

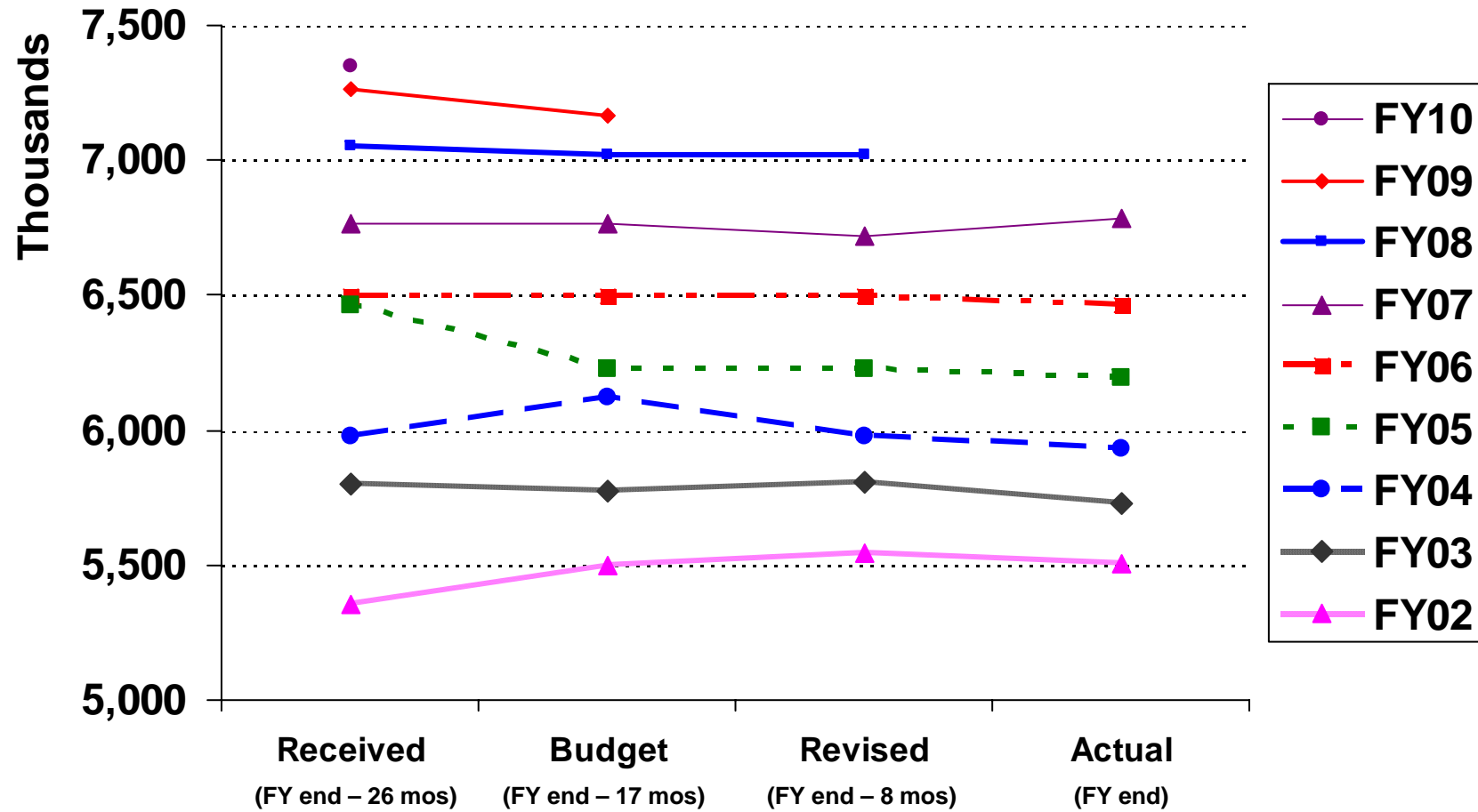
# Financial Advisor's Presentation to UUA Board of Trustees

