

**First Universalist Church of Minneapolis  
Board of Trustees Meeting  
December 20, 2012**

**Agenda**

*In the Universalist spirit of love and hope, we give, receive, and grow.* First Universalist Church

Treats provided by Paul Robinson

6:30 Call to Order

—Chalice lighting and centering meditation – Paul Robinson

6:40 Consent Agenda:

—Approve November minutes

—Approve new members (if any)

6:45 Sr. Minister Report

7:05 Policy Workshop - review Revised Visionary Goal #1 and measurements

7:25 Financial Policies - recap of terms and board primer - Laura

7:35 Report on Current Financial Condition - Craig Bishop

7:45 Determine if there's compliance with this policy - All

8:30 Meeting Review / Wrap Up

8:35 Meeting adjourned

**Attachments:**

President's Report

Nov 2012 Board Minutes

Sr. Minister's Report - from Justin

Revised Draft Interpretation of First Visionary Goal - from Justin

Visionary Goal #1 Survey Questions

Board Primer for Financial Review

President's Report  
December 2012

Dear Board:

We'll be continuing to frame up the policy development discussions on Visionary Goal #1 and the Financial Policies. As before, Laura Park will be with us to provide guidance.

Justin has revised his interpretation of Visionary Goal #1 since November. Our goals will be to affirm it and determine as a board whether this interpretation can map back to the current version of our congregational survey without changes (and if not determine what changes need to be made).

Additionally, we are still in the process of crossing the foggy chasm (policy work is worthy of metaphors, he said enthusiastically!) of interpreting the financial policies having to do with fiscal jeopardy and material deviation. How we do this is key and requires a good framing up of current data from the finance committee so that we have a clear understanding of where we today so that we can look forward. It was in that spirit that I asked Laura Park to include some pre-work in the board packet (Board Primer for Financial Review) along with the standard materials.

As we think beyond December, we'll plan on extending this practice to the remaining Visionary Goals. I expect at some point we'll naturally arrive at a place where the board can begin to do this independently.

In Faith,  
Craig Bierbaum

## **First Universalist Church of Minneapolis Board of Trustees Meeting**

**Thursday, November 15, 2012, 6:30 p.m.**

**Board Members present** (absent): David Bach, Dan Berg, Craig Bierbaum, Craig Bishop, David Leppik, Paul Robinson, Pam Vincent, Lark Weller, Karin Wille

**Clergy present:** Justin Schroeder

**Others present :** Laura Park, Cindy Marsh

<b><u>Agenda Item</u></b>	<b><u>Presenter</u></b>	<b><u>Discussion</u></b>	<b><u>Action</u></b>
Chalice Lighting and Centering Meditation	Craig Bishop	The meeting was called to order at 6:35.	
Consent agenda	Craig Bierbaum	Approve October minutes. Approve new members.  <b>Action: Motion to approve Consent Agenda.</b>	<b>Approved</b>
Conversation with the Senior Minister	Justin Schroeder	The Statistical Report ( <a href="#">Attachment A</a> ) and October Attendance Report ( <a href="#">Attachment B</a> ) were distributed. Justin shared that he is experiencing great joy in serving this church and for his own spiritual growth. Having just attended a conference of UU ministers he is reassured that there is something really great going on here at First Universalist. There are wonderful changes afoot throughout the church. We are starting to see the results of the hard work that we have done over the last several years. Justin also commented that last Sunday's service—the first after the election—was a great celebration, as the church had taken a public stand in opposition to the proposed constitutional amendments, which were both defeated. He shared his commitment to strengthening First Universalist's identity as an anti-racism, justice-driven church. The Board focused several questions on the Senior Minister's Report in the November <a href="#">Board Packet</a> : Plans for the 2013-14 pledge drive; clarification of the policy regarding hiring church members (Justin explained that Sara Smalley was specifically hired for an interim position without the option of full time employment); an update on the work that Justin and Ruth have been doing to bring the church into compliance with copyright law; and an update on the database and financial system conversion that is currently underway. The database conversion has been put off until the membership position has been filled permanently. In the meantime, we are proceeding with a financial system conversion to QuikBooks.	

## First Universalist Church of Minneapolis Board of Trustees Meeting

Policy Workshop	<p>Craig Bierbaum, Craig Bishop, Laura Park</p>	<p>Laura Park introduced herself and the services provided by Unity Consulting.</p> <p><b>Review of Visionary Goal #1</b></p> <p>Karin Wille asked for clarification of the logic of asking the Senior Minister to interpret the board's governing policies. Laura answered that the interpretations should be seen as input to the board. The interpretation process should generate questions that might be addressed when the policies are revised. Justin offered that it is a circular process: the board's voice ended with the policies; the executive's begins with the interpretations; the board is informed by the interpretations which guide its monitoring of the executive's performance and provide a basis for any revisions to policies in the future. The Senior Minister provides "fair warning" as to his/her interpretation of the policies. Craig reviewed the issue that stalled the board's conversation at the last meeting: Justin's interpretation of the word "challenging" and whether it applies to the intellectual dimension. Laura suggested that the point of Justin's interpretation doesn't exclude intellectual challenge; it's just not a central priority. Craig invited the board members to share their comfort with the language of Justin's interpretation. There was general consensus that the language of the interpretation should be revisited to be more inclusive of the intellectual dimension, without necessarily making it the focus. Justin suggested that we live with this interpretation and continue to seek data through our survey or other means to see if we are on track or need modification.</p> <p>Discussion ensued about how the survey does or doesn't provide useful feedback if the questions aren't directly linked to the Senior Minister's interpretations. Laura recommended keeping as many questions the same as possible from year to year. Justin expressed his desire for a shared understanding of what the Board is seeking in the survey instrument. David Leppik offered his thoughts on the process of survey development and invited Justin to meet with the survey development team. Lark raised the question of what other metrics there might be in addition to surveys. There was consensus that other forms of feedback are also flawed to some degree.</p> <p>There was conversation about the meaning of "spiritual practice," and whether the interpretation (and related survey questions) needs additional definition.</p> <p>There was considerable discussion about the following statement from Justin's interpretations: "I interpret 'grow in our UU faith' as our children, youth, and adults understanding themselves as being called to be 'Love's people' in the world." Several members expressed their comfort with the concept of being "love's people" but were uncomfortable with its being a condition upon which we measure growing in our UU faith. Board consensus was that this usage is too narrow to be reasonable. Justin acknowledged his understanding and will revisit the interpretation.</p> <p>There was additional discussion about the following: "I interpret 'grow in our UU faith' as having our children, youth, and adults being able to easily and compellingly talk about their Unitarian Universalist faith, and how it is alive in their lives." Several board members suggested that there be more emphasis on action rather than talking. Justin agreed and will rewrite this interpretation to include action as well as talk.</p>	
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## First Universalist Church of Minneapolis Board of Trustees Meeting

Nominating Committee Report	Cindy Marsh	<p>Cindy Marsh, as chair of the Nominating Committee, has been working with Justin and Craig Bierbaum to increase collaboration between the board and the committee. The committee would like to be on the board agenda quarterly. Cindy invited the board to submit recommendations of candidates to the committee. There will be some pulpit time dedicated to the nomination process in January, including participation by existing board members.</p> <p>Cindy introduced discussion about the board member job description that was included in the <a href="#">Board Packet</a>. This is an edited version (by the committee) of a version that was written several years ago. The new draft includes formatting changes, language about skills, abilities and behaviors that relate to our policy governance structure. Cindy explained the key changes and asked for any feedback so the description can be posted on the website in December. Craig Bierbaum suggested a process for making edits and additions.</p> <p>Cindy and Justin left the meeting and the Board continued its discussion about the job description and about the current and past recruitment process and how the board can own the former and partner effectively with the NomCom to improve the latter.</p>	
Meeting Summary and Evaluation		<p>Craig Bishop distributed first quarter (9/30) financial reports, which had been reviewed earlier by the Finance Monitoring Team. [Reports were attached to the November <a href="#">Board Packet</a> following the meeting.]</p> <p>Otherwise there was no meeting summary or evaluation.</p>	
Closing and Adjournment		The meeting was adjourned at 9:14.	

