

# First Universalist Church Board of Trustees

October 16, 2014

## Board Packet

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Date: October 9, 2014  
To: First Universalist Board of Trustees  
From: David Bach, President  
Re: October 16, 2014 Meeting

Our October 16 meeting will be a chance to catch up with some of our world travelers. Welcome back! You have been missed.

Victoria Schanen, chair of the First Universalist Foundation Board, will update us on the work of the Foundation. Victoria has been providing strong leadership for the Foundation and we are eager to hear of its plans for this year.

At our September meeting we made a commitment to a more intentional approach to addressing racial justice during our meetings while we await more direction on our role from the Racial Justice Leadership Team early in 2015. Justin will have one or two articles for us to read in preparation for the meeting and for discussion. They are in this board packet. You may also have a personal experience with racial justice that you would like to share as we live our faith in the community.

See you all on Thursday, October 16, at 6:30 p.m. in the Cummins Room.

Thanks for your leadership for this church we all love.

First Universalist Church of Minneapolis  
Board of Trustees Meeting  
October 16, 2014  
6:30 p.m. Cummins Room  
Agenda

6:30 Call to Order

- Lighting of the Chalice  
*May this flame that burns before us light our way, informed by the wisdom of leaders gone before, and inspired by the trust that we have been given as stewards of this Church. May we have vision, compassion, and courage as we serve this congregation now and for the generations to come.*
- Reading
- Check-in

6:55 Items for Approval

- Minutes from September 18 meeting

7:00 Update from the First Universalist Foundation – Victoria Schanen

7:20 Items from the Senior Minister – Justin Schroeder

7:40 Items from Monitoring Schedule

- Financial condition – Dick Niemiec
- Attendance and Membership numbers – Justin
- Staff and significant volunteer changes – Justin
- Ends outcomes – Justin
- Protection of assets – (Defer to Nov. or Dec.)
- Investment and financial policies - Dick

8:10 Committee Reports

- Governance Committee – Lark Weller
- Finance Committee – Dick

8:30 Items from the President – Dave Bach

- Racial Justice – Discussion of articles from Justin
- Working Session – October 19
- Meeting with the Staff
- Conversations with the Congregation
- Goals for FY 15

9:00 Adjournment

**September 2014 Board of Trustees Minutes**-Present: David Bach, Lark Weller, ~~Cindy Marsh, Dick Niemiec,~~ Karin Wille, Richard Spratt, Eric Cooperstein , Jill Braithwaite, Pam Vincent, Jen Crow, Justin Schroeder  
Others present: Emma Paskiewicz (Racial Justice team)  
**Chalice Lighting**

## **Check Ins**

### **Items for approval**

- Approval of Minutes from Aug meeting—Moved and second to approve as reported. Motion carried.
- Approval of Trisha Moore as Affiliate Minister- moved and second to approve. Motion carried.

### **Racial Justice Leadership Team**

Members provided overview of work done to date. Goal is to complete the mapping in October. Circle groups for POC will continue, with additional training target to POC.

Three main areas raised in mapping sessions were Governance, Staff, and Worship.

RJ Workshop (4 hr) is now embedded in membership process. (Leaders of the workshops are people who have completed the Train the Trainer program.)

What is/should the role of the Board be? Board members should all attend training—by December, all but one board member will have completed the 24 hr training.

Begin to practice skills learned in training at each board meeting: Board has space on monthly agenda to reflect in general on racial justice. Embed racial justice in all operations/vendor selections, etc. Read articles, etc, especially from non-white voices. Justin will provide a few references each month in the board packet, also in the e-mail weekly news to the whole congregation.

Suggest that RJLT provide something for the board packet each month—perhaps plan this as topic for one of working sessions—work jointly with the RJLT.

Plan to have RJLT attend board meeting again after first of year.

### **Items from the Senior Minister (refer to Senior Minister Report for details)**

- Stewardship/resource development: group looking at feasibility of starting UU pre school. Begin to explore the possibilities, other models, etc. Justin having conversations with several congregants about a possible capital campaign.
- RE fees: Jennifer Schuster-Jaeger is doing some communication/planning around reducing or eliminating RE fees. Question of what is core ministry/moral decision.
- New weekly on-line Liberal—mock up distributed.
- Looking at price ranges for compensation/benefits consultant. Board approved benefits review only- consultants being interviewed indicate that stand-alone benefits review is not what they do/meaningful. Goal is to have clarity and shared understanding of status of overall benefits/compensation.
- Final follow-calls for 13-14 pledges: Justin requesting board assistance with final calls.
- Change in Ruth's portfolio: shifting Abe's roles to Ruth, Jeremy Korpi, and Emma.- This fulfills the strategic plan goals for having a minister working directly with youth.
- Discussion of why hiring congregants for these positions: these are time-limited/or non full time positions.

### **Items from Monitoring Schedule**

- Membership and attendance report-Justin: in board packet. Inaccurate adult attendance numbers.
- Staff and significant volunteer changes –Justin- see report.

### **Committee reports**

- **Governance Committee** –Lark Weller – see summary of governance committee meeting. Updated staff workplan in process- to be completed. Working with Nominating Committee for leadership development/board collaboration.
  - Move treatment of staff to April monitoring
  - No staff grievances files
  - Treatment of volunteers—recommend Justin have staff read this portion of the GPH and discuss. Develop a reference guide for volunteer around building/emergency policies and procedures.
  - Volunteer survey-generally very positive, some concern over staff turnover and clarification of roles.
  - Request from Justin for committee to draft a congregant covenant policy statement for board review and congregational feedback.
- **Finance Committee**- no report this month
- **Board Calendar- Pam Vincent**
  - Shared calendar on Google
    - Pam will set up new doodle for remaining Sundays
    - Clarify which sessions Justin/Jen need to attend.

- **Items from the President-**
  - Board goals for FY 15- presented at church leadership meeting Sept 15
  - Planning first working session- develop dashboard- reminder for Oct 19 at 11:15 am
  - Racial Justice
  - Conversations with the congregation
  - Faith in Action meeting- some board members attended - 30-40 people attended Sept 10. Provided opportunity for people from various social justice areas to have conversations around areas of interest and possible action areas.
  - Celebration of Justin's 5yrs of ministry with us—Sept 28<sup>th</sup>.
- Adjourned at 9:25 pm

## **Sr. Minister Report the Board of Trustees, Oct, 2014**

I appreciated having the Racial Justice Leadership Team at our last Board meeting, though I wish more of the team members could have been present. As we discussed last month, I will be including one or two racial justice related resources in each Board packet moving forward.

I have found this article about white privilege to be particularly helpful in understanding that talking about white privilege is not about guilt or shame; it's simply about seeing more clearly the systems that exist that benefit white people. Here's the link: <http://qz.com/257474/what-riding-my-bike-has-taught-me-about-white-privilege/>. (Full text is available at the end of my report.)

I've also attached an article called "RIP Average Attendance:" <http://www.faithandleadership.com/blog/08-15-2014/rip-average-attendance>. This seems like a timely article especially in light of our dashboard conversations. Thanks to Jen Crow for sharing this with me. (Full text is available at the end of my report.)

Finally, Jen and I would like to extend our willingness to lead one of the Board's upcoming working sessions so that together, we might explore the spiritual dimensions of leadership. We could discuss the current spiritual landscape we're living in, offer reflections on our church and its particular gifts and challenges, and provide some practical strategies so that we might all stay grounded and focused on the spiritual leadership of the church.

