



Austin Area Interreligious Ministries (AAIM)

Bringing together diverse faiths to assist the vulnerable and voiceless in the Austin community

Vision:

AAIM envisions a respectful, caring and inclusive community where people of diverse cultures and religions are actively involved in enhancing the quality of life in the Austin area.

Mission:

AAIM unites faith and cultural communities to foster respect, partnership, and transformation in service of the common good.

Values:

FAITH – Fairness, Action, Integrity, Thanksgiving, Hope

Fall 2009 Calendar for Interfaith Conversations, Social Action, and Fellowship:

Tuesday, October 13th
6:30 – 9:00 pm

A Night Under One Sky. Fall celebration and fundraiser featuring dinner, conversation, and live performance. Umlauf Sculpture Gardens next to Zilker Park. For more information, contact Simone Talma Flowers at 386-9145. Purchase tickets online at www.austinaaim.org.

Saturday, October 24th
9-12 am, 1-4 pm, & 4-7 pm

Hands on Housing - Raise the Roof. City-wide project for teams to repair homes owned by low-income families and individuals in East Austin. For more information about Austin's all-UU team, contact Beverly Donoghue at beverlydonoghue@yahoo.com or 971-5402.

Tuesday, October 27th
5:30 – 7:30 pm

The Red Bench Project. Interfaith conversations on virtues shared by all faith traditions – forgiveness, compassion, and gratitude. First United Methodist Church – Family Life Center, 13th and Lavaca. Sign up online at www.aaimaustin.org.

Thursday, November 12th
7:00 pm

Amazing Faiths Dinner Dialogues. Dinner and sharing of individual faith stories, hosted by homes around Austin. For more information or to sign up as a moderator, contact AAIM at 386-9145.

Tuesday, November 17th
5:30 – 7:30 pm

The Red Bench Project. Interfaith conversations on virtues shared by all faith traditions, First United Methodist Church – Family Life Center, 13th and Lavaca. Sign up online at www.aaimaustin.org.

Sunday, November 22nd
5:30 – 7:30pm

25th Interfaith Thanksgiving Celebration. Interfaith Thanksgiving service and potluck dinner featuring prayers, songs, and dances from a wide spectrum of religions. First Baptist Church, 901 Trinity.

First UU Austin Proposed Interim Contract

May 8, 2009

INTERIM MINISTRY CONTRACT

This is an agreement between the Rev. Janet Newman, hereinafter the "Interim Minister," and the Governing Board of First Unitarian Universalist Church of Austin, hereinafter "the Governing Board" or "the Board of Trustees."

Interim Minister agrees:

1. To serve as interim minister of the Congregation for the period beginning September 1, 2009 and ending August 31, 2010 with the option to renew for another year.
2. To carry out the normal responsibilities of congregational ministry, including worship and pastoral care, and also assist the congregation in addressing the following interim tasks:
 - claiming and honoring its past and engaging and acknowledging its griefs and conflicts
 - recognizing its unique identity and its strengths, needs, and challenges
 - understanding the appropriate leadership roles of minister(s), church staff, and lay leaders and navigating the shifts in leadership that may accompany times of transition
 - making appropriate use of District, UUA, and other outside resources, and
 - renewing its vision, strengthening its stewardship, preparing for new growth and new professional leadership, ready to embrace the future with anticipation and zest
3. Not to become a candidate for the Congregation's called ministry until at least three years after the interim ministry's end, not to serve the congregation for more than two years (with a limited exception for interim ministers of religious education and interim associate and assistant ministers), and not to discuss specific prospective candidates for the called ministry of the Congregation with the ministerial search committee.

The Governing Board agrees:

1. To provide the following compensation, benefits, and professional expenses:
 - A. Salary plus Housing Allowance (S&H), payable monthly on or before the fifteenth day of each month, beginning on September 15, 2009).
 - 1) Salary of \$75,000.
 - 2) the Governing Board will consider the minister's request that a portion of Salary be designated Housing Allowance once the minister has ascertained the likely domiciliary costs to be incurred.