## Dan Brody

April 2008

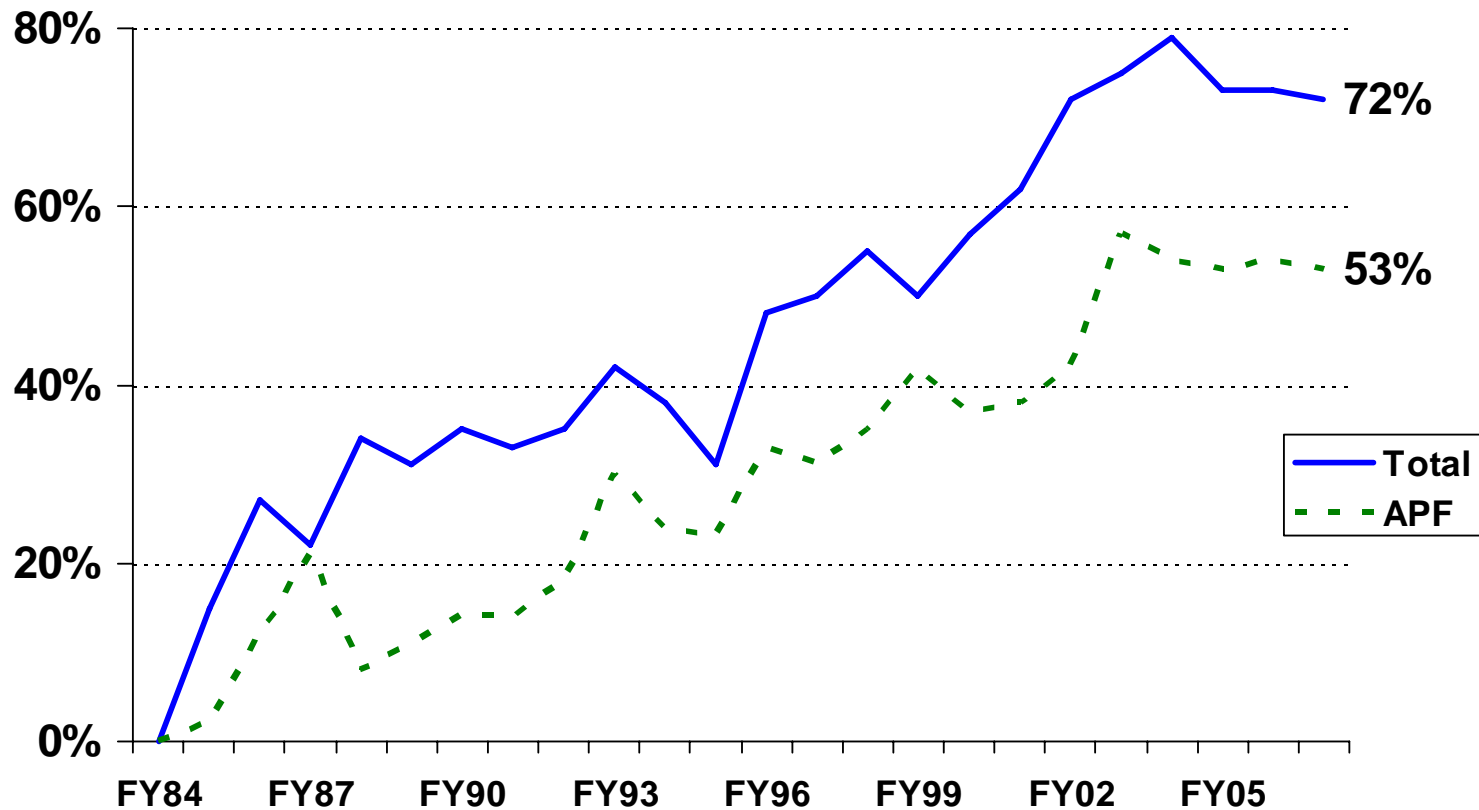


# Annual Program Fund





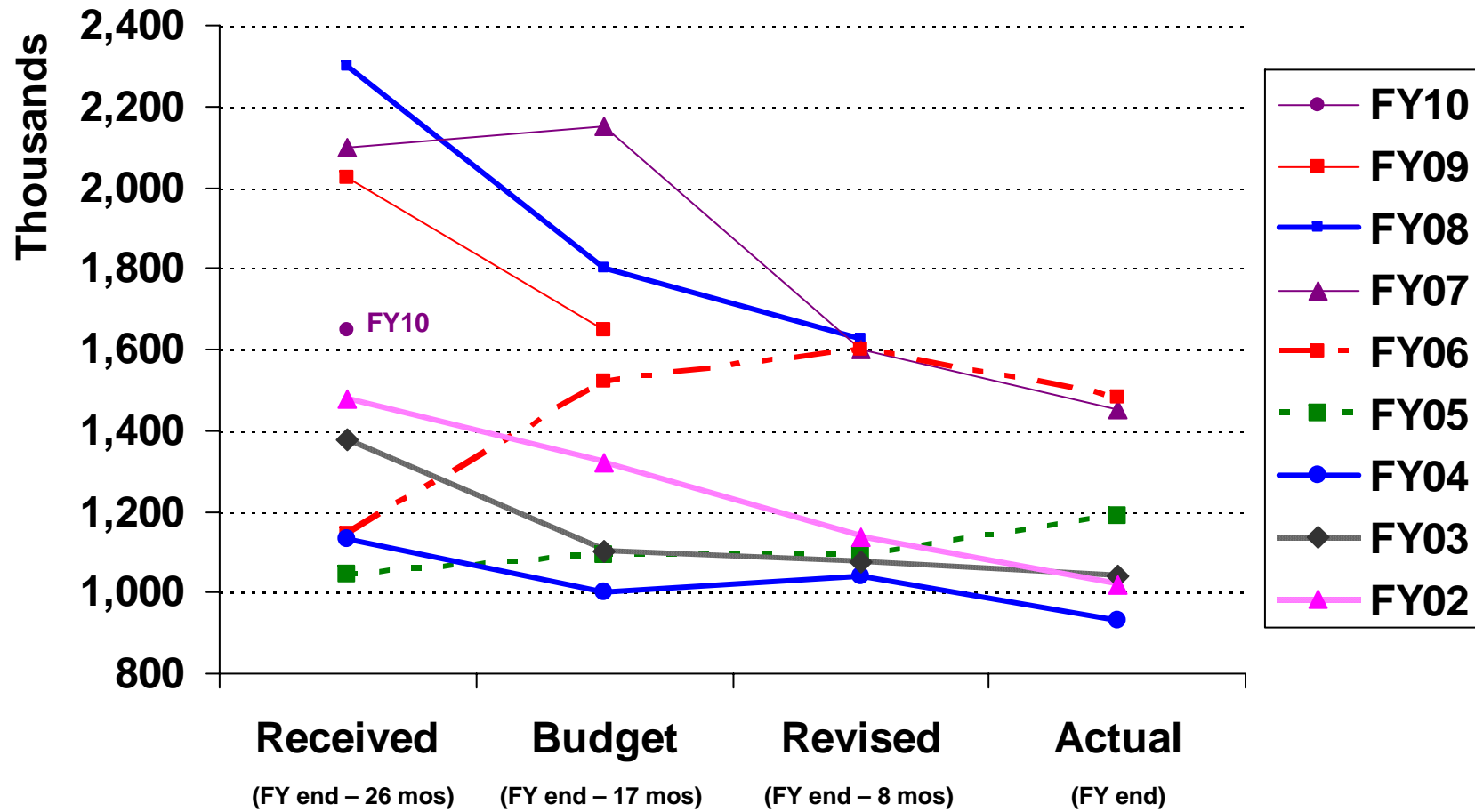
# Growth in Spending by Congregations



Change in spending per member, adjusted for inflation, since 1984

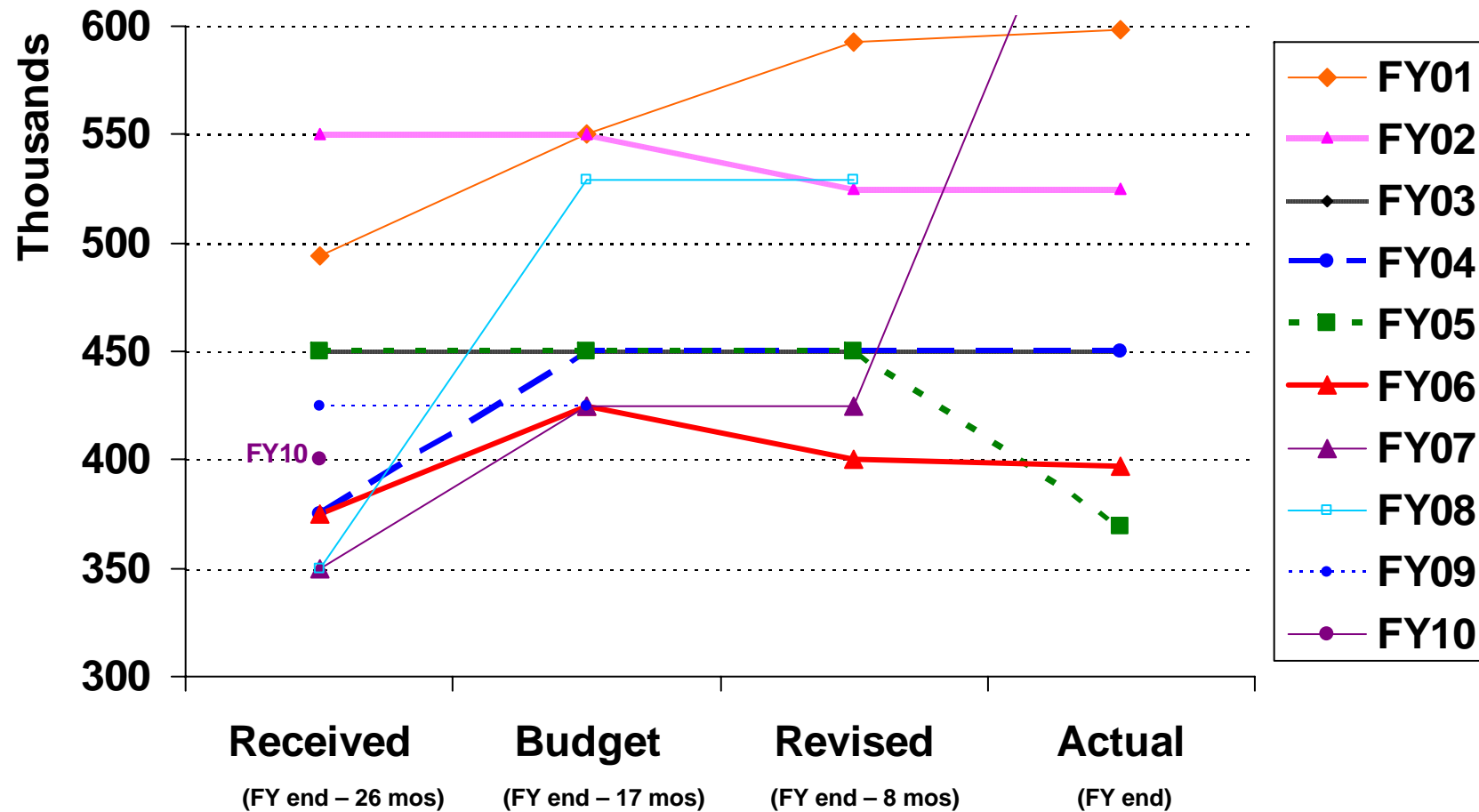