### **Volunteer/Staff Changes:**

**No significant staff changes to report.**

### **Volunteer Changes:**

Hal Schroer has agreed to chair the UU Preschool Feasibility Team. In the next 3 or 4 months, this team, comprised of Katie Oberle, Susan Block Johnson, Allison Peterson, Kayci Rush, and Ann Luce (with others involved in more limited roles), will meet, determine the feasibility of a UU preschool in our space, and then outline next steps.

Jennifer Schuster Jaeger has agreed to chair the First Universalist RE Fee Elimination Working Team. This Team, and the process we're using to create and launch this team, is directly linked with staff goals number 1), (communication and engagement with congregation), and 2), (partnering with the congregation to get ministry done.) I've attached the working group charter at the end of my report.

**Stewardship Update:** At the Board meeting, I'll share a brief update about the stewardship conversations I've been having.

**Hiring Policy Clarification:** At the last Board meeting, there was a question about policy around hiring church members as staff. I wanted to clarify two things: 1) there is not a Board Policy in the GPH about who the church can and can't hire; 2) there is a policy from the Staff Employee Handbook that says, "In general, congregants will not be considered for employment at First Universalist Church. However, the church reserves the right to hire church members for some jobs where knowledge of the congregation is critical." The Management Team will be reviewing this policy and practice.

### **Ends Outcomes:**

**Mission Statement:** In the Universal Spirit of love and hope, we give, receive, and grow.

**Visionary Goals** (*Shorthand: "We are all Love's people, held by a Love that will not let us go. As Love's people, we do holy work: we welcome, affirm, and protect the light in each human*

*heart; we act outside our walls for justice and equality; we listen with our whole being to where Love is calling us next.”)*

**The people of First Universalist Church grow in their UU faith: we are equipped to live out our values and experience worship, spiritual practices, and rituals that challenge, comfort, celebrate, and heal.**

Guided by the Strategic Plan, our Adult Ministries, including Wellspring and Circles, are stronger than ever. We have greatly widened the kinds of Circles we're offering, including RJ Circles, Circles for our Elders, Spiritual Deepening Circles (with various types of content), and much more. I am proud of the deepening alignment with our Strategic Plan (i.e., “expand the offerings of our Circles.”)

Our worship team – ministers, worship associates, choirs, and pianist – continue to work together to create an outstanding Sunday morning experience. Our Water Communion Service was fully intergenerational and accessible to all ages, and it was made even better with music from Ann Reed and fabulous dancing from our youth.

Our September Worship Theme, “We’ve Been Waiting for You,” has given us room to explore deeply the various dimensions of hospitality, welcoming, and greeting those “strange” parts of ourselves.

**First Universalist Church is a home for ageless wisdom. People of all ages find opportunities to engage in an intellectual and spiritual search for deeper meaning and understanding in the UU tradition, both as individuals and in community. We know our roots, find our wings, and apply our knowledge and wisdom to all our endeavors.**

The Program Team is committed to teaching regular workshops/ UU History Classes. I'll be teaching a class on Universalism in October. Jen will be teaching a workshop series based on the book, *Not for Ourselves Alone: Theological Essays on Relationship*, (in which she has written an essay) as well as a class on the Transcendentalists - this winter and spring. These workshops are a fabulous complement to our Circles and Wellspring Classes, and allow people to better understand our UU tradition. In addition, through our preaching, we continually help people know the history and theology of Unitarian and Universalist thinkers.

Rev. Ruth MacKenzie (as our Coming of Age Minister) will help our 9<sup>th</sup> grade coming of agers deepen their roots and spread their wings, as she ground them in UU history, theology, and more. This is the first time in a long time that we've had a minister taking such a lead role with our youth.

**First Universalist Church is an intergenerational community of mutual caring and support. We build this community by actively welcoming all and encouraging each other to discover, develop and share their gifts.**

Our Worship Associates, under the leadership of Rev. Ruth MacKenzie, continue to share incredibly moving calls to worship, lifting up a strong lay leader voice in the Sunday service, and reflecting our theological belief that each human being contains a piece of wisdom/truth/divine inspiration.

Under the leadership of Rev. Jen Crow, we are expanding our Pastoral Care team, seeking to add another 10 members.



There are a number of teams, groups, and task forces that are working in partnership with staff to move ministry initiatives forward (i.e., our Racial Justice Leadership Team, our Worship Associates, our Welcome Team Leaders, our Circle Leadership Team (and dozens of facilitators), the Great Gathering/Auction Team, our Religious Education Teaching Teams, the Pledge Team, the Planned Giving Team, a UU Preschool Feasibility Team, a Religious Education Fee Elimination Task Force\_ as well as many other teams.

**The people of First Universalist Church work to build a just, loving and sustainable world. We are a visible, influential voice, and we act to shape the larger community into a more just and equitable society.**

On Sept 27, we started our 3<sup>rd</sup> Racial Justice training with Heather Hackman. There are about 30 participants in this group. On Sunday, Oct. 12, Heather will be offering a 90 minute workshop called, “The Spiritual Imperative of Racial Justice Work.”

Rev. Jen Crow has a clear set of expectations and hopes for her work this year with Faithful Action. By the end of the church year, we plan to have a Faithful Action Leadership Team in place, a clear process to determine the recipient of future holiday giving, and clarity about how new Faithful Action initiatives are started and supported.

Our Community Investment Team (the Team that reviews nominations and makes suggestions about where the Sunday morning offering goes) has been streamlining the nomination process, and seeking to better align offering recipients with sermon themes. Through our giving away of the offering plate, our “Faithful Action” influence stretches deep into the community.

The Board of Trustees is wrestling with the question of vision, and the question of “how do we shape the larger community into a more just and equitable society,” as you all discern your role in moving our racial work forward.

*A brief note on my engagement in the community:*

I’m part of the Minneapolis Multi-Faith Network (currently made up the Downtown Sr. Clergy). The Minneapolis Multi-Faith network (<http://multifaithnetwork.org/#/welcome>). On Sept 22, I moderated a conversation among faith leaders, as they responded to the question: “Will Science Completely Replace Religious Faith in 100 years?”

Additionally, I’m co-teaching a Preaching Class for UU students at United Theology Seminary. It’s a joy and a privilege to share with these students what I know about preaching to be inspired by them, as well. It’s worth noting that nearly half the class attends First Universalist; we continue to support and inspire people as they explore the call of ministry.

# What riding my bike has taught me about white privilege

WRITTEN BY

[Jeremy Dowsett](#)

August 29, 2014

The phrase “white privilege” is one that rubs a lot of white people the wrong way. It can trigger something in them that shuts down conversation or at least makes them very defensive. (Especially those who grew up relatively less privileged than other folks around them). And I’ve seen more than once where this happens and the next move in the conversation is for the person who brought up white privilege to say, “The reason you’re getting defensive is because you’re feeling the discomfort of having your privilege exposed.” I’m sure that’s true sometimes. And I’m sure there are a lot of people, white and otherwise, who can attest to a kind of a-ha moment or paradigm shift where they “got” what privilege means and they did realize they had been getting defensive because they were uncomfortable at having their privilege exposed. But I would guess that more often than not, the frustration and the shutting down is about something else. It comes from the fact that nobody wants to be a racist. And the move “you only think that because you’re looking at this from the perspective of privilege” or the more terse and confrontational “check your privilege!” kind of sound like an accusation that someone is a racist (if they don’t already understand privilege). And the phrase “white privilege” kind of sounds like, “You are a racist and there’s nothing you can do about it because you were born that way.”

And if this were what “white privilege” meant—which it does not—defensiveness and frustration would be the appropriate response. But privilege talk is not intended to make a moral assessment or a moral claim about the privileged at all. It is about systemic imbalance. It is about injustices that have arisen because of the history of racism that birthed the way things are now. It’s not saying, “You’re a bad person because you’re white.” It’s saying, “The system is skewed in ways that you maybe haven’t realized or had to think about precisely because it’s skewed in *your* favor.”