B. Benefits

- 1) In lieu of employer's FICA, at 7.65 percent of S&H, payable monthly.
 - 2) Retirement plan contribution made by due date to the Unitarian Universalist Organizations Retirement Plan and/or other appropriate pension plan, of 10 percent of total Salary and Housing.
 - 3) Insurance premiums:
 - a) Medical insurance: 80 percent of premium for the Interim Minister in the first year and 85% in year two in the event of a two year interim. In the event the Interim Minister is eligible for Medicare, the Governing Board shall provide a policy that provides "medigap" coverage and other payments designed to make payments comparable to that of employees on the First UU Austin group insurance plan;
 - b) Disability income insurance for the Interim Minister, 100 percent of premium
 - 4) Professional and out-of-pocket expenses: 10 percent of S&H, payable promptly on voucher by the Interim Minister in accordance with Church policy. Appropriate expenses for reimbursement include, but are not limited to, travel, automobile mileage, lodging, meals, incidentals, conference registration, entertainment, pulpit gowns, books, periodicals, dues, office equipment such as computers, and continuing education events. It shall be the practice of the Congregation to reimburse such expenses at the maximum rate allowed by the tax laws.
2. The total cost to the congregation of salary and housing plus the additional benefits and professional expenses is \$100,000. The Governing Board and the Minister may, upon mutual agreement, and before the beginning of a tax or employment year, allocate funds among various categories to provide the minister with an optimum array of benefits.
 3. To reimburse the Interim Minister up to a maximum of \$ 7,500 for all eligible relocation expenses actually incurred in the physical relocation from BIRMINGHAM, MI to a location in or near Austin, TX. Eligible expenses include transportation of the Interim Minister by air, rail, or car, with lodging (reasonable local rate) in route, and moving by a licensed moving company of the minister's professional materials, personal items, household effects, and automobile. Reasonable efforts shall be made to minimize this expense.
 4. To relieve the Interim Minister of all responsibilities and to permit her/his absence from the area for a total of eight weeks of paid vacation during the period of service.
 5. To regard the Interim Minister's time spent in participating in District, UUMA, and UUA events as part of his/her professional responsibilities.
 6. To cooperate fully with the Interim Minister in the performance of his/her duties. The Interim Minister shall have freedom of the pulpit, and shall use his/her time as he/she deems necessary for the best fulfillment of this interim ministry.

7. To give the Interim Minister access to all financial and stewardship information.
8. To appoint a Transition Team consisting of five to seven members of the congregation who are well-known, widely respected, and not members or spouses/partners of members on the previous Committee on Ministry or current Governing Board.

It is further understood that:

1. In the event the Interim Minister is incapacitated during the term of this agreement, the Governing Board will continue the above payments for 30 days only if the disability occurs in the first four months of the agreement, and 60 days only if the incapacitating disability occurs thereafter.
2. In the event that the Interim Minister resigns during the contractual period, the s/he will give at least ninety days notice (less if by mutual agreement) and will return any relocation expenses received.
3. Except for the departures specifically noted herein, the expectations of the Interim Minister and the Congregation are those described in Model Letter of Agreement B in *Recommendations Concerning Ministerial Agreements*.
4. The Interim Minister and the Congregation have agreed to the following additional expectations:
 - A. **Shared Leadership.** The Interim Minister will share responsibility for the leadership and ministry of the Church, including, assistance in setting and articulating its vision, expanding its stewardship and professional and inspired performance and oversight of the Church's programs in collaboration with the congregation, the Board of Trustees, the Executive Director and the Church's committees.
 - B. **Pulpit and Worship Services.** The Interim Minister will be responsible for presenting or arranging services on each of the approximately 26 Sunday mornings over the contract year. The Interim Minister is ultimately responsible for the conduct of worship services. The Interim Minister will work with church staff and the Worship Committee to plan worship services, including seasonal celebrations and rites of passage, such as weddings, child dedications, and funerals and memorial services.
 - C. **Services to Persons.**
 - a. The Interim Minister will serve, in coordination with the Caring Congregation Committee, members in their needs for pastoral care, including crisis intervention and visitation of the homebound, sick, dying, and bereaved, both directly and in conjunction with the Church's own pastoral care program. The Interim Minister will maintain awareness of his/her own limitations, and will refer members for professional counseling and other specialized services as appropriate.

- b. The Interim Minister will provide ceremonial services and counsel to members of the Church and may retain the honoraria paid for those purposes. When such services are provided to non-members, such fees may be set by the Interim Minister in accordance with those recommended by the Unitarian Universalist Ministers Association.
- D. **Services to the Board and Committees.** The Interim Minister will be an ex-officio, non-voting, member of the Board of Trustees. The Board expects the Interim Minister to report monthly, bringing to its attention specific concerns as they arise.
- E. **Membership Services.** The Interim Minister will assist the Church in the development and implementation of a plan for membership growth and retention. The Interim Minister will work to welcome and incorporate current, new, and potential members into the Church with a goal toward encouraging them to stay and to be active and contributing members of the Church community.
- F. **Community Activities.** The Interim Minister may, if feasible or possible, act in the community beyond the Church on behalf of liberal religious values, and to include social action and other activities in sermons.
- G. **Relationship to Church Staff.** The Interim Minister is expected to engage directly with the executive director of administration and negotiate all administrative needs to ensure successful worship and pastoral care including providing information on Orders of Service, photocopying, reserving space for events, etc. The Interim Minister is expected to actively pursue familiarization with relevant aspects of church administration.
- H. **Office Hours.** The Interim Minister will maintain regular and posted office hours of at least three days per week, with other times available by appointment.
- I. **Interim Minister's Conduct.** The conduct of the Minister will be in accordance with the Code of Professional Practice and Guidelines for the Conduct of Ministry of the Unitarian Universalist Ministers Association.

