

FUUCA Board of Trustees

Meeting Agenda: Tuesday, July 16, 2019

Date/time: Tuesday, July 16, 2019 from 6:30 PM to 8:30 PM
Location: FUUCA
Purpose/notes: Regular scheduled meeting

RSVP

Accepted: Leena Batra, Sadie Lambert, Gay Phillips
Invited guests: (No guests)

Meeting documents

7 documents attached to agenda items below

Agenda

1. Coming Back into Covenant

1.1. Chalice Lighting and Opening Words Gay Phillips / 2 min

1.2. Reading of Board Covenant Tomas Medina / 2 min

With the Values, Mission and Ends of First UU Austin foremost in mind, we the leadership do covenant to:

- Treat our time together, and our board commitments, as spiritual practice
- Work collaboratively to clarify, assess and further our mission.
- Respect our time together by being focused, prepared and timely.
- Keep confidentiality when it is requested.
- Listen actively, address concerns directly with each other in a timely manner, and encourage others to do the same.
- Presume good faith in all our interactions acknowledging the importance of both intention and impact.
- Conduct ourselves openly, show compassion, respect boundaries, and enjoy each other's good humor in times of agreement and disagreement.
- Publicly support one another's decisions and leadership by speaking with one voice at the end of our deliberations.
- Agree to be called back into covenant.

1.3. Confirm Timekeeper and Process Evaluator Tomas Medina / 2 min

Timekeeper: Nesan

Process Evaluation: Elias

1.4. Approve Agenda and Consent Agenda Tomas Medina / 10 min

Monitoring reports 2.8 and 4.0, and March financials were presented at June board meeting. Since June board meeting was just a couple of days after our retreat, we had said we'd let board members review these documents and ask any questions they have during the July board meeting.

- 2.1 Treatment of Congregants, Friends and Visitors rev 7-2019.pdf Pages 9-12
- 2.8 Communication and Support of the Board rev 06-2019 (1).pdf 14-19
- 2019 May Fiscal Reports.pdf 26-37
- 4.0 Board-Executive Relationship - June 2019.pdf 20-25
- financialsmarch2019 (1).pdf 38-45
- Minutes-2019-06-18-v1.pdf 4-8
- Program Development Report June 2019.pdf Page 13

2. Connecting with our Moral Ownership

2.1. Visitor's Forum/Board Check In	Tomas Medina / 10 min
2.2. Recognition of Church Volunteers and Staff	Gay Phillips / 5 min
2.3. Moment with Chris	Chris Jimmerson / 10 min

3. Monitoring our Progress

3.1. Photographs of congregants including youth	Leo Collas / 10 min
3.2. Board's involvement with Stewardship	Tomas Medina / 10 min
3.3. Fines for people in sanctuary	Gay Phillips / 10 min
3.4. Policy Committee	10 min
3.5. Linkage Committee	10 min
3.6. Monitoring Committee	10 min
3.7. Review committees' commitments for year	Tomas Medina / 20 min
3.8. Board members employment with church	Tomas Medina / 10 min

4. Learning & Creating the Future

4.1. Lighting the Leadership Chalice	Chris Jimmerson / 20 min
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5. Adjourn

5.1. Action Items	Tomas Medina / 5 min
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Let's review the action items from this meeting and assign roles for:

- Readings
- Timekeeper
- Process Evaluator
- Snacks



5.2. Process Evaluation

Elias Ponvert / 2 min

5.3. Extinguishing the Chalice and Closing Words

Gay Phillips / 2 min

FUUCA Board of Trustees

Meeting Minutes: Tuesday, June 18, 2019

Date/time: Tuesday, June 18, 2019 Started: 6:30 PM Ended: 8:30 PM
Location: FUUCA
Purpose/notes: Regular scheduled meeting

Chaired by: Tomas Medina
Minuted rec. by: Chris Jimmerson
Status: Minutes distributed

Attendance

Present: Meg Barnhouse, Leena Batra, Leo Collas, Chris Jimmerson, Matthew Kressin, Sadie Lambert, Nesan Lawrence, Tomas Medina, Gay Phillips, Elias Ponvert, Kelly Raley
Absent: Erin Gaines, Sarah Matt, Shannon Posern, Sean Ramsey

Meeting documents

6 documents attached to agenda items below

Agenda

1. Coming Back into Covenant

1.1. Chalice Lighting and Opening Words

The President gaveled the meeting to order with great flair.

Status: Completed

1.2. Reading of Board Covenant

The leadership present read the covenant together.

With the Values, Mission and Ends of First UU Austin foremost in mind, we the leadership do covenant to:

- Treat our time together as spiritual practice
- Work collaboratively to clarify, assess and further our mission.
- Respect our time together by being focused, prepared and timely.
- Keep confidentiality when it is requested.
- Listen actively, address concerns directly with each other in a timely manner, and encourage others to do the same.
- Presume good faith in all our interactions.
- Conduct ourselves openly, show compassion, respect boundaries, and enjoy each other's good humor in times of agreement and disagreement.
- Publicly support one another's decisions and leadership by speaking with one voice at the end of our deliberations.
- Agree to be called back into covenant.

Status: Completed

1.3. Confirm Timekeeper, Process Evaluator and Notetaker

The President confirmed Matt Kressin as process evaluator and Meg Barnhouse as timekeeper. Chris Jimmerson agree to take minutes for the current meeting.

Status: Completed

1.4. Approve Agenda and Consent Agenda

The members present accepted the agenda and consent agenda after modifying the agenda to include the Visitor Forum and noting that the Program Development Report is informational and not a part of monitoring policy compliance.

The President recognized one visitor who was present to observe how the board functions.

Status: Completed

- Minutes of May 2019 meeting.pdf
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2. Plan for upcoming year

2.1. Selecting Treasurer

A motion was made and seconded to elect Matt Kressin as Treasurer for the upcoming board year. All members present voted to approve the motion.

Status: Completed

2.2. Selecting Secretary

A motion was made and seconded to elect Kelly Raley as Secretary for the upcoming board year. All members present voted to approve the motion.

Status: Completed

2.3. Review calendar and covenant

Do we want to:

- 1) keep existing board covenant as is
- 2) modify existing board covenant
- 3) create a completely new board covenant

The members present discussed the board covenant. A motion was made and seconded and all members voted in favor of approving the covenant as revised below (changes/additions bolded):

With the Values, Mission and Ends of First UU Austin foremost in mind, we the leadership do covenant to:

- Treat our time together **and our board commitment** as spiritual practice
- Work collaboratively to clarify, assess and further our mission.
- Respect our time together by being focused, prepared and timely.
- Keep confidentiality when it is requested.
- Listen actively, address concerns directly with each other in a timely manner, and encourage others to do the same.
- Presume good faith in all our interactions, **acknowledging the importance of both intention and impact.**
- Conduct ourselves openly, show compassion, respect boundaries, and enjoy each other's good humor in times of agreement and disagreement.
- Publicly support one another's decisions and leadership by speaking with one voice at the end of our deliberations.
- Agree to be called back into covenant.

The board reviewed the board calendar for the upcoming board year, adding the first RE Interim Session to be held on October 1 and the Revolutionary Love anti-racism/oppression training to be held on October 26. Elias will look into setting up an online Google calendar for this.

Status: Completed

- Board of Trustees Annual Calendar 2019.xlsx

2.4. Learning for upcoming year

Potential ideas

Read and discuss:

Growing Up Absorbed: Religious Education among Unitarian Universalists by Richard Gilbert

Mistakes and Miracles by Nancy Palmer Jones and Karin Lin

Watch and discuss:

Unity Consultants videos on policy based governance

The board discussed possibilities for board learning in the upcoming board year, agreeing to read and discuss together the book Mistake and Miracles and the watch and to and discuss the policy based governance videos that are available online from Unity Consulting's presentation on the subject at a prior General Assembly. Link to videos: <https://www.uua.org/leadership/blog/lighting-leadership-chalice-carver-style-policy-based-governance> (click the playlist drop down box in the upper right corner of the video screen to access the other videos in the series).

Status: Completed

3. Connecting with our Moral Ownership

3.1. Recognition of Church Volunteers and Staff

Gay Phillips agreed to continue facilitating the thank you cards for folks who have made outstanding efforts on behalf of the church. Meg noted that special thanks are due Brian Moore, Sharon Moore, Shannon Posern and Bear Qolezcue for their work involving the construction and renovations.

Status: Completed

3.2. Moment with Meg

The Senior Minister discussed several ongoing day-to-day aspects of church life and updated the board that construction is complete with the exception of a few temporary fixtures that will be replaced when the permanent fixtures come in. She said that the church expects to receive the final certificate of occupancy soon.

The Senior Minister reported that she will be on vacation and study leave and out of town during the month of July.

Status: Completed

3.3. Paradox Players

This was discussed within the items noted above.

