

MidAmerica Region, UUA

Virtual Board Meeting: Monday, March 3, 2014

7:30 p.m. Eastern Time, 6:30 p.m. Central Time

Virtual Board Meeting Technology: Fuzebox

Subject: MidAmerica Board Meeting

The Purpose of the MidAmerica Region is "... to support, enrich, and extend Unitarian Universalism in the defined geographic area. The Region shall work in collaboration with the Unitarian Universalist Association." (Bylaws, Article II, Section 1)

Informal check-in as we arrive

Call to Order at 6:34 CST

Present:

Bill Sasso, President

Charlotte Preston, Vice-President

Eric Huffer, Secretary

David Martin, Board Member

Amy Taylor, Board Member

Kathleen Burek, Board Member

Cindy Landrum, Board Member

Ian Evison, ex-Officio Board Member

Lisa Presley, Mid America Staff

Nancy Heege, MidAmerica Staff

Tammy Lemmer, MidAmerica Nominating Committee

Opening Words (Nancy Heege)

Appointment of Process Observer (David)

Reading of Our MidAmerica Board Covenant: As we work together to govern boldly, empowering the MidAmerica Region of the Unitarian Universalist Association, we, the Board of the MidAmerica Region promise ourselves and each other . . . • To keep spirituality present within us as individuals and as a community, to remember always that we are doing religious work, and to remember that our Unitarian Universalist message can be salvific. • To show up for meetings prepared, actively participate, and learn together and from each other. • To communicate within agreed-upon response times using agreed-upon communication methods. • To hold a safe space when we gather and work together: assuming good intentions, being respectful, listening deeply, including all voices and honoring them. To that end, we encourage use of wisdom from our youth: "Ouch Oops" – recognize that our intentions may be different

from our impact; “No Spontaneous Combustion” -- speak up at the beginning of discomfort, and not wait until anger or frustration overwhelms us. “One Diva/One Mic” - speak one at a time. • To hear every voice at the table, voice disagreements, seek to understand and then to be understood. Our shared intention is not always to reach unanimity, but rather to leave the meeting with a commitment that each participant can affirm decisions reached, so the Board will speak with one voice to the public. • To locate authority in the Board, not in the individual board member. • To honor and respect our commitments to Anti-Racism, Anti-Oppression, and MultiCulturalism. To honor and respect our commitments to Youth and other constituencies as we work together. • To have fun and laughter in our shared experience, and to celebrate. • To embody the spirit of generosity and the experience of abundance in our work together. • To be in active and intentional relationship with other groups, part of a larger web of interdependence. We will keep this covenant present before us, and when we are having trouble keeping this promise, we will lovingly remind one another of our covenant.

Consent Agenda **motion to accept by Dave Martin, second by Kathy Burek, approved unanimously – Attachment A**

- Minutes of the January 23rd Board Meeting
- Approved FY2015 MidAmerica Region Budget
- MidAmerica Region Income Statement (12/31/2014) for Annual Meeting Packet
- MidAmerica Region Transition Budget (12/31/2014)
- Specifications of Restricted Funds from CMwD, HLD, and PSD
- FY 2013 Final Financial Reports from CMwD, HLD, and PSD
- Accountant's Comments re FY 2013 Reports

Review/Discussion/Action on Final Agenda for MidAmerica Region Annual Meeting (April 12, 2014) **motion to approve preliminary agenda as final by Kathy Burek, second by Cindy Landrum**
Discussion regarding changes

- Vote in affirmation of MUUC Director appointments? **Comments from Tammy Lemmer-Nominating Committee has concerns regarding how this fits with the MUUC bylaws, possible conflict and possibility of confusion, Discussion of whether the appointments are interim or not, Dave Martin moved for amendment to agenda to remove this item for vote of affirmation, second by Amy Taylor, affirmation that with removal there would still be acknowledgment of appointments, also in the MUUC report, Motion approved unanimously**

