

MEETING AGENDA - FUUCA Board of Trustees

Meeting

Meeting Date	Tuesday, January 21, 2020
Start Time	6:30 PM
End Time	8:30 PM (EST)
Location	FUUCA
Purpose	Regular scheduled meeting

RSVP

Accepted:	Leena Batra, Matthew Kressin, Nesan Lawrence, Gay Phillips, Elias Ponvert
No response:	Meg Barnhouse, Leo Collas, Erin Gaines, Chris Jimmerson, Sadie Lambert, Sarah Matt, Tomas Medina, Shannon Posern, Kelly Raley

Meeting documents

- Program Development Report Dec 2019.pdf Page 27
- 2.6 Asset Protection rev -2020.pdf Pages 7-17
- Minutes-2019-12-17-v1.pdf 3-6
- 11-2020fiscalreports.pdf 18-26
- Report.pdf 28-31

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 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: Meg

Process Evaluator: Elias

1.4. Approve Agenda and Consent Agenda Tomas Medina / 2 min.

2. Connecting with our Moral Ownership

2.1. Visitor's Forum Tomas Medina / 10 min.

2.2. Recognition of Church Volunteers and Staff Gay Phillips / 2 min.

2.3. Moment with Meg Meg Barnhouse / 10 min.

3. Monitoring our Progress

3.1. Policy Committee / 10 min.

3.2. Monitoring Committee / 10 min.

3.3. Linkage Committee / 10 min.

4. Learning & Creating the Future

4.1. Mistakes and Miracles discussion Sarah Matt / 20 min.

4.2. Mid year check in Tomas Medina / 20 min.

We are at about the midway point of the board year. What are your thoughts on how we are doing so far?

5. Adjourn

5.1. Action Items Tomas Medina / 5 min.

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.

MEETING MINUTES - FUUCA Board of Trustees

Meeting

Date	Tuesday, December 17, 2019
Started	6:30 PM
Ended	8:30 PM (EST)
Location	FUUCA
Purpose	Regular scheduled meeting
Chaired by	Tomas Medina
Recorder	Kelly Raley

Attendance

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

Meeting documents

- Program Development Report Nov 2019.pdf
- October2019financialreports.pdf
- Interpretation 1.4.3.pdf
- Policy committee update - December 2019.pdf
- Data_All_191216.pdf
- First UU Church of Austin 2019 Congregational Survey.xlsx
- Minutes-2019-11-19-v1.pdf

Minutes

1. Coming Back into Covenant

1.1. Chalice Lighting and Opening Words

Leena started us off with a reading by Rumi.

Status: Completed

1.2. Reading of Board Covenant

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

- Treat our time together and 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.

Those present took turns reading the board covenant.

Status: Completed

1.3. Confirm Timekeeper and Process Evaluator

Timekeeper: Matt

Process Evaluator: Eli

Erin was time keeper

Elias was process evaluator

Status: Completed

1.4. Approve Agenda and Consent Agenda

Gay motioned to approve the minutes and pass the consent agenda. The motion passed unanimously.

Status: Completed

2. Connecting with our Moral Ownership

2.1. Visitor's Forum

No visitors.

Status: Completed

2.2. Recognition of Church Volunteers and Staff

The board discussed various good works being done by different people within the church and identified at least one to thank.

Status: Completed

2.3. Moment with Meg

Meg told us that congregational meeting went well where congregants raised good questions and held a good attitude.

The ministerial team is continuing to develop the RE program as a team effort.

Our interim work will begin in earnest January 10-11. **Plan to participate.**

Owl is going well and there are many active Chalice circles.

Status: Completed

3. Monitoring our Progress

3.1. Policy Committee

Elias reported on the committee's work to develop a policy on how the **church** (not just the ministers) might take a position of record. The idea is to amend the bylaws to have a process. After a proposal is developed, it will be presented to the congregation for a vote.

Our current bylaws state that the executive should not take a public position on behalf of the church unless it is formally adopted by the congregation, but we don't have a process for the congregation to formally adopt a policy. This is what we are developing.

We discussed the proposed plan (see agenda documents).

We noted that at our meeting in November we voted to add the church's name to a list of churches supporting reproductive justice. Some (many?) present thought that the proposed policy might be a better approach.

This policy is specifically for taking a public position on a moral or social concern. It is not about what organizations to join or support.

The current text may mix "means" and "end" and we want to reduce the likelihood that the new policy conflicts with the logic of policy based governance

The policy committee will bring a revised version to the January meeting, after a discussion with the ministers.

Status: Completed

3.2. Monitoring Committee

The congregational survey is complete and we have early results (see meeting documents). *The monitoring team will do a deeper dive into the data and prepare a report.*

Leo noted that some people have requested that the church *make the results public.*

Tomas has received through email comments on the survey which *he will forward to the committee.*

Status: Completed

3.3. Linkage Committee

The committee is preparing for the congregations discussion about the possible adoption of an 8th principal. They will start the discussion on January 19th. Chris will lead service that day and people will have time during the service to start filling out a comment card to respond to prompts. There will also be materials available to explain why, why now, and what our process is.

The committee is developing prompting questions. The responses could be used anonymously in future workshops.

Prompting questions:

Prompting questions for community

1. As you continue to ponder the heart of this nationwide call for deeper systemic change, what do you want FUUCA's commitments to be?
2. How will the 8th Principle change your life?
3. How will this affect our church?
4. How does this affect your spiritual practice?
5. Feel free to add your own thoughts

Status: Completed

4. Learning & Creating the Future

4.1. Mistakes and Miracles

Status: Deferred until 1/21/2020

4.2. Housing allowance for Rev. Meg and Rev Chris

Proposed motions

Gay proposed a motion that \$30,000 of each minister's salary is designated as housing allowance.

The motion passed unanimously.

