

MEETING AGENDA - First UU Austin Board of Trustees

Meeting

Meeting Date	Tuesday, January 18, 2022
Start Time	6:30 PM
End Time	8:30 PM (CST)
Location	Zoom - https://zoom.us/my/firstuuaustin (password = 512452) Zoom ID: 940 671 9275 Dial in number: (346) 248-7799 or (669) 900-6833
Purpose	Regular scheduled meeting

RSVP

Accepted:	Nathan Walther, Toni Wegner
No response:	Meg Barnhouse, Leo Collas, Suzette Emberton, Rob Hirschfeld, Russell Holley-Hurt, Chris Jimmerson, Sadie Lambert, Nesan Lawrence, Shannon Posern, Kelly Raley, Dave Riehl

Agenda

1. Coming Back into Covenant

1.1. Chalice Lighting and Opening Words	Nesan Lawrence / 2 min. (6:30 PM - 6:32 PM)
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1.2. Reading of Board Covenant	/ 2 min. (6:32 PM - 6:34 PM)
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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.

1.3. Confirm Timekeeper and Process Evaluator	/ 2 min. (6:34 PM - 6:36 PM)
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Timekeeper - Kelly

Process Evaluator - Sadie

1.4. Approve Agenda and Consent Agenda	/ 2 min. (6:36 PM - 6:38 PM)
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Consent agenda includes minutes from the December meeting, program development report, November financials (repeated from December meeting) and committee reports.

Documents

- Minutes-2021-12-21-v1.pdf Pages 5-9
- Nov2021financials.pdf 10-18
- Green Sanctuary Ministry Annual Report Executive Summary.pdf 19-25
- Program Development Report Dec 2021.pdf 26
- Monitoring Committee Report for January 2022.docx 27

2. Connecting with our Moral Ownership

2.1. Visitor's Forum / 10 min. (6:38 PM - 6:48 PM)

Nominating Committee member

2.2. Recognition of Church Volunteers and Staff / 5 min. (6:48 PM - 6:53 PM)

2.3. Moment with Rev. Chris Chris Jimmerson / 10 min. (6:53 PM - 7:03 PM)

2.4. Ministers Housing Allowance Chris Jimmerson / 5 min. (7:03 PM - 7:08 PM)

Motion - Set the 2022 minister housing allowance for Rev. Margaret Barnhouse at \$30,000 for the year.

Motion - Set the 2022 minister housing allowance for Rev. Chris Jimmerson at \$30,000 for the year.

Resolution #:

Moved: Chris Jimmerson

seconded:

3. Monitoring our Progress

3.1. Discussion of Ends / 10 min. (7:08 PM - 7:18 PM)

End 1.4.4: We care for one another in intergenerational community and connect in fun and fellowship.

End 1.4.5: We embody the principles of Unitarian Universalism and invite people of goodwill to find a spiritual home with us.

Documents

- End 1.4.4 and interpretation for board discussion.docx Page 28
- End 1.4.5 and interpretation for board discussion.docx 29

3.2. Monitoring Reports (Ends and/or Executive Limitations) / 10 min. (7:18 PM - 7:28 PM)

Executive Limitation 2.6 - Asset Protection

Documents

- 2.6 Asset Protection rev -01-11-22.pdf Page 30-38

3.3. Policy 3.7.2 / 5 min. (7:28 PM - 7:33 PM)

We need to approve proposed revised language for the policy, as discussed in December.

Documents

- Proposed change to policy 3.7.2.docx Page 42

3.4. Committee follow up

/ 15 min. (7:33 PM - 7:48 PM)

Congregational survey preliminary results - Rob - Please raise questions that need to be clarified for the final survey results.

Linkage committee survey - Russell - Please review the survey so we can raise any questions before it is distributed.

Documents

- Congregational Survey 2021 Summary Results.docx Pages 29-40
- Linkage Committee January update.docx 41

4. Learning & Creating the Future

4.1. Board Book Discussion

Rob Hirschfeld / 15 min. (7:48 PM - 8:03 PM)

The Sum of Us Chapter 7, Living Apart

5. Adjourn

5.1. Action Items and Announcements

/ 2 min. (8:03 PM - 8:05 PM)

Announcements:

- Holiday fundraiser for staff - Toni
- File management/historical committee files - Nesan

Action items from the previous meeting:

- Kelly to send thank you notes.
- Any comments on proposed budget/actual report can follow-up directly with Rev. Chris.
- Toni and Sadie to convene offline to discuss possible change to language within Policy 3.7.2.
- Leo volunteered to be present during the Christmas Eve service to help with the recipe books and Holiday Staff Fundraiser. Kelly volunteered to post a link online during weekend service regarding the fundraiser.
- Rev. Chris to share the detailed report on Green Sanctuary via MyCommittee
- Linkage to invite David Overton, Wendy Erisman to be part of the Visitor's Forum to share findings from their congregational study on how other churches are managing finances/budgets during the pandemic.

Action items from current meeting:

5.2. Assign Roles for Next Meeting

/ 2 min. (8:05 PM - 8:07 PM)

Assign roles for:

- Readings
- Timekeeper
- Process Evaluator
- Board Discussion - Chapter 8

5.3. Process Evaluation

Sadie Lambert / 2 min. (8:07 PM - 8:09 PM)

Documents

- Board process review form.docx Page 43



5.4. Extinguishing the Chalice and Closing Words

Nesan Lawrence / 2 min. (8:09 PM - 8:11 PM)



MEETING MINUTES - First UU Austin Board of Trustees

Meeting

Date	Tuesday, December 21, 2021
Started	6:30 PM
Ended	8:30 PM (CST)
Location	Zoom - https://zoom.us/my/firstuuaustin (password = 512452) Zoom ID: 940 671 9275 Dial in number: (346) 248-7799 or (669) 900-6833
Purpose	Regular scheduled meeting
Chaired by	Toni Wegner
Recorder	Nesan Lawrence

Attendance

Present:	Meg Barnhouse, Leo Collas, Suzette Emberton, Rob Hirschfeld, Russell Holley-Hurt, Chris Jimmerson, Sadie Lambert, Nesan Lawrence, Kelly Raley, Dave Riehl, Toni Wegner
Regrets:	Nathan Walther
Absent:	Shannon Posern

Minutes

1. Coming Back into Covenant

1.1. Chalice Lighting and Opening Words

Toni lit the chalice and Suzette read the opening words

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.