Some discussion of Nominating Committee terms of service (missing from bylaws), possibly could be handled in revision to Nominating Committee guidance document or board policy rather than bylaw amendment

- Learning Community Covenant? **Motion for amendment to include in agenda by Kathy Burek, second by Eric Huffer, discussion mostly centering around is this timely, what**

level of board member commitment is involved, possibility raised to put this forward as something we make a focus of the coming year, **amendment voted down unanimously**

Cindy Landrum moved to add the Learning Community process announcement at assembly as in process over the coming year with dates removed as well as reference to fair share changes, second by Eric, discussion, **motion carries with one nay**

- Business submitted by Congregational Action (if any)? **None were submitted**

Motion to remove reports from agenda and into delegate meeting packet, **approved unanimously**

Request for time from UUA Stewardship & Development Group to address Regional Assembly, motion to allow time by Eric Huffer, second by Dave Martin and Cindy Landrum, **motion approved unanimously**

Amended Prelim Agenda approved as final agenda, unanimously (See Attachment B)

Other Regional Assembly Planning (as required)

- Preparation and practice for Site Chairs – **Bill Sasso will send out a meeting wizard request**
- Arrangements for Board Conversations at each site – **Kathy Burek reports that Bloomington, Ann Arbor, and Wausau will have workshop sessions with PowerPoint, request for help with preparing posters with pictures of boards, web ribbons will be sent to board members,**
- Board member accessories for high visibility – **rainbow web ribbons will be provided to Board members for easy identification at Regional Assembly**
- Board member registration procedures - **covered**
- Other Board questions/planning? – **question from Tammy Lemmer regarding preference for presentation of slate, discussion**

Brief progress report from PSD President on consolidation processes (from Kathy)

- Possible review/discussion/action on fiscal agency relationship with CUF – **Camp Unistar title is clear, working toward being ready for transfer of title**

Request from Camp Unistar Foundation for MA board accepting fiscal agency on an interim basis

Motion from Kathy Burek that MidAmerica board accept Camp Unistar request that MidAmerica act as limited fiscal agent as laid out in the request, second by Amy Taylor, **approved unanimously (See Attachment C)**

Follow-up from Board Stewardship Calls to Congregations (if needed)

- **discussion delayed until April meeting**

Discussion and Planning for April 25/26 Board Meeting in Twin Cities (MN)

- Overall schedule and planning – Friday with staff – Eric will do overview of Appreciative Inquiry, we will do with staff, shared worship, discussion of year's objectives

Shared worship on Friday

Saturday board meeting, meet with Scott Tayler from UUA

- Location and travel information

Preliminary Discussion of Board Objectives for FY2015: - delayed until April meeting

- Fostering a stronger sense of connection, interdependence, and identity within MidAmerica?

- Becoming a more “Interculturally Competent” Board?

- Establishing and strengthening strategic relationships? Which ones?

- Fiduciary and legal oversight responsibilities

- Financial Stewardship of MidAmerica

- What else might go here?

Review of Timelines relative to Regional Assembly – deadline passed for addition by congregational action

March 6th deadline for submission of items for inclusion in meeting packet

March 8th deadline for submission of additional nominations

March 13th annual business meeting packet goes out

Process Observer Comments – energy and focus, board stayed on task mostly, did get sidetracked by discussion of Nominating Committee terms of office discussion, ARAOMC covered in covenant, but not raised up during discussion, no discussion of marginalized group, board honored covenant, discussion regarding learning covenant demonstrated commitment to “new era in UUism”, commitment to stakeholders demonstrated by work done tonight

Closing Words (Bill)

Adjournment-motion to adjourn by Kathy Burek, Amy Taylor second approved unanimously, meeting adjourned 8:52 CST

MidAmerica Region, UUA
Virtual Board Meeting: January 23, 2014
7:30 p.m. Eastern Time, 6:30 p.m. Central Time

Agenda

The Purpose of the MidAmerica Region is "... to support, enrich, and extend Unitarian Universalism in the defined geographic area. The Region shall work in collaboration with the Unitarian Universalist Association." (Bylaws, Article II, Section 1)