Status: Completed

5. Adjourn

5.1. Action Items

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

- Readings
- Timekeeper
- Process Evaluator
- Snacks

Monitoring: should prepare a report from survey

Policy: meet with ministers and revise proposal.

Linkage: continue to prepare for January 19 event.

Roles

Gay: readings

Timekeeper: Meg

Process Evaluator: Elias

Snacks: Erin

Status: Completed

5.2. Process Evaluation

Elias determined that the committee was more than satisfactory on all accounts.

A+ snacks!

Status: Completed

5.3. Extinguishing the Chalice and Closing Words

Status: Completed

Limitations Interpretation 2.6 – Asset Protection

First UU Church of Austin

January 10, 2020

The Senior Minister shall not cause or allow Church assets to be unprotected, inadequately maintained, or unnecessarily risked.

Interpretation:

The Senior Minister has primary responsibility for the safety of church assets. Those assets must receive adequate protection. Although we cannot eliminate risk completely, the assets shall not be exposed to undue risk.

Measures (Indicators of Compliance):

Specific measures of this appear in the interpretations that follow.

Rationale:

This particular limitation serves as an umbrella for those that follow, which provide additional specificity. Any measures of this one, independent of the others, would prove redundant.

Evidence of Compliance – The Data

Specific data appear in the interpretations that follow.

Accordingly, The Senior Minister Shall not:

2.6.1 Fail to insure against theft and casualty losses and against liability losses to Board members, staff, and the organization.

Interpretation:

We shall carry adequate insurance in order to protect the organization, board, and staff against both casualty losses and liability losses.

We understand “casualty loss” to mean a sudden, out of the ordinary loss such as a flood or fire. We will carry sufficient insurance coverage to cover full replacement cost.

We understand “liability loss” to mean legal responsibility for injury or harm to a third party or a third party’s belongings.

Measures (Indicators of Compliance):

Documentation that we hold an insurance policy that covers such losses.

Rationale:

This limitation deals with holding insurance. The only possible measure is whether or not we

have such insurance.

Evidence of Compliance – The Data

I report compliance.

Church Mutual, our insurance company, has a strong track record among churches (it covers more churches than any other insurer) and we have certainly been satisfied with our experience over the previous years. Other churches speak almost unanimously of having a positive experience with this carrier.

Just to be careful, however, we rebid our liability insurance in April 2013 and the alternate bid came in at double the price. We decided to stick with Church Mutual.

In January 2020, we renewed our property and liability insurance policy with Church Mutual, including our Directors and Officers coverage (the part that protects the board for claims made against trustees personally). Our liability policy covers up to \$1,000,000 per incident up to an aggregate of \$3,000,000.

Our liability policy does not cover flood damage, however. The church added flood insurance through Farmers in April 2013. It covers \$100,000 on the building and \$50,000 on its contents. We have continued to renew this policy each year, so it remains in effect.

2.6.2 Fail to seek professional, independent financial advice to guide investment decisions.

Interpretation:

We have professional, third-party advice regarding church investments through holding our funds in the UUA Common Endowment, which is professionally managed.

The UUA charges the costs of their professional advice to our investment funds (divided among them according to their size). We anticipate that those costs will amount to about 1% of the value of our invested funds based upon figures from the UUA common endowment.

Measures (Indicators of Compliance):

The professional expertise for the UUA Common Endowment is documented on their website.

Rationale:

The UUA Common Endowment is much better able to secure such advice and manage funds than we could be.

Evidence of Compliance – The Data

I report compliance.

We hold our investments funds in the UUA Common endowment where they are being professionally managed.

2.6.3 Fail to operate based on a clearly articulated investment plan, that may include mutual funds or Exchange Traded Funds (ETF), but that shall not include individual securities.

Interpretation:

The UUA Common Endowment is in compliance with this policy in that it uses a well-documented investment plan and avoids the types of funds excluded by this policy.

Measures (Indicators of Compliance):

A copy of the written investment plan and of the investment portfolio for the UUA Common Endowment is available at <http://uucef.org>.

Rationale:

Again, the UUA common endowment has greater resources and expertise than do we to ensure compliance with this policy.

Evidence of Compliance – The Data

I report compliance.

Our funds are invested in the UUA Common Endowment and are being managed in compliance with the investment plan at the link above.

2.6.4 Allow un-bonded personnel access to material amounts of funds.

Interpretation:

Any staff with regular access to a material amount of funds shall be bonded.

For the purpose of this limitation, a material amount is \$500 cash.

Measures (Indicators of Compliance):

A list of staff with regular access to a material amount of funds and a copy of the insurance policy that bonds them will serve as indicators.

Rationale:

The list plus the documentation of coverage confirm compliance.

Evidence of Compliance – The Data

I report compliance.

Our Church Mutual insurance policy includes a blanket bond (form A309), which covers all employees.

The only employees who have regular access to a material amount of cash are Chris Jimmerson and Shannon Posern. We are dealing with less and less cash as time goes by and we encourage church members to use electronic payment systems. (Our bookkeeping is now contracted offsite, so the person entering the data does not have access to cash or checks that come in for deposits. [see appendix 1].)

By contracting for our bookkeeping we also gain oversight and review of monthly reconciliations and reports by a CPA.

2.6.5 Allow facilities, premises, and equipment to be subject to improper wear and tear or insufficient maintenance.

Interpretation:

We shall not allow the facility, grounds, or equipment to be used in ways that create unusual or undue wear and tear. We shall maintain the facility, grounds, and equipment in good, working order.

Measures (Indicators of Compliance):

1. Progress on resolving deferred maintenance and upkeep issues; prompt attention to new ones as they occur.
2. Regular safety inspection by our insurance company.

Rationale:

These measures will bring to light any significant issues and allow us to anticipate those that have a certain degree of predictability.

Evidence of Compliance – The Data

I report partial compliance.

We are spending more on grounds upkeep and have completed some building upgrades and maintenance on parts of the building that were not included in the recent renovations and expansion. We completed the renovations under budget.

