

First Universalist Church Board of Trustees
March 21, 2019
Board Packet

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First Universalist Church of Minneapolis

Board of Trustees Meeting

March 21, 2019

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 February meeting.
- Monitoring: Acceptance of attendance and membership numbers
- Monitoring: Acceptance of staff and significant volunteer changes
- [All remaining monitoring items for March pertain to finances, below]

III. Finance (6:55 – 7:25) (Jen)

- A. January 2019 results
- B. Fiscal sponsorship for Lifegivers Conference.
- C. 2019 – 2020 budget projections.

IV. Co-Location (7:25 – 8:50)

- A. Update from LAFF re: financial model. (Cindy) (7:25 – 7:50)

BREAK (7:50 to 8:00)

- B. Change Team developments (Richard and Lilly). (8:00 to 8:20)
- C. Timing of decision-making on co-location. (8:20 – 8:30)
- D. Components of presentation to congregation at annual meeting. (8:30 – 8:50)
 - a. Resolution, Memorandum of Understanding, or some other mechanism?

b. What percentage vote will be required?

V. Executive Session. (8:50 to 9:00)

The Board will discuss a confidential issue in executive session.

VI. Adjournment (9:00)

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Opening Reading/Reflection:

The Cure for it All, by [Julia Fehrenbacher](#).

Go gently today, don't hurry
or think about the next thing. Walk
with the quiet trees, can you believe
how brave they are — how kind? Model your life
after theirs. Blow kisses
at yourself in the mirror
especially when
you think you've messed up. Forgive
yourself for not meeting your unreasonable
expectations. You are human, not
God — don't be so arrogant.
Praise fresh air
clean water, good dogs. Spin
something from joy. Open
a window, even if
it's cold outside. Sit. Close
your eyes. Breathe. Allow
the river
of it all to pulse
through eyelashes
fingertips, bare toes. Breathe in
breathe out. Breathe until
you feel
your bigness, until the sun
rises in your veins. Breathe
until you stop needing
anything
to be different
until
you have unwavering faith
in what
Is.

Reflection questions: Given all that is in the world, is it possible for you to “have unwavering faith in what is?” How do you hold the tension of not “needing anything to be different” and wanting everything to be different? What sacrifices, what letting go, what forgiveness of self is required of you, so that you can sit, and breathe, and “allow the river of it all to pulse through you?”

Informational Updates:

- This Sunday, Rev. Susan Frederick-Grey, president of the Unitarian Universalist Association, will be preaching at both services at First Universalist.
- On Saturday, March 30, adrienne marie brown (blogger, podcaster, and author), will be speaking at First Universalist.
- On Sunday, March 31, Me'Lea Connelly and Justin Schroeder will be preaching together. Me'Lea Connelly is the Development Director for Village Financial Cooperative, a Black Owned Credit Union, that will soon be opening in North Minneapolis. Anyone can be a member of the credit union. A few weeks ago, Me'Lea met with a dozen First Universalist members, sharing the history and vision of Village Financial; starting on March 31, and continuing through the opening of Village Financial in June, this small group will be tabling in the Social Hall to share information and to invite members of First Universalist to join the Village Financial and to move some of their money to this credit union.

First Universalist Church of Minneapolis
Board of Trustees Meeting
February 27, 2019
Minutes

I. Call to Order

Participants: Cindy Marsh, Eric Cooperstein, Lillie Pang, Richard Spratt, Christa Anders, Kristin Siegesmund, Keven Ambrus, Bryana French, Jen Crow, Justin Schroeder

- Lighting of the Chalice
- Reading
- Spiritual Reflection

II. Consent Agenda

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

APPROVED.

III. Finance

A. Six-month financial review

Reverend Crow walked the Board through the operating budget. We usually experience a surge of gifts in December and we had a surge this year but it was smaller than in other years. This may be because of tax law changes. Expenses are exceeding income; rental income from the school is a month late which is fairly typical. The big change was that the mortgage and line of credit were paid off (expected to save \$15,000 in interest over the remainder of the year). Facilities staffing, utilities and building use are up (snow removal and hauling away is expensive). We will be doing a Close the Gap campaign and have secured \$15,000 for a match. Rev. Crow is working to figure out how to bring the budget in on target. Next step will be to go to the Program Directors and figure out next steps to cut costs. She is confident that they can make it all balance.

B. Preliminary budget assumptions for 2019-20

The ministers are recommending the following as assumptions for the 2019-2020 operating budget:

- Sufficiently fund racial justice work
- Salaries and benefits meet UUA guidelines
- Fulfill UUA commitment
- Ensure Mission and Visionary Goals are receiving adequate funding
- Additional details:
 - Annual giving set at \$1,175,000
 - Close the gap at \$10,000
 - Major rentals to include an extension of the Southside contract
 - Funding a full-time minister of color within 3 years with an immediate need of bringing our non-senior ministers into the appropriate pay range and providing benefits at the UUA recommended levels
 - All salaries are within the appropriate pay range as set by the UUA
 - Increase the racial justice line item from \$7,500 to \$22,000 (includes holistic program consultation with Rev. Dr. Thandeka)
 - Cover professional expenses for all religious professionals of color to fund attendance at the Finding Your Way Home conference for UU religious professionals of color
 - Increase commitment to the UUA Annual Program Fund by 3%
 - Fund all expected non-negotiable expenses at a reasonable level

There is about \$1.1 million in capital campaign money that is invested. It is the general sense that the interest earned on this money should go back to the capital campaign.

Note: The Change Team had asked for an increase from \$7500 to \$10,000 for the racial budget line item. The time for the Change Team to make a budget request would be now in the next three-week period. Do we need the Change Team to weigh in on priorities? How would the Board weigh the priorities if we were to use a racial justice lens and really be intentional with the analysis?

IV. Co-Location

A. Legal and Financial Foundations (LAFF)

The Legal and Financial Foundations (LAFF) team has been meeting. Members from First U are Nancy Gaschott, Dick Niemic, Keven Ambus, Tom MacLeod and Cindy Marsh. There are five people from Shir Tikvah who are also part of the team (lawyers, financial people and building experts).

The LAFF Team presented a draft of working assumptions regarding the financial arrangements for the Board's consideration. In the current thinking, a new entity would be formed to hold the building. Each congregation would have seats on the

board of the new entity, which would then make decisions about the operations of the building, capital improvements, etc.

This model is used by an organization called Genesis in Michigan. It started in 1975 when a Jewish congregation and an Episcopal congregation co-located and they still going strong. They have resources on their web page and LAFF has spoken with some people there. There is also a Church Future/Church Collaboration organization that looks at all the way that religious groups can collaborate. Spring House on Lyndale is an example of co-locations and another example the LAFF team has looked at is in Madison, Wisconsin.

Questions remain regarding valuation, ownership, and board composition for the new entity. There would be equal numbers of representative from each congregation. Shir Tikvah estimates that they will have about \$3 to \$4 million total from the sale of their building and a capital campaign. They are doing their capital-campaign feasibility study right now.

We need to figure out the fair market value of our building. We need to look at our respective operating budgets. Some things would go to the new entity over time and might have employees like receptionist, custodial. Don't want to have new entity have expensive managers or health insurance needs. May want to consider waiting until Shir Tikvah has an ability to contribute money so that the risk is more even (they could take a mortgage out now).

This is challenging because whatever money we put into the church is money that does not necessarily translate into increased value. The building might only have value to us.

The possible unwinding of the agreement if one congregation wanted to leave is important but has not been fully fleshed out. Other questions include whether there should be a reserve requirement, what happens if one congregation struggles financially, etc.

Cindy Marsh shared a draft from LAFF. Items that the Board is generally supportive of:

- the concept of a new entity makes sense. It would be good to see a list of the kinds of issues that the new entity would encompass and whether it would have employees. Need to understand how the day to day administration would work and we don't want to have new staff to manage this. Should also include the questions about what else needs to be covered? The new entity will new bylaws.
- makes sense that the new entity would have representation from the two congregations. May make sense to have someone from outside the

congregations as well (just like people volunteer to serve on nonprofits boards all the time – would want someone with expertise in the kinds of issues the new entity is likely to face).

- Remainder needs more details.

As we move forward with the details, it will eventually make sense to add some staff perspective or ministers to the workgroups.

B. Communications and Engagement Update

There is a full plan with target dates and audience for congregant information sessions. Communications team is adding Dave Bach and Laura Johanson.

We also need to talk to the neighborhood. Joan Niemiec will help with this and bring her past experience as a city council member.

April 5 – First UU congregation is invited to services at Shir Tikvah. Rabbi Michael is going to do a Jewish 101 for First U folks and we might do a UU 101 for them.

C. Change Team update

How does co-location help our racial justice work? Early conversations mentioned how savings might go to racial justice work. It certainly will help us be sustainable and ensure our longevity. There was a curiosity and wanting to be clear about how this will work. Change Team is not pulling back from Shir Tikvah but really pushing to ask what it is and clarity around what it is.

How could we make some projections about potential savings?

V. Adjournment

The meeting was adjourned sometime after 9:30 by the Chair.

February Attendance									
		2019				2018			
Adults		9:30 AM	11:15			9:30 AM	11:15		
1st week		215	240	455		212	230	442	
2nd week		256	298	554		229	228	457	
3rd week		203	227	430	*	260	242	502	
4th week		203	200	403	**	162	172	334	
Monthly Total		877	965	1842		863	872	1735	
Average for February		219.25	241.25	460.5		215.75	218	433.75	
RE									
1st week		196	152	348		189	134	323	
2nd week		240	157	397		189	112	301	
3rd week		41	39	80		53	46	99	*
4th week		202	136	338		128	105	233	
5th week									
Monthly Total		679	484	815		559	397	956	
Average for January		169.75	121	203.75		139.75	99.25	239	
Combined Average		389	362.25	664.25		355.5	317.25	672.75	

*President's Weekend, childcare only for nursery-5th grade, no RE classes

**4th Sunday: snowstorm the night before

**2019 Statistical Report
February 2019
Board Meeting March 21, 2019**

MEMORIAL SERVICES: 0

MARRIAGES/SERVICES OF COMMITMENT: 0

MEMBERS FOR APPROVAL: 8

**Katherine Harrell, Minneapolis
Troy Behnke, Minneapolis
Holly Mattson, Minneapolis
Emily Wallace, St. Anthony**

**Mike Walsh, Buffalo
Margery Wells, Edina
Andy and Meredith Cummings, Mpls.**

MEMBERS REINSTATED: 0

MEMBERS FOR REMOVAL: 1

Lael Eginton, deceased

CHILDREN DEDICATED: 0

	To Date	End of Year Totals			
MEMBERS	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015
(Fiscal Year)	59	66	109	54	58
TOTAL MEMBERS:	1086	1049	1,011	934	920

Total members as of the last meeting: 1079

To be added: 8

To be removed : 1

TOTAL MEMBERS: 1086

Financial Summary
March 2018
Prepared by Rev. Crow

Summary

At the end of January 2019, expenses are exceeding income by \$65,000.

Annual giving revenue is coming in slower than expected and staff will reach out to our givers in the month ahead to ensure that the majority of this year's annual gifts come in by 6/30/2019.

Our major tenant (Southside) is behind one month in their rent (\$8,000) in this analysis.

We plan to have a Close the Gap weekend this spring. We have committed matching gifts of \$15,000 and expect to raise \$25,000 (\$10,000 over budget).

Miscellaneous expenses appear to be running high - this is because YCE, Boston Youth Trips and Senior High Trips are included in this category - these have no impact on the bottom line.

Utilities are running higher than budgeted. HVAC units have required significant maintenance this winter and this shows up in our Repairs and Maintenance line.

Overall, our deficit is starting to shrink (\$86,000 at the end of December 2018, \$65,000 at the end of January 2019). Directors are making expense cuts and our annual giving team and staff will be reaching out to donors to ensure that gifts are made prior to the end of the fiscal year.

First Universalist Church of Minneapolis
Analysis of Revenues & Expenses - Summary
July 2018 to January 2019

Accounts	Current Balance (This Year)	YTD Budget (This Year)	Annual Budget (This Year)	Last Year YTD Actual
Revenues				
Pledges	\$588,266.69	\$677,997.06	\$1,115,775.00	\$666,648.14
Contributions Unrestricted	\$110,433.44	\$113,558.38	\$161,100.00	\$75,780.98
Contributions Temp Restricted	\$0.00	\$0.00	\$0.00	\$0.00
Contrib Released from Restr	\$184,626.32	\$65,916.69	\$113,000.00	\$123,688.35
Fundraisers	\$37,345.82	\$19,833.38	\$34,000.00	\$22,984.92
Program Fees	\$5,489.60	\$583.31	\$1,000.00	\$1,352.00
Dividends & Interest	\$14,118.92	\$10,645.81	\$18,250.00	\$12,736.76
Rental Income	\$68,620.88	\$80,203.62	\$137,492.00	\$74,235.20
Realized Gains & Losses	(\$4,225.37)	\$0.00	\$0.00	(\$231.37)
Unrealized Gains & Losses	\$765.42	\$0.00	\$0.00	\$19,956.89
Other Income	\$2,874.00	\$1,944.25	\$3,333.00	\$1,488.90
Total Revenues	\$1,008,315.72	\$970,682.50	\$1,583,950.00	\$998,640.77
Expenses				
Salaries & Wages	\$490,921.78	\$500,262.00	\$857,592.00	\$461,150.20
Payroll Taxes	\$36,617.37	\$38,267.88	\$65,602.05	\$35,135.22
Employee Benefits				
Medical Insurance	\$48,060.65	\$52,238.13	\$89,551.00	\$45,422.44
Long Term Disability Insurance	\$0.00	\$612.50	\$1,050.00	\$0.00
Life Insurance	\$750.62	\$1,387.12	\$2,378.00	\$1,355.14
403(b)	\$40,754.98	\$43,719.13	\$74,947.00	\$38,390.58
Total Employee Benefits	\$89,566.25	\$97,956.88	\$167,926.00	\$85,168.16
Professional Expenses	\$18,008.95	\$15,749.93	\$27,000.00	\$11,304.75
Temporary Labor	\$22,831.75	\$18,859.44	\$32,300.00	\$20,779.82
Program Expenses	\$26,547.26	\$16,974.93	\$29,100.00	\$17,170.36
Miscellaneous Program Expenses	\$45,369.98	\$17,995.81	\$30,850.00	\$26,678.20
Membership Program Expenses	\$4,824.85	\$6,591.62	\$11,300.00	\$4,938.20
Fundraising Expenses	\$483.87	\$2,916.62	\$5,000.00	\$0.00
Administrative Expenses	\$46,916.56	\$49,145.81	\$84,250.00	\$46,027.42
Miscellaneous Expenses	\$1,183.30	\$3,616.69	\$6,200.00	\$2,703.93
Insurance	\$12,683.84	\$13,125.00	\$22,500.00	\$12,355.23
Dues & Memberships	\$9,413.63	\$26,368.16	\$45,202.50	\$22,601.26
Utilities	\$35,273.38	\$30,102.21	\$54,000.00	\$32,205.85
Repairs & Maintenance	\$14,489.95	\$13,008.38	\$22,300.00	\$11,037.51
Other Building Related Expense	\$175,797.31	\$74,315.11	\$129,144.00	\$92,721.50
Offering Plate for Community	\$9,946.12	\$17,500.00	\$30,000.00	\$26,064.27
Other Charitable Contributions	\$32,404.42	\$2,916.69	\$5,000.00	\$38,558.21
Total Expenses	\$1,073,280.57	\$945,673.16	\$1,625,266.55	\$946,600.09
Net Total	(\$64,964.85)	\$25,009.34	(\$41,316.55)	\$52,040.68

First Universalist Church of Minneapolis
Balance Sheet
January 2019

Headings and Account

Current Balance (This Year)

Assets		
Current Assets		
Cash & Cash Equivalents		
Cash	\$	389,588.29
Total Cash & Cash Equivalents	\$	389,588.29
Investments		
Schwab- Church Operating	\$	651,425.40
Schwab - Church Reserve	\$	328,984.61
Schwab - Don Carter & Mary Carter	\$	77,566.12
Schwab- Legacy Fund	\$	817,909.81
Schwab - Temporarily Restricted	\$	120,673.61
Thrivent Mutual Funds	\$	9,668.59
Total Investments	\$	2,006,228.14
Cash & Cash Equiv - Foundation		
Sunrise Bank - Foundation	\$	11,247.94
Total Cash & Cash Equiv - Foundation	\$	11,247.94
Investments - Foundation		
Schwab - Foundation	\$	1,611,275.26
Total Investments - Foundation	\$	1,611,275.26
Total Current Assets		\$ 4,018,339.63
Other Current Assets		
Other Current Assets		
Prepaid Expenses	\$	8,160.48
Prepaid Loan Expenses	\$	3,730.90
Prepaid Medical Insurance	\$	10,068.42
Total Other Current Assets	\$	21,959.80
Total Other Current Assets		\$ 21,959.80
Fixed Assets		
Fixed Assets		
Fixed Assets	\$	1,700,039.52
Total Fixed Assets	\$	1,700,039.52
Total Fixed Assets		\$ 1,700,039.52
Total Assets		\$ 5,740,338.95

Liabilities & Equity

Current Liabilities		
Accounts Payable		
Accounts Payable	\$	37,422.64
Total Accounts Payable	\$	37,422.64
Total Current Liabilities		\$ 37,422.64
Other Current Liabilities/Long-Term Liabilities		
Benefits Payable	\$	1,279.78
Accrued Expenses	\$	18,764.29
Deferred Revenue	\$	14,904.33
Misc Other Liabilities	\$	13,000.00
Total Other Current/Long-Term Liabilities	\$	47,948.40
Total Other Current/Long-Term Liabilities		\$ 47,948.40
Total Liabilities & Equity		\$ 85,371.04
Fund Principal and Excess Cash Received		
Fund Principal		
Undesignated Net Assets/Equity		
Church Equity	\$	3,295,304.24
Total Undesignated Net Assets/Equity	\$	3,295,304.24
Board Restricted Net Assets		
Contingency Reserve	\$	271,109.21
Legacy Fund	\$	825,269.77
Memorials	\$	6,781.88
Operating Reserve	\$	31,084.19
Total Board Restricted Net Assets	\$	1,134,245.05
Temp Restricted Net Assets		
Capital Campaign Fund (Current)	\$	674,359.68
Cummins Ministerial Fund	\$	220,061.38
Miscellaneous Funds	\$	101,715.56
Total Temp Restricted Net Assets	\$	996,136.62
Permanently Restricted		
Don Carter Endowment	\$	60,032.59
M E Carter Endowment	\$	15,934.17
Total Permanently Restricted	\$	75,966.76
Total Fund Principal	\$	5,501,652.67
Excess Cash Received		
Excess Cash Received	\$	153,315.24
Total Excess Cash Received	\$	153,315.24
Total Fund Principal and Excess Cash Received		\$ 5,654,967.91
Total Liabilities & Equity, Fund Principal, & Restricted Funds		\$ 5,740,338.95

FISCAL SPONSORSHIP AGREEMENT

This Fiscal Sponsorship Agreement (hereinafter “Agreement”) is made by and between the First Universalist Church of Minneapolis, 3400 Dupont Avenue South, Minneapolis, Minnesota 55408 (hereinafter “Fiscal Sponsor”), and Winyan Awanyankapi, Protecting the Lifegivers: Missing and Murdered Indigenous Women, Indigenous Peoples Sovereignty of Water and Housing, Laura Kennedy, 851 River Mews Court #102, Minneapolis, Minnesota 55414 (hereinafter “Program”). Fiscal Sponsor is a Minnesota nonprofit corporation, qualified as exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code (“IRC”), EIN: (41-0696900), and classified as a public charity. Program is an unincorporated nonprofit association established to oversee the affairs of the programming described below.

RECITALS

Fiscal sponsorship is a common mechanism used in the nonprofit sector that enables individuals and organizations to start new programs without establishing new, separate nonprofit organizations. These fiscally-sponsored Programs get their charitable 501(c)(3) status from their fiscal sponsor.

Fiscally-sponsored Programs are not separate and distinct entities; rather, they are an integral part of the fiscal sponsor. The fiscal sponsor receives charitable donations and grants on behalf of its fiscally-sponsored Programs; maintains the necessary legal and financial infrastructure for all Program activities; and, allows Program leaders to focus on mission delivery.

Fiscal Sponsor has approved the establishment of a restricted fund to receive donations of cash and/or other property designated to support Program and to make disbursements in furtherance of Program’s mission:

The Conference on Missing and Murdered Indigenous Women's purpose is to bear witness and bring visibility to Indigenous Women's lives that have been lost, and provide the impetus to form and assist organizations to prevent murder, sexual violence and sexual exploitation of Indigenous Women; help find missing women; and assist victims, their families, and the professionals who serve them. The above-referenced mission or purpose is approved by the Fiscal Sponsor. Any changes in the mission or purpose which contributions are used for by Program must be approved in writing by Fiscal Sponsor before implementation.

Fiscal Sponsor desires to act as the fiscal sponsor of Program, by receiving assets and incurring liabilities identified for the purposes of Program, and using them to pursue those purposes, which Fiscal Sponsor’s Board has determined will further Fiscal Sponsor’s charitable goals. Program desires to carry out its approved mission and programming on behalf of Fiscal Sponsor, subject to Fiscal Sponsor’s direct discretion and control.

TERMS OF AGREEMENT

Term of Agreement. Beginning on the date this document is signed by the Fiscal Sponsor (01/11/2019), Fiscal Sponsor will assume operation of Program. The operation will continue in effect unless terminated as provided herein.

Program Activities and Sponsorship Policies. All community programs, public information work, fundraising events, usage of Fiscal Sponsor's name and goodwill, processing and acknowledgment of cash and noncash revenue items, accounts payable and receivable, negotiation of leases and contracts, disbursement of Program funds (including grants), and other activities conducted by Program will be the ultimate responsibility of Fiscal Sponsor and will be conducted in the name of Fiscal Sponsor, beginning on the effective date.

Volunteers. Unless otherwise agreed, all personnel working on Program will be volunteers and remain uncompensated by Fiscal Sponsor in either an employee or independent contractor capacity.

Services Provided. Fiscal Sponsor agrees to provide financial accounting, administrative support, and lend its goodwill to Program. Program agrees that it will reimburse to Fiscal Sponsor any fees, interest, and other direct charges Fiscal Sponsor may incur on behalf of Program. The Fiscal Sponsor is charging a 5% fee of all revenue generated for providing administrative services to the Program.

Ownership of Property. Unless otherwise agreed, any of Program's tangible or intangible property, including intellectual property, such as copyrights and trademarks, will be the property of Fiscal Sponsor. Any tangible or intangible property, including intellectual property, obtained from third parties or created in connection with Program, will be also owned by Fiscal Sponsor and held for the charitable purposes of Program.

Solicitation Responsibility. Program may solicit gifts, contributions, and grants in support of the mission/purpose of Program. Program's choice of funding sources, and the text of Program's fundraising materials/solicitations, are subject to Fiscal Sponsor's prior written approval. All grant agreements, pledges, or other commitments with funding sources to support Program will be executed by Fiscal Sponsor.

Protection of Sponsor. Program agrees to protect Fiscal Sponsor's tax exempt status, act in accordance with all state/federal laws, and act at all times with due care/loyalty toward Fiscal Sponsor. Program agrees to immediately comply with any/all written request(s) of Fiscal Sponsor to cease activities which, in Fiscal Sponsor's sole opinion, might jeopardize Fiscal Sponsor's 501(c)(3) tax exempt status, violate the law, and/or damage the goodwill or public image of Fiscal Sponsor. Program further agrees that Fiscal Sponsor may suspend its obligation to make funds available, or terminate this Agreement in its entirety, in the event that Program fails to comply with any such request. Fiscal Sponsor retains the right, if Program breaches this

Agreement, or if Program jeopardizes Fiscal Sponsor's legal or tax exempt status, to immediately return funds to donors, or to withhold the funds via the doctrine of *cy pres*.

Delegation. As of the effective date, active management of Program's activities as they relate to Program will be delegated by Fiscal Sponsor's Senior Minister to the individual members of Program, subject to the oversight and ultimate direction of Fiscal Sponsor's Senior Minister or his designees. Acting in their individual capacities, the Program's members will serve as a subordinate body (like a committee) to Fiscal to assist with the fulfillment of the purposes of the Program. In matters governed by this Agreement: (a) Program's existence as an unincorporated nonprofit association will be solely for the limited purpose of holding, exercising, and enforcing the contractual duties and obligations Fiscal Sponsor may owe to Program under this Agreement, and (b) those participating in Program do not serve as representatives or agents of any funding source, employer, or any party other than Fiscal Sponsor.

Restricted Fund / Variance Power. Beginning on the effective date, Fiscal Sponsor will place all gifts, grants, contributions, and other revenues received by Fiscal Sponsor for the purposes of Program into a restricted account to be used for the benefit of Program's mission, as that mission is defined above, or as redefined by Program from time to time with the approval of Fiscal Sponsor.

Fiscal Sponsor will provide Program with quarterly financial reports, as well as upon reasonable request.

Neither party will spend or otherwise obligate Fiscal Sponsor to pay for an amount or amounts exceeding the balance in the restricted fund, nor will either party authorize or permit anyone to do so.

Fiscal Sponsor retains the unilateral right to spend such funds so as to accomplish the purposes of Program as nearly as possible within Fiscal Sponsor's sole judgment, subject to any more specific donor-imposed restrictions, on the charitable use of such assets.

The parties agree that all money and the fair market value of all property in the restricted fund be reported as the income of Fiscal Sponsor on Fiscal Sponsor's financial statements.

It is the intent of the parties that this Agreement be interpreted to provide Fiscal Sponsor with variance powers necessary to enable Fiscal Sponsor to treat the restricted fund as Fiscal Sponsor's asset in accordance with Accounting Standards Codification (ASC) paragraphs ASC 958-605-25-25 and -26 (or as amended), formerly expressed in Statement No. 136 issued by the Financial Accounting Standards Board (FASB). Because the restricted account is held under the charitable trust doctrine for the purposes of Program, the parties intend that the assets held in the restricted account will not be subject to claims of any creditor or to the legal process resulting from activities of Fiscal Sponsor unrelated to Program.

Performance of Charitable Purposes. All assets received by Fiscal Sponsor under the terms of this Agreement will be devoted to the approved purposes / mission of Program, within the tax-exempt purposes of Fiscal Sponsor as stated in Fiscal Sponsor's Articles of Incorporation.

Expenditures for any attempt to influence legislation within the meaning of IRC Section 501(c)(3) will be subject to limitations imposed by Fiscal Sponsor. Fiscal Sponsor will not use any portion of the assets to participate or intervene in any political campaign on behalf of or in opposition to any candidate for public office, to induce or encourage violations of law or public policy, to cause any private inurement or improper private benefit to occur, nor to take any other action inconsistent with IRC Section 501(c)(3).

Fiscal Sponsor has determined, based on the advice of tax-exempt legal counsel, that the restricted fund is not a donor-advised fund within the meaning of IRC Section 4966(d)(2) as presently interpreted under federal tax authorities.

Termination. This Agreement will terminate when Fiscal Sponsor determines that the objectives of Program can no longer reasonably be accomplished. If the objectives of Program can still be accomplished, but either Program or Fiscal Sponsor desires to terminate Fiscal Sponsor's fiscal sponsorship of Program, the following understandings will apply. Either Fiscal Sponsor or Program may terminate this Agreement on thirty (30) days' written notice to the other party, so long as:

Successor Fiscal Sponsor: Another nonprofit organization acceptable to both parties is found that is tax-exempt under IRC Section 501(c)(3), is not classified as a private foundation under Section 509(a), and is willing and able to sponsor Program. As used in this Paragraph 6, the word "able" will mean that the Successor has charitable purposes compatible with the purposes of the Program and has the financial and administrative capacity to competently manage the Program. And if so, then the trademark and name of Fiscal Sponsor must be removed from Program's materials, name or likeness in their entirety. Upon termination, the balance of assets in Fiscal Sponsor's restricted fund for Program, together with any other tangible and intangible assets held and liabilities incurred by Fiscal Sponsor in connection with Program, will be transferred to the Successor Fiscal Sponsor at the end of the agreement term, subject to the approval of any third parties that may be required; or,

Independence: Program becomes an independent nonprofit organization and receives its own federal income tax exemption with the Internal Revenue Service. In that instance, the Fiscal Sponsor's name and any trademarks or logos must be removed from Program's materials, name or likeness in their entirety. Before transfer of any assets and liabilities may occur. Program must provide a copy of its IRS Determination Letter indicating it is qualified to receive the assets. This agreement will continue until the letter is provided and asset transfer is complete.

Other Transfers: If no Successor Fiscal Sponsor acceptable to both parties is found within a reasonable time or if Program ceases operations, Fiscal Sponsor may dispose of

Program's assets and liabilities in any manner consistent with applicable tax and charitable trust laws, including *cy pres*.

Termination Due to Material Breach: In the event of a material breach, either party may terminate this Agreement by giving five (5) days' written notice to the other party. Program assets and liabilities will be disposed of at the end of the notice period in a manner consistent with the provisions stated above in this Paragraph.

Non-exclusivity. It is expressly understood that Fiscal Sponsor is free to engage in other fiscal sponsor relationships during the term of this Agreement, provided, however, that during the term of this Agreement, Fiscal Sponsor will not engage in activities that interfere with its ability to perform any obligations or responsibilities to Program under this Agreement.

Disclaimer of Advisory Role. Although Fiscal Sponsor will provide Program with support and advice, it is expressly understood that Fiscal Sponsor is not serving as a tax or other legal advisor for Program. Program hereby agrees and acknowledges that Fiscal Sponsor is not such an advisor, and that if it deems such advisors necessary, Program will obtain its own independent advisors or counsel.

Notice. Any notice, request, consent, or other communication to any party hereto must be in writing and will be deemed effective when delivered in person or sent by facsimile, if promptly confirmed in writing, or if mailed by U.S. first-class certified mail, return receipt requested, postage prepaid and addressed to the attention of the undersigned at the address shown in the heading of this Agreement.

Assignment. The rights and obligations under this Agreement are personal to each of the parties and are not assignable by it to any other person.

Entire Agreement. This Agreement constitutes the only agreement, and supersedes all prior agreements and understandings, both written and oral, among the parties with respect to the subject matter hereof. This Agreement may not be amended or modified except in a writing signed by all parties to this Agreement.

Advice of Counsel. Each party hereto, by its due execution of this Agreement, represents that it has reviewed and understands each term of this Agreement, and has entered into same knowingly, voluntarily, and with the opportunity to gain the advice of independent legal counsel. Accordingly, no party will deny the validity of this Agreement on the ground that the party did not have advice of Counsel.

Execution of Agreement. This Agreement may be executed in counterparts. When each party has signed and delivered at least one such counterpart to the other party, each counterpart will be deemed an original, and, when taken together with other signed counterparts, will constitute one Agreement, which will be binding upon and effective as to all parties.

Severability. This Agreement constitutes the product of negotiations of the parties and any enforcement will be interpreted in a neutral manner and not more strongly for or against any party based upon the source of the draftsmanship of this Agreement. Each provision of this Agreement will be separately enforceable, and the invalidity of one provision will not affect the validity or enforceability of any other provision. If any provision of this Agreement will be held invalid or unenforceable by a court of competent jurisdiction, the remaining provisions hereof will continue to be fully effective.

Waiver of Breach. The waiver of any party of a breach or violation of any provision of this Agreement will not operate as or be construed to be a waiver of any subsequent breach. The failure of a party to exercise any of its rights under this Agreement will not be deemed a waiver of such rights.

Time is of the Essence. Time is of the essence with respect to all provisions of this Agreement.

Governing Law, Forum Selection and Consent to Personal Jurisdiction. This Agreement will be deemed to have been executed and delivered within the State of Minnesota, and the rights and obligations of the parties will be construed and enforced in accordance with, and governed by, the laws of that state applicable to contracts. Fiscal Sponsor and Program agree that any litigation action initiated to enforce any provision of this Agreement will be brought only in a state or federal court located in Hennepin County, Minnesota and consent to the jurisdiction of its courts.

IN WITNESS WHEREOF, the parties have executed this Agreement or caused it to be executed by their duly authorized representatives:

FISCAL SPONSOR: First Universalist Church

Signature: _____
Printed Name: _____
Title: _____

Date: _____

And

PROGRAM: Winyan Awanyankapi, Protecting the Lifegivers: Missing and Murdered Indigenous Women, Indigenous Peoples Sovereignty of Water and Housing

Signature: _____
Printed Name: _____
Title: _____

Date: _____

Address: _____

GUARANTEE

The undersigned (Guarantors) are principals in the above-named unincorporated volunteer association (Association). In consideration of the execution of the above agreement, each of the undersigned hereby unconditionally and personally guarantees and promises to pay or perform on demand any and all debts, obligations, and liabilities of the above-named Program under or arising out of the above agreement entered into between First Universalist Church of Minneapolis and the Program. This is a continuing guarantee which applies to any modification or amendment of the agreement without any notice to Guarantors. Guarantors agree to joint and several liability under this agreement, accept all of the terms and waive the following: a) notice of acceptance of this guarantee, b) notice of any modification or amendment, c) notice of Association party's default, d) the right to require First Universalist Church of Minneapolis to proceed against the Program or any other party prior to proceeding against Guarantors.

Signature: _____
Printed Name: _____
Title: _____
Address: _____

Date: _____

Phone: _____
E-mail: _____

Signature: _____
Printed Name: _____
Title: _____
Address: _____

Date: _____

Phone: _____
E-mail: _____

First Universalist Church of Minneapolis				
3 year budget				
July 2019 to June 2022				
Headings and Account	2021-2022	2020-2021	2019-20	2018-19
Revenues				
Pledges				
Unpaid - Current Year	\$ (48,877.99)	\$ (47,919.60)	\$ (46,980.00)	\$ (58,725.00)
Unrestricted Pledge Donations	\$ 1,221,949.80	\$ 1,197,990.00	\$ 1,174,500.00	\$ 1,174,500.00
Total Pledges	\$ 1,173,071.81	\$ 1,150,070.40	\$ 1,127,520.00	\$ 1,115,775.00
Contributions Unrestricted				
Hospitality Donations	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
Legacy Fund Contribution	\$ 54,000.00	\$ 52,000.00	\$ 50,000.00	\$ 47,000.00
Memorials Designated				
Offering Plate for Church	\$ 48,000.00	\$ 48,000.00	\$ 48,000.00	\$ 48,000.00
Unrestricted Donations	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00
Unrestricted RE Donations	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
Total Contributions Unrestricted	\$ 168,100.00	\$ 166,100.00	\$ 164,100.00	\$ 161,100.00
Contrib Released from Restr				
Families Moving Forward *	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Holiday Giving *	\$ 36,000.00		\$ 36,000.00	\$ -
Ministers Discretionary Fund *				
Miscellaneous *				
Capital Campaign *	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 70,000.00
Offering Plate for Community *	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Children's Offering *				
Total Contrib Released from Restr	\$ 96,000.00	\$ 60,000.00	\$ 96,000.00	\$ 105,000.00
Fundraisers				
Boston Youth Trips	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Families Moving Forward 10%	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
Holiday Giving 10%	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -
Miscellaneous Fundraisers	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 12,000.00
Senior High Youth Trips	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
YCE	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00

Total Fundraisers	\$ 41,000.00	\$ 37,000.00	\$ 41,000.00	\$ 34,000.00
Program Fees				
Adult Ed Fees				\$ -
Daytime Connections	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Summer Camp Fees				\$ -
Total Program Fees	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Dividends & Interest				
Don Carter Fund Div & Int - Admin	\$ 3,250.00	\$ 3,250.00	\$ 3,250.00	\$ 3,250.00
Unrestricted Dividends & Interest	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
Total Dividends & Interest	\$ 18,250.00	\$ 18,250.00	\$ 18,250.00	\$ 18,250.00
Rental Income				
Miscellaneous Room Rentals	\$ 15,000.00		\$ 15,000.00	\$ 13,500.00
Shir Tikvah			\$ -	\$ -
Southside Child Development Center			\$ 108,992.00	\$ 103,992.00
T-Mobile Antennae Lease	\$ 14,800.00	\$ 14,600.00	\$ 14,400.00	\$ 14,200.00
Weddings & Commitments	\$ 2,000.00		\$ 1,000.00	\$ 1,000.00
Weight Watchers	\$ 4,800.00	\$ 4,800.00	\$ 4,800.00	\$ 4,800.00
Total Rental Income	\$ 36,600.00	\$ 19,400.00	\$ 144,192.00	\$ 137,492.00
Realized Gains & Losses				
Realized Gains/Losses - Fundr				\$ -
Total Realized Gains & Losses				
Unrealized Gains & Losses				
Unrlzd Gain/Loss Oper A/C - Fundr				\$ -
Total Unrealized Gains & Losses				
Other Income				
Miscellaneous	\$ 3,333.00	\$ 3,333.00	\$ 3,333.00	\$ 3,333.00
Total Other Income	\$ 3,333.00	\$ 3,333.00	\$ 3,333.00	\$ 3,333.00
Total Revenues	\$ 1,537,354.81	\$ 1,376,903.40	\$ 1,595,395.00	\$ 1,574,950.00
Expenses				
Salaries & Wages				
Salaries	\$ 864,144.64	\$ 887,519.07	\$ 861,669.00	\$ 834,290.00

Total Salaries & Wages	\$ 864,144.64	\$ 887,519.07	\$ 861,669.00	\$ 834,290.00
Payroll Taxes				
FICA	\$ 67,000.00	\$ 68,000.00	\$ 65,914.00	\$ 65,732.00
Total Payroll Taxes	\$ 67,000.00	\$ 68,000.00	\$ 65,914.00	\$ 65,732.00
Employee Benefits				
Medical Insurance				
Medical Insurance	\$ 120,897.95	\$ 117,128.65	\$ 101,851.00	\$ 84,210.00
Total Medical Insurance	\$ 120,897.95	\$ 117,128.65	\$ 101,851.00	\$ 84,210.00
Long Term Disability Insurance				
LTD	\$ 1,050.00	\$ 1,050.00	\$ 1,050.00	\$ -
Total Long Term Disability Insurance	\$ 1,050.00	\$ 1,050.00	\$ 1,050.00	\$ -
Life Insurance				
Life Insurance	\$ 2,378.00	\$ 2,378.00	\$ 2,378.00	\$ 2,378.00
Total Life Insurance	\$ 2,378.00	\$ 2,378.00	\$ 2,378.00	\$ 2,378.00
403(b)				
403(b)	\$ 75,190.00	\$ 73,000.00	\$ 69,356.00	\$ 68,117.00
Total 403(b)	\$ 75,190.00	\$ 73,000.00	\$ 69,356.00	\$ 68,117.00
Total Employee Benefits	\$ 266,515.95	\$ 261,556.65	\$ 240,549.00	\$ 220,437.00
Professional Expenses				
Prof Exp Admin	\$ 500.00	\$ 500.00	\$ 500.00	\$ 1,000.00
Prof Exp Asst. Min	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00
Prof Exp Asst. Min	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 5,000.00
Prof Exp Co-Senior Minister	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 6,250.00
Prof Exp Co-Senior Minister	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 6,250.00
Prof Exp Adjunct Min.	\$ 500.00	\$ 500.00	\$ 500.00	
Prof Exp CYFM	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Prof Exp Worship	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,400.00
Total Professional Expenses	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 26,900.00
Temporary Labor				
Childcare	\$ 18,000.00	\$ 18,000.00	\$ 17,000.00	\$ 16,000.00
Guest Speakers	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 500.00
Musicians	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 14,800.00
Substitute Sound Technicians	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,000.00
Temp Labor - Admin	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
Total Temporary Labor	\$ 37,000.00	\$ 37,000.00	\$ 36,000.00	\$ 32,300.00
Program Expenses				

7th Grade (NF)	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
8th Grade (OWL)	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
9th & 10th Grade (COA)	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 4,500.00
Adult Ed	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,000.00
Circles	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,000.00
Classroom Supplies	\$ 10,000.00	\$ 9,500.00	\$ 9,000.00	\$ 9,000.00
Memorials Exp - Past Care				
Music Purchases	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ 3,150.00
Other - Adult Ministries				\$ -
Other - CYFM	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Other - FIA	\$ 1,000.00	\$ 1,000.00	\$ 500.00	\$ 250.00
Other - Membership	\$ 1,000.00	\$ 1,000.00	\$ 500.00	\$ -
Other - Pastoral Care	\$ 500.00	\$ 500.00	\$ 500.00	\$ 1,000.00
Other - Worship	\$ 1,000.00	\$ 1,000.00	\$ 500.00	\$ 500.00
Piano Tuning	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,000.00
Senior High	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00
Summer Camps				\$ -
Teacher Workshops	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Worship Items Miscellaneous	\$ 1,000.00	\$ 1,000.00	\$ 750.00	\$ 500.00
Youth Social Activities	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
Total Program Expenses	\$ 34,100.00	\$ 33,600.00	\$ 31,350.00	\$ 29,100.00
Miscellaneous Program Expenses				
Action Groups	\$ 1,000.00	\$ 1,000.00	\$ 500.00	\$ 500.00
Boston Youth Trips	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Faithful Action Council	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Friendship Caring Corner	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
Labyrinth - AE				
Library	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
Library *				
Other - Fundr				
Racial Justice	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
Racial Justice *				
Senior High Youth Trips				
Winter Solstice *	\$ -	\$ -	\$ -	
YCE Supplies	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
YCE Travel				\$ -
Total Miscellaneous Program Expenses	\$ 31,350.00	\$ 31,350.00	\$ 30,850.00	\$ 30,850.00