# Friends of the UUA





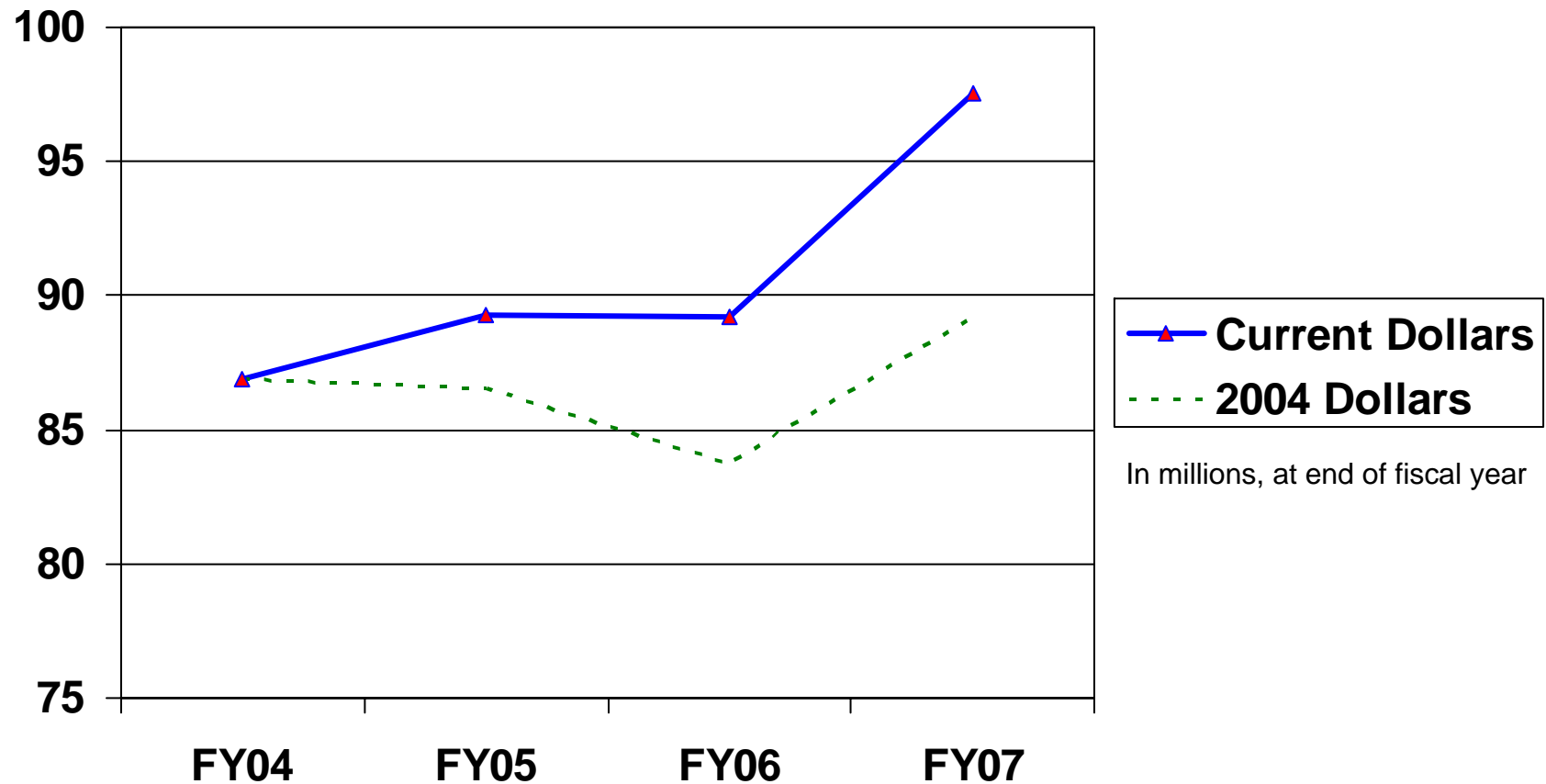
# Unrestricted Bequest Income



# UUA Endowment Value



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## Decisions for FY10

- Level of spending on stewardship and development after Now Is the Time Campaign ends
- How to pay for these expenses
- Endowment spending policy

# UUA Health Plan



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- First year a great success
  - Enrollment
  - Surplus
  - Member satisfaction
- Experienced board of trustees
- Kathy Burek, Chair of Health Plan Trustees, will report tomorrow



# Health Plan Issues: Age Bands

- Five-year age bands
  - Substantial premium increases when participant moves to next band
  - Impact of 4% overall rate increase for 2008
    - 4% for four fifths of participants
    - Much higher for one fifth of participants
- Possible move to one-year bands in 2009
  - Transition adjustments may be needed

