

First Universalist Church Board of Trustees

January 15, 2015

Board Packet

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Date: January 11, 2015
To: First Universalist Board of Trustees
From: David Bach, President
Re: January 15 Meeting

Thank you all for a very productive and “fun” Working Session Saturday. These discussions are the important parts of our work that too often get short – changed. Jill, thank you so much for pulling together the provocative and thoughtful materials and facilitating our discussion. Jill will be sending us her summary of the meeting from which each of us needs to pick our top 2 – 3 actions that the church could take to open us up to new ways of looking at church membership and engaging new and old generations in more meaningful and sustainable ways.

The Racial Justice Leadership Team will be attending our meeting to discuss the results of the Racial Justice Mapping that was done. Justin is including the executive summary of the Mapping Report in his Senior Minister’s Report. Please read it in advance so we can use our time with the Team for discussion of its content.

The State of the Church Meeting is coming up quickly on February 1, after the second service. Please make sure it is on your calendar. We will be taking a different approach to it this year and Justin and I will give you the details at our meeting.

Thank you all for your service to this precious church. See on Thursday.

First Universalist Church of Minneapolis
Board of Trustees Meeting
January 15, 2015
6:30 p.m. Cummins Room
Draft 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.

6:55 Consent Agenda

- Minutes from December 18 meeting

7:00 Report from Racial Justice Leadership Team on Mapping

7:30 Items from the Senior Minister – Justin Schroeder

- Discussion of the racial justice article
- Other items

8:00 Items from Monitoring Schedule

- Attendance and Membership numbers – Justin
- Staff and significant volunteer changes – Justin
- Financial condition – Dick Niemiec
- Ends outcomes - Justin
- Treatment of staff – salary ranges aligned to market & job descriptions (Feb.)
- Financial obligations – deferred, long-term comp and benefits

8:35 Committee Reports

- Finance Committee – Dick Niemiec
 - Upcoming budgeting process
- Governance Committee – Lark Weller
 - Congregational Covenant
 - Assuring all voices are heard
 - Board terms

9:00 Items from the President – Dave Bach

- Working Session Report
 - Best two to three suggestions from discussion
- State of the Church – February 1
- Articles for Liberal
- Conversations with the Congregation
- Goals for FY 15

9:20 Executive Session

9:30 Adjournment

First Universalist Church Board of Trustees Meeting 18 December, 2014

Call to Order

Vice President, Karin Wille, called the Board of Trustees (BOT) December meeting to order at 6:30 pm on December 18, 2014. BOT members present were: Jill Braithwaite, Erick Cooperstein, Cindy Marsh, Dick Niemiec, Lark Weller and Karin Willie; Dave Bach, Pam Vincent and Richard Spratt were absent. Rev. Justin Schroeder and Rev. Jen Crow were also present.

The meeting opened with lighting the chalice and the BOT chalice lighting words. We then moved into the session on Board spiritual development.

Board Spiritual Development

Rev. Justin Schroeder led a session on spiritual development, using the spiritual practice of Lectio Divina which involves deep listening and reflection. This session helped us live into our commitment to spiritual development as individual Trustees and commitment to develop as a spiritual community as a collective Board.

Consent Agenda/Items for Approval

Minutes from November 20 meeting were unanimously approved.

Strategic Plan Updates

Jill Braithwaite and Rev. Justin Schroeder reported on their review of our current strategic plan. The purpose of the review was to identify any new key goals that should be added, to determine what was no longer relevant and needed to be deleted, and to provide a summary of what has been accomplished. Note that the objective was not to conduct a detailed review of accomplishments; the BOT conducts a detailed review each year as part of the Senior Minister evaluation.

The recommended changes were unanimously approved. Many of the changes reflected the deeper focus on racial justice. It is not required to have the congregation vote on the changes, as the strategic plan is a prerogative of the Board. However, the congregation should be informed of the updated plan. The revised plan will be posted on the Church website along with an overview paragraph which provides context for the updates. Jill will manage this process. We will consider whether a Liberal article is needed.

Items from the Senior Minister

Racial Justice: Rev. Justin shared his reflections on our racial justice work with our readings, the vigil held last week, and recent current events as a back drop. The vigil was well attended and provided a powerful experience for our larger community. Justin feels keenly aware of the parallel universes, black and white, in which we live, and has received encouragement to continue to emphasize the importance of showing up, and keeping the issues of racism in the public consciousness. Trustees discussed the racial justice articles included in the

Board packet, and reflected on their learning's, observations, and experiences. Appreciation for the vigil was expressed.

Justin asked for ongoing feedback on how to keep the conversation on racism and white privilege open, making sure it is non-blaming and encouraging an approach of curiosity and compassion. He spoke of an emerging aspirational goal, coming from the Racial Justice Steering Committee, that, long term, all our actions will reflect our racial justice lens, and First Universalist will become a noted institution that hosts training and becomes a resource for not-for-profit organizations and for individuals. We will continue to develop partnerships with organizations focused on racial justice work.

Living Legacy Tour – Registration for the “Revisiting Selma” 50th anniversary conference has opened. We have set aside \$4000 to help with scholarships to assist with expenses. Three or four congregants and one Trustee so far have indicated plans to attend.

RE Fee elimination team recommendation – Rev. Jen Crow reported that the team led by Jennifer Schuster Jaeger plans to recommend that RE fees be eliminated in 2015-16. There will be a very clear call to recoup the \$42k (current RE fees in budget) in the pledge drive, with the goal of encouraging RE families and other congregants to increase their pledge to incorporate the annual costs of RE. Given the success of THTLB it is believed possible to achieve this level of increase with a clear goal. Trustees raised concern about how to make sure we indeed could raise pledges to a level in line with all of the principles we would like to fund and support.

Items from Monitoring Schedule

Attendance and Membership numbers – Attendance is still down (compared with last year) by about 150 people; it is not clear what is driving this trend. RE attendance is stable. Membership is at 935 with 21 new members added in December.

Staff and Significant volunteer changes - Wyewole (Wole, sounds like Wally) Dosumu is on board as our half-time social work intern for Faith in Action.

Financial condition – Dick Niemiec, Chair, reported that based on financials through October, Diane projects that we will break even by year end (both income and expense will be down by \$10k). Diane meets with staff quarterly to monitor income and expenses against their budget, which is proving helpful to make sure we are on track. The Great Gathering did not bring in as much as planned, and additional fund raising opportunities are being considered to make up the gap.

Committee Reports

Finance Committee

UUA and Regional Dues – Dick reported that the committee has started to tackle the difficult issue of how do we define fair share and how do achieve our goals. The budget for 2014-15 contains a \$10k increase in dues over the previous year. Our \$36k in dues funds 48% of UUA and 38% of MidAmerica dues (as defined by UUA). There is some debate about what is fair share within large churches; large churches use fewer services and provide more service to the movement. One possible way to approach dues is to set an aspirational goal of paying the average of what large churches pay – 75% of fair share, and to set a target of making another \$10,000 budget increase toward this goal in 2015-16. We agreed we needed more education on what UUA and MidAmerica Region do for us to more fully understand why this is important, and to discern what we truly believe is important. It was suggested that the Board meet with representative congregants who are most passionate about this issue.

We discussed how we could raise enough sustainable income through our pledge drive to support our principles (e.g., paying fair share, eliminating RE fees, etc.). The “State of the Church” meeting is a good opportunity to raise awareness of these needs and issues.

Facility repairs loan – The reserve study revealed that there is approximately \$363k needed for repairs over 5 years in deferred maintenance. The Finance Committee recommended that we take the additional loan of \$182,800 from Sunrise Bank to help fund these repairs and improvements (note \$26,000 was already taken in October to fund the reserve study). This loan amount is on top of the refinanced seven-year mortgage executed in December 2013. The recommendation was approved. The committee has also asked for a detailed understanding of the improvements and repairs needed, their multi-year costs determined by the study, and the plan to finance them. The loan is a start with a capital campaign most likely needed in a year or two.

Governance Committee

The Governance Committee items for discussion were tabled until the January meeting. These included a straw model for a Congregational Covenant, and a document that summarizes suggestions for “Assuring that All Voices are Heard”.

Items from The President

Goals – It was suggested that although we have many informal ways of connecting with congregants (new member orientation, First Step class, various teams and groups), we should look at whether or not we need to do more with our linkage goal. This item should be on our agenda for January.

