

## MEETING AGENDA - FUUCA Board of Trustees

### Meeting

<b>Meeting Date</b>	Tuesday, September 15, 2020
<b>Start Time</b>	6:30 PM
<b>End Time</b>	8:30 PM (CST)
<b>Location</b>	First UU Zoom <a href="https://www.zoom.us/my/firstuuaustin">https://www.zoom.us/my/firstuuaustin</a>
<b>Purpose</b>	Regular scheduled meeting

### RSVP

<b>Accepted:</b>	Meg Barnhouse, Leena Batra, Rob Hirschfeld, Chris Jimmerson, Kelly Raley, Dave Riehl, Toni Wegner
<b>No response:</b>	Leo Collas, Sadie Lambert, Nesan Lawrence, Elias Ponvert, Shannon Posern, Kristen Ray

### Meeting documents

- 2.4 Financial Conditions rev09-2020.pdf
- 2.7 Compensation and Benefits rev 09-2020.pdf
- Program Development Report August 2020.pdf
- 09-2020fiscalreports.pdf
- 1.4.6 monitoring09-09-20.pdf
- FUUCA Linkage Sub-Committee - Proposal for Organized Group Visits v2.pptx

### Agenda

## 1. Coming Back into Covenant

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1.1. Chalice Lighting and Opening Words	/ 2 min.
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1.2. Reading of Board Covenant	/ 2 min.
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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.
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### 1.3. Confirm Timekeeper and Process Evaluator

/ 2 min.

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### 1.4. Approve Agenda and Consent Agenda

/ 2 min.

See attached documents for consent agenda

- 2.4 Financial Conditions rev09-2020.pdf Pages 14-21
  - 2.7 Compensation and Benefits rev 09-2020.pdf 22-24
  - Program Development Report August 2020.pdf 34
  - 1.4.6 monitoring09-09-20.pdf 9-13
  - Minutes-2020-08-18-v1.pdf 4-8
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## 2. Connecting with our Moral Ownership

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### 2.1. Visitor's Forum

/ 10 min.

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### 2.2. Recognition of Church Volunteers and Staff

/ 2 min.

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### 2.3. Moment with Meg

Meg Barnhouse / 10 min.

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### 2.4. Moment with Chris / Financials discussion

Chris Jimmerson / 10 min.

- 09-2020fiscalreports.pdf 25-33
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## 3. Monitoring our Progress

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### 3.1. Policy Committee

/ 10 min.

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### 3.2. Monitoring Committee

/ 10 min.

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### 3.3. Linkage Committee

/ 10 min.

- FUUCA Linkage Sub-Committee - Proposal for Organized Group Visits v2.pptx and Linkage.pdf 35-38
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### 3.4. Board Engagement Committee

/ 10 min.

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## 4. Learning & Creating the Future

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### 4.1. Discussion: My Grandmother's Hands Ch 3 & 4

Elias Ponvert / 20 min.

Learning and discussion from chapters 3 and 4 of My Grandmother's Hands.

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## 5. Adjourn

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### 5.1. Action Items

/ 5 min.

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

- Readings
- Timekeeper
- Process Evaluator



- Snacks

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5.2. Process Evaluation	/ 2 min.
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5.3. Extinguishing the Chalice and Closing Words	/ 2 min.
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## MEETING MINUTES - FUUCA Board of Trustees

### Meeting

<b>Date</b>	Tuesday, August 18, 2020
<b>Started</b>	6:30 PM
<b>Ended</b>	8:30 PM (CST)
<b>Location</b>	First UU Zoom
<b>Purpose</b>	Regular scheduled meeting
<b>Chaired by</b>	Elias Ponvert
<b>Recorder</b>	Toni Wegner

### Attendance

<b>Present:</b>	Meg Barnhouse, Leo Collas, Rob Hirschfeld, Chris Jimmerson, Sadie Lambert, Nesan Lawrence, Elias Ponvert, Kelly Raley, Kristen Ray, Dave Riehl, Toni Wegner
<b>Absent:</b>	Leena Batra, Shannon Posern

### Meeting documents

- Program Development Report July 2020.pdf
- June 2020 Financial Reports.pdf
- Fuuca Policies and Procedures 2020-08-12-DRAFT.doc
- Minutes-2020-07-21-v1.pdf

### Minutes

## 1. Coming Back into Covenant

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### 1.1. Chalice Lighting and Opening Words

Rob requested we have a co-host and record the meeting. Discussed recording the meeting to assist Toni with notetaking. Notes won't be shared at this time.

Kelly read the reading: It's in Our Circle Again by Shari Woodbury.

Meg lit a chalice.

**Status:** Completed

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### 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.

Elias read the Board Covenant.

**Status:** Completed

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### 1.3. Confirm Timekeeper and Process Evaluator

Confirmed Sadie as timekeeper and Rob as process evaluator.

**Status:** Completed

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### 1.4. Approve Agenda and Consent Agenda

Please see attached documents for the consent agenda

Elias requested to move the financial item after the other two items, so Meg can leave before the financials.

There was discussion about whether to table the proposed bylaw change for virtual meetings, since the item was sent out just prior to the meeting and most people did not have a chance to review. Rob clarified that they just want to provide background for the discussion with no vote to be taken.

**Status:** Completed

- Program Development Report July 2020.pdf
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## 2. Connecting with our Moral Ownership

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### 2.1. Visitor's Forum

No visitors, so Meg suggested we use this time for a brief check-in. All checked in.

**Status:** Completed

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### 2.2. Recognition of Church Volunteers and Staff

We want to thank the Camp Hogwarts volunteers. Kristen will follow up with Kelly to see who is helping her.

We will also thank Liz Nielsen and Charles Smith for the Legacy Donors event.

**Status:** Completed

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### 2.3. Moment with Meg

- RE is gearing up for start of new semester. Will have Splash Day celebration. Stay in cars. Kelly working hard.
- Shannon has been working on shifting us to new database - Planning Center.
- Bear and music people still working hard on putting services together.
- Still learning about remote worship. People have been so thankful. Caden has been putting notes up on a bulletin board.
- Wildflower Church has had a split. Gadfly group resistant to doing anti-racism work. They formed a new fellowship called the Seven Principles Unitarian Fellowship.
- Medical debt project has raised \$5647, so will be lifting \$5M of debt! Will end that appeal this week.

- Ministerial intern, Lee Legault, finishes up in August.
- Elias asked about new member class. Meg said there will be an online class.
- Elias asked what we should do if Seven Principles tries to recruit. Meg said people can go where they want to go. We just want to make our community the best it can be.
- Elias question - Is there a backup for Bear doing video production? Chris or Meg have discussed. Kiya has been doing it for Live Oak and could help if needed. Rob is willing to help.