Leo read the Board Covenant

Status: Completed

1.3. Confirm Timekeeper and Process Evaluator

Timekeeper - Sadie

Process evaluator - Suzette

Timekeeper and process evaluator were confirmed

Status: Completed

1.4. Approve Agenda and Consent Agenda

Consent agenda includes minutes from the November meeting, program development report, October financials, and committee reports.

Kelly made the motion to approved the agenda and consent agenda. Nesan seconded the motion. All in favor, none opposed.

Status: Completed

Documents

- Minutes-2021-11-16-v1.pdf
 - October2021 Financial Statements.pdf
 - Nov2021financials.pdf
 - Program Development Report Nov 2021.pdf
 - Board Engagement Committee Report - December Board meeting.docx
 - Monitoring Committee Report - December Board meeting.doc
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2. Connecting with our Moral Ownership

2.1. Visitor's Forum

No invitee this month. Board members did a brief check-in.

Status: Completed

2.2. Recognition of Church Volunteers and Staff

Liz Nielsen has compiled a list of people to thank on behalf of Stewardship Committee

- Mary Overton
- Sandra Reece
- David Overton
- Mani Subramanian
- Toni Wegner
- Leo Collas
- Wendy Erisman
- Hannah
- Chalres Smith
- Tara Neely
- Gillian

In addition, Luther Elmore for helping with Sunday service as usher

Status: Completed

2.3. Moment with Rev. Meg

- Reminder that Rev. Meg is taking January off.



- Reopening is in the midst of a discussion about going back to virtual in January. People involved in the decision making process are not sure yet about the decision as this would be a blow to the church community despite safety concerns. Board members took turns expressing their concerns with the new wave and implications to holding in-person church service. Rev. Meg also shared that little to no lead time is required to go from in-person to virtual given the current multi-platform setup with the Sunday service. It was also pointed out that while case rates are low at the moment, the transmission rates are already in the red zone. A compromise option was discussed wherein the service could be streamed outdoors in the playground area or courtyard.
- Bear's replacement, Martha, was hired recently. Rev. Meg shared a bit about Martha's background. Rev. Chris and Shannon will support the onboarding process. Bear has agreed to support during transition as needed.

Status: Completed

2.4. Budget vs. Actuals Example Reports - Rev. Chris

Rev. Chris walked through an example view of the 2022 budget that was laid out month by month for each major Income and Expense category. This new layout would enable tracking actuals against planned at a more detailed level. Its also now possible to create budget reports by department (e.g., music, faith development, etc.). The proposed format was well received by the Board. Toni requested any additional queries on this to be directed to Rev. Chris as a email follow-up.

Status: Completed

3. Monitoring our Progress

3.1. Monitoring Reports (Ends and/or Executive Limitations)

End 1.4.3 - We engage with one other to care for the Earth and interdependent web.

- Rev. Meg shared that information about the Green Sanctuary team and a recent report can be made available in MyCommittee
- Richard and Beckly Halpen are the two most prominent members of the Green Sanctuary team. They meet with local groups (such as Austin 360) on related topics and discussions.
- She also shared that UUA has not responded to her query about the Green Sanctuary status. She felt confident about retaining the status given the care and thought that has gone into all the environment friendly equipment, adherence to code with new construction and other earth friendly aspects of grounds maintenance. The only aspect that is perhaps not earth friendly are the lawns which are not xeriscaped.
- Kelly made a motion to agree that progress is being made with this end and Sadie seconded. All in favor, none opposed.

Status: Completed

Documents

- Interpretation 1.4.3.2021.pdf
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3.2. Review of Policy 3.7.2

Review of Policy below to question why highlighted section with specific financial implications is included as a policy.

3.7. Cost of Governance

Because poor governance costs more than learning to govern well, the Board will invest in its governance capacity. Accordingly,

3.7.1. Training will be used to orient new and prospective leaders, as well as to maintain and increase existing Board member skills and understandings.

3.7.2. Outside assistance will be arranged so that the Board can exercise confident control over organizational performance.

- Rev. Chris provided some context and background for this policy as he was part of the Board when this particular policy was drafted.
- While certain parties within the church did express opposition to seeking outside help with training, the Board felt positively about it as they felt that a neutral party would be invested in instituting a good process without being invested in the outcomes.
- He also shared that aside from Unity Consulting, the board has used other local persons to offer the annual Board training in the past.
- Toni recommended that she and Sadie get together offline and come back with a proposal that includes alternate language for this policy. Preference is to include 'optionality' in the policy language.

Status: Completed

3.3. Board Engagement Committee Follow-up

Discuss request for help from Engagement Committee with respect to printing copies of the Holiday Recipe Book for the fundraiser.

Sadie requested the Board for help with printing the recipe books for the Holiday Staff Fundraiser. Sadie also requested a volunteer to be present during the Christmas Eve service to help direct the congregants to the recipe books.

Status: Completed

4. Learning & Creating the Future

4.1. Board Book Discussion

The Sum of Us chapter 6 - Never a Real Democracy

Nesan led the book discussion leveraging the following questions

- 1) How do you hope when things are hopeless?
- 2) What are your thoughts on Solidarity Dividend as an antidote to the Zero Sum Paradigm?
- 3) Have you seen any examples of Solidarity Dividend play out on a smaller scale in your life or community?

Status: Completed

5. Adjourn

5.1. Action Items and Announcements

Action items from previous meeting:

- Kelly will send out thank you notes
- David Overton, Wendy Erisman to be part of Visitor's Forum to share the findings from their congregational study on how other churches are managing finances/budgets during the pandemic
- Meg to follow-up regarding Green Sanctuary status
- Kelly to copy/paste some edits for this month's Monitoring report and share it with Rev. Meg
- Board to complete Doodle poll for holiday party



- Board to share Holiday recipes with Sadie ASAP; Board to also review intro text for Holiday recipe book
- Linkage committee to invite Nesan to their upcoming meeting to discuss possible overlaps in how the Linkage and Monitoring committees will be identifying participants in their respective surveys/story corps
- Rob to request Shannon to resend survey reminder; Rob to also remind Bear to post survey link on FB
- Nesan to let the church website maintenance team know about a potential bad hyperlink for the Green Sanctuary team

Action items from current meeting:

Action Items

- Any comments on proposed budget/actual report can follow-up directly with Rev. Chris.
- Toni and Sadie to convene offline to discuss possible change to language within Policy 3.7.2.
- Leo volunteered to be present during the Christmas Eve service to help with the recipe books and Holiday Staff Fundraiser. Kelly volunteered to post a link online during weekend service regarding the fundraiser.
- Rev. Chris to share the detailed report on Green Sanctuary via MyCommittee

Other announcements

- Rev. Meg will be off in January
- The Board is not considering meeting in person for the January board meeting

Status: Completed

5.2. Assign Roles for Next Meeting

Assign roles for:

- Readings
- Timekeeper
- Process Evaluator
- Book Discussion
- Snacks???