We last had a safety inspection by Church Mutual in June 2011. We are scheduled for a new inspection in February 2020.

2.6.6 Fail to protect intellectual property, information, and files from loss or significant damage, or the lack of application of appropriate documentation and retention standards.

Interpretation:

We are not aware of the church having any significant intellectual property to protect at this time.

The church keeps certain sensitive information such as direct deposit data of staff, member credit card numbers, and the like. That information shall be kept securely both electronically and physically, as appropriate.

We interpret “appropriate documentation and retention standards” to mean that we shall have and implement a document-retention policy that follows best practices.

Measures (Indicators of Compliance):

In the case of intellectual property, we will use a passive indicator: the absence of any substantiated reports of the infringement of our copyright.

Regarding sensitive information, a copy of our document retention policy, written affirmation of compliance with the policy, and the absence of reports of data misuse will serve as indicators.

Rationale:

Active indicators of the protection of intellectual property could prove quite expensive and out of proportion to the likely risk and losses that an infringement of our copyright would create. A passive indicator, in this case, is sufficient to confirm compliance.

With sensitive information, the active indicators of policy plus implementation provide a good first layer of defense. The significant misuse or abuse of sensitive data would draw the attention of impacted church members and potentially legal authorities, providing a second layer of defense and indicator.

Evidence of Compliance – The Data

I report compliance.

1. We have received no reports, substantiated or otherwise, of the infringement of any church copyrights.
2. Sensitive information
 - a. Document retention policy. We have a document retention policy posted where we keep sensitive documents and backed up electronically and are in compliance with the policy.
 - b. Data misuse. We have received no reports, substantiated or otherwise, of data misuse.

2.6.7 Fail to seek competitive bids when appropriate.

Executive Operational Interpretation:

Any new contract of over \$5,000 within one fiscal year, or \$10,000 over multiple years, requires at least two bids. Any renewal contract of over \$15,000 within one fiscal year, or \$50,000 cumulatively, requires at least two bids.)

Measures (Indicators of Compliance):

1. Reporting, in this limitations report or otherwise, by the executive.
2. Direct review of records by audit team or other board appointees.

Rationale:

1. The executive's regular report of compliance or non-compliance gives an important safeguard.
2. Direct review of relevant records and documentation would confirm compliance.

Evidence of Compliance – The Data

I report compliance.

For every new expense and contract within the above parameters during the previous twelve months, we have obtained and documented at least two bids.

2.6.8 Receive, process, or disburse funds under insufficient controls.

Executive Operational Interpretation:

We shall have and execute fiscal controls in order to minimize the opportunity for the misappropriation of funds.

Measures (Indicators of Compliance):

A copy of our fiscal control process and written affirmation of compliance.

Rationale:

A copy of the fiscal control process confirms the existence of the controls. A written affirmation confirms compliance.

Evidence of Compliance – The Data

I report compliance.

We have good controls in place, and a contract CPA documented them for us. For example:

- Every volunteer deposit supervisor receives a background check
- Staff who handle material amounts of money have received background checks
- Two family members cannot count the Sunday collection together
- Good separation of duties documented and implemented.

With our staff restructuring, we have begun to make significant progress with documenting these controls and our contract CPA firm is working with us to ensure we have proper documentation.

We are aware of no significant departures from generally good financial controls during the previous year.

2.6.9 Maintain material amounts of church funds outside either federally insured accounts or investments made pursuant to the clearly articulated investment plan.

Interpretation:

We anticipate that the church's liquid assets shall be kept in three ways, and in all cases with appropriate safeguards. In the case of banks, we shall use FDIC-insured accounts or the equivalent for credit unions. In the case of investments, they are kept within the UUA Common Endowment, according to a written investment plan. Petty cash and undeposited funds shall be kept locked up. Undeposited funds will be deposited at least once weekly.

For the purpose of this limitation, "material amounts" means 1% of the annual budget.

Measures (Indicators of Compliance):

1. Reconciled financial reports, a copy of a recent bank statement, and documentation of the bank's FDIC status shall serve as indicators for assets in the bank.
2. A copy of the investment plan, the reconciled financial reports, and a copy of a recent brokerage statement shall serve as indicators for assets in the bank.
3. The financial reports will serve as an indicator of the amount of assets kept in petty cash.
4. A written affirmation will indicate whether or not petty cash and undeposited funds are kept locked up.

Rationale:

The aforementioned indicators provide thorough documentation as to the whereabouts and safety of the vast majority of the church's liquid assets. Petty cash and undeposited funds only rarely exceed 1% of the annual budget, and even when they do they are kept safe.

Evidence of Compliance – The Data

I report compliance.

1. We have provided monthly reconciled financial reports to the board; the documentation is available for inspection including bank statements. Our accounts at Texas Health Credit Union are covered by NCUA, the government-operated equivalent of FDIC for credit unions. Coverage is described online here:
<http://www.ncua.gov/Legal/GuidesEtc/GuidesManuals/NCUAHowYourAcctInsured.pdf>
2. Our capital funds are now less than the FDIC insured amount.
3. Statements on our investment funds held by the UUA and invested according to the aforementioned investment plan are available for inspection. They are reconciled with each financial statement.
4. We have provided monthly financial reports to the board. We consistently hold less than \$200 in petty cash, which is well under 1% of the church budget and have reported on it with each financial statement. It is kept locked in a safety file drawer.
5. I affirm that undeposited funds are kept locked up.

2.6.10 Endanger the organization's public image or credibility.

Executive Operational Interpretation:

The church's reputation represents one of its most valuable, and most difficult to quantify, assets. We shall not engage in activities or practices that are likely to endanger it, as any negative impact to it could severely damage the organization's fiscal health and ability to fulfill its mission.

Measures (Indicators of Compliance):

In the short-term, we will use a passive indicator: the absence of any substantiated reports to the contrary will serve as an indicator.

