

First Universalist Church Board of Trustees  
February 15, 2018  
Board Packet

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# First Universalist Church of Minneapolis

Board of Trustees Meeting

February 15, 2018

6:30 p.m. Cummins Room

## Agenda

### I. Call to Order (6:30).

- Lighting of the Chalice

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

- Reading (see SM report)
- Spiritual reflection question (see SM report)

### II. Consent Agenda (6:50)

- Approval of minutes from January meeting.
- Monitoring: Acceptance of attendance and membership numbers
- Monitoring: Acceptance of staff and significant volunteer changes

### III. Information Items:

- a. Change Team meeting minutes (in packet)
- b. Connected Church. This is an initiative led by church member Hal Schroer to augment our database of members' skills and interests. Only 2 or 3 Trustees have completed their profiles. *Please find a few minutes* before the Board meeting to go to <http://firstuniversalistchurch.org/my-first-u/>, and click on or go directly to "[AccessACS login page](#)" to set up or complete your profile (if you have never done this before, you can click "need a login." Credentials will then be sent to you.  
  
Once you get into your account, under "Home," click "My Profile," then "Serving." You can then go through all the tabs and click the boxes that pertain to you. I think it took maybe 5 minutes when I did it.
- c. BLUU is looking at another organization to serve as their fiscal sponsor.

### IV. Financial / Budget (7:00 – 7:15)

- A. Jen Crow will review our most recent financial information.
- B. Allocation of Bequest from estate of former church member Mary Djerf.

**V. Bylaws Team Update (7:15 – 7:30)**

- A. Status update – Caitlin
- B. Background of First Universalist Foundation and relationship to Church as it pertains to the bylaws.

**VI. Co-Minister Board Team Update. (7:30 – 7:45)**

Update on team tasks. Justin's and Jen's job descriptions are included in the packet. An updated chart will be sent to the Board as a separate attachment.

**VII. Executive Session (7:45 – 8:00)**

**VIII. Adjournment (8:00)**

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**First Universalist Church of Minneapolis**  
**Board of Trustees Meeting**  
**January 18, 2018**

Trustees present: Richard Spratt, Bryana French, Dick Niemiec, Caitlin Rogers, Karin Wille, Eric Cooperstein, Cindy Marsh, Lillie Pang, Christa Anders

Ministers present: Revs. Jen Crow, Justin Schroeder

**I. Call to Order**

- a. Lighting of the Chalice
- b. Reading by Adrienne marce brown, from [\*Emergent Strategy\*](#)
- c. Spiritual Reflection

Board members checked in with each other about what is going on in their respective worlds.

**II. Consent Agenda**

- a. Approval of minutes from December 2017 meeting
- b. Monitoring: Acceptance of attendance and membership numbers
- c. Monitoring: Acceptance of staff and significant volunteer changes

**APPROVED.**

**III. Financial**

**A. November Financials**

Things are continuing to go as expected. We are lagging in pledges as was anticipated in this first year following the capital campaign. Staff is making cuts as previously outlined by Rev. Crow. Staff has not been able to identify anyone to run our major fundraiser this year – which was budgeted for \$20,000. Looking at a “close the gap Sunday” for the operating budget to make up for part of the lack of revenue. There was a big burst of pledge income in November which was good to see.

**B. Monitoring: Annual Financial Reviews**

The Trustees discussed a report from our financial consultant, Kurt Hochfeld, and whether and how often we should have outside financial reviews or audits. Treasurer Dick Niemiec believes that the work done by Kurt Hochfeld is very solid with respect to how Jen and staff are handling finances. There is nothing in Kurt’s report that should give us any pause. Kurt’s report was done on an hourly-fee basis and was significantly less expensive than a full audit (which can run around \$15,000). Jen will address the possible action items raised by the

report and bring relevant issues back to the Board. Dick would like to get this taken care of before the end of the fiscal year and Jen agreed to this timeline. The Board asked to see investment summary report every quarter or so. Jen also agreed to set up a meeting with Ross Levin, of Accredited Investors, who handles the church's investments to talk about investment results (Ross invests the church's funds and is also the "Spend Your Life Wisely" columnist at the Star Tribune.)

### **C. Monitoring: Staff salary ranges and benefits packages**

Question – how often do we need to reset staff salary ranges? Every year, every two years, every three years? Last year Jen hired a consultant to help review the job salary ranges. This helped Jen so that she did not have to do the tedious work. They found that the vast majority of staff were within range. Again, this year, the vast majority of staff are currently within the ranges. Three staff are outside (below) the salary ranges. UUA puts out salary recommendations every two years. UUA salaries are aspirational. We don't know how many churches actually meet the UUA guidelines.

Are there some monitoring items that don't need to be reported every year? This would take something off of staff plates. Board was in support of looking at the entire monitoring schedule. Jen and Dick will look at the ones that are finance related as well as others. Cindy pointed out that some of the Human Resources issues are not at convenient times and Jen agreed it would be helpful to revisit some of those.

**MOTION:** It was moved that the church do a thorough review of the salaries and benefits every two years on a timeline to correspond to the UUA guidelines (even numbered years). This review should include a market analysis that would look at salaries and benefits as well as average raises.

**APPROVED.**

### **IV. Congregational Survey**

Do we need a way for congregants to give information regarding the implementation of the visionary goals? Could be a survey, could be a focus group, could be something else? What is the best way to get data? And what do we want to interface with the congregation about? GPH does not require a survey but it does require the Board to actively link with the congregation so that their hopes and dreams can be realized.

We agreed that it is important to do and can be important for congregants to feel like their opinions matter. But the format of the survey needs to be revisited. There are several congregants who work in market research and the like who could help us design something that is more engaging. For the time being, the Board agreed to table the idea of conducting a congregational survey at least until next year.

## **V. Ministerial Development Sub-Team**

The team is made up of Christa Anders, Dick Niemiec and Cindy Marsh. The team read UUA and UUMA guidelines, interviewed other churches (Unity in Saint Paul, Wellspring in Exton, Pennsylvania and Summit, New Jersey), interviewed UUA staff, including Keith Kron at the UUA and looked for guidance from other churches.

Christa presented the recommendations from the Sub-Team with regard to formalizing a co-minister structure. Under Policy Governance, it is the Board's responsibility to determine the structure of ministerial and other staffing. We need more clarity in the by-laws about the authority of the Board to address ministerial performance issues. It is important to retain annual performance reviews so that issues are raised timely and also so there can be ongoing conversation and discernment.

### **ISSUES:**

-What happens when one of the co-ministers leaves voluntarily? The Board did not favor a structure in which the remaining co-minister automatically becomes the permanent senior minister. It was discussed that the remaining minister would likely become an acting senior minister and the Board would move into a period of discernment. This period of discernment would evaluate the options and decide on the best course of action for the church.

-Should Ministers retain control of their portfolio? The Board agreed that we should keep the Board out of the staff's minutiae. Ministers should present their proposal for division of the work.

-Some discussions about confidentiality and pastoral care – agree that we don't need to include this level of detail in the co-ministry document.

-It was agreed that the congregation did not need to re-call Justin and Jen in their new roles. However, it will be important to have some kind of ceremony/celebration marking the occasion.

### **TO BE DRAFTED:**

- Job descriptions – look at existing job descriptions and letters of agreement
- Letters of Agreement
- Covenant

-Letter for the Liberal – February 2 and February 9- Christa agreed to draft.

## **VI. State of the Church Meeting**

The State of the Church meeting is on February 11. Agreed to talk about financial situation as well as plan for co-ministry.

## **VII. Adjournment**

The meeting was adjourned by the Chair at 9:30.

**First Universalist Church  
December 2017 Statistical Report  
January 18, 2017**

**MEMORIAL SERVICES: 0**

**MARRIAGES/SERVICES OF COMMITMENT: 0**

**MEMBERS FOR APPROVAL: 0**

**MEMBERS REINSTATED: 0**

**MEMBERS FOR REMOVAL: 1**

Candace McClenahan moving to “friend of 1<sup>st</sup> Universalist while joining Minnesota Valley UU, closer to her home.