**Status:** Completed

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### 3. Learning & Creating the Future

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#### 3.1. Report on planning for Congregational meeting on Positions of Public Record

Update on Nesan and Elias' plans for a presentation and discussion meeting about the proposed bylaws amendment to adopt positions of public record

Elias and Nesan update on current thinking for positions of public record.

- Next steps are an opportunity to bring questions, concerns, thoughts to us.
- Want to have a meeting sooner rather than later.
- Host a non-voting meeting Sunday, August 30, time TBD. Block off 1 hour. Portion dedicated to summary of the proposal. Think of this as a listening meeting.
- Hold a second similar meeting.
- This is in preparation for the pre-Congregational and Congregational meeting, which will be in November. May be a reason to space these conversations out more.
- Don't want to overlap with Linkage meetings. Linkage needs to regroup last week of August.
- Meg proposed - Board to gather comments. Have another meeting in early November or make a presentation at Pre-Congregational meeting. People will know they've been heard.
- Leaves Jan/Feb/Mar for Linkage.
- Elias and Nesan to move forward on setting up meeting.

**Status:** Completed

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#### 3.2. Review proposed changes for virtual meetings and voting

REVIEW REQUEST: With COVID forcing all meetings online and remote, we realized that the bylaws did not have specific provisions for this type of meeting and also for vote by email. The Policy Committee has a preliminary draft redline of the bylaws adding needed guidance. Since it's a bylaws change, it will take some effort to make the changes; however, it would make sense for the board discuss at our next meeting and adopt something in the interim. Right now, we're asking for review and input on the draft.

Dave and Rob will lead discussion

See attached documents

Dave and Rob - We don't have anything policy-wise that addresses anything we've done for COVID, so they proposed to add a Section 2-4. They want to document this in order to make valid decisions. Keep in mind accessibility. Think of this as an accommodation for people who need this.

Sadie asked what kind of feedback we're looking for.

Dave- Are there categories of things we haven't considered? Overall objective is to have it mirror procedure for in person meeting.

Elias - Asked why this section of the bylaws. Why not board meetings and congregational meetings? Rob included it in the Communication section. Nothing described how the meetings happened.



Elias- Why do you want online votes to be unanimous? Rob pulled it from internet. Believe the intent was that it wouldn't be ambiguous that someone participated. Doesn't have to be unanimous for the motion to pass. If you have objection, the email vote didn't have discussion. Dissent requires discussion. It's like consent agenda or unanimous consent in Robert's Rules.

Chris - Reminded us that bylaws require 2/3 vote of Congregation to pass. He suggested that bylaws may want to say online meetings and email voting are allowed, then put details in Board procedures, which are more easily modified. All concurred.

**Status:** Completed

- Fuuca Policies and Procedures 2020-08-12-DRAFT.doc

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### 3.3. How To Read Our Financials

Rev Chris and Leo will co-lead a training on how to read our financials.

Leo discuss financial statements in general. The purpose of this item is to help Board members understand what they're looking at when they review the financials.

- **Balance sheets** - holds assets and liabilities. Remain pretty constant.
- Accumulated depreciation was recently added to the balance sheet. Government and non-profits were recently asked to add this. We're doing catch up now. Balance will increase over time, while assets will remain constant. We want the asset value to reflect what asset is worth.
- **Liabilities** - Bank loan can be reduced over time as paid. Permanent endowment fund will remain the same until we add more money. Assets minus liabilities is the equity church holds.
- **Profit and loss/operating statement** - Income can be restricted or unrestricted. Restricted must be used for that purpose only.
- Later statement shows changes from month to month.
- Then comparison to previous year.
- Dave asked what changes occurred with change to accounting firm. Doesn't affect our cash position. Cleaning up of details.
- Balance sheet - Separate restricted funds, not part of the operating fund; we are self-restricting them; new Accountants said to avoid those types of funds.

Chris -

- Leo touched on depreciation, GAAP also says they go onto operating profit and loss as an expense, but we aren't spending money. For profit businesses pay less taxes, but that doesn't apply to us.
- What is keeping us afloat now is the Wake Now Our Vision Funds. Want to use that to hold as a cash reserve.
- What are our trends given that we can't meet at the church.
- Our pledge contributions were low in April. In May they came up, and in June they came way up. We're not losing contributions of people being out of town.
- Uptick in mail contributions due to announcements.
- Fluctuations are much higher than usual. A couple of people have left us as recipient of IRA. More large gifts than we usually experience.
- We got payroll loan. Chris filled out paperwork to forgive whole amount. Bank has approved, waiting for SBA. Would raise asset balances.
- Moving more slowly on making next year's budget. Meg was going to suggest same goal for last year. Is that reasonable?
- If not, we may need to develop a negative budget.
- Still waiting to develop budget to see if we can get more concrete info in the next couple of weeks. No idea when we'll be able to open the building up. Up in the air.
- Sadie asked if Chris has heard from other churches? Sense is that financially we're doing better (anecdotally). Please thank Liz over and over again for leading the Wake Now Our Vision campaign.

- Musicians who were contract employees are not being paid. Still employing section leaders, but less. Not paying child care workers, but did not lay them off. Looking for projects. Don't have work for Kami, but she is doing other projects.
- Revenue for the school - still paying rent, a reduced amount. Not bringing kids back until possibly end of November.
- Banking expenses increased significantly. Dave asked about this. Interest on construction is now under banking fees. May need to reclassify because it's from capital campaign. May do end of year reconciliation.

**Status:** Completed

- June 2020 Financial Reports.pdf
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## 4. Adjourn

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### 4.1. Action Items

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

- Readings
- Timekeeper
- Process Evaluator
- Snacks

Action items:

- Elias will lead next month's discussion of My Grandmother's Hands.
- Kelly will produce a new list of readings.
- Nesan and Elias will organize congregational "listening" meeting on positions of public record.
- Dave and Rob will break recommendation into two pieces and make the part for the bylaws very short.
- Next month we will resume committee reports.
- Everyone asked to take a look at Tasks on My Committee to discuss next month whether we want to use these.

For September:

- Opening and closing readings: Sadie
- Time keeping: Toni
- Process evaluator: Rob

**Status:** Completed

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### 4.2. Process Evaluation

Rob - Satisfactory. Good all around.

**Status:** Completed

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### 4.3. Extinguishing the Chalice and Closing Words

Kelly presented reading: As we Depart One From Another by James Hobart.