I am white. So I have not experienced racial privilege from the “under” side firsthand. But my children (and a lot of other people I love) are not white. And so I care about privilege and what it means for racial justice in our country. And one experience I have had firsthand, which has helped me to understand privilege and listen to privilege talk without feeling defensive, is riding my bike.



Now, I know, it sounds a little goofy at first. But stick with me. Because I think that this can be an analogy that might help some white people understand privilege talk without feeling like they’re having their character attacked.

About five years ago I decide to start riding my bike as my primary mode of transportation. As in, on the street, in traffic. Which is enjoyable for a number of reasons (exercise, wind in yer face, the cool feeling of going fast, etc.) But thing is, I don't live in Portland or Minneapolis. I live in the capital city of the epicenter of the auto industry: Lansing, Michigan. This is not, by any stretch, a bike-friendly town. And often, it is down-right dangerous to be a bike commuter here.

Now sometimes its dangerous for me because people in cars are just blatantly a\*\*holes to me. If I am in the road—where I legally belong—people will yell at me to get on the sidewalk. If I am on the sidewalk—which is sometimes the safest place to be—people will yell at me to get on the road. People in cars think its funny to roll down their window and yell something right when they get beside me. Or to splash me on purpose. People I have never met are angry at me for just being on a bike or for being in “their” road and they let me know with colorful language and other acts of aggression.

I can imagine that for people of color life in a white-majority context feels a bit like being on a bicycle in midst of traffic. They have the right to be on the road, and laws on the books to make it equitable, but that doesn't change the fact that they are on a bike in a world made for cars. Remembering this when I'm on my bike in traffic has helped me to understand what privilege talk is really about.

Now most people in cars are not intentionally aggressive toward me. But even if all the jerks had their licenses revoked tomorrow, the road would still be a dangerous place for me. Because the whole transportation infrastructure privileges the automobile. It is born out of a history rooted in the auto industry that took for granted that everyone should use a car as their mode of transportation. It's not built to be convenient or economical or safe for me.

And so people in cars—nice, non-aggressive people—put me in danger all the time because they see the road from the privileged perspective of a car.

E.g., I ride on the right side of the right lane. Very few people change lanes to pass me (as they would for another car) or even give me a wide berth. Some people fly by just inches from me not realizing how scary and dangerous that is for me (like if I were to swerve to miss some roadkill just as they pass). These non-aggressive close-passers don't realize that a pothole or a build up of gravel or a broken bottle, which they haven't given me enough room to avoid and which they don't even have to be aware of, could send me flying from my bike or cost me a bent rim or a flat tire. So the semi driver who rushes past throwing gravel in my face in his hot wake isn't necessarily a bad guy. He could be sitting in his cab listening to Christian radio and thinking about nice things he can do for his wife. But the fact that "the system" allows him to do those things instead of being mindful of me is a privilege he has that I don't. (I have to be hyper-aware of him).

This is what privilege is about. Like drivers, nice, non-aggressive white people can move in the world without thinking about the "potholes" or the "gravel" that people of color have to navigate, or how things that they do—not intending to hurt or endanger anyone—might actually be making life more difficult or more dangerous for a person of color.

Nice, non-aggressive drivers that don't do anything at all to endanger me are still privileged to pull out of their driveway each morning and know that there are roads that go all the way to their destination. They don't have to wonder if there are bike lanes and what route they will take to stay safe. In the winter, they can be certain that the snow will be plowed out of their lane into my lane and not the other way around.

And it's not just the fact that the whole transportation infrastructure is built around the car. It's the law, which is poorly enforced when cyclists are hit by cars, the fact that gas is subsidized by the government and bike tires aren't, and just the general mindset of a culture that is in love with cars after a hundred years of propaganda and still thinks that bikes are toys for kids and triathletes.

So when I say the semi driver is privileged, it isn't a way of calling him a bad person or a man-slaughterer or saying he didn't really earn his truck, but just way of acknowledging all that—infrastructure, laws, government, culture—and the fact that if he and I get in a collision, I will probably die and he will just have to clean the blood off of his bumper. In the same way, talking about *racial* privilege isn't a way of telling white people they are bad people or racists or that they didn't really earn what they have.

It's a way of trying to make visible the fact that system is not neutral, it is not a level-playing field, it's not the same experience for everyone. There are biases and imbalances and injustices built into the warp and woof of our culture. (The [recent events in Ferguson, Missouri](#), [should be evidence enough of this](#)). Not because you personally are a racist, but because the system has a history and was built around this category “race” and that's not going to go away over night (or even in 100 years). To go back to my analogy: Bike lanes are relatively new, and still just kind of an appendage on a system that is inherently car-centric.

So—white readers—the next time someone drops the p-word, try to remember they aren't calling you a racist or saying you didn't really earn your college degree, they just want you to try empathize with how scary it is to be on a bike sometimes (metaphorically speaking).

One last thing: Now, I know what it is like to be a white person engaged in racial reconciliation or justice work and to feel like privilege language is being used to silence you or to feel frustrated that you are genuinely trying to be a part of the solution not the problem but every time you open your mouth someone says, “Check you privilege.” (I.e., even though privilege language doesn't mean “You are one of the bad guys,” some people do use it that way). So if you'll permit me to get a few more miles out of this bike analogy (ya see what I did there?), I think it can help encourage white folks who have felt that frustration to stay engaged and stay humble.

I have a lot of “conversations” with drivers. Now, rationally, I know that most drivers are not jerks. But I have a long and consistent history of bad experiences with drivers and so, when I've already been honked at or yelled at that day, or when

I've read a blog post about a fellow cyclist who's been mowed down by a careless driver, it's hard for me to stay civil.

But when I'm not so civil with "privileged" drivers, it's not because I hate them, or think they are evil. It's because it's the third time that day I got some gravel in the face. So try to remember that even if you don't feel like a "semi driver," a person of color might be experiencing you the way a person on a bike experiences being passed by a semi. Even if you're listening to Christian radio.

1

*This post originally appeared on [A Little More Sauce](#). We welcome your comments at [ideas@qz.com](mailto:ideas@qz.com).*



# RIP, average attendance

Average worship attendance was once such an important number. With it, I could predict the size of the church staff, the informal patterns of decision-making, most of the stresses on the pastor's time, the leadership required for small groups, and more.

Back in the day, church consultant Lyle Schaller was quoted as saying that average worship attendance was a better indicator of congregational behavior than denomination, geography or neighborhood.

Today that number means much less because the definition of an active member has shifted.

At one time, "active" meant attending services three or four times a month. Today people feel active when they enter the church building once or twice a month. Some people engage worship more regularly online than from the pew. Others prioritize participation in a small group over worship attendance. Congregations have multiple services and, increasingly, multiple campuses.

It is more and more difficult to determine what "attending" means, much less judge someone as "active."

These changes are signs that congregational culture is now less uniform, which has practical implications for things like the development of a Bible study curriculum.

When a denominational publishing house could predict the needs of congregations, curriculum materials could be mass-produced. While the number and variety of materials have expanded in recent years, teachers are often dissatisfied with their options. They then feel obligated to write congregation-specific material for children, youth or adults, requiring a huge commitment of time and creativity.

Developing customized curriculum and activities, such as missions experiences, means that the congregation feels a need for more staff, regardless of the church's size. The needs are not connected to any predictable ratio of ministers to members, but the costs are.