A signed copy of this contract shall be sent to the Transitions Office, Unitarian Universalist Association, 25 Beacon St., Boston, MA 02108.

This contract represents an official offer to the Interim Minister when her/his hiring is approved by the Governing Board.

For the Governing Board: Sheila Gladstone (signature)

Name and title: Sheila Gladstone, FullCA Board President
 Date approved: 5/12/09

Interim Minister: Janet E. Newman
 Date Accepted: 5/12/09

A	B	C	D	E	F	G	H	I	J
1									
2	2008 BUDGET								
3	INCOME								
4	Pledge Income				2008 Budget		2008 Actuals Jan - Aug		Pro-rated to EoY
5		Pledge Income for prior year					12,927		
6		Pledge Income for current year					319,662		
7		Pledge Income for next year							
8		Credit Card Fees					(2,766)		
9	Total Pledge Income				530,000		329,823		494,735
10	Contributions Income								
11		Unrestricted Contributions					36,320		
12		Restricted Contributions							
13			Split the Plate Rec'd				12,803		19,205
14			Split the Plate Paid				(12,803)		(19,205)
15		Restricted Contributions - Other							
16		Total Restricted Contributions							
17	Total Contributions Income				65,000		36,320		54,480
18	Transfer from ME Fund				27,959		16,309		27,959
19	Transfer from Restricted				3,500		2,330		3,495
20	Rental Income				54,000		22,490		33,735
21									
22	Special Event Income				1,000		7,800		11,700
23	Paradox Players (net)				3,500		769		1,154
24	RE Fundraiser								
25	Unrest. Invst Income								
26		Interest Income					55		83
27	Total Unrest. Invst Income								
28	Misc Income								
29		Sunday Kitchen Donations			3,120		2,694		4,041
30		Sermon tapes/copies			1,200		992		1,488
31		Scrip Income (HEB & Nat'l)			1,500		1,300		1,950
32		Misc Income - Other			1,400		974		1,461
33	Total Misc Income								
34									
35	TOTAL ALL INCOME				692,179		415,896		623,844
36					2008 Budget		2008 Actuals Jan - Aug		pro-rated to EoY
37									
38									
39									
40									
41									
42									
43									

2008 BUDGET EXPENSES	Personnel	2008 Budgeted Hrs / Wk.	2008 Hourly Rate	2008 Annual Salary	7.65% Payroll Taxes	Medical Insurance	10% Pension	Moving Professional Expenses	2008 TOTAL
44	491,184								2008
45									TOTAL
46									2008
47									
48	Ministry								
49	Sr Minister Salary			52,000	SECA	3,251	5,200	10,000	70,451
50	Sr Minister Housing			27,000	not FICA		2,700		29,700
51	Disability Insurance				IRS Pub. 517			850	850
52	Total Settled Minister			79,000		3,251	7,900	10,850	101,001
53	Sabbatical Fund								2,500
54	Pulpit Honoraria								1,500
55									
56	Summer Contract Minister			4,800	368			600	5,768
57	Intern Ministers								
58	Spring 2008	\$1,500 / mo.		1,500	115	732			2,347
59	Fall 2008	\$1,600 / mo.		6,400	490	1,850		1000	9,740
60	Expected surplus as of 9-1-08			2,900	221	5,028			8,149
61	Total Other Ministers			15,600	1,193	7,610		1600	26,003
62									
63	Social Action / Social Service								
64	AAIM								1,500
65	Social Action Committee								1,000
66	North Central Care Givers								500
67	Helping Hands								100
68	Total Social Action / Service								3,100
69									
70	Advertising								2,500
71									
72	TOTAL MINISTRY, OUTREACH, PASTORAL CARE								136,604
73									
74	Music								
75	Music Director	30		37,300	2,853	4,560	3,730	1,000	49,443
76	Piano I (John)			5,308	406		531		6,245
77	Piano II (Bryan)			8,018	613				8,631
78	Children's Choir Directors			9,000					9,000
79	Total Music Salaries			59,626	3,873	4,560	4,261	1,000	73,320
80	Program Expenses								8,000
81									
82	TOTAL MUSIC								81,320
83									
84									
85									
86									
87									
88									