Status: Completed

4. Monitoring our Progress



4.1. Policy Compliance

Due to just having come out of the annual retreat, some of the board members present had not had the opportunity to thoroughly review the monitoring reports that had been submitted for the meeting. The members present agree to review them and, if necessary, they could be discussed at the net meeting if requested.

The Minister for Program Development provided an update on the progress that our contract bookkeeping has made with accounting and financial reporting for the church. The Treasurer requested that, if possible, a quarterly comparison of profit and loss year to date to the same period in the prior year be provided.

Status: Completed

- 2.8 Communication and Support of the Board rev 06-2019.pdf
 - 4.0 Board-Executive Relationship - June 2019.pdf
 - financialsmarch2019.pdf
 - Program Development Report May 2019.pdf
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4.2. Retreat feedback and discussion

- What was most useful?
- What do you wish we had covered in more detail?
- What was one ah-ha moment for you?
- What was one oh-no moment for you?

The members present discussed the recently completed retreat. In general, all felt that the retreat had been well-facilitated and had been excellent and quite useful.

Board members made the following suggestions for future retreats:

- Especially with new members coming on, have a more extensive (or even several) get to know each activities/ice breakers.
- Possibly provide more extensive policy-based governance training before the actual retreat.
- Schedule explicit break times for the Friday evening of the retreat.

The board took a few moments to engage in a getting to know one another exercise. Much hilarity and social bonding ensued.

Status: Completed

5. Adjourn

5.1. Action Items and fill roles for next meeting

Let's review the action items from this meeting and assign roles for:

- Readings
- Timekeeper
- Process Evaluator
- Snacks

Readings: Gay

Timekeeper: Nesan

Process Evaluator: Elias

Snacks: Sadie

Facilitator for Book Discussion: Leo



Order the Books for Discussion: Chris

Look into Setting up an Online Calendar: Elias

Status: Completed

5.2. Process Evaluation

Matt Kressin reviewed the process evaluation form and noted that he had recorded satisfactory performance for all items included in it.

Status: Completed

5.3. Extinguishing the Chalice and Closing Words

Status: Completed

Limitations Report 2.1 – Treatment of Congregants, Friends and Visitors

First UU Church of Austin
July 09, 2019

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

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

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

Interpretation:

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

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

Measures:

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

Rationale for the Measures:

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

Evidence of Compliance – The Data

I report compliance.

Only a bare minimum of staff and congregants have access to congregant giving and pledge information.

- Only three staff have full access to giving and pledge information, Chris Jimmerson, Minister for Program Development, our contract bookkeeper and Shannon Posern, Congregational Administrator because it is a part of their essential job functions.
- For canvass each year, staff does the data entry of pledge data.

- Pledges from new members are received by the Congregational Administrator, then entered in the database.
- Pledge cards, once received by the office, are stored under lock and key at the church.
- Pledge cards are destroyed after two years.
- Hard copies of automatic payment information are destroyed after we are sure the payments are processing properly. The automatic payment information is entered into the system by the Congregational Administrator or church members themselves into a secure, online system.
- For the capital campaign, we also limit access to pledge information to those with a need to know.

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

Interpretation:

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

Measures:

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

Rationale for the Measures:

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

Evidence of Compliance – The Data

I report compliance.

During the past few years, we have improved the safety, upkeep, access, and functionality of the facility, especially with the newly completed renovations.

We continue to provide electronic monitoring of the doors and motion sensors, through a security company while the building is closed.

In May 2011, our insurance company, Church Mutual, conducted a safety review of the facility. The inspector identified zero high priority issues (issues considered highly dangerous). He identified 17 priority issues (of concern, but not immediately dangerous), and we have resolved all of them.

The building is now set up with a new fire alarm and sprinkler system.

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

Interpretation:

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

The policies will include enforcement procedures.

Measures:

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

Rationale for the Measures:

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

Evidence of Compliance – The Data

I report compliance.

Our Safe Congregations Policy is part of the training of RE personnel. Our Disruptive Behavior Policy is thorough. The Board of Trustees has a procedure by which it deals with complaints about breeches of Board policy. We also have a breach of covenant policy and have a church-wide incident report included within the safety policy.

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

Interpretation:

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

Measures:

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

Rationale for the Measures:

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

Evidence of Compliance – The Data

I report compliance.

We wrote and posted a complaint/grievances policy and it is posted on an easily findable page on our website.

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

Interpretation:

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

Measures:

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

Rationale for the Measures:

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

Evidence of Compliance – The Data

I report compliance.

I report compliance. As mentioned above, we have a Serious Breach of Covenant Policy, which applies to members only, as well as a Disruptive Behavior Policy. Both are available on the church web site (see the links below).

Appendices: Our church safety policy, the complaint/conflict resolution (grievance) procedure, our disruptive behaviors policy and our covenant breaches policy are all available on the church website by clicking "Governance Documents" under the "Governance" pull down menu that appears at the top of each page on our website.

The direct link is: <http://austinuu.org/wp2013/governance/church-policy/>

Last Updated July 09, 2019

Monthly Program Development Report

First Unitarian Universalist Church of Austin

June 2019

White Allies/Anti-Racism Work

- In June, the allies group discussed how we might restructure the group and its activities to make it more accessible, worthwhile and enjoyable and increase attendance.
- We continued providing Racism Unlearning Circles in June.

Interfaith and Wider UU Work

- I worked with the national Allies for Racial Equity (ARE) leadership team on an on call basis during this year's General Assembly.

Capital Campaign

- Construction was completed in June, and we received our final Certificate of Occupancy from the City of Austin!
- Construction expenses still appear likely to come in under budget. Brian Moore, the architects and the construction management company are reviewing any final amounts we may owe.

Finances & Data

- See the separate financial statements for May. I will forward the June statements as soon as we have them (the due date for posting reports to MyCommittee falls before the financial reports are due from the bookkeeper this time).

Stewardship

- Stewardship held a very nice recognition luncheon for our legacy givers and continues to plan for the fall Celebration Sunday and campaign.

Facility & Hardware

- We have successfully gotten the large screens working on a wired basis and will also be installing a wireless system as a backup/alternative to it.

Staff

- We have experienced more changes in RE staffing; however, Kelly seems to be getting everything in place.

Membership

No new members joined in June.

Deactivated

Gordon Flack; deceased 6/8

Tina McGaughey; decease 6/7

Limitations Report 2.8 – Communication and Support of the Board

First UU Church of Austin
June 11, 2019

With respect to providing information and counsel to the Board, the Senior Minister shall not cause or allow the Board to be uninformed or unsupported in its work.

Accordingly, the Senior Minister shall not:

- 2.8.1 Fail to submit the monitoring data required by the Board in a timely, accurate, and understandable fashion, directly addressing provisions of the Board policies being monitored.

Interpretation:

Using the metrics agreed upon as the interpretations of the policies were approved, the Executive will gather and present that data to the Board seven days before the Board meeting at which that policy will be monitored. Both the metrics and the data gathered by those metrics will match the provisions in the agreed-upon interpretation of that policy, and they will be presented clearly.

Measures:

To be in compliance, the data will be provided seven days before the Board meeting, and the data will give the Board the information it needs to monitor each policy. The data will be understandable and accurate.

Rationale for the Measures:

These measures correspond directly to the concerns expressed in the limitation.

Evidence of Acceptable Progress – The Data

I report compliance.

We have presented information that we consider to be thorough, understandable, and accurate. We have posted the report at least 7 days in advance.

- 2.8.2 Fail to report in a timely manner an actual or anticipated non-compliance with any policy of the Board.

Interpretation:

Actual non-compliance with the Board's policies will be reported as the monitoring report for that policy is presented. If anticipated non-compliance will materially affect the budget (by 10 percent of total budget), or if anticipated non-compliance may result in significant loss of value in the church's reputation, or if anticipated non-compliance may

result in legal action of some sort, the Board will be notified with whatever speed the situation requires.

Measures:

1. Self-reporting by the executive.
2. Direct observation by the board of compliance.

Rationale for the Measures:

These measures are easy to track, inexpensive in time and other resources, and provide a high level of accuracy.

Evidence of Acceptable Progress – The Data

I report compliance.

We have reported to the board, in our monitoring reports, all instances of partial and non-compliance. We are unaware of any instances of partial or non-compliance of an emergency nature or that otherwise would have merited a special report outside of the monitoring report.

3. Fail to inform the Board in a timely manner of material external and internal changes, particularly changes in the assumptions upon which any Board policy has previously been established.

Interpretation:

The executive will share with the board, in a timely way, any information that impacts the assumptions inherent in board policy. This might include such things as the abolition of the FDIC (which would impact limitation 2.6.9), information that calls into doubt the UUA's Socially Responsible Investing guidelines (limitation 2.6.11), or that a series of town hall meetings with the congregation revealed that members have no interest in spiritual growth and feel hostility towards the word 'spiritual' (end #2).