Informal check-in as we arrive

In Attendance

Bill Sasso, President
Eric Huffer, Secretary
Tom Sommerfeld, Treasurer
Kathy Burek, Board Member
Cynthia Landrum, Board Member
David Martin, Board Member
Erin McElroy, Board Member
Amy Taylor, Board Member
Ian Evison, Ex Officio Board Member
Lisa Pressley, MidAmerica Staff

1. Call to Order @7:44 Eastern Time
2. Opening Words (Dave Martin)
3. Appointment of Process Observer (Amy Taylor)
4. Reading and affirmation of Our MidAmerica Board Covenant
5. Consent Agenda
 - a. Minutes of the Nov. 16th Board Meeting
 - b. 2QFY14 MidAmerica Region Financial Reports (from Lisa)
 - c. Staff Report (from Ian)
 - d. FY2013 Year-end Financial Reports from CMwD, HLD, and PSD and report of the comments of Mark Cull (reviewing accountant) (from Lisa)
Year-end financial reports from Districts are not yet available due to a variety of reasons Kathy Burek moved for acceptance, second by Dave Martin, approved unanimously. (See Attachment A)
6. Review/Discussion/Action on Proposed MidAmerica Communications Policy (from working group) **Kathy Burek moved for acceptance, second by Tom Sommerfeld, discussion regarding Item #7 regarding tension between**

- individual and speak w/one voice-Amy Taylor moved to strike #7, second by Dave Martin, motion to strike approved unanimously, discussion of open bullet #4 under guiding values, motion by Kathy Burek and second by Tom Sommerfeld, to add “For internal communications” to start of paragraph, approved unanimously, MidAmerica Communications Policy passed unanimously- The Board requested that the workgroup develop language to add to guiding values regarding communicating across differences. (see Attachment B)**
7. Review/Discussion/Action on Proposed Business Meeting Process for 2014 Multi-Site Regional Assembly (Part 2 of 2) (from working group)**motion for adoption of Process by Dave Martin, second by Cindy Landrum, motion by Kathy Burek to amend Rule 4 to insert the word “either” and changing “their” to “its”, second by Dave Martin, approved unanimously, motion by Kathy Burek to change throughout to more gender neutral pronouns ie. change his/hers to theirs, second by Tom Sommerfeld, approved unanimously, Business Meeting Process approved unanimously. (see Attachment C).**
 8. Review/Discussion/Action on Proposed Motion regarding Adoption of the 2014 Restatement of the Unitarian Universalist Organizations Retirement Plan (Lisa) **Motion for approval by Tom Sommerfeld, second by Cindy Landrum, approved unanimously (see Attachment D)**
 9. Review/Discussion/Action on Proposed MidAmerica Region Budget for FY2015 (from Lisa)**motion by Tom Sommerfeld for adoption of budget as adjusted, second by Dave Martin, budget approved unanimously (see Attachment E)**
 10. Review/Discussion/Action on Proposed Motion re Authority to Change Fair Share Program (Bill S)**motion by Dave Martin for approval, second by Tom Sommerfeld, motion approved unanimously (see Attachment F)**
 11. Review/Discussion/Action on Preliminary Agenda for MidAmerica Region Annual Meeting (April 12, 2014) (from Bill)**motion for approval by Tom Sommerfeld, second by Cindy Landrum, motion to strike Item 8 by Amy Taylor, second by Kathy Burek, motion to strike approved unanimously, motion by Kathy Burek to add credentials report and certification of quorum between Item 1&2, second by Tom Sommerfeld, approved unanimously, Preliminary Agenda approved unanimously (see Attachment G). Working group to form to address Proposed Learning Covenant process, Bill Sasso, Kathy Burek, and Eric Huffer volunteered to participate.**
 12. Review of Timelines relative to Regional Assembly **deferred to e-mail discussion**