In the old days, attendance was a good predictor of revenue for the church. Today, revenue can be up when attendance is down -- sometimes these trends can go in opposite directions for years.

In a doctoral seminar with experienced pastors last semester, the group begged for help in developing a score card of statistics by which they could monitor the vitality of their congregations. Each was tracking average worship attendance, giving, mission/ministry hours and more. Yet, the relationships between the numbers were not clear.

Church attendance was once a key indicator of a **virtuous cycle**. If the church could get a new person in the pew regularly, offerings would go up, involvement in small groups and missions would climb, and the church would be healthy. If attendance was declining then everything else would eventually decline.

The growing lack of dependability on attendance is a sign that the virtuous cycles that have sustained congregations since the end of World War II are collapsing. In order to sustain congregations over the long haul, new cycles need to be developed. Once that begins to happen, new measures can be identified.

One place to start is to map all the ways that a person engages a congregation -- joining a small group, attending group meetings and social functions, contributing to special causes and to the church's general budget, reading sermons or other resources on-line, volunteering in a missions project, teaching a class and more.



What patterns of engagement emerge? Which activities encourage participation in other activities? What practices are most likely to lead to spiritual growth? These are the building blocks of virtuous cycles.

Having answered these questions, look at the numbers the congregation is gathering or could be gathering. How do these numbers help track the ways of engagement? What other data could be gathered easily? It is important to gather data that are measurable signs of the engagement that matters most.

Marketing is all about answering these sorts of questions. Rather than seek to master this field, I prefer to ask for help from an expert. No marketing professional knows the church like the leaders, but the expert can ask the questions and organize the data into something that can be tracked over time.

Yes, this is a lot of work. I wish we could go back to the good old days and track a couple of different numbers. But, most people know that is no longer working. What will we do about it?

# September Attendance

	2014		
	9:30	11:15	
<b>Adults</b>			
1st week	262	255	517
2nd week	285	271	556
3rd week	296	289	585
4th week	256	298	554
5th week			
Monthly Total	1099	1113	2212
<b>Average for September</b>	<b>274.75</b>	<b>278.25</b>	<b>553</b>
<b>RE</b>			
1st week	24	11	35
2nd week	240	197	437
3rd week	216	162	378
4th week	201	180	381
5th week			
Monthly Total	681	550	1231
<b>Average for September</b>	<b>170.25</b>	<b>137.5</b>	<b>307.75</b>
<b>Combined Average</b>	<b>442</b>	<b>415.75</b>	<b>860.75</b>

	2013		
	9:30	11:15	
		231	231
	358	390	748
	348	312	660
	248	402	650
	374	335	709
	1328	1439	2767
	<b>332</b>	<b>359.75</b>	<b>691.75</b>
		21	
	27	16	43
	233	209	442
	219	193	412
	204	161	365
	683	579	1262
	<b>170.75</b>	<b>144.75</b>	<b>315.5</b>
	<b>502.5</b>	<b>504.5</b>	<b>1007.25</b>

\*One 10:00 service the 1<sup>st</sup> week, numbers not included in totals.

## Notes

**First Universalist Church  
September, 2014 Statistical Report  
Oct. 16, 2014**

**MEMORIAL SERVICES: 1**

**Dan Bishop, service on Sept. 6 – Rev. Justin Schroeder**

**MARRIAGES/SERVICES OF COMMITMENT: 0**

**MEMBERS FOR APPROVAL: 0**

**MEMBERS REINSTATED: 0**

**MEMBERS FOR REMOVAL: 2**

**Joseph and Mary Ann O'Hagen**

**CHILDREN DEDICATED: 0**

	<b>To Date</b>	<b>End of Year Totals</b>			
<b>MEMBERS (Fiscal Year)</b>	<b>2014-2015</b>	<b>2013-2014</b>	<b>2012-2013</b>	<b>2011-2012</b>	<b>2010-11</b>
<b>TOTAL MEMBERS:</b>	<b>918</b>	<b>921</b>	<b>1030</b>	<b>953</b>	<b>927</b>

**TOTAL MEMBERS AS OF THE LAST MEETING:**

**To be added: 0**

**To be removed: 2**

**TOTAL MEMBERS: 916**

**First Universalist Church – Finance Committee Minutes**  
**Wednesday, October 9, 2014**  
**Cummins Room**

Attendance: Present – Eric Cooperstein, Lianne Knych, Cindy Marsh, Dick Niemiec, Karin Wille, Diane Gavere;

Dick Niemiec convened the meeting at 6:00 pm.

The committee approved the August 13, 2014 minutes.

Diane presented a revision to the committee's monitoring schedule. Karin indicated this schedule guides the committee's work but does not need to be integrated into the board monitoring schedule. The committee requested Diane to include in February a review of the broad assumptions that will be used in the 2015-6 budget and the multi-year budget. This would include changes already determined by staff or the board, or other new directions to be considered. The committee further directed Diane to ensure that the monitoring schedule is consistent with the GHP and bylaws.

Diane presented a draft of the budget variance policy that reflected Justin and her approach to reporting material variances. The committee appreciated Diane's quarterly engagement of managers to achieve budget targets but felt specific thresholds (percentages or dollar amounts) were still needed. They suggested staff accountability be established at program or other broader level (rather than line items) as a board-directed fail-safe.

The committee reviewed the scope of the MAP financial assessment that will be conducted this fall. Diane indicated MAP will make recommendations on transparency and simplification of the financials

The committee discussed the potential loan from Sunrise Bank and the analysis that Justin and Diane are conducting guided by the earlier BAG work and outside consultants. Diane noted that several unexpected expenses (plumbing, computer breakdowns, etc.) might be included the justification for the loan.

Diane presented three policies – Legacy Investment, Cummins Fund Investment and Foundation Investment – that were adopted in 2011. Karin indicated the GHP expects the committee to determine compliance with policies. Eric suggested the committee review the adequacy of the policies on a three-year cycle. A meeting will be set up with Ross Levin, our investment manager, to determine compliance. The committee will also review the monthly reports that Diane receives from Ross. During the meeting with Ross the committee will consider divestment objectives and constraints.

Diane discussed the recent \$110,136.61 bequest to the church and the latitude the board has under the Gift Acceptance Policy to direct 10% to general operations. Eric moved and Cindy seconded a motion to recommend that allocation to the board. After discussion the committee adopted the motion. Eric further offered guidance to staff to use the funds to cover one-time unexpected operating expenses.

The committee reviewed the dashboard suggestions that Paul Robinson developed over the past several years. Diane presented further thoughts from Justin and herself about counting adult education participation by friends in addition to members to gauge the overall activity level of the church over time. The committee felt those metrics were potentially valuable. Finally they liked Unity's

dashboard approach. Dick will compile these ideas for consideration by the board at its October 19 working session.  
The meeting adjourned at 7:40 pm.