Measures:

1. Self-reporting by the executive.
2. Direct observation by the board of compliance.

Rationale for the Measures:

These measures are easy to track, inexpensive in time and other resources, and provide a high level of accuracy.

Evidence of Acceptable Progress – The Data

I report compliance.

We are unaware of any information that impacts the assumptions inherent in board policy. The board created new ends and a new mission in 2018, and those have been interpreted. The congregation seems to be on board and excited about the direction in which the board is steering the church.

- 2.8.4 Fail to gather sufficient staff and external points of view, issues, and options as needed for fully informed Board decisions.

Interpretation:

Well-informed decision-making requires information from multiple sources. The Executive's reports to the board, whenever possible and appropriate, will draw on sources beyond the senior minister. This may include staff, moral owners, members, and third party professionals.

Measures:

1. Self-reporting by the executive.
2. Direct observation by the board of compliance.

Rationale for the Measures:

These measures are easy to track, inexpensive in time and other resources, and provide a high level of accuracy.

Evidence of Acceptable Progress – The Data

I report compliance.

We are unaware of any situation where the board lacked sufficient information to make fully informed decisions.

The senior minister meets with the minister for program development, the RE Coordinator, the RE Chaplain and the director of music weekly to gather their input, and they in turn meet with their staff. We hold monthly staff meetings to make sure both "big picture" and details are well covered. We have also hold numerous individual and small group meetings with church members and other stakeholders, as well as larger group sessions. This year the board held many "Town Hall" meetings as linkage with the congregation and got lots of information from those.

- 2.8.5 Fail to report to the Board behavior or conditions that are detrimental to the work relationship between Board and the Senior Minister.

Interpretation:

Harm to the Board's working relationship with the Senior minister would be anything that makes it difficult for them to discuss issues reasonably, anything that would cause one to hesitate to meet with the other, or create an impasse whereby hope of a collaborative relationship was diminished.

If there are other conditions harming the working relationship between the Senior Minister and the Board as a whole, such as health matters, resentments, unreasonable

expectations, inappropriate behavior, or conflicts of interest, they will first be dealt with according to the covenant of healthy relations. If that does not resolve the matter, the Senior Minister will speak about it to the Board.

Measures:

1. Self-reporting by the executive.
2. Direct observation by the board of compliance.

Rationale for the Measures:

These measures are easy to track, inexpensive in time and other resources, and provide a high level of accuracy.

Evidence of Acceptable Progress – The Data

I report compliance.

We are unaware of board behavior and conditions that are detrimental to the work relationship between the board and senior minister.

- 2.8.6 Fail to advise the Board if, in the Senior Minister's opinion, the Board is not in compliance with its own policies.

Interpretation:

If the Senior Minister sees that the Board is deciding matters in a manner that takes the congregation farther from its Ends rather than moving it closer, s/he will bring that to the Board's attention. If the Board is making decisions that are counter to the policies it has set for itself, the Senior Minister will bring that to the Board's attention in a timely manner and in an attitude of mutual respect.

Measures:

1. Self-reporting by the executive.
2. Direct observation by the board of compliance.

Rationale for the Measures:

These measures are easy to track, inexpensive in time and other resources, and provide a high level of accuracy.

Evidence of Acceptable Progress – The Data

I report compliance.

We are unaware of any instances wherein the board is not in compliance with its own policies.

- 2.8.7 Fail to recommend changes in Board policies, as the need becomes known to the Senior Minister.

Interpretation:

If it becomes clear to the Senior Minister that any Ends Policy does not, in fact, reflect the spirit and desire of the congregation, she will recommend to the Board that that policy will be modified. If there is an issue upon which the congregation clearly wishes to focus time and money, and that issue is not reflected in the Ends Policies, the Senior Minister will recommend that a policy be created in order to reflect the congregation's forward motion. In addition, if the Senior Minister believes that limitations policies do not reflect the Board's intent or the church's best interests, she will recommend edits, additions, or deletions to correct the situation.

Measures:

1. Self-reporting by the executive.
2. Direct observation by the board of compliance.

Rationale for the Measures:

These measures are easy to track, inexpensive in time and other resources, and provide a high level of accuracy.

Evidence of Acceptable Progress – The Data

I report compliance.

All of the ends have been updated after linkage with the congregation, and they reflect the spirit and desire of the congregation. The board has also been reviewing limitations policies in light of the new ends policies and with recommendations from the executive.

- 2.8.8 Deal with the Board in a way that favors or privileges certain Board members over others.

Interpretation:

The Senior Minister will not make alliances with individual trustees.

The Senior Minister may meet regularly with the President or other officers of the Board as regarding their particular roles.

Measures:

1. Self-reporting by the executive.
2. Direct observation by the board of compliance.

Rationale for the Measures:

These measures are easy to track, inexpensive in time and other resources, and provide a high level of accuracy.

Evidence of Acceptable Progress – The Data

I report compliance.

The senior minister has not made alliances with individual trustees.

- 2.8.9 Make public statements about the position of the Church, if the official position is not formally adopted.

Interpretation:

The Senior Minister may take any position as an individual, identifying him/herself as the Senior Minister at First UU Austin.

S/he may not say “The First UU Church takes such-and-such a stand, or believes such-and-such a thing” unless the congregation has gone through a procedure to affirm that stand.

The congregation or the Senior Minister may also publicize positions taken by the UUA. If the congregation wishes to take a stand as a congregation, a process will be developed as to how to do that.

Measures:

1. Self-reporting by the executive.
2. Direct observation by the board of compliance.

Rationale for the Measures:

These measures are easy to track, inexpensive in time and other resources, and provide a high level of accuracy.

Evidence of Acceptable Progress – The Data

I report compliance.

The senior minister has not made any public statements about the position of the church.

[Last updated June 2019.]

4. Board-Executive Relationship

The Board's official connection to church operations, achievements, and conduct is solely through delegated authority to the Senior Minister.

4.1 Unity of Control

Only decisions of the Board acting as a body are binding on the Senior Minister. Accordingly,

4.1.1. Decisions or instructions of individual Board members, officers, or committees are not binding on the Senior Minister except in rare instances when the Board has specifically authorized such exercise of authority.

4.1.2 In the case of Board members or committees requesting information or assistance without Board authorization, the Senior Minister can refuse such requests that require, in the Senior Minister's opinion, a material amount of staff time or funds, or are disruptive.

Interpretation:

Unless authorized by the board, individual board members do not have the authority to make decisions or provide instructions to the minister.

Unless authorized by the board, board members or committees do not have the authority to request information or assistance from the minister. As appropriate, the minister can refuse such requests.

Measures:

Self reporting - Review of Board Meeting minutes will determine whether or not the board has given authority to an individual board member or a committee to perform such activities.

Self-reporting by the board (i.e., we will report either compliance or non-compliance).

Within the board meeting, the minister should describe if any such activities that have happened.

Rationale for the Measures:

The board can report compliance or not within the board meeting.

The minutes of the board meeting will document any board decisions.
The board meeting is place where conflicts between the role of the board and the role of the minister should be expressed.

Monitoring Report (June 2019):

- FUUCA Board of Trustees reports compliance with 4.1 Unity of Control policy.
 - For the period 11/1/2017 – 6/1/2019, the board has received no reports of individual board members or board committees making decisions or providing instructions to the Senior Minister without authorization of the board acting as a body.

4.2 Accountability of the Senior Minister

The Senior Minister is the Board's only link to operational achievement and conduct, so that all authority and accountability of staff, as far as the Board is concerned, is considered the authority and accountability of the Senior Minister.

4.2.1. The Board shall refrain from giving instructions to persons who report directly or indirectly to the Senior Minister.

4.2.2. The Board shall refrain from evaluating, either formally or informally, any staff other than the Senior Minister.

4.2.3 The Board shall view the Senior Minister's performance as identical to organizational performance, so that accomplishment of the Ends and avoidance of policy-proscribed means will be viewed as successful Senior Minister performance.

Interpretation:

The minister has sole authority and accountability of the staff. The board cannot direct or evaluate the work of the staff.

The board evaluates performance of the minister based on the performance of the church in meeting the Ends and Policies.

Measures:

Self-reporting by the board (i.e., we will report either compliance or non-compliance).

Within the board meeting, the minister should describe if any such activities that have happened.

Rationale for the Measures:

The board can report compliance or not within the board meeting.

The board meeting is place where conflicts between the role of the board and the role of the minister should be expressed.

Monitoring Report (June 2019):

- FUUCA Board of Trustees reports compliance with 4.2 Accountability of the Senior Minister policy.
 - For the period 11/1/2017 – 06/1/2019, the Board has received no reports of the board giving instructions to persons who report directly or indirectly to the Senior Minister.
 - For the period 11/1/2017 – 06/1/2019, the Board has refrained from evaluating, either formally or informally, any staff other than the Senior Minister.
 - For the period 11/1/2017 – 6/1/2019, the Board has considered the Senior Minister’s performance as identical to organizational performance. The accomplishment of Ends and avoidance of policy-proscribed means have been viewed as successful Senior Minister performance.