**Status:** Completed

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## Monitoring Report September 9, 2020

End 1.4.6 – We partner with other organizations and faith communities to dismantle a culture of white supremacy and other systems of oppression, within ourselves, within our church community, and beyond our walls

By “a culture of white supremacy” we mean:

\*Culture refers to the knowledge, experience, beliefs, values, attitudes, meanings, communication, way of life, hierarchies, religion, notions of time, roles, spatial relations, concepts of the universe, and material objects and possessions acquired by a group of people in the course of generations through teaching, modeling, media, education, and other methods of passing down a collective stance toward the world.

Culture is the knowledge shared by a group of people.

Culture is communication, communication is culture.

A culture is a way of life of a group of people--the behaviors, beliefs, values, and symbols that they accept, generally without thinking about them, and that are passed along by communication and imitation from one generation to the next.

Culture is a collective programming of the mind that distinguishes the members of one group or category of people from another.

Cultural racism is how the dominant culture shapes norms and defines reality to advantage white people and oppress People of Color, making whiteness the norm and promoting (consciously and unconsciously) the ideology that the ideas, thoughts, actions, and beliefs of white people are superior to those of People of the Global Majority.

“White supremacy culture is an artificial, historically constructed culture which expresses, justifies and binds together the United States white supremacy system. It is the glue that binds together white-controlled institutions into systems and white-controlled systems into the global white supremacy system. “

*[from Sharon Martinas and the Challenging White Supremacy Workshop]*



- adapted from resources available on the “Showing up for racial justice” web site.

We will spend time and attention learning about these attitudes and beliefs within ourselves. We will become aware of how white supremacy culture manifests itself at First UU. We will create a vision of what we, our congregation, and our community would look like if whiteness culture were not dominant. We will call attention to the white-controlled institutions of the US and see how white supremacy is manifested around the world.

We will not attempt to do this alone. We will work with anti-racism organizations in our community, particularly those led by People of Color, with TX UU Justice Ministry, Austin Sanctuary Network, UU Allies for Racial Equity and other groups to learn how we can use our privileges of citizenship, able-bodiedness, education, whiteness, or political connection to help take apart this entrenched system. We recognize that white supremacy culture is connected to patriarchy, a world-wide system perpetuated by both men and women that advantages men and disadvantages women. We will also spend time and attention learning how patriarchy manifests in ourselves, in our congregation and in our community.

#### Measures:

We will note the organizations with whom we have partnered in the past year.

*We continue to partner with Texas UU Justice Ministry, with Austin Tan Cerca de la Frontera, with the National Sanctuary Network and the Austin Sanctuary Network. Our White Allies group partners with the Austin Justice Coalition and TXUUJM. We partner from time to time with BLM Austin. This election year, our Social Action Team has partnered with UU the Vote, Vote Forward, the NAACP, and Reclaim Our Vote to write*

*6, 230 postcards to voters in NC to remind them to vote early, and 3,830 of the cards went to Latina/Latino Texans who have been purged from the voter rolls. At this writing the letters and phone calls continue on the get out the vote projects.*

*We also partner with Hands on Housing, CROP Walk, and ARCH, doing 2 Freeze Nights last January.*

*We invited Revolutionary Love founder Jacqui Lewis to come last October to do a training for the staff, board, change team, and heads of all committees.*

We have a Change Team tasked in part with assisting the leadership in seeing the ways in which white supremacy culture manifests in this congregation.

*Our Change Team has become involved with several teams in the congregation in order to view the work they are doing through an anti-racism lens. They continued to meet until the Pandemic, and now will be starting again as the church year gets underway.*

We will list the learning opportunities the congregation has offered as we seek to understand how best to free ourselves and our world from the continuing trauma of this entrenched system.

*After we say our mission, on most Sundays, we have continue to have a brief moment of awareness of white supremacy culture. This way no one has to sign up for a workshop or come to anything other than a Sunday morning service to be invited to give some thought to what is normally not thought about. That “not thinking about it” is a privilege of those who identify as white, and we give up that privilege just a little each Sunday morning. We offer “Unlearning Racism” circles, and we have a White Allies group where folks shine a light on the dominant culture and talk about our part in it and how to weaken its hold on all of us and our institutions.*

We will embody a culture of appreciation and gratitude.

*The board signs thank you notes to volunteers who work on behalf of the congregation.*

*The ministers try to thank the musicians and others who have made the services happen.*

We will teach that mistakes sometimes lead to learning and can show creative ways to think about challenges.

*Addressed in sermons, staff meetings, and classes with some frequency.*

We will have reasonable work schedules and give things the time they need to happen. We will plan far enough ahead so a sense of urgency does not distract us from doing important work.

*This is difficult, and we are trying to make progress. The Pandemic has had unintended consequences in that all staff are looking at the different work we must do now as services and religious education classes now are remote. The work is more intense, but with less running around, as most of us are working from our homes.*

We will pay attention to our own defensiveness and the defensiveness in the system, and we will think creatively about how to approach defensiveness with curiosity and love in order to further the congregation's mission.

*This will be addressed in sermons, classes and staff meetings.*

We will have a staff covenant which articulates the way we want to work with each other and with the congregation.

*We have a staff covenant which changes with the addition of each new staff member.*

We will understand that there is more than one way to do things, and more than one solution to most problems.

*This is addressed in sermons, classes and staff meetings.*

We will notice either/or thinking, name it, breathe, and see all options and choices more clearly.

*We think about this a lot, and we are making progress.*

We will model shared ministry in the leadership and with congregants.

*This has been difficult with the remote services, as those who participate must understand how to make and send recordings. The Sr. Minister is signed up for a seminar on creating multi-cultural worship, as that is one bit of feedback we receive from POC members and friends, that our services are heavily white-Protestant- "old school." We continue to add to our roster of Lay Leaders. We are beginning to invite families and individuals to video themselves doing the chalice lighting and extinguishing, so we can put those into the service as we receive them.*

We will have ways to approach conflict within the congregation.

*The Healthy Relations Team helps with conflict within the congregation. They write a helpful "Covenant Corner" article for the Friday electronic news. They also meet with congregants who are having difficulties with one another. They did this once in an*

*ongoing conflict, with mixed results. We also have a complaint procedure lined out on the church web site.*

We will value a work style which is team oriented, and gently discourage people who are trying to do everything themselves.

*We try, in fact my last sermon mentioned this.*

We will not only be open to different points of view, but we will invite and encourage differing points of view.

*When we have discussions, we try to elicit many points of view. The formal process is to make lists: "What is the best that could happen?"*

*"What is the worst that could happen?" That way, those who are habitually looking for the downside don't have to do that important work alone.*

We acknowledge that, in order to live into our mission, most of us will have to sit with discomfort from time to time. We will notice and resist the tendency to scapegoat those among us who cause discomfort in service of furthering the mission.

