

February 2019 Board of Trustees Meeting Packet

Table of Contents:

Meeting Agenda

January Meeting Minutes

President's Report

Minister's Report

AFD's Report

Fundraising Report from Linda Delorey

CYMD's Director's Report

Monthly Financial Reports

Policy Documents

Board Meeting Agenda
February 21, 2019

Timekeeper:

Process Observer:

Guest: Chris Morin

Absent: Ralph

- 6:30 Moment of Silence, Reading, Focused Check-in Jessica
- 6:55 Reading the Covenant Pat
- 7:00 Guest Chris Morin from the Social Justice Com.
- 7:15 How the board works: timekeeping; parking lot issues –define “long-range health” in the covenant; follow-up to board self-evaluation questionnaire; procedure for FPBUU endorsement on legislative issue; relations with board committees –policy, by-laws, personnel, finance, stewardship, right relations team, COSM. Relations with leadership development committee, endowment
- 7:30 Minister’s Time Jessica
- 7:35 Report on financial summit meeting Pat and Diane
Where we are on budget time-line
- 7:45 Policy: approve final wording on alcohol policy Jim
- 7:55 Vote on changes to Personnel Manual Judy
- 8:00 Governance Evaluation Report Pat, Judy, Jim
- 8:30 Facilities Task Force appointees
- 8:35 Consent Agenda: January Minutes, President’s Report, Minister’s Report, Admin. and Finance Report, CYM Report, Treasurer’s Report, Policy Report, Personnel Report
- 8:40 Process Observer Feedback April
Closing Circle, Huddle

FIRST PARISH BREWSTER UU BOARD MINUTES

January 24, 2019

Members in Attendance:

Pat Stover, President
Jim Hild, President Elect
Judy Harrison, Past President
Diane Pansire, Treasurer
Carol DiAnna, Clerk
Susan Daly, Member at Large
Katherine Farnham, Member at Large
Liz Gordon, Member at Large

Members Absent:

Ralph Diamond, Member at Large

Staff in Attendance:

Rev. Jessica Clay, Minister

Process Observer: April Naturale

Chalice Lighting/Spiritual Opening/Focused Check-in

Rev Jessica Clay started the meeting with a reading and all members participated in a focused check-in. Board members each read a line of the board covenant.

Board Business

- **State of the Board** – Pat reminded members that on Sunday, February 3rd is the State of the Board presentation to the congregation. The purpose of the presentation is to inform the congregation of the board's Annual Vision of Ministry and also to give a financial overview of FPBUU.
- **All Committee meeting** – On Saturday, February 16th, the Council is hosting a meeting for representatives of FPBUU committees to come together and discuss how to improve committee communication. Pat will attend and present the board's Annual Vision of Ministry and Judy will go over where we are with the governance evaluation process.
- **Parking lot items from November board meeting – Fundraisers** - At the November board meeting, Linda Delorey reported to the board about FPBUU fundraising efforts. Over the last few years, interest and support from the congregation have been declining for some of the FPBUU fundraisers. Linda felt that the FPBUU thrift shop generates a substantial amount of money and her focus should be on supporting the thrift shop. Pat reiterated Linda's sentiment. She suggested since FPBUU's fundraisers events have not generated all that much financial support, then perhaps our focus should be on improving the thrift store operation including supporting the use of the annex where larger items can be displayed and sold.

Active Shooter Policy – This will be dealt with at the February board meeting.

Facilities task force/kitchen renovation – A Facilities Task Force will be appointed by the Board, per our Annual Vision of Ministry

Board Self Evaluation – Jim developed 2 board self-evaluation forms based on the board covenant (one for the board as a group and one as an individual board member). Pat asked each member (if comfortable) to share their ratings and feedback for each. There was some discussion as to whether or

not the board should keep these evaluations in order to provide comparisons of board evaluations from year to year. No decision was made on this. There was also a suggestion to compile all responses in order to get a composite rating score. April offered to do this.

Minister's Report

Jessica asked for feedback about the article she sent to the board about anonymous feedback/concerns. Basically, the article discusses why anonymous communication is damaging to everyone in the congregation and unhealthy for all involved. All board members agreed. There was exploration among all present as to how to handle a situation/ issue/concern when a FPBUU member wants to remain anonymous. Jessica also reported on the ways that individuals can become members of FPBUU and how the membership committee is trying to make joining more accessible. There was also a brief discussion about how to deal with individuals who have been members but have not fulfilled their obligation as members for a long period of time. As part of the Stewardship campaign, Jessica asked each board member to sign up to give a brief reflection at a Sunday service about why we give to FPBUU.

Minister's Evaluation

In December, each board member filled out a minister's evaluation questionnaire. Katharine, Sue and Ralph compiled the evaluation comments into one evaluation. Jessica had some questions and comments about some parts of the evaluation. Board members offered their responses and input.

Budget Process Timeline

According to the Budget Process Timeline, January is the month for the board to develop priorities for the budget and send to the Finance and Personnel Committees. We discussed possible board priorities and it was agreed that Diane and Pat would organize a financial summit meeting to talk about sources of income, i.e. what works, what could work better, what doesn't work and what could be let go.

Alcohol Policy Revisited

Because the FPBUU board strives to reach consensus on any issue/vote that comes before it, the alcohol policy - that was voted on at the November board meeting - was reconsidered at the January board meeting. A lengthy discussion ensued with some back and forth discourse among members. After a considerable amount of conversation and deliberation, there was a motion to vote on the following policy: *There will be no alcohol served on the FPBUU campus. Anyone hosting a FPBUU event in their home or anywhere off campus can decide whether or not to serve alcohol.* The vote was 7 members for and 1 member against. It should be noted that all board members agreed that this policy will be reviewed within a year. An announcement of the policy will go into the Weekly Angle.

Consent Agenda

Carol had a question about the Personnel Committee's report about healthcare insurance. The Consent Agenda was unanimously accepted.

Parking Lot Items

- Clear definition of what "long-range health of the First Parish Brewster Unitarian Universalist congregation" as stated in the last sentence of the Covenant of FPBUU Board of Trustees.
- Year to year measure of board group and evaluations.

Process Observer's Comments: April

April reported that for the most part the board was respectful and listened to each other.

