

Board Meeting Agenda  
January 24, 2019

Timekeeper-

Process Observer: April

Absent: Ralph

- 6:30 Moment of Silence, reading, focused check-in Jessica
- 6:50 Board business: Read covenant Pat  
Feb 3, “state of the union”, presentation of annual vision of ministry, financial review, Feb. 16 All Committee meeting  
Parking lot from November: fundraising ideas, active shooter policy, kitchen renovation (part of the annual vision of ministry)  
Board self-evaluation
- 7:15 Minister’s time: healthy communication-anonymous /direct Jessica
- 7:30 Minister’s evaluation: Sue, Katharine
- 7:45 Budget process timeline: Board priorities for budget identified and sent to Finance and Personnel Pat
- 8:10 Alcohol policy reconsidered one last time! Pat
- 8:35 Consent Agenda: November Minutes, President’s report, Minister’s Report, Admin and Finance Report, CYM Director’s report, Treasurer’s Report, Personnel Liaison Report
- 8:40 Process Observer Feedback: April
- 8:45 Closing Circle
- Huddle

Budget Process/Stewardship Drive Timeline Guide - As of January 7, 2019

Month/Day	Board of Trustees	FinCom*	Stewardship	Personnel (PC***)/HOS**
<b>November</b>		Announce via weekly Angle that budget requests will be sent out in December to Council, Board, Staff and Committees.	Plan Stewardship Drive, review pledge lists.	
<b>December</b>		Budget Requests notification sent to Board, Council, Staff & Committees.	Choose theme in collaboration with Board's <i>Vision of Ministry</i> .	
<b>January</b>	BOT determine priorities, and BOT Liaison emails priorities to PC after Jan. Board meeting.	Budget Requests to Treasurer by <b>1/31</b>	Refine theme and begin design of printed/digital materials.	HOS does staff evals. PC receives BOT priorities.
<b>February</b>	Present <i>Vision of Ministry</i> to Congregation <b>2/3</b>	<i>Financial Review</i> (6 months) presented to congregation. <b>2/3</b>		HOS's recommendations to PC and BOT.
		Review budget requests in conjunction with Endowment Fund requests**** Develop initial draft budget		PC develops personnel budget recommendations based on Board priorities.
<b>March</b>	BOT Review Draft Budget aka Dream Budget	PC recommendations given to Treasurer and presented by PC at March FinCom Meeting.		PC presents recommendations at FinCom March meeting.
		FinCom send BOT initial draft budget.	Canvass major donors individually with Minister calling on top 5 donors.	Board's Liaison will share personnel budget recommendations with priorities with HOS & Exec Team.
<b>April</b>	BOT Reviews Draft Budget	FinCom –modify draft budget using projected year-end revenue/expenses.	Campaign mailing to congregation. Minister's Stewardship Sunday and Testimonials <b>4/7</b> . Canvas all remaining members	PC receives draft budget from FinCom
		<i>Proposed Budget Presentation</i> to Congregation with Q&A. <b>4/28</b>	Last Stewardship Sunday <b>4/28</b> Begin follow up calls/notes, as needed	

## Budget Process/Stewardship Drive Timeline Guide - As of January 7, 2019

<b>May</b>	BOT approve proposed budget	Finance recommend proposed budget to BOT		
<b>May-June</b>	Special Board Budget meeting as needed	Special FinCom Budget meeting as needed		
<b>June 9<sup>th</sup></b>		Annual Meeting		
<b>June</b>		Notify Committees of approved budget requests		
<b>July</b>			Conduct Stewardship Drive evaluation	
<b>August</b>			Form Stewardship Team	
<b>September</b>				
<b>October</b>		Budget review with Board & discuss need for 2 <sup>nd</sup> appeal and/or budget adjustments	Hold 2 <sup>nd</sup> Stewardship Drive if needed	

\* FinCom = Finance Committee

\*\* HOS = Head of Staff, Minister

\*\*\*PC = Personnel Committee

\*\*\*\* Endowment Fund Distributions can fund some non-operating requests per by-laws and are approved by the Endowment Board and the Board of Trustees.