4.3 Delegation to the Senior Minister

The Board shall delegate authority to the Senior Minister through written policies that prescribe the organizational Ends to be achieved and describe organizational situations and actions to be avoided, allowing the CEO to use any reasonable interpretation of these policies. Accordingly, the Board shall:

4.3.1 Develop policies instructing the Senior Minister to achieve specified results. These policies shall be developed systematically from the broadest, most general level to more defined levels, and shall be called Ends policies.

4.3.2 Develop policies that limit the latitude the Senior Minister may exercise in choosing the organizational means. These limiting policies shall describe those practices, activities, decisions, and circumstances that would be unacceptable to the Board even if they were to be effective. These policies shall be developed systematically from the broadest, most general level to more defined levels, and they shall be called Executive Limitations policies.

4.3.3 Authorize the Senior Minister to use any reasonable interpretation of the Board's Ends and Executive Limitations policies, to establish any further policies, make any decisions, take any actions, establish any practices, and develop any activities. Such decisions of the Senior Minister shall have full force and authority as if decided by the Board.

Interpretation:

The board develops policies to delegate authority to the minister – both Ends policies and Executive limitations policies. These are documented in the ‘First UU Austin Governing Policies’ document.

The minister develops the interpretations of these policies.

Measures:

Self reporting – The board meeting minutes document the development and changes to the policies as well as the development and changes to the interpretations.

Rationale for the Measures:

The policies have been developed and will be updated as necessary. The interpretations of these policies are reviewed in the board meetings.

Monitoring Report (June 2019):

- FUUCA Board of Trustees reports compliance with 4.3 Delegation to the Senior Minister policy.
 - For the period 11/1/2018 – 06/1/2019, the Board has delegated authority to the Senior Minister through written policies that prescribe the organization Ends to be achieved and described organizational situations and actions to be avoided. The Board has received written interpretations from the Senior Minister regarding the Board’s written Ends and engaged in dialogue with the Senior Minister to achieve mutual reasonable interpretations of the Ends.
 - The current Board of Trustees has utilized and monitored Executive Limitation policies developed by previous Boards that limit the latitude the Senior Minister may exercise in choosing the organization means to achieve the Church’s Ends. The limiting policies describe those practices, activities, decisions, and circumstances that would be unacceptable to the Board even if they were to be effective.
 - The Board of Trustees has authorized the Senior Minister to use any reasonable interpretation of the Board’s Ends and Executive Limitations policies, to establish any further polices, make any decisions, take any actions, establish any practices, and develop any activities not specifically proscribed the Executive Limitations policies. Based on the delegation of authority set out in this policy, such decisions of the Senior Minister have been considered to have the full force and authority as if decided by the Board.

4.4. Monitoring Senior Minister Performance

Regular and systematic monitoring of the Senior Minister’s job performance will be solely measured by accomplishment of Ends in accordance with Executive Limitations policies.

4.4.1 Monitoring determines the degree to which Board policies are being met.

4.4.2 The Board shall acquire monitoring data by one or more of the following methods:

By internal report, in which the Senior Minister discloses compliance information to the Board;

By external report, in which an external, disinterested third party selected by the Board assesses compliance with Ends and Executive Limitations;

By direct Board inspection, in which one or more Board members designated by the Board, or the Board as a whole, assess compliance with Board policy.

4.4.3 In every case, the standard for compliance shall be any reasonable interpretation by the Senior Minister of the policy being monitored.

4.4.4 All policies that instruct the Senior Minister will be monitored at a frequency and by a method chosen by the Board. The Board can monitor any policy at any time by any method, but will ordinarily depend on the attached schedule (Appendix A).

Interpretation:

The board regularly monitors the minister's job performance by determining how well the Ends and Policies are being met (as reflected in the interpretations of the policies).

Although policies may be monitored at any time, the regular schedule for monitoring of the policies is documented in the policies document.

Measures:

Self reporting - Verify that the board executes the monitoring as defined in the First UU Austin Governing Policies document. The monitoring will be documented in the board minutes.

Rationale for the Measures:

The policies are monitored by the board within the board meeting.

Monitoring Report (June 2019):

- FUUCA Board of Trustees reports compliance with 4.4 Monitoring Senior Minister Performance.
 - The Board has used monitoring of the policies to determine the degree to which Board policies are being met.
 - For the period 11/1/2017 – 06/1/2019 the Board has acquired monitoring data by internal report, in which the Senior Minister has disclosed compliance information to the Board and by direct inspection (Board committee conducted a survey of the congregation of achievement of Ends).
 - The Board has considered the standard of compliance for Executive Limitation and Ends polices to be any reasonable interpretation of the policy being monitored. During the course of the year, the Board and Senior Minister have continued to engage in thoughtful dialogue to confirm mutual understanding of reasonable interpretations of policies.
 - The Board continues to follow a regular schedule of monitoring all policies that instruct the Senior Minister. The Board is aware that while it is following a regular schedule of monitoring, it can at any time monitor any policy.

Financial Reports through May 2019

Balance Sheet: You will see some areas that I have highlighted. These are items that I need to clarify with the bookkeeper and/or that may need correction or an additional entry. They are relatively minor.

Budget Versus Actuals May 2019 YTD: This shows where we are year to date through the end of May compared to our budget. However, some notes I had sent our original bookkeeper apparently did not get handed off to whomever actually ended up entering in the budget into the accounting software after she had to leave due to illness. Thus, whoever ended up doing the budget entry into the accounting software took the yearly budget for most items and divided by twelve to get the monthly budget. This works for some revenue and expense items but not for others.

For instance, we know we will not get the Wake Now Our Vision money until sometime in the fall (and actually the UUA has not guaranteed that yet). Also, we know that rental revenue will go up in the fall because we are leasing to a school beginning in August. Camp UU revenue will mainly happen in July. Some expense items do not work out the same monthly also. For example, most months have two payrolls that get processed during the month, but two months end up having three payrolls just due to timing of our every other week pay periods.

Deleting and then redoing the budget entry into the accounting software at this point would be extremely time consuming and problematic at this point into the fiscal year, throwing our bookkeeper behind again. We would prefer she keep up to date on actual entries. Until our next fiscal year, we will keep making narrative notes for revenue and expense line items for which budgeting may not work out evenly over the twelve months.

There are also a few line items here that I am still working on with the bookkeeper. For instance, revenue from the forum looks very low, so we are investigating whether it is actually down that much or whether some forum revenue got entered into a different revenue line item.

As of the end of May, we had a net loss of just under \$25,000. This is slightly worrisome; however, that worry is offset some by the above revenue that we know will be going up.

Profit and Loss Year to Date through May 2019 versus the Same Period 2018: This is a report our Treasurer requested at the last board meeting so that we can see annual trends and how our net revenue or loss may vary across the months each year (i.e., we tend to show a loss through the summer months and then catch up some or all of it in the fall and especially in November/December). The take home from this report is that we are in a better place year to date through May this year than we were last year.

Profit and Loss Monthly January through May: This gives us a glance at restatements of prior months now that our bookkeeper has had a chance to catch up, and we have had a chance to work with her on some items that needed correcting.

First Unitarian Universalist Church of Austin
Balance Sheet
As of May 31, 2019

	Mar 2019	Apr 2019	May 2019
ASSETS			
Current Assets			
Bank Accounts			
1000 Cash & Investments		0.00	0.00
1100 Bank	0.00	0.00	0.00
1110 THCU Checking	190,235.15	233,814.56	207,166.63
1120 THCU Savings	384.65	384.65	384.65
1130 THCU Money Market	0.00	0.00	0.00
1140 THCU CDs	0.00	0.00	0.00
1150 UFCU Savings	5.00	5.00	5.00
1160 RBank Debt Service 676	56,707.41	56,714.87	56,722.10
1170 RBank Construction 668	53,816.65	201,240.89	107,565.52
Total 1100 Bank	\$ 301,148.86	\$ 492,159.97	\$ 371,843.90
1300 Annuity 2014 **No Activity**	0.00	0.00	0.00
1400 Petty Cash		0.00	0.00
1410 Religious Ed PC 1	200.00	200.00	200.00
Total 1400 Petty Cash	\$ 200.00	\$ 200.00	\$ 200.00
Total 1000 Cash & Investments	\$ 301,348.86	\$ 492,359.97	\$ 372,043.90
1072 Bill.com Money Out Clearing	70.00	41.06	70.00
1250 UU Common Endowment Accounts		0.00	0.00
1251 UUCEF Permanent Endowment Acct.	231,126.36	237,531.44	237,531.44
1252 UUCEF Mixed Investment Account	350,781.99	313,471.67	313,471.67
1253 UUCEF Murr Music Account	65,175.49	66,981.67	66,981.67
1254 UUCEF Education & Benevolence		212,471.33	212,471.33
Trust		212,471.33	212,471.33
Total 1250 UU Common Endowment		\$ 830,456.11	\$ 830,456.11
Accounts	\$ 647,083.84	\$ 830,456.11	\$ 830,456.11
Ask Payroll	0.00	0.00	0.00
Total Bank Accounts	\$ 948,502.70	\$ 1,322,857.14	\$ 1,202,570.01
Accounts Receivable			
11000 Accounts Receivable	0.00	0.00	-100.00
Total Accounts Receivable	\$ 0.00	\$ 0.00	-\$ 100.00
Other Current Assets			
12000 Undeposited Funds	0.00	0.00	0.00
12200 Temp. Holding for UUAGE Funds	0.00	0.00	0.00
12300 Deferred prior year donations	0.00	0.00	0.00
12400 Payment Reconciliation	23,261.64	23,224.19	22,388.14
12410 Cash/Checks	0.00	0.00	1,126.05
12420 VANCO - CC/Merchants	0.00	166.68	0.00
12430 VANCO - ACH	0.00	-41.68	0.00