Submitted by Dick Niemiec, committee chair

## Annual Monitoring Schedule of the Finance Committee First Universalist Church of Minneapolis

Effective 7/1/14

Month	Assigned By	Action	Description
July	FC	Training	1) Orient new finance team members to policies and procedures
	FC	Review	2) Review prior team's accomplishments and in-process items
	FC	Review	3) Review GPH
	FT	Plan	4) Set meeting dates for year
	BOT	Review	5) Overview of May financials
August	BOT	Review	
	FC	Plan	1) Review year end financials, noting any variances 2) Set up Team Goals for upcoming FY
September	BOT	Review	
	BOT	BOT	1) Review scope of review and/or audit 2) Protection of Assets - BAG Team Chair invited to discuss the physical plant conditions - noting any items to be included in upcoming budget cycle
	BOT	BOT	3) Overview of July financials
October	BOT	Review	1) Review Investment and Financial Policies to include: Legacy Investment, Cummins Fund Investment, Foundation Investment, Reserves Investment and Measurement, Divestment
	BOT	Review	1) Review 1st Qtr Financial Statements - noting any variances 2) Chair of Pledge Team invited to discuss upcoming pledge campaign
November	FC	Q & A	
	BOT	Review	3) Protection of Assets - continued: Review physical safety of assets
December	FC	Q & A	
	BOT	Review	1) Meet with Auditor to review results of year-end review and/or audit 2) Review Investment and Financials Policies - continued: Capital Improvement Policy and Capitalization Thresholds
	BOT	Review	3) Overview of October financials

	BOT	Review	
	BOT	Review	1) Review RFP's for next fiscal year's review/audit 2) Review Investment and Financial Policies - continued: Gift Acceptance Policy, Strategic Plan
January	BOT	Review	3) Overview of November financials
	BOT	Review	
February	FC	Review	1) Review 2nd Qtr Financials - noting any variances 2) Review progress of pledge campaign
	BOT	Review	
	BOT	Review	1) Review proposed upcoming fiscal year budget 2) Review updated multi-year budget
March	BOT	Review	3) Overview of January financials
	BOT	Review	
	BOT	Review	1) Protection of Assets - continued: Review insurance coverage 2) Investment and Financial Polices - continued: Separation of Duties, Record Retention Policy
	BOT	Approve	3) Finalize next fiscal year budget for review by the Board of Trustees
April	BOT	Review	3) Overview of February financials
	BOT	Review	1) Review 3rd Qtr Financial statements - noting any variances
May	FC	Plan	2) Prep for Annual Meeting
	FC	Q & A	1) Report out of current Finance Team
June	BOT	Review	2) Overview of April financials

Notes:

Break Protection of Assets into 3 pieces: 1) (September) Interview BAG Team Chair to identify any imminent concerns that need to be addressed in next budget cycle; 2) (November) Review physical safety of assets - to include such things as where are checks stored, how are deposits transported, how are keys/building codes issued, when and how are backups done, etc. and, 3) (April) Review of insurance coverage

Break review of Investment and Financial Policies into multiple pieces: 1) (October) Legacy Investment, Cummins Fund Investment, Foundation Investment, Reserves Investment and Measurement (currently before BOT for approval), Divestment; 2) (December) Capital Improvement Policy & Capitalization Thresholds (being developed by MAP currently), Budget Variance (being considered by Finance Team currently); 3) (April) Separation of Duties (not written yet), Records Retention (not written yet); 4) (January) Gift Acceptance Policy, Strategic Plan

**First Universalist Church of Minneapolis**  
**Board and Board Committee Goals for 2014-15**

Board of Trustees Goals:

1. Determine what constitutes faithfulness to our mission and covenant, then monitor those elements.
2. Continue to refine and implement excellence in leadership as a policy governance board, including shared leadership with the Senior Minister and more discernment on “big picture” issues of the church.
3. Complete a comprehensive review and update of our current Strategic Plan.
4. Further define and refine Board linkage with the congregation, through meaningful opportunities to listen closely to needs and aspirations.
5. Create and implement a system to collect and make readily accessible policies of the Board not included in the Governing Policies Handbook.
6. Continue developing our spiritual connection to each other and as a Board “circle” through readings, reflection and deep listening.

Finance Committee Goals:

1. Create and maintain a meaningful dashboard to monitor issues such as pledges, pledge units, net worth, membership and other church statistics/activities.
2. Resolve divestment policy issue.
3. Verify that draft reserve policy is manageable prior to formal Board adoption.
4. Determine a goal for UUA and Mid-America dues, then develop a plan for attaining the goal.
5. Develop simpler and more transparent financial reporting for the Finance Committee, the Board and the congregation.

Governance Committee Goals:

1. Review use of congregational survey to determine how issues such as participation and communication of results can be improved.
2. Develop a simple congregational covenant to guide how we behave with one another as congregants.
3. Support Board efforts to focus better on big-picture and long-range thinking and leadership, mission and vision (e.g., are we monitoring the right things, are we doing our work with a racial justice lens). Create practices to regularly evaluate progress .
4. Create guidelines and practices to insure all Trustee and Committee voices are heard in discussions and decision making.
5. Work with Nominating Committee to coordinate with work of the Board, especially regarding leadership development needs.
6. Develop document management system (keeping records of Board actions, policies, documents, templates, etc.).
7. Work with staff on hiring a benefits consultant to review employee benefits; complete review of whole compensation system and determine next steps.
8. Continue last year’s goal of reviewing the ministerial contracts.



**First Universalist Church of Minneapolis**  
**Analysis of Revenues & Expenses - Detail**  
**August, 2014**

Account	Description	July - August Actuals	Supplemental Temporary Funding	YTD Totals	July - August Budget	Over/Under Budget	Total Annual Budget	Year End Projections
<b>Revenues</b>								
<u>Pledges</u>								
4019	Current Year Releases	\$ 287,982.62	\$ -	\$ 287,982.62	\$ 188,587.66	\$ 99,394.96	\$ 1,131,525.93	\$ -
4020	Unpaid Current Year	\$ (8,715.00)	\$ -	\$ (8,715.00)	\$ -	\$ (8,715.00)	\$ -	\$ -
4022	Unpaid Prior Year	\$ (34,981.70)	\$ -	\$ (34,981.70)	\$ (9,245.00)	\$ (25,736.70)	\$ -	\$ -
4025	Allowance for Unpaid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (55,470.00)	\$ -
<b>Total Pledges:</b>		\$ 244,285.92	\$ -	\$ 244,285.92	\$ 179,342.66	\$ 64,943.26	\$ 1,076,055.93	\$ -
<u>Contributions Unrestricted</u>								
4110	Contributions Unrestricted	\$ 516.96	\$ -	\$ 516.96	\$ 8,055.56	\$ (7,538.60)	\$ 48,333.34	\$ -
4113	Contributions Hospitality	\$ 81.77	\$ -	\$ 81.77	\$ 83.34	\$ (1.57)	\$ 500.00	\$ -
4120	Memorial Undesig Contrib	\$ 140.00	\$ -	\$ 140.00	\$ -	\$ 140.00	\$ -	\$ -
4140	Offering Plate for Church	\$ 2,671.20	\$ -	\$ 2,671.20	\$ 6,666.66	\$ (3,995.46)	\$ 40,000.00	\$ -
<b>Total Contr Unrest:</b>		\$ 3,409.93	\$ -	\$ 3,409.93	\$ 14,805.56	\$ (11,395.63)	\$ 88,833.34	\$ -
<u>Contributions Temp Restr</u>								
4291	Cummins Fund Temp Restr	\$ -	\$ -	\$ -	\$ 333.34	\$ (333.34)	\$ 2,000.00	\$ -
<b>Total Contr Temp Restr:</b>		\$ -	\$ -	\$ -	\$ 333.34	\$ (333.34)	\$ 2,000.00	\$ -
<u>Contrib Released from Rest</u>								
4310	Misc Contr Releases	\$ -	\$ 2,484.97	\$ 2,484.97	\$ 1,583.32	\$ 901.65	\$ 9,500.00	\$ -
4320	Offrg Plate for Comm Release	\$ -	\$ 2,845.29	\$ 2,845.29	\$ 10,000.00	\$ (7,154.71)	\$ 60,000.00	\$ -
4380	Legacy Fund Releases	\$ -	\$ -	\$ -	\$ 2,176.98	\$ (2,176.98)	\$ 13,061.88	\$ -
<b>Total Contr Released from Restr:</b>		\$ -	\$ 5,330.26	\$ 5,330.26	\$ 13,760.30	\$ (8,430.04)	\$ 82,561.88	\$ -
<u>Fundraisers</u>								
4540	Misc Fundraisers	\$ -	\$ -	\$ -	\$ 6,166.66	\$ (6,166.66)	\$ 37,000.00	\$ -
4550	YCE	\$ 5,960.00	\$ -	\$ 5,960.00	\$ 1,833.34	\$ 4,126.66	\$ 11,000.00	\$ -
4560	Youth Trips	\$ -	\$ -	\$ -	\$ 1,666.66	\$ (1,666.66)	\$ 10,000.00	\$ -
<b>Total Fundraisers:</b>		\$ 5,960.00	\$ -	\$ 5,960.00	\$ 9,666.66	\$ (3,706.66)	\$ 58,000.00	\$ -
<u>Program Fees</u>								
4601	RE Basic	\$ 1,506.00	\$ -	\$ 1,506.00	\$ 5,460.00	\$ (3,954.00)	\$ 32,760.00	\$ -
4602	RE 7th Grade	\$ -	\$ -	\$ -	\$ 125.00	\$ (125.00)	\$ 750.00	\$ -
4603	RE 8th Grade	\$ -	\$ -	\$ -	\$ 250.00	\$ (250.00)	\$ 1,500.00	\$ -
4604	RE COA	\$ -	\$ -	\$ -	\$ 416.66	\$ (416.66)	\$ 2,500.00	\$ -
4609	RE Summer	\$ -	\$ -	\$ -	\$ 200.00	\$ (200.00)	\$ 1,200.00	\$ -
4610	RE 5th Grade OWL	\$ -	\$ -	\$ -	\$ 266.66	\$ (266.66)	\$ 1,600.00	\$ -
4620	Chalice Camp Fees	\$ 2,700.00	\$ -	\$ 2,700.00	\$ 333.34	\$ 2,366.66	\$ 2,000.00	\$ -
<b>Total Program Fees:</b>		\$ 4,206.00	\$ -	\$ 4,206.00	\$ 7,051.66	\$ (2,845.66)	\$ 42,310.00	\$ -