**CHILDREN DEDICATED:**

	To Date 2017-2018	End of Year Totals			
MEMBERS (Fiscal Year)	28	2016-2017 109	2015-2016 54	2014-2015 58	2013-2014 46
<b>TOTAL MEMBERS:</b>	<b>1,028</b>	<b>1,011</b>	<b>934</b>	<b>920</b>	<b>921</b>

**TOTAL MEMBERS AS OF THE LAST MEETING: 1029**

**To be added: 0**

**To be removed : 1**

**TOTAL MEMBERS: 1,028**

<b>January Attendance</b>								
			<b>2018</b>					<b>2017</b>
<b>Adults</b>	<b>9:30 AM</b>	<b>11:15</b>			<b>9:30 AM</b>	<b>10:00</b>	<b>11:15</b>	
1st week	205	231	436			158		158
2nd week	294	309	603		270		323	593
3rd week	252	242	494		287		276	563
4th week	266	252	518		343		359	702
5th week					320		383	703
Monthly Total	1017	1034	2051		1220	158	1341	2561
Average for January	<b>254.25</b>	<b>258.5</b>	<b>512.75</b>		<b>305</b>	<b>158</b>	<b>335.25</b>	<b>640.25</b>
<b>RE</b>								
1st week	167	127	294			12		12*
2nd week	117	64	181*		167		152	319
3rd week	206	166	372		118		67	185*
4th week	129	122	251		195		162	357
5th week					199		157	356
Monthly Total	619	479	804		679	12	538	1217
Average for January	<b>154.75</b>	<b>119.75</b>	<b>201</b>		<b>169.75</b>	<b>12</b>	<b>134.5</b>	<b>304.25</b>
Combined Average	<b>409</b>	<b>378.25</b>	<b>713.75</b>		<b>474.75</b>		<b>469.75</b>	<b>944.5</b>
	*Youth-friendly service, no 6th-12th gr RE				<b>1st week numbers not included in averages</b>			
					*single multi-gen service, childcare only			
					*Youth-friendly service, no 6th-12th gr RE			

## **Opening Reading and Reflection:** from Joan Chittister

To sustain a stay in a dry and barren desert, it is necessary to be about something great enough to be worth a lifetime of unrewarded effort. There are simply some divine cravings in life—the liberation of the poor, the equality of women, the humanity of the entire human race—that are worth striving for, living for, dying for, finished or unfinished, for as long as it takes to achieve them. No single capital campaign will do the trick. No one speech will change the climate. No single law will undo eons of damage. It will take a million lives dedicated to the long haul and heaped on top of one another. That's why the Zen saying, "O snail, climb Mount Fuji, but slowly, slowly," is so important. If we are to persevere for the long haul, we must not overdrive our souls. We must immerse ourselves in good music, good reading, great beauty and peace so that everything good in us can rise again and lead us on beyond disappointment, beyond boredom, beyond criticism, beyond loss. Then life has vision again; then going on seems both possible and necessary.

-- Joan Chittister

**Reflection Questions:** What resonates with you in this reading? In what ways, over the course of your life, have you put your soul into "overdrive"? What good music, good reading, and great beauty sustain your soul?

## **Monitoring Items:**

Transitions in Staff and Volunteer Positions: No significant transitions to report.

## **Close the Gap Update:**

Thanks to some incredible generosity, we have a matching gift of \$20,000 for our Close the Gap Sunday on Feb 18th! With this match, I am optimistic that we can raise \$40,000, which will close the gap.

## **Cummins Internship Update:**

I continue to have conversations with colleagues around the country about the possibility of creating an internship intentionally designed for UU seminarians of color. At this point, this internship wouldn't start until the fall of 2019.

## **Fiscal Agency Request: (From Heidi Romanish, a church member)**

Heidi Romanish is working to put together a team of leaders (majority women of color), to apply for a \$20,000 grant to continue to work that they are fully engaged in with Sanctuary and Resistance in Oak Grove.

(<http://www.startribune.com/supporters-say-family-s-activism-triggered-new-brighton-man-s-immigration-arrest/473658753/>) This includes the bi-weekly Youth Circle at Venture Academy and with the New Brighton youth, and continuing to the policy work happening at the local and state level with Sanctuary Now. Additionally, we will be strengthening the legal component of the ongoing deportation defense work we are doing.

For the purposes of the Nomination, we are looking for a Fiscal agent. Could First Universalist house this grant, if awarded?

**NOTE: Both of this position descriptions are not updated to reflect current portfolios. We'll update these descriptions for the March Board Meeting.**

## **Senior Minister Position Description**

### **Position Description**

The Senior Minister serves as the Chief of Staff, working closely with the staff and the Board of Trustees, to ensure that measurable process toward the Visionary Goals is achieved. The Senior Minister enables and empowers staff to do their jobs effectively, ensuring that their efforts remaining aligned with the Mission and Vision of the Church.

### **Responsibilities**

#### **Supervision**

Executive Minister  
Minister of Worship Arts and Coming of Age Program  
Cummins Intern/Ministerial Interns

#### **Worship Leader**

- Serve as the primary worship leader, casting a compelling vision of what it means to live the church's mission in the world. Working with the Minister of Worship Arts, the Senior Minister is ultimately responsible for helping to create powerful, transformative worship experience that invites the congregation to grow more fully into Love's people. The Sr. Minister preaches at least 2 times a month, and leads rites of passage ceremonies such as child dedications, new member recognitions, etc.
- Serve as primary point person for worship associates, leading regular retreats and check in times with them.

#### **Staff Leadership**

- Ensure a positive work environment for all staff of the church.
- Ensure that best HR practices are followed throughout the institution.
- Develop and support Direct Reports.

#### **Administrative**

- Work closely with the Executive Minister to oversee the day to day operations of the church.
- Work closely with the Board of Trustees to help move the church toward its desired future, as articulated in its Visionary Goals.
- Mentor, coach, and build up other leaders in other areas of church life.

#### **Fundraising/Financial/Development Work**

- Serve as Chief Fundraiser and Development Officer. Work with church leaders and Professional Consultants to continue to build a "culture of generosity and stewardship" in the church. Ensure the financial well-being of the congregation; lead a successful annual pledge drive, support ongoing planned giving efforts, work with church members on annual fundraising, and play a lead role in capital campaign efforts.

- Monitor key elements of the church budget to ensure the church lives within its means.

### **Racial Justice and Faithful Action**

- Serve on the Racial Justice Leadership Team and support the church's racial justice efforts.
- Provide Faith in Action Leadership:
  - Launch Faithful Action Leadership Council and serve as Co-Chair of the Council.
  - Provide support and leadership to Faith in Action Focus Areas (housing, environment)
  - Public Witness around Faith in Action issues
  - Lead Holiday Giving campaign and integrate them with overall fund development plans
  - Work with Program Team to integrate Faith in Action into life of church (help the church to live at the intersection of spiritual development and social justice.)

### **Public Witness**

- Serve as the voice of the church in the public sphere, spending time on public witness events, lifting Unitarian Universalist values in the public sphere, and representing Unitarian Universalism in multi-faith settings.

### **ADDITIONAL RESPONSIBILITIES:**

- Write regular columns for the *Liberal*.
- Officiate at memorial services, weddings, and other rites of passage.
- Provide pastoral care, and ensure that it is available for congregants.
- Teach.
- Prophetic Witnesses in Community
- Work with all Affiliate Ministers of First Universalist

### **Minimum Qualifications**

Master's degree in divinity or religious studies.

- Experience in a large-congregation environment (800+), preferably with faith formation, administration, budgeting, and congregation care.
- Comfort and skill in public speaking.
- Demonstrated leadership, leadership development, and small-group facilitation skills.
- Is a committed Unitarian Universalist.
- Knowledge of church growth

### **Core Competencies**

Organizing. Can gather and organize resources (people, funding, material, support) to get things done; can orchestrate multiple activities at once to accomplish a goal; can use resources effectively and efficiently.

Developing leaders. Is able to identify raw talent and recruit capable people into positions of responsibility; provides challenging and stretching tasks and assignments for others to do; delegates appropriately; builds people up; maintains open and active dialogue with volunteers; communicates expectations clearly and holds people accountable.