Closing Circle and Affirmation

All present took part in the closing circle.

Huddle

Board members expressed comments about the Board meeting process.

Respectfully submitted by Carol DiAnna

President's Report February, 2019

I know we are all feeling good about the Feb. 3rd board presentation to the congregation on our annual vision of ministry and 6 month financial review. It felt great to have you all up there on the stage with Diane and I and to receive the applause of the congregation! And I have had much positive feedback from congregants since then. I think we have the trust of the congregation. So now, it's back to the continuing work of actually implementing our annual vision.

Since the presentation, the month to date has been dominated by work on governance evaluation of the Council. Judy, Jim and I interviewed current and past council members and surveyed committees they serve in January. At present we are preparing a report with recommendations, to bring first to the council meeting next week and then to the board meeting. The report will not be ready to include in the board packet, but hopefully we can get it to you in time to give you at least a few days to go over it before the discussion at the board meeting. We will need to vote on our recommendations. I am feeling some urgency about this issue, and we are working under pressure to get the report done and voted on this month because by this time of year the Leadership Development Committee has already begun the nominating process and they need to know how many leadership positions they need to fill.

You will see on this month's agenda, we need to approve final wording on the alcohol policy. It became clear when we rolled out the new policy for congregational review in the Weekly Angle last week, that in the February board meeting we had neglected-ran out of time actually- to go over and give final approval of the wording of the policy. I have received some comments and concerns about the policy, but they mostly had to do with the details and not the ban on alcohol on campus. There was a concern as to why we felt the need to have this policy, ie had there been problems with alcohol use. And another concern was that the ban should include large church events off-campus as well. The general tenor of comments has indicated an effort to "lean-in" toward support of our members and friends struggling with addiction.

As you are aware, there is a "financial summit" meeting that I have called for to be held directly preceding the board meeting next week. Some of you will be attending. Diane and I will be reporting on it at the board meeting. If you recall, this was something I was talking about at last month's board meeting as a priority for the board as we begin the budgeting process. We are hoping to receive some guidance from all the folks involved

in the financial picture at church concerning our major sources of income.

I want to spend a little time in this month's meeting going over our relations with board committees plus the Leadership Development Committee and Endowment, the latter two not committees of the board but their own entities. We need to assess our relationships and make adjustments where needed.

And be thinking about who you think would be appropriate appointees for the Facilities Task Force that is included in our annual vision of ministry. Revisit our annual plan and look over the charge for the Facilities Task Force—who do you think would be a good person to appoint to this committee? Come prepared with a list of names.

Late-breaking social justice news –Chris Morin has requested time at this board meeting to ask for our support. In her words:

The Social Justice committee has a goal of focusing on the 8th principle, exploring the role of race/ethnicity in individual and congregational lives. In order to do this so that our racial justice work "goes deeper" we want to hold a retreat in September and bring in a paid facilitator from an organization in Meadville, IL, called Beloved Conversations. We have applied for funds through the Endowment committee. This is a Congregation wide commitment and we need the board's backing.

Additionally, Suzanne Sullivan, Kathy Budreski and the Humanist group are working on the issue of death with dignity, the Compassion and Choices movement. They will be asking for FPBUU endorsement on a bill before the state legislature. I have asked them to present their issue at the March board meeting. To prepare, this month we as a board and the minister need to decide on a procedure for handling this request.

Lastly, as you read the reports, please let me know ahead of the meeting if you want to pull anything from the consent agenda. This supports our goal of better time-keeping at meetings!

Minister's Board Report February 2019

Counseling & Pastoral Care:

I continue to facilitate the Helping Hands & Pastoral Care committees as they meet together monthly. I continue to meet with people in my office and in their homes to provide pastoral care support. I will lead one memorial service in February. We had two requests for HEED fund assistance in February for help with buying groceries. I facilitated the small group facilitators meeting at the end of January as they crafted a covenant and statement of purpose together.

Practical arts:

We completed staff evaluations at the end of January, and I will be emailing the board my recommendations for next year. Overall the staff is doing really well, and as we continue to grow in relationship together, we continue to strengthen our staff team and each identify individual areas to work on.

The stewardship team is moving full steam ahead on the pledge drive this year "Celebrating Connections". We continue to meet and plan, and have great shared leadership in our co-chairs Octavia Ossola and Susan Flaws.

There is no HCT feedback to report since our last meeting.

We welcomed two ministers recently visiting from off cape who spent the morning with Linda Delorey and received a tour from me. They are interested in starting thrift shops at their congregations and I am glad they took the opportunity to come learn from us.

Organizational Ministry

We had a wonderful showing at Ralph Diamond and Gail McAleer's house for the webinar "Centering the Margins in Outreach" I highly recommend board members who were not present watch it. We had fruitful discussion to follow, and this is pertinent to our goal setting.

I continue to track my work hours and strive to not work more than 40-45 hours per week, with flexibility that some weeks I work more than others.

Personal & Professional growth & Denominational Activities:

We had a successful pulpit swap on January 27, it was wonderful to represent FPBUU in Provincetown. I continue to meet with the UUMA cluster and the interfaith women ministers group.

The 2nd of my clergy clinic in family systems training is Feb 18-20 in Chicago.

Teaching:

The spiritual practices retreat was a huge success, we had 17 people in attendance. I received overwhelmingly positive feedback from the participants and definitely will be

offering more of these in the future. will be offering weekly drop in reflection/poetry/bible meditations each week of lent starting March 11.

Worship:

Worship attendance in January and February has been pretty dependent on the weather, but is overall continuing at about the same. Feb 3 when we moved to one service the sanctuary was almost full, and we did have visitors who came for the 11 am service. Overall the meeting after went really well, I applaud the board and finance committee for leading such an informative meeting. In the future we will continue to have the conversation on how to have congregational gatherings with two services.

Prophetic Outreach:

I continue to support the social justice committee as they move forward on offering anti-racism training for the congregation next year.

We held another forum with Congressperson Keating, these are a great way for the community to be in our space.

I successfully attended the Women's March in DC with 5 other members, it was so good to march together and on behalf of the congregation.

I recently attended the forum in Bourne on the ICE contract with the Barnstable sheriffs office and spoke publicly against it. It did make the news.