Readings: Nesan

Timekeeper: Kelly

Process Evaluator: Sadie

Status: Completed

5.3. Process Evaluation

Board performed satisfactorily across all dimensions.

Status: Completed

Documents

- Board process review form.docx
-

5.4. Extinguishing the Chalice and Closing Words

Suzette read the closing words while Toni extinguished the chalice.

Status: Completed

November 2021 Financials

Pledge contributions increased greatly in November, resulting in a positive net cashflow. We also received the first of the payments from federal employee retention credits of \$59,244. This increased our net cashflow even more.

FIRST UNITARIAN UNIVERSALIST CHUR

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Balance Sheet As of November 30, 2021

	SEP 2021	OCT 2021	NOV 2021
ASSETS			
Current Assets			
Bank Accounts			
1072 Bill.com Money Out Clearing	0.00	0.00	0.00
1110 8009-THCU Checking	427,072.84	413,094.32	483,329.58
1120 RBank Debt Service 676	59,146.04	59,149.04	59,151.63
1130 RBank Construction 668	231,850.63	228,332.98	219,435.56
1140 THCU Money Market	0.00	0.00	0.00
1150 THCU Savings	37.67	37.67	37.67
1160 UFCU Savings	0.00	0.00	0.00
1170 THCU CDs	0.00	0.00	0.00
1189 Petty Cash	200.00	200.00	200.00
1710 UUCEF Permanent Endowment Acct.	306,273.42	313,905.73	303,962.47
1720 UUCEF Mixed Investment Account	397,313.79	407,214.81	394,315.89
1730 UUCEF Murr Music Account	86,366.27	88,518.51	85,714.60
1740 UUCEF Education	615,886.06	631,233.88	611,238.95
1790 Unrealized (Gain)/Loss on Investments	-380,134.28	-416,287.36	-371,966.02
Total Bank Accounts	\$1,744,012.44	\$1,725,399.58	\$1,785,420.33
Accounts Receivable			
1210 Accounts Receivable	0.00	0.00	0.00
Total Accounts Receivable	\$0.00	\$0.00	\$0.00

FIRST UNITARIAN UNIVERSALIST CHUR

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Balance Sheet As of November 30, 2021

	SEP 2021	OCT 2021	NOV 2021
Other Current Assets			
1199 Undeposited Funds	244.32	345.61	4,250.93
1220 VANCO - Payment Reconciliation	0.00	0.00	0.00
1230 Cash/Checks	0.00	0.00	0.00
1240 VANCO - ACH/MS	0.00	0.00	0.00
1250 VANCO - ACH	0.00	0.00	0.00
1260 Stripe	2,202.75	2,546.22	3,073.07
1310 Prepaid Expenses	9,443.18	8,423.36	6,348.10
1490 Other Current Assets	0.00	0.00	0.00
Total Other Current Assets	\$11,890.25	\$11,315.19	\$13,672.10
Total Current Assets	\$1,755,902.69	\$1,736,714.77	\$1,799,092.43
Fixed Assets			
1500 Fixed Assets			
1510 Building	3,810,161.57	3,810,161.57	3,810,161.57
1520 Land	3,772,325.00	3,772,325.00	3,772,325.00
1530 Furniture & Equipment	132,994.25	132,994.25	132,994.25
1590 Accumulated Depreciation	-575,323.89	-585,994.79	-596,665.69
Total 1500 Fixed Assets	7,140,156.93	7,129,486.03	7,118,815.13
Total Fixed Assets	\$7,140,156.93	\$7,129,486.03	\$7,118,815.13
TOTAL ASSETS	\$8,896,059.62	\$8,866,200.80	\$8,917,907.56

FIRST UNITARIAN UNIVERSALIST CHUR

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Balance Sheet As of November 30, 2021

	SEP 2021	OCT 2021	NOV 2021
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2110 Accounts Payable	-10,127.74	1,652.95	1,123.57
Total Accounts Payable	\$ -10,127.74	\$1,652.95	\$1,123.57
Credit Cards			
2150 Chase Credit Card 3081	3,729.10	2,200.33	6,028.07
Total Credit Cards	\$3,729.10	\$2,200.33	\$6,028.07
Other Current Liabilities			
2320 Security Deposits	0.00	0.00	0.00
2410 Payroll Liabilities	0.00	0.00	0.00
2450 Sales Tax Payable	0.00	0.00	0.00
2500 Accrued Interest	0.00	0.00	0.00
2610 PPP Loan	0.00	0.00	0.00
Sales Tax Agency Payable	0.00	0.00	0.00
Total Other Current Liabilities	\$0.00	\$0.00	\$0.00
Total Current Liabilities	\$ -6,398.64	\$3,853.28	\$7,151.64
Long-Term Liabilities			
2620 Construction Loan	1,272,960.27	1,264,417.79	1,260,410.03
Total Long-Term Liabilities	\$1,272,960.27	\$1,264,417.79	\$1,260,410.03
Total Liabilities	\$1,266,561.63	\$1,268,271.07	\$1,267,561.67
Equity			
3110 Unrestricted Net Assets	473,080.93	473,080.93	473,080.93
3120 Restricted Funds	7,429,514.13	7,429,514.13	7,429,514.13
Opening Balance Equity	0.00	0.00	0.00
Net Income	-273,097.07	-304,665.33	-252,249.17
Total Equity	\$7,629,497.99	\$7,597,929.73	\$7,650,345.89
TOTAL LIABILITIES AND EQUITY	\$8,896,059.62	\$8,866,200.80	\$8,917,907.56