*From time to time, some congregants complain about the discomfort. Phrased as "white bashing," they don't like it and they are staying away from church because of it. This is only two people that I know of, but there may be more who have just been quiet about it.*

## Limitations Report 2.4 - Financial Conditions & Activities

First UU Church of Austin

September 7, 2020

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

### Interpretation:

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

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

The day-to-day operating expenses will follow the outlines of the operating budget, which, per limitation 2.3, shall be based on the church's ends.

### Measures:

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

### Rationale for the Measures:

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

### Evidence of Acceptable Progress – The Data

I report compliance.

1. We have provided monthly financial reports to the board. The Profit & Loss report demonstrates that operating expenses have remained within +/- 5% of the budget. We are closely tracking church revenue, including pledge payments to try to determine how the church building being closed because of Covid 19 may be influencing revenue.

Accordingly the Senior Minister shall not:

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

Interpretation:

Absent authorization from the board, the actual operating expenses shall not deviate materially from the categories in the congregationally-approved budget.

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

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

Measures:

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

Rationale for the Measures:

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

Evidence of Acceptable Progress – The Data

I report compliance.

Although we have experienced some deviation from the categories, they did not constitute a material deviation. Due to changes in our accounting to meet generally accepted accounting principles, some new expenses such as depreciation and interest on the construction loan have been added to our profit and loss statements. However, these are not cash expense but rather accounting entries and were not anticipated when the original budget was created and as they are not cash follow issues do not constitute a true budget deviation. We are exploring further how to handle these for the 2021 budget. We have reported these to the board.

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

Interpretation:

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

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

Measures:

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

Rationale for the Measures:

1. This report provides an appropriate venue for the executive to confirm or deny compliance with this limitation.

2. The board's audit, internal or external, provides the best possible way to provide third-party confirmation of compliance.

Evidence of Acceptable Progress – The Data

I report compliance.

We have not taken out any loans, mortgages, lines of credit, or the like without prior approval. While it was not a formal audit, the contract CPA we brought in did take a look at our procedures for this and found them to be in compliance.

The congregation approved taking a short-term loan for the renovations and that loan was only secured after the congregation passed a resolution approving it. We actually took out slightly less on the loan than the line of credit allowed.

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

Interpretation:

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

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

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

Measures:

1. The gift acceptance policy.

Rationale for the Measures:

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

Evidence of Acceptable Progress – The Data

I report compliance.

We have presented the gift acceptance policy to the board on prior occasions. The most recent version appears on the church website here:

<http://austinuu.org/wp2013/governance/church-policy/>



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

Interpretation:

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

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

Measures:

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

Rationale for the Measures:

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

Evidence of Acceptable Progress – The Data

I report compliance.

We are not aware of having received any gift income contrary to the church's mission, values, ends, or UU principles. Likewise, we are not aware of having disbursed any such income.

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

Interpretation:

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

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

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

Likewise, from time to time, in-house designated funds become dormant. The YARN Fund, on

the books through the end of 2011, fits that description. In this case, we shall follow the tradition begun by the Financial Asset Management Policy of regularly reviewing the status of such funds, closing those that have been dormant for more than two years, and repurposing the money as appropriate.

Measures:

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

Rationale for Measures:

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

Evidence of Acceptable Progress – The Data

I report compliance.

To the best of our knowledge, every restricted gift has been accounted for appropriately. Our financial records, paper and electronic, allow us to promptly provide documentation for audit purposes, generate standard reports, and provide answers to most questions.

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

Interpretation:

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

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

Measures:

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

Rationale for Measures:

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

Evidence of Acceptable Progress – The Data

I report compliance.

To the best of our knowledge, each expenditure of restricted funds has been accounted for appropriately.

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

Interpretation:

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

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

Measures:

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

Rationale for Measures:

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

Evidence of Acceptable Progress – The Data

I report compliance.

We continue to report fiscally to the board and include a narrative that explains any highlights or potential deviations. Our bookkeeping firm has reviewed and improved procedures, and we had a review with on outside CPA firm also. We have been working with our new bookkeeping/accounting firm to bring our financial procedures in line with Generally Accepted Accounting Procedures (GAAP).

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

Interpretation:

Bills will get paid on time.

Measures:

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

Rationale for Measures:

1. The quickest and most direct form of confirmation is the direct report.

2. Any serious failure to comply with this limitation would rapidly create staff distress. In a church/family system, it would be impossible to hide such distress from church leadership. Likewise, vendors would draw attention to any significant outstanding bill.

Evidence of Acceptable Progress – The Data

I report compliance.

We have paid our vendors and processed payroll in a timely manner. We have not received any complaints by staff or vendors.

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

Interpretation:

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

Measures:

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

Rationale for Measures:

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

Evidence of Acceptable Progress – The Data

I report compliance.

All government-related reports and/or payments have happened in a timely way.

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

Interpretation:

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

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

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

Measures:

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

Rationale for Measures:

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

Evidence of Acceptable Progress – The Data

I report compliance.

All commitments of operating funds, by contract or otherwise, have occurred within the budget parameters.

[Last updated on 09/07/2020.]

## **Limitations Interpretation 2.7 - Compensation & Benefits September 07, 2020**

With respect to employment, compensation and benefits to employees, consultants, and contract workers, the Senior Minister shall not cause or allow jeopardy to fiscal integrity and shall not fail to strive for fair compensation.

Accordingly, the Senior Minister shall not:

- 2.7.1. Change his or her own compensation, benefits, or allocated professional expenses as established by the Board.

### Interpretation:

Only the board of trustees may set or change the senior minister's compensation, benefits, or professional expenses. Any change would require formal approval (via vote, recorded in the minutes) by the board.

### Measures:

1. Self-reporting by the executive.
2. Direct observation by the board of compliance (e.g., review of financial reports).
3. Confirmation by audit (internal or external).

### 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 minister has not changed her compensation, benefits, or professional expenses from what the board established. All such changes have occurred only by board vote.

- 2.7.2. Promise or imply permanent or guaranteed employment.

### Interpretation:

All staff members shall understand that they serve according to established criteria for performance and the financial ability of the church to provide compensation and benefits annually. Should conditions exist where staff positions cannot be maintained, the senior minister will make decisions to terminate staff in accordance to the fiscal reality of the situation. The senior minister will make changes in staff positions as needed to fulfill the priorities set by the Board in accordance with the church's ends.

Measures:

1. Self-reporting by the executive.
2. Confirmation by audit (internal or external).

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 minister has not promised or implied permanent or guaranteed employment.

## 2.7.3. Establish current compensation and benefits that:

- a. deviate materially from the geographic market for the skills employed
- b. create contractual obligations over a term longer than revenues can be safely projected and in all events subject to losses of revenue.