### Important Dates:

Next meeting: December 20, 2012

Treats and opening words for Next Meeting: Paul Robinson

# **First Universalist Church of Minneapolis Board of Trustees Meeting**

## **Attachment A**

### **First Universalist Church Statistical Report November 15, 2012**

#### **MEMORIAL SERVICES: 1**

**Deb Juberian – service by Kelli Clement**

#### **MARRIAGES/SERVICES OF COMMITMENT: 0**

#### **MEMBERS FOR APPROVAL: 6**

Barbara Sindelar, Minneapolis  
Jeanne Verdick, Plymouth  
Juliette and Eric Schneider, Edina  
Jim Ramnaraine and Tina Wade, Minneapolis

#### **MEMBERS REINSTATED: 0**

#### **MEMBERS FOR REMOVAL: 2**

Deb Juberian – deceased  
Leslie Lytle – moved to North Carolina

#### **CHILDREN DEDICATED: 0**

	<b>To Date</b>	<b>End of Year Totals</b>			
<b>MEMBERS</b>	<b>2011-2012</b>	<b>2010-11</b>	<b>2009-10</b>	<b>2008-09</b>	<b>2007-08</b>
<b>(Fiscal Year)</b>	<b>113</b>	<b>98</b>	<b>75</b>	<b>72</b>	<b>41</b>
<b>TOTAL MEMBERS:</b>	<b>958</b>	<b>927</b>	<b>849</b>	<b>840</b>	<b>824</b>

**TOTAL MEMBERS AS OF THE LAST MEETING: 954**

**To be added: 6**

**To be removed: 2**

**TOTAL MEMBERS: 958**

First Universalist Church of Minneapolis Board of Trustees Meeting

Attachment B

October Attendance				
Adopted	2012			
	9:30 AM	11:15 AM	11:30 AM	2012
	181	171	137	489
	178	176	146	499
	171	162	133	466
Monthly Total	2012			
	170	154	126	450
	178	176	146	499
	171	162	133	466
	170	154	126	450
Church School				
1st Week	179	187	143	509
2nd Week	178	184	146	508
3rd Week	182	184	146	512
4th Week	189	174	131	494
5th Week	179	187	143	509
Monthly Total				
179	187	143	143	509
182	184	146	146	512
189	174	131	131	494
Combined Avg				
179	187	143	143	509
182	184	146	146	512
189	174	131	131	494
2011				
9:30 AM	179	187	143	509
11:15 AM	182	184	146	512
11:30 AM	189	174	131	494
2010				
9:30 AM	179	187	143	509
11:15 AM	182	184	146	512
11:30 AM	189	174	131	494
2009				
9:30 AM	179	187	143	509
11:15 AM	182	184	146	512
11:30 AM	189	174	131	494
2008				
9:30 AM	179	187	143	509
11:15 AM	182	184	146	512
11:30 AM	189	174	131	494
2007				
9:30 AM	179	187	143	509
11:15 AM	182	184	146	512
11:30 AM	189	174	131	494
NOTES:				
Services:				
Week 1:				
Week 2:				
Week 3:				
Week 4:				
Week 5:				
Church School:				
Week 1:				
Week 2:				
Week 3:				
Week 4:				
Week 5:				
COA Retreat 21 youth/7 adult No youth/MEA				
1 comb. for due to Basilio involved with 9:30				

## October Attendance

2012				2011				2010				2009				2008				2007			
Adults				9:30 AM 11:15 AM				9:30 AM 11:15 AM				9:00 AM 11:00 AM				9:00 AM 11:00 AM				9:00 AM 11:00 AM			
1st Week	271	327	598	245	286	531		280	355	635		120	288	408		148	282	430		143	278	421	
2nd Week	318	350	668 *	311	301	612		220	256	476		190	450	640		94	302	396		125	349	474	
3rd Week	247	286	533	364	407	771 *		342	364	706		104	303	407		150	398	548		139	298	437	
4th Week	367	303	670	297	324	621		192	261	453		132	287	419		127	247	374		47	126	173	
5th Week			0	365	406	771		278	395	673		0	0	0		0	0	0		0	0	0	
Monthly Total	1203	1266	2469	1582	1724	3306.00		1312	1631	2943		546	1328	1874		519	1229	1748		454	1051	1505	
Avg for October	300.75	316.50	617.25	316.40	344.80	661.20		262.40	326.20	588.60		136.50	332	468.50		129.75	307.25	437		113.50	262.75	376.25	
Church School																							
1st Week	179	187	366	159	114	273		170	182	352		60	196	256		67	131	198		61	111	172	
2nd Week	208	196	404 *	176	183	359		179	189	368		90	210	300		47	51	98		97	65	162	
3rd Week	182	166	348	208	173	381 *		213	174	387		66	179	245		75	112	187		80	108	188	
4th Week	185	172	357	125	82	207 *		112	89	201		72	61	133		63	117	180		27	54	81	
5th Week			0	179	147	326		199	171	370 *		0	0	0		0	0	0		0	0	0	
Monthly Total	754	721	1475	847	699	1546		873	805	1678		288	646	934		252	411	663		265.00	338	603	
Avg for October	188.50	180.25	368.75	169.40	139.80	309.20		174.60	161.00	335.60		72.00	161.50	233.50		63.00	102.75	165.75		66.25	84.50	150.75	
Combined Avg	489.25	496.75	986.00	485.80	484.60	970.40		437.00	487.20	924.20		208.50	493.50	702.00		192.75	410.00	602.75		179.75	347.25	527.00	
Notes:				Notes:				Notes:															
Services:				Services:				Services:															
Week 1:				Week 1:				Week 1:															
Week 2: Sharing Sunday				Week 2:				Week 2:															
Week 3:				Week 3: Invite-a-Friend Sunday				Week 3:															
Week 4:				Week 4:				Week 4:															
Week 5:				Week 5:				Week 5:															
Church School:				Church School:				Church School:															
Week 1:				Week 1:				Week 1:															
Week 2: Sharing Sunday				Week 2:				Week 2:															
Week 3:				Week 3: Invite-a-Friend Sunday				Week 3:															
Week 4:				Week 4: MEA Weekend				Week 4: COA Retreat 21 youth/7 adult/No youth/MEA															
Week 5:				Week 5:				Week 5: 1 comb.NF due to Basilica trip/put with 9:30															