FIRST UNITARIAN UNIVERSALIST CHUR
Profit and Loss
November 2021

	Total
Income	
4100 Earned Revenue	
4130 Rentals Revenue	8,517.04
Total 4100 Earned Revenue	\$ 8,517.04
4200 Contributed Revenue	
4210 Unrestricted Contributions	
4211 Pledge	69,127.52
4212 Sunday Plate	1,523.78
4213 Other Gifts	10,496.45
Total 4210 Unrestricted Contributions	\$ 81,147.75
4220 Restricted Contributions	1,502.50
4221 Special Plate	1,534.50
Total 4220 Restricted Contributions	\$ 3,037.00
Total 4200 Contributed Revenue	\$ 84,184.75
Total Income	\$ 92,701.79
Gross Profit	\$ 92,701.79
Expenses	
6100 Payroll Expenses	
6110 Salaries & Wages	40,942.86
6140 Employer Portion of Benefits	9,337.01
6150 Employer Portion of Taxes	1,648.76
6180 Other Labor Related Expense	992.44
Total 6100 Payroll Expenses	\$ 52,921.07
6210 Charitable Giving	
6211 UUA	12,000.00
6213 Community Support	600.00
Total 6210 Charitable Giving	\$ 12,600.00
6220 Program Expenses	
6221 Meeting Costs	4.08
6222 Event Costs	212.95
6223 Supplies	1,010.91
6224 Guest Speaker / Musician	600.00
6226 Professional Development	337.49
6228 Literature & Printed Materials	20.45
Total 6220 Program Expenses	\$ 2,185.88
6400 Occupancy Costs	
6410 Building Upkeep	70.00
6420 Grounds Upkeep	1,087.08
6430 Security	29.99

6440 Utilities, Phone, & Internet		3,797.11
6450 Equipment		969.77
6460 Repairs & Maintenance		1,420.06
Total 6400 Occupancy Costs	\$	7,374.01
6610 Office Supplies & Postage		2,640.65
6670 Software Subscriptions		767.60
6710 Legal & Professional Fees		2,209.00
6730 Permits, Licenses, and Other Fees		68.22
6740 Property & Liability Insurance		1,229.17
6750 Bank Service Charges		1,319.68
6760 Merchant Processing Fees		674.72
6820 Depreciation Expense		10,670.90
6830 Interest Expense		4,899.52
Total Expenses	\$	99,560.42
Net Operating Income	-\$	6,858.63
Other Income		
4160 Interest and Dividends		30.38
7100 Employee Retention Credit		59,244.41
Total Other Income	\$	59,274.79
Net Other Income	\$	59,274.79
Net Income	\$	52,416.16
Non-Operational Expenses	\$	15,570.42
Net Cash Flow Increase/Decrease	\$	67,986.58

Tuesday, Dec 21, 2021 10:21:22 AM GMT-8 - Accrual Basis

FIRST UNITARIAN UNIVERSALIST CHUR
Profit and Loss Comparison
January - November, 2021

	Total	
	Jan - Nov, 2021	Jan - Nov, 2020 (PY)
Income		
4100 Earned Revenue		-389.65
4110 Event Revenue		55.97
4120 Admissions/Ticket Revenue		3,260.10
4130 Rentals Revenue	67,009.98	48,891.87
4150 Merchandise Sales		42.00
Total 4100 Earned Revenue	\$ 67,009.98	\$ 51,860.29
4200 Contributed Revenue		
4210 Unrestricted Contributions		40,000.00
4211 Pledge	603,349.01	616,579.39
4212 Sunday Plate	9,675.64	19,939.30
4213 Other Gifts	44,091.37	143,722.75
Total 4210 Unrestricted Contributions	\$ 657,116.02	\$ 820,241.44
4220 Restricted Contributions	29,182.98	181,981.04
4221 Special Plate	12,325.47	6,240.14
Total 4220 Restricted Contributions	\$ 41,508.45	\$ 188,221.18
Total 4200 Contributed Revenue	\$ 698,624.47	\$ 1,008,462.62
Total Income	\$ 765,634.45	\$ 1,060,322.91
Gross Profit	\$ 765,634.45	\$ 1,060,322.91
Expenses		
6100 Payroll Expenses		
6110 Salaries & Wages	506,938.51	460,835.13
6140 Employer Portion of Benefits	106,387.64	94,899.74
6150 Employer Portion of Taxes	20,925.05	19,962.02
6180 Other Labor Related Expense	11,492.12	7,361.14
Total 6100 Payroll Expenses	\$ 645,743.32	\$ 583,058.03
6210 Charitable Giving	349.36	
6211 UUA	23,026.37	1,400.00
6212 Member Support	3,400.63	
6213 Community Support	9,624.28	14,399.96
6219 Other Charitable Giving		1,472.81
Total 6210 Charitable Giving	\$ 36,400.64	\$ 17,272.77
6220 Program Expenses		
6221 Meeting Costs	946.17	4,028.27
6222 Event Costs	983.50	
6223 Supplies	12,834.36	7,232.30
6224 Guest Speaker / Musician	11,385.00	6,080.00
6225 Travel (Parking, Tolls, and Mileage)	5.72	10,289.83
6226 Professional Development	15,928.40	4,150.00