Accurately assesses the length and difficulty of a project; sets objectives and goals; breaks down work into process steps; develops schedules and task/people assignments; anticipates and adjusts for problems and roadblocks; measures performance against goals; evaluates results.

Managing vision and purpose. Articulates and supports the vision and mission of First Universalist church; communicates a compelling and inspired vision for ministry; talks beyond the here and now to a larger sense of purpose; creates a compelling vision of possibility, hope, and optimism; helps others to own the vision.

Managing conflict. Deals with problems quickly and directly; steps up to conflicts, seeing them as opportunities; reads situations quickly; focuses when listening; settles disputes collaboratively and equitably; finds common ground and gets cooperation.

Interpersonal relationships. Relates well to all kinds of people, inside and outside of the congregation; builds appropriate rapport; builds effective and constructive relationships; diplomacy and tact; is regarded as a team player.

Trust and integrity. Is widely trusted; seen as direct and truthful; keeps confidences; admits mistakes; adheres to an appropriate and effective set of core values during good and bad times.

## **Position Description for Executive Minister**

### **Position Description**

The Executive Minister is called by the Congregation; the Board of Trustees has delegated all supervisory responsibilities to the Sr. Minister, and the Executive Minister is accountable to the Sr. Minister.

The Executive Minister is responsible for oversight of the church operations, the creation and oversight of the church budget, as well as the Faith Formation programming of First Universalist. The Executive Minister exhibits dynamic leadership and oversight - coaching, collaborating, and partnering with key operation and program staff to ensure that the mission and vision of the church (our commitment to justice and equity and the belief in the worth and dignity of all) is alive administratively, operationally, and programmatically in all that we do. Additionally, the Executive Minister will ensure that there is a rich array of spiritual development and faith formation opportunities at First Universalist Church, working with the Program Team to identify and equip leaders in the church.

### ***Responsibilities:***

#### **Supervision**

- Director of Children Youth and Families
- Minister of Membership and Adult Ministries
- Operations Manager
- Accountant
- Communications Manager

#### **Administration**

- Lead Program Team meetings, building cohesion, alignment, and shared vision; help Program Team disciple leaders
- Link Program Team to Administrative Team
- Lead Operation Team meetings, building cohesion, alignment, and shared vision; help Operation Team disciple leaders as appropriate
- Attend Board meetings as well as Finance Committee meetings.

#### **Financial**

Take the lead role, working with the Sr. Minister, in the creation and oversight of the annual budget. Work closely with the Finance Committee, Accountant, and MAP for Non-Profits, to monitor the budget, and provide regular updates to the staff and Board.

#### **Pastoral Care Delivery & Ministry Oversight**

- Lead Congregational Care Team and coordinate Pastoral Care efforts with the Congregational Care Team
- Delegate Pastoral Care Delivery to ministers and care team
- Officiate at Rites of Passage
- Coordinate Memorial Service "Assignments," delegating as needed

**Worship**

Preach once a month

Regular worship support (presence in the service)

**Professional Development and Denominational Connections**

Professional Development and UUMA Participation

Denominational Participation and Leadership

**Other Responsibilities**

Participate in staff and worship team meetings.

Ensure that there is regular communication with the congregation about the Program Life of the church.

Model delegating and giving the ministry away to Program Staff, Operations Teams, and key lay leaders

Additional responsibilities as defined by the Senior Minister.

**Minimum Qualifications**

Master's degree in divinity or religious studies.

- Experience in a large-congregation environment (800+), preferably with faith formation, administration, budgeting, and congregation care.
- Comfort and skill in public speaking.
- Demonstrated leadership, leadership development, and small-group facilitation skills.
- Is a committed Unitarian Universalist.
- Knowledge of church growth

**Core Competencies**

Organizing. Can gather and organize resources (people, funding, material, support) to get things done; can orchestrate multiple activities at once to accomplish a goal; can use resources effectively and efficiently.

Developing leaders. Is able to identify raw talent and recruit capable people into positions of responsibility; provides challenging and stretching tasks and assignments for others to do; delegates appropriately; builds people up; maintains open and active dialogue with volunteers; communicates expectations clearly and holds people accountable.

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Trust and integrity. Is widely trusted; seen as direct and truthful; keeps confidences; admits mistakes; adheres to an appropriate and effective set of core values during good and bad times.

The FUC Board Change Team met on Saturday, January 28 at 8 am. Members present were Sarah Hedge, Justin Schroeder, Richard Spratt, Kayci Rush and Karin Wille. Ben Miles participated by phone.

**Call to Order** - Richard

**Reflection/Grounding In** - Karin shared a reading from the last Board meeting from *Emergent Strategy* by adrienne maree brown on love as a central practice for organizing; individuals shared their response to the reading.

**Discussion of Summary of POCI listening sessions and WS teach in notes** - The Team reviewed Kayci's summary of the two listening sessions with POCI in December and January (see attached). Themes included the importance of professional and lay POCI leadership; a lack of understanding of the operations of the church, including the budget; many positives about the worship experience but also that people are not challenged in worship about living RJ values in their lives.

Music was a frequently mentioned topic. Justin reported that he and Jen recently attended the UUMA Institute for Excellence in Ministry. One of the workshop tracks there noted that POCI congregations use song as part of the worship experience of connecting to God and each other.

Sarah noted that leadership was also a major theme in the notes following the two white supremacy teach-ins, which Justin shared with the group. She noted the need for identifying major leadership opportunities, clarity around the process for filling roles, reasonable goals for POCI in leadership, and reviewing the church's track record for the past several years.

The focus on leadership led to a discussion about the role of the Nominating Committee (NC) in recruiting and filling positions. Karin noted that the NC is established by the by-laws and that a Board Bylaws Team was also established this year to review and recommend changes to the bylaws. The Change Team had a robust discussion about the impact of an elected (current Bylaws) NC versus a Board-appointed NC on POCI leadership recruitment and development, which resulted in a recommendation from the CT. The Change Team's recommendation will be shared with the Bylaws Team by Karen, as she also serves on that Team. (Note: The Bylaws Team met on Sunday, March 4 and enthusiastically supported the CT's recommendation.)

Justin reported on his work on the possibility of an intern of color. The earliest an intern could be hired is the fall of 2019; a decision would need to be made by the fall of 2018.

**Develop work plan for goals; modify as necessary re above feedback** - The Team reviewed its goals as follows:

***Build system of regular feedback with POCI Caucus/create at least quarterly opportunities to hear voices of adult and youth POCI*** - The Team felt the 2 listening sessions were very useful, but that we needed to apprise POCI of our work on an ongoing basis and solicit their feedback. Richard will send Team minutes to the POCI Caucus and ask for feedback.

The Team also returned to an issue that had been discussed when the RJLT was “split” into RJET and the Change Team, which was to have the CT, RJET, POCI, staff leadership and possibly the Board meet twice a year so that all groups have the same policy and programming information.

The Team also discussed sharing a meal with POCI Circle members to get to know each other better and build relationships. Richard volunteered to contact POCI Circle members to assess interest. (Note: The POCI Circle was supportive of this idea; dinner at church has been scheduled for Thursday, March 22.)

***Review process for developing and identifying leaders, including NC*** - The Team felt that its prior discussion and recommendation to the Bylaws Team was a good start on this goal.

***Assess system for evaluating outcomes from a RJ perspective*** - The Team deferred review of this goal to September, when we have had more working experience. Justin noted that we are sending an RE team to the ASDIC conference (a multi faith consortium) in early March; that feedback could be helpful to the CT.

***Develop a system of accountability for measuring CT progress; develop CT succession and membership rotation plan*** - The Team will address these items at our March meeting. That took care of the last agenda item, which was the agenda for the March 10 meeting, from 8 to 11:30 in the library.

After a shared closing ritual led by Justin, the meeting adjourned at 11:10.