	Mar 2019	Apr 2019	May 2019
12440 Modern	0.00	0.00	0.00
Total 12400 Payment Reconciliation	\$ 23,261.64	\$ 23,349.19	\$ 23,514.19
2120 Payroll Asset	2,106.75	693.89	493.89
Prepaid Expenses	8,001.00	7,112.00	6,223.00
Total Other Current Assets	\$ 33,369.39	\$ 31,155.08	\$ 30,231.08
Total Current Assets	\$ 981,872.09	\$ 1,354,012.22	\$ 1,232,701.09
Fixed Assets			
1500 Fixed Assets		0.00	0.00
1510 Building - at cost	672,232.75	672,232.75	672,232.75
1530 Land - Travis CAD '16 Value	3,772,325.00	3,772,325.00	3,772,325.00
1540 Furniture & Equipment	128,274.94	128,274.94	128,274.94
Total 1500 Fixed Assets	\$ 4,572,832.69	\$ 4,572,832.69	\$ 4,572,832.69
Total Fixed Assets	\$ 4,572,832.69	\$ 4,572,832.69	\$ 4,572,832.69
TOTAL ASSETS	\$ 5,554,704.78	\$ 5,926,844.91	\$ 5,805,533.78
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
20000 Accounts Payable	25,959.06	307,892.54	10,782.12
Total Accounts Payable	\$ 25,959.06	\$ 307,892.54	\$ 10,782.12
Credit Cards			
2010 Chase Visa 3081	1,847.85	2,793.74	5,447.50
Visa 0646 Cornell	0.00	0.00	0.00
Visa 0711 Barnhouse	0.00	76.78	76.78
Visa 1255 Young	0.00	0.00	0.00
Visa 1297 Posern	0.00	0.00	141.93
Visa 1836 Baldwin	0.00	0.00	0.00
Total Credit Cards	\$ 1,847.85	\$ 2,870.52	\$ 5,666.21
Other Current Liabilities			
2000 Liabilities	0.00	0.00	0.00
2110 Direct Deposit Liabilities	0.00	0.00	0.00
2200 Security Deposits	0.00	0.00	0.00
2400 Payroll Liabilities	0.00	0.00	0.00
2401 Fed W/H	0.00	0.00	0.00
2402 Social Security	0.00	0.00	0.00
2403 Medicare	0.00	0.00	0.00
2404 403(b) Pension	0.00	0.00	0.00
2405 Health Care Payable	0.00	0.00	0.00
2406 Dental Payable	0.00	0.00	0.00
2499 End of Year Payroll Liability	0.00	0.00	0.00
Total 2400 Payroll Liabilities	\$ 0.00	\$ 0.00	\$ 0.00
2500 Sales Tax Payable	0.00	0.00	0.00
Total 2000 Liabilities	\$ 0.00	\$ 0.00	\$ 0.00
2415 Accrued payroll	11,096.90	15,740.38	22,924.54

	Mar 2019	Apr 2019	May 2019
Sales Tax Agency Payable	0.00	0.00	0.00
Total Other Current Liabilities	\$ 11,096.90	\$ 15,740.38	\$ 22,924.54
Total Current Liabilities	\$ 38,903.81	\$ 326,503.44	\$ 39,372.87
Long-Term Liabilities			
2600 RBank Loan 400470000	845,138.56	990,491.99	1,108,937.95
Total Long-Term Liabilities	\$ 845,138.56	\$ 990,491.99	\$ 1,108,937.95
Total Liabilities	\$ 884,042.37	\$ 1,316,995.43	\$ 1,148,310.82
Equity			
3000 Opening Balance Equity	0.00	0.00	0.00
3001 Fixed Assets - Equity	4,572,325.00	4,572,325.00	4,572,325.00
3100 Restricted Funds		0.00	0.00
3200 Cong. Restricted Funds		0.00	0.00
3220 Permanent Endowment Fund	231,126.36	237,531.44	237,531.44
3240 Savings Fund	402,327.21	365,016.89	365,016.89
3260 Murr Music Fund	69,615.49	94,184.83	94,184.83
3280 Education & Benevolence Fund		212,471.33	212,471.33
Total 3200 Cong. Restricted Funds	\$ 703,069.06	\$ 909,204.49	\$ 909,204.49
3400 Temporarily Restricted Funds	750.00	750.00	750.00
3405 Long Range Fund	0.00	0.00	0.00
3410 Capital Campaign Fund	-562,335.95	-820,451.29	-780,205.70
3415 Paradox Players Fund	9,386.98	9,220.98	8,206.91
3420 Religious Education Fund	0.00	0.00	0.00
3421 Chalice Circles	608.08	608.08	608.08
3422 CampUU/Hogwarts Fund	4,900.00	4,900.00	5,150.00
3423 F.R.E.D.	396.10	396.10	396.10
3424 Junior High Fund	1,093.69	1,093.69	1,093.69
3426 Senior High Fund	10,612.59	10,612.59	10,612.59
3428 Adult RE Fund	0.97	0.97	0.97
3429 Children's RE Fund	230.76	230.76	230.76
3431 AntiracismMulticulturalism Fund	0.00	0.00	0.00
3432 Education and Benevolence Fund	0.00	0.00	0.00
Total 3420 Religious Education Fund	\$ 17,842.19	\$ 17,842.19	\$ 18,092.19
3440 Caring Fund	6,159.48	6,159.48	6,159.48
3450 Music Fund	0.00	-136.13	-286.13
3452 Children's Choir Fund	1,110.00	1,110.00	1,110.00
3456 Music Other Fund	1,095.43	1,095.43	1,095.43
Total 3450 Music Fund	\$ 2,205.43	\$ 2,069.30	\$ 1,919.30
3460 Bookstore Fund	1,219.71	1,219.71	1,219.71
3465 Denominational Affairs Fund	0.00	-100.00	-100.00
3470 Facility Fund	0.00	0.00	0.00
3472 Emergency & Maintenance Fund	0.00	0.00	0.00
3474 Green Sanctuary Fund	53.00	53.00	53.00
3478 Grounds Fund	728.48	728.48	728.48
Total 3470 Facility Fund	\$ 781.48	\$ 781.48	\$ 781.48

	Mar 2019	Apr 2019	May 2019
3480 Flowers Fund	-350.00	-350.00	-275.00
3490 Technology Fund		0.00	0.00
3492 Internet Ministries Fund	45.00	45.00	45.00
3494 Media Team Fund	-141.60	-141.60	-141.60
3496 IT Fund	0.00	0.00	0.00
Total 3490 Technology Fund	-\$ 96.60	-\$ 96.60	-\$ 96.60
3510 Ordination Fund	0.00	0.00	0.00
3515 Social Action Fund	869.60	869.60	845.15
3535 Yew Grove Fund	0.00	0.00	0.00
3550 Minister's Discretionary Fund	0.00	0.00	-452.11
3560 Worship Services Fund	0.00	0.00	0.00
3570 Living Our Mission Fund	97,389.91	96,796.91	87,353.91
3575 DoMCo Fund-Dir of Mbrship/Comm	0.00	0.00	0.00
3580 Justice Fund	12,383.44	12,383.44	12,383.44
3585 Art Mission	93.56	93.56	93.56
3590 Minister Sabbatical Fund	4,692.16	4,692.16	4,692.16
3607 Safe Refuge Fund	65.00	65.00	65.00
3608 Pledge Prepayments	0.00	0.00	0.00
3609 2018 Match Pledge	6,344.98	16,386.64	17,478.30
Total 3400 Temporarily Restricted Funds	-\$ 402,598.63	-\$ 651,667.44	-\$ 621,088.82
Total 3100 Restricted Funds	\$ 300,470.43	\$ 257,537.05	\$ 288,115.67
3900 Unrestricted Net Assets	-178,437.89	-178,437.89	-178,437.89
Net Income	-23,695.13	-41,574.68	-24,779.82
Total Equity	\$ 4,670,662.41	\$ 4,609,849.48	\$ 4,657,222.96
TOTAL LIABILITIES AND EQUITY	\$ 5,554,704.78	\$ 5,926,844.91	\$ 5,805,533.78