Over the long-term, we will develop methods of measuring, on a regular basis, the church's reputation among both our members and our other stakeholders.

Rationale:

The meaningful measure of reputation, especially outside of membership, represents a potentially large investment of time and money. The development and use of measures beyond the passive indicators will require a thoughtful development of tools that will allow us to do this without the cost to the organization exceeding the likely risk and likely consequences of non-compliance.

Evidence of Compliance – The Data

I report compliance.

We have received no reports, substantiated or otherwise, of danger to the church's public image and credibility.

We have seen increased worship attendance, an indication that the church holds an excellent reputation in our community.

2.6.11 Fail to follow UUA guidelines for Socially Responsible Investing to ensure that our investments are reasonably consistent with our values.

Executive Operational Interpretation:

The church's investments will be kept in the UUA's Common Endowment Fund so that we will automatically conform with the UUA's SRI guidelines.

Measures (Indicators of Compliance):

We will invest our funds in the UUA Common Endowment thus assuring compliance with these standards.

Rationale:

If the UUA is the standard of excellence for this limitation, then its measure on this should likewise be the most appropriate.

Evidence of Compliance – The Data

I report compliance.

In 2014, the UUA expanded its definition of socially responsible investing to better encompass climate change and other environmental issues. In 2015, we moved our investments into the UUA Common Endowment Fund so that they are now invested according to UUA standards.

[Last updated 01/10/2020.]

APPENDIX 1: SEGREGATION OF DUTIES

Financial Segregation of Duties

First UU Church of Austin

Last updated: March 5, 2014

Sunday Collection	2 Ushers	The ushers count loose cash, number of envelopes, and number of loose checks. They put their report into the Financial Administrator's box and put the collection into the vault.
Deposit of Sunday Collection	2 Deposit Supervisors	The deposit supervisors come in on Monday, put together the deposit, and take it to the credit union.
Open mail	Communications Coordinator	Checks go into the vault (as does any other cash or check that arrives during the week).
Deposit of income during the week	2 Deposit Supervisors	The two-person team comes in on Thursdays to put together the deposit and take it to the credit union.
Data into Quickbooks, ACS, etc.	Contract Bookkeeping Firm	
Prepare checks (payments)	Contract Bookkeeping Firm	
Sign checks	Minister for Program Development	President & Treasurer just backup or checks that require multiple signatures
Reconciliation	Minister for Program Development	Monthly (final approval)
Internal Audit	Internal Audit Committee	IA Cmte members must be independent of check signers and Financial Administrator (no family relation, etc.)

Contract Bookkeeping Firm

- Routine duties specifically exclude handling of cash or checks as they are offsite

Minister for Program Development

- Routine duties exclude writing checks
- Only handles cash or income checks occasionally

Vault Access

- Only the Communications Coordinator and Minister for Program Development have access to the vault (where we keep undeposited funds and blank checks).

Financial Reports for November 2019

We had income over expenses of \$11,886.14 in November, bringing us to net income of \$14,083.81 for the year through the end of November.

We have some expense categories that are quite a bit over budget versus several that are well under budget. That likely is due to having had several changes in bookkeepers and the newer bookkeeper applying expenses to a different category than some of the prior bookkeepers. I will be working with our current bookkeeper to create greater consistency with this. Overall however, our spending is very close to budget.

First Unitarian Universalist Church of Austin

18

BALANCE SHEET As of November 30, 2019

	SEP 2019	OCT 2019	NOV 2019
ASSETS			
Current Assets			
Bank Accounts			
1000 Cash & Investments			
1100 Bank	0.00	0.00	0.00
1110 8009-THCU Checking	74,608.25	153,116.47	259,238.29
1120 THCU Savings	384.65	384.65	384.65
1150 UFCU Savings	5.00	5.00	5.00
1160 RBank Debt Service 676	56,750.55	56,757.78	56,764.54
1170 RBank Construction 668	129,800.45	152,918.87	160,490.17
Total 1100 Bank	261,548.90	363,182.77	476,882.65
1400 Petty Cash			
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	261,748.90	363,382.77	477,082.65
1072 Bill.com Money Out Clearing	2,391.53	1,019.49	982.91
1250 UU Common Endowment Accounts			
1251 UUCEF Permanent Endowment Acct.	236,719.28	241,261.77	245,125.32
1252 UUCEF Mixed Investment Account	317,416.82	327,761.75	347,860.98
1253 UUCEF Murr Music Account	66,752.64	68,033.58	69,123.07
1254 UUCEF Education	211,744.85	215,808.10	219,264.04
Total 1250 UU Common Endowment Accounts	832,633.59	852,865.20	881,373.41
Ask		-0.01	-0.01
Total Bank Accounts	\$1,096,774.02	\$1,217,267.45	\$1,359,438.96
Accounts Receivable			
11000 Accounts Receivable	-100.00	-100.00	-100.00
Total Accounts Receivable	\$ -100.00	\$ -100.00	\$ -100.00
Other Current Assets			
12400 Payment Reconciliation	22,812.01	20,356.51	15,974.91
Prepaid Expenses	2,667.00	1,778.00	889.00
Total Other Current Assets	\$25,479.01	\$22,134.51	\$16,863.91
Total Current Assets	\$1,122,153.03	\$1,239,301.96	\$1,376,202.87
Fixed Assets			
1500 Fixed Assets			
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	128,641.78	128,641.78	128,641.78
Total 1500 Fixed Assets	4,573,199.53	4,573,199.53	4,573,199.53
Total Fixed Assets	\$4,573,199.53	\$4,573,199.53	\$4,573,199.53
TOTAL ASSETS	\$5,695,352.56	\$5,812,501.49	\$5,949,402.40
LIABILITIES AND EQUITY			
Liabilities			