Working Session – Jan 10 – focus is on the big picture issues and strategies – Dave, Jill, and Dick are designing the agenda and meeting process. We are still looking for a place to hold the meeting (possibly Eric’s home).

State of Church Meeting–Feb 1 - The intent is to have a celebratory meeting focused on what is going on in all of the ministries. We will frame and set up the Pledge Drive. The budget will be referenced but is not the main focus.

Board commitment to the Pledge Drive – Each Trustee was asked to let Justin know their willingness to be a sustainer or move toward sustainer status.

Conversations with the Congregation – Trustees shared input from the congregation.

Executive Session

No executive session was held.

Adjournment:

The meeting was adjourned at 9:27.

Sr. Minister Report the Board of Trustees, January, 2015

As I mentioned in my Weekly Liberal Column on January 8th, I am excited about the renewed energy I am experiencing in many areas of church life. For example, the Pledge Team will experiment with a “Day of Pledging” this year, and has created a “Generosity Calculator,” as well. This is a tool to help people explore and better understand what generosity might look like in their life. You can check this tool out here: <http://firstuniversalistchurch.org/exploring-generosity/>. Our Racial Justice ministry is exploding; we’re weaving racial justice content into our Religious Education Curriculum, church members are leading Racial Justice workshops, Circles, and classes, and we’re looking at ways to partner with other faith communities in our racial justice learning. Under Jen Crow’s leadership, our Faithful Action ministry is strengthening, and many members are finding ways to lead and grow our partnerships.

For our Racial Justice conversations, I’d like you do a little research on the following people (all easily found on the internet):

Akai Gurley

Tamir Rice

John Crawford

Amadou Diallo

And read this article by Kareem Abdul-Jabbar:
<http://time.com/3643462/kareem-abdul-jabbar-nypd-shootings-police/>

Finally, I’ve included the Executive Summary from the Racial Justice Mapping Exercise in this report. We’ll be reviewing this with members of the Racial Justice Leadership Team.

Executive Summary of RJ Mapping Exercise:

First Universalist Church—Minneapolis, MN

Racial justice Mapping Session: May 2014

Executive Summary

Background

In May, 2014, a group of approximately 35 First Universalist congregants and leaders gathered to conduct a “Mapping Racism” exercise, facilitated by Dr. Heather Hackman. All of these participants had attended either the first or the second twenty four hour training with Dr. Heather Hackman. With curiosity and compassion, using what we’d learned in these 24 hours trainings, the purpose of this exercise was, “to ‘map’ out racism and whiteness at First Universalist and look at the places that seem to demand the most attention with respect to working toward racial justice.”

Dr. Hackman invited participants to “conduct an honest assessment of long-standing patterns of whiteness that may have gone unseen in the church up to this point,” and undertake an effort to address them. In doing this mapping exercise, we would then move toward identifying ways in which different functions and processes of the church might change as we collectively lived into our vision of being a church fully committed to racial justice.

The areas of focus for the mapping exercise included ***Staff, Governance, Programming, Culture/Identity, Building, Worship, Faith in Action, Religious Education, History, Membership, and Communication.***

The mapping participants were also asked to engage with the following questions:

- 1) Where do you see the white racial narrative in this area of the church? (Staff, governance, programming, worship, etc.)
- 2) What are possible action steps, or important questions to consider in each focus area?

This document serves as an executive summary of the process, identifying common themes in the discussion and highlighting areas of focus. The Racial justice Leadership Team, as a strategic body, has identified its focus areas for this year and next year based upon this document. The Racial justice Leadership Team will invite other church leaders to focus on the other recommendation actions that emerged from the “mapping session.”

Note: Many steps have already been taken since the “Mapping Session” gathering took place last May. The themes and notes below reflect the material generated from last May; they do not reflect the changes that have been initiated since then.

Common Themes

There were several common threads of the “white racial narrative” that were identified in every aspect of the church. They included:

Racial Make Up and Representation—Whether considering the staff, ministerial leadership, church governance/Board of Trustees, music and worship arts, religious education, the pledge team, pastoral care, faith in action work, or the congregation in general, the mapping participants consistently identified that these areas of the church were made up predominantly of people who appear to be racialized as “white.” This was noted without judgment; it’s simply what is.

There was a consensus that First Universalist should invite members of color to participate in these ministry areas.

The mapping participants were curious about current membership practices and expectations in the church and wondered if they represented a “white racial narrative,” thus making the church less appealing to people of color.

The mapping participants also agreed that the current policies and practices related to hiring and interviewing should be reviewed so that they intentionally include a racial justice lens.

Church Organization/Structure—With respect to staff, ministers, governance, and decision-making, mapping participants noted that First Universalist seems to have a traditional white model of operating. (The idea that democratic and “civilized” society is regulated by logic, rules, etc., i.e., Robert’s Rules.)

The group noted certain factors that impeded overcoming the current structure, including the fact that top staff leadership did not include any people of color.

Policies and Procedures—Throughout First Universalist church, including the processes for meetings, fundraising, communication, goal setting, budgeting, recruitment, program selection, and partnering outside the church on major initiatives, it appears that (until recently) the white racial narrative has been privileged.

There was also curiosity as to how the Board of Trustees uses a “racial justice” lens in its work.

Additionally, participants wonder if the current evaluation of our mission and visionary goals included a racial justice lens?

Church Culture/Identity and Communications—Whether through direct communication functions in the church (website, newsletter, public announcements, signage, etc.) or through the communication of leaders and ministers from the pulpit and at formal gatherings/meetings, the way that First Universalist communicates and embodies its values was a significant source of much reflection among mapping participants.

The results of the mapping session related to communication can be divided into three common themes: inward facing communication, outward facing communication, and the communication of our culture and identity, throughout history and currently ongoing.

Communication:

Inward: The Liberal, bulletin boards, the visual representations inside the building, such as art, and the communication implicit in the music, within programs in the church-, as well as explicitly stated in the sermons, new member orientation, and announcements---were all mentioned as areas where the church could grow in its racial justice commitment and identity.

The communication expressed through the experience of the social hall was highlighted—participants noted the high level of white people, and the art as often being perceived as “white, liberal, progressive.” Some participants noted that they had experienced micro aggressions in some coffee hour conversation.

The mapping participants wondered if First Universalist was publicizing or communicating racial justice activities or accomplishments as well as they could. Participants also wondered if the various sources of our communication could be reviewed and enhanced to reflect our racial justice values. Participants felt that the racial justice work should have greater prominence in the social hall.

A number of observations and recommendations were made regarding the worship life of our church, including suggestions that the content, structure, sources used in the sermons, music selections, and worship associate stories, all reflected a racial justice lens.

The *outward facing* communication, such as the building exterior, its location in the neighborhood, the website, and any public communication associated with our activities and programs, such as Faith in Action were highlighted as areas to deepen our racial justice focus. .

Third: Communication of Culture and Identity.

The communication of our “culture” that stems from the history of the Unitarian Universalist faith tradition in this country in which there have been tensions around race, and unexamined social justice values that seem potentially paternalistic and assimilationist.

Participants also noticed that the founders of the church were in many cases the “founders of Minneapolis,” seen as “leaders” and “helpers,” in the community.

Education

A prominent theme during the mapping session focused on education. There was deep curiosity about the religious education content and how the curriculum and content spoke to children and youth of color. Additionally, there was curiosity about how the program might support parents of color, as well as include UU curriculum to teach about race, racism, and whiteness.

There was also a deep desire to have the “race, racism, and whiteness education” be spread across all areas of the church, including Board of Trustees, staff, Religious Education, adult programming, committee leadership, music, worship associates, membership, fundraising, and Faith in Action.

Based on these themes and feedback from the mapping session, the racial justice Leadership Team is focusing on the following areas this year and next:

1. Create a Worship Audit team. Examine sermons, music, readings, themes, and offering plate choices and the racial justice connection in all of these. (This is an immediate goal, and a team will be created to work closely with Rev. Justin Schroeder, Rev. Ruth MacKenzie, and others.)
2. Create a Communication/Culture/Identity Audit team. This team will conduct an audit of communication messages in all aspects of the church, worship, RE, public communication, the building, visual communication, etc. through a racial justice lens, and will make suggestions on how to make our Racial justice work be more prominent in Social Hall. (This is an immediate goal and a team will be created to work closely with Rev. Justin Schroeder, Heidi Johnson (Communication Manager), and others).
3. Create a team whose focus will be on connecting with church members who have a passion for racial justice, and inviting them into relationship and leadership in this important ministry.