**First Universalist Church of Minneapolis**  
**Analysis of Revenues & Expenses - Detail**  
**August, 2014**

Account	Description	July - August Actuals	Supplemental Temporary Funding	YTD Totals	July - August Budget	Over/Under Budget	Total Annual Budget	Year End Projections
<b>Expenses</b>								
<u>Salaries &amp; Wages</u>								
5001	Salaries	\$ 88,388.89	\$ 1,183.51	\$ 89,572.40	\$ 105,872.84	\$ (16,300.44)	\$ 635,237.00	\$ -
5003	Senior Minister Salary	\$ 18,300.44	\$ -	\$ 18,300.44	\$ 18,300.50	\$ (0.06)	\$ 109,803.00	\$ -
<b>Total Salaries &amp; Wages:</b>		<b>\$ 106,689.33</b>	<b>\$ 1,183.51</b>	<b>\$ 107,872.84</b>	<b>\$ 124,173.34</b>	<b>\$ (16,300.50)</b>	<b>\$ 745,040.00</b>	<b>\$ -</b>
<u>Payroll Taxes</u>								
5015	FICA	\$ 4,502.07	\$ 68.85	\$ 4,570.92	\$ 5,707.42	\$ (1,136.50)	\$ 34,244.50	\$ -
<b>Total Payroll Taxes:</b>		<b>\$ 4,502.07</b>	<b>\$ 68.85</b>	<b>\$ 4,570.92</b>	<b>\$ 5,707.42</b>	<b>\$ (1,136.50)</b>	<b>\$ 34,244.50</b>	<b>\$ -</b>
<u>Employee Benefits</u>								
5021	Medical Insurance	\$ 11,394.28	\$ -	\$ 11,394.28	\$ 13,842.30	\$ (2,448.02)	\$ 83,054.00	\$ -
5022	LTD	\$ 87.50	\$ -	\$ 87.50	\$ 323.34	\$ (235.84)	\$ 1,940.00	\$ -
5026	Life Insurance	\$ 195.20	\$ -	\$ 195.20	\$ 396.32	\$ (201.12)	\$ 2,378.00	\$ -
5028	401 K	\$ 9,044.22	\$ -	\$ 9,044.22	\$ 10,421.82	\$ (1,377.60)	\$ 62,531.00	\$ -
<b>Total Employee Benefits:</b>		<b>\$ 20,721.20</b>	<b>\$ -</b>	<b>\$ 20,721.20</b>	<b>\$ 24,983.78</b>	<b>\$ (4,262.58)</b>	<b>\$ 149,903.00</b>	<b>\$ -</b>
<u>Professional Expenses</u>								
5031	Professional Expenses	\$ 499.28	\$ -	\$ 499.28	\$ 2,665.84	\$ (2,166.56)	\$ 15,995.00	\$ -
5035	Senior Minister Prof Exp	\$ 1,603.55	\$ -	\$ 1,603.55	\$ 1,000.00	\$ 603.55	\$ 6,000.00	\$ -
<b>Total Professional Exp:</b>		<b>\$ 2,102.83</b>	<b>\$ -</b>	<b>\$ 2,102.83</b>	<b>\$ 3,665.84</b>	<b>\$ (1,563.01)</b>	<b>\$ 21,995.00</b>	<b>\$ -</b>
<u>Temporary Labor</u>								
5041	Temp Labor - Admin	\$ -	\$ -	\$ -	\$ 750.00	\$ (750.00)	\$ 4,500.00	\$ -
5045	Musicians - Worship	\$ -	\$ -	\$ -	\$ 1,750.00	\$ (1,750.00)	\$ 10,500.00	\$ -
5047	Sound Tech - Comm	\$ 59.50	\$ -	\$ 59.50	\$ 550.00	\$ (490.50)	\$ 3,300.00	\$ -
<b>Total Temp Labor:</b>		<b>\$ 59.50</b>	<b>\$ -</b>	<b>\$ 59.50</b>	<b>\$ 3,050.00</b>	<b>\$ (2,990.50)</b>	<b>\$ 18,300.00</b>	<b>\$ -</b>
<u>Program Expenses</u>								
5102	Classroom Supplies	\$ 42.47	\$ -	\$ 42.47	\$ 1,500.00	\$ (1,457.53)	\$ 9,000.00	\$ -
5119	Chalice Camp Fees	\$ 9,047.15	\$ -	\$ 9,047.15	\$ -	\$ 9,047.15	\$ -	\$ -
5121	Teacher Workshops	\$ 90.20	\$ -	\$ 90.20	\$ 216.66	\$ (126.46)	\$ 1,300.00	\$ -
5123	Grade 7	\$ -	\$ -	\$ -	\$ 133.34	\$ (133.34)	\$ 800.00	\$ -
5124	Grade 8	\$ -	\$ -	\$ -	\$ 300.00	\$ (300.00)	\$ 1,800.00	\$ -
5125	Grade 9 COA	\$ -	\$ -	\$ -	\$ 416.66	\$ (416.66)	\$ 2,500.00	\$ -
5126	Grade 10, 11, 12	\$ -	\$ -	\$ -	\$ 116.66	\$ (116.66)	\$ 700.00	\$ -
5127	Summer Program	\$ 384.73	\$ -	\$ 384.73	\$ 100.00	\$ 284.73	\$ 600.00	\$ -
5128	Youth Social Activities	\$ -	\$ -	\$ -	\$ 66.66	\$ (66.66)	\$ 400.00	\$ -
5129	Senior High Trips	\$ -	\$ -	\$ -	\$ 1,666.66	\$ (1,666.66)	\$ 10,000.00	\$ -
5131	Adult Ed	\$ -	\$ -	\$ -	\$ 33.34	\$ (33.34)	\$ 200.00	\$ -
5132	Circles	\$ 30.24	\$ -	\$ 30.24	\$ 266.66	\$ (236.42)	\$ 1,600.00	\$ -