6228 Literature & Printed Materials	530.10	4,506.35
6229 Other Program Expenses	2,514.87	7,556.19
Total 6220 Program Expenses	\$ 45,128.12	\$ 43,842.94
6300 Outreach Costs		
6310 Advertising		1,405.14
6311 Printing	7,239.16	10,021.51
6320 Recognition	489.23	
6330 Member Cultivation	20.00	10.81
6390 Other Outreach Expenses	0.00	2,040.88
Total 6300 Outreach Costs	\$ 7,748.39	\$ 13,478.34
6400 Occupancy Costs		
6410 Building Upkeep	4,095.98	968.56
6420 Grounds Upkeep	10,956.80	11,957.88
6430 Security	614.89	439.89
6440 Utilities, Phone, & Internet	40,416.69	36,259.99
6450 Equipment	5,455.77	1,994.89
6460 Repairs & Maintenance	19,892.79	33,417.70
6490 Other Facility Expenses	880.00	
Total 6400 Occupancy Costs	\$ 82,312.92	\$ 85,038.91
6610 Office Supplies & Postage	4,656.56	16,253.06
6620 Dues & Membership Fees	344.07	2,121.94
6670 Software Subscriptions	11,888.44	11,643.76
6710 Legal & Professional Fees	27,090.62	30,723.12
6730 Permits, Licenses, and Other Fees	1,196.81	869.00
6740 Property & Liability Insurance	12,641.70	20,225.00
6750 Bank Service Charges	12,429.99	10,741.76
6760 Merchant Processing Fees	6,549.25	8,438.18
6820 Depreciation Expense	117,379.90	116,770.06
6830 Interest Expense	60,588.76	69,118.14
Suspense (deleted)		0.00
Uncategorized Expense		0.00
Total Expenses	\$ 1,072,099.49	\$ 1,029,595.01
Net Operating Income	-\$ 306,465.04	\$ 30,727.90
Other Income		
4160 Interest and Dividends	791.67	2,175.71
7000 PPP Loan Forgiveness		140,800.00
7100 Employee Retention Credit	59,244.41	
Total Other Income	\$ 60,036.08	\$ 142,975.71
Other Expenses		
2021 Clean Up	5,820.21	
Total Other Expenses	\$ 5,820.21	\$ 0.00
Net Other Income	\$ 54,215.87	\$ 142,975.71
Net Income	-\$ 252,249.17	\$ 173,703.61
Non-Operational Expenses	\$ 177,968.66	\$ 185,888.20
Annual Transfer from Savings	\$ 23,000.00	\$ 23,000.00

Net Cash Flow Increase/Decrease	\$	(51,280.51)	\$	382,591.81
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Tuesday, Dec 21, 2021 10:22:01 AM GMT-8 - Accrual Basis



From: Richard/Beki HALPIN texeagle@aol.com 
Subject: Green Sanctuary Ministry Annual Report & Executive Summary
Date: December 20, 2021 at 6:00 PM
To: Meg Barnhouse meg.barnhouse@austinuu.org
Cc: Chris Jimmerson chris.jimmerson@austinuu.org, Carrie Holley-Hurt c.holleyhurt@gmail.com

Overview: Green Sanctuary Ministry (GSM) Annual Report & Executive Summary

Here are five working areas of Green Sanctuary Ministry.

Key Word/Action: Partnerships

Executive Summary:

1. GSM, over the last 18 months, has worked with our church administration to promote the the Unitarian Universalist Ministry for the Earth (UUMFE.org) critical Climate Change initiatives.
2. Our Church hosts a monthly Climate Justice Partnership meeting with 350 Austin to consider and create local actions to fight climate change. Green Sanctuary Members attend this monthly meeting by ZOOM or now in person @ Howson Hall the 3rd Tuesday of each month. A major priority is and has been closing the Fayette Coal Fired Power Plant which uses more than 5 billion gallons of water every year and belches thousands of pounds of carbon dioxide and pollutants into the atmosphere. **This one coal fired plant is a global leader in creating climate change.**
3. Inside Books Project (IBP). GSM is part of a small team of volunteers at IBP to reopen public sessions for sending books, education materials, religious and spiritual tomes, writing and health resources, 'Justice' system "How to's" and more to Texas prisoners. Inside Books Project sent 30,000 books to Texas prisoners last year. Our congregants continue to provide book and monetary donations.
4. GSM has and continues to work with half a dozen groups to stop a predatory corporate scheme to grab billions of nuclear power plant decommissioning funds by prematurely illegally transporting 80,000 metric tons of high level nuclear waste (the worst kind) across the USA to be dumped in a West Texas & N.M. "transitional" storage sites.
5. GSM works with a variety of opportunities that come up from educating folks about pipelines across sensitive communities to joining in "die ins" about Climate Change and starting our own First UU Regifting Christmas event.

Our Congregation community is fortunate to include other active & vibrant protecting our sacred earth climate change organizations e.g.

Citizens Climate Lobby-"our approach is to create a broad, sustainable foundation for climate action across the USA"-austin@citizensclimatelobby.org Pat & Dale Bulla (dalebulla@austin.rr.com or patjbulla@gmail.com or Neile Edens (nile.edens@gmail.com and

The Austin Sierra Club Climate Change Committee- Bob & Victoria Hendricks (roberthhendricks@aol.com) -"Our goal is to ensure that the Austin area remains a healthy, vibrant, place to live. We believe that the health of the human world is inextricably linked to the health of the natural world"

xxxxxxx

“Remember the way of the Earth and grow”

House of Love-M.Barnhouse

Green Sanctuary full report:

1. National/International Climate Change Activities:

We are very fortunate to have and work with the Unitarian Universalist Ministry for the Earth (UUME). Our consistent mission is to share with our church community the many monthly climate Justice and climate change activities UUME and its Climate Justice Net make available to us. e.g.:

“I’m, Aly Tharp, thrilled to share this invite from UUSC: Unitarian Universalist Service Committee and Unitarian Universalist College of Social Justice (UUCSJ). In coalition with partner groups, **we're looking for climate justice advocates within the United States who are between the ages of 16 and 35 and might want to be a part of the growing global network, World's Youth for Climate Justice.** Do you know anyone who would want to join us?

We’re helping to build a network of passionate youth and young adults who may want to join future meetings with the World’s Youth for Climate Justice and find out how they can fight climate change on a global scale. If you’d like to receive more information, fill out your name and email here.

<https://bit.ly/climatejusticenetwork> “

We receive Climate Change action opportunities like this weekly, from UUMFE.org. We pass them on to our church Pastors, Social Justice Leaders, Green Sanctuary Members and FUUCA communication net to share with our Congregants.

2. Local: 350 Austin. We (GSM) meet with the local chapter of this international Climate Change focused organization the 3rd Tuesday of each month.