It is our hope that these teams will be assembled and begin their work in early 2015.

Recommended Actions (for ministry teams, working with staff liaisons):

1. Create a racial justice “litmus test” for all our Faith in Action work, i.e. a set of questions we will ask about all our efforts to ensure they happen with a racial justice lens. (Note: Rev. Jen Crow has just begun work with a twenty hour a week intern who will be helping to do this.)
2. Review Religious Education materials to make them more accurate and relevant. Examine what leadership is needed in the RE program so that the curriculum contains race relevant content and impacts early racial narrative development. Consider potential racial justice training of our RE volunteers.
3. Focus on church Policies/Governance. Update strategic plan, budget, hiring goals, recruitment for the board, and all areas of leadership and governing policies with a racial justice lens. (Ongoing work for Board of Trustees, beginning this year and next.)
4. Programming: Begin to construct all programming with a racial justice lens. (Immediate goal, and ongoing.)

Volunteer/Staff Changes:

No significant staff or volunteer changes to report.

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.

*Our annual calendars help church members and friends alike stay informed about worship and faith formation events: <http://firstuniversalistchurch.org/wp-content/uploads/2014/11/Annual-Church-Events-Winter-2014-2015.pdf>

*Our worship team – ministers, worship associates, choirs, and pianist – continue to work together to create an outstanding Sunday morning experience. Our worship themes of “Taking Spiritual Inventory,” “Fearfully and Wonderfully Made,”

and “Slow Church,” brought people through the months of October, November, and December.

*Powerful interfaith ritual at the BlackLivesMatter vigil we held on Dec. 11th.

*There are more participants in Circles than a year ago.

*In Oct. we held our Peace Pole Rededication, involving Lynn Elling, Mark Ritchie, Sharon Ramirez, and Kristen Sigismund.

*One way that members have been living out their values is through rallies and public witnessing, especially as it relates to racial equity and environmental issues.

*Our annual Solstice service once again grew in a crowd of 400 or so people. This continues to be a touchstone service during the winter holidays.

*Our two Christmas Pageants brought families, friends, visitors and long time members together to recall the ancient story of the birth of the a child. Rev. Ruth MacKenzie and Lauren Wyeth took exquisite care of the children and youth who participated in pageant – facilitating a well executed rehearsal, explaining the story and what it means to Unitarian Universalists, and offering prayers and blessings for the all the “actors and actresses.”

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.

*I taught 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.

*Rev. Ruth MacKenzie has been helping our 9th grade “coming of agers” deepen their roots and spread their wings, as she ground them in UU history, theology, and more.

*Lauren Wyeth has become to integrate racial justice curriculum into many of our classes.

*A number of First Universalist members heard Rev. Mark Morrison Reed speak about his book, *Selma Awakening*, and a number of church members will travel to Selma in March to observe the 50th Anniversary of the March.

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.

*Under the leadership of Rev. Jen Crow, and the hard work of our Pastoral Care Team, dozens and dozens of congregants who had experienced a loss this past year received a poinsettia.

*The Great Gathering/Auction brought together a team of congregants has fire and energy around fundraising. This team is recruiting other congregants and we're looking at Winter Warm Up Fundraiser at the end of January, and much larger Fundraiser at the end of May/early June.

*In November, Rev. Jen Crow help dedicate the Little Lending Library that Nathaniel Larson had made (with help from Dan Bishop.)

*In November, Rev. Jen Crow and other church members attended the "Ending Homelessness Together Luncheon" put on by Beacon Interfaith Housing Collaborative.

*Our youth helps us have a guilt free Halloween, by selling Fair Trade Chocolates in the Social Hall.

*Our improved Weekly Liberal helps people connect and stay informed, so they can develop and share their gifts.

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.

*This winter/spring we'll be offering a "Train the Trainers" Racial Justice training by Heather Hackman. We anticipate training an addition 12 people, bringing the total number of trainers to 24. These trainers are leading monthly book and movie discussions, Workshops, and Circles.

*In October, I was part of "From Swords to Plowshares: Raising Faith-Based Voices to End Gun Violence" at Shir Tikvah Synagogue. I shared a opening prayer.

*In November, Rev. Jen Crow brought a group of 10 staff and lay leaders on an educational tour of North Minneapolis led by the staff of EMERGE - a job-training program we are exploring a partnership with. The group learned more about

EMERGE and visited the Program Center of Families Moving Forward - a program of Beacon Interfaith Housing that we are hoping to partner with in 2015.

*On November 15th, with dozens of First Universalist members present, we dedicated the “House that Love Built” and celebrate the powerful of dreaming big, working together, and changing neighborhoods and lives.

*First Universalist members and clergy have participated in a number of rallies and actions related to the Black Lives Matter efforts in Minneapolis.

*First Universalist hosted an interfaith Black Lives Matter Vigil on Dec 11. We estimate that over 400 people were in attendance, and in recent Sundays I’ve met newcomers to the church who first entered the church to attend that rally.

*Rev. Jen Crow, working with our Faithful Action Leadership Team, is steadily moving our Faithful Action programming forward.

*Though we did not have a particular recipient for our holiday giving this year, the church offered several suggestions of possible recipients. We raised over \$3000 for gift cards for Augsburg Fairview Academy students.

December Attendance

	2014			2013		
Adults	9:30	11:15		9:30	11:15	
1st week	281	324	605	297	304	601
2nd week	325	419	744	271	276	547
3rd week	214	186	400	310	392	702
4th week			193*	274	274	548
5th week				108	168	276
Christmas Eve			682*			162*
Monthly Total	820	929	1749	1260	1414	2674
Average for December	273.3	309.7	583	252	282.8	534.8
RE						
1st week				22	12	34
2nd week				183	151	334
3rd week				155	153	308
4th week				26	12	38
5th week				25	17	42
Monthly Total				411	345	756
Average for December				82.2	69	151.2
Combined Average				334.2	351.8	686

Notes:

*One service the 4th week. Attendance from that service and Christmas Eve not included in totals and averages.

**First Universalist Church
December, 2014 Statistical Report**

MEMORIAL SERVICES: 1

Douglas Lewis McAninch, Dec. 13, 2014 – Rev. Jen Crow

MARRIAGES/SERVICES OF COMMITMENT: 0

MEMBERS FOR APPROVAL: 0

MEMBERS REINSTATED: 0

MEMBERS FOR REMOVAL: 1

Patrick Higgins, at his request

CHILDREN DEDICATED: 0

MEMBERS	2014-2015	2013-2014	2012-2013	2011-2012	2010-11
(Fiscal Year)	21	46	110	76	98
TOTAL MEMBERS:	931	921	1030	953	927

TOTAL MEMBERS AS OF THE LAST MEETING: 932

To be added: 0

To be removed: 1

TOTAL MEMBERS: 931

First Universalist Church – Finance Committee Minutes
Wednesday, January 7, 2015
Cummins Room

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

Dick Niemiec convened the meeting at 6:00 pm.

The committee approved the December 11, 2014 minutes.

Diane presented the financials through November 2014 with comments on variances from budget and the year-end projection. Diane is projecting year-end revenue and expenses to be close to budget. Two concerns were noted by Diane and the committee: (1) as discussed at the December meeting fundraising revenue is about \$17,000 under budget. Diane mentioned two additional fundraisers are scheduled in January and the spring to make up the deficit. (2) last summer's Chalice Camp fees are about \$4,000 less than the related expenses. The committee asked Diane whether shortfalls such as these could affect year-end results and if so what contingent actions will be taken to bring the budget into balance.

Diane reported that the additional mortgage draw of \$154,000 from Sunrise Bank was completed in 2014 based on the committee and board action.

Diane said MAP has started its financial assessment with a report to the committee expected in February. Diane and the committee discussed obtaining bids from other qualified accountants for the next review at the end of 2015. The committee agreed that the work should remain a financial assessment rather than a full audit. Diane will begin contacting firms to determine the potential scope and cost.

Diane presented management's approach to developing the 2015-6 budget. She will base it on the current budget with the adjustments under consideration. They include changes to religious education fees, additional fair share payments to UUA and Mid America Region, increases in racial justice and compensation expenses, and full funding of the mortgage principal. The committee also discussed the additional revenue needed to cover new expenses. Diane will present the 2015-6 budget model at the February meeting. The committee thanked Diane for this process that will give the committee and board more opportunity to shape the final budget.