Interpretation:

The senior minister will establish and maintain a compensation and benefits program that has integrity, fairness, internal consistency between staff levels, reflects the market conditions for the skill set for each position, and is consistent with the most current compensation guidelines published by the UUA. I further interpret this to mean that the senior minister must create salary levels that are equivalent to UUA salary levels for similar positions.

In the case of staff with contracts, should any contract extend beyond 12 months, it will include clauses that allow for modification or cancelation in the case of loss of revenue.

The minister could not create a permanent commitment to any current or former staff person (e.g., direct, multi-year payments to a retired former staff person).

Measures:

1. Self-reporting by the executive.
2. Confirmation by audit (internal or external).

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.

In 2020, we are paying all staff positions at least at the midpoint recommended for their position

by the UUA for a church our size and in our geographical region. For 2021, given the Covid-19 crisis, we are still attempting within the proposed budget to pay all staff at the UUA recommended midpoint if at all possible.

2.7.4. Establish compensation and benefits so as to cause unpredictable or inequitable situations.

Interpretation:

The church will provide benefits (paid leave, health care insurance, etc.) to staff in a way that is objective, uniform, and transparent. Staff will accrue benefits according to a written personnel policy. Two employees with the same level of skill, seniority, and responsibility should typically expect to receive similar benefits.

Measures:

1. Self-reporting by the executive.
2. Direct observation by the board of compliance (e.g., review of personnel manual).
3. Confirmation by audit (internal or external).

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.

Employees of similar skill level, seniority, and responsibility receive similar benefits. All full-time staff uniformly receive benefits within the parameters of the UUA's recommendations. The benefits, and who qualifies for them, are documented in the personnel manual, which all employees receive.

*[Last updated 9/07/2020.]*



### Financial Reports through July 2020

The attached financial reports reveal that our revenue fell a good deal in July, especially as regards pledge contributions. This occurs each year in July as people travel; however, it is hard to know what the reason may be this year, as fewer folks are traveling due to concerns about Covid 19. Our pledge contributions are also down compared to last year, so it may also have to do with being unable to have in person church activities.

We had a net loss for the month, and this also caused us to be at a net loss for the year. However, our annual transfer from savings has not been noted as revenue yet (\$23,000), so that would have brought us back into net income territory (our new bookkeeper will correct this entry).

Also, just a reminder that in order to bring us into closer compliance with Generally Accepted Accounting Practices (GAAP), our accounting firm is now adding expenses for depreciation and for interest paid on the capital campaign loan. These were not in the budget and do not reduce our actual cash flow. Depreciation is an accounting entry but not actual money we pay out, and we have been paying the entire note for the capital campaign loan out of capital campaign funds. I am checking with our accountants to make sure this is something we actually can do under GAAP rules and, if so, how we make the adjusting accounting entry.

# FIRST UNITARIAN UNIVERSALIST CHUR

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## BALANCE SHEET

As of July 31, 2020

	MAY 2020	JUN 2020	JUL 2020
<b>ASSETS</b>			
Current Assets			
Bank Accounts			
1000 Cash & Investments			
1100 Bank	0.00	0.00	0.00
1110 8009-THCU Checking	378,507.58	415,817.08	442,681.84
1120 THCU Savings	0.00	0.00	0.00
1130 THCU Money Market	0.00	0.00	0.00
1140 THCU CDs	0.00	0.00	0.00
1150 UFCU Savings	0.00	0.00	0.00
1160 RBank Debt Service 676	135,309.90	95,806.75	59,051.45
1170 RBank Construction 668	234,690.41	269,739.08	260,278.47
<b>Total 1100 Bank</b>	<b>748,507.89</b>	<b>781,362.91</b>	<b>762,011.76</b>
1300 Annuity 2014 **No Activity**	0.00	0.00	0.00
1400 Petty Cash			
1410 Religious Ed PC 1	200.00	200.00	200.00
<b>Total 1400 Petty Cash</b>	<b>200.00</b>	<b>200.00</b>	<b>200.00</b>
<b>Total 1000 Cash &amp; Investments</b>	<b>748,707.89</b>	<b>781,562.91</b>	<b>762,211.76</b>
1072 Bill.com Money Out Clearing	1,025.69	709.98	309.98
1250 UU Common Endowment Accounts			
1251 UUCEF Permanent Endowment Acct.	236,867.88	243,257.59	253,134.24
1252 UUCEF Mixed Investment Account	325,246.92	334,020.74	347,582.51
1253 UUCEF Murr Music Account	66,794.55	68,596.39	71,381.51
1254 UUCEF Education	401,545.45	412,377.49	429,120.68
1255 Unrealized (Gain)/Loss on Investments	-56,601.87	-85,093.92	-129,058.40
<b>Total 1250 UU Common Endowment Accounts</b>	<b>973,852.93</b>	<b>973,158.29</b>	<b>972,160.54</b>
Ask	0.00	0.00	0.00
Ask Payroll	0.00	0.00	0.00
<b>Total Bank Accounts</b>	<b>\$1,723,586.51</b>	<b>\$1,755,431.18</b>	<b>\$1,734,682.28</b>

# FIRST UNITARIAN UNIVERSALIST CHUR

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## BALANCE SHEET

As of July 31, 2020

	MAY 2020	JUN 2020	JUL 2020
Accounts Receivable			
11000 Accounts Receivable	0.00	0.00	0.00
<b>Total Accounts Receivable</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
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	33,222.22	33,222.22	33,222.22
12410 Cash/Checks	-842.30	-4,045.30	-6,830.79
12420 VANCO - CC/Merchants	24,971.29	23,370.29	28,180.29
12430 VANCO - ACH	-46,650.29	-46,650.29	-46,650.29
12440 Modern	0.00	0.00	0.00
<b>Total 12400 Payment Reconciliation</b>	<b>10,700.92</b>	<b>5,896.92</b>	<b>7,921.43</b>
2120 Payroll Asset	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00
<b>Total Other Current Assets</b>	<b>\$10,700.92</b>	<b>\$5,896.92</b>	<b>\$7,921.43</b>
<b>Total Current Assets</b>	<b>\$1,734,287.43</b>	<b>\$1,761,328.10</b>	<b>\$1,742,603.71</b>
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	127,767.25	127,767.25	132,994.25
1590 Accumulated Depreciation	-361,181.38	-363,048.69	-364,916.00
<b>Total 1500 Fixed Assets</b>	<b>4,211,143.62</b>	<b>4,209,276.31</b>	<b>4,212,636.00</b>
<b>Total Fixed Assets</b>	<b>\$4,211,143.62</b>	<b>\$4,209,276.31</b>	<b>\$4,212,636.00</b>
<b>TOTAL ASSETS</b>	<b>\$5,945,431.05</b>	<b>\$5,970,604.41</b>	<b>\$5,955,239.71</b>

