$8,135 | \$14,809 | \$25,922 | \$32,494 | \$26,506 | \$31,304 | \$33,256 | \$27,804 | \$28,012 | \$17,380 |
| % of year   | 50.00%  | 50.00%  | 50.00%   | 50.00%   | 50.00%   | 50.00%   | 50.00%   | 50.00%   | 50.00%   | 50.00%   | 50.00%   |
| % of budget | 44.99%  | 45.19%  | 82.27%   | 79.03%   | 61.31%   | 44.18%   | 62.61%   | 59.92%   | 44.72%   | 43.10%   | 29.00%   |

|             |          |         |          |          |          |          |          |          |          |          |          |
|-------------|----------|---------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| July        | \$10,019 | \$9,325 | \$16,795 | \$28,809 | \$34,233 | \$28,910 | \$33,756 | \$38,142 | \$32,714 | \$31,588 | \$21,858 |
| % of year   | 58.33%   | 58.33%  | 58.33%   | 58.33%   | 58.33%   | 58.33%   | 58.33%   | 58.33%   | 58.33%   | 58.33%   | 58.33%   |
| % of budget | 50.09%   | 51.81%  | 93.31%   | 87.83%   | 64.59%   | 48.18%   | 67.51%   | 68.70%   | 52.61%   | 48.60%   | 36.40%   |

|             |          |          |          |          |          |          |          |          |          |          |        |
|-------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|--------|
| August      | \$11,201 | \$10,590 | \$18,666 | \$31,568 | \$38,502 | \$33,778 | \$37,638 | \$41,452 | \$36,397 | \$36,320 | 28,408 |
| % of year   | 66.67%   | 66.67%   | 66.67%   | 66.67%   | 66.67%   | 66.67%   | 66.67%   | 66.67%   | 66.67%   | 66.67%   | 66.67% |
| % of budget | 56.00%   | 58.83%   | 103.70%  | 96.24%   | 72.64%   | 56.30%   | 75.28%   | 74.69%   | 58.54%   | 55.88%   | 47.35% |

|             |          |          |          |          |          |          |          |          |          |        |             |
|-------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|--------|-------------|
| September   | \$12,582 | \$11,915 | \$21,394 | \$39,649 | \$45,614 | \$38,362 | \$45,788 | \$45,579 | \$42,958 | 41,015 | \$30,563.65 |
| % of year   | 75.00%   | 75.00%   | 75.00%   | 75.00%   | 75.00%   | 75.00%   | 75.00%   | 75.00%   | 75.00%   | 75.00% | 75.00%      |
| % of budget | 62.91%   | 66.20%   | 118.86%  | 120.88%  | 86.06%   | 63.94%   | 91.58%   | 82.10%   | 69.09%   | 63.09% | 50.94%      |

|             |          |          |          |          |          |          |          |          |          |        |  |
|-------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|--------|--|
| October     | \$14,248 | \$13,838 | \$25,304 | \$43,731 | \$49,310 | \$44,542 | \$51,985 | \$51,078 | \$48,092 | 44,228 |  |
| % of year   | 83.33%   | 83.33%   | 83.33%   | 83.33%   | 83.33%   | 83.33%   | 83.33%   | 83.33%   | 83.33%   | 83.33% |  |
| % of budget | 71.24%   | 76.88%   | 140.58%  | 133.33%  | 93.04%   | 74.24%   | 104.00%  | 92.03%   | 77.35%   | 68.80% |  |

|             |          |          |          |          |          |          |          |          |          |          |  |
|-------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|--|
| November    | \$15,740 | \$20,634 | \$28,629 | \$48,386 | \$54,111 | \$49,926 | \$59,880 | \$53,395 | \$52,510 | \$49,401 |  |
| % of year   | 91.67%   | 91.67%   | 91.67%   | 91.67%   | 91.67%   | 91.67%   | 91.67%   | 91.67%   | 91.67%   | 91.67%   |  |
| % of budget | 78.70%   | 114.63%  | 159.05%  | 147.52%  | 102.10%  | 83.21%   | 119.80%  | 96.20%   | 84.50%   | 76.77%   |  |

|             |          |          |          |          |          |          |          |          |          |         |  |
|-------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|---------|--|
| December    | \$17,128 | \$23,860 | \$35,477 | \$55,899 | \$66,415 | \$56,053 | \$66,698 | \$64,349 | \$63,497 | 56,492  |  |
| % of year   | 100.00%  | 100.00%  | 100.00%  | 100.00%  | 100.00%  | 100.00%  | 100.00%  | 100.00%  | 100.00%  | 100.00% |  |
| % of budget | 85.64%   | 132.56%  | 197.10%  | 170.42%  | 125.31%  | 93.42%   | 133.40%  | 115.90%  | 102.12%  | 86.91%  |  |