## November Attendance

2012				2011				2010				2009				2008				2007			
Adults				9:30 AM 11:15 AM				9:30 AM 11:15 AM				9:00 AM 11:00 AM				9:00 AM 11:00 AM				9:00 AM 11:00 AM			
1st Week	348	496	844	307	287	594		369	389	758		198	416	614		230	394	624		160	306	466	
2nd Week	336	369	705	270	349	619	*	264	258	522	*	183	370	553		137	339	476		136	301	437	
3rd Week	360	388	748	294	290	584		152	222	374	*	176	293	469		156	296	452		150	333	483	
4th Week	267	250	517	371	317	688		212	265	477	*	210	581	791		130	296	426		113	249	362	
5th Week	0	0	0	0	0	0		0	0	0		0	223	223		0	172	172		0	0	0	
Monthly Total	1311	1503	2814	1242	1243	2485.00		997	1134	2131		767	1883	2650		653	1497	2150		559	1189	1748	
Avg for November	327.75	375.75	703.50	310.50	310.75	621.25		249.25	283.5	532.75		191.75	376.6	530.00		163.25	299.4	430		139.75	297.25	437.00	
Church School																							
1st Week	193	192	385	187	170	357		209	193	402		86	259	345		91	131	198		78	118	196	
2nd Week	208	178	386	190	176	366		180	193	373	*	82	225	307		88	51	98		97	127	224	
3rd Week	192	184	376	155	153	308		108	139	247	*	84	223	307		87	112	187		86	69	155	
4th Week	23	16	39	16	7	23	*	0	0	0	*	86	226	312		85	117	180		67	100	167	
5th Week	0	0	0	0	0	0		0	0	0		0	34	34		0	0	0		0	0	0	
Monthly Total	616	570	1186	548	506	1054		497	525	1022		338	967	1305		351	411	663		328.00	414	742	
Avg for November	154.00	142.50	296.50	137.00	126.50	263.50		165.67	175.00	340.67		84.50	193.40	261.00		87.75	102.75	165.75		82	103.50	185.50	
Combined Avg	481.75	518.25	1000.00	447.50	437.25	884.75		414.92	458.50	873.42		276.25	570.00	791.00		251.00	402.15	595.75		221.75	400.75	622.50	
Notes:				Notes:				Notes:															
Services:				Services:				Services:															
Week 1:				Week 1:				Week 1:															
Week 2:				Week 2:				Week 2:															
Week 3:				Week 3:				Week 3:															
Week 4: Thanksgiving				Week 4: Thanksgiving				Week 4: Thanksgiving															
Week 5:				Week 5:				Week 5:															
Church School:				Church School:				Church School:															
Week 1:				Week 1:				Week 1:															
Week 2:				Week 2:				Week 2:															
Week 3:				Week 3:				Week 3:															
Week 4: Thanksgiving				Week 4: Thanksgiving: nursery only				Week 4:															
Interger Svc - Nursery only																							
Week 5:								Week 5:															

**First Universalist Church  
Statistical Report  
December 20, 2012**

**MEMORIAL SERVICES: 2**

Mary Hoaglund Vedder, Nov. 30

Becky Zacker, daughter of Carol Anderson, Dec. 1

**MARRIAGES/SERVICES OF COMMITMENT: 0**

**MEMBERS FOR APPROVAL: 2**

Deborah Buchman Walters, St. Louis Park

John Daniels, Roseville

**MEMBERS REINSTATED: 0**

**MEMBERS FOR REMOVAL: 1**

Marge Beilke, deceased 11/17/12

**CHILDREN DEDICATED: 6**

Ada Claire Mesenburg

Jovin Dilan Wijesinghe

Jemma Malley Wijesinghe

Theodore Mitchell Althaus-Kotila

Aiden Robert Peterson

Holden David Rutmanis

	To Date 2011-2012	End of Year Totals			
MEMBERS (Fiscal Year)	115	2010-11 98	2009-10 75	2008-09 72	2007-08 41
<b>TOTAL MEMBERS:</b>	<b>959</b>	<b>927</b>	<b>849</b>	<b>840</b>	<b>824</b>

**TOTAL MEMBERS AS OF THE LAST MEETING: 958**

**To be added: 2**

**To be removed: 1**

**TOTAL MEMBERS: 959**

## **Sr. Minister Report for the Board of Trustees, Dec. 2012**

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

**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.**

Worship continues to be the heart beat of the congregation. We're well into our "Awaken" theme, and the Choir is planning a major piece (*Wachet auf* (Awake!)), by J. S. Bach, on Dec. 23.

This year, in order to allow more children to participate in our pageant, we'll be offering the pageant on Dec 23, at 4pm, and on Dec 24, at 4pm. While this is a significant change, I believe it best serves the needs of our church. The response so far has been positive.

Our Director of Worship Arts, Ruth MacKenzie, has been hard at work training and coaching our new Worship Associates who will begin being a part of services in January, 2013.

Lauren Wyeth, our Director of Children, Youth, and Family Ministry, continues to share (in the weekly newsletter) ideas for spiritual practices that families can easily do at home with their children.

**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 Winter Program Guide is now out (<http://firstuniv.org/sites/firstuniv.org/files/Winter%20Program%20Guide%20Web.pdf>) and highlights programming for elders, updates on our Social Justice Focus Areas, and much more. Additionally, the pilot Wellspring Program that Rev. Jen Crow is leading is going quite well and we are anticipating launching three Wellspring Groups in the fall of

2013. Wellspring is a program designed to deeply ground participants in UU theology and history, as well as spiritual practice, and social justice work. It's essentially "seminary+" for lay leaders. Participants know their roots and find their wings.

**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.**

Sara Smalley, our Interim Director of Membership and Adult Ministries, continues to work with and strengthen our welcome teams. We have increased signage around the building, to help people find their way, and we're focused on making sure that winter parking is available to our elders, young families, and those with limited mobility. At its heart, this is a hospitality issue.

It is more and more clear to me that our Small Groups are a place where people feel cared for and supported. Nearly every person at a recent new member gathering shared that they were in a Small Group, and all reported it being a very positive experience. Part of the way that Small Groups are structured is that current leaders/facilitators identify potential new leaders/facilitators, as well as help people get connected to other areas of church life. Not only are Small Groups about the spiritual practices of listening deeply, but they are also about relationship building, gift identification, and pastoral care.

I had the great privilege of leading a Small Group this past semester, a group for fathers with young children, and it was a wonderful experience. Thanks to the leadership of several group members, we will be offering several groups for fathers with young children next semester.

Through staff support, training, and ministry we continue to help people discover and share their gifts of music (the choir continues to grow), to grow as Small Group Leaders (sharing the gift of creating a space where deep listening can occur, sharing the gift of powerful facilitation), Welcome Team Members (sharing the gift of hospitality and welcoming), and Religious Education Teachers (sharing the gift of seeing and caring about the light inside of our children.) Furthermore, we have trained 11 young children to be Chalice Lighters in Children's Chapel and on Sunday mornings, during Sharing Sundays. Being with these children on Sunday mornings is a profound experience. They take this roll quite seriously, and it is clear to me that they feel that the church has welcomed and embraced them as they perform this important ministry.