Karin Wille, CT co-chair

**Financial Report  
Second Quarter Review  
Prepared by Rev. Jen Crow  
02/12/18**

**Summary**

Thanks to a number of reductions in expenses and budget adjustments, we are currently projecting an \$11,000 deficit for the 2017-18 operating budget. This is significant, given the pledge base of \$1,090,000 vs. the budgeted pledge base of \$1,174,500.

**Income**

Upon first glance, it appears that income is tracking above expectations for this point in the year - however it is important to note that we are including as income accounts that have a direct 1:1 pay out in expenses, including releases from restricted funds (minister's emergency fund, capital campaign expenses/income, etc.). Income from pledges and donations is strong and meeting expectations. Rental income continues to lag behind expectations as payment from our tenant was not made on time during the 2nd quarter. Rent payments are now current through December, and we will continue to address late payments as they arise. Total gifts to our holiday giving recipient, Marnita's Table, totalled \$29,000. Some of these donations were given as checks made out directly to the recipient, and therefore did not come through our accounts as income. In keeping with our policy of retaining 10% of holiday gifts for the church, \$2900 was allocated to the church as income.

Current pledges for 2017-18 now total \$1,090,000. We anticipate collecting \$1,050,000 of those pledges, given a typical non-payment rate. We have included \$20,000 of fundraising in our income projections. We expect to meet this goal with our upcoming Close the Gap Sunday on February 18th, as a generous match of up to \$20,000 has been offered.

**Expenses**

While many reductions in expenses have been made to address the deficit, the largest reduction can be seen in the salary line. This is the result of both careful allocation of employee work hours and the Board approved payment of all building project related staff hours by Capital Campaign funds, as is typical for large projects of this nature.

**Capital Campaign/Building Project**

As of January 31st, 2018, we have received just over \$1.5 million in Capital Campaign contributions. Expenses have included architect fees, fundraising costs, and staff salaries - as well as our first major purchase of new hearing assist devices. We currently have \$1.2 million in capital campaign income in hand.

**Other Items**

- We are grateful to have received a bequest from Mary Djerf in the amount of \$52,023.98. Staff request that the Board allocate 10% of this gift to the current year's operating budget, as allowed by policy.

- We continue to be in conversation with our bank, Sunrise, to determine how to best move forward with anticipated construction. Given that we hope to complete construction and renovation prior to receiving all Capital Campaign contributions, a construction loan will likely be necessary. Members of the Building Team, our Treasurer, and our accounting consultant have all been in conversation with our bankers to begin sketching out the most likely courses of action. Thus far, there is no recommendation from any party to pay off the mortgage, as there are concerns about how much cash we will need to have on hand to qualify for a construction loan in the winter/spring of 2019.
- Our accounting consultant, Kurt Hochfeld, met with Brad Schmidt, our Finance Manager, and Rev. Jen to begin sketching out a timeline for completion of the recommendations that Kurt made in the 2016-17 Year End Financial Review. All agreed that the recommendations were relatively minor in nature and could be accomplished in short order.

First Universalist Church of Minneapolis  
Analysis of Revenues & Expenses - Detail  
July to December 2017

Headings and Account	Last Year YTD Actual	Current Balance (This Year)	YTD Budget (This Year)	Year End Projections (This Year)	Annual Budget (This Year)
<b>Revenues</b>					
<b>Pledges</b>					
Unpaid - Current Year	\$ -	\$ -	\$ (29,362.50)	\$ -	\$ (58,725.00)
Unrestricted Pledge Donations	\$ 573,426.92	\$ 595,913.66	\$ 637,372.89	\$ 1,050,000.00	\$ 1,174,500.00
<b>Total Pledges</b>	<b>\$ 573,426.92</b>	<b>\$ 595,913.66</b>	<b>\$ 608,010.39</b>	<b>\$ 1,050,000.00</b>	<b>\$ 1,115,775.00</b>
<b>Contributions Unrestricted</b>					
Hospitality Donations	\$ 374.42	\$ 300.44	\$ 349.98	\$ 600.00	\$ 700.00
Legacy Fund Contribution	\$ -	\$ -	\$ -	\$ 38,000.00	\$ 38,000.00
Memorials Designated	\$ 1,865.00	\$ 100.00	\$ -	\$ 5,300.00	\$ -
Offering Plate for Church	\$ 18,463.71	\$ 13,367.61	\$ 19,000.02	\$ 35,000.00	\$ 38,000.00
Unrestricted Donations	\$ 55,829.50	\$ 47,326.02	\$ 39,544.33	\$ 65,000.00	\$ 65,000.00
Unrestricted RE Donations	\$ 30.00	\$ 400.00	\$ -	\$ 400.00	\$ -
<b>Total Contributions Unrestricted</b>	<b>\$ 76,562.63</b>	<b>\$ 61,494.07</b>	<b>\$ 58,894.33</b>	<b>\$ 144,300.00</b>	<b>\$ 141,700.00</b>
<b>Contrib Released from Restr</b>					
Families Moving Forward *	\$ 300.00	\$ -	\$ 2,500.02	\$ 5,000.00	\$ 5,000.00
Holiday Giving *	\$ -	\$ -	\$ 45,000.00	\$ 23,472.00	\$ 45,000.00
Ministers Discretionary Fund *	\$ 5,406.95	\$ 5,859.94	\$ -	\$ 20,000.00	\$ -
Miscellaneous *	\$ 29,834.99	\$ 35,454.22	\$ 12,722.94	\$ 40,000.00	\$ 25,445.89
Capital Campaign *	\$ 42,847.06	\$ 69,328.98	\$ -	\$ 70,000.00	\$ -
Offering Plate for Community *	\$ 24,310.14	\$ 23,965.88	\$ 19,999.98	\$ 40,000.00	\$ 40,000.00
Children's Offering *	\$ -	\$ 1,106.09	\$ -	\$ 1,106.09	\$ -
<b>Total Contrib Released from Restr</b>	<b>\$ 102,699.14</b>	<b>\$ 135,715.11</b>	<b>\$ 80,222.94</b>	<b>\$ 199,578.09</b>	<b>\$ 115,445.89</b>
<b>Fundraisers</b>					
Boston Youth Trips	\$ 17,669.63	\$ 14,409.78	\$ 4,999.98	\$ 15,000.00	\$ 10,000.00
Families Moving Forward 10%	\$ -	\$ -	\$ 250.02	\$ 500.00	\$ 500.00
Holiday Giving 10%	\$ -	\$ -	\$ 5,000.00	\$ 2,900.00	\$ 5,000.00
Miscellaneous Fundraisers	\$ 176.00	\$ -	\$ 10,000.02	\$ 20,000.00	\$ 20,000.00
Senior High Youth Trips	\$ -	\$ 226.90	\$ -	\$ 500.00	\$ -
YCE	\$ 12,539.60	\$ 6,346.90	\$ 5,500.02	\$ 11,000.00	\$ 11,000.00
<b>Total Fundraisers</b>	<b>\$ 30,385.23</b>	<b>\$ 20,983.58</b>	<b>\$ 25,750.04</b>	<b>\$ 49,900.00</b>	<b>\$ 46,500.00</b>
<b>Program Fees</b>					
Adult Ed Fees	\$ -	\$ 7.00	\$ -	\$ 7.00	\$ -
Daytime Connections	\$ 510.00	\$ 935.00	\$ -	\$ 1,000.00	\$ -
Summer Camp Fees	\$ -	\$ -	\$ 3,300.00	\$ -	\$ 6,600.00
<b>Total Program Fees</b>	<b>\$ 510.00</b>	<b>\$ 942.00</b>	<b>\$ 3,300.00</b>	<b>\$ 1,007.00</b>	<b>\$ 6,600.00</b>
<b>Dividends &amp; Interest</b>					
Don Carter Fund Div & Int - Admin	\$ 1,039.83	\$ 1,737.31	\$ -	\$ 3,250.00	\$ -
Unrestricted Dividends & Interest	\$ 7,667.65	\$ 10,735.06	\$ 7,500.00	\$ 15,000.00	\$ 15,000.00
<b>Total Dividends &amp; Interest</b>	<b>\$ 8,707.48</b>	<b>\$ 12,472.37</b>	<b>\$ 7,500.00</b>	<b>\$ 18,250.00</b>	<b>\$ 15,000.00</b>
<b>Rental Income</b>					
Miscellaneous Room Rentals	\$ 4,146.00	\$ 3,050.00	\$ 4,500.00	\$ 9,000.00	\$ 9,000.00
Shir Tikvah	\$ 4,200.00	\$ 4,800.00	\$ 2,500.02	\$ 4,800.00	\$ 5,000.00
Southside Child Development Center	\$ 23,250.07	\$ 35,374.00	\$ 51,996.00	\$ 103,992.00	\$ 103,992.00
T-Mobile Antennae Lease	\$ 6,779.49	\$ 6,982.90	\$ 6,975.00	\$ 14,025.00	\$ 13,950.00
Weddings & Commitments	\$ 400.00	\$ 1,000.00	\$ 499.98	\$ 1,000.00	\$ 1,000.00