Report from Administration and Finance Director – February 2019

Pledges & Financials - See page 1 of Financial Reports.

Property Management

- Landscape is working on a proposal to install stairs from the parking lot behind the Barn leading up to Winslow House to make it more accessible. The parking lot at Winslow House is limited to 6 spaces plus 1 handicapped space and is often filled beyond capacity.
- Judy Fenner and Elenita Muniz hosted a thank you and good-bye dinner for Dwight and Sandra Woodson. It was lovely and heart-warming for the Building Maintenance Committee to be together in this way.
- We will be having an outside consultant come in to offer suggestions for a few A/V issues in the PR. We are also working on clear visual instructions for those using the A/V equipment.
- We finally received the replacement gasket for the toilet on the Parish Room level and the plumber should be out within the week to install it.

Publicity/Communications

- Each month we will be putting a message in the Wayside Pulpit that highlights that month's service theme. This is another way we are reaching out to the larger community and inviting them in.
- I am pleased to say I have finished the Weekly Angle redesign, and it will go out February 15th. With this new design, we will be reducing the redundancy in the weekly Angle by including announcements and events on the website. Guidelines for Weekly Angle Submissions include:
 1. Weekly Angle announcements submitted to weekly@firstparishbrewster.org or via the electronic submission form on the website under News & Calendar.
 2. Contact name and phone number/email should be included within announcement for people needing more information.
 3. The deadline each week is Wednesday at noon.
 4. Announcements should be limited to 75 words and 25 words for "save the date" items. Acronyms should be spelled out for clarity. If your announcement is in the form of a flyer, it must be submitted as a jpeg or png file and must be 600px X 300px or in 2:1 proportion.
 5. Submissions may be edited, postponed, or redirected at the discretion of the editor(s) for clarity and purpose.
- I am working on ads for the *Best of Brewster* including an additional ad for the church to go with the ad for the Thrift Store and Annex. This publication goes out to all the local businesses and is put together by the Brewster Chamber of Commerce. I am also working on another newspaper ad for the beginning of March. The additional income from Endowment has been essential to funding this increase to in print advertising this year, and I will be including this expense in the budget for 19-20.

Membership

- In the next few weeks, there will be a membership list at the Sign-up Table during coffee hour for people to check whether they are considered a current member.

HR

- I compiled staff salary and benefit recommendations from the Minister to be taken to the Personnel Committee for the 19-20 budget.

Administrative Responsibilities

- We will be doing another "ask" for congregants to donate hymnals as a gift or in honor of a loved one over the next several weeks during coffee hour after the services.
- I joined Linda Delorey this week at a credit card training session for the Thrift Store volunteers. We are looking at an easier system for accepting credit cards at the Thrift Store and Annex to be in place before June of this year.

Blessings, Karena Stroh, Administration and Finance Director

REPORT TO BOARD REGARDING HOLIDAY FESTIVAL

February 13, 2019

On December 2 we held a winter fundraiser in part to help raise funds to make up the deficit from the fall fair and, in part to participate in the Brewster for Holidays event sponsored by the Chamber of Commerce. While this event did not generate much income we received much positive feedback about the activities that we had planned for the day. We had pictures with Santa for humans and pets. (I think we had more dogs and cats than humans) baked goods, a workshop for making holiday green arrangements, caroling and ukuleles, knitted items. My recommendation is to repeat this event in 2019 based on the response we received from the community and the congregation. And I think with further planning we could increase our financial impact with this event.

We advertised multiple events in the Brewster for the Holidays brochure and this brought some public presence during the month of December including a carol sing which was very well attended.

I would recommend to the board of trustees that in pursuing additional fundraising events that we consider the demographics of our congregants and find a fundraiser that better matches our abilities and willingness to volunteer.

We are looking at additional fundraising efforts to fulfill our financial obligation for the 2019 budget and will be adding activities during the Brewster in Bloom festivities (May 3/4/5) and the spring auction (May 19)

We are evaluating the current position of thrift store manager and fundraising coordinator in 2019 and next year (2020) will be a transitional year returning focus to the thrift store and continuing our efforts to promote the furniture annex.

Respectfully submitted

Linda Delorey

Thrift Store manager and fundraising coordinator

Board Report February 2018

Overview

Another great and as always busy month in CYM. The 1-6th graders have been working on illiteracy this month and will be moving onto hatred in March. We still have a solid group of kids who are regularly attending and slowly the families are feeling more connected to FPB. Our once a month movie nights have been attended by 25-30 people and are proving to be a great outreach offering.

Youth

The youth will be leading worship on March 3rd, they are in the midst of creating a powerful and creative worship, I hope many of you will attend and support them on that Sunday.

The model of having 3 rotating advisors with me as the lead is working really well. Each advisor has been flexible and dependable, and I like that the youth are exposed to different church members from different generations. This model has far exceeded my expectations.

Outreach/Professional Development

I led the program for the woman's alliance this month, it was a great opportunity and I was glad to do it. So many of the members were totally unaware of the range of my job and the programs we have at FPB. I would like to investigate why and what we can do to help people be more aware.

Credentialing is going really well, I passed Philosophy of Religious Education and Admin and Volunteer Management. I am doing UU History now and will be taking the worship class in April. I now have a mentor from Lreda who I meet with once a month.

The DRE cluster meetings have not been working for me in terms of what I get out of them for the time I invest getting to them, so I am looking for another group of DREs to connect with.

Mult-Gen Events

Valentines card making went well. On the horizon are the Pot Luck, Easter Egg Hunt and a community day in May and our summer program.

Summer Program

I am so excited for this week. The planning team met, and we worked out the logistics in terms of pricing, ages, and what we need to make it happen.

We feel like realistically we have the resources to host 25 kids this summer, with 50 as an absolute maximum due to volunteer power. We will be charging a sliding scale of \$250-\$500 for the week with an extra charge for after care. We will also allow kids to come for less if their

family cannot afford to pay. I always dream big, and so this year is an experiment in so many ways but if we were able to register 50 kids who paid \$400 each for the week that would be a total of \$20,000. If we were able to run 2,3,or 4 weeks, there is such potential for this being not only an amazing source of religious education programming, but community outreach, social justice (childcare on Cape Cod is expensive and hard to come by) and a potentially huge fundraiser for FPB. To scale up this would need to become an all church project, but I believe the potential is huge.