# FIRST UNITARIAN UNIVERSALIST CHUR

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## BALANCE SHEET

As of July 31, 2020

	MAY 2020	JUN 2020	JUL 2020
<b>LIABILITIES AND EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
20000 Accounts Payable	5,760.19	4,692.55	13,591.10
<b>Total Accounts Payable</b>	<b>\$5,760.19</b>	<b>\$4,692.55</b>	<b>\$13,591.10</b>
Credit Cards			
...3115 M. Barnhouse	0.00	0.00	0.00
...3123 K. Cornell	0.00	0.00	0.00
...5136 S. Posern	0.00	0.00	0.00
2010 ...3081 C. Jimmerson	903.63	-1,111.82	8,984.80
<b>Total Credit Cards</b>	<b>\$903.63</b>	<b>\$ -1,111.82</b>	<b>\$8,984.80</b>
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	1,923.08	0.00
2405 Health Care Payable	0.00	1,754.14	0.00
2406 Dental Payable	0.00	0.00	0.00
2499 End of Year Payroll Liability	0.00	0.00	0.00
<b>Total 2400 Payroll Liabilities</b>	<b>0.00</b>	<b>3,677.22</b>	<b>0.00</b>
2500 Sales Tax Payable	0.00	0.00	0.00
<b>Total 2000 Liabilities</b>	<b>0.00</b>	<b>3,677.22</b>	<b>0.00</b>
2415 Accrued payroll	0.00	0.00	0.00
2610 PPP Loan	140,800.00	140,800.00	140,800.00
Sales Tax Agency Payable	0.00	0.00	0.00
<b>Total Other Current Liabilities</b>	<b>\$140,800.00</b>	<b>\$144,477.22</b>	<b>\$140,800.00</b>
<b>Total Current Liabilities</b>	<b>\$147,463.82</b>	<b>\$148,057.95</b>	<b>\$163,375.90</b>
Long-Term Liabilities			
2600 RBank Loan 400470000	1,333,844.93	1,327,262.57	1,323,188.45
<b>Total Long-Term Liabilities</b>	<b>\$1,333,844.93</b>	<b>\$1,327,262.57</b>	<b>\$1,323,188.45</b>
<b>Total Liabilities</b>	<b>\$1,481,308.75</b>	<b>\$1,475,320.52</b>	<b>\$1,486,564.35</b>
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

# FIRST UNITARIAN UNIVERSALIST CHUR

## BALANCE SHEET

As of July 31, 2020

	MAY 2020	JUN 2020	JUL 2020
3100 Restricted Funds			
3200 Cong. Restricted Funds			
3220 Permanent Endowment Fund	238,750.97	238,750.97	238,750.97
3240 Savings Fund	534,839.47	534,839.47	534,839.47
3260 Murr Music Fund	98,782.63	98,782.63	99,782.63
3280 Education Fund	212,471.33	212,471.33	212,471.33
<b>Total 3200 Cong. Restricted Funds</b>	<b>1,084,844.40</b>	<b>1,084,844.40</b>	<b>1,085,844.40</b>
3400 Temporarily Restricted Funds	-7,943.65	-7,943.65	-7,943.65
3405 Long Range Fund	0.00	0.00	0.00
3410 Capital Campaign Fund	-1,044,123.23	-1,051,308.19	-1,037,916.27
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 No Longer in use CampUU/Hogwarts Fund	1,000.00	1,000.00	1,000.00
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
<b>Total 3420 Religious Education Fund</b>	<b>13,942.19</b>	<b>13,942.19</b>	<b>13,942.19</b>
3440 Caring Fund	4,169.48	4,169.48	4,169.48
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
<b>Total 3450 Music Fund</b>	<b>2,205.43</b>	<b>2,205.43</b>	<b>2,205.43</b>
3460 Bookstore Fund	1,261.71	1,261.71	1,261.71
3470 Facility Fund	0.00	0.00	0.00
3472 Emergency & Maintenance Fund	0.00	0.00	0.00
<b>Total 3470 Facility Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
3480 Flowers Fund	275.00	275.00	275.00
3560 WNOV Fund	3,423.15	3,423.15	3,423.15
3570 Living Our Mission Fund	128,672.80	128,672.80	128,672.80
3575 DoMCo Fund-Dir of Mbrship/Comm	0.00	0.00	0.00
3580 Justice Fund	16,658.53	16,658.53	16,658.53
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	405.09	405.09	405.09
<b>Total 3400 Temporarily Restricted Funds</b>	<b>-866,880.80</b>	<b>-874,065.76</b>	<b>-860,673.84</b>
<b>Total 3100 Restricted Funds</b>	<b>217,963.60</b>	<b>210,778.64</b>	<b>225,170.56</b>

# FIRST UNITARIAN UNIVERSALIST CHUR

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## BALANCE SHEET

As of July 31, 2020

	MAY 2020	JUN 2020	JUL 2020
3900 Unrestricted Net Assets	-315,963.03	-315,963.03	-315,963.03
Net Income	-10,203.27	28,143.28	-12,857.17
<b>Total Equity</b>	<b>\$4,464,122.30</b>	<b>\$4,495,283.89</b>	<b>\$4,468,675.36</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$5,945,431.05</b>	<b>\$5,970,604.41</b>	<b>\$5,955,239.71</b>