Our focus for the past 18 months is/has been the Fayette (coal fired) Power Plant (FPP). The FPP is one of the largest CO₂ (Climate Change causing gas) producing plants in America. We were a member of an environmental coalition to get the City of Austin Austin Energy to stop its 1/3 ownership and operation of this toxic climate change producing coal plant. The City agreed to decommission of its share by 2024. The city has recently reneged on its pledge. The FPP is not only a huge polluter of the climate its coal ash waste is poisoning the Colorado River and the Fayette County water table, the people and agricultural of this area. We, 350 Austin/GSM, are doing water testing, dropping info banners from overpasses, communicating with the residents of affected communities, educating Board Members of both owner operators - 1/3 Austin Energy (AE); 2/3 Lower Colorado River Authority (LCRAA), monthly testifying before policy commissions, connecting to others across the country who fight this deadly CO₂ and coal ash poisoning ([Environmental Integrity Project](#)) <look for Fayette Coal Fired Power Plant.

Sierra Club Findings on the Fayette Coal Fired Power Plant

The Fayette coal plant uses more than five billion gallons of water per year—more

than 13 million gallons of water every day. There are better, drought-proof energy options such as solar, wind, and geothermal power, which use significantly less water than outdated coal-fired power plants like Fayette.

According to the National Research Council's 2009 Report, "The Hidden Costs of Energy":

" the Fayette coal plant caused \$200-300 million in health injury costs in 2005 alone. As the cost of healthcare rises, so does the cost of coal-related health injuries. Fayette releases huge quantities of toxic, health- threatening chemicals into the air, including:

- 3,461 pounds of sulfur dioxide per hour, harming human health and damaging more than 15,000 trees in Fayette County.

- 674 pounds of particulate matter, or soot, per hour. Particulate matter is one of the most dangerous air pollutants, lodging deep inside human lungs to cause respiratory illness and heart disease.

- 1,080 pounds of air toxics, including mercury, per hour. Mercury pollution contaminates waterways, then makes its way into our bodies when we eat fish. Mercury is a powerful neurotoxin that can damage the brain and nervous system.

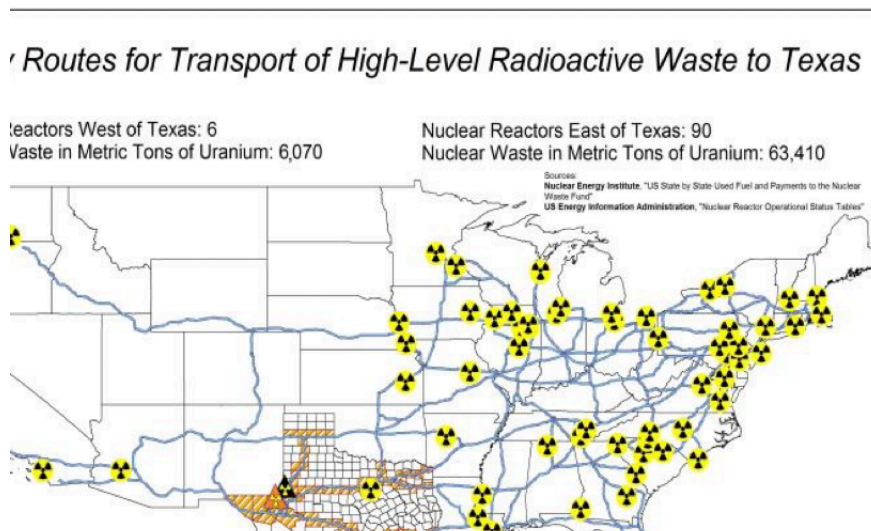
THIS ONE COAL PLANT DAILY POISONS OUR PEOPLE AND OUR PLANET

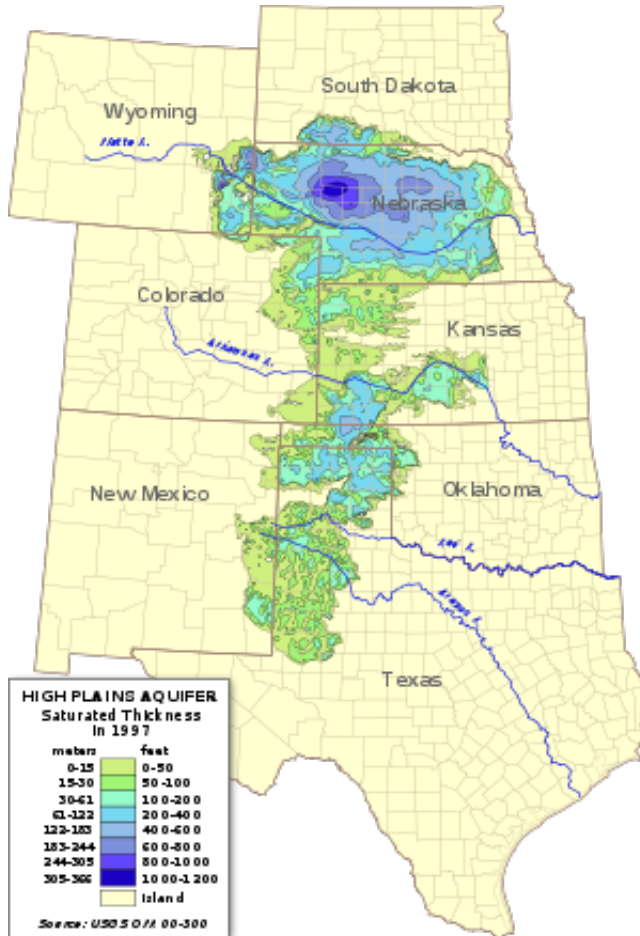
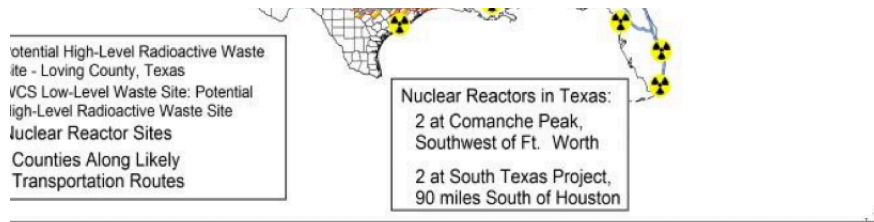
3. Local: Inside Books Project sends free books, job training materials, certificate courses, spiritual, exercise and resource guides to Texas Prison Inmates. Our Congregation has provided, thousands of congregant member donated books, hundreds of volunteer packaging and mailing hours, GSM funded IBP fund raising silk screened t-shirts and Howson Hall and the Sanctuary for a benefit musical performance. These mailings are often the only mental health and educational resource these Texas inmates have.