	SEP 2019	OCT 2019	¹⁹ NOV 2019
Current Liabilities			
Accounts Payable			
20000 Accounts Payable	3,917.60	4,662.05	25,491.16
Total Accounts Payable	\$3,917.60	\$4,662.05	\$25,491.16
Credit Cards			
...3115 M. Barnhouse	76.78	76.78	76.78
...5136 S. Posern	1,027.12	1,027.12	1,027.12
...8572 K. Stokes	90.00	90.00	90.00
2010 ...3081 C. Jimmerson	3,240.87	1,993.74	4,153.77
Total Credit Cards	\$4,434.77	\$3,187.64	\$5,347.67
Other Current Liabilities			
2000 Liabilities	0.00	0.00	0.00
2110 Direct Deposit Liabilities	0.00	40.06	40.06
Total 2000 Liabilities	0.00	40.06	40.06
2415 Accrued payroll	12,720.59	20,239.18	21,930.19
Total Other Current Liabilities	\$12,720.59	\$20,279.24	\$21,970.25
Total Current Liabilities	\$21,072.96	\$28,128.93	\$52,809.08
Long-Term Liabilities			
2600 RBank Loan 400470000	1,254,990.35	1,245,496.88	1,236,003.11
Total Long-Term Liabilities	\$1,254,990.35	\$1,245,496.88	\$1,236,003.11
Total Liabilities	\$1,276,063.31	\$1,273,625.81	\$1,288,812.19
Equity			
3001 Fixed Assets - Equity	4,572,325.00	4,572,325.00	4,572,325.00
3100 Restricted Funds			
3200 Cong. Restricted Funds			
3220 Permanent Endowment Fund	238,750.97	238,750.97	238,750.97
3240 Savings Fund	365,630.95	385,862.56	414,370.77
3260 Murr Music Fund	94,528.72	94,528.72	94,528.72
3280 Education Fund	212,471.33	212,471.33	212,471.33
Total 3200 Cong. Restricted Funds	911,381.97	931,613.58	960,121.79
3400 Temporarily Restricted Funds	-7,943.65	-7,943.65	-7,943.65
3410 Capital Campaign Fund	-1,115,966.71	-1,065,659.08	-1,039,451.08
3415 Paradox Players Fund	9,386.98	9,336.98	9,136.98
3420 Religious Education Fund	0.00	0.00	0.00
3421 Chalice Circles	608.08	608.08	608.08
3422 No Longer in use CampUU/Hogwarts Fund	0.00	100.00	100.00
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
Total 3420 Religious Education Fund	12,942.19	13,042.19	13,042.19
3440 Caring Fund	5,569.48	5,569.48	5,569.48
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

	SEP 2019	OCT 2019	²⁰ NOV 2019
3480 Flowers Fund	50.00	50.00	100.00
3570 Living Our Mission Fund	82,009.23	81,840.86	129,677.80
3580 Justice Fund	12,383.44	12,383.44	19,808.68
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	140.00	140.00	140.00
Total 3400 Temporarily Restricted Funds	-993,218.18	-943,028.92	-861,708.74
Total 3100 Restricted Funds	-81,836.21	-11,415.34	98,413.05
3900 Unrestricted Net Assets	-24,231.65	-24,231.65	-24,231.65
Net Income	-46,967.89	2,197.67	14,083.81
Total Equity	\$4,419,289.25	\$4,538,875.68	\$4,660,590.21
TOTAL LIABILITIES AND EQUITY	\$5,695,352.56	\$5,812,501.49	\$5,949,402.40

First Unitarian Universalist Church of Austin
Profit and Loss
January - November, 2019

	Jun 2019	Jul 2019	Aug 2019	Sep 2019	Oct 2019	Nov 2019	Total
Income							
4000 Unrestricted Income							0.00
4100 Contributions							0.00
4110 Pledge	38,823.16	64,368.16	47,709.94	53,286.94	67,080.28	74,558.59	660,175.31
4120 Sunday Plate	2,728.93	1,771.51	2,268.66	3,292.00	2,786.61	838.78	30,213.98
4190 Other Gifts	57.00	563.00	0.00	3,541.00	1,556.50	1,674.50	19,901.98
Total 4100 Contributions	\$ 41,609.09	\$ 66,702.67	\$ 49,978.60	\$ 60,119.94	\$ 71,423.39	\$ 77,071.87	\$ 710,291.27
4200 Rental	7,780.30	14,948.17	1,573.17	15,816.49	10,984.11	15,916.16	84,055.26
Total 4000 Unrestricted Income	\$ 49,389.39	\$ 81,650.84	\$ 51,551.77	\$ 75,936.43	\$ 82,407.50	\$ 92,988.03	\$ 794,346.53
4900 Other Income							0.00
4910 Interest and Dividends	72.86	69.11	60.57	60.38	59.23	54.66	678.61
4920 Wake Now Our Vision					43,339.33		43,339.33
4930 Paradox Players		47.00	0.00	686.00	1,613.00		7,821.30
4940 Special fundraiser - Auction	8,076.00	1,768.55	98.91	1,162.51	36.95	121.75	15,141.49
4960 Special Plate	424.00	876.98	1,406.50	1,743.20	1,294.25	25.00	11,174.98
4970 Hogwarts/Camp UU	900.00	1,750.00					12,950.00
4980 Income from Committees							0.00
4982 Forum				5.00			16.00
4984 Gallery			-33.17		77.25		44.08
4986 Other				150.00	30.00		230.00
Total 4980 Income from Committees	\$ 0.00	\$ 0.00	-\$ 33.17	\$ 155.00	\$ 107.25	\$ 0.00	\$ 290.08
Total 4900 Other Income	\$ 9,472.86	\$ 4,511.64	\$ 1,532.81	\$ 3,807.09	\$ 46,450.01	\$ 201.41	\$ 91,395.79
Total Income	\$ 58,862.25	\$ 86,162.48	\$ 53,084.58	\$ 79,743.52	\$ 128,857.51	\$ 93,189.44	\$ 885,742.32
Gross Profit	\$ 58,862.25	\$ 86,162.48	\$ 53,084.58	\$ 79,743.52	\$ 128,857.51	\$ 93,189.44	\$ 885,742.32
Expenses							
6000 Events and Min. Teams Expenses							0.00
6010 Event Supplies		100.00				154.00	401.32
6055 Camp UU (Hogwarts) Expenses		2,146.92	536.91			25.32	7,859.15
6060 Gallery				60.39			209.49
6070 Paradox Players Production Exp.		613.23		1,391.67	1,051.81	521.44	6,706.96