# FIRST UNITARIAN UNIVERSALIST CHUR

## PROFIT AND LOSS

January - July, 2020

	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	JUL 2020	TOTAL
Income								
4000 Unrestricted Income								\$0.00
4100 Contributions								\$0.00
4110 Pledge	66,552.53	73,089.06	40,539.84	53,347.89	48,146.89	61,574.04	36,054.56	\$379,304.81
4120 Sunday Plate	3,678.12	1,966.61	3,966.00	3,900.00	1,842.50	1,570.00	1,646.00	\$18,569.23
4190 Other Gifts	6,623.55	3,097.86	260.00	44,261.95	70.43	46,063.15	6,107.03	\$106,483.97
<b>Total 4100 Contributions</b>	<b>76,854.20</b>	<b>78,153.53</b>	<b>44,765.84</b>	<b>101,509.84</b>	<b>50,059.82</b>	<b>109,207.19</b>	<b>43,807.59</b>	<b>\$504,358.01</b>
4200 Rental	8,000.00	11,146.34	7,261.21	5,000.00	7,778.00		5.00	\$39,190.55
<b>Total 4000 Unrestricted Income</b>	<b>84,854.20</b>	<b>89,299.87</b>	<b>52,027.05</b>	<b>106,509.84</b>	<b>57,837.82</b>	<b>109,207.19</b>	<b>43,812.59</b>	<b>\$543,548.56</b>
4900 Other Income					804.25			\$804.25
4910 Interest and Dividends	94.29	110.38	114.06	125.50	127.43	134.49	127.57	\$833.72
4920 Wake Now Our Vision	40,000.00							\$40,000.00
4930 Paradox Players	264.30	457.80	1,768.00					\$2,490.10
4940 Special fundraiser - Auction	30.97		25.00					\$55.97
4960 Special Plate	365.00	854.76						\$1,219.76
4970 Hogwarts/Camp UU			2,700.00	50.00	-400.00	-1,950.00	-35.00	\$365.00
4980 Income from Committees								\$0.00
4982 Forum							50.00	\$50.00
4986 Other			355.00					\$355.00
<b>Total 4980 Income from Committees</b>			<b>355.00</b>				<b>50.00</b>	<b>\$405.00</b>
<b>Total 4900 Other Income</b>	<b>40,754.56</b>	<b>1,422.94</b>	<b>4,962.06</b>	<b>175.50</b>	<b>531.68</b>	<b>-1,815.51</b>	<b>142.57</b>	<b>\$46,173.80</b>
<b>Total Income</b>	<b>\$125,608.76</b>	<b>\$90,722.81</b>	<b>\$56,989.11</b>	<b>\$106,685.34</b>	<b>\$58,369.50</b>	<b>\$107,391.68</b>	<b>\$43,955.16</b>	<b>\$589,722.36</b>
GROSS PROFIT	<b>\$125,608.76</b>	<b>\$90,722.81</b>	<b>\$56,989.11</b>	<b>\$106,685.34</b>	<b>\$58,369.50</b>	<b>\$107,391.68</b>	<b>\$43,955.16</b>	<b>\$589,722.36</b>
Expenses								
6000 Events and Min. Teams Expenses	732.83	2,202.40	1,070.43	862.71	-164.56	631.04	613.08	\$5,947.93
6100 Ministry Support	960.94	1,319.80	725.00	1,125.00	1,120.00	1,459.40	300.00	\$7,010.14
6200 Supplies & Materials	1,072.51	1,524.60	1,910.99	1,416.23	1,240.68	1,578.18	1,591.28	\$10,334.47
6300 Repairs and Upkeep	19,692.63	10,197.87	15,148.20	14,588.32	7,890.16	-7,151.26	8,082.10	\$68,448.02
6400 In house services	68.77	2,105.78	54.53	983.46	999.48	999.48	977.12	\$6,188.62
6420 Communications, Data & Tech	1,833.29	3,000.45	2,701.09	2,413.85	1,985.94	3,340.67	2,165.01	\$17,440.30
6500 Fees, Dues, Training, Travel	2,510.78	1,876.01	5,459.69	-197.43	7,466.99	2,487.49	4,664.26	\$24,267.79
6600 Employee Expenses	58,962.38	53,077.30	45,518.74	52,830.13	53,081.09	57,204.00	60,360.58	\$381,034.22
6700 Charitable Contributions	1,200.00	200.00	11,649.96	2,750.00				\$15,799.96
6800 Contract and Consulting	1,874.99	2,124.99	2,555.00	2,106.00		2,850.00		\$11,510.98
6900 Banking Expenses and Fees	7,850.78	10,975.47	4,151.55	10,596.71	7,922.49	4,322.21	7,014.61	\$52,833.82
7000 Faith Development Expenses	70.78	63.01		608.00	11.00	75.00	7.57	\$835.36
7100 Ministry Teams	66.52	432.48						\$499.00
Suspense						820.00	-820.00	\$0.00
Uncategorized Expense						428.92		\$428.92
<b>Total Expenses</b>	<b>\$96,897.20</b>	<b>\$89,100.16</b>	<b>\$90,945.18</b>	<b>\$90,082.98</b>	<b>\$81,553.27</b>	<b>\$69,045.13</b>	<b>\$84,955.61</b>	<b>\$602,579.53</b>
<b>NET OPERATING INCOME</b>	<b>\$28,711.56</b>	<b>\$1,622.65</b>	<b>\$ -33,956.07</b>	<b>\$16,602.36</b>	<b>\$ -23,183.77</b>	<b>\$38,346.55</b>	<b>\$ -41,000.45</b>	<b>\$ -12,857.17</b>
<b>NET INCOME</b>	<b>\$28,711.56</b>	<b>\$1,622.65</b>	<b>\$ -33,956.07</b>	<b>\$16,602.36</b>	<b>\$ -23,183.77</b>	<b>\$38,346.55</b>	<b>\$ -41,000.45</b>	<b>\$ -12,857.17</b>

# FIRST UNITARIAN UNIVERSALIST CHUR

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## PROFIT AND LOSS COMPARISON

January - July, 2020

	TOTAL	
	JAN - JUL, 2020	JAN - JUL, 2019 (PY)
Income		
4000 Unrestricted Income		
4100 Contributions		
4110 Pledge	379,304.81	417,539.56
4120 Sunday Plate	18,569.23	21,027.93
4190 Other Gifts	106,483.97	13,129.98
<b>Total 4100 Contributions</b>	<b>504,358.01</b>	<b>451,697.47</b>
4200 Rental	39,190.55	39,765.33
<b>Total 4000 Unrestricted Income</b>	<b>543,548.56</b>	<b>491,462.80</b>
4900 Other Income	804.25	
4910 Interest and Dividends	833.72	443.77
4920 Wake Now Our Vision	40,000.00	
4930 Paradox Players	2,490.10	5,522.30
4940 Special fundraiser - Auction	55.97	13,721.37
4960 Special Plate	1,219.76	6,706.03
4970 Hogwarts/Camp UU	365.00	12,950.00
4980 Income from Committees		
4982 Forum	50.00	11.00
4986 Other	355.00	50.00
<b>Total 4980 Income from Committees</b>	<b>405.00</b>	<b>61.00</b>
<b>Total 4900 Other Income</b>	<b>46,173.80</b>	<b>39,404.47</b>
<b>Total Income</b>	<b>\$589,722.36</b>	<b>\$530,867.27</b>
GROSS PROFIT	<b>\$589,722.36</b>	<b>\$530,867.27</b>
Expenses		
6000 Events and Min. Teams Expenses	5,947.93	19,964.07
6100 Ministry Support	7,010.14	10,137.47
6200 Supplies & Materials	10,334.47	14,817.31
6300 Repairs and Upkeep	68,448.02	45,439.00
6400 In house services	6,188.62	6,501.71
6420 Communications, Data & Tech	17,440.30	19,587.79
6500 Fees, Dues, Training, Travel	24,267.79	12,694.82
6600 Employee Expenses	381,034.22	409,740.60
6700 Charitable Contributions	15,799.96	15,212.50
6800 Contract and Consulting	11,510.98	15,460.92
6900 Banking Expenses and Fees	52,833.82	7,522.53
7000 Faith Development Expenses	835.36	1,438.25
7100 Ministry Teams	499.00	1,512.99
Suspense	0.00	
Uncategorized Expense	428.92	
<b>Total Expenses</b>	<b>\$602,579.53</b>	<b>\$580,029.96</b>
NET OPERATING INCOME	<b>\$ -12,857.17</b>	<b>\$ -49,162.69</b>