The committee reviewed the Gift Acceptance Policy. Diane suggested convening the gift acceptance committee that has been largely inactive so it will be

comfortable with its charge. She indicated there is one inquiry about a proposed commissioned project that might need to be reviewed by the committee.

The committee reflected on its December 17 meeting with the Church's investment manager, Ross Levin. At the meeting Ross presented several investment vehicles that would help meet the potential divestment goals of the Church. The committee was pleased that incremental divestment steps could be taken by the Church. It asked Diane and Dick to explore with Ross the degree that divestment is already occurring in the portfolio and to recommend further incremental actions.

The meeting adjourned at 7:30 pm.

Submitted by Dick Niemiec, committee chair

First Universalist Church Covenant of Good Relations

Draft: 8 December 2014

As congregants and staff of First Universalist Church, we interact and work together in ways that exemplify our spiritual values and honor our Unitarian Universalist principles as we strive to fulfill our mission and achieve our visionary goals. We abide by the policies of the Church and maintain a community of safety, security, and trust. We seek to work together in ways that help all contribute to our common vision and feel respected within our community. We honor both the values built by our history and the need for change. We share a collective commitment to analysis of racism and white privilege, and establish accountable, responsible and inclusive relationships with our entire community. We use this covenant as a framework for right relationships with others as we work outside our walls in the larger community.

We welcome, affirm, and protect the light in each human heart, creating a culture of mutual respect, trust, and care. We:

- Act with kindness and compassion toward one another.
- Treat each other with respect, even in times of confusion, misunderstanding, or disagreement.
- Work together to clarify and understand our own roles and to respect the roles and responsibilities of others.
- Actively listen to one another with openness and a desire for genuine understanding.

We communicate constructively demonstrating clarity, candor, and kindness. We:

- Share our own views with openness and tact.
- Offer generous thanks and encouragement, thoughtful criticism, and constructive options, as appropriate.
- Speak directly to others when we have concerns.
- Avoid gossiping.
- Assume positive intent on the part of each individual.
- Deal with complex, awkward and difficult to resolve issues to the best of our ability.

We make thoughtful, wise, and sound decisions. We:

- Commit to examining where white privilege and racism may be informing our interactions, discussions, and decisions, and to discerning what a decision made from a racial justice lens would look like.
- Seek out reliable information, consider alternative viewpoints, contemplate intended and unintended consequences, and use critical thinking.
- Understand that not all decisions within the church are consensus decisions; some may be staff decisions and/or the decisions of elected or appointed groups.
- Communicate and respect the stated process for coming to closure.

We recognize that we will sometimes fall short, failing to do and be all that we would wish. We:

- Acknowledge our own mistakes.
- Stay engaged in the process of reconciliation with each other.
- Practice forgiveness and begin again in love.

Techniques to ensure all voices are sought and heard during committee and Board meetings

Draft: December 4, 2014

Applying a racial justice lens to meetings, discussions, and decisions*

- Approach discussions with “both/and” thinking, rather than “either/or.”
Acknowledge a myriad of ways to “do” institutional life.
- Shift our understanding of our resources by approaching discussions from premise of, “We have an abundance of power. How do we want to use that power?”
- Maintain a spirit of cooperation and collaboration bound by a collective commitment to analysis of racism and white privilege. Establish an accountable, responsible relationship with our *entire* community (internal and external). When making decisions or holding discussions, commit to asking ourselves—as individuals and as a body—where white privilege and racism are informing the past/reality/decision, and what a reality/decision made from a racial justice lens would look like.

*adapted from Robette Ann Dias, Crossroads Anti-Racism Organizing and Training: “Transforming Institutional Values: Revisited.” Thanks to Richard for sharing this material.

Increase use of group facilitation techniques designed to give everyone a chance for input (these would be used on critical issues/decisions; everyone does not have to comment on every item)

- Employ more go-arounds, where *everyone* comments on an issue or decision.
- Be sure not to move on too quickly so that all members have an opportunity to weigh in. Leave a little space before moving on, so that those who have not spoken on a topic have a chance to. Assume that not everyone has a communication style of “jumping in” quickly.
- Have members silently write down responses/ideas on the topic, then go around the group - each member gives one of his/her ideas. Keep going around the group until there are no more new ideas. (This prevents a very verbal member giving 5 ideas leaving others with no way to contribute).
- Discuss issue/decision in groups of two or three and then report out.
- Use quick “voting” techniques like “fist of five” to test for consensus. Each member holds up the number of fingers indicating agreement - 5 = strong agreement, 1 = no agreement. Outliers can give opinions.

- Make sure critical topics with key questions are distributed well in advance - some members “think and talk easily on their feet” and others prefer to have time to prepare thoughts.
- Share/rotate meeting facilitation duties so that discussion benefits from multiple styles.

Ensure Leader/Facilitator draws out others (in addition to group techniques above)

- Leader/Facilitator needs to be active in drawing out quieter members, and perhaps (constructively) moving on from members who are taking up disproportionate air time.
- Employ a process facilitator who helps with making sure all voices are heard, suggesting use of various techniques (it is hard for the meeting leader/chair to focus on agenda and tasks and always being attentive to everyone - especially at full BOT level).

Discuss need for all take individual responsibility

- Quieter members need to “step up” and push themselves to speak (they are Trustees, this is their role)
- More verbal members need to monitor their contributions, commit to not cutting off others, limit the number of times and amount of time they speak. We all must acknowledge that our covenant is to listen to all and hear all voices.

Evaluate how we are doing

- After every couple of meetings do a quick evaluation of how well we are doing; process facilitator goes to flip chart and leads a quick verbal evaluation - makes a “what we did well column” and a “what could be improved” column - usually a “+” and a Delta at the top of the page. Group members just call out what they observed. This process keeps the issue in front of everyone even if the evaluation is just a “quick and dirty” one. Include examining racism and white privilege as fundamental elements of this evaluation.

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 are 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.