Weight Watchers	\$ 2,500.00	\$ 2,500.00	\$ 2,400.00	\$ 4,800.00	\$ 4,800.00
<b>Total Rental Income</b>	<b>\$ 41,275.56</b>	<b>\$ 53,706.90</b>	<b>\$ 68,871.00</b>	<b>\$ 137,617.00</b>	<b>\$ 137,742.00</b>
<b>Realized Gains &amp; Losses</b>					
Realized Gains/Losses - Fundr	\$ 193.56	\$ (231.37)	\$ -	\$ -	\$ -
<b>Total Realized Gains &amp; Losses</b>	<b>\$ 193.56</b>	<b>\$ (231.37)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Unrealized Gains &amp; Losses</b>					
Unrlzd Gain/Loss Oper A/C - Fundr	\$ 223.83	\$ 8,683.02	\$ -	\$ 8,500.00	\$ -
<b>Total Unrealized Gains &amp; Losses</b>	<b>\$ 223.83</b>	<b>\$ 8,683.02</b>	<b>\$ -</b>	<b>\$ 8,500.00</b>	<b>\$ -</b>
<b>Other Income</b>					
Miscellaneous	\$ 3,586.06	\$ 1,481.90	\$ 1,666.68	\$ 3,333.33	\$ 3,333.33
<b>Total Other Income</b>	<b>\$ 3,586.06</b>	<b>\$ 1,481.90</b>	<b>\$ 1,666.68</b>	<b>\$ 3,333.33</b>	<b>\$ 3,333.33</b>
<b>Total Revenues</b>	<b>\$ 837,570.41</b>	<b>\$ 891,161.24</b>	<b>\$ 854,215.38</b>	<b>\$ 1,612,485.42</b>	<b>\$ 1,582,096.22</b>

#### Expenses

<b>Salaries &amp; Wages</b>					
Salaries	\$ 369,883.89	\$ 393,139.65	\$ 404,680.44	\$ 786,280.00	\$ 809,361.00
<b>Total Salaries &amp; Wages</b>	<b>\$ 369,883.89</b>	<b>\$ 393,139.65</b>	<b>\$ 404,680.44</b>	<b>\$ 786,280.00</b>	<b>\$ 809,361.00</b>
<b>Payroll Taxes</b>					
FICA	\$ 27,746.10	\$ 30,109.23	\$ 30,892.62	\$ 60,220.00	\$ 61,785.00
<b>Total Payroll Taxes</b>	<b>\$ 27,746.10</b>	<b>\$ 30,109.23</b>	<b>\$ 30,892.62</b>	<b>\$ 60,220.00</b>	<b>\$ 61,785.00</b>
<b>Employee Benefits</b>					
<b>Medical Insurance</b>					
Medical Insurance	\$ 31,067.68	\$ 38,148.76	\$ 35,000.46	\$ 76,300.00	\$ 70,001.00
<b>Total Medical Insurance</b>	<b>\$ 31,067.68</b>	<b>\$ 38,148.76</b>	<b>\$ 35,000.46</b>	<b>\$ 76,300.00</b>	<b>\$ 70,001.00</b>
<b>Long Term Disability Insurance</b>					
LTD	\$ (0.04)	\$ -	\$ -	\$ -	\$ -
<b>Total Long Term Disability Insurance</b>	<b>\$ (0.04)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Life Insurance</b>					
Life Insurance	\$ 900.40	\$ 1,161.13	\$ 1,188.96	\$ 2,325.00	\$ 2,378.00
<b>Total Life Insurance</b>	<b>\$ 900.40</b>	<b>\$ 1,161.13</b>	<b>\$ 1,188.96</b>	<b>\$ 2,325.00</b>	<b>\$ 2,378.00</b>
<b>403(b)</b>					
403(b)	\$ 31,315.28	\$ 32,953.94	\$ 33,043.98	\$ 66,000.00	\$ 66,088.00
<b>Total 403(b)</b>	<b>\$ 31,315.28</b>	<b>\$ 32,953.94</b>	<b>\$ 33,043.98</b>	<b>\$ 66,000.00</b>	<b>\$ 66,088.00</b>
<b>Total Employee Benefits</b>	<b>\$ 63,283.36</b>	<b>\$ 72,263.83</b>	<b>\$ 69,233.40</b>	<b>\$ 144,625.00</b>	<b>\$ 138,467.00</b>
<b>Professional Expenses</b>					
Prof Exp Admin	\$ 38.55	\$ -	\$ -	\$ -	\$ -
Prof Exp Associate Minister Elaine	\$ 981.13	\$ 447.92	\$ 1,999.98	\$ 2,500.00	\$ 4,000.00
Prof Exp Associate Minister Ruth	\$ 602.00	\$ 710.54	\$ 2,500.02	\$ 4,400.00	\$ 5,000.00
Prof Exp Co-Senior Minister Jen	\$ 3,068.66	\$ 3,329.49	\$ 3,250.02	\$ 6,500.00	\$ 6,500.00
Prof Exp Co-Senior Minister Justin	\$ 2,495.50	\$ 3,804.33	\$ 3,250.02	\$ 6,500.00	\$ 6,500.00
Prof Exp CYFM	\$ 1,519.86	\$ 1,146.95	\$ 1,000.02	\$ 2,000.00	\$ 2,000.00
Prof Exp Worship	\$ -	\$ 788.24	\$ 450.00	\$ 900.00	\$ 900.00
<b>Total Professional Expenses</b>	<b>\$ 8,705.70</b>	<b>\$ 10,227.47</b>	<b>\$ 12,450.06</b>	<b>\$ 22,800.00</b>	<b>\$ 24,900.00</b>
<b>Temporary Labor</b>					
Childcare	\$ 7,553.00	\$ 9,554.00	\$ 7,999.98	\$ 18,500.00	\$ 16,000.00
Guest Speakers	\$ 500.00	\$ 1,050.00	\$ 900.00	\$ 1,800.00	\$ 1,800.00
Musicians	\$ 4,470.00	\$ 5,191.66	\$ 7,399.98	\$ 14,800.00	\$ 14,800.00
Substitute Sound Technicians	\$ 454.75	\$ 244.50	\$ 499.98	\$ 1,000.00	\$ 1,000.00
Temp Labor - Admin	\$ -	\$ 555.00	\$ -	\$ 1,000.00	\$ -
<b>Total Temporary Labor</b>	<b>\$ 12,977.75</b>	<b>\$ 16,595.16</b>	<b>\$ 16,799.94</b>	<b>\$ 37,100.00</b>	<b>\$ 33,600.00</b>
<b>Program Expenses</b>					