13. Review/Discussion/Action on Motion to Merge the Heartland District, UUA, with the MidAmerica Region, UUA **motion for approval by Amy Taylor, second by Eric Huffer, approved unanimously (see Attachment H)**
14. Discussion and Planning for April 25/26 Board Meeting in Twin Cities (MN)**deferred to e-mail**
15. Board Involvement in Encouraging Congregational Support **deferred to e-mail**
16. Brief progress reports from HLD and PSD Presidents on consolidation processes (from Kathy Burek and Amy Taylor)
17. Executive Session: Entered into session for discussion of legal status of PSD office lease issue(UUA lease), returned from executive session after report.
18. Process Observer Comments-members of the board stayed on task, energy level faded toward end, ARAOMC concerns addressed as evidenced by the gender language changes, and the discussion of youth in the budget discussion, Board honored covenant, served creating new era in Unitarian Universalism (that was the focus of most of the meeting),
19. Closing Words (Eric Huffer)
20. Motion for Adjournment moved by Kathy Burek, second by Tom Sommerfeld & Amy Taylor, approved unanimously. Meeting adjourned at 10:25 Eastern Time

Final 2014 Annual Business Meeting Agenda
MidAmerica Region, UUA

April 12, 2014

The Purpose of the MidAmerica Region is "... to support, enrich, and extend Unitarian Universalism in the defined geographic area. The Region shall work in collaboration with the Unitarian Universalist Association." (Bylaws, Article II, Section 1)

Agenda

1. Call to Order and Opening Words
2. Credentials Report & Certification of Quorum
3. Approval of the Rules of Order
4. Report of the Nominating Committee and Election of MidAmerica Trustees, MidAmerica Nominating Committee members, and MUUC Directors
5. "New Business" for the Annual Business Meeting (if any)
6. UUA Stewardship & Development Representative to address Regional Assembly
7. Recognition of Board Members Completing Their Terms This Year
8. Closing Words
9. Adjournment

Request to UUA-MidAmerica for Fiscal Agency on Behalf of the Camp UniStar Foundation

Submitted by Fred Hulting, 26Feb2014

On behalf of the Camp UniStar Foundation Board of Directors, I am writing to request that the MidAmerica Region of the UUA act as our Fiscal Agent, on a limited basis, until we receive approval from the IRS for our 501c(3) tax-exempt status.

I have attached a draft legal agreement for your consideration. Here is some additional information about the fiscal agency:

- 1) The objective of this arrangement is to ensure that the contributions of Camp UniStar donors may be treated as tax-deductible while the status of our Form 1023 application is pending.
- 2) Thus, we are only asking MidAmerica to accept donations on our behalf, to deposit those donations into a bank account, and to make occasional withdrawals for us.
- 3) We intend to fully cover the costs of providing this service to CUF. This would include any banking fees, as well as payment for additional staff time required to process the donations.
- 4) For most of the year, the number and amount of donations is small. However, giving increases during the summer camping season, as shown in this summary of giving for 2013. During the period of fiscal agency, CUF will work on educating donors about the arrangement, and do what we can to minimize processing of "small" donations.

Month	Donations
Jan 2013	\$ 418.00
Feb 2013	\$ 388.00
Mar 2013	\$ 288.00
Apr 2013	\$ 888.00
May 2013	\$ 288.00
Jun 2013	\$ 3,671.00
Jul 2013	\$ 9,502.73
Aug 2013	\$ 14,451.67
Sep 2013	\$ 2,379.44
Oct 2013	\$ 2,020.34
Nov 2013	\$ 328.00
Dec 2013	\$ 324.67
Total	\$ 34,947.85

- 5) Because the camp has significant reserves, regular withdrawals will not be required. We can arrange for withdrawals, perhaps on a monthly basis, on a schedule that is suitable to MidAmerica.
- 6) While we do not expect it to take a year to receive our IRS approval, we have written the agreement for a 12-month period, with the ability for either party to cancel with 30 days notice. We would expect to cancel the agreement upon approval.