A	B	C	D	E	F	G	H	I	J
2008 BUDGET EXPENSES	Personnel	2008 Budgeted Hrs / Wk.	2008 Hourly Rate	2008 Annual Salary	7.65% Payroll Taxes	Medical Insurance	10% Pension	Moving Professional Expenses	2008 TOTAL
89	491,184								2008 TOTAL
90									
91									
92									
93	Religious Education								
94	DRE (Lara)	40		45,400	3,473	declined	4,200	3,500	56,573
95	DRE Assistants (3)			39,067	2,989				42,056
96	Teachers (4)			6,240	477				6,717
97	Total RE Salaries / Wages / Exp			11,460	877				105,346
98	Total Childcare / Nursery Wages			102,167	7,816		4,200	3,500	123,377
99	Total RE / Nursery Sal/Wages								117,683
100									
101	Programs and Supplies								550
102	Administrative Expense								100
103	Nursery Supplies								1,000
104	Children's Program Expense								1,000
105	Youth Program Expense								500
106	Adult RE								500
107	YRUJU								3,650
108	Total Program Supplies								
109									
110	TOTAL RELIGIOUS EDUCATION								121,333
111									
112	General Operations								
113	Executive Director			20,000	1,530	1,476			23,006
114	Expected surplus as of 9-1-08			10,000	765	2,121			12,886
115	Office Manager	40		41,600	3,182	declined	4,160	500	49,442
116	Bookkeeper	40		32,947	2,520	7,743	3,295		46,505
117	Admin Assistant(s)	15		13,302	1,018				14,320
118	Workers' Comp Ins							4,000	4,000
119	Total Salary / Employment			117,849	9,015	11,340	7,455	500	150,159
120									
121	Supplies / Misc.								
122	Copier Lease								14,500
123	Office Supplies								5,500
124	Computer Expenses								5,200
125	Worship Supplies (candles)								150
126	Audit & Accounting Fees								5,000
127	Newsletter								3,600
128	Telephone								3,500
129	Postage & Bulk Mail								3,500
130	Misc. Expenses								3,500
131	Total Supplies / Misc.								44,450
132	TOTAL GENERAL OPERATIONS								194,609

2008 Budgeted Hrs / Wk.	2008 Hourly Rate	2008 Annual Salary	7.65% Payroll Taxes	Medical Insurance	10% Pension	Moving Professional Expenses	2008 TOTAL
Personnel 491,184							
Facilities & Grounds							
133 Security Program		5,549	424				6,528
134 Event Team		7,659	586		555		8,245
135 Sunday Event Team		7,659	586				8,245
136 Total F & G Salaries		20,867	1,596		555		23,018
137							
138 Janitorial Contract							22,122
139 Custodial Benevolence							3,120
140 Custodial Supplies							500
141 Total Janitorial / Custodial							25,742
142							
143 House Repairs							52,000
144 Grounds							5,000
145 Total Maint. / Repairs							57,000
146							
147 Electricity & Water							13,422
148 Drainage Fee							2,863
149 Gas							1,715
150 Other / Misc.							0
151 Total Utilities							18,000
152 Expected surplus as of 9-1-08							292
153 Building / Liability Insurance							8,008
154							
155 TOTAL FACILITIES & GROUNDS							132,060
156							
157 Denominational Affairs							
158 UUA							15,000
159 SWUUC							11,603
160 Leadership School							500
161 Partner Church							150
162 TOTAL DENOMINATIONAL AFFAIRS							27,253
163							
164							
165							
166							
167							
168							
169							
170							
171							
172							
173							
174							
175							

	A	B	C	D	E	F	G	H	I	J
	2008 BUDGET EXPENSES	Personnel	2008 Budgeted Hrs / Wk.	2008 Hourly Rate	2008 Annual Salary	7.65% Payroll Taxes	Medical Insurance	10% Pension	Moving Professional Disability	2008 TOTAL 2008
176		491,184								
177	Member Support & Programs									
178	Sunday Kitchen Costs									4,500
179	Canvass & Finance									3,500
180	Fellowship									2,100
181	Media Committee									1,250
182	Membership Committee									1,000
183	Forum									500
184	Board / Council									200
185	Pamphlets									200
186	Library									150
187	TOTAL MEMBER SUPPORT									13,400
188										
189										
190	TOTAL EXPENSES									706,579
191										
192										
193										
194										
195	Total Payroll Costs								70%	491,184
196	Total Non-Payroll Costs								30%	215,395
197										
198										
199										
200	NET Surplus / (Deficit)					(14,400)		(290,683)		(82,735)
201	Sep '08									
202						Budget		2008 Actuals Jan - Aug		Actuals Pro-rated to EOY
203										
204										
205	Expected (Budget) Surpluses									
206	Intern Ministers					8,149		8,149		8,149
207	Executive Director					12,886		12,886		12,886
208	Building / Liability Insurance					292		292		292
209	NET					6,927		(267,348)		(61,408)
210										
211										
212										
213										
214										
215										
216										
217										
218										