**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.**

We are soliciting ideas for our 3<sup>rd</sup> annual day of service on Feb, 2, 2013. We are being strategic about the Day of Service, intentionally trying to offer a number of service projects connected to our “Focus Areas” – housing/homelessness, environmental justice, and immigration.

Our housing/homelessness ministry team is building a relationship with Augsburg Fairview Academy and we are partnering with them to create a “clothing closet” at the school. The project is called “There is Hope.” Many of the students at Augsburg are in precarious housing situations or are homeless, and many of them are working and parenting as well as attending school. Gently used clothes, professional clothes, and clothes to wear to interviews will make a huge difference in their lives. This project is the first step we are taking in building a deeper relationship with this community.

We’re continuing to hold monthly conversations about what it would mean to become a church committed to racial justice principles. Right now, building on what we’ve learned from the Marriage Amendment Work, we’re doing deep listening, and inviting congregants to share personal stories and experiences around race. As we continue to listen deeply to where Love is calling us, we trust and believe that next steps will emerge. In addition to this work, Debra Rodgers and I are having monthly Skype meetings with a colleague who is coaching us on this work; we’re also meeting with local Racial Justice trainers to determine who will lead a training for us in early 2013. Current books that I’m reading that are informing me around issues of race are *White Like Me*, by Tim Wise, *The New Jim Crow*, by Michelle Alexander, and *Soulworks*, by UU leaders and theologians.

**Reminder:** This is not a one year project. This is a multi-year, multi-decade project that we’re beginning this year. It will be important to have the Board involved and committed to this journey. The clear next step is for the Board to participate in the training for staff, lay leaders and Board members. (We have not yet set a date, but it looks like late February is a possibility; I’ll let the Board know when we have a firm date.)

Finally, our **ministry of generosity** continues to grow, as we invest in our community. In the past month and half, we’ve given over \$3000 to Hurricane Sandy relief, over \$3500 to Simpson Shelter, and over \$2000 the Unitarian Universalist Association.

**Updates for the Board:** I am intentionally linking these updates to relevant policies to demonstrate that I am in compliance with the Executive Limitation Policies that are in the Governing Policies Handbook.

Inform/Consult	Item	Relevant Policy and Comments
Inform	<b>Director of Membership and Adult Ministries</b>	<p>Policy D. Communication to the Board and Congregation. <i>Inform the board in a timely manner of any relevant trends, issues, or events affecting the health of the organization.</i></p> <p>We will be asking Sara Smalley, our interim Director of Membership and Adult Ministries, to stay on staff through the end of June. Initially, the Management Team offered Sara a 6 interim month position, unsure exactly what the next steps would be moving forward. After further reflection the Management Team believes that the church is best served if Sara stays on through June, and we hire a new Director of Membership and Adult Ministries who will begin on August 1. This timeline synchs up better with the natural rhythm of the church year and we believe will give us a better candidate pool from which to hire.</p>
	<b>Sabbatical Time</b>	<p>Policy D. Communication to the Board and Congregation. <i>Inform the board in a timely manner of any relevant trends, issues, or events affecting the health of the organization.</i></p> <p>Per the Letter of Agreement I have with First Universalist church, I am eligible to take sabbatical time after four years of service, a month for each year completed. In August of 2013, I will have been at First Universalist for four years. While it is often the tradition to take a 6 or 7 months sabbatical after 6 or 7 years of service, I believe that is too long to be away. I would be more comfortable taking a 4 month sabbatical. Given that, I am looking at January-April of 2014 as potential sabbatical time. I imagine this would be a conversation we would</p>

		<p>have over the next few months, as we figured out details, etc., but I wanted to lift up this possibility now.</p>
	<b>Third Worship Services</b>	<p>Policy D. Communication to the Board and Congregation. <i>Inform the board in a timely manner of any relevant trends, issues, or events affecting the health of the organization.</i></p> <p>As we strive to “actively welcome” all who enter our building, we are beginning a process of very seriously considering adding a third worship service in the fall of 2013. While there is still room in the pews on Sunday morning (though not much room), our religious education classes are at capacity. We anticipate holding several “listening sessions” with the congregation in March, 2013, to hear ideas, hopes, and dreams, about when and what a third service might look like.</p>
	<b>Final Fellowship</b>	<p>Policy D. Communication to the Board and Congregation. <i>Inform the board in a timely manner of any relevant trends, issues, or events affecting the health of the organization.</i></p> <p>I want to let you all know that I've received final fellowship from the Ministerial Fellowship Committee. For my first three years as your minister, I was in Preliminary Fellowship, and I had to submit paperwork every year - evaluations from the Board, my own self evaluation, and an evaluation from my Ministerial Reflection Team at church.</p> <p>I am grateful for the time and effort many of you put into my annual evaluations that have been submitted to the Ministerial Fellowship Committee during my first three years here. Through these efforts, and countless others, you have helped me learn and grow as a minister.</p>

DRAFT Interpretation of First Visionary Goal; presented to the Board of Trustees, Dec, 2012.

Rev. Justin Schroeder

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

### **Operational interpretation of this Visionary Goal:**

*I interpret "we, the people of First Universalist Church," as people who indicate in the annual survey that they attend 2 or more Sundays per month. (Note: this would be the 167 people - 73% of survey respondents – who indicated that they "attend almost every Sunday." (Q23.))*

Furthermore, I interpret "we, the people of First Universalist Church" as children and youth who indicate that they attend 2 or more Sundays per month in Religious Education or Youth Programming. Thus, I am interpreting this to mean that "we, the people of First Universalist Church" are children, youth, and adults, who are actively engaged 2 Sundays per month in the teaching and worship life of First Universalist.

Rationale: It is difficult to change someone if you only have them for 1 hour a month in worship, or one or two hours every two months. Thus, while I believe we have an impact on all who step through our doors, I'm most interested in discovering what kind of life change we're inspiring in those who are with us 2 or more times a month.

*I interpret "grow in our UU faith" as having our children, youth, and adults being able to easily and compellingly talk about their Unitarian Universalist faith, how it is alive in their lives, and how they are acting on their faith.*

*I interpret "equipped to live out my values" to mean that people have the theological and practical tools (i.e., be grounded in UU history, as well as having a range of spiritual practices to engage in) that will help them connect with, be reminded of, and live out their deepest values.*



*I interpret "experience" to mean all that every aspect of church life reflects some form of "spiritual practice," i.e, every meeting or gathering has a chalice lighting, an opening reading, and a time for reflection (using the same questions our Small Groups us) and for listening to one another. Every dimension of church life includes spiritual practices and rituals that challenge, comfort, celebrate and heal.*

*I interpret "challenge, comfort, celebrate, and heal," as the "holy tension" we're trying to live into in our ministry as a church. We're "challenging" people to grow in their faith, and to make life changes that reflect a deepening spiritual maturity. (I do not interpret "challenge" as the church challenging people solely in an "intellectually" way. It is my deepest belief that the vast majority of people do not come to church to be intellectually challenged; people come to church to be transformed, to learn a spiritual practice, and to connect with other humans being who are trying to figure out what it means to be in relationship with one another and the Holy. Being "intellectually" challenged is a piece of that, but not the focus.) We're comforting those who are in emotional and spiritual pain and we're striving to create an environment where healing can take place. We're seeking to celebrate as well, giving thanks for the gift of life and for the relationships that sustain us. Overall, I interpret "challenge, comfort, celebrate, and heal," as meaning that First Universalist provides a way for people to make sense and find meaning in their lives and the broader world, as they maintain faith and hope.*

### **Measures: Indicators, Sign and Stories: How progress and compliance will be observed and demonstrated**

There are several questions from the annual survey that can be used as indicators to assess progress on this Visionary Goal:

Using a scale of Strongly Agree to Strongly Disagree (5 options total), please rate the degree to which you have (this is from Q1 from the survey):

- Worship life at First Universalist that is challenging...
- Worship life at First Universalist that is comforting...