6080 Meals & Refreshments	1,862.68	905.32	849.00	831.18	1,085.90	539.42	9,483.45
6090 Other Ministry Teams Exp.	441.62	374.86	90.90			200.00	2,641.64
Total 6000 Events and Min. Teams Expenses	\$ 2,304.30	\$ 4,140.33	\$ 1,476.81	\$ 2,283.24	\$ 2,137.71	\$ 1,440.18	\$ 27,302.01
Total 6100 Ministry Support	\$ 1,006.25	\$ 200.00	\$ 0.00	\$ 1,120.00	\$ 800.00	\$ 4,029.00	\$ 16,086.47
Total 6200 Supplies & Materials	\$ 2,621.39	\$ 3,290.56	\$ 2,957.74	\$ 3,727.14	\$ 1,975.24	\$ 3,308.45	\$ 26,730.88
Total 6300 Repairs and Upkeep	\$ 8,709.34	\$ 5,544.02	\$ 9,233.03	\$ 6,102.24	\$ 4,418.91	\$ 4,441.60	\$ 71,110.96
Total 6400 In house services	\$ 959.62	\$ 1,917.99	\$ 952.29	\$ 1,071.45	\$ 1,157.76	\$ 39.57	\$ 9,722.78
Total 6420 Communications, Data & Tech	\$ 4,206.84	\$ 2,482.71	\$ 3,117.81	\$ 3,674.32	\$ 1,635.66	\$ 2,483.57	\$ 30,499.15
Total 6500 Fees, Dues, Training, Travel	\$ 2,734.25	\$ 2,219.07	\$ 1,618.96	\$ 2,118.77	\$ 1,032.64	\$ 3,701.70	\$ 21,266.89
Total 6600 Employee Expenses	\$ 53,426.98	\$ 60,048.53	\$ 55,145.12	\$ 46,559.42	\$ 57,850.16	\$ 54,326.24	\$ 623,621.54
Total 6700 Charitable Contributions	\$ 0.00	\$ 3,437.50	\$ 175.00	\$ 3,502.50	\$ 3,852.50	\$ 3,327.50	\$ 26,070.00
Total 6800 Contract and Consulting	\$ 2,896.21	\$ 2,116.40	\$ 2,430.00	\$ 1,870.00	\$ 2,613.39	\$ 1,874.99	\$ 24,249.30
Total 6900 Banking Expenses and Fees	\$ 1,087.69	\$ 1,085.80	\$ 1,157.40	\$ 1,093.41	\$ 2,027.68	\$ 1,282.72	\$ 13,083.74
Total 7000 Faith Development Expenses	\$ 1,310.15	\$ 128.10	\$ 0.00	\$ 8.96	\$ 27.62	\$ 40.23	\$ 1,515.06
Total 7100 Ministry Teams	\$ 803.11	\$ 162.42	\$ 1,072.13	\$ 1,231.29	\$ 162.68	\$ 1,007.55	\$ 4,986.64
Total Expenses	\$ 82,066.13	\$ 86,773.43	\$ 79,336.29	\$ 74,362.74	\$ 79,691.95	\$ 81,303.30	\$ 896,245.42
Net Operating Income	-\$23,203.88	-\$ 610.95	-\$ 26,251.71	\$ 5,380.78	\$ 49,165.56	\$ 11,886.14	-\$ 10,503.10
Other Income							
9970 Release from Restricted				1,586.91			1,586.91
9980 Tfr. Mixed invest to Operations							23,000.00
Total Other Income	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,586.91	\$ 0.00	\$ 0.00	\$ 24,586.91
Net Other Income	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,586.91	\$ 0.00	\$ 0.00	\$ 24,586.91
Net Income	-\$23,203.88	-\$ 610.95	-\$ 26,251.71	\$ 6,967.69	\$ 49,165.56	\$ 11,886.14	\$ 14,083.81

Tuesday, Jan 14, 2020 03:06:29 PM GMT-8 - Accrual Basis

First Unitarian Universalist Church of Austin

23

PROFIT AND LOSS COMPARISON

January - November, 2019

	TOTAL	
	JAN - NOV, 2019	JAN - NOV, 2018 (PY)
Income		
4000 Unrestricted Income		
4100 Contributions		
4110 Pledge	660,175.31	633,541.78
4120 Sunday Plate	30,213.98	32,284.87
4190 Other Gifts	19,901.98	82,744.22
4195 Contributions - Other		3,203.11
Total 4100 Contributions	710,291.27	751,773.98
4200 Rental	84,055.26	21,337.15
Total 4000 Unrestricted Income	794,346.53	773,111.13
4900 Other Income		3,215.97
4910 Interest and Dividends	678.61	2,077.93
4920 Wake Now Our Vision	43,339.33	
4930 Paradox Players	7,821.30	
4940 Special fundraiser - Auction	15,141.49	2,592.00
4950 Recurring Event		2,901.85
4960 Special Plate	11,174.98	7,916.36
4970 Hogwarts/Camp UU	12,950.00	6,250.00
4980 Income from Committees		51.13
4982 Forum	16.00	61.00
4984 Gallery	44.08	
4986 Other	230.00	2,490.37
Total 4980 Income from Committees	290.08	2,602.50
Total 4900 Other Income	91,395.79	27,556.61
Total Income	\$885,742.32	\$800,667.74
GROSS PROFIT	\$885,742.32	\$800,667.74
Expenses		
6000 Events and Min. Teams Expenses	27,302.01	25,178.86
6100 Ministry Support	16,086.47	18,861.63
6200 Supplies & Materials	26,730.88	25,003.71
6300 Repairs and Upkeep	71,110.96	60,325.33
6400 In house services	9,722.78	9,694.34
6420 Communications, Data & Tech	30,499.15	21,988.05
6500 Fees, Dues, Training, Travel	21,266.89	23,991.48
6600 Employee Expenses	623,621.54	632,569.22
6700 Charitable Contributions	26,070.00	25,306.10
6800 Contract and Consulting	24,249.30	10,673.08
6900 Banking Expenses and Fees	13,083.74	10,263.11
7000 Faith Development Expenses	1,515.06	
7100 Ministry Teams	4,986.64	
9000 Miscellaneous Expenses		9,781.01
Total Expenses	\$896,245.42	\$873,635.92