K	L	M	N	O	P	Q	R	S	T
1									
2	2009 BUDGET								
3	FINAL PROJECTED INCOME				2009				
4	Pledge Income								
5		Pledge Income for prior year							
6		Pledge Income for current year			525,000				
7		Pledge Income for next year							
8		Credit Card Fees							
9	Total Pledge Income								
10	Contributions Income								
11		Unrestricted Contributions			60,000				
12		Restricted Contributions							
13			Split the Plate Rec'd						
14			Split the Plate Paid						
15		Restricted Contributions - Other							
16		Total Restricted Contributions							
17	Total Contributions Income								
18	Transfer from ME Fund				15,581				
19	Transfer from Restricted				500				
20	Rental Income				35,000				
21									
22	Special Event Income								
23	Paradox Players (net)				3,500				
24	Fundraiser								
25	Unrest. Invst Income								
26		Interest Income							
27	Total Unrest. Invst Income								
28	Misc Income								
29		Sunday Kitchen Donations			4,000				
30		Sermon tapes/copies							
31		Scrip Income (HEB & Nat'l)			1,500				
32		Misc Income - Other			1,400				
33	Total Misc Income								
34									
35	TOTAL ALL INCOME				646,481				
36									
37									
38									
39									
40									
41									
42									
43									

2009 BUDGET EXPENSES FINAL	Personnel	2009 Budgeted Hrs / Wk.	2009 Percent Increase	COLA 0.00% Salary	7.65% Payroll Taxes	Medical Insurance	10% Pension	Moving Professional Expenses	2009 TOTAL
44	507,199								2009 TOTAL
45									
46									
47									
48									
49				48,000	SECA	3,700	4,800	14,000	70,500
50				27,000	not FICA		2,700		29,700
51	same for 2009				IRS Pub. 517			900	900
52			-5.06%	75,000		3,700	7,500	14,900	101,100
53	transfer to Restricted Fund								0
54									1,000
55									
56		\$2,400 / mo. x 2 mos.		0	0				0
57									
58		\$1,600 / mo. x 6 mos.		9,600	734	3,054		300	13,688
59		\$1,600 / mo. x 4 mos.		6,400	490	2,443	at Brian's rate	1,000	10,333
60	transfer to Victor Gonzales					(2,120)			(2,120)
61	Total Other Ministers			16,000	1,224	3,377		1,300	21,901
62									
63	Social Action / Social Service								
64	AAIM								1,000
65	Social Action Committee								3,000
66	transfer to Victor Gonzales								(1,000)
67	Helping Hands Committee								100
68	Total Social Action / Service								3,100
69									
70	Advertising								2,500
71									
72	TOTAL MINISTRY, OUTREACH, PASTORAL CARE								129,601
73									
74	Music								
75	Music Director	30	10.19%	41,100	3,144	5,016	4,110	1,000	54,370
76	Piano I (John)		0.00%	5,308	406		531		6,245
77	Piano II (Bryan)		0.00%	8,018	613				8,631
78	Children's Choir Directors		-44.44%	5,000	383				5,383
79	Total Music Salaries			59,426	4,546	5,016	4,641	1,000	74,629
80	Program Expenses								8,150
81									
82	TOTAL MUSIC								82,779
83									
84									
85									
86									
87									
88									

	K	L	M	N	O	P	Q	R	S	T
	2009 BUDGET EXPENSES	Personnel	2009 Budgeted Hrs / Wk.	2009 Percent Increase	COLA 0.00% Salary	7.65% Payroll Taxes	Medical Insurance	10% Pension	Moving Professional Expenses	2009 TOTAL
	FINAL	507,199								2009 TOTAL
89	Religious Education									
94	Director of Religious Education			3.30%	46,900	3,588	declined	4,690	2,500	57,678
95	DRE Assistants (3)			-11.32%	34,645	2,650				37,295
96	Teachers (4)			0.00%	6,240	477				6,717
97	Total RE Salaries / Wages / Exp									107,691
98	Total Childcare / Nursery Wages			0.00%	11,460	877				12,337
99	Total RE / Nursery Sal / Wages				99,245	7,592		4,690	2,500	114,027
100										
101	Programs and Supplies									550
102	Administrative Expense									100
103	Nursery Supplies									1,000
104	Children's Program Expense									1,000
105	Youth Program Expense									500
106	Adult RE									500
107	YRUU									500
108	Total Program Supplies									3,650
109										
110	TOTAL RELIGIOUS EDUCATION									117,677
111										
112	General Operations									
113	Executive Director				60,000	4,590	4,092	2,000	500	71,182
114	Bookkeeper		40	2.29%	33,700	2,578	10,140	3,370		49,788
115	Admin Assistant 1		40		24,600	1,882	4,013	2,460		32,955
116	Admin Assistant 2		20		12,300	941				13,241
117	Workers' Comp Ins									4,700
118	Total Salary / Employment				130,600	9,991	18,245	7,830	500	171,866
119										
120										
121	Supplies / Misc.									15,000
122	Copier Lease									5,000
123	Office Supplies									7,500
124	Computer Expenses									0
125	ED's Discretionary Fund									0
126	Audit & Accounting Fees									0
127	Newsletter									5,500
128	Telephone									3,500
129	Postage & Bulk Mail									4,500
130	Misc. Expenses									5,500
131	Total Supplies / Misc.									46,500
132	TOTAL GENERAL OPERATIONS									219,366