- Worship life at First Universalist that is celebratory...
- Worship life at First Universalist that is healing...

*Compliance will be demonstrated by at least 85% of respondents indicating that they agree or strongly agree that the worship life has been both comforting and celebratory (these numbers were 88.6% and 89.1%, respectively, in the 2012 survey.) My rationale for the 85% mark is that given the great diversity and set of needs in any particular worship service, we are having a significant impact on people when 85% of them report that they agree and strongly agree that worship is comforting and celebratory.*

*Additionally, compliance will be demonstrated by 70% of respondents indicating that they agree or strongly agree that "worship life is challenging" (this number was 67.1% in 2012 survey); additionally, compliance will be demonstrated by 70% of respondents indicating that they agree or strongly agree that "worship life is healing" (this number 71.1% in 2012 survey).*

Using a scale of Regularly to Never (4 options total), please rate the degree to which you have:

- A spiritual practice...and I practice it regularly...occasionally...infrequently...never. (Q2)
- Your family has a spiritual practice...we practice it regularly...occasionally...infrequently...never. (Q3)

*Compliance will be demonstrated by 45% or more of individual respondents indicating that they have a spiritual practice and they practice it regularly (this number was 43.1% in 2012 survey). Rationale: I believe that regularly spiritual practice is the surest way to "grow in our UU" identity, hence I'm concerned with folks who have a regular spiritual practice, as opposed to an occasional spiritual practice. I believe we can move the needle on this one.*

*Compliance will be demonstrated by 20% or more of respondents indicating that their family has a spiritual practice and they practice it regularly (was 15.1% in 2012 survey.) Rationale: I believe that regular spiritual practices, especially for families, is the surest way to "grow in our UU identity." We can definitely move the needle on this one.*

Using a scale of Strongly Agree to Strongly Disagree (5 options total), please rate the degree to which:

- In the past 12 months, First Universalist has helped me to live out my values. (Q4.)
- In the past 12 months, First Universalist has helped my family to live out our values. [PARENTS AND TEENS ONLY] (Q5.)

*Compliance will be demonstrated by 90% or more of individual respondents indicating that they agree or strongly agree that First Universalist has helped them live out their values (this number was 87.1% in the 2012 survey).*

*Rationale: this is what we're in the world to do! It's a high bar, but I believe that 9 out of 10 people should have an experience at First Universalist that helps them connect with and live more deeply into their core values.*





*Compliance will be demonstrated by 50% of families indicating that they agree or strongly agree that First Universalist has helped their families live out their values (this number was 44.6% in 2012 survey.) Rationale: this is what we're in the world to do! It's a high bar, but I believe that 5 out of 10 families should have an experience at First Universalist that helps them connect with and live more deeply into their core values.*

I believe some important insights may be gained from the responses to question #6, "If you have any additional thoughts related to Visionary Goal #1 feel free to provide them here," especially as it relates to how people are "growing in their UU faith," and how they are "experiencing spiritual practices and rituals" in various dimensions of church.






## 1. The worship life at First Universalist is...

	Strongly agree	Agree	Neither agree nor disagree	Disagree	Strongly disagree	Response Count
Challenging	14.5% (33)	<b>52.6% (120)</b>	22.8% (52)	9.6% (22)	0.4% (1)	228
Comforting	34.3% (79)	<b>54.3% (125)</b>	8.3% (19)	2.6% (6)	0.4% (1)	230
Celebratory	36.0% (82)	<b>53.1% (121)</b>	9.2% (21)	1.8% (4)	0.0% (0)	228
Healing	26.6% (61)	<b>44.5% (102)</b>	24.0% (55)	4.4% (10)	0.4% (1)	229
answered question						231
skipped question						5

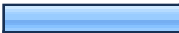




## 2. I have a spiritual practice.

		Response Percent	Response Count
Yes and I practice it regularly (e.g. daily, weekly, monthly, etc.)		43.1%	100
Yes and I practice it occasionally		28.0%	65
Yes and I practice it infrequently (once or a few times in the past 12 months)		7.3%	17
No		21.6%	50
answered question			232
skipped question			4







### 3. My family has a spiritual practice or family rituals. [PARENTS AND TEENS ONLY]

		Response Percent	Response Count
Yes, and we practice it regularly		15.1%	28
Yes, and we practice it occasionally		16.1%	30
Yes, but we practice it infrequently		9.1%	17
No		22.0%	41
Not applicable		37.6%	70
answered question			186
skipped question			50

### 4. In the past 12 months, First Universalist has helped me to live out my values.

		Response Percent	Response Count
Strongly Agree		26.3%	61
Agree		60.8%	141
Neither agree nor disagree		9.9%	23
Disagree		1.7%	4
Strongly Disagree		1.3%	3
answered question			232
skipped question			4

**5. In the past 12 months, First Universalist has helped my family to live out our values.  
[PARENTS AND TEENS ONLY]**

		Response Percent	Response Count
Strongly Agree		8.0%	14
Agree		36.6%	64
Neither agree nor disagree		10.9%	19
Disagree		3.4%	6
Strongly Disagree		0.6%	1
Not applicable		40.6%	71
answered question			175
skipped question			61

**6. If you have any additional thoughts related to Visionary Goal #1 feel free to provide them here**

	Response Count
	45
answered question	45
skipped question	191

## **Board Preparation for Financials Review**

During your December 20 board meeting, you'll review financial reports in the context of your Policy H, Financial Condition to determine whether there's compliance with this policy and whether the policy needs any revisions to better reflect the board's values.

To help the board prepare for this discussion, this document offers an overview of the three financial lenses the board uses to review the financial status of the organization. Please review this information before the board meeting. Feel free to contact Craig or myself with any questions you have before the board meeting itself.