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First Unitarian Universalist Church of Austin

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BUDGET VS. ACTUALS: FY_2019 - FY19 P&L

January - May, 2019

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Income			
4000 Unrestricted Income			
4100 Contributions			
4110 Pledge	296,869.94	300,895.85	-4,025.91
4120 Sunday Plate	16,527.49	15,625.00	902.49
4190 Other Gifts	12,434.98	10,416.65	2,018.33
Total 4100 Contributions	325,832.41	326,937.50	-1,105.09
4200 Rental	17,036.86	30,687.50	-13,650.64
Total 4000 Unrestricted Income	342,869.27	357,625.00	-14,755.73
4900 Other Income			
4910 Interest and Dividends	301.80	1,000.00	-698.20
4920 Wake Now Our Vision		18,750.00	-18,750.00
4930 Paradox Players	5,475.30	4,479.15	996.15
4940 Special fundraiser - Auction	3,876.82		3,876.82
4950 Recurring Event		2,083.35	-2,083.35
4960 Special Plate	5,405.05	6,250.00	-844.95
4970 Hogwarts/Camp UU		2,500.00	-2,500.00
4980 Income from Committees			
4982 Forum	11.00	2,515.00	-2,504.00
4986 Other	50.00		50.00
Total 4980 Income from Committees	61.00	2,515.00	-2,454.00
Total 4900 Other Income	15,119.97	37,577.50	-22,457.53
Total Income	\$357,989.24	\$395,202.50	\$ -37,213.26
GROSS PROFIT	\$357,989.24	\$395,202.50	\$ -37,213.26
Expenses			
6000 Events and Min. Teams Expenses	6,809.91	7,416.69	-606.78
6100 Ministry Support	9,316.22	1,625.00	7,691.22
6200 Supplies & Materials	8,268.05	10,395.85	-2,127.80
6300 Repairs and Upkeep	33,382.51	26,664.52	6,717.99
6400 In house services	3,624.10	5,208.31	-1,584.21
6420 Communications, Data & Tech	12,721.59	6,612.50	6,109.09
6500 Fees, Dues, Training, Travel	7,269.68	10,237.90	-2,968.22
6600 Employee Expenses	296,265.09	286,708.31	9,556.78
6700 Charitable Contributions	11,775.00	14,827.90	-3,052.90
6800 Contract and Consulting	10,468.31	12,083.35	-1,615.04
6900 Banking Expenses and Fees	5,349.04	5,833.35	-484.31
7000 Faith Development Expenses		2,291.65	-2,291.65
7100 Ministry Teams	468.81	15,505.40	-15,036.59
Uncategorized Expense	50.75		50.75
Total Expenses	\$405,769.06	\$405,410.73	\$358.33
NET OPERATING INCOME	\$ -47,779.82	\$ -10,208.23	\$ -37,571.59

	TOTAL		33
	ACTUAL	BUDGET	OVER BUDGET
Other Income			
9980 Tfr. Mixed invest to Operations	23,000.00	9,583.35	13,416.65
9990 MURR Transfer		625.00	-625.00
Total Other Income	\$23,000.00	\$10,208.35	\$12,791.65
NET OTHER INCOME	\$23,000.00	\$10,208.35	\$12,791.65
NET INCOME	\$ -24,779.82	\$0.12	\$ -24,779.94

First Unitarian Universalist Church of Austin

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PROFIT AND LOSS

January - May, 2019

	TOTAL	
	JAN - MAY, 2019	JAN - MAY, 2018 (PY)
Income		
4000 Unrestricted Income		
4100 Contributions		
4110 Pledge	296,869.94	300,964.92
4120 Sunday Plate	16,527.49	9,146.72
4190 Other Gifts	12,434.98	1,277.39
4195 Contributions - Other		3,183.17
Total 4100 Contributions	325,832.41	314,572.20
4200 Rental	17,036.86	11,031.92
Total 4000 Unrestricted Income	342,869.27	325,604.12
4900 Other Income		3,215.97
4910 Interest and Dividends	301.80	1,085.54
4930 Paradox Players	5,475.30	
4940 Special fundraiser - Auction	3,876.82	
4950 Recurring Event		2,741.85
4960 Special Plate	5,405.05	6,459.36
4970 Hogwarts/Camp UU		3,850.00
4980 Income from Committees		51.13
4982 Forum	11.00	30.00
4986 Other	50.00	2,258.37
Total 4980 Income from Committees	61.00	2,339.50
Total 4900 Other Income	15,119.97	19,692.22
Total Income	\$357,989.24	\$345,296.34
GROSS PROFIT	\$357,989.24	\$345,296.34
Expenses		
6000 Events and Min. Teams Expenses	6,809.91	10,143.99
6100 Ministry Support	9,316.22	5,236.92
6200 Supplies & Materials	8,268.05	14,941.97
6300 Repairs and Upkeep	33,382.51	29,755.58
6400 In house services	3,624.10	4,272.45
6420 Communications, Data & Tech	12,721.59	8,259.06
6500 Fees, Dues, Training, Travel	7,269.68	6,377.41
6600 Employee Expenses	296,265.09	299,202.55
6700 Charitable Contributions	11,775.00	25,131.10
6800 Contract and Consulting	10,468.31	950.00
6900 Banking Expenses and Fees	5,349.04	5,032.93
7100 Ministry Teams	468.81	
9000 Miscellaneous Expenses		9,888.34
Uncategorized Expense	50.75	
Total Expenses	\$405,769.06	\$419,192.30
NET OPERATING INCOME	\$ -47,779.82	\$ -73,895.96

	TOTAL	
	JAN - MAY, 2019	JAN - MAY, 2018 (PY)
Other Income		
9980 Tfr. Mixed invest to Operations	23,000.00	23,000.00
Total Other Income	\$23,000.00	\$23,000.00
Other Expenses		
66900 Reconciliation Discrepancies		0.00
Total Other Expenses	\$0.00	\$0.00
NET OTHER INCOME	\$23,000.00	\$23,000.00
NET INCOME	\$ -24,779.82	\$ -50,895.96

First Unitarian Universalist Church of Austin

PROFIT AND LOSS

January - May, 2019

	JAN 2019	FEB 2019	MAR 2019	APR 2019	MAY 2019	TOTAL
Income						
4000 Unrestricted Income						\$0.00
4100 Contributions						\$0.00
4110 Pledge	67,374.66	55,357.83	59,982.67	62,419.83	51,734.95	\$296,869.94
4120 Sunday Plate	1,563.18	3,484.00	5,716.28	4,079.06	1,684.97	\$16,527.49
4190 Other Gifts	280.00	3,085.00	2,812.00	300.80	5,957.18	\$12,434.98
Total 4100 Contributions	69,217.84	61,926.83	68,510.95	66,799.69	59,377.10	\$325,832.41
4200 Rental	2,205.69	2,063.92	4,966.06	3,840.98	3,960.21	\$17,036.86
Total 4000 Unrestricted Income	71,423.53	63,990.75	73,477.01	70,640.67	63,337.31	\$342,869.27
4900 Other Income						
4900 Other Income						\$0.00
4910 Interest and Dividends	51.86	72.21	51.10	58.95	67.68	\$301.80
4930 Paradox Players	640.00			415.00	4,420.30	\$5,475.30
4940 Special fundraiser - Auction	0.00				3,876.82	\$3,876.82
4960 Special Plate	1,128.00	316.00	1,370.79	1,539.00	1,051.26	\$5,405.05
4980 Income from Committees						\$0.00
4982 Forum		11.00				\$11.00
4986 Other		50.00				\$50.00
Total 4980 Income from Committees		61.00				\$61.00
Total 4900 Other Income	1,819.86	449.21	1,421.89	2,012.95	9,416.06	\$15,119.97
Total Income	\$73,243.39	\$64,439.96	\$74,898.90	\$72,653.62	\$72,753.37	\$357,989.24
GROSS PROFIT	\$73,243.39	\$64,439.96	\$74,898.90	\$72,653.62	\$72,753.37	\$357,989.24
Expenses						
6000 Events and Min. Teams Expenses	2,013.43	1,493.61	1,868.90	3,622.68	-2,188.71	\$6,809.91
6100 Ministry Support	1,937.02	1,005.00	960.00	3,090.00	2,324.20	\$9,316.22
6200 Supplies & Materials	2,029.88	971.34	2,790.05	1,020.47	1,456.31	\$8,268.05
6300 Repairs and Upkeep	4,606.48	4,741.51	6,065.52	11,062.03	6,906.97	\$33,382.51
6400 In house services	1,324.44	1,132.75	1,126.05	1,160.91	-1,120.05	\$3,624.10
6420 Communications, Data & Tech	3,136.99	1,794.25	3,180.52	2,120.31	2,489.52	\$12,721.59
6500 Fees, Dues, Training, Travel	87.76	213.57	802.46	5,693.39	472.50	\$7,269.68
6600 Employee Expenses	66,095.15	54,324.48	54,565.39	66,877.04	54,403.03	\$296,265.09