2009 BUDGET EXPENSES	Personnel	2009 Budgeted Hrs / Wk.	2009 Percent Increase	COLA	7.65% Payroll Taxes	Medical Insurance	10% Pension	Moving Professional Expenses	2009 TOTAL
133	507,199								
134			0.00%	5,549	424		555		6,528
135			-2.08%	15,000	1,148				16,148
136					0				0
137				20,549	1,572		555		22,676
138									
139									
140									
141									
142									
143									
144	Victor Gonzales								15,000
145									3,120
146									560
147									18,670
148									
149									35,000
150	transfer to Restricted Fund								0
151									35,000
152									
153									
154									
155									
156									19,000
157									
158									8,400
159									
160									103,746
161									
162									
163									12,000
164									11,000
165									500
166									150
167									23,650
168									
169									
170									
171									
172									
173									
174									
175									

	K	L	M	N	O	P	Q	R	S	T
	2009 BUDGET EXPENSES FINAL	Personnel	2009 Budgeted Hrs / Wk.	2009 Percent Increase	COLA 0.00% Salary	7.65% Payroll Taxes	Medical Insurance	10% Pension	Moving Professional Disability	2009 TOTAL 2009
176	2009 BUDGET EXPENSES FINAL									
177										
178										
179										
180	Member Support & Programs									
181	Sunday Kitchen Costs									5,000
182	Stewardship									4,500
183	Fellowship									2,000
184	Media Committee									1,250
185	Membership Committee									1,000
186	Forum									500
187	Board / Council									0
188	Pamphlets									200
189	Library									0
190	TOTAL MEMBER SUPPORT									14,450
191										
192										
193	TOTAL EXPENSES									690,269
194										
195	Total Payroll Costs								73%	507,199
196	Total Non-Payroll Costs								27%	183,070
197										
198										
199										
200	NET Surplus / (Deficit)								(43,788)	
201										
202										
203										
204										
205										
206										
207										
208										
209										
210										
211										
212										
213										
214										
215										
216										
217										
218										

2009 BUDGET EXPENSES	Personnel	2009 Budgeted Hrs / Wk.	2009 Percent Increase	COLA 0:00% Salary	7.65% Payroll Taxes	Medical Insurance	10% Pension	Moving Professional Disability	2009 TOTAL
176									
177									5,000
178									4,500
179									2,000
180	Member Support & Programs								1,250
181	Sunday Kitchen Costs								1,000
182	Stewardship								500
183	Fellowship								0
184	Media Committee								200
185	Membership Committee								0
186	Forum								200
187	Board / Council								0
188	Pamphlets								200
189	Library								0
190	TOTAL MEMBER SUPPORT								14,450
191									
192									
193	TOTAL EXPENSES								690,269
194									
195	Total Payroll Costs							73%	507,199
196	Total Non-Payroll Costs							27%	183,070
197									
198									
199									
200	NET Surplus / (Deficit)							(43,788)	
201									
202									
203									
204									
205									
206									
207									
208									
209									
210									
211									
212									
213									
214									
215									
216									
217									
218									

Appendix K
What are Compiled Financial Statements? (\$1,200 - \$2,000)

A compilation is a presentation of financial statements, and other information, that is the representation of the management or owners of a Company. After becoming familiar with the client's industry, and having an understanding of how the client's transactions are recorded, the CPA compiles the information supplied by the client into proper financial statement form.

The CPA reads the financial statements to determine if they appear to be reasonable. If any obvious material errors, omissions or misstatements are noted, the CPA will discuss these items with the Company's management for clarification or adjustment to the statements. The Company's management is responsible for the accuracy and completeness of the financial statements. The CPA issues a report on the financial statement but, because they were not audited or reviewed, no opinion or assurance is expressed on them as to whether material or significant changes are necessary for them to be in conformity with GAAP.

Compilation standards allow the Company's management to omit note disclosures as long as there is no intent to mislead the users. The fact that management has elected to omit the disclosures must be included in the CPA's report in the financial statements. It is our firm's policy to include note disclosures on most year-end compilation financial statements because, we find that note disclosures make the statements more understandable for the users.

A compilation may be sufficient for privately held companies. However, if a company needs to provide some degree of assurance that its financial statements are reliable, it may be necessary to have reviewed financial statements prepared.