We appreciate the consideration of the MidAmerica Board for our request. As partners in promoting Unitarian Universalism in the Midwest, we hope you will be able to provide this service during our transition. Please contact me with any questions.



Fred Hulting
President, CUF Board of Directors

FISCAL AGENT AGREEMENT

This Agreement (the "Agreement") is between the MidAmerica Region of the UUA, an Iowa nonprofit corporation that is tax-exempt pursuant to Internal Revenue Code Section 501(c)(3) ("UUA-MIDAMERICA"), and the Camp UniStar Foundation, a Minnesota nonprofit corporation that has applied for tax-exempt status ("CUF").

UUA-MIDAMERICA hereby agrees to serve as fiscal agent for CUF for a period of 12 months beginning on April 1, 2014, with the following restrictions and considerations:

1. UUA-MIDAMERICA shall establish and maintain an account for the deposit of monies of CUF, and UUA-MIDAMERICA shall disburse monies of CUF in accordance with this Agreement.
2. CUF will request draws on its funds to UUA-MIDAMERICA in writing, with all uses for those funds itemized in writing, at least five (5) working days prior to CUF requiring these funds. CUF is responsible to ensure that the uses listed by CUF are consistent with CUF's contracts with its funders (if any). Notwithstanding any other part of this Agreement, UUA-MIDAMERICA shall not be obligated or expected to take any action which would, in its judgment, be contrary to its own tax exempt purposes and standing.
3. Both parties hereby agree that UUA-MIDAMERICA is not liable for use of funds by CUF other than those represented by CUF in writing to UUA-MIDAMERICA at the time of a draw on CUF funds held by UUA-MIDAMERICA.
4. CUF represents to UUA-MIDAMERICA that it is not and will not be liable for the obligations of any other organization.
5. In receiving, accepting, depositing, and disbursing monies on behalf of CUF, UUA-MIDAMERICA assumes no responsibility beyond the exercise of duties set forth in this Agreement. CUF hereby agrees to defend, indemnify, and hold harmless UUA-MIDAMERICA and its agents, officers, directors, and employees from and against any and all claims, damages, judgments, penalties, costs, and expenses (including attorneys' fees and court costs) arising directly or indirectly from the activities of CUF, its predecessors-in-interest, or third parties with whom CUF has a contractual relationship.
6. In making and performing this Agreement, CUF and UUA-MIDAMERICA act and shall act at all times as independent contractors, and nothing contained in this Agreement shall be construed or implied to create an employment relationship, partnership or joint venture among the parties.
7. CUF will reimburse UUA-MIDAMERICA for all costs associated with its services as fiscal agent, including any banking fees, wire transfer fees, and labor. Other than reimbursement for its out-of-pocket expenses relating to providing the services described herein, UUA-MIDAMERICA will not receive any compensation for such services.
8. UUA-MIDAMERICA will provide CUF with monthly copies of all bank statements and an invoice for monthly service fees by the 15th day of the following month. Year-end financial statements (income statement and balance sheet) will be provided to CUF by August 31, two months following the end of UUA-MIDAMERICA's fiscal year.

9. CUF will maintain current and complete board minutes, which will govern the use of its funds, in accordance with all funders' guidelines (if any).
10. Either party can terminate this Agreement with a 30-day written notice to the other party.

Executed this ____ day of _____, 2013.

CUF

Fred Hulting, President, Camp UniStar Foundation

UUA-MIDAMERICA

Bill Sasso, President, MidAmerica Region UUA

**CENTRAL MIDWEST DISTRICT OF
UNITARIAN UNIVERSALIST ASSOCIATION**

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2013

Smith & Cull, Ltd.



Certified Public Accountants

**CENTRAL MIDWEST DISTRICT OF
UNITARIAN UNIVERSALIST ASSOCIATION**

TABLE OF CONTENTS

	<u>Page</u>
ACCOUNTANT'S COMPILATION REPORT	1
FINANCIAL STATEMENTS	
Statement of Assets, Liabilities and Net Assets - Modified Cash Basis	2
Statement of Revenues, Expenses and Other Changes in Net Assets - Modified Cash Basis	3

Smith & Cull, Ltd.