Pathways

The logistics of pathways went much more smoothly this session. We are going to host one more round for this year, and then really take time to look at all the figures and dates and write a report on how this model is working.

Some areas that have come up are that we have really tapped out on the people who are willing to offer classes. Several classes each session are cancelled because of lack of sign-ups which is disappointing for the presenters. We don't have a solid idea of what people makes a class popular. Would we get a bigger registration if we paid for a presenter to come on a topic that is of interest?

We will be addressing these questions as we look through the data and come up with recommendations.

In conclusion

I'm busy but happy and learning a lot!

Financial Reports - January 2019

Submitted by Karena Stroh, Administration & Finance Director

Table of Contents

Tab 2 (pages 2-5) - *Operating Fund* Profit & Loss Budget vs. Actual

Tab 3 (pages 6-8) - *Operating Fund* Profit & Loss Previous Year Comparison

Tab 4 (pages 9-10) - *Operating Fund* Balance Sheet Previous Year Comparison

% of budget should typically be at 58%

Points of Interest

Total Income is at 56% of budget

Pledges Commitments - 18-19 \$353,848 *same as previous month

Total Pledge Payments received 57% of budget

Offertory is at 50% of budget; 8% and \$2,483 short of budget. It is up from last year at this time by \$138.

Thrift Store Income is at 60% of budget

UUA Distribution January payment is not included in these report.

Total Expenses are at 46% of budget

Reminder not all line items are evenly distributed throughout the calendar year such as Maint-Special Projects or Liability/Property Insurance.

\$8,174.30 was moved from the budget for Contract Pianist to the budget for Staff Salaries Pianist. At the beginning of this fiscal year, we paid our pianist as a contractor, but with the newly hired pianist we were instructed to make this a staff position from the UUA staff and as a result of financial review last year by an outside consultant.

January's payment to the UUA/NER is not included in these reports

Total Split Plates (monthly July & August, weekly starting in Sept.) **\$10,756.50** was distributed to **23** different organizations.

Operating Funds
Profit and Loss Budget vs Actual
July through January 2019

	Jul '18 - Jan 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Pledges				
2018-2019 Pledges	215,174.32	387,100.00	-171,925.68	55.59%
2017-2018 Pledges	8,663.00	7,500.00	1,163.00	115.51%
2016-2017 Pledges	1,415.00	0.00	1,415.00	100.0%
Total Pledges	<u>225,252.32</u>	<u>394,600.00</u>	<u>-169,347.68</u>	<u>57.08%</u>
Contributions				
Offertory	14,917.14	30,000.00	-15,082.86	49.72%
Misc Contributions	263.13	0.00	263.13	100.0%
Total Contributions	<u>15,180.27</u>	<u>30,000.00</u>	<u>-14,819.73</u>	<u>50.6%</u>
Fund Raising				
Holiday Fair	879.15			
Thrift Shop	53,650.81	90,000.00	-36,349.19	59.61%
Fall Fair	4,759.57	9,000.00	-4,240.43	52.88%
SpringAuct	510.00	10,000.00	-9,490.00	5.1%
Committee Fund Raisers	2,987.00	6,600.00	-3,613.00	45.26%
Food Certificate Sales	950.00	2,000.00	-1,050.00	47.5%
Women's Circle Alliance	0.00	500.00	-500.00	0.0%
Welcoming Congregation-Income	0.00	2,000.00	-2,000.00	0.0%
Total Fund Raising	<u>63,736.53</u>	<u>120,100.00</u>	<u>-56,363.47</u>	<u>53.07%</u>
BldgUse				
Space Rentals	2,540.30	3,000.00	-459.70	84.68%
Weddings/Memorials	1,770.00	2,000.00	-230.00	88.5%
Total BldgUse	<u>4,310.30</u>	<u>5,000.00</u>	<u>-689.70</u>	<u>86.21%</u>
Investment,Interest, MiscIncome				
Investment Income				
UUA GIF Distribution	1,402.39	2,600.00	-1,197.61	53.94%
Alton Smith Char Trust	546.73	1,200.00	-653.27	45.56%
Alton Smith Irrev Trust	442.67	1,200.00	-757.33	36.89%
Total Investment Income	<u>2,391.79</u>	<u>5,000.00</u>	<u>-2,608.21</u>	<u>47.84%</u>
Interest Income	54.59	250.00	-195.41	21.84%
Total Investment,Interest, MiscIncome	<u>2,446.38</u>	<u>5,250.00</u>	<u>-2,803.62</u>	<u>46.6%</u>
Total Income	<u>310,925.80</u>	<u>554,950.00</u>	<u>-244,024.20</u>	<u>56.03%</u>
Gross Profit	310,925.80	554,950.00	-244,024.20	56.03%
Expense				
Payroll Expenses				
WorkCompInsurance	-312.00	2,667.00	-2,979.00	-11.7%
Taxes	8,331.68	14,138.00	-5,806.32	58.93%
Total Payroll Expenses	<u>8,019.68</u>	<u>16,805.00</u>	<u>-8,785.32</u>	<u>47.72%</u>
Staff Salaries				
Clergy Housing	15,400.00	26,400.00	-11,000.00	58.33%
Minister	37,736.50	64,680.00	-26,943.50	58.34%
Admin&FinanceDir	25,141.06	43,099.00	-17,957.94	58.33%
CYM Dir	23,429.56	40,165.00	-16,735.44	58.33%
Music Director	20,596.10	35,308.00	-14,711.90	58.33%
ThriftShopManager	18,789.12	32,206.00	-13,416.88	58.34%