4. State Wide/ National: **Stop High Level Nuclear Waste to be dumped in West Tx. & New Mexico**

Form all US Nuclear Power Plants (see attached train route & Aquifer maps) across the country.

Note: the west Texas convergence of these high level radioactive waste train routes and the base of the eight state serving Ogallala Aquifer are the same.





Derailed Oil Train Spills 230,000 Gallons of Tar Sands in Flooded Iowa River

By [Justin Mikulka](#) on Jun 25, 2018 @ 18:25 PDT

Series: [OIL BOMB TRAINS](#)



West Texas is experiencing a dramatic increase in earthquakes. The regional train rails are old and over used they are inadequate to carry the 80,000 metric tons of proposed deadly waste in extra heavy special rail cars.

One rail accident could imperil all the life it touches. There is no preparation or training for this potential catastrophe.

"The proposed sites in Texas and New Mexico do not provide the deep geologic isolation required for permanent storage in order to minimize the risks of accidents, terrorism, or sabotage, which could disrupt the country's energy supply with catastrophic effects on the American economy," Gov. Abbot Letter to President and Nuclear Regulatory Commission (NRC).

GSM has worked with Texas Public Citizen, The SEED Coalition, The Lone Star Chapter of the Sierra Club, The League of Women Voters, Fasken Oil and Ranch, and others. We have invested hundreds of hours providing educational information (we do not lobby) to Texas Legislators, state agencies and others. The impact on our climate our very existence is endangered by this needles business money grab.

<https://fortune.com/longform/environmental-cleanup-indian-point-nuclear-power-plant-hudson-valley-entergy-holtec-international/>

Nuclear drawdown: How two little-known private companies are taking over the biggest environmental cleanup in U.S. history

The pair are seeking to tap into tens of billions in funding. But are they up to the job?

FORTUNE

Nuclear drawdown: How two little-known private companies are taking over the biggest environmental cleanup in U.S. history

The pair are seeking to tap into tens of billions in funding. But are they up to the job?

BY

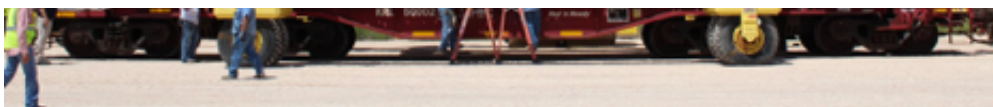
[JEFFREY ROTHFEDER](#)

AND

[CHRISTOPHER MAAG](#)

April 27, 2021 5:30 AM CDT





Workers off-loading a rail transportation cask containing nuclear waste from the Vermont Yankee Nuclear Power Station, which is being decommissioned by NorthStar.

5. GSM works with other Climate Change organizations:

* Extinction Rebellion (we did a Stop Climate Change “die in” with them at the Pfluger Bridge across Lake Austin),

*Educating folks about the central Texas oil pipe line with 350 Austin and its impact on Texas Water> <https://vimeo.com/392574146>

*Regifting Sunday-this has been very successful sharing reusable items from our congregants to each other. “I had nothing to give my husband and children this Christmas. I found wonderful gifts for every one at our Regifting celebration. First UU made our Christmas. THANK YOU!” One of many comments after Regifting 2020. We are very pleased the church management has picked this up for 2021, Christmas.

The Green Sanctuary Ministry is rooted in the creation of the UU Ministry for Earth. Its mission is to be a wellspring of spiritual and educational grounding and practical support for bold, accountable action for environmental justice, climate justice, and the flourishing of all life. UUMFE/Green Sanctuary Ministry affirms and promotes the seven principles of Unitarian Universalism as well as the proposed 8th principle.

Beki & Richard Halpin
First Unitarian Universalist Church of Austin
Green Sanctuary Ministry
green@austinuu.org 512-917-6018 & 512-658-2599

"Together, we nourish souls, transform lives, and do justice to build the Beloved Community."



Monthly Program Development Report
First Unitarian Universalist Church of Austin
December 2021

Worship Services and Gatherings

As you know, because of the new variant and the surge of Covid 19 infections and hospitalizations, we were forced to return to virtual worship services and meetings and close the building to new rentals.

I will discuss our Livestreaming of Sunday services and some challenges we have faced with it during the Moment with Chris.

Building

With the building mainly closed again, several of us are checking on the building throughout the week. Shannon is checking mail and making deposits of checks that come in the mail.

Church Operations

Staff are once again working mainly from home and meeting through Zoom.

Meg hired a new communications person, Martha Arredondo. I am meeting with her weekly while Meg is out as we make this transition.

Our staff and volunteers have continued to be terrific as we have face the challenges of this newest surge in the pandemic.

Finances

Please the separate financial reports attached.

Warmly,

Chris

Monitoring Committee Report

1. Congregational Survey – A separate item on the agenda is requested to review draft results of the survey conducted in November. Rob will send the results prior to the meeting for your review.
2. Story Corps –
 - We are beginning outreach to those who indicated on the congregational survey that they are very or somewhat interested in participating, and we'll ask them to sign up for time slots via Google Sheets.
 - The Monitoring Committee will sign-up to conduct as many interviews as possible. Interviews will likely be virtual, unless both the interviewer and interviewee prefer to meet in person and it is safe enough to do so. **If other members of the Board are interested in conducting interviews, please let Nesan know.**
 - After the first few interviews, we will assess whether adjustments are needed to the interview questions, or whether additional targeted reach outs are needed (to include non-local participants, for example). We will leverage the Newsletter and Sunday Service to solicit additional volunteers.
3. Inspection of Executive Limitation –
 - We are grateful to Chris for mocking up financial reports based on actuals vs. budget, as we discussed in the fall. We will follow up with Chris in February to discuss modifications that will make it easier for Board members to assess our financial condition.

End 1.4.4: We care for one another in intergenerational community and connect in fun and fellowship.

Interpretation: We take this to mean that all of us intentionally involve the children, youth, adults, and elders in as much church programming as possible. We teach the children and youth ways to care for others. We reach out to church members when they are ill or struggling.

We realize that connection with one another is richer when, in addition to Sunday morning connections, ministry team connections and social justice project connections, we make connections with one another in the context of parties and just-for-fun events.