7th Grade (NF)	\$	230.00	\$	200.00	\$	499.98	\$	1,000.00	\$	1,000.00
8th Grade (OWL)	\$	1,720.19	\$	407.13	\$	499.98	\$	1,000.00	\$	1,000.00
9th & 10th Grade (COA)	\$	546.00	\$	4,326.63	\$	2,250.00	\$	4,500.00	\$	4,500.00
Adult Ed	\$	541.84	\$	260.52	\$	850.02	\$	600.00	\$	1,700.00
Circles	\$	1,020.78	\$	503.26	\$	600.00	\$	600.00	\$	1,200.00
Classroom Supplies	\$	4,046.26	\$	3,823.54	\$	5,500.02	\$	9,000.00	\$	11,000.00
Memorials Exp - Past Care	\$	87.49	\$	393.88	\$	-	\$	400.00	\$	-
Music Purchases	\$	1,417.92	\$	1,650.24	\$	1,500.00	\$	3,000.00	\$	3,000.00
Other - Adult Ministries	\$	25.31	\$	50.00	\$	499.98	\$	50.00	\$	1,000.00
Other - CYFM	\$	60.00	\$	-	\$	499.98	\$	-	\$	1,000.00
Other - FIA	\$	856.58	\$	-	\$	499.98	\$	1,000.00	\$	1,000.00
Other - Membership	\$	517.17	\$	-	\$	499.98	\$	-	\$	1,000.00
Other - Pastoral Care	\$	244.25	\$	525.00	\$	300.00	\$	600.00	\$	600.00
Other - Worship	\$	78.35	\$	40.75	\$	649.98	\$	225.00	\$	1,300.00
Piano Tuning	\$	320.00	\$	275.00	\$	1,999.98	\$	4,000.00	\$	4,000.00
Senior High	\$	558.86	\$	330.95	\$	349.98	\$	700.00	\$	700.00
Summer Camps	\$	-	\$	-	\$	3,300.00	\$	-	\$	6,600.00
Teacher Workshops	\$	80.30	\$	1,234.55	\$	1,000.02	\$	1,250.00	\$	2,000.00
Worship Items Miscellaneous	\$	64.25	\$	331.92	\$	250.02	\$	500.00	\$	500.00
Youth Social Activities	\$	-	\$	-	\$	199.98	\$	400.00	\$	400.00
<b>Total Program Expenses</b>	<b>\$</b>	<b>12,415.55</b>	<b>\$</b>	<b>14,353.37</b>	<b>\$</b>	<b>21,749.88</b>	<b>\$</b>	<b>28,825.00</b>	<b>\$</b>	<b>43,500.00</b>
<b>Miscellaneous Program Expenses</b>										
Action Groups	\$	-	\$	-	\$	250.02	\$	500.00	\$	500.00
Boston Youth Trips	\$	17,669.63	\$	14,409.78	\$	4,999.98	\$	15,000.00	\$	10,000.00
Faithful Action Council	\$	-	\$	-	\$	750.00	\$	1,500.00	\$	1,500.00
Friendship Caring Corner	\$	-	\$	-	\$	49.98	\$	100.00	\$	100.00
Labyrinth - AE	\$	3.36	\$	-	\$	-	\$	-	\$	-
Library	\$	-	\$	-	\$	250.02	\$	-	\$	500.00
Library *	\$	-	\$	164.85	\$	-	\$	250.00	\$	-
Other - Fundr	\$	412.59	\$	-	\$	-	\$	-	\$	-
Racial Justice	\$	442.00	\$	483.05	\$	3,750.00	\$	7,500.00	\$	7,500.00
Racial Justice *	\$	14,760.27	\$	1,000.00	\$	-	\$	1,000.00	\$	-
Senior High Youth Trips	\$	-	\$	226.90	\$	-	\$	500.00	\$	-
Winter Solstice *	\$	-	\$	350.00	\$	-	\$	350.00	\$	-
YCE Supplies	\$	4,521.76	\$	4,528.90	\$	5,500.02	\$	11,000.00	\$	11,000.00
YCE Travel	\$	8,017.84	\$	1,818.00	\$	-	\$	-	\$	-
<b>Total Miscellaneous Program Expenses</b>	<b>\$</b>	<b>45,827.45</b>	<b>\$</b>	<b>22,981.48</b>	<b>\$</b>	<b>15,550.02</b>	<b>\$</b>	<b>37,700.00</b>	<b>\$</b>	<b>31,100.00</b>
<b>Membership Program Expenses</b>										
Hospitality	\$	3,498.03	\$	3,842.73	\$	4,249.98	\$	8,000.00	\$	8,500.00
New Member Programs	\$	543.38	\$	784.24	\$	1,000.02	\$	1,500.00	\$	2,000.00
Visitor Wecoming	\$	122.00	\$	-	\$	499.98	\$	500.00	\$	1,000.00
<b>Total Membership Program Expenses</b>	<b>\$</b>	<b>4,163.41</b>	<b>\$</b>	<b>4,626.97</b>	<b>\$</b>	<b>5,749.98</b>	<b>\$</b>	<b>10,000.00</b>	<b>\$</b>	<b>11,500.00</b>
<b>Fundraising Expenses</b>										
Miscellaneous Fundraisers	\$	100.00	\$	-	\$	1,500.00	\$	-	\$	3,000.00
Planned Giving	\$	105.00	\$	-	\$	499.98	\$	1,000.00	\$	1,000.00
Pledge Drive	\$	-	\$	-	\$	1,999.98	\$	4,000.00	\$	4,000.00
<b>Total Fundraising Expenses</b>	<b>\$</b>	<b>205.00</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>3,999.96</b>	<b>\$</b>	<b>5,000.00</b>	<b>\$</b>	<b>8,000.00</b>
<b>Administrative Expenses</b>										
Bank Service Charges	\$	210.00	\$	245.00	\$	499.98	\$	500.00	\$	1,000.00
Consultants	\$	9,535.89	\$	1,358.90	\$	5,749.98	\$	6,000.00	\$	11,500.00
Credit Card Discount Fees	\$	7,284.62	\$	6,945.45	\$	6,499.98	\$	14,000.00	\$	13,000.00