	JAN 2019	FEB 2019	MAR 2019	APR 2019	MAY 2019	³⁷ TOTAL
6700 Charitable Contributions			0.00	11,260.00	515.00	\$11,775.00
6800 Contract and Consulting	1,892.51	2,015.00	1,870.00	2,320.80	2,370.00	\$10,468.31
6900 Banking Expenses and Fees	3,481.34	4,337.71	4,039.40	5,305.54	-11,814.95	\$5,349.04
7100 Ministry Teams		293.27	81.60		93.94	\$468.81
Uncategorized Expense					50.75	\$50.75
Total Expenses	\$86,605.00	\$72,322.49	\$77,349.89	\$113,533.17	\$55,958.51	\$405,769.06
NET OPERATING INCOME	\$ -13,361.61	\$ -7,882.53	\$ -2,450.99	\$ -40,879.55	\$16,794.86	\$ -47,779.82
Other Income						
9980 Tfr. Mixed invest to Operations				23,000.00		\$23,000.00
Total Other Income	\$0.00	\$0.00	\$0.00	\$23,000.00	\$0.00	\$23,000.00
NET OTHER INCOME	\$0.00	\$0.00	\$0.00	\$23,000.00	\$0.00	\$23,000.00
NET INCOME	\$ -13,361.61	\$ -7,882.53	\$ -2,450.99	\$ -17,879.55	\$16,794.86	\$ -24,779.82

March 2019 Financial Reports

The attached financial reports through March show that we basically broke even in March; however, for all three months of the year, we have experienced an operating loss. This is due to several factors. One of the larger ones is that we have at least \$50,000 in expected revenue from the Wake Now Our Vision Campaign but the U.U.A. cannot yet tell us when we will receive it. Also, our annual transfer from savings into operating income of \$23,000 will not occur until later in the year.

I anticipate that we may also see a loss in April, as it was a high employee expense month, and we had some building maintenance come up that involved repairs to areas that could not be charged to the capital campaign. This should level out over time.

The bookkeeper is correcting the way in which a prior bookkeeper entered budget information into the software, so she cannot produce comparison to budget statements yet but should be able to soon.

I am still working with the bookkeeper on correcting a few minor items on the balance sheet.

First Unitarian Universalist Church of Austin
Balance Sheet
As of March 31, 2019

	Jan 2019	Feb 2019	Mar 2019
ASSETS			
Current Assets			
Bank Accounts			
1000 Cash & Investments		0.00	0.00
1100 Bank	0.00	0.00	0.00
1110 THCU Checking	252,175.94	189,999.30	190,127.15
1120 THCU Savings	384.65	384.65	384.65
1130 THCU Money Market	0.00	0.00	0.00
1140 THCU CDs	0.00	0.00	0.00
1150 UFCU Savings	5.00	5.00	5.00
1160 RBank Debt Service 676	56,694.13	56,700.65	56,707.41
1170 RBank Construction 668	27,306.45	54,009.33	53,816.65
Total 1100 Bank	\$ 336,566.17	\$ 301,098.93	\$ 301,040.86
1300 Annuity 2014 **No Activity**	0.00	0.00	0.00
1400 Petty Cash		0.00	0.00
1410 Religious Ed PC 1	200.00	200.00	200.00
Total 1400 Petty Cash	\$ 200.00	\$ 200.00	\$ 200.00
Total 1000 Cash & Investments	\$ 336,766.17	\$ 301,298.93	\$ 301,240.86
1072 Bill.com Money Out Clearing	0.00	0.00	70.00
1250 UU Common Endowment Accounts		0.00	0.00
1251 UUCEF Permanent Endowment Acct.	224,623.91	229,558.39	231,126.36
1252 UUCEF Mixed Investment Account	318,639.33	348,402.28	350,781.99
1253 UUCEF Murr Music Account	63,341.86	64,733.34	65,175.49
Total 1250 UU Common Endowment Accounts	\$ 606,605.10	\$ 642,694.01	\$ 647,083.84
Ask		0.00	108.00
Ask Payroll	0.00	0.00	0.00
Total Bank Accounts	\$ 943,371.27	\$ 943,992.94	\$ 948,502.70
Accounts Receivable			
11000 Accounts Receivable	0.00	0.00	0.00
Total Accounts Receivable	\$ 0.00	\$ 0.00	\$ 0.00
Other Current Assets			
12000 Undeposited Funds	0.00	0.00	0.00
12200 Temp. Holding for UUACE Funds	0.00	0.00	0.00
12300 Deferred prior year donations	0.00	0.00	0.00
12400 Payment Reconciliation	-659.31	-659.31	-436.52
12410 Cash/Checks	0.00	0.00	0.00
12420 VANCO - CC/Merchants	0.00	0.00	0.00
12430 VANCO - ACH	458.34	458.34	0.00
12440 Modern	475.00	0.00	0.00

Total 12400 Payment Reconciliation	\$ 274.03	-\$ 200.97	-\$ 436.52
2120 Payroll Asset	4,932.55	3,619.65	2,106.75
Prepaid Expenses	9,779.00	8,890.00	8,001.00
Total Other Current Assets	\$ 14,985.58	\$ 12,308.68	\$ 9,671.23
Total Current Assets	\$ 958,356.85	\$ 956,301.62	\$ 958,173.93
Fixed Assets			
1500 Fixed Assets		0.00	0.00
1510 Building - at cost	672,232.75	672,232.75	672,232.75
1530 Land - Travis CAD '16 Value	3,772,325.00	3,772,325.00	3,772,325.00
1540 Furniture & Equipment	127,767.25	127,767.25	128,274.94
Total 1500 Fixed Assets	\$4,572,325.00	\$4,572,325.00	\$ 4,572,832.69
Total Fixed Assets	\$4,572,325.00	\$4,572,325.00	\$ 4,572,832.69
TOTAL ASSETS	\$5,530,681.85	\$5,528,626.62	\$ 5,531,006.62
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
20000 Accounts Payable	19,296.26	12,210.21	25,959.06
Total Accounts Payable	\$ 19,296.26	\$ 12,210.21	\$ 25,959.06
Credit Cards			
2010 Chase Visa 3081	918.18	934.00	1,847.85
Visa 0646 Cornell	0.00	0.00	0.00
Visa 0711 Barnhouse	0.00	0.00	0.00
Visa 1255 Young	0.00	0.00	0.00
Visa 1297 Posern	0.00	0.00	0.00
Visa 1836 Baldwin	0.00	0.00	0.00
Total Credit Cards	\$ 918.18	\$ 934.00	\$ 1,847.85
Other Current Liabilities			
2000 Liabilities	0.00	0.00	0.00
2110 Direct Deposit Liabilities	17,675.80	16,900.22	0.00
2200 Security Deposits	0.00	0.00	0.00
2400 Payroll Liabilities	3,645.41	3,487.97	0.00
2401 Fed W/H	0.00	0.00	0.00
2402 Social Security	0.00	0.00	0.00
2403 Medicare	0.00	0.00	0.00
2404 403(b) Pension	0.00	0.00	0.00
2405 Health Care Payable	0.00	0.00	0.00
2406 Dental Payable	0.00	0.00	0.00
2499 End of Year Payroll Liability	0.00	0.00	0.00
Total 2400 Payroll Liabilities	\$ 3,645.41	\$ 3,487.97	\$ 0.00
2500 Sales Tax Payable	0.00	0.00	0.00
Total 2000 Liabilities	\$ 21,321.21	\$ 20,388.19	\$ 0.00
2415 Accrued payroll	9,667.89	8,679.82	11,096.90
Sales Tax Agency Payable	0.00	0.00	0.00
Total Other Current Liabilities	\$ 30,989.10	\$ 29,068.01	\$ 11,096.90