**First Universalist Church of Minneapolis**  
**Analysis of Revenues & Expenses - Detail**  
**August, 2014**

Account	Description	July - August Actuals	Supplemental Temporary Funding	YTD Totals	July - August Budget	Over/Under Budget	Total Annual Budget	Year End Projections
5134	Multigenerational Music	\$ -	\$ -	\$ -	\$ 83.34	\$ (83.34)	\$ 500.00	\$ -
5135	Music Purchases	\$ 630.95	\$ -	\$ 630.95	\$ 500.00	\$ 130.95	\$ 3,000.00	\$ -
5136	Piano Tuning	\$ -	\$ -	\$ -	\$ 236.66	\$ (236.66)	\$ 1,420.00	\$ -
5137	Worship Items Misc	\$ -	\$ -	\$ -	\$ 83.34	\$ (83.34)	\$ 500.00	\$ -
5140	Memorials Expenses	\$ 105.66	\$ -	\$ 105.66	\$ 66.66	\$ 39.00	\$ 400.00	\$ -
5199	Other Expenses	\$ -	\$ 232.22	\$ 232.22	\$ 1,541.34	\$ (1,309.12)	\$ 9,248.00	\$ -
<b>Total Program Exp:</b>		<b>\$ 10,331.40</b>	<b>\$ 232.22</b>	<b>\$ 10,563.62</b>	<b>\$ 7,327.98</b>	<b>\$ 3,235.64</b>	<b>\$ 43,968.00</b>	<b>\$ -</b>
<b>Misc Program Expense</b>								
5209	Action Groups	\$ -	\$ -	\$ -	\$ 83.34	\$ (83.34)	\$ 500.00	\$ -
5210	Friendship Caring Corner	\$ -	\$ -	\$ -	\$ 66.66	\$ (66.66)	\$ 400.00	\$ -
5231	YCE Supplies	\$ -	\$ -	\$ -	\$ 1,833.34	\$ (1,833.34)	\$ 11,000.00	\$ -
5232	YCE Travel	\$ 5,960.00	\$ -	\$ 5,960.00	\$ -	\$ 5,960.00	\$ -	\$ -
<b>Total Misc Pgm Exp:</b>		<b>\$ 5,960.00</b>	<b>\$ -</b>	<b>\$ 5,960.00</b>	<b>\$ 1,983.34</b>	<b>\$ 3,976.66</b>	<b>\$ 11,900.00</b>	<b>\$ -</b>
<b>Membership Pgm Exp</b>								
5251	Hospitality	\$ 927.10	\$ -	\$ 927.10	\$ 1,416.66	\$ (489.56)	\$ 8,500.00	\$ -
5252	Visitor Welcoming	\$ -	\$ -	\$ -	\$ 100.00	\$ (100.00)	\$ 600.00	\$ -
5254	New Member Pgms	\$ 53.68	\$ -	\$ 53.68	\$ 200.00	\$ (146.32)	\$ 1,200.00	\$ -
<b>Total Mbrshp Pgm Exp:</b>		<b>\$ 980.78</b>	<b>\$ -</b>	<b>\$ 980.78</b>	<b>\$ 1,716.66</b>	<b>\$ (735.88)</b>	<b>\$ 10,300.00</b>	<b>\$ -</b>
<b>Fundraising Expenses</b>								
5301	Pledge Drive	\$ -	\$ -	\$ -	\$ 833.34	\$ (833.34)	\$ 5,000.00	\$ -
5302	Planned Giving	\$ -	\$ -	\$ -	\$ 500.00	\$ (500.00)	\$ 3,000.00	\$ -
<b>Total Fundraising Exp:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,333.34</b>	<b>\$ (1,333.34)</b>	<b>\$ 8,000.00</b>	<b>\$ -</b>
<b>Administrative Expenses</b>								
5401	Office Supplies	\$ 969.57	\$ -	\$ 969.57	\$ 1,016.66	\$ (47.09)	\$ 6,100.00	\$ -
5402	Paper	\$ 313.16	\$ -	\$ 313.16	\$ 333.34	\$ (20.18)	\$ 2,000.00	\$ -
5414	Printing & Copying	\$ 4,244.64	\$ -	\$ 4,244.64	\$ 2,500.00	\$ 1,744.64	\$ 15,000.00	\$ -
5416	Postage & Shipping	\$ 752.10	\$ -	\$ 752.10	\$ 993.32	\$ (241.22)	\$ 5,960.00	\$ -
5418	Telephone	\$ 895.35	\$ -	\$ 895.35	\$ 483.32	\$ 412.03	\$ 2,900.00	\$ -
5420	Internet Expense	\$ 338.21	\$ -	\$ 338.21	\$ 300.00	\$ 38.21	\$ 1,800.00	\$ -
5422	Website Expense	\$ 128.95	\$ -	\$ 128.95	\$ 250.00	\$ (121.05)	\$ 1,500.00	\$ -
5424	Software Expense	\$ 648.00	\$ -	\$ 648.00	\$ 1,108.32	\$ (460.32)	\$ 6,650.00	\$ -
5475	Financial Review/Audit	\$ -	\$ -	\$ -	\$ 283.34	\$ (283.34)	\$ 1,700.00	\$ -
5480	Consultants	\$ 790.00	\$ -	\$ 790.00	\$ 1,083.34	\$ (293.34)	\$ 6,500.00	\$ -
5490	Employee Appreciation	\$ 78.55	\$ -	\$ 78.55	\$ 250.00	\$ (171.45)	\$ 1,500.00	\$ -
5510	Volunteer Appreciation	\$ 162.73	\$ -	\$ 162.73	\$ 270.00	\$ (107.27)	\$ 1,620.00	\$ -
5571	Payroll Fees	\$ 379.60	\$ -	\$ 379.60	\$ 466.66	\$ (87.06)	\$ 2,800.00	\$ -
				\$ -		\$ -		
				\$ -		\$ -		