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

Account	Description	July - November Actuals	Supplemental Temporary Funding	YTD Totals	July - November Budget	July - Oct Restored Budget Line Per BOT	Over/Under Budget	Total Restored Budget Line Per BOT	Total Approved Annual Budget	Year End Projections
Revenues										
Pledges										
4019	Current Year Releases	\$ 455,304.66	\$ -	\$ 455,304.66	\$ 471,469.15		\$ (16,164.49)		\$ 1,131,525.93	\$ 1,129,886.05
4020	Unpaid Current Year	\$ (8,715.00)	\$ -	\$ (8,715.00)	\$ -		\$ (8,715.00)		\$ -	\$ -
4022	Unpaid Prior Year	\$ (34,981.70)	\$ -	\$ (34,981.70)	\$ -		\$ (34,981.70)		\$ -	\$ (17,000.00)
4025	Allowance for Unpaid	\$ -	\$ -	\$ -	\$ (23,112.50)		\$ 23,112.50		\$ (55,470.00)	\$ (40,000.00)
Total Pledges:		\$ 411,607.96	\$ -	\$ 411,607.96	\$ 448,356.65		\$ (36,748.69)		\$ 1,076,055.93	\$ 1,072,886.05
Contributions Unrestricted										
4110	Contributions Unrestricted	\$ 14,227.54	\$ -	\$ 14,227.54	\$ 20,138.90		\$ (5,911.36)		\$ 48,333.34	\$ 48,333.34
4113	Contributions Hospitality	\$ 319.85	\$ -	\$ 319.85	\$ 208.35		\$ 111.50		\$ 500.00	\$ 500.00
4120	Memorial Undesig Contrib	\$ 11,153.66	\$ -	\$ 11,153.66	\$ -		\$ 11,153.66		\$ -	\$ -
4140	Offering Plate for Church	\$ 10,285.46	\$ -	\$ 10,285.46	\$ 16,666.65		\$ (6,381.19)		\$ 40,000.00	\$ 40,000.00
Total Contr Unrest:		\$ 35,986.51	\$ -	\$ 35,986.51	\$ 37,013.90		\$ (1,027.39)		\$ 88,833.34	\$ 88,833.34
Contributions Temp Restr										
4291	Cummins Fund Temp Restr	\$ -	\$ -	\$ -	\$ 833.35		\$ (833.35)		\$ 2,000.00	\$ 2,000.00
Total Contr Temp Restr:		\$ -	\$ -	\$ -	\$ 833.35		\$ (833.35)		\$ 2,000.00	\$ 2,000.00
Contrib Released from Restr										
4310	Misc Contr Releases	\$ -	\$ 6,153.10	\$ 6,153.10	\$ 3,958.30		\$ 2,194.80		\$ 9,500.00	\$ 10,308.49
4315	RE Contr Releases - CYFM	\$ -	\$ 3,516.10	\$ 3,516.10	\$ -	\$ -	\$ 3,516.10	\$ -	\$ -	\$ 3,516.10
4320	Offrg Plate for Comm Release	\$ -	\$ 13,804.44	\$ 13,804.44	\$ 25,000.00		\$ (11,195.56)		\$ 60,000.00	\$ 60,000.00
4380	Legacy Fund Releases	\$ -	\$ -	\$ -	\$ 5,442.45		\$ (5,442.45)		\$ 13,061.88	\$ 13,061.88
Total Contr Released from Restr:		\$ -	\$ 23,473.64	\$ 23,473.64	\$ 34,400.75		\$ (10,927.11)		\$ 82,561.88	\$ 86,886.47
Fundraisers										
4510	Large Fundraisers	\$ 20,071.00	\$ -	\$ 20,071.00	\$ -		\$ 20,071.00		\$ 25,000.00	\$ 20,071.00
4540	Misc Fundraisers	\$ (418.15)	\$ -	\$ (418.15)	\$ 15,416.65		\$ (15,834.80)		\$ 12,000.00	\$ 12,000.00
4550	YCE	\$ 10,423.10	\$ -	\$ 10,423.10	\$ 4,583.35		\$ 5,839.75		\$ 11,000.00	\$ 11,000.00
4560	Youth Trips	\$ -	\$ -	\$ -	\$ 4,166.65		\$ (4,166.65)		\$ 10,000.00	\$ 10,000.00
Total Fundraisers:		\$ 30,075.95	\$ -	\$ 30,075.95	\$ 24,166.65		\$ 5,909.30		\$ 58,000.00	\$ 53,071.00
Program Fees										
4601	RE Basic	\$ 9,506.00	\$ -	\$ 9,506.00	\$ 13,650.00		\$ (4,144.00)		\$ 32,760.00	\$ 27,760.00
4602	RE 7th Grade	\$ 480.00	\$ -	\$ 480.00	\$ 312.50		\$ 167.50		\$ 750.00	\$ 750.00
4603	RE 8th Grade	\$ 650.00	\$ -	\$ 650.00	\$ 625.00		\$ 25.00		\$ 1,500.00	\$ 1,500.00
4604	RE COA	\$ 4,400.00	\$ -	\$ 4,400.00	\$ 1,041.65		\$ 3,358.35		\$ 2,500.00	\$ 4,400.00
4605	RE Grade 10 11 12	\$ 750.00	\$ -	\$ 750.00	\$ -	\$ -	\$ 750.00		\$ -	\$ -
4609	RE Summer	\$ 950.00	\$ -	\$ 950.00	\$ 500.00		\$ 450.00		\$ 1,200.00	\$ 1,200.00
4610	RE 5th Grade OWL	\$ -	\$ -	\$ -	\$ 666.65		\$ (666.65)		\$ 1,600.00	\$ 1,600.00
4620	Chalice Camp Fees	\$ 2,700.00	\$ -	\$ 2,700.00	\$ 833.35		\$ 1,866.65		\$ 2,000.00	\$ 2,700.00
Total Program Fees:		\$ 19,436.00	\$ -	\$ 19,436.00	\$ 17,629.15		\$ 1,806.85		\$ 42,310.00	\$ 39,910.00
Dividends & Interest										
4801	Div & Int Unrestric	\$ 2,972.42	\$ -	\$ 2,972.42	\$ 4,166.65		\$ (1,194.23)		\$ 10,000.00	\$ 10,000.00
4805	Div & Int Don Carter Fund	\$ 205.87	\$ -	\$ 205.87	\$ -		\$ 205.87		\$ -	\$ -
4809	Div & Int Legacy Fund	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -	\$ -
Total Dividends & Interest:		\$ 3,178.29	\$ -	\$ 3,178.29	\$ 4,166.65		\$ (988.36)		\$ 10,000.00	\$ 10,000.00

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

[illegible]

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

Account	Description	July - November Actuals	Supplemental Temporary Funding	YTD Totals	July - November Budget	July - Oct Restored Budget Line Per BOT	Over/Under Budget	Total Restored Budget Line Per BOT	Total Approved Annual Budget	Year End Projections
Expenses										
Salaries & Wages										
5001	Salaries	\$ 248,243.03	\$ 2,405.71	\$ 250,648.74	\$ 265,007.37	\$ 1,250.00	\$ (15,608.63)	\$ 3,000.00	\$ 635,237.00	\$ 625,038.19
5003	Senior Minister Salary	\$ 45,425.98	\$ -	\$ 45,425.98	\$ 45,425.98		\$ -		\$ 109,803.00	\$ 104,902.68
Total Salaries & Wages:		\$ 293,669.01	\$ 2,405.71	\$ 296,074.72	\$ 310,433.35	\$ 1,250.00	\$ (15,608.63)	\$ 3,000.00	\$ 745,040.00	\$ 729,940.87
Payroll Taxes										
5015	FICA	\$ 13,021.49	\$ 143.24	\$ 13,164.73	\$ 14,268.55		\$ (1,103.82)		\$ 34,244.50	\$ 33,297.39
Total Payroll Taxes:		\$ 13,021.49	\$ 143.24	\$ 13,164.73	\$ 14,268.55		\$ (1,103.82)		\$ 34,244.50	\$ 33,297.39
Employee Benefits										
5021	Medical Insurance	\$ 28,986.21	\$ -	\$ 28,986.21	\$ 34,605.75		\$ (5,619.54)		\$ 83,054.00	\$ 79,708.78
5022	LTD	\$ 218.75	\$ -	\$ 218.75	\$ 808.35		\$ (589.60)		\$ 1,940.00	\$ 1,586.24
5026	Life Insurance	\$ 772.80	\$ -	\$ 772.80	\$ 990.80		\$ (218.00)		\$ 2,378.00	\$ 2,076.32
5028	401 K	\$ 23,312.95	\$ -	\$ 23,312.95	\$ 26,054.55		\$ (2,741.60)		\$ 62,531.00	\$ 60,663.88
Total Employee Benefits:		\$ 53,290.71	\$ -	\$ 53,290.71	\$ 62,459.45		\$ (9,168.74)		\$ 149,903.00	\$ 144,035.22
Professional Expenses										
5031	Professional Expenses	\$ 6,032.32	\$ -	\$ 6,032.32	\$ 6,664.60		\$ (632.28)		\$ 15,995.00	\$ 15,995.00
5035	Senior Minister Prof Exp	\$ 3,509.08	\$ -	\$ 3,509.08	\$ 2,500.00		\$ 1,009.08		\$ 6,000.00	\$ 6,000.00
Total Professional Exp:		\$ 9,541.40	\$ -	\$ 9,541.40	\$ 9,164.60		\$ 376.80		\$ 21,995.00	\$ 21,995.00
Temporary Labor										
5041	Temp Labor - Admin	\$ 909.51	\$ -	\$ 909.51	\$ 1,875.00		\$ (965.49)		\$ 4,500.00	\$ 4,500.00
5042	Childcare - CYFM	\$ 1,796.50		\$ 1,796.50	\$ -	\$ 2,916.65	\$ (1,120.15)	\$ 7,000.00	\$ -	\$ 7,000.00
5045	Musicians - Worship	\$ 2,010.00	\$ -	\$ 2,010.00	\$ 4,375.00		\$ (2,365.00)		\$ 10,500.00	\$ 10,500.00
5047	Sound Tech - Comm	\$ 161.50	\$ -	\$ 161.50	\$ 1,375.00		\$ (1,213.50)		\$ 3,300.00	\$ 3,300.00
Total Temp Labor:		\$ 4,877.51	\$ -	\$ 4,877.51	\$ 7,625.00	\$ 2,916.65	\$ (5,664.14)	\$ 7,000.00	\$ 18,300.00	\$ 25,300.00
Program Expenses										
5102	Classroom Supplies	\$ 3,711.13	\$ -	\$ 3,711.13	\$ 3,750.00		\$ (38.87)		\$ 9,000.00	\$ 9,000.00
5119	Chalice Camp Fees	\$ 5,769.67	\$ 3,516.10	\$ 9,285.77	\$ -		\$ 9,285.77		\$ -	\$ 9,285.77
5121	Teacher Workshops	\$ 161.78	\$ -	\$ 161.78	\$ 541.65		\$ (379.87)		\$ 1,300.00	\$ 1,300.00
5123	Grade 7	\$ 426.79	\$ -	\$ 426.79	\$ 333.35		\$ 93.44		\$ 800.00	\$ 800.00
5124	Grade 8	\$ 319.29	\$ -	\$ 319.29	\$ 750.00		\$ (430.71)		\$ 1,800.00	\$ 1,800.00
5125	Grade 9 COA	\$ 3,412.50	\$ -	\$ 3,412.50	\$ 1,041.65		\$ 2,370.85		\$ 2,500.00	\$ 2,500.00
5126	Grade 10, 11, 12	\$ 223.47	\$ -	\$ 223.47	\$ 291.65		\$ (68.18)		\$ 700.00	\$ 700.00
5127	Summer Program	\$ 775.73	\$ -	\$ 775.73	\$ 250.00		\$ 525.73		\$ 600.00	\$ 600.00
5128	Youth Social Activities	\$ -	\$ -	\$ -	\$ 166.65		\$ (166.65)		\$ 400.00	\$ 400.00
5129	Senior High Trips	\$ -	\$ -	\$ -	\$ 4,166.65		\$ (4,166.65)		\$ 10,000.00	\$ 10,000.00
5131	Adult Ed	\$ 30.00	\$ -	\$ 30.00	\$ 83.35		\$ (53.35)		\$ 200.00	\$ 200.00
5132	Circles	\$ 719.52	\$ -	\$ 719.52	\$ 666.65		\$ 52.87		\$ 1,600.00	\$ 1,600.00
5134	Multigenerational Music	\$ -	\$ -	\$ -	\$ 208.35		\$ (208.35)		\$ 500.00	\$ 500.00
5135	Music Purchases	\$ 1,890.10	\$ -	\$ 1,890.10	\$ 1,250.00		\$ 640.10		\$ 3,000.00	\$ 3,000.00
5136	Piano Tuning	\$ 198.00	\$ -	\$ 198.00	\$ 591.65		\$ (393.65)		\$ 1,420.00	\$ 1,420.00
5137	Worship Items Misc	\$ 67.27	\$ -	\$ 67.27	\$ 208.35		\$ (141.08)		\$ 500.00	\$ 500.00
5140	Memorials Expenses	\$ 105.66	\$ -	\$ 105.66	\$ 166.65		\$ (60.99)		\$ 400.00	\$ 400.00
5199	Other Expenses	\$ 2,156.94	\$ 430.00	\$ 2,586.94	\$ 3,853.35		\$ (1,266.41)		\$ 9,248.00	\$ 7,000.00
Total Program Exp:		\$ 19,967.85	\$ 3,946.10	\$ 23,913.95	\$ 18,319.95		\$ 5,594.00		\$ 43,968.00	\$ 51,005.77