## **Canvass Report Bill Edwards October 20,2009**

### **Stewardship Ultimate goal**

- Change the giving culture of this Congregation
  - Board involvement
  - Stewardship Committee involvement
  - Nominating Committee involvement
  - Membership Committee involvement
  - Everybody's involvement

### **The Hand we are dealt in 2009 and into 2010**

- Davidson's dismissal – "a death in the family", "a bad divorce" – everybody in the Congregation is affected
  - Money leaving and money coming back
  - The feelings of pain, betrayal, disrespect, personal disregard, dismay that many of us feel
- The economy at large
- The traditionally under-Pledged UU congregational culture
- Uncollected pledges – now under active management

### **The Spring Canvass, an emergency resuscitation of the 2009 budget**

- You can't do a Spring Canvass more than once
- You can't frighten / threaten the Congregation more than once
- Don't even think about a Spring Canvass in 2010

### **The Fall Canvass**

- Board involvement
  - Explicit statements of support for the Stewardship Committee
  - The Balanced Budget resolution passed by the Board
  - Every Board member increased his / her pledge
- Involve the entire Congregation in the Fall fund raising
  - "Visioning meeting" on June – more than 125 for dinner
    - Balance the budget
    - The fun money for Kitchen renovation and Interior facelift
  - Celebration in Honor of Us – more than 100 of us on Sunday evening 9/20/09
  - Electronic and US Postal Service pledge statements, with enclosures
- The Mechanics of the Fall Canvass
  - Recruit up to about 120 people to be active participants in the Canvass
  - Face-to-face canvass of our 450+ pledging units by our Canvassers
    - Cohort I – Base pledge for 2009 more than \$2200 (about 60)
    - Cohort II – Base pledge for 2009 \$1300 to \$2199 (about 65)
    - Cohort III – Base pledge for 2009 \$700 to \$1299 (about 60)
    - Cohort IV – Base pledge for 2009 less than \$700 (more than 250)
      - Includes four at \$1 per year
      - Includes 56 less than \$100

- The plan was to have most of the Canvass over and done with by the official start of the Canvass on October 12
  - The Board - DONE
  - The Team leaders - DONE
  - The Canvassers – Mostly DONE
  - Cohort I – 18 pledging units still outstanding (out of about 60)
  - Cohort II – 24 pledging units still outstanding (out of about 65)
  
- Twenty Team Leaders to be recruited by Bill
  - The effort started in August
  - We were able to recruit 16, now stable at 14
  
- Each Team Leader attempted to recruit up to 5 Canvassers – this has been difficult
  - We have recruited about 37 Canvassers in addition to our 14 Team Leaders
  - Team Leaders have taken upon themselves the task of obtaining pledges from our donors in addition to their Team Leader responsibilities
  
- This is becoming a relatively difficult Canvass
  - Some prospective Donors have declined to be contacted
    - Telephones and e-mail not answered
    - It isn't a secret that we are in a Canvass
    - We expect that an undetermined number of Cohort I and II members who remain unpledged will give little or less
  - Some of our members pledge cautiously
  - Many of our Team Leaders and Canvassers have faced a backlash over Davidson's dismissal
  
- **The results so far. As of October 20:**
  - Completed 147 pledges for \$320,000 – This is the easiest money that we will get
    - The pledges run from more than \$20,000 to \$25 (not counting eight for \$0)
    - The pledges completed run to about \$57,000 more than the same donors pledged for 2009
    - Matched close to \$34,000 of the \$37,000+ Matching Funds
  - We have about 167 more pledging units (beyond the 147 above) for whom we have found Canvassers
  - Most of the remaining “unmatched” pledging units fall into Cohort IV
  
- **Continuing efforts**
  - Keep on keeping on with Canvassing by Canvassers
  - October is Pledge Month in the Sanctuary
    - Lay leaders
    - Testimony givers
  - Pledging table in the Gallery for October
  - Active publicity for the On-line Pledging function