Operating Funds
Profit and Loss Budget vs Actual
July through January 2019

Sexton	11,616.00	19,491.00	-7,875.00	59.6%
Bookkeeper	8,437.10	14,461.00	-6,023.90	58.34%
CYM-Childcare	1,323.01	2,273.00	-949.99	58.21%
Pianist	945.00	8,174.30	-7,229.30	11.56%
Total Staff Salaries	163,413.45	286,257.30	-122,843.85	57.09%
Staff Benefits				
Minister Benefit (FICA)	4,006.00	6,885.00	-2,879.00	58.18%
Health Insurance	14,107.18	26,098.00	-11,990.82	54.06%
Pension	12,785.08	25,163.00	-12,377.92	50.81%
Minister's Term Life	428.40	734.00	-305.60	58.37%
Total Staff Benefits	31,326.66	58,880.00	-27,553.34	53.2%
Staff Professional Expenses				
Admin&FinanceDirProf Ex	239.88	1,704.00	-1,464.12	14.08%
CYM Professional Exp	442.40	1,588.00	-1,145.60	27.86%
Music Director Prof Exp	0.00	1,396.00	-1,396.00	0.0%
Minister's Professional Exp	8,688.27	9,000.00	-311.73	96.54%
Total Staff Professional Expenses	9,370.55	13,688.00	-4,317.45	68.46%
BldgGrounds				
Electric	2,033.12	4,500.00	-2,466.88	45.18%
Gas	2,700.87	5,000.00	-2,299.13	54.02%
Groundskeeping	8,091.50	15,000.00	-6,908.50	53.94%
Reg. Maintenance				
Supplies	2,259.45	4,200.00	-1,940.55	53.8%
Reg. Maintenance - Other	8,411.43	13,800.00	-5,388.57	60.95%
Total Reg. Maintenance	10,670.88	18,000.00	-7,329.12	59.28%
Maint-Special Bldg Projects	12,672.00	13,948.00	-1,276.00	90.85%
Liability/Property Insurance	-1,008.00	10,403.00	-11,411.00	-9.69%
Telephone & Internet	2,311.03	3,745.00	-1,433.97	61.71%
Water	1,418.91	1,500.00	-81.09	94.59%
Total BldgGrounds	38,890.31	72,096.00	-33,205.69	53.94%
OfficeExpense				
Advertising	707.00	1,500.00	-793.00	47.13%
Credit Card/Bank/PayPal Fees	640.73	1,500.00	-859.27	42.72%
ComputerAsst	0.00	350.00	-350.00	0.0%
Office Expense/Supplies	3,146.16	4,000.00	-853.84	78.65%
OfficeEquip/Maint	3,120.34	7,000.00	-3,879.66	44.58%
Payroll Expenses	91.39	800.00	-708.61	11.42%
Software Expense	967.41	1,200.00	-232.59	80.62%
Total OfficeExpense	8,673.03	16,350.00	-7,676.97	53.05%
Loan & Mortgage Payments				
Mortgage Principal Payments	2,658.51	4,038.00	-1,379.49	65.84%
Mortgage Interest Payments	2,378.13	4,597.00	-2,218.87	51.73%
EndowLoanRepayment	6,066.20	10,399.00	-4,332.80	58.33%
Total Loan & Mortgage Payments	11,102.84	19,034.00	-7,931.16	58.33%
Denominational Dues				
UUA-NER	13,002.49	26,005.00	-13,002.51	50.0%
Total Denominational Dues	13,002.49	26,005.00	-13,002.51	50.0%
Consultants/Contract Employees				
Pianist	2,113.70	2,113.70	0.00	100.0%

Operating Funds
Profit and Loss Budget vs Actual
July through January 2019

Substitute Sexton	612.50	800.00	-187.50	76.56%
OMG Music	1,200.00	2,400.00	-1,200.00	50.0%
Housekeeping	4,880.00	8,320.00	-3,440.00	58.65%
Total Consultants/Contract Employees	8,806.20	13,633.70	-4,827.50	64.59%
Committees				
Sunday Morning Worship Support	0.00	150.00	-150.00	0.0%
HelpingHands	71.82	100.00	-28.18	71.82%
Paul Hush Forums	400.00	1,200.00	-800.00	33.33%
Board	635.32	1,500.00	-864.68	42.36%
Council	66.08	500.00	-433.92	13.22%
UU Connections	698.00	3,000.00	-2,302.00	23.27%
Landscape Committee	709.63	1,200.00	-490.37	59.14%
Membership	0.00	575.00	-575.00	0.0%
Stewardship	150.76	1,500.00	-1,349.24	10.05%
Total Committees	2,731.61	9,725.00	-6,993.39	28.09%
CYM				
Child Care Supplies	0.00	300.00	-300.00	0.0%
Sunday Special Programming	1,090.73	1,500.00	-409.27	72.72%
O.W.L.	45.00	1,000.00	-955.00	4.5%
Contract ChildCare	304.50	1,000.00	-695.50	30.45%
High School Youth Program	196.86	800.00	-603.14	24.61%
Pre K-Grade 6/7	219.35	900.00	-680.65	24.37%
Office/Library	192.45	500.00	-307.55	38.49%
Total CYM	2,048.89	6,000.00	-3,951.11	34.15%
Music				
OMG Music Supplies	0.00	400.00	-400.00	0.0%
Music Scores	837.80	1,000.00	-162.20	83.78%
Music Support/Supplies	903.65	500.00	403.65	180.73%
Musicians	575.00	2,000.00	-1,425.00	28.75%
PianoOrgan	1,152.42	1,600.00	-447.58	72.03%
Total Music	3,468.87	5,500.00	-2,031.13	63.07%
Justice				
Social Justice	1,163.00	4,150.00	-2,987.00	28.02%
One Earth One People	241.68	1,675.00	-1,433.32	14.43%
Green Sanctuary	175.00	350.00	-175.00	50.0%
Welcoming Congregation-Expense	11.48	0.00	11.48	100.0%
Total Justice	1,591.16	6,175.00	-4,583.84	25.77%
Worship				
Pastoral Care Coverage	0.00	300.00	-300.00	0.0%
Hospitality-Worship	63.60	500.00	-436.40	12.72%
Materials/Supplies	1,337.72	800.00	537.72	167.22%
PulpitSupport	1,200.00	3,200.00	-2,000.00	37.5%
Total Worship	2,601.32	4,800.00	-2,198.68	54.19%
Total Expense	305,047.06	554,949.00	-249,901.94	54.97%
Net Ordinary Income	5,878.74	1.00	5,877.74	587,874.0%
Net Income	5,878.74	1.00	5,877.74	587,874.0%

Operating Funds
Profit and Loss Previous Year Comparision
July through January 2019