# FIRST UNITARIAN UNIVERSALIST CHUR

33

## PROFIT AND LOSS COMPARISON

January - July, 2020

	TOTAL	
	JAN - JUL, 2020	JAN - JUL, 2019 (PY)
Other Income		
9980 Tfr. Mixed invest to Operations		23,000.00
<b>Total Other Income</b>	<b>\$0.00</b>	<b>\$23,000.00</b>
NET OTHER INCOME	<b>\$0.00</b>	<b>\$23,000.00</b>
NET INCOME	<b>\$ -12,857.17</b>	<b>\$ -26,162.69</b>

Monthly Program Development Report  
First Unitarian Universalist Church of Austin  
August 2020

I was on vacation and study leave all but one week of August, so this report may be more truncated than usual.

Worship Services

We are continuing to do our worship services online.

Building Closure

Our staff continue to work from home, and the church building is still closed.

Church Operations

We continue to do our church meetings and small groups by Zoom. We are also doing our religious education classes via Zoom. Shannon is implementing a new, more user friendly and more powerful database system.

Finances

Please see the separate financial reports attached. Earlier in the year, we applied for and received a Payroll Protection Program loan of \$140,800 from the Small Business Administration (SBA) of the federal government. During August, we applied for forgiveness of the loan, which would basically turn into a grant. The bank has approved our application for forgiveness and submitted it to the SBA. We should receive the SBA decision within the next couple of months.

Membership

No changes about which I am aware. We do have a number of folks who have commented online that they are from our area, and they decided to drop into the service. Several now join almost every Sunday. Shannon is working on setting up a new member orientation online.

Warmly,

Chris

# As discussed during Board retreat, we propose engaging with our Church's organized groups

## Our Objective

*In alignment with 'Community Through Caring Connection' theme, we propose engaging in meaningful linkage activity by inviting organized groups to our monthly Board meetings*

## Key Questions

- Tell us about your organized group? How is your group adapting to life during a pandemic?
- What have been the major challenges you've faced, and what new opportunities have emerged? Are any of these things you'll want to keep doing post-pandemic?
- How can we keep what's best about what's emerging? How can we engage people in new ways?
- Are there any ways the Board can help or support you?

# Summary of proposed cadence for organized group visits

#	Organized Group	Contact	Proposed Board Meeting	Status
1	Social Action Council	Carrie Holley-Hurt	July, 2020	Completed
2	Transformation Connection Service	Wendy Erisman	September, 2020	Scheduled
3	Stewardship Council	Liz Nielsen	October, 2020	Not Scheduled
4	RE Committee & Wellspring	Kelly Stokes	October, 2020	Not Scheduled
5	First UU Cares Council & Paradox Players	Susan Thomson	November, 2020	Not Scheduled
6	Change Team	??	January, 2021	Not Scheduled
7	Fellowship	Celeste Padilla	February, 2021	Not Scheduled
8	Austin Sanctuary Network & Inside Amigos	Peggy Morton	March, 2021	Not Scheduled
9	Austin Area UU White Allies	Scott Butki	April, 2021	Not Scheduled
10	Facilities, Freshen UUp, Grounds	??	May, 2021	Not Scheduled

**Goal:**

To engage members of the congregation in meaningful conversation and to revisit the survey response related to the proposed 8<sup>th</sup> amendment. The desired outcome is a list of projects/ efforts we might move forward individually or as a congregation in response to the end statements rather than to discuss the merits of adopting the 8<sup>th</sup> principle though this might be an action the church wants to take. (Specifically, the end statement: “We partner with other organizations and faith communities to dismantle a culture of white supremacy and other systems of oppression, within ourselves, within our church community, and beyond our walls”)

**Set up:**

The members of the congregation will be invited to join small groups via Zoom, facilitated by two members of the Board of Trustees/ Engagement Team.

Twenty individuals will be invited to each meeting with a mix of active and passive members.

Meetings will take place at various times of the day and days of the week to allow for a variety of schedules.

**Invitation:**

Please join us for a community conversation to discuss your responses to these questions:

- Given the visibility of the racial injustices over the last several months culminating with the death of George Floyd, what has changed related to your beliefs and views of racism in America? What spiritual practices are you currently doing or could you commit to related to your reactions?
- What activities should the church mobilize to live into our end statement: “We partner with other organizations and faith communities to dismantle a culture of white supremacy and other systems of oppression, within ourselves, within our church community, and beyond our walls”

If you can't make it at this time but would still like to participate, please let us know and we'll find another better session for you to join.

**Script:**

1. Thanks for being with us today.
2. Lighting of the Chalice/ Reading
3. Set up/ Intro
  - How the collected information will be used: “In response to increased visibility of the racial injustice in our country, we'd like to take steps to ‘dismantle a culture of white supremacy and other systems of oppression.’ We'd like to engage in conversation about what that means to us.”
  - Brief background on “ends” and presentation of the end statement: “We partner with other organizations and faith communities to dismantle a culture of white supremacy and other systems of oppression, within ourselves, within our church community, and beyond our walls.”
    - In January, we conducted a survey regarding the adaptation of the 8th Principle: “We, the member congregations of the Unitarian Universalist Association, covenant to affirm and promote: journeying toward spiritual wholeness by working to build a diverse multicultural Beloved Community by our actions that accountably dismantle racism and other oppressions in ourselves and our institutions.”
    - Overwhelming feedback was supportive for the adaptation of the 8th principle but was lacking in how we'd concretely live into the work.
    - We are interested in moving the discussion further for how we'd live into these commitments, individually and as a congregation. Much has changed since we initially asked for feedback and we want to check-in on the answers to our questions.

4. Check-in
  - Provide check-in (1min) to say how you're doing in the pandemic today.
  - Facilitator example
5. Open Dialogue in response to questions:
  - Given the visibility of the racial injustices over the last several months culminating with the death of George Floyd, what has changed related to your beliefs and views of racism in America? What spiritual practices are you currently doing or could you commit to related to your reactions?
  - What activities should the church mobilize to live into our end statement: "We partner with other organizations and faith communities to dismantle a culture of white supremacy and other systems of oppression, within ourselves, within our church community, and beyond our walls"
6. Wrap up: Thanks for time, we'll be compiling notes from other sessions with other members of our community and formulate a plan to move forward.