Employee Appreciation	\$ 326.05	\$ 498.14	\$ 499.98	\$ 1,000.00	\$ 1,000.00
Financial Review/Audit	\$ -	\$ 292.50	\$ 375.00	\$ 300.00	\$ 750.00
Internet	\$ 545.00	\$ 327.00	\$ 750.00	\$ 1,300.00	\$ 1,500.00
Mileage	\$ 83.53	\$ 246.16	\$ 499.98	\$ 500.00	\$ 1,000.00
Office Supplies	\$ 1,861.17	\$ 2,157.86	\$ 2,500.02	\$ 5,000.00	\$ 5,000.00
Paper	\$ 177.87	\$ 668.46	\$ 1,000.02	\$ 2,000.00	\$ 2,000.00
Payroll Fees	\$ 1,295.80	\$ 3,737.59	\$ 1,549.98	\$ 5,300.00	\$ 3,100.00
Postage & Shipping	\$ 2,947.75	\$ 2,403.20	\$ 2,749.98	\$ 5,500.00	\$ 5,500.00
Printing & Copying	\$ 10,295.04	\$ 10,980.12	\$ 9,499.98	\$ 20,000.00	\$ 19,000.00
Software	\$ 2,334.71	\$ 3,885.92	\$ 4,000.02	\$ 7,800.00	\$ 8,000.00
Telephone	\$ 2,744.90	\$ 2,678.67	\$ 2,400.00	\$ 5,300.00	\$ 4,800.00
Volunteer Appreciation	\$ 387.71	\$ 76.62	\$ 412.50	\$ 500.00	\$ 825.00
Volunteer Appreciation	\$ 223.18	\$ -	\$ 412.50	\$ 400.00	\$ 825.00
Website	\$ 600.80	\$ 663.80	\$ 750.00	\$ 1,400.00	\$ 1,500.00
<b>Total Administrative Expenses</b>	<b>\$ 40,854.02</b>	<b>\$ 37,165.39</b>	<b>\$ 40,149.90</b>	<b>\$ 76,800.00</b>	<b>\$ 80,300.00</b>
<b>Miscellaneous Expenses</b>					
Board Exp - Admin	\$ -	\$ 20.00	\$ -	\$ 20.00	\$ -
SPIFF	\$ -	\$ 443.19	\$ 1,000.02	\$ 2,000.00	\$ 2,000.00
Visual Arts	\$ 1,552.73	\$ 2,056.09	\$ 2,100.00	\$ 4,200.00	\$ 4,200.00
<b>Total Miscellaneous Expenses</b>	<b>\$ 1,552.73</b>	<b>\$ 2,519.28</b>	<b>\$ 3,100.02</b>	<b>\$ 6,220.00</b>	<b>\$ 6,200.00</b>
<b>Insurance</b>					
Liability	\$ 7,339.78	\$ 7,128.03	\$ 8,433.48	\$ 14,500.00	\$ 16,867.00
Workers Compensation	\$ 3,094.14	\$ 3,154.02	\$ 3,560.28	\$ 6,500.00	\$ 7,120.50
<b>Total Insurance</b>	<b>\$ 10,433.92</b>	<b>\$ 10,282.05</b>	<b>\$ 11,993.76</b>	<b>\$ 21,000.00</b>	<b>\$ 23,987.50</b>
<b>Dues &amp; Memberships</b>					
Mid America	\$ 5,040.00	\$ 5,292.00	\$ 5,292.00	\$ 10,584.00	\$ 10,584.00
Other Membership Fees and Dues	\$ 575.00	\$ -	\$ 400.02	\$ -	\$ 800.00
UUA	\$ 16,485.00	\$ 17,309.26	\$ 17,309.28	\$ 34,618.50	\$ 34,618.50
<b>Total Dues &amp; Memberships</b>	<b>\$ 22,100.00</b>	<b>\$ 22,601.26</b>	<b>\$ 23,001.30</b>	<b>\$ 45,202.50</b>	<b>\$ 46,002.50</b>
<b>Utilities</b>					
Electricity	\$ 15,420.33	\$ 16,910.30	\$ 13,999.98	\$ 30,000.00	\$ 28,000.00
Gas	\$ 2,912.31	\$ 4,133.77	\$ 7,999.98	\$ 16,000.00	\$ 16,000.00
Water & Sewer	\$ 3,867.84	\$ 4,067.22	\$ 3,499.98	\$ 8,000.00	\$ 7,000.00
<b>Total Utilities</b>	<b>\$ 22,200.48</b>	<b>\$ 25,111.29</b>	<b>\$ 25,499.94</b>	<b>\$ 54,000.00</b>	<b>\$ 51,000.00</b>
<b>Repairs &amp; Maintenance</b>					
Alarm System	\$ 163.36	\$ 163.36	\$ 750.00	\$ 400.00	\$ 1,500.00
Elevator Maintenance	\$ 1,762.82	\$ 1,508.29	\$ 1,650.00	\$ 3,300.00	\$ 3,300.00
General Repairs & Maintenance	\$ 5,662.85	\$ 5,490.84	\$ 7,999.98	\$ 12,000.00	\$ 16,000.00
HVAC	\$ 3,485.46	\$ 2,602.50	\$ 4,999.98	\$ 7,000.00	\$ 10,000.00
<b>Total Repairs &amp; Maintenance</b>	<b>\$ 11,074.49</b>	<b>\$ 9,764.99</b>	<b>\$ 15,399.96</b>	<b>\$ 22,700.00</b>	<b>\$ 30,800.00</b>
<b>Other Building Related Expense</b>					
Capital Campaign *	\$ 42,847.06	\$ 69,328.98	\$ -	\$ 70,000.00	\$ -
Equipment Leases	\$ 69.97	\$ -	\$ 87.48	\$ -	\$ 175.00
Groundskeeping	\$ 3,689.95	\$ 5,085.68	\$ 8,400.00	\$ 16,800.00	\$ 16,800.00
Interest Expense	\$ 18,837.17	\$ 17,693.99	\$ 18,750.00	\$ 35,400.00	\$ 37,500.00
Janitorial Supplies	\$ 3,090.16	\$ 4,239.87	\$ 3,750.00	\$ 8,500.00	\$ 7,500.00
Other Exp - Facility *	\$ 27,000.00	\$ 3,894.37	\$ -	\$ 4,000.00	\$ -
Other Admin Expense	\$ 63.59	\$ 1.25	\$ 375.00	\$ -	\$ 750.00
Other Facility Expense	\$ 277.00	\$ -	\$ 375.00	\$ -	\$ 750.00
Pest Control	\$ 264.90	\$ 280.20	\$ 300.00	\$ 600.00	\$ 600.00
Sound System	\$ 1,972.57	\$ 465.62	\$ 1,500.00	\$ 1,000.00	\$ 3,000.00

Trash & Recycling	\$ 1,639.41	\$ 2,410.86	\$ 2,500.02	\$ 5,000.00	\$ 5,000.00
<b>Total Other Building Related Expense</b>	<b>\$ 99,751.78</b>	<b>\$ 103,400.82</b>	<b>\$ 36,037.50</b>	<b>\$ 141,300.00</b>	<b>\$ 72,075.00</b>
<b>Offering Plate for Community</b>					
Children's Offering *	\$ -	\$ 1,106.09	\$ -	\$ 1,106.09	\$ -
Habitat for Humanity *	\$ 226.97	\$ 1,553.82	\$ -	\$ -	\$ -
Offering Plate for Community *	\$ 24,458.34	\$ 22,465.88	\$ 19,000.02	\$ 38,000.00	\$ 38,000.00
Simpson Meals *	\$ 647.69	\$ 889.78	\$ -	\$ -	\$ -
TRUST *	\$ -	\$ -	\$ 1,000.02	\$ 2,000.00	\$ 2,000.00
<b>Total Offering Plate for Community</b>	<b>\$ 25,333.00</b>	<b>\$ 26,015.57</b>	<b>\$ 20,000.04</b>	<b>\$ 41,106.09</b>	<b>\$ 40,000.00</b>
<b>Other Charitable Contributions</b>					
Families Moving Forward *	\$ 669.99	\$ 1,527.98	\$ 2,500.02	\$ 5,000.00	\$ 5,000.00
Holiday Giving *	\$ -	\$ -	\$ 22,500.00	\$ 23,472.00	\$ 45,000.00
Ministers Discretionary Fund *	\$ 5,406.95	\$ 5,859.94	\$ -	\$ 20,000.00	\$ -
Miscellaneous *	\$ 613.25	\$ 27,573.42	\$ 12,722.94	\$ 34,400.00	\$ 25,445.89
<b>Total Other Charitable Contributions</b>	<b>\$ 6,690.19</b>	<b>\$ 34,961.34</b>	<b>\$ 37,722.96</b>	<b>\$ 82,872.00</b>	<b>\$ 75,445.89</b>
<b>Total Expenses</b>	<b>\$ 785,198.82</b>	<b>\$ 836,119.15</b>	<b>\$ 794,011.68</b>	<b>\$ 1,623,750.59</b>	<b>\$ 1,588,023.89</b>
 Net Total	 \$ 52,371.59	 \$ 55,042.09	 \$ 60,203.70	 \$ (11,265.17)	 \$ (5,927.67) \$ (5,927.67)

\* Release from Restriction Account (No Net Impact)

**First Universalist Church of Minneapolis**  
**Balance Sheet**  
**December 2017**

Headings and Account

Current Balance (This Year)

<b>Assets</b>		
<b>Current Assets</b>		
<b>Cash &amp; Cash Equivalents</b>		
Cash	\$ 792,366.55	
<b>Total Cash &amp; Cash Equivalents</b>	<b>\$ 792,366.55</b>	
<b>Investments</b>		
Schwab- Church Operating	\$ 517,475.86	
Schwab - Church Reserve	\$ 333,338.46	
Schwab - Don Carter & Mary Carter	\$ 78,474.79	
Schwab- Legacy Fund	\$ 829,240.59	
Schwab - Temporarily Restricted	\$ 123,348.41	
<b>Total Investments</b>	<b>\$ 1,881,878.11</b>	
<b>Cash &amp; Cash Equiv - Foundation</b>		
Sunrise Bank - Foundation	\$ 11,220.46	
<b>Total Cash &amp; Cash Equiv - Foundation</b>	<b>\$ 11,220.46</b>	
<b>Investments - Foundation</b>		
Schwab - Foundation	\$ 1,762,306.65	
<b>Total Investments - Foundation</b>	<b>\$ 1,762,306.65</b>	
<b>Total Current Assets</b>		<b>\$ 4,447,771.77</b>
<b>Other Current Assets</b>		
<b>Other Current Assets</b>		
Mortgage Escrow Deposits	\$ 2,637.48	
Prepaid Expenses	\$ 16,320.96	
Prepaid Loan Expenses	\$ 5,224.66	
Prepaid Medical Insurance	\$ 9,320.36	
<b>Total Other Current Assets</b>	<b>\$ 33,503.46</b>	
<b>Total Other Current Assets</b>		<b>\$ 33,503.46</b>
<b>Fixed Assets</b>		
<b>Fixed Assets</b>		
Fixed Assets	\$ 1,653,929.57	
<b>Total Fixed Assets</b>	<b>\$ 1,653,929.57</b>	
<b>Total Fixed Assets</b>		<b>\$ 1,653,929.57</b>
<b>Total Assets</b>		<b>\$ 6,135,204.80</b>