	<u>Jul '18 - Jan 19</u>	<u>Jul '17 - Jan 18</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
Pledges				
2018-2019 Pledges	215,174.32	0.00	215,174.32	100.0%
2017-2018 Pledges	8,663.00	215,972.57	-207,309.57	-95.99%
2015-2016 Pledges	0.00	200.00	-200.00	-100.0%
2016-2017 Pledges	1,415.00	9,049.00	-7,634.00	-84.36%
Total Pledges	<u>225,252.32</u>	<u>225,221.57</u>	<u>30.75</u>	<u>0.01%</u>
Contributions				
Offertory	14,917.14	14,779.00	138.14	0.94%
Misc Contributions	263.13	708.00	-444.87	-62.84%
Total Contributions	<u>15,180.27</u>	<u>15,487.00</u>	<u>-306.73</u>	<u>-1.98%</u>
Fund Raising				
Holiday Fair	879.15	0.00	879.15	100.0%
Thrift Shop	53,650.81	56,038.49	-2,387.68	-4.26%
Fall Fair	4,759.57	9,158.77	-4,399.20	-48.03%
SpringAuct	510.00	828.00	-318.00	-38.41%
Committee Fund Raisers	2,987.00	4,585.47	-1,598.47	-34.86%
Food Certificate Sales	950.00	1,400.00	-450.00	-32.14%
Women's Circle Alliance	1,392.41	690.00	702.41	101.8%
Total Fund Raising	<u>65,128.94</u>	<u>72,700.73</u>	<u>-7,571.79</u>	<u>-10.42%</u>
BldgUse				
Space Rentals	2,540.30	2,219.50	320.80	14.45%
Weddings/Memorials	1,770.00	2,125.00	-355.00	-16.71%
SocialHour/Hospitality	0.00	200.35	-200.35	-100.0%
Total BldgUse	<u>4,310.30</u>	<u>4,544.85</u>	<u>-234.55</u>	<u>-5.16%</u>
Investment,Interest, MiscIncome				
Investment Income				
UUA GIF Distribution	1,402.39	2,141.18	-738.79	-34.5%
Alton Smith Char Trust	546.73	812.92	-266.19	-32.75%
Alton Smith Irrev Trust	442.67	717.17	-274.50	-38.28%
Total Investment Income	<u>2,391.79</u>	<u>3,671.27</u>	<u>-1,279.48</u>	<u>-34.85%</u>
Interest Income	54.59	132.10	-77.51	-58.68%
Total Investment,Interest, MiscIncome	<u>2,446.38</u>	<u>3,803.37</u>	<u>-1,356.99</u>	<u>-35.68%</u>
Total Income	<u>312,318.21</u>	<u>321,757.52</u>	<u>-9,439.31</u>	<u>-2.93%</u>
Gross Profit	<u>312,318.21</u>	<u>321,757.52</u>	<u>-9,439.31</u>	<u>-2.93%</u>
Expense				
Payroll Expenses				
WorkComplnsurance	-312.00	1,106.00	-1,418.00	-128.21%
Taxes	8,331.68	10,701.24	-2,369.56	-22.14%
Total Payroll Expenses	<u>8,019.68</u>	<u>11,807.24</u>	<u>-3,787.56</u>	<u>-32.08%</u>
Staff Salaries				
Clergy Housing	15,400.00	2,200.00	13,200.00	600.0%

Operating Funds
Profit and Loss Previous Year Comparision
July through January 2019

Minister	37,736.50	45,525.00	-7,788.50	-17.11%
Admin&FinanceDir	25,141.06	20,950.52	4,190.54	20.0%
CYM Dir	23,429.56	23,847.70	-418.14	-1.75%
Music Director	20,596.10	20,636.54	-40.44	-0.2%
ThriftShopManager	18,789.12	17,514.68	1,274.44	7.28%
Sexton	11,616.00	10,232.88	1,383.12	13.52%
Bookkeeper	8,437.10	8,351.84	85.26	1.02%
CYM Youth Ministry Coordinator	0.00	1,587.52	-1,587.52	-100.0%
CYM-Childcare	1,323.01	890.07	432.94	48.64%
Pianist	945.00	0.00	945.00	100.0%
Total Staff Salaries	163,413.45	151,736.75	11,676.70	7.7%
Staff Benefits				
Minister Benefit (FICA)	4,006.00	1,735.00	2,271.00	130.89%
Health Insurance	14,107.18	11,373.78	2,733.40	24.03%
Pension	12,785.08	12,498.49	286.59	2.29%
Minister's Term Life	428.40	367.20	61.20	16.67%
Minister Moving Expense	0.00	5,000.00	-5,000.00	-100.0%
Total Staff Benefits	31,326.66	30,974.47	352.19	1.14%
Staff Professional Expenses				
Admin&FinanceDirProf Ex	239.88	0.00	239.88	100.0%
CYM Professional Exp	442.40	108.00	334.40	309.63%
Music Director Prof Exp	0.00	1,398.00	-1,398.00	-100.0%
Minister's Professional Exp	8,688.27	8,021.34	666.93	8.31%
Total Staff Professional Expenses	9,370.55	9,527.34	-156.79	-1.65%
BldgGrounds				
Barn Restoration	0.00	972.00	-972.00	-100.0%
Signs	0.00	1,005.00	-1,005.00	-100.0%
Electric	2,033.12	1,633.35	399.77	24.48%
Gas	2,700.87	2,564.78	136.09	5.31%
Groundskeeping	8,091.50	10,142.00	-2,050.50	-20.22%
Reg. Maintenance				
Supplies	2,259.45	0.00	2,259.45	100.0%
Reg. Maintenance - Other	8,411.43	12,815.69	-4,404.26	-34.37%
Total Reg. Maintenance	10,670.88	12,815.69	-2,144.81	-16.74%
Maint-Special Bldg Projects	12,672.00	6,076.73	6,595.27	108.53%
Liability/Property Insurance	-1,008.00	-761.00	-247.00	-32.46%
Telephone & Internet	2,311.03	2,246.91	64.12	2.85%
Water	1,418.91	472.61	946.30	200.23%
Total BldgGrounds	38,890.31	37,168.07	1,722.24	4.63%
OfficeExpense				
Advertising	707.00	566.86	140.14	24.72%
Credit Card/Bank/PayPal Fees	640.73	816.30	-175.57	-21.51%
ComputerAsst	0.00	165.00	-165.00	-100.0%
Office Expense/Supplies	3,546.16	2,981.37	564.79	18.94%
OfficeEquip/Maint	2,720.34	3,590.88	-870.54	-24.24%