End 1.4.5: We embody the principles of Unitarian Universalism and invite people of goodwill to find a spiritual home with us.

Interpretation: By this we mean that we as individuals will keep the seven Principles in mind and use them as a guide for living at home and at work as well as at church. As a congregation, as well, we will use the Principles as our guide for decisions made as we live into our Mission.

We will invite people to join this church through becoming more visible in the community, through ads and outreach, through livestreaming the services. Since we will have a welcoming space for new folks this year, we will encourage church members to speak about the church and invite friends to come visit.

We will have a staff member who is in charge of membership, who can guide people as they take steps to move from visiting to joining, and then to more meaningful involvement. Our new Transformation Through Service program will provide a more detailed and intentional path for members to find their calling in the church and, through involvement and experience, make it more and more their spiritual home.

We say “people of goodwill” because we have been tasked with making this a safe space, so if a person comes in whose behavior is disruptive, we will go through the steps outlined in the Disruptive Behavior Policy to keep the church safe.

Limitations Interpretation 2.6 – Asset Protection

First UU Church of Austin

January 11, 2022

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.

Our property and liability insurance policy with Church Mutual, includes 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.

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 compliance to the degree currently possible.

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

We last had a safety inspection by Church Mutual in February 2020. We complied with most of their recommendations before having to close the building because of Covid 19. We will return to the remaining items when it is possible.

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 would have obtained and documented at least two bids; however, we do not show documentation of any new contracts that have met this threshold.

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 to the degree currently possible.

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.

We are aware of no significant departures from generally good financial controls during the previous year with the exception noted above for those items that require volunteer help while we cannot have volunteers in the building. For those deposits, the congregational administrator is completing them and the contract bookkeeper and minister for program development are reviewing them. These are mainly checks and such instruments mailed to the church. During the brief time the building reopened, we returned to the Sunday morning controls that utilize volunteers.

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.

Our online worship attendance continues to include folks from throughout the U.S. and even overseas. This indicates credibility.

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 01/11/2022.]

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).

Congregation Survey 2021

Results Summary

We had 173 total responses which is on par with previous years. They were mainly linked from direct email (157) and newsletter (11) requests. This is a more than sufficient response to consider the results useful for analysis.

Our survey “net promoter score” metric was slightly lower than previous but within our normal range. Considering the selective nature of the survey takers, this is a good result and within the expected range.

Year	2018	2019	2020	2021
NPS	N/A	8.76	9.04	8.91
Gender: M/F	31/61	32/65	23/70	25/63

Our demographic results were consistent with previous surveys. The age distribution in 2021 was less even than in the past with more 65-74 people represented. And 20% of respondents had children and most (67%) were in the 7-12 range. We consistently see that Female identified individuals are more likely to take the survey.

We are overwhelmingly (95%) white/caucasian and most people (60%) live a short drive away and we have a wide range of membership longevity from months to over 20+ years (25%). Most respondents (88%) also pledge to support the church and consider themselves to be in the middle income (57%) and upper income (35%) ranges.

For living our values, three ideas were strongly indicated as extremely important: Acting on and Living our Values, Supporting one another and Dismantling a culture of white supremacy. When measuring our progress, responses all followed a typical response pattern (bell curve) centered on “Very Well” (level 4 of 5). The most variation in responses was in the Inviting others to find a spiritual home with us and Intergenerational Fun and Fellowship. This reflects an area of improvement in which the broader community does not have a shared perception of our effectiveness on the values.

Sunday attendance was definitely impacted by the virtual church with a quarter (28%) of respondents saying they never attend; however, a significant component (26%) were

regular attendees representing a dramatic split. Beyond services, half (48%) took advantage of services outside of Sundays with several (5%) attending as many as 5-10 events like groups and circles per month. The unstructured meet-ups were not as widely accessed (71%) but had an engaged group (8% are “regulars” and 21% came at least once).

As usual, we had a very robust free form response to the survey. A summary of those will be provided for review prior to the February Board meeting.

Linkage Committee Update January 2022

Since the church is not currently open for in-person services, the Linkage Committee will alter its plans for the 2022 Linkage Project. We had planned to have a table at the church before and after services to allow members to provide written responses to our questions and to have informal conversations about the topic of Welcome. Instead, we will now collect responses through two channels: Survey Monkey, which will host our short, 3 open-ended question survey; and Facebook, where we will host the informal conversation.

The survey will go out this month. We will place it in the email newsletter accompanied by a brief note explaining the purpose and process of our project and in the slides for church services. You can preview the survey here: https://www.surveymonkey.com/r/Preview/?sm=FH4bD_2BtWN3_2Fi_2Bz5FaM5Gwdik8MrxAHNxommfN2N6VEOGP7HLQd6u_2BwKXaZdg_2Bx_2FO. Please reach out if you have comments or questions!

Finally, this month we cleaned up our list of visitor's forum candidates and placed it in a shared location. We will continue to schedule these a few weeks out to keep invites and topics timely.

Proposed Change to Policy 3.7.2

Because poor governance costs more than learning to govern well, the Board will invest in its governance capacity. Accordingly,

3.7.1. Training will be used to orient new and prospective leaders, as well as to maintain and increase existing Board member skills and understandings.

3.7.2. Outside assistance will be arranged so that the Board can exercise confident control over organizational performance.

Proposed Replacement:

3.7.2. Staff will make funding available for the hiring of outside assistance, at the Board's discretion. This enables the Board to exercise confident control over organizational performance.

**First UU Austin Board of Trustees
Meeting Process Review**

Date: _____

Name of Evaluator: _____

Ratings: S indicates Satisfactory; NI indicates Needs Improvement; UNS indicates Unsatisfactory

1. Preparation

The board was prepared for this meeting.	S	NI	UNS
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2. Action Items - Previous

Last month's action items were completed.	S	NI	UNS
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3. Timing

Appropriate time was allocated and spent on agenda items.	S	NI	UNA
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4. Policy Governance

Policy governance was observed.	S	NI	UNS
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5. Covenant

The board covenant was observed.	S	NI	UNS
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6. Participation

All board members had the opportunity to participate in discussions and decision-making.	S	NI	UNS
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7. Action Items - Current

Clear action items were identified from this meeting.	S	NI	UNS
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8. Overall

	S	NI	UNS
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Comments: