



**AGENDA**  
**FIRST UNITARIAN UNIVERSALIST CHURCH OF NASHVILLE**  
**BOARD OF DIRECTORS MEETING**  
**OCT. 15, 2024**

FUUN Mission Statement: We gather to create community, nurture spiritual growth, and act on our values. Together, guided by reason and inspired by love, we celebrate diversity, confront oppression, and promote environmental and social justice.

6:30 pm Call to Order (Rachel Rogers)

6:30 pm Opening Words & Chalice Lighting (Gary McVety)

6:35 pm Check-in

6:45 pm Review current month's agenda

6:50 pm **Discussion Items**

- **DISCUSS:** Board goal updates (Team leaders)
  - Financial Stability
  - Religious Education
  - Member Engagement
- **EXECUTIVE SESSION:** DRE Update (Rev. Diane)
- **DECIDE:** Year-end appeal – determine next steps
- **DECIDE:** Church campus security (Rachel)
- **DISCUSS:** Phoenix Bell-Shelton Biggs ordination (Jessica)

8:15 pm **Standing Items**

- Assign thank-you notes
- Review last month's Board Minutes
- Review last month's Action Items
- Ratification of any action taken electronically
- Appoint individual to create a summary of the current Board meeting to send to Getting the Word Out

**Standing Monthly Board Reports – Consent Agenda**

- Developmental Minister
- President
- Treasurer/Finance Committee

8:20 pm Reports moved to discussion

8:55 pm Process Observation and Action Item Review

9:00 pm Closing Words & Chalice Extinguishing (GM)



**FIRST UNITARIAN UNIVERSALIST CHURCH OF NASHVILLE**  
**MINUTES OF THE BOARD OF DIRECTORS MEETING**  
**SEPT. 17, 2024**

Attending: Rachel Rogers (president), Barbara Snook (vp), Gary McVety (treasurer), Chas Sisk (secretary), Ibba Surface, Bethany Rittle Johnson, Margy May, Jessica Moore-Lucas (past president), Rev. Diane Dowgiert (ex officio)

Guests: Bill Kenner, Charlie Almquist

Absent: None

Call to order: by RR at 6:32 pm

Opening words: offered by CS

Check-in

Discussion Items:

6:45 p.m.

- **DISCUSS:** Campus safety

**Discussion:** Board members discussed threat scenarios from Bill Kenner, a forensic psychiatrist, firearms expert and member of the congregation, as well as his recommendation to improve campus safety: hiring two, plain-clothes, off-duty police officers stationed in the campus parking lot and sanctuary. The expected cost would be \$40-\$50/hour for such officers, to be funded through a monthly collection by the congregation. Board members further discussed threat responses among other congregations, including Jewish synagogues in the Nashville area and other UU churches in our region. The pros and cons of other possible campus safety responses, such as the issuance of non-lethal sprays or cameras, were discussed.

**Action step:** RR will reach out to minister in the Huntsville and Tennessee Valley (Knoxville) UU congregations

**Action step:** JML will contact the person at Congregation Sherith Israel who's in charge of security.

7:10 pm

- **DISCUSS:** Board feedback to the MSC (Rachel)

**Discussion:** Board members discussed an invitation from the Ministerial Search Committee to provide their thoughts on the search and the church's needs. Board members further discussed the need for them to use discretion when talking about personnel matters balanced against a desire for transparency.

**Decision:** Board members decided by consensus without reservation to request a virtual meeting with the MSC at which attendance would be optional.

**Action step:** RR will ask Doug Pasto-Crosby to schedule an MSC meeting with Board members, attendance optional.

7:15 p.m.

- **DISCUSS:** New Board goals (goal statements) (All)
  - RE - children & youth

**Discussion:** BRJ and CS discussed the goal of maintaining a robust and supported religious education and youth programs during transitional time. They set measurables as having RE classes every week and maintaining steady attendance. They reported that the CRE Team so far has made few requests for support, though they do have questions about the health and future work states of the Director of Religious Education.

- Member engagement

**Discussion:** BS and MM discussed the goal of developing new and continuing established programs to maintain and grow church engagement for 2024-25 church year through new team initiatives. Continuing programs include Dinners for Nine and restarting the Non-Violent Communication program in early 2025. New programs include Sharing Circles, as well as social events such as a disco or Valentine's dinner. Board members discussed the need to activate a Fellowship Team – or smaller, event-specific teams – to do the work of running fellowship opportunities.

Enabling the congregation. Education could be part of our New D49, hope to start in October

Non-Violent Communication, would like to start in 2025.

Buddy system for newer church years for target year Jan. 2025. Older member paired with newer member. Would have a point of contact regarding the church. Nuts and bolts stuff Valentine's dinner?

Dance? I want to do a disco. Fellowship/fundraiser. Sevier Park Rec Center has fabulous space that they allow community to use. Broader community in a more diverse area

- Finance

**Discussion:** GM, IS and RR discussed the goal of creating a three-year plan that puts the church on a sustainable financial path. Board members discussed the urgency to have a plan before a new minister is hired next year. They further identified moving forward with a plan for the church's buildings as a key question to be addressed. Board members discussed the advantages of having a task force led by Board members to develop the three-year plan.

7:36 p.m.

- **EXECUTIVE SESSION:** Update on DRE

**Decision:** Board has approved an unpaid, 90-day leave of absence and a severance payment in accordance with her letter of agreement, payable at separation

**Action step:** BS will contact Irwin Venick, labor attorney, to draft a letter of separation at a rate of \$300/hour

8:24 p.m.

- **DECIDE:** Agenda for Community Conversation (Rachel)

**Discussion:** Board members planned the agenda for the first Community Conversation of the 2024-25 church year, at which the Board's goals would be presented and discussed.

**Action step:** JML will prepare the slide deck for the community conversation.

8:38 pm

- **DISCUSS:** Retention of Documents policy

**Discussion:** Board members discussed a request for a Retention of Documents policy to guide decisions about which documents need to be placed in church archives and which can be discarded.

**Action step:** JML will research Retention of Documents policies of other churches

**Action step:** GM will research policy for finance

**Action step:** CS will reply to Susan Johnston

8:38 p.m.

Standing Items

- Assigned thank you notes
  - Action step:** JML will write thank you notes
    - RE Team
- Review last month's Board Minutes
  - Minutes approved with one correction (Removal of Bonnie Konz as a member of the ministerial negotiating team)
- Review last month's Action Items
  - No unfinished items
- Ratification of any action taken electronically
  - None taken
- Appoint individual to create a summary of the current Board meeting to send to Getting the Word Out
  - Action step:** BS will write Getting the Word Out

Standing Monthly Board Reports (reports in bold were discussed)

- **Developmental Minister**
- President
- **Treasurer/Finance Committee**
  
- **Developmental Minister**

**Discussion:** Board members discussed messaging around RE leadership during the DRE's medical leave, especially for the Nursery program. Board members also discussed the Developmental Minister's request for a continuing resolution required by the church's retirement plan.

**Decision:** Board members approved by consensus without reservation the continuing resolution for the retirement plan.

- **Treasurer/Finance Committee**

**Discussion:** Board members discussed the latest projections for FUUN's 2024-25 budget. GM said that he had calculated a shortfall of approximately \$80,000 unless anticipated actions – such as special fundraisers – take place. Board members discussed the need to make church members aware of the state of FUUN's finances and encourage them to become involved in closing the deficit.

**Decision:** Board members decided by consensus without reservation to approve a year-end fundraising appeal to close the budget deficit.

**Action step:** GM will inform the Finance Committee of the Board's approval of a year-end fundraiser.

9:11 p.m.

Process observation and action item review

9:13

Closing Words: by CS

Adjournment: by RR at 9:16 pm

Submitted by CS

## NEW ACTION ITEMS

**Action step:** RR will reach out to minister in the Huntsville and Tennessee Valley (Knoxville) UU congregations

**Action step:** JML will contact the person at Congregation Sherith Israel who's in charge of security.

**Action step:** RR will ask Doug Pasto-Crosby to schedule an MSC meeting with Board members, attendance optional.

**Action step:** BS will contact Irwin Venick, labor attorney, to draft a letter of separation at a rate of \$300/hour

**Action step:** JML will prepare the slide deck for the community conversation.

**Action step:** JML will research Retention of Documents policies of other churches

**Action step:** GM will research policy for finance

**Action step:** CS will reply to Susan Johnston

**Action step:** GM will inform the Finance Committee of the Board's approval of a year-end fundraiser.

**Action step:** BS will write Getting the Word Out

**Action step:** JML will write thank you notes

## **Developmental Lead Minister's Board Report**

October 10, 2024

### **Board Action Needed:**

#### **From Developmental Lead Minister:**

Review and accept newly designed org chart. Note that this is a work in progress, but is a good representation of how governance at FUUN will operate from here on out. (appended to this report is a draft, a finalized copy should be available by the time the Board meets)

Review and accept charge for Committee on Shared Ministry, submitted on behalf of the Transitions Team (appended to this report)

There is a quick turnaround time on these as they are needed by the Ministerial Search Committee to meet their timeline for completion of the Congregational Record.

#### **From Congregational Administrator:**

Does the Board want to allow MTTA continuing use of space with or without any contingencies? Specifically:

- Middle TN Transgender Alliance (MTTA, formerly T-Vals) is now, as of 2024, a chartered non-profit organization in TN. They are working toward securing insurance, but so far have not been able to do so. (One company, who insures NiH, turned them down because it essentially wasn't worth their time. Church Mutual, our insurer, hasn't been calling them or me back after initial good first conversations. MTTA is working a couple of additional insurance provider leads.) This group has met at FUUN for many years - using the Morgan House Palmer living room the 2nd Saturday evening each month, paying \$50/month.

### **Overview:**

The life of the congregation is full and abuzz with activity. The choir is singing in worship 2 times a month. Religious Education and OWL are happening. We have 10 people who may be ready to become members. Work on deferred maintenance of the buildings is ongoing. We are getting closer to knowing what the future looks like for Marguerite Mills following her short term disability leave and how to move forward with professional

leadership for the Religious Education program. With the absence of a Director of Lifespan Religious Education and with key leaders of the congregation serving on the Ministerial Search Committee, the base of volunteers is stretched thin.

**Issues/Concerns:**

We continue to feel the absence of a Director of Lifespan Religious Education, though volunteers and other staff are covering the essentials. In the interim, I will be directly supervising Marina Comerford, Childcare Coordinator. I have scheduled weekly 15 minute check in calls with Marina so that she feels fully supported in her work and is receiving adequate supervision.

**My Activities for the Previous Month:**

Regular meetings: Staff 2X, Board, Worship Staff 4X, Stewardship Committee, Sharing Circle Facilitators, Personnel Chair, Worship Committee, Transitions Team, Executive Committee, NOAH A-Team, Lay Ministry

I facilitated a staff retreat

Along with Barbara Snook and Jen Austin, I visited with Marguerite Mills to discuss her options following her short term disability leave

I met with the Ministerial Search Committee

I participated in a FUUN Orientation class

I participated in the opening of the NOAH Public Meeting

Respectfully submitted,  
Rev. Diane Dowgiert

Make Board + Lead Minister Co-equal  
 Include Custodian with Cong. Admin.  
 Safety Team

Move TAC  
 to near  
 Social Justice

Transition Team  
 becomes  
 Committee  
 on Shared  
 Ministry

Put Mission  
 under  
 Congregation

Key  
 words  
 from  
 vision  
 at top  
 of tree

Add  
 OWL  
 under Caleb-  
 Connect to  
 D.L.R.E



First Unitarian Universalist  
 Church of Nashville  
 Organizational Chart

## **First Universal Unitarian of Nashville – Proposal for Committee on Shared Ministry**

**October 2024**

### **What is the Committee on Shared Ministry?**

The committee works to ensure that the minister and the congregation are collectively engaged in our mission and vision.

This committee is the touchstone for all of the committees of our congregation doing ministry.

### **Who is to serve on the Committee on Shared Ministry?**

Members of the CoSM have a commitment to the congregation's mission and ministry above all other agendas. In addition to people skills, institutional savvy, and personal integrity members will find experience in evaluating and documenting performance useful.

Recruited candidates should be familiar with the church Bylaws, Policies, and history.

The Committee of Shared Ministry will meet monthly at minimum.

Members of the Committee on Shared Ministry (CoSM) are selected jointly by the Lead Minister, Nominating Committee and the Board. The committee will consist of 5 members, at least 2 of which will initially come from members of the 2024-2025 Ministerial Search Committee.

### **CoSM's goals are to achieve:**

**Greater Focus:** Ensuring that each ministry team is aligning their work to our vision through oversight and responsibility.

**Greater Transparency:** Identify groups contributing to our shared ministry, share information about them, and provide additional channels for congregants to offer feedback on our shared ministry.

**Greater Accountability:** Work with the ministers, staff, and Board to assess how well the congregation is meeting its goals and identify needs we should address.

**Greater Partnership:** Serve as a sounding board for the lead minister and support their continued development.

**Core Responsibilities of the Committee on Shared Ministry:**

Its mission is to provide information, advice, and consultation to the minister, promote shared ministry, and ensure effective collaboration with the Board of Directors, paid staff, lay leaders, and members of the congregation.

The CoSM informs the congregation about shared ministry, assesses the congregation's programs and functions, and recommends actions to improve them when appropriate. It may assist in resolving conflicts not addressed by other teams.

The Committee on Shared Ministry (CoSM) guides the spiritual health of our congregation. Their mandate is to assess the work of the congregation and minister, report on its findings, and make recommendations. Their role is to assess the effectiveness and recommend potential improvements.

If a member of the congregation has a concern about the health and well-being of our beloved community, they are always invited to bring that concern to a member of the CoSM. The committee members welcome phone calls, a conversation at church on Sunday

## President's Report

October 10, 2024

Submitted by Rachel Rogers

**Board Action Requested:** None.

### Overview:

- ❖ The work of the church continues on a deep level that I am honored to see and be a part of. This month I feel we have turned a corner with some of the more strenuous work that has been in front of us since the start of the church year, and I am deeply thankful to my fellow board members and to the church staff for their dedication to seeing this work done with thoughtfulness and care.
- ❖ I corresponded with Rev. Jaime Dingus from First UU Huntsville regarding her congregation's campus safety policy. She informed me of the following:

*"You perceived that right, we do have a safety team volunteer up in the pulpit area most Sundays. Our Safety Team really started to form after a situation two years ago where several UU churches and UU ministers in our area (Birmingham and in Georgia) were threatened by this awful street preacher who lives near Huntsville. (He suggested that the world would be better off if someone tied rocks to our colleague in Birmingham and threw her in the ocean.) These threats happened right around Pride time, so we hired a security company to be on site during that month of June, especially since we had drag queens coming to a service.*

*Afterwards, the volunteers took it over, and have been providing unarmed security each week. We try to have a safety lookout in the RE wing, the sanctuary, & the foyer each week. These folks have vests with first aid stuff, walkie talkies and other safety supplies and they're just there to be paying*

*attention and ready to help respond to any kind of bad situation that could occur. Recently a group of them got CPR trained and they've done some deescalation training as well.*

*Our safety team lead is a fantastic leader at our church who would be thrilled to talk to folks at Nashville about what we do. Also coincidentally, this Sunday is our Safety Service, so feel free to check it out on youtube to see that team in action! “*

I have not yet watched the video of that service, but it can be found here:

<https://www.youtube.com/live/ddTvYtM4ITM>. I plan to do so before our meeting. I

love this approach to aligning the congregation on how we keep each other safe.

- ❖ I also had planned to reach out to Rev. Chris Buice for TN Valley UU regarding campus safety measures. However, I was able to find some of their security policies on their website and learned the following:
  - The congregation engages with police to have a car present in their parking lot during services/events at times that heightened security feels necessary/appropriate.
  - Similar to Huntsville, they have a trained volunteer security team and reference a “security sexton” on duty on Sundays that is mindful of both campus security and safe congregation policies.

Meetings attended:

- ❖ Financial Security Board Goal Meeting - September 2
- ❖ Board Exec Meeting - September 3

# First Unitarian Universalist Church of Nashville

## Finance Committee Report

October 10, 2024

### Board Action Needed:

### Position/Department Overview:

- The finance committee met on October 08 at 7:00 PM on Zoom.
  - Attendees included Rev. Diane, Jen Austin, Charles Akers, Gary McVety, and Bonnie Konz. Agenda items included, financial reports overview, ceiling repairs, determination letter for tax exempt status, Kroger Card program, Budget shortfall and year end appeal, health insurance and various other topics.
  - The preliminary September financial statements were reviewed and accepted by the committee.
  - Net operating revenue (revenue less expenditures) for the three months ending September 2024 was \$21k as compared to a budget of -\$9,308. The current year's pledge income exceeded the budget amount as the total includes recognition of prepaid pledges received in prior periods and current year pledges paid early. Future pledge income will be lower due to the prepayments.
  - Total cash including restricted funds and reserves at the end of September 2024 was \$140k as compared to \$169k for August 2024. The decrease in cash was due to a net operating deficit of \$21K in September, accounts payable pay down of \$5K and the quarterly payment for business insurance of \$3k.

### Position/Department Issues/Concerns:

- A year end appeal was discussed and Gary, Charlie and Bonnie volunteered to work on the effort. Others will be invited to participate with some of the tasks as well. Suggestions included a pulpit announcement, inclusion in the weekly blast, a written letter to members and theming the campaign to celebrate our 75 year anniversary.
- Unless cost prohibitive we feel that taking care of all the ceiling repair issues at once would be the most cost effective approach. Jen to propose to Mike Bolds in Operations.
- The Committee is exploring employee healthcare options outside of the UUA offering for a cost-benefit analysis.

**Submitted by:** Bonnie Konz

# Financial Reports - FUUN Board

First Unitarian Universalist Church of Nashville

September 30, 2024



Prepared by

**Gary McVety**

Prepared on

**October 10, 2024**

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# First Unitarian Universalist Church

## Statements of Financial Position

As of September 30, 2024

	SEP 2024	
	CURRENT	AS OF AUG 31, 2024 (PP)
<b>ASSETS</b>		
Current Assets		
Bank Accounts		
1000 Operating Checking-Synovus	43,608	71,852
1010 Money Market-Synovus	85,688	85,684
1015 Regions Checking	1,864	1,864
1025 Charles Schwab	9,205	9,205
<b>Total Bank Accounts</b>	<b>\$140,364</b>	<b>\$168,605</b>
Other Current Assets		
1305 Prepaid Expense	4,520	1,476
<b>Total Other Current Assets</b>	<b>\$4,520</b>	<b>\$1,476</b>
<b>Total Current Assets</b>	<b>\$144,884</b>	<b>\$170,081</b>
Fixed Assets		
1400 Furniture & Fixtures	14,612	14,612
1410 Building & Land	1,399,515	1,399,515
1420 Capital Improvements	41,358	41,358
1425 Accumulated Depreciation	-128	-76
<b>Total Fixed Assets</b>	<b>\$1,455,358</b>	<b>\$1,455,410</b>
<b>TOTAL ASSETS</b>	<b>\$1,600,242</b>	<b>\$1,625,491</b>
<b>LIABILITIES AND NET ASSETS</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	3,624	8,685
<b>Total Accounts Payable</b>	<b>\$3,624</b>	<b>\$8,685</b>
Credit Cards		
2005 Divvy Credit Card	928	661
<b>Total Credit Cards</b>	<b>\$928</b>	<b>\$661</b>
Other Current Liabilities		
2015 Health Insurance Payable	171	182
2020 Retirement Payable	-1	0
2035 Payroll Taxes Payable	2,716	2,697
2045 Holding/Pass Through	336	336
2055 Endowment Trust Fund	1,272	1,264
<b>Total Other Current Liabilities</b>	<b>\$4,495</b>	<b>\$4,480</b>
<b>Total Current Liabilities</b>	<b>\$9,046</b>	<b>\$13,825</b>
Long-Term Liabilities		
2065 Mortgage/Loans Payable	75,346	75,810
<b>Total Long-Term Liabilities</b>	<b>\$75,346</b>	<b>\$75,810</b>
<b>Total Liabilities</b>	<b>\$84,392</b>	<b>\$89,636</b>
Net Assets	<b>\$1,515,850</b>	<b>\$1,535,856</b>

# First Unitarian Universalist Church

## Statements of Financial Position

As of September 30, 2024

	SEP 2024	
	CURRENT	AS OF AUG 31, 2024 (PP)
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$1,600,242</b>	<b>\$1,625,491</b>

# Statements of Activities - MTD

September 2024

			<b>Total</b>
	<b>Actual</b>	<b>Budget</b>	<b>over Budget</b>
<b>REVENUE</b>			
Donations	39,111	71,677	-32,567
Other Income	822	3,058	-2,236
<b>Total Revenue</b>	<b>39,933</b>	<b>74,735</b>	<b>-34,802</b>
<b>COST OF GOODS SOLD</b>			
5100 Auction Expense	354	0	354
5130 Outreach Event Expense	33		33
<b>Total Cost of Goods Sold</b>	<b>386</b>	<b>0</b>	<b>386</b>
<b>GROSS PROFIT</b>	<b>39,547</b>	<b>74,735</b>	<b>-35,189</b>
<b>EXPENDITURES</b>			
6000 Staff Expenses	43,846	62,235	-18,389
7000 Building & Grounds	9,500	4,202	5,298
7100 General & Administrative	3,402	4,167	-765
7200 Bank & Credit Card Fees	194	286	-92
7300-1 Denominational Supp	1,667	1,667	-0
7300-2 Social Justice		1,000	-1,000
7400-1 Religious Education	584	492	92
7400-2 Committees & Programming	360	1,479	-1,119
<b>Total Expenditures</b>	<b>59,552</b>	<b>75,528</b>	<b>-15,975</b>
<b>NET OPERATING REVENUE</b>	<b>-20,006</b>	<b>-792</b>	<b>-19,213</b>
<b>NET REVENUE</b>	<b>\$ -20,006</b>	<b>\$ -792</b>	<b>\$ -19,213</b>

# Statements of Activities - YTD

July - September, 2024

			<b>Total</b>
	<b>Actual</b>	<b>Budget</b>	<b>over Budget</b>
<b>REVENUE</b>			
Donations	211,993	169,782	42,210
Other Income	3,899	9,674	-5,775
<b>Total Revenue</b>	<b>215,892</b>	<b>179,456</b>	<b>36,435</b>
<b>COST OF GOODS SOLD</b>			
5100 Auction Expense	354	0	354
5130 Outreach Event Expense	3,403		3,403
<b>Total Cost of Goods Sold</b>	<b>3,757</b>	<b>0</b>	<b>3,757</b>
<b>GROSS PROFIT</b>	<b>212,135</b>	<b>179,456</b>	<b>32,678</b>
<b>EXPENDITURES</b>			
6000 Staff Expenses	143,745	148,885	-5,140
7000 Building & Grounds	24,478	12,606	11,872
7100 General & Administrative	13,620	12,501	1,119
7200 Bank & Credit Card Fees	481	858	-377
7300-1 Denominational Supp	5,000	5,001	-1
7300-2 Social Justice	2,389	3,000	-611
7400-1 Religious Education	697	1,476	-779
7400-2 Committees & Programming	505	4,437	-3,932
7500 Reserves & Other	221		221
<b>Total Expenditures</b>	<b>191,136</b>	<b>188,764</b>	<b>2,372</b>
<b>NET OPERATING REVENUE</b>	<b>20,999</b>	<b>-9,308</b>	<b>30,306</b>
<b>NET REVENUE</b>	<b>\$20,999</b>	<b>\$ -9,308</b>	<b>\$30,306</b>

# Statement of Cash Flows - MTD

September 2024

	<b>Total</b>
<b>OPERATING ACTIVITIES</b>	
Net Revenue	-20,006
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
1305 Prepaid Expense	-3,043
1425 Accumulated Depreciation	52
2000 Accounts Payable	-5,061
2005 Divvy Credit Card	267
2015 Health Insurance Payable	-11
2020 Retirement Payable	-1
2035 Payroll Taxes Payable	19
2055 Endowment Trust Fund	8
<b>Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:</b>	<b>-7,770</b>
<b>Net cash provided by operating activities</b>	<b>-27,776</b>
<b>FINANCING ACTIVITIES</b>	
2065 Mortgage/Loans Payable	-465
<b>Net cash provided by financing activities</b>	<b>-465</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>-28,241</b>
Cash at beginning of period	168,605
<b>CASH AT END OF PERIOD</b>	<b>\$140,364</b>

# Statement of Cash Flows - YTD

July - September, 2024

	<b>Total</b>
<b>OPERATING ACTIVITIES</b>	
Net Revenue	20,999
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
1305 Prepaid Expense	244
1425 Accumulated Depreciation	128
2000 Accounts Payable	-6,926
2005 Divvy Credit Card	274
2006 Corporate Credit Card	-54
2015 Health Insurance Payable	171
2020 Retirement Payable	-1
2035 Payroll Taxes Payable	2,716
2047 Deferred Revenue	-21,372
2055 Endowment Trust Fund	116
<b>Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:</b>	<b>-24,704</b>
<b>Net cash provided by operating activities</b>	<b>-3,705</b>
<b>INVESTING ACTIVITIES</b>	
1410 Building & Land	-2,565
<b>Net cash provided by investing activities</b>	<b>-2,565</b>
<b>FINANCING ACTIVITIES</b>	
2065 Mortgage/Loans Payable	-1,398
<b>Net cash provided by financing activities</b>	<b>-1,398</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>-7,668</b>
Cash at beginning of period	148,033
<b>CASH AT END OF PERIOD</b>	<b>\$140,364</b>

**First Unitarian Universalist Church**  
**Statement of Financial Position Restricted Cash**  
As of September 30, 2024

	TOTAL		CHANGE
	AS OF SEP 30, 2024	AS OF AUG 31, 2024 (PP)	
<b>ASSETS</b>			
Current Assets			
Bank Accounts			
1000 Operating Checking-Synovus	0	0	0
1000-01 Operating	16,229	43,572	-27,342
1000-03 Caring Committee	827	827	0
1000-04 Children's RE Fund	620	783	-163
1000-06 Committee for the Larger	509	509	0
1000-09 Habitat Fund	5,049	5,049	0
1000-11 Mountain Campership	378	378	0
1000-12 Palmer Lecture	883	883	0
1000-13 Prison Ministry/Sanct of	1,172	1,172	0
1000-14 Room In The Inn	1,483	1,483	0
1000-15 Social Justice-General	1,724	1,724	0
1000-17 Social Justice-NOAH	3,718	3,718	0
1000-18 Social Justice-Sanctuary	289	289	0
1000-19 Social Justice-TAC	3,096	3,096	0
1000-20 Special Fellowship	462	462	0
1000-21 Special Music	6,248	6,608	-360
1000-22 Special Worship/Seder	903	903	0
1000-23 Youth RE Fund	114	492	-378
1000-25 NES Solar Panels	129	129	0
1000-26 Grant-Youth to GA	1,500	1,500	0
1000-27 Grant-Technology Upgrades	-1,726	-1,726	0
<b>Total 1000 Operating Checking-Synovus</b>	<b>43,608</b>	<b>71,852</b>	<b>-28,244</b>
1010 Money Market-Synovus	0	0	0
1010-01 Operating Reserves	22,470	16,587	5,883
1010-02 Capital Reserves	56,717	62,597	-5,880
1010-03 Sabbatical Reserves	6,500	6,500	0
<b>Total 1010 Money Market-Synovus</b>	<b>85,688</b>	<b>85,684</b>	<b>3</b>
1015 Regions Checking	1,864	1,864	0
1025 Charles Schwab	9,205	9,205	0
<b>Total Bank Accounts</b>	<b>\$140,364</b>	<b>\$168,605</b>	<b>\$ -28,241</b>
Other Current Assets	<b>\$4,520</b>	<b>\$1,476</b>	<b>\$3,043</b>
<b>Total Current Assets</b>	<b>\$144,884</b>	<b>\$170,081</b>	<b>\$ -25,197</b>
Fixed Assets	<b>\$1,455,358</b>	<b>\$1,455,410</b>	<b>\$ -52</b>
<b>TOTAL ASSETS</b>	<b>\$1,600,242</b>	<b>\$1,625,491</b>	<b>\$ -25,249</b>
<b>LIABILITIES AND NET ASSETS</b>	<b>\$1,600,242</b>	<b>\$1,625,491</b>	<b>\$ -25,249</b>