First Universalist Church of Minneapolis
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November, 2014

Account	Description	July - November Actuals	Supplemental Temporary Funding	YTD Totals	July - November Budget	July - Oct Restored Budget Line Per BOT	Over/Under Budget	Total Restored Budget Line Per BOT	Total Approved Annual Budget	Year End Projections
<u>Misc Program Expense</u>										
5202	Labyrinth - AE	\$ (13.00)	\$ -	\$ (13.00)	\$ -		\$ (13.00)			\$ (8.00)
5203	Library - AE	\$ -	\$ 77.50	\$ 77.50	\$ -		\$ 77.50			\$ 77.50
5209	Action Groups	\$ -	\$ -	\$ -	\$ 208.35		\$ (208.35)		\$ 500.00	\$ 500.00
5210	Friendship Caring Corner	\$ -	\$ -	\$ -	\$ 166.65		\$ (166.65)		\$ 400.00	\$ 400.00
5231	YCE Supplies	\$ 4,463.10	\$ -	\$ 4,463.10	\$ 4,583.35		\$ (120.25)		\$ 11,000.00	\$ 5,040.00
5232	YCE Travel	\$ 5,960.00	\$ -	\$ 5,960.00	\$ -		\$ 5,960.00		\$ -	\$ 5,960.00
Total Misc Pgm Exp:		\$ 10,410.10	\$ 77.50	\$ 10,487.60	\$ 4,958.35		\$ 5,529.25		\$ 11,900.00	\$ 11,900.00
<u>Membership Pgm Exp</u>										
5251	Hospitality	\$ 2,231.26	\$ -	\$ 2,231.26	\$ 3,541.65		\$ (1,310.39)		\$ 8,500.00	\$ 7,500.00
5252	Visitor Welcoming	\$ 320.00	\$ -	\$ 320.00	\$ 250.00		\$ 70.00		\$ 600.00	\$ 600.00
5254	New Member Pgms	\$ 208.95	\$ -	\$ 208.95	\$ 500.00		\$ (291.05)		\$ 1,200.00	\$ 1,200.00
Total Mbrshp Pgm Exp:		\$ 2,760.21	\$ -	\$ 2,760.21	\$ 4,291.65		\$ (1,531.44)		\$ 10,300.00	\$ 9,300.00
<u>Fundraising Expenses</u>										
5301	Pledge Drive	\$ -	\$ -	\$ -	\$ 2,083.35		\$ (2,083.35)		\$ 5,000.00	\$ 5,000.00
5302	Planned Giving	\$ 173.52	\$ -	\$ 173.52	\$ 1,250.00	\$ -	\$ (1,076.48)		\$ 3,000.00	\$ 1,250.00
5303	Large Fundraisers	\$ 3,606.30	\$ -	\$ 3,606.30	\$ -	\$ -	\$ 3,606.30		\$ -	\$ 3,606.30
Total Fundraising Exp:		\$ 3,779.82	\$ -	\$ 3,779.82	\$ 3,333.35		\$ 446.47		\$ 8,000.00	\$ 9,856.30
<u>Administrative Expenses</u>										
5401	Office Supplies	\$ 1,725.95	\$ -	\$ 1,725.95	\$ 2,541.65		\$ (815.70)		\$ 6,100.00	\$ 6,100.00
5402	Paper	\$ 855.81	\$ -	\$ 855.81	\$ 833.35		\$ 22.46		\$ 2,000.00	\$ 2,000.00
5414	Printing & Copying	\$ 8,657.98	\$ -	\$ 8,657.98	\$ 6,250.00		\$ 2,407.98		\$ 15,000.00	\$ 15,000.00
5416	Postage & Shipping	\$ 1,497.60	\$ -	\$ 1,497.60	\$ 2,483.30		\$ (985.70)		\$ 5,960.00	\$ 5,960.00
5418	Telephone	\$ 1,688.45	\$ -	\$ 1,688.45	\$ 1,208.30		\$ 480.15		\$ 2,900.00	\$ 2,900.00
5420	Internet Expense	\$ 1,046.96	\$ -	\$ 1,046.96	\$ 750.00		\$ 296.96		\$ 1,800.00	\$ 1,800.00
5422	Website Expense	\$ 442.80	\$ -	\$ 442.80	\$ 625.00		\$ (182.20)		\$ 1,500.00	\$ 1,500.00
5424	Software Expense	\$ 2,749.41	\$ -	\$ 2,749.41	\$ 2,770.80		\$ (21.39)		\$ 6,650.00	\$ 6,650.00
5475	Financial Review/Audit	\$ -	\$ -	\$ -	\$ 708.35		\$ (708.35)		\$ 1,700.00	\$ 1,700.00
5480	Consultants	\$ 1,150.00	\$ -	\$ 1,150.00	\$ 2,708.35		\$ (1,558.35)		\$ 6,500.00	\$ 5,500.00
5490	Employee Appreciation	\$ 505.77	\$ -	\$ 505.77	\$ 625.00		\$ (119.23)		\$ 1,500.00	\$ 1,500.00
5510	Volunteer Appreciation	\$ 643.79	\$ -	\$ 643.79	\$ 675.00		\$ (31.21)		\$ 1,620.00	\$ 1,620.00
5571	Payroll Fees	\$ 1,230.80	\$ -	\$ 1,230.80	\$ 1,166.65		\$ 64.15		\$ 2,800.00	\$ 2,800.00
5572	Bank Service Charges	\$ 403.61	\$ -	\$ 403.61	\$ 625.00		\$ (221.39)		\$ 1,500.00	\$ 1,500.00
5573	Credit Card Discount Fees	\$ 5,827.35	\$ -	\$ 5,827.35	\$ 5,416.65		\$ 410.70		\$ 13,000.00	\$ 13,000.00
5580	Mileage	\$ 112.08	\$ -	\$ 112.08	\$ 916.70		\$ (804.62)		\$ 2,200.00	\$ 2,200.00
Total Administrative Exp:		\$ 28,538.36	\$ -	\$ 28,538.36	\$ 30,304.10		\$ (1,765.74)		\$ 72,730.00	\$ 71,730.00
<u>Misc Expenses</u>										
5410	Small Furnishings (SPIFF)	\$ 919.25	\$ -	\$ 919.25	\$ 833.35		\$ 85.90		\$ 2,000.00	\$ 2,000.00
5412	Visual Arts	\$ 891.93	\$ -	\$ 891.93	\$ 1,750.00		\$ (858.07)		\$ 4,200.00	\$ 4,200.00
5530	Board Expenses	\$ -	\$ -	\$ -	\$ 416.65		\$ (416.65)		\$ 1,000.00	\$ 1,000.00
Total Misc Expenses:		\$ 1,811.18	\$ -	\$ 1,811.18	\$ 3,000.00		\$ (1,188.82)		\$ 7,200.00	\$ 7,200.00
				\$ -			\$ -			
				\$ -			\$ -			
				\$ -			\$ -			