Certified Public Accountants

20 N. Wacker Drive, Suite 1700, Chicago, IL 60606
Telephone: (312) 444-1776 • (312) 726-4985

www.smithcull.com
Fax: (312) 236-5828

ACCOUNTANT'S COMPILATION REPORT

To the Board of Trustees of,
Central Midwest District of
Unitarian Universalist Association

We have compiled the accompanying statement of assets, liabilities and net assets – modified cash basis of Central Midwest District of Unitarian Universalist Association (a nonprofit organization) as of June 30, 2013, and the related statement of revenues, expenses, and other changes in net assets – modified cash basis for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the modified cash basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the organization's assets, liabilities, net assets, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Central Midwest District of Unitarian Universalist Association.

Smith & Cull, Ltd.

SMITH & CULL, LTD.

February 17, 2014

**CENTRAL MIDWEST DISTRICT OF
UNITARIAN UNIVERSALIST ASSOCIATION
STATEMENT OF ASSETS, LIABILITIES AND
NET ASSETS - MODIFIED CASH BASIS**

JUNE 30, 2013

CURRENT ASSETS

Cash and cash equivalents	\$ 82,140
Total Current Assets	82,140

OTHER ASSETS

Investments	140,014
Total Assets	\$ 222,154

CURRENT LIABILITIES

Payroll tax payable	\$ 1,114
W&R Fund - Fiscal Agent	29,056
MWLS Fund - Fiscal Agent	28,704
YLS Fund - Fiscal Agent	2,993
Total Current Liabilities	61,867

NET ASSETS

Unrestricted net assets	124,446
Temporarily restricted net assets	
New Congregation Reserve	13,683
Chalice Lighter Administration Reserve	1,649
Chalice Lighter Grant to District	921
Congregations & Beyond-Chicago	12,944
Office Equipment & Communications Reserve	2,596
Midwest Leadership School	1,075
DYSC Clay-Wall Fund	3,108
Youth Leadership School	3,119
UUA Assoc Sunday Share	936
MidAmerica District Staff	(4,190)
Total Temporarily Restricted Net Assets	35,841
Total Net Assets	160,287
Total Liabilities and Net Assets	\$ 222,154

See accountant's compilation report.

**CENTRAL MIDWEST DISTRICT OF
UNITARIAN UNIVERSALIST ASSOCIATION**

**STATEMENT OF REVENUES, EXPENSES AND
OTHER CHANGES IN NET ASSETS - MODIFIED CASH BASIS**

FOR THE YEAR ENDED JUNE 30, 2013

UNRESTRICTED REVENUES

District contributions	\$ 161,081
UUA APF share	26,232
MUUC/MUUF district share	30,642
UUA portion of district directors	99,074
Self-funding programs	10,587
District assembly	(838)
Total Unrestricted Revenues	<u>326,778</u>

UNRESTRICTED EXPENSES

Programs & services	444
General support expenses	
Staff compensation & benefits	297,249
District office	14,893
Board & committees	24,298
Total Unrestricted Expenses	<u>336,884</u>

(Decrease) in Unrestricted Net Assets (10,106)

OTHER CHANGES IN NET ASSETS

Change in temporarily restricted net assets	(19,998)
Unrealized gains & investment income	18,349
Total Other Changes in Net Assets	<u>(1,649)</u>

(Decrease) in Net Assets (11,755)

Net assets - Beginning of year 172,042

Net assets - End of year \$ 160,287

**HEARTLAND DISTRICT OF
UNITARIAN UNIVERSALIST ASSOCIATION
FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013**

Smith & Cull, Ltd.
 **Certified Public Accountants**

**HEARTLAND DISTRICT OF
UNITARIAN UNIVERSALIST ASSOCIATION**

TABLE OF CONTENTS

	<u>Page</u>
ACCOUNTANT'S COMPILATION REPORT	1
FINANCIAL STATEMENTS	
Statement of Assets, Liabilities and Net Assets - Modified Cash Basis	2
Statement of Revenues, Expenses and Other Changes in Net Assets - Modified Cash Basis	3