Operating Funds
Profit and Loss Previous Year Comparison
July through January 2019

Payroll Expenses	91.39	1,028.30	-936.91	-91.11%
Software Expense	967.41	741.73	225.68	30.43%
Total OfficeExpense	8,673.03	9,890.44	-1,217.41	-12.31%
Loan & Mortgage Payments				
Mortgage Interest Payments	2,378.13	2,498.35	-120.22	-4.81%
EndowLoanRepayment	6,066.20	6,066.20	0.00	0.0%
Total Loan & Mortgage Payments	8,444.33	8,564.55	-120.22	-1.4%
Denominational Dues				
UUA-NER	13,002.49	8,815.00	4,187.49	47.5%
Total Denominational Dues	13,002.49	8,815.00	4,187.49	47.5%
Consultants/Contract Employees				
Pianist	2,113.70	4,251.63	-2,137.93	-50.29%
Substitute Sexton	612.50	600.00	12.50	2.08%
OMG Music	1,200.00	650.00	550.00	84.62%
Housekeeping	4,880.00	3,980.00	900.00	22.61%
Total Consultants/Contract Employees	8,806.20	9,481.63	-675.43	-7.12%
Committees				
HelpingHands	71.82	0.00	71.82	100.0%
Search Committee	0.00	-943.63	943.63	100.0%
Paul Hush Forums	400.00	200.00	200.00	100.0%
Board	635.32	979.63	-344.31	-35.15%
Council	66.08	75.00	-8.92	-11.89%
UU Connections	698.00	2,550.00	-1,852.00	-72.63%
Landscape Committee	709.63	89.13	620.50	696.17%
Stewardship	150.76	100.00	50.76	50.76%
Total Committees	2,731.61	3,050.13	-318.52	-10.44%
CYM				
CYMDirectorSearch	0.00	114.48	-114.48	-100.0%
Sunday Special Programming	1,090.73	359.28	731.45	203.59%
O.W.L.	45.00	252.05	-207.05	-82.15%
Contract ChildCare	304.50	135.00	169.50	125.56%
High School Youth Program	196.86	353.58	-156.72	-44.32%
Pre K-Grade 6/7	219.35	107.10	112.25	104.81%
Office/Library	192.45	136.26	56.19	41.24%
Total CYM	2,048.89	1,457.75	591.14	40.55%
Music				
Music Scores	837.80	722.33	115.47	15.99%
Music Support/Supplies	903.65	322.69	580.96	180.04%
Musicians	575.00	250.00	325.00	130.0%
PianoOrgan	1,152.42	1,378.13	-225.71	-16.38%
Total Music	3,468.87	2,673.15	795.72	29.77%
Justice				
Social Justice	1,163.00	596.08	566.92	95.11%
Alliance for ImmigrationJustice	0.00	22.23	-22.23	-100.0%
One Earth One People	241.68	-150.75	392.43	260.32%

Operating Funds
Profit and Loss Previous Year Comparision
July through January 2019

Green Sanctuary	175.00	46.77	128.23	274.17%
Welcoming Congregation-Expense	11.48	0.00	11.48	100.0%
Total Justice	<u>1,591.16</u>	<u>514.33</u>	<u>1,076.83</u>	<u>209.37%</u>
Worship				
Hospitality-Worship	63.60	0.00	63.60	100.0%
Installation/Ordination	0.00	1,096.00	-1,096.00	-100.0%
Materials/Supplies	1,337.72	297.30	1,040.42	349.96%
PulpitSupport	1,200.00	1,406.99	-206.99	-14.71%
Total Worship	<u>2,601.32</u>	<u>2,800.29</u>	<u>-198.97</u>	<u>-7.11%</u>
Total Expense	<u>302,388.55</u>	<u>288,461.14</u>	<u>13,927.41</u>	<u>4.83%</u>
Net Ordinary Income	<u>9,929.66</u>	<u>33,296.38</u>	<u>-23,366.72</u>	<u>-70.18%</u>
Net Income	<u><u>9,929.66</u></u>	<u><u>33,296.38</u></u>	<u><u>-23,366.72</u></u>	<u><u>-70.18%</u></u>

Operating Funds
Balance Sheet Previous Year Comparision
July through January 2019

	<u>Feb 7, 19</u>	<u>Feb 7, 18</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
CC5 Ckg - 5859	12,143.68	17,479.47	-5,335.79	-30.53%
Repo Sweep - 0998	62,547.48	105,183.36	-42,635.88	-40.54%
Total Checking/Savings	74,691.16	122,662.83	-47,971.67	-39.11%
Other Current Assets				
Clergy Housing Repayment	4,675.00	0.00	4,675.00	100.0%
Emergency Reserve Fund	-29,400.00	-45,000.00	15,600.00	34.67%
Capital Expense Fund	-25,250.00	-25,250.00	0.00	0.0%
Total Other Current Assets	-49,975.00	-70,250.00	20,275.00	28.86%
Total Current Assets	24,716.16	52,412.83	-27,696.67	-52.84%
Fixed Assets				
Dawes Hall	145,000.00	145,000.00	0.00	0.0%
Dawes Hall Acc Depreciation	-145,000.00	-145,000.00	0.00	0.0%
Sanctuary Improvements	1,068,055.00	1,068,055.00	0.00	0.0%
Sanc Imp Acc Depreciation	-160,206.00	-133,505.00	-26,701.00	-20.0%
Meeting House Improvements	339,203.65	339,203.65	0.00	0.0%
Meet House Imp Acc Depreciation	-50,880.00	-42,400.00	-8,480.00	-20.0%
Winslow House & Barn	283,216.00	283,216.00	0.00	0.0%
Winslow House Acc Depreciation	-42,486.00	-35,405.00	-7,081.00	-20.0%
Winslow-Land	216,284.00	216,284.00	0.00	0.0%
Land Parking Lot Solar Field	150,094.28	150,094.28	0.00	0.0%
Total Fixed Assets	1,803,280.93	1,845,542.93	-42,262.00	-2.29%
Other Assets				
Food Coupon Inventory	7,775.00	8,075.00	-300.00	-3.72%
Petty Cash	100.00	100.00	0.00	0.0%
Total Other Assets	7,875.00	8,175.00	-300.00	-3.67%
TOTAL ASSETS	<u>1,835,872.09</u>	<u>1,906,130.76</u>	<u>-70,258.67</u>	<u>-3.69%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
Split Plate	836.50	1,503.00	-666.50	-44.35%
UUSC Coffee Sales	277.85	-13.54	291.39	2,152.07%
Current Portion-Loan Endow	10,399.00	10,399.00	0.00	0.0%
Current portion-Loan Meeting H	4,080.00	4,080.00	0.00	0.0%
Payroll Liabilities				
Term Life	6.50	0.00	6.50	100.0%
LTD	-4.26	0.00	-4.26	-100.0%
TIAA CREF	2,739.60	0.00	2,739.60	100.0%
UUA	-1,607.90	0.00	-1,607.90	-100.0%
MA Income Tax	0.00	932.20	-932.20	-100.0%