First Universalist Church of Minneapolis
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November, 2014

Account	Description	July - November Actuals	Supplemental Temporary Funding	YTD Totals	July - November Budget	July - Oct Restored Budget Line Per BOT	Over/Under Budget	Total Restored Budget Line Per BOT	Total Approved Annual Budget	Year End Projections
Insurance										
5441	Workers Compensation	\$ -	\$ -	\$ -	\$ 2,416.65		\$ (2,416.65)		\$ 5,800.00	\$ 5,800.00
5442	Liability	\$ -	\$ -	\$ -	\$ 7,083.35		\$ (7,083.35)		\$ 17,000.00	\$ 17,000.00
Total Insurance:		\$ -	\$ -	\$ -	\$ 9,500.00		\$ (9,500.00)		\$ 22,800.00	\$ 22,800.00
Dues & Memberships										
5451	UUA	\$ 9,200.00	\$ -	\$ 9,200.00	\$ 11,500.00		\$ (2,300.00)		\$ 27,600.00	\$ 27,600.00
5452	MidAmerica	\$ 2,800.00	\$ -	\$ 2,800.00	\$ 3,500.00		\$ (700.00)		\$ 8,400.00	\$ 8,400.00
5453	Other	\$ 525.00	\$ -	\$ 525.00	\$ 608.30		\$ (83.30)		\$ 1,460.00	\$ 1,460.00
Total Dues & Mbrshps:		\$ 12,525.00	\$ -	\$ 12,525.00	\$ 15,608.30		\$ (3,083.30)		\$ 37,460.00	\$ 37,460.00
Utilities										
5591	Electric	\$ 12,658.41	\$ -	\$ 12,658.41	\$ 11,250.00		\$ 1,408.41		\$ 27,000.00	\$ 27,000.00
5592	Gas	\$ 1,900.36	\$ -	\$ 1,900.36	\$ 5,833.35		\$ (3,932.99)		\$ 14,000.00	\$ 14,000.00
5593	Water & Sewer	\$ 3,021.06	\$ -	\$ 3,021.06	\$ 2,916.65		\$ 104.41		\$ 7,000.00	\$ 7,000.00
Total Utilities:		\$ 17,579.83	\$ -	\$ 17,579.83	\$ 20,000.00		\$ (2,420.17)		\$ 48,000.00	\$ 48,000.00
Repairs & Maintenance										
5601	General Repairs	\$ 5,716.45	\$ -	\$ 5,716.45	\$ 7,166.65		\$ (1,450.20)		\$ 17,200.00	\$ 16,000.00
5602	HVAC	\$ 2,175.00	\$ -	\$ 2,175.00	\$ 4,166.65		\$ (1,991.65)		\$ 10,000.00	\$ 10,000.00
5603	Elevator	\$ 1,459.38	\$ -	\$ 1,459.38	\$ 1,375.00		\$ 84.38		\$ 3,300.00	\$ 3,300.00
5604	Alarm System	\$ 880.99	\$ -	\$ 880.99	\$ 625.00		\$ 255.99		\$ 1,500.00	\$ 1,500.00
Total Repairs & Maintenance:		\$ 10,231.82	\$ -	\$ 10,231.82	\$ 13,333.30		\$ (3,101.48)		\$ 32,000.00	\$ 30,800.00
Other Building Related Exp										
5426	Equipment Leases	\$ -	\$ -	\$ -	\$ 72.90		\$ (72.90)		\$ 175.00	\$ 150.00
5432	Sound System Exp	\$ 57.59	\$ -	\$ 57.59	\$ 1,250.00		\$ (1,192.41)		\$ 3,000.00	\$ 3,000.00
5560	Interest Expense	\$ 13,976.25	\$ -	\$ 13,976.25	\$ 17,462.00		\$ (3,485.75)		\$ 41,908.81	\$ 41,908.81
5620	Janitorial Supplies	\$ 1,100.53	\$ -	\$ 1,100.53	\$ 2,500.00		\$ (1,399.47)		\$ 6,000.00	\$ 5,500.00
5630	Trash & Recycling	\$ 1,438.83	\$ -	\$ 1,438.83	\$ 1,250.00		\$ 188.83		\$ 3,000.00	\$ 3,000.00
5640	Groundskeeping	\$ 4,480.00	\$ -	\$ 4,480.00	\$ 4,875.00		\$ (395.00)		\$ 11,700.00	\$ 11,700.00
5650	Pest Control	\$ 265.02	\$ -	\$ 265.02	\$ 250.00		\$ 15.02		\$ 600.00	\$ 600.00
5660	Other	\$ -	\$ -	\$ -	\$ 1,749.60		\$ -1749.6		\$ 4,199.00	\$ 3,900.00
Total Other Bldg Related Exp:		\$ 21,318.22	\$ -	\$ 21,318.22	\$ 29,409.50		\$ (8,091.28)		\$ 70,582.81	\$ 69,758.81
Offering Plate for Community										
5701	Offering Plate for Community	\$ -	\$ 6,908.55	\$ 6,908.55	\$ 20,416.65		\$ (13,508.10)		\$ 49,000.00	\$ 49,000.00
5702	Habitat	\$ -	\$ 298.58	\$ 298.58	\$ -		\$ 298.58		\$ -	\$ -
5703	Simpson Meals		\$ 707.20	\$ 707.20	\$ -		\$ 707.20			
5704	TRUST	\$ -	\$ 1,030.25	\$ 1,030.25	\$ 1,666.65		\$ (636.40)		\$ 4,000.00	\$ 4,000.00
5799	Racial Justice	\$ 2,406.41	\$ 5,265.00	\$ 7,671.41	\$ 3,125.00		\$ 4,546.41		\$ 7,500.00	\$ 7,500.00</

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

Account	Description	July - November Actuals	Supplemental Temporary Funding	YTD Totals	July - November Budget	July - Oct Restored Budget Line Per BOT	Over/Under Budget	Total Restored Budget Line Per BOT	Total Approved Annual Budget	Year End Projections
Other Charitable Contrib										
5802	Pastoral Care	\$ -	\$ 2,341.12	\$ 2,341.12	\$ -		\$ 2,341.12		\$ -	\$ 3,000.00
5803	Other	\$ -	\$ 350.39	\$ 350.39	\$ -		\$ 350.39		\$ -	\$ 500.00
Total Other Charitable Contrib:		\$ -	\$ 2,691.51	\$ 2,691.51	\$ -		\$ 2,691.51		\$ -	\$ 3,500.00
Total Expenses		\$ 505,728.92	\$ 23,473.64	\$ 529,202.56	\$ 581,217.75	\$ 4,166.65	\$ (56,181.84)	\$ 10,000.00	\$ 1,394,923.31	\$ 1,388,379.36
Net Income/Loss		\$ 11,003.62	\$ -	\$ 11,003.62	\$ 103.85		\$ 15,066.42	\$ (10,000.00)	\$ 248.50	\$ 1,618.16
Less: Loan Principal				\$ (8,276.30)	\$ (8,276.30)				\$ (25,374.11)	\$ (25,374.11)
Adjusted Net Inc/Loss				\$ 2,727.32	\$ (8,172.45)		\$ -		\$ (25,125.61)	\$ (23,755.95)