	TOTAL	24
	JAN - NOV, 2019	JAN - NOV, 2018 (PY)
NET OPERATING INCOME	\$ -10,503.10	\$ -72,968.18
Other Income		
9970 Release from Restricted	1,586.91	28,502.68
9980 Tfr. Mixed invest to Operations	23,000.00	23,000.00
Total Other Income	\$24,586.91	\$51,502.68
Other Expenses		
66900 Reconciliation Discrepancies		0.00
Total Other Expenses	\$0.00	\$0.00
NET OTHER INCOME	\$24,586.91	\$51,502.68
NET INCOME	\$14,083.81	\$ -21,465.50

First Unitarian Universalist Church of Austin

25

BUDGET VS. ACTUALS: FY_2019 - FY19 P&L

January - November, 2019

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Income			
4000 Unrestricted Income			
4100 Contributions			
4110 Pledge	660,175.31	661,970.87	-1,795.56
4120 Sunday Plate	30,213.98	34,375.00	-4,161.02
4190 Other Gifts	19,901.98	22,916.63	-3,014.65
Total 4100 Contributions	710,291.27	719,262.50	-8,971.23
4200 Rental	84,055.26	67,512.50	16,542.76
Total 4000 Unrestricted Income	794,346.53	786,775.00	7,571.53
4900 Other Income			
4910 Interest and Dividends	678.61	2,200.00	-1,521.39
4920 Wake Now Our Vision	43,339.33	41,250.00	2,089.33
4930 Paradox Players	7,821.30	9,854.13	-2,032.83
4940 Special fundraiser - Auction	15,141.49		15,141.49
4950 Recurring Event		4,583.37	-4,583.37
4960 Special Plate	11,174.98	13,750.00	-2,575.02
4970 Hogwarts/Camp UU	12,950.00	5,500.00	7,450.00
4980 Income from Committees			
4982 Forum	16.00	5,533.00	-5,517.00
4984 Gallery	44.08		44.08
4986 Other	230.00		230.00
Total 4980 Income from Committees	290.08	5,533.00	-5,242.92
Total 4900 Other Income	91,395.79	82,670.50	8,725.29
Total Income	\$885,742.32	\$869,445.50	\$16,296.82
GROSS PROFIT	\$885,742.32	\$869,445.50	\$16,296.82
Expenses			
6000 Events and Min. Teams Expenses	27,302.01	16,316.67	10,985.34
6100 Ministry Support	16,086.47	3,575.00	12,511.47
6200 Supplies & Materials	26,730.88	22,870.84	3,860.04
6300 Repairs and Upkeep	71,110.96	58,662.10	12,448.86
6400 In house services	9,722.78	11,458.33	-1,735.55
6420 Communications, Data & Tech	30,499.15	14,547.50	15,951.65
6500 Fees, Dues, Training, Travel	21,266.89	22,523.41	-1,256.52
6600 Employee Expenses	623,621.54	630,758.33	-7,136.79
6700 Charitable Contributions	26,070.00	32,621.41	-6,551.41
6800 Contract and Consulting	24,249.30	26,583.34	-2,334.04
6900 Banking Expenses and Fees	13,083.74	12,833.34	250.40
7000 Faith Development Expenses	1,515.06	5,041.66	-3,526.60
7100 Ministry Teams	4,986.64	34,111.91	-29,125.27
Total Expenses	\$896,245.42	\$891,903.84	\$4,341.58
NET OPERATING INCOME	\$ -10,503.10	\$ -22,458.34	\$11,955.24

		TOTAL	26
	ACTUAL	BUDGET	OVER BUDGET
Other Income			
9970 Release from Restricted	1,586.91		1,586.91
9980 Tfr. Mixed invest to Operations	23,000.00	21,083.34	1,916.66
9990 MURR Transfer		1,375.00	-1,375.00
Total Other Income	\$24,586.91	\$22,458.34	\$2,128.57
NET OTHER INCOME	\$24,586.91	\$22,458.34	\$2,128.57
NET INCOME	\$14,083.81	\$0.00	\$14,083.81

Monthly Program Development Report

First Unitarian Universalist Church of Austin

December 2019

December was a busy month with extra holiday activities and helping to prepare for the congregational meeting, as well as finalizing the 2020 budget.

White Allies/Anti-Racism Work

- We continued providing Racism Unlearning Circles in December and the allies and POC began reading the book they will discuss together.

Interfaith and Wider UU Work

- I continued mentoring a UU Minister in preliminary fellowship.
- I continued mentoring a Meadville Lombard seminary student.
- I planned and did a joint worship service with our ministerial intern.

Finances & Data

- Please see the separate financial statements for November 2019.

Stewardship

- We exceed our pledge goal for the stewardship campaign and continued to have additional pledges come in.
- We are auditing to ensure that pledge forms received match the data entry in our membership database.

Facility & Hardware

- We completed some repairs and maintenance on some areas of the building that were not a part of the recent renovations.