# Health Plan Issues: Plan Year



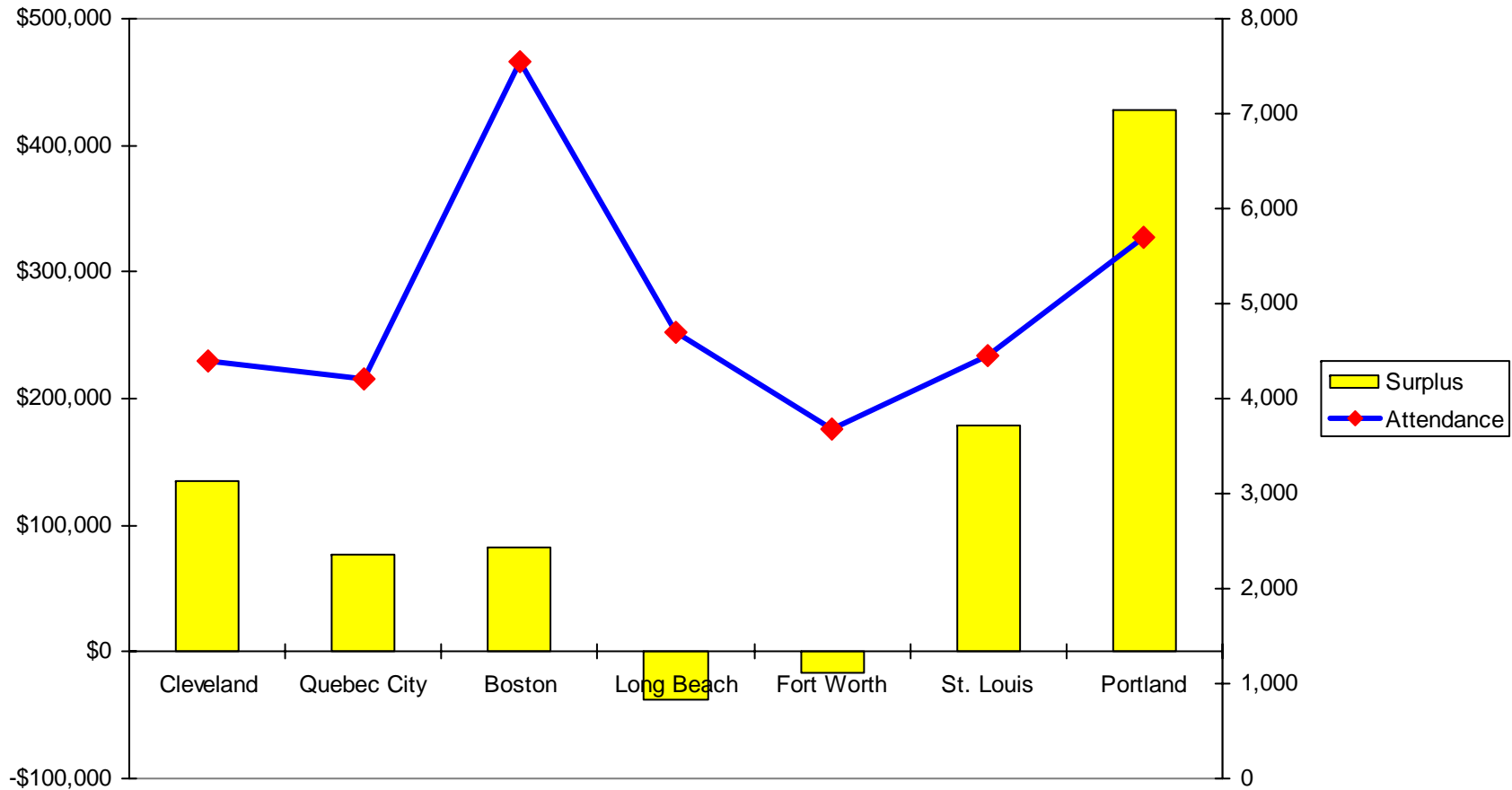
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- Proposal to move to July 1 plan year
  - Would match UUA and audit fiscal year
  - Consistent with some congregation fiscal years, but not all
  - Might complicate decision-making for participants considering a non-UUA plan with a January 1 plan year

# GA Attendance and Surplus



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# Future Agenda Items

- Health insurance plan
- Investment policy and SRI
- Internal rent allocations
- Financial reporting and chart of accounts
- Paying for future capital campaigns
- Use of bequest income
- Endowment spending policies
- Audit committee
  - Conflict of interest policies
  - Compliance with state planned giving rules
- LRCS
- Asset management
  - Debt management
  - Cash management
  - Short-term investments in UUCEF
  - Facilities renewal
- ... and more