First Universalist Church of Minneapolis

**Balance Sheet
November, 2014**

Account	Description	Column1	Column2	Column22	Column3
Assets		November		November	
Current Assets		2014		2013	
<u>Cash & Cash Equivalents</u>					
1001	US Bank - Checking	\$ 4,798.28		\$ 36,374.35	
1015	US Bank - Savings	\$ 416.38		\$ 5,913.55	
1020	Sunrise Bank - Checking	\$ 37,986.05		\$ -	
Total Cash & Cash Equivalents:		\$ 43,200.71		\$ 42,287.90	
<u>Investments</u>					
1101	Schwab - Church Operating	\$ 50,547.18		\$ 42,697.61	
1108	Schwab - Church Reserve	\$ 370,781.29		\$ 502,667.03	
1109	Sunrise - Church Reserve	\$ 60,526.64		\$ -	
1110	Schwab - Don Carter & Mary Carter	\$ 63,341.84		\$ -	
1111	Schwab - Temporarily Restricted	\$ 92,032.66		\$ -	
1104	Schwab - Legacy Fund	\$ 623,582.57		\$ 602,769.58	
Total Investments:		\$ 1,260,812.18		\$ 1,148,134.22	
<u>Cash & Cash Equiv - Foundation</u>					
1801	University Bank - Foundation	\$ 11,138.34		\$ 11,111.13	
Total Cash & Cash Equiv - Fdtn:		\$ 11,138.34		\$ 11,111.13	
<u>Investments - Foundation</u>					
1851	Schwab - Foundation	\$ 1,623,059.73		\$ 1,575,176.07	
Total Investments - Foundation:		\$ 1,623,059.73		\$ 1,575,176.07	
Total Current Assets			\$ 2,938,210.96		\$ 2,776,709.32
Accounts Receivable					
<u>Pledges Receivable</u>					
1210	Pledges Rec - Prior Year	\$ 28,537.17		\$ 41,683.92	
1211	Allowance Uncoll - Prior Year	\$ (50,000.00)		\$ (45,000.00)	
1220	Pledges Rec - Current Year	\$ 660,816.39		\$ 583,291.95	
1215	Pledges Rec - Cummins Fund	\$ 16,910.00		\$ 21,379.09	
Total Pledges Receivable:		\$ 656,263.56		\$ 601,354.96	
<u>Misc Receivable</u>					
1300	Accounts Receivable	\$ -		\$ 3,045.00	
1301	Legacy Payout Receivable	\$ -		\$ -	
1302	Foundation Payout Receivable	\$ -		\$ -	
Total Misc Receivable:		\$ -		\$ 3,045.00	
<u>RE Fees Receivable</u>					
1351	Basic Fees	\$ (13,610.00)		\$ 650.00	
1353	7th Grade Fees	\$ 100.00		\$ 100.00	
1355	8th Grade Fees	\$ 100.00		\$ (50.00)	
1357	COA Fees	\$ 775.00		\$ 750.00	
1359	RE Summer Fees	\$ (150.00)		\$ 575.00	
Total RE Fees Receivable:		\$ (12,785.00)		\$ 2,025.00	

First Universalist Church of Minneapolis

**Balance Sheet
November, 2014**

Account	Description	Column1	Column2	Column22	Column3
Undeposited Funds		\$ -		\$ 27,264.02	
Total Accounts Receivable			\$ 643,478.56		\$ 633,688.98
Other Current Assets					
<u>Other Current Assets</u>					
1407	Deposits	\$ 448.30		\$ 448.30	
1415	Prepaid Expenses	\$ 11,475.81		\$ 11,552.20	
1416	Prepaid Loan Expenses	\$ 9,178.12		\$ -	
Total Other Current Assets:		\$ 21,102.23		\$ 12,000.50	
Total Other Current Assets			\$ 21,102.23		\$ 12,000.50
Fixed Assets					
<u>Fixed Assets</u>					
1501		\$ 250,000.00		\$ 250,000.00	
1503		\$ 3,270,711.53		\$ 3,263,811.13	
1504		\$ (1,791,928.35)		\$ (1,687,060.93)	
1506		\$ 207,770.25		\$ 201,707.90	
1507		\$ (121,768.59)		\$ (89,848.72)	
Total Fixed Assets:		\$ 1,814,784.84		\$ 1,938,609.38	
Total Fixed Assets			\$ 1,814,784.84		\$ 1,938,609.38
Total Assets			\$ 5,417,576.59		\$ 5,361,008.18
Liabilities & Equity					
Current Liabilities					
<u>Accounts Payable</u>					
2000	Accounts Payable	\$ 4,837.95		\$ 20,205.99	
Total Accounts Payable:		\$ 4,837.95		\$ 20,205.99	
Total Current Liabilities			\$ 4,837.95		\$ 20,205.99
Other Current Liabilities					
<u>Benefits Payable</u>					
2103	Insurance Payable	\$ 6,020.46		\$ 51.96	
2105	401K Payable	\$ 6,931.55		\$ 887.37	
2107	Employee Flex Spending	\$ 717.67		\$ 2,828.88	
Total Benefits Payable:		\$ 13,669.68		\$ 3,768.21	
<u>Accrued Expenses</u>					
2203	Miscellaneous Accrd Expenses	\$ 455.99		\$ 2,253.06	
2205	Accrued Vacation	\$ 9,512.88		\$ 9,795.83	
Total Accrued Expenses:		\$ 9,968.87		\$ 12,048.89	

Balance Sheet November, 2014

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First Universalist Church of Minneapolis

Balance Sheet

November, 2014

Account	Description	Column1	Column2	Column22	Column3
<u>Temp Restricted Net Assets</u>					
3201	Miscellaneous Funds	\$ 9,361.11		\$ 10,292.45	
3202	C&M Olson Fund	\$ 23,806.75		\$ 23,806.75	
3203	Minister's Discretionary Fund	\$ 8,267.76		\$ 10,251.22	
3204	History Hounds Fund	\$ 3,568.31		\$ 3,568.31	
3205	Music Fund	\$ 5,955.36		\$ 6,244.00	
3206	Children's Offering Fund	\$ 2,683.81		\$ 2,024.35	
3207	Library Fund	\$ 7,708.23		\$ 7,690.53	
3208	Capital Campaign Fund	\$ 11,049.04		\$ 10,419.34	
3209	RE Music Fund	\$ (154.57)		\$ (157.57)	
3210	Event Salaries	\$ 2,454.19		\$ 2,297.44	
3231	Miscellaneous Offering Plate	\$ 19,624.84		\$ 17,102.14	
3232	Augsburg Fairview Academy - Other	\$ 1,335.27		\$ -	
3233	Offering Plate - Habitat	\$ 2,545.72		\$ 1,793.53	
3235	Offering Plate - Simpson Meals	\$ 539.90		\$ 3,617.91	
3236	Augsburg Fairview Academy - Coats	\$ 18.15		\$ -	
3299	Gain/Loss on Temp Restr Funds	\$ (398.34)		\$ -	
Total Temp Restricted Net Assets:		\$ 98,365.53		\$ 98,950.40	
<u>Other Temp Restrictd Net Assets</u>					
3300	Temp Restr Cummins Ministerial Fund	\$ 183,560.00		\$ 171,316.05	
3400	Temp Restr - Legacy Fund	\$ 89,219.65		\$ 87,453.64	
3500	Unity Leadership Temp Rest	\$ -		\$ -	
Total Other Temp Restr Net Assets:		\$ 272,779.65		\$ 258,769.69	
<u>Permanently Restricted</u>					
3901	Don Carter Endowment	\$ 50,067.42		\$ 50,281.50	
3902	M E Carter Endowment	\$ 13,274.42		\$ 13,331.33	
Total Permanently Restricted:		\$ 63,341.84		\$ 63,612.83	
	Excess Cash Received	\$ (322,030.23)		\$ (168,990.38)	
Total Fund Principal & Excess Cash Received			\$ 4,679,588.19		\$ 4,625,343.31
Total Liab, Fund Princ, & Restr funds			<u>\$ 5,417,576.59</u>		<u>\$ 5,361,008.18</u>