Staff

- We began accepting resumes for the part-time position supporting our congregational administrator.

Membership

- Nothing new to report

Section 1: Overall

Most people who responded to the survey are overall happy with First UU. We asked how likely each respondent was to recommend First UU and the mean score was 8.8 on a 10-point scale. (More detail about differences across demographic groups is available in appendix table A1). We can see this positive sentiment in the responses to open-ended comments such as “I am happy and proud about my church”, “Great place with equally great music. Overall this has been an enriching and supportive experience. The quality of ministers is a huge benefit.” and “My church family is important to me! I’m so grateful.”

Table 1. How likely Are you to recommend First UU?

Recommend	number	percent	Cumulative percent ^a
Not at all likely	1	0	0.5
	2	1	1.0
	3	2	2.0
	4	5	4.5
	5	9	8.9
	6	4	10.9
	7	14	17.8
	8	25	30.2
	9	32	46.0
Extremely likely	109	53	100.0
No answer	3	1	

^a Among those responding to the question

Even though many people rate the church highly, nearly one in five report a score of 7 or lower on the overall quality measure. In addition, some provided negative feedback in open-ended responses. For example, the music is not always to everyone’s taste and some find the church less welcoming than they would like.

The church has 10 stated ends. The left column of Table 2 (next page) provides a description of how important each of the ends is to respondents’ spiritual growth on a scale of 1-5. The end rated most important is “Acting on and Living our values”. Supporting each other, caring for the earth, and being generous with time, talent, and treasure also rated highly. Teaching UU to our kids rates as slightly less important. This item might have rated even more highly, but some childless people might have interpreted this question as about their own children. This item had the lowest response rate. The end rated least important is “Collaborating with the broader UU Movement”, but this end is still rated 3.4 of the 5-point scale.

Turning to congregant’s evaluation of the church’s performance towards the ends, in general the ratings are slightly lower than the scores for importance, although they are still generally high. The lower ratings may be most concerning for those issues rated of highest importance, such as “supporting each other”. A small number of people noted in their final comment that they did not feel like the church is welcoming or supportive to them. Related to the end of “teaching UU to our kids” one person requested that the church hire a “kid-loving” RE director and another expressed deep appreciation for

the work Kelly Stokes is doing in the RE program. Another suggested that the church have more opportunities for intergenerational activities. One person expressed a wish that the congregation cared more about caring for the earth. There was a comment wishing that “Caring Cards” received more attention, perhaps from the pulpit.

Table 2. Importance of Church Ends for Personal Spiritual Growth and Evaluation of Church's Performance on Meeting its Ends overall and by Demographic Group

	Importance		Evaluation	
	N	mean	N	mean
Acting on and Living our values	165	4.4	166	4.1
Supporting Each other	162	4.4	159	3.8
Caring for the Earth	164	4.2	160	3.7
Being Generous with Time, Talent, Treasure	165	4.2	161	3.9
Dismantling a culture of White Supremacy	165	4.0	160	3.8
Practicing a Rich Spiritual Life	163	4.0	162	3.9
Teaching UU to our Kids	130	3.9	113	3.9
Intergenerational Fun and Fellowship	162	3.6	148	3.7
Inviting others to make a spiritual home with us	165	3.6	158	3.6
Collaborating with UU Movement	169	3.4	152	3.4

II. Communication

One potential area of concern involves communication. We asked members to let us know how easy it is for them to find out about church events. Approaching half of respondents report that it is less than easy to find out about church events. About 20 percent say that it is difficult or somewhat difficult. We also found that individuals who had attended the church for fewer years found it more difficult to find information about church activities (not shown).

Table 2. How Easy or Difficult to find out about events?

	number	percent	Cumulative percent ^a
Very Difficult	3	1	1.8
Difficult	4	2	4.2
Somewhat Difficult	18	9	15.2
Neither	11	5	21.8
Somewhat Easy	39	19	45.5
Easy	50	24	75.8
Very Easy	40	20	100.0
Unknown	40	20	

^a Among those responding to the question

The open-ended responses to survey questions also suggest that there are some problems with communication. Many people explained difficulties they have in obtaining information, wishing for a calendar that provides an overview of church events, bemoaning the loss of the newsletter, or wishing their were more coordination of the information. Out of the 30 comments to the open-ended question about communication, 6 were about the lack of a newsletter (sometimes referred to as monthly bulletin).

III. Participation

We asked respondents about their frequency of attendance on Sundays and on non-Sundays. Among those responding to the question, about half attend most Sundays (3-4). More than two-thirds of those responding report attending a non-Sunday event per month.

Table 4. Level of Activity

Panel A: Over the previous 12 months, how many Sundays attended in average month			
	number	percent	Cumulative percent ^a
0	14	7	8.5
1	24	12	23.0
2	41	20	47.9
3	51	25	78.8
4	35	17	100.0
Unknown	40	20	

Panel B: Over the previous 12 months, how many non-Sundays per month have you come to church?			
0	48	23	29.6
1-4	90	44	85.2
5-10	17	8	95.7
More than 10	7	3	100.0
Unknown	43	21	

^a Among those responding to the question

Appendix

Table A1. How likely would you be to recommend First UU Church of Austin to a friend or relative? 1 = not at all likely and 10 = extremely likely.

	mean	low	high
Total	8.8	1	10
Men	8.6	2	10
Women	8.9	1	10
Other	8.4	5	10
No gender ID	8.7	5	10
Non-White	8.2	1	10
White	8.9	2	10
Missing Race/Ethnicity	8.7	5	10
Age			
Unknown	8.6	3	10
25-34	9.2	8	10
35-44	9.1	1	10
45-54	9.0	2	10
55-64	8.8	4	10
65-74	9.0	4	10
75-84	8.2	3	10
85+	8.1	4	10

Some might want to know if differences by gender, race, or age are statistically significant. There's no way to know as we do not have a probability sample. I'd like to add sample 85+