Membership Program Expenses				
Hospitality	\$ 8,500.00	\$ 8,500.00	\$ 7,000.00	\$ 8,400.00
New Member Programs	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 1,900.00
Visitor Wecoming	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Total Membership Program Expenses	\$ 11,500.00	\$ 11,500.00	\$ 10,000.00	\$ 11,300.00
Fundraising Expenses				
Miscellaneous Fundraisers				\$ -
Planned Giving	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Pledge Drive	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
Total Fundraising Expenses	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Administrative Expenses				
Bank Service Charges	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00
Consultants	\$ 5,500.00	\$ 5,500.00	\$ 5,000.00	\$ 11,500.00
Credit Card Discount Fees	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ 13,000.00
Staff Training (CPR/AED)	\$ -	\$ 1,500.00	\$ -	\$0
Employee Appreciation	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Financial Review/Audit	\$ 500.00	\$ 500.00	\$ 500.00	\$ 400.00
Internet	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,000.00
Mileage	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
Office Supplies	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,000.00
Paper	\$ 2,300.00	\$ 2,300.00	\$ 2,200.00	\$ 2,000.00
Payroll Fees	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00
Postage & Shipping	\$ 6,200.00	\$ 6,200.00	\$ 6,000.00	\$ 5,500.00
Printing & Copying	\$ 22,500.00	\$ 22,500.00	\$ 22,000.00	\$ 21,000.00
Software	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 8,000.00
Telephone	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00
Volunteer Appreciation	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00
Volunteer Appreciation	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00
Website	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Total Administrative Expenses	\$ 83,850.00	\$ 85,350.00	\$ 82,550.00	\$ 84,250.00
Miscellaneous Expenses				
Board Exp - Admin	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
SPIFF	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Visual Arts	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00
Total Miscellaneous Expenses	\$ 7,200.00	\$ 7,200.00	\$ 7,200.00	\$ 6,200.00

Insurance				
Liability	\$ 27,000.00	\$ 25,000.00	\$ 23,802.00	\$ 15,500.00
Workers Compensation				\$ 7,000.00
Total Insurance	\$ 27,000.00	\$ 25,000.00	\$ 23,802.00	\$ 22,500.00
Dues & Memberships				
Mid America			\$ 10,584.00	\$ 10,584.00
Other Membership Fees and Dues	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
UUA	\$ 50,353.10	\$ 48,886.51	\$ 34,618.00	\$ 34,618.00
Total Dues & Memberships	\$ 50,853.10	\$ 49,386.51	\$ 45,702.00	\$ 45,202.00
Utilities				
Electricity	\$ 21,280.00	\$ 30,000.00	\$ 32,000.00	\$ 30,500.00
Gas	\$ 11,970.00	\$ 16,000.00	\$ 18,000.00	\$ 16,000.00
Water & Sewer	\$ 5,652.50	\$ 8,000.00	\$ 8,500.00	\$ 7,500.00
Total Utilities	\$ 38,902.50	\$ 54,000.00	\$ 58,500.00	\$ 54,000.00
Repairs & Maintenance				
Alarm System		\$ 500.00	\$ 500.00	\$ 500.00
Elevator Maintenance		\$ 3,500.00	\$ 3,500.00	\$ 3,300.00
General Repairs & Maintenance		\$ -	\$ 10,000.00	\$ 11,000.00
HVAC		\$ -	\$ 8,000.00	\$ 7,500.00
Total Repairs & Maintenance	\$ 11,000.00	\$ 4,000.00	\$ 22,000.00	\$ 22,300.00
Other Building Related Expense				
Capital Campaign *	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 70,000.00
Equipment Leases				\$ -
Groundskeeping	\$ 8,000.00	\$ 16,000.00	\$ 16,000.00	\$ 15,000.00
Interest Expense				\$ 29,544.00
Janitorial Supplies	\$ 4,750.00	\$ 5,000.00	\$ 9,500.00	\$ 8,500.00
Other Exp - Facility *				
Other Admin Expense	\$ 1,000.00	\$ 1,000.00	\$ 500.00	\$ -
Other Facility Expense	\$ 1,000.00	\$ 1,000.00	\$ 500.00	\$ -
Pest Control	\$ 300.00	\$ 600.00	\$ 600.00	\$ 600.00
Sound System	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
Trash & Recycling	\$ 2,500.00	\$ 4,000.00	\$ 5,000.00	\$ 5,000.00
Total Other Building Related Expense	\$ 43,050.00	\$ 53,100.00	\$ 57,600.00	\$ 129,144.00

Offering Plate for Community				
Children's Offering *				\$ -
Habitat for Humanity *				\$ -
Offering Plate for Community *	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Simpson Meals *				\$ -
TRUST *				\$ -
Total Offering Plate for Community	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Other Charitable Contributions				
Families Moving Forward *	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Holiday Giving *	\$ 36,000.00		\$ 36,000.00	\$ -
Ministers Discretionary Fund *				\$ -
Miscellaneous *				\$ -
Total Other Charitable Contributions	\$ 41,000.00	\$ 5,000.00	\$ 41,000.00	\$ 5,000.00
Total Expenses	\$ 1,607,466.19	\$ 1,605,562.23	\$ 1,608,772.00	\$ 1,588,773.00
Principal on Mortgage& Line of Credit				\$ (42,193.00)
Net Total	\$ (70,111.39)	\$ (228,658.83)	\$ (13,377.00)	\$ (56,016.00)
* Release from Restriction Account (No Net Impact)				