What are Reviewed Financial Statements? (approx. \$5,000)

A review is more comprehensive than a compilation. The CPA obtains a working knowledge of the entity's industry and acquires information on operations, products, services, etc.

The CPA reviews the information supplied by the client and then makes inquiries relating to accounting policies, record keeping practices, accounting practices, actions of the Board of Directors, and changes in business activities. Analytical procedures are then applied to identify unusual items or trends in the financial statements that may need explanation. If any material errors or misstatements are noted, the CPA will discuss these items with the Company's management for clarification or adjustments to the financial statements.

The Company's management is responsible for the accuracy and completeness of the financial statements. Management will be required to sign a representation letter acknowledging its responsibility regarding the financial statements.

Upon completion of a review, the CPA will issue a report that provides limited assurance that the financial statements are free of material misstatements, but, because the statements were not audited, no opinion on them is expressed.

If further assurance is required, it may be necessary to perform an audit.

What are Audited Financial Statements? (approx. \$10,000)

An audit provides the highest level of assurance that financial statements are presented fairly in conformity with generally accepted accounting principles. The client generally prepares the financial statement or provides a trial balance from which the statements are prepared.

The CPA obtains an understanding of the client's business and its industry, and of the client's internal control system. The CPA tests the internal control system to determine whether the system can be relied upon to reasonably prevent errors, fraud or misstatements from occurring.

The CPA will perform various procedures which may include analytical procedures, confirmations of information with third parties, such as banks, customers and creditors, observation of physical inventory counts, inquiry of Company personnel, and other tests and procedures as considered necessary to reduce the risk that the financial statements are materially misstated.

An audit is planned and performed to provide reasonable assurance that the financial statements are free of material misstatement. If any material errors or obvious misstatements are in the data provided, the CPA will work with the client to clarify the numbers.

Upon completion of the audit, the CPA will issue a report. If there are any items not in accordance with generally accepted accounting principles, the CPA will issue a qualified report describing these departures from GAAP.

The Match

How much? \$30,000+

We have absolute confidence we will use it all

How did we raise it?

Every Team Leader, and a few others, opted to allocate a portion of the 2010 pledge as "Match" – from \$500 to \$5000

How can we use it? We match the increase of 2010 over 2009

* 2009 Base pledge \$200 or less: go to \$365 and we match the increase dollar for dollar.

*2009 Base pledge \$201 to \$365: go to \$500 and we match the increase dollar for dollar

*2009 Base pledge \$501 or more: we match the increase dollar for dollar

** NEW 2010 Pledges: Match dollar for dollar – double your money **

How to fill out the Pledge Card

- Open your envelope
 - See that I listed myself as the Canvasser
 - You will put your own name here
 - Ask about whether the Pledger wishes to be acknowledged by group
 - Please check off your own box if you wish this
 - Look at the Amount box
 - Make sure the amount is correct
 - Check off the “frequency of payments”
 - Sign on the bottom line
 - This is most important for credit cards

How to fill out the Pledge Card

- Look at the “How” section.
 - Check of the method you wish to use
 - You will do this as you yourself take pledges
- Flip the Pledge Card over
 - “Please add notes, changes in contact info, etc., here”
 - This is a place to add notes, changes, comments
- For Stewardship Use Only:
 - You can see that I filled this section out – you will do the same

Policy Update regarding "floating holidays"

By Sean Hale, September 15, 2009

Current policy regarding "floating holidays" (p16-17 of the *Personnel Policy Manual*) is difficult to monitor, track, and enforce. As currently written, part and full-time staff get to take off two of the three following holidays: MLK Day, President's Day, and Veteran's Day. We have not tracked this in the past, it would be cumbersome for each supervisor to track, and it would be impractical for the bookkeeper to track this (even if our software would facilitate it, which it wouldn't).

To simplify policy and eliminate the need to create a cumbersome tracking system, this policy update eliminates one of the three days as a paid holiday (Veteran's Day), leaving the other two as paid holidays. Veteran's Day was chosen for elimination because it falls on different days of the week each year. The church building would be closed on the remaining two holidays (MLK Day and President's Day).

Paid Holidays

Full-time and half time employees are entitled to paid holidays. First UU Church observes the following paid holidays each year:

- New Year's Day
- Martin Luther King Day
- President's Day
- Memorial Day
- Independence Day (Fourth of July)
- Labor Day
- Thanksgiving Day
- Friday after Thanksgiving Day
- Christmas Day
- Day before or after Christmas Day (requested in advance for coverage)

Deleted: *

Deleted: *

Deleted: <#> Veterans Day ¶

Holidays that fall on weekends will be observed on the following Monday or the preceding Friday, at the discretion of the church executive(s). Employees whose regular day off is on an observed holiday can take another day off within one week after the holiday.