Total Current Liabilities	\$ 51,203.54	\$ 42,212.22	\$ 38,903.81
Long-Term Liabilities			
2600 RBank Loan 400470000	696,832.95	845,138.56	845,138.56
Total Long-Term Liabilities	\$ 696,832.95	\$ 845,138.56	\$ 845,138.56
Total Liabilities	\$ 748,036.49	\$ 887,350.78	\$ 884,042.37
Equity			
3000 Opening Balance Equity	0.00	0.00	0.00
3001 Fixed Assets - Equity	4,572,325.00	4,572,325.00	4,572,325.00
3100 Restricted Funds		0.00	0.00
3200 Cong. Restricted Funds		0.00	0.00
3220 Permanent Endowment Fund	224,623.91	229,558.39	231,126.36
3240 Savings Fund	370,184.55	399,947.50	402,327.21
3260 Murr Music Fund	67,781.86	69,173.34	69,615.49
Total 3200 Cong. Restricted Funds	\$ 662,590.32	\$ 698,679.23	\$ 703,069.06
3400 Temporarily Restricted Funds	750.00	750.00	750.00
3405 Long Range Fund	0.00	0.00	0.00
3410 Capital Campaign Fund	-410,946.21	-577,314.73	-575,724.95
3415 Paradox Players Fund	9,386.98	9,386.98	9,386.98
3420 Religious Education Fund	0.00	0.00	0.00
3421 Chalice Circles	608.08	608.08	608.08
3422 CampUU/Hogwarts Fund	0.00	1,700.00	4,300.00
3423 F.R.E.D.	396.10	396.10	396.10
3424 Junior High Fund	1,093.69	1,093.69	1,093.69
3426 Senior High Fund	10,612.59	10,612.59	10,612.59
3428 Adult RE Fund	0.97	0.97	0.97
3429 Children's RE Fund	282.13	282.13	230.76
3431 AntiracismMulticulturalism Fund	0.00	0.00	0.00
3432 Education and Benevolence Fund	0.00	0.00	0.00
Total 3420 Religious Education Fund	\$ 12,993.56	\$ 14,693.56	\$ 17,242.19
3440 Caring Fund	6,659.48	6,159.48	6,159.48
3450 Music Fund	0.00	0.00	0.00
3452 Children's Choir Fund	1,110.00	1,110.00	1,110.00
3456 Music Other Fund	1,095.43	1,095.43	1,095.43
Total 3450 Music Fund	\$ 2,205.43	\$ 2,205.43	\$ 2,205.43
3460 Bookstore Fund	1,219.71	1,219.71	1,219.71
3465 Denominational Affairs Fund	0.00	0.00	0.00
3470 Facility Fund	0.00	0.00	0.00
3472 Emergency & Maintenance Fund	0.00	0.00	0.00
3474 Green Sanctuary Fund	53.00	53.00	53.00
3478 Grounds Fund	728.48	728.48	728.48
Total 3470 Facility Fund	\$ 781.48	\$ 781.48	\$ 781.48
3480 Flowers Fund	-300.00	-350.00	-350.00
3490 Technology Fund		0.00	0.00
3492 Internet Ministries Fund	45.00	45.00	45.00
3494 Media Team Fund	15.28	-141.60	-141.60

3496 IT Fund	0.00	0.00	0.00
Total 3490 Technology Fund	\$ 60.28	-\$ 96.60	-\$ 96.60
3510 Ordination Fund	0.00	0.00	0.00
3515 Social Action Fund	369.60	369.60	369.60
3535 Yew Grove Fund	0.00	0.00	0.00
3550 Minister's Discretionary Fund	0.00	0.00	0.00
3560 Worship Services Fund	0.00	0.00	0.00
3570 Living Our Mission Fund	99,073.41	98,520.41	97,927.41
3575 DoMCo Fund-Dir of Mbrship/Comm	0.00	0.00	0.00
3580 Justice Fund	12,383.44	12,383.44	12,383.44
3585 Art Mission	93.56	93.56	93.56
3590 Minister Sabbatical Fund	4,692.16	4,692.16	4,692.16
3607 Safe Refuge Fund	65.00	65.00	65.00
3608 Pledge Prepayments	0.00	0.00	0.00
3609 2018 Match Pledge	41.66	5,103.32	5,344.98
Total 3400 Temporarily Restricted Funds	-\$ 260,470.46	-\$ 421,337.20	-\$ 417,550.13
Total 3100 Restricted Funds	\$ 402,119.86	\$ 277,342.03	\$ 285,518.93
3900 Unrestricted Net Assets	-178,437.89	-178,437.89	-178,437.89
Net Income	-13,361.61	-29,953.30	-32,441.79
Total Equity	\$4,782,645.36	\$4,641,275.84	\$ 4,646,964.25
TOTAL LIABILITIES AND EQUITY	\$5,530,681.85	\$5,528,626.62	\$ 5,531,006.62

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First Unitarian Universalist Church of Austin

Profit and Loss

March 2019

	Total
Income	
4000 Unrestricted Income	
4100 Contributions	
4110 Pledge	59,982.67
4120 Sunday Plate	5,716.28
4190 Other Gifts	4,682.79
Total 4100 Contributions	\$ 70,381.74
4200 Rental	4,966.06
Total 4000 Unrestricted Income	\$ 75,347.80
4900 Other Income	
4910 Interest and Dividends	51.10
Total 4900 Other Income	\$ 51.10
Total Income	\$ 75,398.90
Gross Income	\$ 75,398.90
Total 6000 Events and Min. Teams Expenses	\$ 1,868.90
Total 6100 Ministry Support	\$ 960.00
Total 6200 Supplies & Materials	\$ 2,790.05
Total 6300 Repairs and Upkeep	\$ 6,065.52
Total 6400 In house services	\$ 1,126.05
Total 6500 Fees, Dues, Training, Travel	\$ 802.46
Total 6600 Employee Expenses	\$ 54,049.13
Total 6700 Charitable Contributions	\$ 0.00
Total 6800 Contract and Consulting	\$ 2,407.50
Total 6900 Banking Expenses and Fees	\$ 4,039.40
Total 7100 Ministry Teams	\$ 81.60
Total Expenses	\$ 77,887.39
Net Operating Income	-\$ 2,488.49
Net Income	-\$ 2,488.49

First Unitarian Universalist Church of Austin Profit and Loss by Month

January - March, 2019

	Jan 2019	Feb 2019	Mar 2019	Total
Income				
4000 Unrestricted Income				0.00
4100 Contributions				0.00
4110 Pledge	67,454.66	49,174.67	59,982.67	176,612.00
4120 Sunday Plate	1,458.18	3,885.00	5,716.28	11,059.46
4190 Other Gifts	2,258.08	3,085.00	4,682.79	10,025.87
Total 4100 Contributions	\$ 71,170.92	\$ 56,144.67	\$ 70,381.74	\$ 197,697.33
4200 Rental	2,020.61	2,063.92	4,966.06	9,050.59
Total 4000 Unrestricted Income	\$ 73,191.53	\$ 58,208.59	\$ 75,347.80	\$ 206,747.92
4900 Other Income				0.00
4910 Interest and Dividends	51.86	72.21	51.10	175.17
4940 Special fundraiser - Auction	0.00			0.00
4980 Income from Committees				0.00
4982 Forum		11.00		11.00
4986 Other		50.00		50.00
Total 4980 Income from Committees	\$ 0.00	\$ 61.00	\$ 0.00	\$ 61.00
Total 4900 Other Income	\$ 51.86	\$ 133.21	\$ 51.10	\$ 236.17
Total Income	\$ 73,243.39	\$ 58,341.80	\$ 75,398.90	\$ 206,984.09
Gross Income	\$ 73,243.39	\$ 58,341.80	\$ 75,398.90	\$ 206,984.09
Expenses				
Total 6000 Events and Min. Teams Expenses	\$ 2,013.43	\$ 1,493.61	\$ 1,868.90	\$ 5,375.94
Total 6100 Ministry Support	\$ 1,937.02	\$ 1,005.00	\$ 960.00	\$ 3,902.02
Total 6200 Supplies & Materials	\$ 2,029.88	\$ 971.34	\$ 2,790.05	\$ 5,791.27
Total 6300 Repairs and Upkeep	\$ 4,606.48	\$ 7,352.51	\$ 6,065.52	\$ 18,024.51
Total 6400 In house services	\$ 1,324.44	\$ 1,132.75	\$ 1,126.05	\$ 3,583.24
Total 6420 Communications, Data & Tech	\$ 3,136.99	\$ 1,794.25	\$ 3,180.52	\$ 8,111.76

Total 6500 Fees, Dues, Training, Travel	\$ 87.76	\$ 213.57	\$ 802.46	\$ 1,103.79
Total 6600 Employee Expenses	\$ 65,465.36	\$ 53,804.83	\$ 54,049.13	\$ 173,319.32
Total 6700 Charitable Contributions	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total 6800 Contract and Consulting	\$ 1,892.51	\$ 2,015.00	\$ 2,407.50	\$ 6,315.01
Total 6900 Banking Expenses and Fees	\$ 3,481.34	\$ 4,337.71	\$ 4,039.40	\$ 11,858.45
Total Expenses	\$ 86,605.00	\$ 74,933.49	\$ 77,887.39	\$ 239,425.88
Net Operating Income	-\$ 13,361.61	-\$ 16,591.69	-\$ 2,488.49	-\$ 32,441.79
Net Income	-\$ 13,361.61	-\$ 16,591.69	-\$ 2,488.49	-\$ 32,441.79

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