First, here's your policy on financial condition (although please note that I've eliminated the unnecessary and confusing comma between "allocation" and "integrity"):

### **H. Financial Condition**

With respect to the actual, ongoing condition of the organization's financial health, the Senior Minister may not cause or allow the development of fiscal jeopardy, loss of allocation integrity, or a material deviation of actual expenditures from board priorities established in visionary goals. Accordingly, the Senior Minister shall not fail to:

- Ensure that cash remains at or above the amount needed to settle payroll and debts as scheduled.
- Expend Legacy or restricted funds only for the purposes determined at time of receipt or designation.
- Ensure that expenditures do not deviate materially from the approved annual operating budget or capital expenditure budget.
- Provide cash reconciliations and completed financial reports on at least a quarterly basis to the Board in writing
- Provide reasonable access to financial records by the Board, its committees, and authorized outside advisors.
- Perform the following only with the explicit prior approval of the Board of Trustees:
  - Borrow funds
  - Make unbudgeted transfers or "loans" between the general funds and the Legacy funds
  - Solicit funds for non-budgeted purposes

In reviewing the financial condition of the organization, the board uses three key lenses. Two lenses are in this policy and one is an ends-related lens. Here's the perspective each lens brings:

1. **Material deviation.** Using this lens helps the board determine that the congregation's resources are being spent on the right things. Notice that your policy prohibits "material deviation of actual expenditures from board priorities established in visionary goals" in the level 2 policy (right under H), and prohibits material deviation "from the approved annual operating budget or capital expenditure budget" in the level 3 policies. Classic Carver policies usually just prohibit the first deviation, from board priorities, and not the second, from the budget. This is because prohibiting a deviation from the budget doesn't ensure that the congregation's resources are being appropriately invested in board priorities. Circumstances change, programs change, and the Senior Minister may need to adjust the budget to better produce the outcomes the board states in the visionary goals. But, you might be thinking, how do we ensure that spending is in line with resources available? That's the purpose of the second lens:
2. **Fiscal jeopardy.** Using this lens helps the board ensure that the congregation's resources aren't being depleted inappropriately. Two reflections from the Board Executive Committee meeting on December 6:
  - a. It can be difficult to know at what point you're developing fiscal jeopardy. That is, "you know it when you see it" but it's hard to articulate what you're seeing. However, the clearer you can get about how you know, the more effective your monitoring of this policy will be. Some of those standards are articulated in the level 3 policies (Don't allow cash to fall below the amount needed to settle payroll and debts, for example). Others, and the metrics to demonstrate compliance with these standards, you can leave to your Senior Minister to determine in his/her interpretation. For example, at Unity, our Executive Director uses a balanced budget as one measure demonstrating that we aren't developing fiscal jeopardy.
  - b. There's a difference between small fiscal jeopardy and large fiscal jeopardy. It's important for the board to know at what point to step in. In some cases, to better realize your mission in the world, you may want to take the risk of a small fiscal jeopardy. And part of the answer to whether you want to take that risk is in the third and final lens.
3. **"At what cost?"** Using this lens, the board determines what amount it's willing to ask for from the congregation and other resources to be used in pursuit of its visionary goals. This is the lens you use if you have a budget shortfall that threatens fiscal jeopardy. Do you ask for more from the congregation, or do you reduce expenses? What's the right choice in support of a mission that matters?

On December 20, we'll:

- Briefly review these three lenses
- Hear a presentation of the current financial position
- Use these lenses to assess the current financial position and determine if there's compliance with this policy.
- Determine if your policy needs updates to better reflect the board's values.



Again, please contact Craig or me with questions!

Laura Park  
Unity Consulting  
651-271-7666 or [laura@unityconsulting.org](mailto:laura@unityconsulting.org)

**First Universalist Church**  
**FY 2012-2013**  
**Projections vs Budget**  
**Summary of Material Variances**

**Summary of Material Variances**

<b>Revenues</b>	<b>Pos (Neg)</b>	
Pledges	<b>(11,000)</b>	Includes Miracle Sundays and estimated uncollectables.
Other Fundraisers	<b>(9,000)</b>	Program staff is considering creative community building options.
RE Fees	<b>4,000</b>	Higher enrollment.
Releases from Restrictions	<b>(2,000)</b>	UUA Grant for Ministerial Intern less than budgeted.
Rental Income	<b>(9,000)</b>	Will take more time to ramp up additional rentals.
Other Misc	<b>3,000</b>	
<b>Total Revenue Variances</b>	<b>(24,000)</b>	<b>Revenue projected to be less than budget.</b>

<b>Expenses</b>		
Ministers	<b>(2,500)</b>	Summer Minister paid more than budgeted.
Children, Youth and Family Ministries	<b>(6,000)</b>	Error during budgeting for staff; higher program costs due to higher enrollment mostly offset by higher RE revenue.
Finance and Admin	<b>(11,000)</b>	Costs for high-level temp to assist with financial system implementation offset by savings due to delayed hiring of Receptionist and less IT consulting costs.
<b>Total Expense Variances</b>	<b>(19,500)</b>	<b>Expenses projected to be more than budget.</b>

<b><u>Net Variance</u></b>	<b><u>(43,500)</u></b>	<b>We expect to end the fiscal year worse than budget by this much.</b>
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<b>Budgeted Net Income(Loss)</b>	<b>0</b>	As approved by the congregation at the Annual Meeting.
<b>Plus expected variance</b>	<b>(43,500)</b>	Projected difference.
<b>Net Income(Loss) projected</b>	<b>(43,500)</b>	<b>We expect to end the fiscal year with this deficit (rounded).</b>

**FIRST UNIVERSALIST CHURCH**  
**Statement of Activities**  
**FY 2012-2013**  
**Projections vs. Budget**  
**9/30/12**

		ACTUALS thru 9/30/12		FYE Projection	2012-13	FYE Projection vs Budget	
		Unrestricted	Temporarily Restricted	Unrestricted	Budget	Variance Pos (Neg)	Comments/Explanation of Variance
<b>Income:</b>							
<b>OPR. CONTRIBUTIONS</b>							
Pledges		1,100,083	(1,086,573)	1,162,793	1,183,500	(20,707)	Pledges made as of 10/31 plus an estimated \$25,000 in new pledges. Includes all Miracle Sundays pledges and contributions.
Contingency for Unpaid Pledges		(30,000)	30,000	(35,000)	(35,500)	500	3% of total pledges estimated to be uncollectable.
Pledges - Prior Year		8,986		8,986	0	8,986	Payments on balances previously written off.
Contributions		9,593		40,150	40,000	150	Monies donated without restrictions.
Offering Plate Donations		5,256		30,000	30,000	0	Church's portion of offering plate (70/30 split--we keep 30%).
Contributions Temporarily Restricted			1,808	0	0	0	Children's Offering and other Restricted contributions.
Release of Restrictions		6,307	(6,307)	11,957	9,000	2,957	(\$2,000) UUA Ministerial Grant came in less than budgeted; \$5,000 offset by negative expense variances
	<b>OPR. CONTRIBUTIONS</b>	<b>1,100,226</b>	<b>(1,061,073)</b>	<b>1,218,886</b>	<b>1,227,000</b>	<b>(8,114)</b>	Bottom line impact: Pledges (\$11,000); UUA grant (\$2,000). \$5,000 offset by negative expense variances.
<b>FUNDRAISERS</b>							
Auction		80		26,000	26,000	0	AWESOME PARTY planned!
Other Fundraisers		12,163		24,915	27,000	(2,085)	(\$9,000) less in fundraising than budgeted but Program staff is considering creative community building opportunities. \$7,000 YCE offset by negative expense variances.
	<b>FUNDRAISERS</b>	<b>12,243</b>	<b>0</b>	<b>50,915</b>	<b>53,000</b>	<b>(2,085)</b>	Bottom line impact: (\$9,000).
<b>INTEREST &amp; DIVIDENDS/Realized Gains/Loss</b>							
Reserve Account Dividends & Interest		1,728		10,000	10,000	0	Dividends and interest on reserve account.
Realized Gains & Losses		(28)		(28)	0	(28)	Gains and losses on the sale of donated stock.
Don Carter Fund Dividends & Interest		159		159	0	159	
	<b>INTEREST &amp; DIVDENDS</b>	<b>1,860</b>	<b>0</b>	<b>10,131</b>	<b>10,000</b>	<b>131</b>	
<b>BUILDING USE</b>							
Antenna Lease		2,985		11,450	11,450	0	T-Mobile contract year 4 of 5.
Rental Income		2,538		20,000	28,600	(8,600)	Securing new renters taking longer than planned.
	<b>BUILDING USE</b>	<b>5,522</b>	<b>0</b>	<b>31,450</b>	<b>40,050</b>	<b>(8,600)</b>	