Operating Funds
Balance Sheet Previous Year Comparision
July through January 2019

Federal Taxes (941/944)	0.00	5,915.38	-5,915.38	-100.0%
Payroll Liabilities - Other	1,226.48	3,574.92	-2,348.44	-65.69%
Total Payroll Liabilities	<u>2,360.42</u>	<u>10,422.50</u>	<u>-8,062.08</u>	<u>-77.35%</u>
Total Other Current Liabilities	<u>17,953.77</u>	<u>26,390.96</u>	<u>-8,437.19</u>	<u>-31.97%</u>
Total Current Liabilities	17,953.77	26,390.96	-8,437.19	-31.97%
Long Term Liabilities				
Loan-Meeting House Improvements	83,476.61	87,243.23	-3,766.62	-4.32%
Loan-Endowment Fund	218,292.70	251,327.38	-33,034.68	-13.14%
Total Long Term Liabilities	<u>301,769.31</u>	<u>338,570.61</u>	<u>-36,801.30</u>	<u>-10.87%</u>
Total Liabilities	319,723.08	364,961.57	-45,238.49	-12.4%
Equity				
Unrealized Endow Loan Gain/Loss	73,677.60	40,642.92	33,034.68	81.28%
Retained Earnings	1,423,530.39	1,468,099.55	-44,569.16	-3.04%
Net Income	18,941.02	32,426.72	-13,485.70	-41.59%
Total Equity	<u>1,516,149.01</u>	<u>1,541,169.19</u>	<u>-25,020.18</u>	<u>-1.62%</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,835,872.09</u></u>	<u><u>1,906,130.76</u></u>	<u><u>-70,258.67</u></u>	<u><u>-3.69%</u></u>

First Parish Brewster Unitarian Universalist Policy

Policy Title: Alcohol use on FPBUU Campus

Board Review: 13 Jan 2019

Policy Number: 3.5

Last Reviewed: 21 Feb 2019

Purpose: To control alcohol use in FPPUU campus buildings

Congregations' Review Period: Jan / Feb 2019

Revisions: Revised Feb 2019

Effective Date: 21 Feb 2019

POLICY STATEMENT

No alcoholic beverages are permitted in FPBUU campus buildings, including at rental events.

PROCEDURES

1. Alcohol may be served at members' homes holding official FPBUU events, as long as it is advertised ahead of time and nonalcoholic beverages are made available.
2. Alcohol may be served at off-campus facilities holding official FPBUU events, as long as it is advertised ahead of time and nonalcoholic beverages are made available.
3. Anyone seeking to rent any FPBUU space shall be informed about this policy by the Administration & Finance Director. The prohibition of alcohol shall be added to the rental contract wording.

REPORTING PROCEDURES: The procedure for reporting an incident where alcohol was used in violation of this policy occurs:

- Report any incident where alcohol was used in violation of this policy directly to the Board President or minister.

GUIDELINES

1. In order to be as inclusive as possible and specifically address the needs of recovering alcoholics, it is the intention of the Board to limit the use of all alcohol products at FPBUU events.

2. Education on addiction: referrals to addiction centers/groups are actively given to members of the congregation.

STANDARDS

DEFINITIONS

Policy Committee Minutes, February 11, 2019

6:30 pm - 8:00 pm FPBUU Barn

Attending: Jim Hild, Karen Witting, Bob Flanagan

Establish who will take the minutes: Jim Hild

Policy progress:

1. Alcohol on FPBUU Campus Policy – The committee reviewed comments on the Alcohol Policy received from the congregation to the Board. Edits were made mainly clarifying text. A new revised policy will be presented to the Board at its February meeting for final approval.
2. Congregational Comments - We discuss clarifications based on recent congregational comments to Board-approved policies after being distributed to the congregation and before finalization and posting on the website. A revised version of the Policy process chart will incorporate the changes.
3. The Severe Weather Policy – We reviewed Karen’s improvements and added some edit to the Severe Weather Policy. This policy will need a further edits before it is ready to be submitted to the Board review.
4. Smoking & Illegal Drugs (including Marijuana) on FPBUU Campus Policy and the Temporary Signage – These two policies are not currently on the FPBUU web site as of February 9. The committee discussions why this is and concluded a communication breakdown in originally submitting these two policies to the FPBUU office. Jim will resubmit the correct final versions of these two policies to the office.
5. Active Shooter – A brief discussion of changes and a few additions to the training were adopted and a final draft is expected to be available at the next Policy Committee meeting.
6. Church Emergencies – More work on the training is needed before it will be ready for Board review.
7. Fundraising. – No new work on this policy.
8. Non-monetary gifts to the church Building Maintenance Budget Policy – Karen will draft a version of this policy based on other church’s versions of this policy.
9. Leadership evaluation – no work done.

10. Conflict of Interest policy – no work done
11. Other items for discussion – no work done
12. Who speaks for the church? – Do we need a policy on who speaks for the church? What does the Board think about this?

Next Meeting – March 4, 2019. 6:30 pm.