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ACCOUNTANT'S COMPILATION REPORT

To the Board of Trustees of,
Heartland District of
Unitarian Universalist Association

We have compiled the accompanying statement of assets, liabilities and net assets – modified cash basis of Heartland District of Unitarian Universalist Association (a nonprofit organization) as of June 30, 2013, and the related statement of revenues, expenses, and other changes in net assets – modified cash basis for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the modified cash basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the organization's assets, liabilities, net assets, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Heartland District of Unitarian Universalist Association.

Smith & Cull, Ltd.
SMITH & CULL, LTD.

February 20, 2014

**HEARTLAND DISTRICT OF
UNITARIAN UNIVERSALIST ASSOCIATION
STATEMENT OF ASSETS, LIABILITIES AND
NET ASSETS - MODIFIED CASH BASIS**

JUNE 30, 2013

CURRENT ASSETS

Cash and cash equivalents	\$ 54,647
Total Current Assets	54,647

OTHER ASSETS

Investments	62,194
Total Assets	\$ 116,841

CURRENT LIABILITIES

Credit card payable	\$ 1,090
MUUSJM reserve - fiscal agent	13,587
Payroll liabilities	3,174
Total Current Liabilities	17,851

NET ASSETS

Unrestricted net assets	55,196
Temporarily restricted net assets	
Chalice Lighter	10,898
MidAmerica Reserve	1,901
Total Temporarily Restricted Net Assets	12,799
Permanently restricted net assets	
Gentile Fund	30,995
Total Permanently Restricted Net Assets	30,995
Total Net Assets	98,990
Total Liabilities and Net Assets	\$ 116,841

**HEARTLAND DISTRICT OF
UNITARIAN UNIVERSALIST ASSOCIATION**

**STATEMENT OF REVENUES, EXPENSES AND
OTHER CHANGES IN NET ASSETS - MODIFIED CASH BASIS**

FOR THE YEAR ENDED JUNE 30, 2013

UNRESTRICTED REVENUES

Congregation contributions	\$ 112,872
Consultant income	1,588
Event income	25,177
Fundraising income	160
Grants-MUUC	22,775
Grants-UUA	52
MAR co-employee contribution	38,710
Miscellaneous income	142
UU common endowment fund income	5,154
UUA co-employee contribution	94,521
Total Unrestricted Revenues	<u>301,151</u>

UNRESTRICTED EXPENSES

Administration	
Board expenses	2,626
Council expenses	1,393
District resources	5,206
Event expenses	21,898
Operating expenses	97,747
Staffing - UUA co-employees	170,044
Total Unrestricted Expenses	<u>298,914</u>

Increase in Unrestricted Net Assets 2,237

OTHER CHANGES IN NET ASSETS

Change in temporarily restricted net assets	<u>6,099</u>
Total Other Changes in Net Assets	<u>6,099</u>

Increase in Net Assets 8,336

Net assets - Beginning of year 90,654

Net assets - End of year \$ 98,990

**PRAIRIE STAR DISTRICT OF
UNITARIAN UNIVERSALIST ASSOCIATION
FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013**

Smith & Cull, Ltd.
 **Certified Public Accountants**

**PRAIRIE STAR DISTRICT OF
UNITARIAN UNIVERSALIST ASSOCIATION**

TABLE OF CONTENTS

	<u>Page</u>
ACCOUNTANT'S COMPILATION REPORT	1
FINANCIAL STATEMENTS	
Statement of Assets, Liabilities and Net Assets - Modified Cash Basis	2
Statement of Revenues, Expenses and Other Changes in Net Assets - Modified Cash Basis	3

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ACCOUNTANT'S COMPILATION REPORT

To the Board of Trustees of,
Prairie Star District of
Unitarian Universalist Association

We have compiled the accompanying statement of assets, liabilities and net assets – modified cash basis of Prairie Star District of Unitarian Universalist Association (a nonprofit organization) as of June 30, 2013, and the related statement of revenues, expenses, and other changes in net assets – modified cash basis for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the modified cash basis of accounting.