**FIRST UNIVERSALIST CHURCH**  
**Statement of Activities**  
**FY 2012-2013**  
**Projections vs. Budget**  
**9/30/12**

		ACTUALS thru 9/30/12		FYE Projection	2012-13	FYE Projection vs Budget	
		Unrestricted	Temporarily Restricted	Unrestricted	Budget	Variance Pos (Neg)	Comments/Explanation of Variance
<b>MISCELLANEOUS</b>							
Offering Plate for Community		10,589		70,000	70,000	0	We give away 70% of our offering plate to organizations we support. A portion of UUA Dues and PSD Dues is funded by Offerings.
From Foundation		0		1,000	1,000	0	Foundation Admin \$1K.
Legacy Fund Distribution		0		4,000	4,000	0	4% of Legacy Fund rolling average balance.
Misc Funds and Other Donations		867		867	0	867	
Hospitality		193		1,500	1,500	0	
	<b>MISCELLANEOUS</b>	<b>11,649</b>	<b>0</b>	<b>77,367</b>	<b>76,500</b>	<b>867</b>	
<b>RELIGIOUS EDUCATION</b>							
Contributions		450	0	650	0	650	Donations received during RE registrations.
Program Fees		41,965		57,550	55,875	1,675	\$4,000 due to higher enrollment offset by lower rates than budgeted for some classes; (\$2,000) no fees for Wellspring.
	<b>RELIGIOUS EDUCATION</b>	<b>42,415</b>	<b>0</b>	<b>58,200</b>	<b>55,875</b>	<b>2,325</b>	
<b>UNITY LEADERSHIP</b>							
Contributions					0	0	
Contributions Temporarily Restricted			1,000				
Release of Restrictions		10,201	(10,201)	10,201	0	10,201	Portion of Unity Fund used to cover Unity expenses.
	<b>UNITY LEADERSHIP</b>	<b>10,201</b>	<b>(9,201)</b>	<b>10,201</b>	<b>0</b>	<b>10,201</b>	Unity is a program of the Church in FY12-13. Programming and further funding is currently under consideration.
<b>INTEREST TEMP RESTRICTED</b>							
Dividends & Interest Library			42				
Unrealized Gains/Losses Library			536				
	<b>INT TEMP RESTR</b>	<b>0</b>	<b>578</b>				M.E. Carter Fund.
<b>MISC TEMP RESTRICTED</b>							
Cummins Fund			1,222				Cummins Fund pledges, contributions and earnings.
	<b>MISC TEMP RESTR</b>	<b>0</b>	<b>1,222</b>				

**FIRST UNIVERSALIST CHURCH**  
**Statement of Activities**  
**FY 2012-2013**  
**Projections vs. Budget**  
**9/30/12**

		ACTUALS thru 9/30/12		FYE Projection	2012-13	FYE Projection vs Budget	
		Unrestricted	Temporarily Restricted	Unrestricted	Budget	Variance Pos (Neg)	Comments/Explanation of Variance
	<b>TOTAL INCOME</b>	<u><b>1,184,115</b></u>	<u><b>(1,068,474)</b></u>	<u><b>1,457,151</b></u>	<u><b>1,462,425</b></u>	<u><b>(5,274)</b></u>	Bottom Line impact (\$24,000): Net pledges (\$11,000); Ministerial Intern grant (\$2,000); Other Fundraisers (\$9,000); Rental Income (\$9,000); RE Fees \$4,000; Other \$3,000. Additional \$19,000 positive variance is offset by negative expense variances.

**FIRST UNIVERSALIST CHURCH**  
**Statement of Activities**  
**FY 2012-2013**  
**Projections vs. Budget**  
**9/30/12**

		ACTUALS thru 9/30/12		FYE Projection	2012-13	FYE Projection vs Budget	
		Unrestricted	Temporarily Restricted	Unrestricted	Budget	Variance Pos (Neg)	Comments/Explanation of Variance
<b>Expense:</b>							
<b>MINISTERS</b>							
Salaries and Benefits		77,594		311,393	308,890	(2,503)	Summer Minister paid more than budgeted.
Program Expenses		0		0	0	0	
	<b>MINISTERS</b>	<b>77,594</b>		<b>311,393</b>	<b>308,890</b>	<b>(2,503)</b>	
<b>WORSHIP</b>							
Salaries and Benefits		11,568		58,944	58,944	0	
Program Expenses		2,878		16,700	16,400	(300)	
	<b>WORSHIP</b>	<b>14,446</b>		<b>75,644</b>	<b>75,344</b>	<b>(300)</b>	
<b>YOUTH AND YOUNG ADULT MINISTRIES</b>							
Salaries and Benefits		36,276		142,150	139,767	(2,383)	
Program Expenses		7,317		33,787	30,200	(3,587)	
	<b>YOUTH AND YOUNG ADULT MINISTRIES</b>	<b>43,592</b>		<b>175,937</b>	<b>169,967</b>	<b>(5,970)</b>	Higher costs due to higher enrollment.
<b>CONGREGATIONAL CARE</b>							
Salaries and Benefits		0			0	0	
Program Expenses		2,572		8,922	6,450	(2,472)	
	<b>CONGREGATIONAL CARE</b>	<b>2,572</b>		<b>8,922</b>	<b>6,450</b>	<b>(2,472)</b>	Marriage Equality Project fully funded by Releases from Restrictions (donors).
<b>ADULT MINISTRIES</b>							
Salaries and Benefits		16,947		74,085	74,085	0	
Program Expenses		0		1,200	2,800	1,600	No costs for Wellspring fully offset by negative revenue variance.
	<b>ADULT MINISTRIES</b>	<b>16,947</b>		<b>75,285</b>	<b>76,885</b>	<b>1,600</b>	
<b>MEMBERSHIP</b>							
Salaries and Benefits		6,300		25,515	25,515	0	
Program Expenses		2,909		17,300	17,300	0	
	<b>MEMBERSHIP</b>	<b>9,209</b>		<b>42,815</b>	<b>42,815</b>	<b>0</b>	