Part-time employees are not entitled to holiday pay, and are paid only for time actually worked on a holiday.

Deleted: In addition to the holidays listed above, full-time and half-time employees may select two floating holidays each year. These must be scheduled in advance and approved by the supervisor. ¶

THE DESIRABILITY OF FUNDING PREMIUMS FOR LONG-TERM DISABILITY INSURANCE FOR CHURCH STAFF BEGINNING IN F.Y. 2010

September 15, 2009

It can be devastating for a congregation when a staff member suffers a severe accident or a long-term illness. Not only is the congregation deprived of the productive work of the employee, the congregants can also feel compelled to solve the problem of financial support for the employee. Emotions can run high as congregants attempt to convince others of the validity of their position on this problem.

The Unitarian Universalist Association provides a low-cost Long-Term Disability insurance which I recommend for all full-time staff at the First UU Church of Austin, beginning with the fiscal year 2010.

The policy provides employees who are unable to work a stipend of 60% of their current salary (plus parsonage expense for clergy) beginning 90 days after the injury/illness. Long-term disability benefits are paid for two years to disabled persons who cannot work in their primary occupation, and to age 65 to persons whose disability prevents employment in any occupation. More details are available on the UUA website.

Monthly premiums are 1% of the amount insured.

For the six full-time workers at the First UU Church, the cost of the premiums is \$2026 per year; they would cost more if raises are added to employees' pay. The Interim Minister's premium is already included in the budget for 2010 by her contract with the church, so it is not counted in the above figure.

The matter at hand is one of justice to employees, economic outcome to the church, and a solution to a serious problem that doesn't involve congregational action.

Respectfully submitted,

Janet E. Newman, Interim Minister

UNITARIAN UNIVERSALIST ASSOCIATION

Group Insurance Plans

25 Beacon St, Boston MA 02108

Liz Oliver, Insurance Administrator, loliver@uua.org, 617/948-6401

INSURANCE RATES for UUA Dental, Life, and Long-term Disability Coverage

Under a contract with the MetLife, the UUA is able to offer group term life, dental and long-term disability insurance policies to all employees of UU organizations who work at least half-time or more.

New employees must enroll within 60 days of their date of hire to avoid penalties.

The dental policy provides Preventive Services every six months at no charge (complete checkup with X-rays and cleaning with no deductible). The plan then pays 80 percent of Basic Services and 50 percent of Major Services after a \$25 deductible, to a maximum of **\$1,500 per person per year**. Enrollees may use any dentist with this program, but MetLife has contract dentists who have agreed to reduce their fees. If patients use a non-contract dentist, the benefits paid are based on a percentage of the usual, customary, and reasonable rates for that area. To locate a contract dentist in your area, look at www.metlife.com/dental or www.metlife.com/mybenefits, or call 800/474-7371.

Dental premium is \$41.90 for individual employees or \$101.60 for families of any size, including domestic partners.

Long-term Disability Insurance (LTD)

Long-term disability insurance is meant to replace a stream of income lost by being unable to work for longer than 90 days due to disease or injury. Benefits in the UUA plan provide 60 percent of the salary of the insured person (salary plus housing allowance in the case of ordained clergy). Most employer/congregations “self-insure” the first three months of long-term disability of their ordained ministers.

LTD benefits are paid for two years to disabled persons who cannot work in their primary occupation, and to age 65 to persons whose disability prevents employment in any occupation. Benefits are paid for 24 months to persons disabled due to mental health disorders. After age 65, the maximum payment period declines until benefits are for one year at age 69 or older.

The monthly premium for this long-term disability coverage is 1% of the amount insured.

Examples: the monthly LTD premium for a minister with a combined salary and housing allowance of \$57,000 will be $57,000 \times 1.0\%$ (or \$570) divided by 12 or \$47.50. The premium for a staff member with earnings of \$28,000 will be \$280 per year or \$23.33 per month. If long-term disability premiums are paid out of after-tax earnings, any benefits received are exempt from federal income tax. One way to accomplish this if the employer/congregation has paid the premiums from church funds is to add the amount of the annual LTD premiums to the employee's wages reported on the W-2 Form. In the example of the minister above, \$570 would be added to the minister's W-2 Form in Box #1; for the staff member, \$280 would be added.

Policy Proposal 1

Add to *Personnel Policy Manual* insurance section (p15-16) the following language:

Long Term Disability

First UU Church provides long-term disability insurance to all full-time employees through the UUA. Coverage begins the first of the month following the employee's hire date. First UU Church contributes to premiums for employees only, not their dependants.

Policy Proposal 2

In order to fund LTD for the rest of this year, the Board of Trustees authorizes this expense to be paid, beginning as soon as possible, from unused funds in the ministerial budget.