**First Universalist Church of Minneapolis**  
**Analysis of Revenues & Expenses - Detail**  
**August, 2014**

Account	Description	July - August Actuals	Supplemental Temporary Funding	YTD Totals	July - August Budget	Over/Under Budget	Total Annual Budget	Year End Projections
5572	Bank Service Charges	\$ 68.50	\$ -	\$ 68.50	\$ 250.00	\$ (181.50)	\$ 1,500.00	\$ -
5573	Credit Card Discount Fees	\$ 1,992.61	\$ -	\$ 1,992.61	\$ 2,166.66	\$ (174.05)	\$ 13,000.00	\$ -
5580	Mileage	\$ 19.11	\$ -	\$ 19.11	\$ 366.68	\$ (347.57)	\$ 2,200.00	\$ -
<b>Total Administrative Exp:</b>		<b>\$ 11,781.08</b>	<b>\$ -</b>	<b>\$ 11,781.08</b>	<b>\$ 12,121.64</b>	<b>\$ (340.56)</b>	<b>\$ 72,730.00</b>	<b>\$ -</b>
<u>Misc Expenses</u>								
5410	Small Furnishings (SPIFF)	\$ 919.25	\$ -	\$ 919.25	\$ 333.34	\$ 585.91	\$ 2,000.00	\$ -
5412	Visual Arts	\$ 328.24	\$ -	\$ 328.24	\$ 700.00	\$ (371.76)	\$ 4,200.00	\$ -
5530	Board Expenses	\$ -	\$ -	\$ -	\$ 166.66	\$ (166.66)	\$ 1,000.00	\$ -
<b>Total Misc Expenses:</b>		<b>\$ 1,247.49</b>	<b>\$ -</b>	<b>\$ 1,247.49</b>	<b>\$ 1,200.00</b>	<b>\$ 47.49</b>	<b>\$ 7,200.00</b>	<b>\$ -</b>
<u>Insurance</u>								
5441	Workers Compensation	\$ -	\$ -	\$ -	\$ 966.66	\$ (966.66)	\$ 5,800.00	\$ -
5442	Liability	\$ -	\$ -	\$ -	\$ 2,833.34	\$ (2,833.34)	\$ 17,000.00	\$ -
<b>Total Insurance:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,800.00</b>	<b>\$ (3,800.00)</b>	<b>\$ 22,800.00</b>	<b>\$ -</b>
<u>Dues &amp; Memberships</u>								
5451	UUA	\$ 4,600.00	\$ -	\$ 4,600.00	\$ 4,600.00	\$ -	\$ 27,600.00	\$ -
5452	MidAmerica	\$ 1,400.00	\$ -	\$ 1,400.00	\$ 1,400.00	\$ -	\$ 8,400.00	\$ -
5453	Other	\$ -	\$ -	\$ -	\$ 243.32	\$ (243.32)	\$ 1,460.00	\$ -
<b>Total Dues &amp; Mbrshps:</b>		<b>\$ 6,000.00</b>	<b>\$ -</b>	<b>\$ 6,000.00</b>	<b>\$ 6,243.32</b>	<b>\$ (243.32)</b>	<b>\$ 37,460.00</b>	<b>\$ -</b>
<u>Utilities</u>								
5591	Electric	\$ 4,416.55	\$ -	\$ 4,416.55	\$ 4,500.00	\$ (83.45)	\$ 27,000.00	\$ -
5592	Gas	\$ 104.18	\$ -	\$ 104.18	\$ 2,333.34	\$ (2,229.16)	\$ 14,000.00	\$ -
5593	Water & Sewer	\$ 1,333.38	\$ -	\$ 1,333.38	\$ 1,166.66	\$ 166.72	\$ 7,000.00	\$ -
<b>Total Utilities:</b>		<b>\$ 5,854.11</b>	<b>\$ -</b>	<b>\$ 5,854.11</b>	<b>\$ 8,000.00</b>	<b>\$ (2,145.89)</b>	<b>\$ 48,000.00</b>	<b>\$ -</b>
<u>Repairs &amp; Maintenance</u>								
5601	General Repairs	\$ 3,439.68	\$ -	\$ 3,439.68	\$ 2,866.66	\$ 573.02	\$ 17,200.00	\$ -
5602	HVAC	\$ 610.00	\$ -	\$ 610.00	\$ 1,666.66	\$ (1,056.66)	\$ 10,000.00	\$ -
5603	Elevator	\$ 508.33	\$ -	\$ 508.33	\$ 550.00	\$ (41.67)	\$ 3,300.00	\$ -
5604	Alarm System	\$ 352.63	\$ -	\$ 352.63	\$ 250.00	\$ 102.63	\$ 1,500.00	\$ -
<b>Total Repairs &amp; Maintenance:</b>		<b>\$ 4,910.64</b>	<b>\$ -</b>	<b>\$ 4,910.64</b>	<b>\$ 5,333.32</b>	<b>\$ (422.68)</b>	<b>\$ 32,000.00</b>	<b>\$ -</b>
<u>Other Building Related Exp</u>								
5426	Equipment Leases	\$ -	\$ -	\$ -	\$ 29.16	\$ (29.16)	\$ 175.00	\$ -
5432	Sound System Exp	\$ -	\$ -	\$ -	\$ 500.00	\$ (500.00)	\$ 3,000.00	\$ -
5560	Interest Expense	\$ 5,568.93	\$ -	\$ 5,568.93	\$ 6,984.80	\$ (1,415.87)	\$ 41,908.81	\$ -
5620	Janitorial Supplies	\$ 344.52	\$ -	\$ 344.52	\$ 1,000.00	\$ (655.48)	\$ 6,000.00	\$ -
5630	Trash & Recycling	\$ 764.24	\$ -	\$ 764.24	\$ 500.00	\$ 264.24	\$ 3,000.00	\$ -
5640	Groundskeeping	\$ -	\$ -	\$ -	\$ 1,950.00	\$ (1,950.00)	\$ 11,700.00	\$ -

**First Universalist Church of Minneapolis  
Analysis of Revenues & Expenses - Detail  
August, 2014**

Account	Description	July - August Actuals	Supplemental Temporary Funding	YTD Totals	July - August Budget	Over/Under Budget	Total Annual Budget	Year End Projections
5650	Pest Control	\$ 88.78	\$ -	\$ 88.78	\$ 100.00	\$ (11.22)	\$ 600.00	\$ -
5660	Other	\$ -	\$ -	\$ -	\$ 699.84	\$ -699.84	\$ 4,199.00	\$ -
Total Other Bldg Related Exp:		\$ 6,766.47	\$ -	\$ 6,766.47	\$ 11,763.80	\$ (4,997.33)	\$ 70,582.81	\$ -
<u>Offering Plate for Community</u>								
5701	Offering Plate for Community	\$ -	\$ 1,516.46	\$ 1,516.46	\$ 8,166.66	\$ (6,650.20)	\$ 49,000.00	\$ -
5702	Habitat	\$ -	\$ 298.58	\$ 298.58	\$ -	\$ 298.58	\$ -	\$ -
5704	TRUST	\$ -	\$ 1,030.25	\$ 1,030.25	\$ 666.66	\$ 363.59	\$ 4,000.00	\$ -
5799	Racial Justice	\$ -	\$ -	\$ -	\$ 1,250.00	\$ (1,250.00)	\$ 7,500.00	\$ -
Total Offg Plate for Comm:		\$ -	\$ 2,845.29	\$ 2,845.29	\$ 10,083.32	\$ (7,238.03)	\$ 60,500.00	\$ -
<u>Other Charitable Contrib</u>								
5802	Pastoral Care	\$ -	\$ 650.00	\$ 650.00	\$ -	\$ 650.00	\$ -	\$ -
5803	Other	\$ -	\$ 350.39	\$ 350.39	\$ -	\$ 350.39	\$ -	\$ -
Total Other Charitable Contrib:		\$ -	\$ 1,000.39	\$ 1,000.39	\$ -	\$ 1,000.39	\$ -	\$ -
<b>Total Expenses</b>		<b>\$ 187,906.90</b>	<b>\$ 5,330.26</b>	<b>\$ 193,237.16</b>	<b>\$ 232,487.10</b>	<b>\$ (39,249.94)</b>	<b>\$ 1,394,923.31</b>	<b>\$ -</b>
<b>Net Income/Loss</b>		<b>\$ 78,141.16</b>	<b>\$ -</b>	<b>\$ 78,141.16</b>	<b>\$ 41.54</b>	<b>\$ 78,099.62</b>	<b>\$ 248.50</b>	<b>\$ -</b>
Less: Loan Principal				\$ (3,290.67)	\$ (3,290.67)		\$ (25,374.11)	\$ (25,374.11)
<b>Adjusted Net Inc/Loss</b>				\$ 74,850.49	\$ (3,249.13)	\$ -	\$ (25,125.61)	\$ (25,374.11)