**FIRST UNIVERSALIST CHURCH**  
**Statement of Activities**  
**FY 2012-2013**  
**Projections vs. Budget**  
**9/30/12**

		<b>ACTUALS thru 9/30/12</b>		<b>FYE Projection</b>	<b>2012-13</b>	<b>FYE Projection vs Budget</b>	
		<b>Unrestricted</b>	<b>Temporarily Restricted</b>	<b>Unrestricted</b>	<b>Budget</b>	<b>Variance Pos (Neg)</b>	<b>Comments/Explanation of Variance</b>
<b>FAITH IN ACTION</b>							
Salaries and Benefits		6,053		26,428	26,428	0	
Program Expenses		10,028		28,773	22,000	(6,773)	YCE expenses fully funded by Fundraising.
	<b>FAITH IN ACTION</b>	<b>16,080</b>		<b>55,201</b>	<b>48,428</b>	<b>(6,773)</b>	
<b>UNITY LEADERSHIP</b>							
Salaries and Benefits		8,289		8,289		(8,289)	
Program Expenses		1,912		1,912		(1,912)	
	<b>UNITY LEADERSHIP</b>	<b>10,201</b>		<b>10,201</b>	<b>0</b>	<b>(10,201)</b>	Fully covered by a portion of Unity Fund.
<b>DENOMINATIONAL CONNECTIONS</b>							
Program Dues UUA		0		20,000	20,000	0	\$8,000 to be paid from operating funds. \$12,000 to be paid from Offering Plate for Community. Collections through October \$1,900.
Program Dues PSD		0		6,000	6,000	0	\$4,000 to be paid from operating funds. \$2,000 to be paid from Offering Plate for Community. Collections through October \$670.
PDS/GA Meetings		0		1,000	1,000	0	
	<b>DENOMINATIONAL CONNECTIONS</b>	<b>0</b>		<b>27,000</b>	<b>27,000</b>	<b>0</b>	
<b>COMMUNICATIONS</b>							
Salaries and Benefits		7,549		36,519	36,519	0	
Program Expenses		1,618		11,552	11,100	(452)	
	<b>COMMUNICATIONS</b>	<b>9,167</b>		<b>48,071</b>	<b>47,619</b>	<b>(452)</b>	
<b>FINANCE/ADMINISTRATION</b>							
Salaries and Benefits		34,306		181,271	230,479	49,208	Used temp labor rather than hiring.
Finance/Admin Expenses		31,662		167,868	107,588	(60,280)	Temp labor rather than hiring plus additional resource to help with system implementation.
	<b>FINANCE/ADMINISTRATION</b>	<b>65,968</b>		<b>349,139</b>	<b>338,067</b>	<b>(11,072)</b>	
<b>PROPERTIES</b>							
Salaries and Benefits		22,282		95,172	95,172	0	
Properties Expenses		36,393		173,788	173,788	0	
	<b>PROPERTIES</b>	<b>58,674</b>	<b>0</b>	<b>268,960</b>	<b>268,960</b>	<b>0</b>	

**FIRST UNIVERSALIST CHURCH**  
**Statement of Activities**  
**FY 2012-2013**  
**Projections vs. Budget**  
**9/30/12**

		ACTUALS thru 9/30/12		FYE Projection	2012-13	FYE Projection vs Budget	
		Unrestricted	Temporarily Restricted	Unrestricted	Budget	Variance Pos (Neg)	Comments/Explanation of Variance
<b>NON-OPERATING</b>							
Offering Plate for Community		2,822		52,000	52,000	0	70% of offering plate given to outside organizations. Also \$4,000 reflected in Congregational Care; \$12,000 UUA Dues; \$2,000 PSD Dues.
Misc Donations Made		0		0	0	0	
	<b>NON-OPERATING</b>	<b>2,822</b>	<b>0</b>	<b>52,000</b>	<b>52,000</b>	<b>0</b>	
	<b>TOTAL EXPENSE</b>	<b><u>327,274</u></b>	<b><u>0</u></b>	<b><u>1,500,568</u></b>	<b><u>1,462,424</u></b>	<b><u>(38,143)</u></b>	(\$19,500) bottom line impact: Ministers (\$2,500); RE budget error and higher costs to due higher enrollment (\$6,000); Finance additional temp costs for systems work (\$11,000). No bottom line impact: (\$19,000) offset by positive revenue variances.
	<b>NET INCOME-EXPENSE</b>	<b><u>856,841</u></b>	<b><u>(1,068,474)</u></b>	<b><u>(43,417)</u></b>	<b><u>0</u></b>	<b><u>(43,417)</u></b>	Revenue (\$24,000): Net pledges (\$11,000); Ministerial Intern grant (\$2,000); Other Fundraisers (\$9,000K); Rental Income (\$9,000K); RE Fees \$4,000K; Other \$3,000K. Expenses (\$19,500): Ministers (\$2,500); RE (\$6,000); Finance (\$11,000).



**First Universalist Church**  
**Statement of Financial Position**  
**September 30, 2012**

<b><u>ASSETS</u></b>	
<b><u>Current Assets</u></b>	
Cash and Cash Equivalents	53,463
Cash and Cash Equivalents Foundation	11,067
Investments	778,194
Investments Foundation	1,376,483
Pledges Receivable	765,179
Accounts Receivable	6,360
Other Assets	512
<b>Total Current Assets</b>	<b>2,991,258</b>
<b><u>Fixed Assets</u></b>	
Land	250,000
Building & Improvements	3,249,608
Accumulated Depreciation Building & improvements	(1,581,969)
Furniture and Fixtures	154,539
Accumulated Depreciation Furniture & Fixtures	(69,616)
<b>Total Fixed Assets</b>	<b>2,002,563</b>
<b><u>TOTAL ASSETS</u></b>	<b>4,993,821</b>
<b><u>LIABILITIES AND NET ASSETS</u></b>	
<b><u>Liabilities</u></b>	
Accounts Payable	12,576
Accrued Expenses	14,080
Deferred Revenue	11,970
Short Term Portion of Debt	67,790
<b>Total Current Liabilities</b>	<b>106,416</b>
<b>Long Term Debt</b>	<b>603,261</b>
<b><u>TOTAL LIABILITIES</u></b>	<b>709,677</b>
<b><u>Net Assets</u></b>	
Designated Net Assets	331,368
<b><u>Undesignated Net Assets/Equity</u></b>	
Church Equity	2,311,412
Foundation Equity	1,356,534
Changes during the year	(127,779)
<b>Total Undesignated Net Assets</b>	<b>3,540,167</b>
<b><u>Temporarily Restricted Net Assets</u></b>	
Temporarily Restricted Net Assets--Miscellaneous Funds	119,163
Cummins Ministerial Fund	155,570
Legacy Fund Temporarily Restricted	68,064
Total Unity Leadership Temporarily Restricted Net Assets	6,199
<b>Total Temporarily Restricted Net Assets</b>	<b>348,995</b>
<b>Permanently Restricted Net Assets</b>	<b>63,613</b>
<b><u>TOTAL LIABILITIES AND NET ASSETS</u></b>	<b>4,993,821</b>