Liabilities & Equity			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
Accounts Payable	\$	53,620.61	
<b>Total Accounts Payable</b>	<b>\$</b>	<b>53,620.61</b>	
<b>Total Current Liabilities</b>			<b>\$ 53,620.61</b>
<b>Other Current/Long-Term Liabilities</b>			
Benefits Payable			
Benefits Payable	\$	848.38	
Accrued Expenses	\$	15,735.31	
Deferred Revenue	\$	17,632.92	
Misc Other Liabilities	\$	13,000.00	
Line of Credit Advance Payble	\$	122,606.32	
Mortgage Payable	\$	564,931.93	
<b>Total Other Current/Long-Term Liabilities</b>	<b>\$</b>	<b>734,754.86</b>	
<b>Total Other Current/Long-Term Liabilities</b>			<b>\$ 734,754.86</b>
<b>Total Liabilities &amp; Equity</b>			<b>\$ 788,375.47</b>
<b>Fund Principal and Excess Cash Received</b>			
<b>Fund Principal</b>			
<b>Undesignated Net Assets/Equity</b>			
Church Equity	\$	1,419,138.40	
<b>Total Undesignated Net Assets/Equity</b>	<b>\$</b>	<b>1,419,138.40</b>	
<b>Board Restricted Net Assets</b>			
Board Designated Net Assets	\$	1,022,209.44	
<b>Total Board Restricted Net Assets</b>	<b>\$</b>	<b>1,022,209.44</b>	
<b>Temp Restricted Net Assets</b>			
Temp Restricted Net Assets	\$	1,653,006.49	
<b>Total Temp Restricted Net Assets</b>	<b>\$</b>	<b>1,653,006.49</b>	
<b>Permanently Restricted</b>			
Don Carter Endowment	\$	60,750.64	
M E Carter Endowment	\$	16,124.79	
<b>Total Permanently Restricted</b>	<b>\$</b>	<b>76,875.43</b>	
<b>Total Fund Principal</b>	<b>\$</b>	<b>4,171,229.76</b>	
<b>Excess Cash Received</b>			
Excess Cash Received	\$	1,175,599.57	
<b>Total Excess Cash Received</b>	<b>\$</b>	<b>1,175,599.57</b>	
<b>Total Fund Principal and Excess Cash Received</b>			<b>\$ 5,346,829.33</b>
<b>Total Liabilities &amp; Equity, Fund Principal, &amp; Restricted Funds</b>			<b>\$ 6,135,204.80</b>

**Capital Campaign 2016-2017 Budget Breakdown (As of 1/31/2018)**

<b>Division</b>	<b>Budget</b>	<b>\$</b>	<b>Remaining Budget</b>
<b>Revenue</b>			
Donations/Legacy Fund Transfer	\$ 6,400,000.00	\$ 1,582,031.94	\$ (4,817,968.06)
<b>Expense</b>			
Consultants	\$ 230,000.00	\$ 229,030.00	\$ 970.00
Printing/Supplies	\$ 8,000.00	\$ 8,000.00	\$ -
Launch Event	\$ 30,000.00	\$ 52,689.09	\$ (22,689.09)
Architectural Pre-Work	\$ 27,000.00	\$ 2,000.00	\$ 25,000.00
<b>Total Budget</b>	<b>\$ 295,000.00</b>	<b>\$ 291,719.09</b>	
<b>Remaining Budget</b>	<b>\$ 3,280.91</b>		
<b>Projects</b>			
Full Compass Hearing Assist	\$ 3,664.34		
Architect Fee	\$ 59,619.08		
Staff Salaries	\$ 9,249.86		
Misc. Fees	\$ 1,915.38		
	<b>\$ 74,448.66</b>		
<b>Total Loan from Legacy Fund</b>	<b>\$ -</b>		
<b>Net Income</b>	<b>\$ 1,215,864.19</b>		

## **Initial Outline of Proposed Allocation of Funds**

Project Title: Sanctuary and Resistance- Oak Grove & Adelante!

Prepared by Heidi Romanish

February 9, 2018

## **Background**

*The project which was funded through the last grant cycle of the First Universalist Foundation at \$5,000, "Women and Youth Resistance Circles" with the purpose of : "Resisting against current unjust immigration laws and policies, and promoting policy changes on the local (city, school district, county) and state levels is ongoing and this grant can work to unite women and youth to take action," has led to a large scale organizing campaign with the Oak Grove Mobile Home Park Community in New Brighton and the Youth Resistance Circle meeting bi-weekly at Venture Academy Charter School. The nomination to apply for \$20,000 is to primarily pay the lead organizing team members for the work we are doing daily. Adelante means, Moving Forward, and that is what we seek to do with the opportunity to apply for these funds from the First Universalist Foundation.*

## **Initial Draft Funding Proposal**

If nominated to apply, we would seek to be funded from the First Universalist Foundation at the larger level of \$20,000 where the money would be deposited into the First Universalist Sanctuary and Resistance Fund with the principal objective to invest directly in the team of women leaders and organizers to continue:

- The ongoing organizing, legal and policy work in Oak Grove in New Brighton (Weekly organizing meetings at Christ the King Church, Four Human Rights Complaints under investigation, Possible discrimination and fraud lawsuit against owners, Separation Ordinance Policy in New Brighton and Statewide campaign)
- Duties related to ongoing Immigration Detention and Deportation Defense (Coordinating sanctuary, fundraising, legal work)
- Bi-weekly Youth Resistance Circle with Venture Academy Charter school youth and youth in New Brighton to create youth leadership
- To build another Women's Resistance Circle in St. Paul to continue to push for Sanctuary and Separation Ordinance Policies at the City (Minneapolis, St. Paul, New Brighton) and State Level

## **Proposed Budget for Organizing Team Stipends and Deportation Defense Fund**

- **(\$4,000)** – Additional Funds for Deportation Defense Expenses, Food, Sanctuary, Additional Leadership stipends for women and youth that emerge, would remain in the First Universalist Sanctuary and Resistance Immigration Fund

**Stipend payments would be distributed directly upon receipt of funding to the following Organizing Team:**

- **Adriana Cerrillo** – (\$4,000) -Radical Consulting, Sembrando Poder, MIRAC, Centro Campesino, Human Rights Complaints and Legal Coordinator with Attorney Daniel Se, Women and Youth Leadership Mentor Oak Grove, Women's Circle St. Paul and Youth Circle
- **Sandra Gonzaga**- (\$2000) – Lead Organizer Oak Grove Mobile Home Park- Sembrando Poder-Human Rights
- **Danielle Robinson Briand, Esq.** - Mai Moua Law Offices (\$4000)–Deportation Defense Legal Work and Immigration Policy Leader, MIRAc, Sembrando Poder, Witness for Peace Delegate
- **Heidi Romanish**-( \$4000) -MIRAc, Sanctuary and Resistance First Universalist, Youth Resistance Circle Coordinator , St. Paul Women's Resistance Circle, Deportation Defense Coordination, Policy Advocate
- **Gloria Valasquez**- (\$1000)- MIRAc, St. Paul Women's Resistance Circle Assistant -Administrative Assistance, Policy Advocate
- **Yessenia Salazar**- (\$1,000)- Oak Grove Leader, St. Paul Women's Resistance Circle-Human Rights