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We are not independent with respect to Prairie Star District of Unitarian Universalist Association.

Smith & Cull, Ltd.

SMITH & CULL, LTD.

February 17, 2014

**PRAIRIE STAR DISTRICT OF
UNITARIAN UNIVERSALIST ASSOCIATION
STATEMENT OF ASSETS, LIABILITIES AND
NET ASSETS - MODIFIED CASH BASIS**

JUNE 30, 2013

<u>CURRENT ASSETS</u>	
Cash and cash equivalents	\$ 57,695
Reimbursements due	4,866
Other current assets	496
Total Current Assets	63,057
<u>OTHER ASSETS</u>	
Investments	337,756
Investments - endowment	18,475
Total Other Assets	356,231
Total Assets	\$ 419,288
<u>CURRENT LIABILITIES</u>	
Benefits for employees	\$ 6,037
MUUSJA fund - fiscal agent	35,140
Payroll tax payable	924
Total Current Liabilities	42,101
<u>NET ASSETS</u>	
Unrestricted net assets	256,814
Temporarily restricted net assets	
Camp StarTrail Fund	5,613
Annual Conference Scholarship Fund	1,769
Annual Conference Planning Fund	5,349
Blevins Youth Scholarship Fund	1,475
Chalice Lighters Funds	27,205
Friends of PSD Fund	25,777
Growth Grants Fund	12,686
History and Heritage Fund	3,523
MidAmerica Transition Fund	4,713
Office Furnishings Fund	2,003
Seminary Student Support Project Fund	3,815
StarTrail Scholarship Fund	674
Technology Fund	2,846
Workshops Fund	115
Youth Reserve Fund	885
Young Adult Reserve Fund (YYA Grant)	2,275
Total Temporarily Restricted Net Assets	100,723
Permanently restricted net assets	
Judy Memorial Lecture Fund	1,175
Endowment Fund	18,475
Total Permanently Restricted Net Assets	19,650
Total Net Assets	377,187
Total Liabilities and Net Assets	\$ 419,288

See accountant's compilation report.

**PRAIRIE STAR DISTRICT OF
UNITARIAN UNIVERSALIST ASSOCIATION
STATEMENT OF REVENUES, EXPENSES AND
OTHER CHANGES IN NET ASSETS - MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2013**

UNRESTRICTED REVENUES

Expected fair share	\$ 157,633
Contributions for regional employees' expenses	7,170
Friends of PSD	17,000
Miscellaneous income	1,538
MWUU foundation	27,671
UUA grant	26,041
UUA contribution for field staff	92,661
Transfer in dedicated funds	12,291
Investment fund distribution	15,000
Investment fund drawdown	23,940
Total Unrestricted Revenues	<u>380,945</u>

UNRESTRICTED EXPENSES

Program	
Staff compensation	197,655
Committees	7,529
Administration	
Annual conference	1,400
Committees	711
Board expenses	7,713
Capital equipment	1,000
Communications	1,898
Business expenses	4,058
Office expenses	20,442
Transition to region	20,000
UUA trustee	660
Staff compensation	81,618
Staff expenses	21,969
Total Unrestricted Expenses	<u>366,653</u>

Increase in Unrestricted Net Assets 14,292

OTHER CHANGES IN NET ASSETS

Change in temporarily restricted net assets	17,799
Change in permanently restricted net assets	1,748
Total Other Changes in Net Assets	<u>19,547</u>

Increase in Net Assets 33,839

Net assets - Beginning of year 343,348

Net assets - End of year \$ 377,187

See accountant's compilation report.