### Overview of the Budget Process Timeline

**February& March:** 1<sup>st</sup> Cycle: Initial Draft Budget

**April:** 2<sup>nd</sup> Cycle: Modified Budget

**May:** 3<sup>rd</sup> Cycle: Proposed Budget, approved by BOT and voted on by congregation at annual meeting.

BOT regular meeting is 3<sup>rd</sup> Thursday of the month at 5:45 pm.

FinCom regular meeting is 2<sup>nd</sup> Tuesday of the month at 4 pm.

PC regular meeting is 2<sup>nd</sup> Monday of the month at 8:45 am

# FIRST PARISH BREWSTER UU BOARD MINUTES

November 15, 2018

## **Members in Attendance:**

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

**Members Absent:** Susan Daly, Member at Large

## **Staff in Attendance:**

Rev. Jessica Clay, Minister  
Twinks Hastings, CYM Director  
Linda DeLorey, Thrift Store Manager and Fundraiser Supervisor

**Process Observer:** April Naturale

## **Chalice Lighting/Spiritual Opening/Focused Check-in**

President Pat Stover brought the meeting to order at 6:30 pm. Rev Jessica Clay read a poem and all members participated in a focused check-in. Board members each read a line of the board covenant.

## **Report on Fundraising: Linda DeLorey**

Linda spoke of the difficulty of getting volunteers to help out with the Fall fundraisers. Over the last few years, interest and support from the congregation have been declining. There was some discussion as to whether or not the Fall fundraiser should be replaced or eliminated. Linda suggested the possibility of having a Pumpkin Patch as a Fall fundraiser. Another was having a “themed” fundraiser such as a “Potato Festival” as suggested by a church member. Rev Jessica brought up the idea of having a 5k race as a possible fundraiser. Linda mentioned that finding volunteers to support the December fundraiser is also challenging. Unlike the Fall fundraiser, the Spring Auction has been successful and engenders a great deal of enthusiasm from church members.

Liz suggested hiring a person to fundraise for FPBUU by holding events/venues in the Meetinghouse. That person would get a percentage of the income generated by such events. No decision was reached about future fundraisers.

Linda expressed her opinion that more emphasis should be placed on the FPBUU thrift store as it brings in a considerable amount of revenue and she would like to devote her time to that endeavor. There was a discussion about how to better use the Annex to help generate more revenue.

### **How the board works: timekeeping, parking lot, covenant as guideline: Pat and Jim**

Pat and Jim presented the idea of the “parking lot”. This is where topics/items which need further board discussion will go. Jim was the timekeeper for this month’s board meeting.

### **Breeze Tutorial, Holiday Party, December Board Meeting - Pat**

Pat asked if the board would like a breeze tutorial by a Council member. There was a brief discussion of “Breeze” and how it can facilitate information sharing among FPBUU members. It was decided to ask a council member to come before a board meeting to give a tutorial to any board member that might be interested.

Board members decided not to have a holiday party; instead the board will have dinner (pizza) together at 5:30 before the January 17<sup>th</sup> board meeting. The December board meeting is cancelled.

### **Minister’s Time: Jessica**

Jessica reported that all is going well and she continues to meet weekly with staff and with congregants on an as needed basis.

### **Active Shooter and Alcohol Policies: Jim**

Jim reported that the “Active Shooter” policy is in place but more training around the policy needs to be done. Jim presented a proposed alcohol policy. The policy committee offered four different options for board members to consider. Jim asked that each board member initially go-round and state her/his/their option preference. A lengthy discussion ensued with some back and forth discourse among members. Pat read a letter in favor of option #1, emailed to her by a church member. She also read a statement sent to board members by Susan Daly who was unable to make the board meeting. Susan favored option #4 but stated she would go along with whatever the board decided. After a considerable amount of conversation and deliberation, Jim asked for a vote on option number 2 (this was with a slight change in the language but that which did not alter the intent of option #2) as this seemed what most members were leaning toward. The vote was seven members in favor of option #2 and one member opposed. As this is a significant policy change for FPBUU, and consensus is what the board strives for, the member in opposition to option #2 was asked if they would block consensus. The board member chose not to block consensus. The alcohol policy will go into effect in January 2019.

### **Planning Task Force Update: Pat**

Pat briefly discussed the revised board goals and objectives that the planning task force members developed after receiving input from board members at the October board meeting. The feedback from members was generally positive. However, there was concern expressed about the proposed objective of renovating the Fellowship Hall kitchen to make it a safe kitchen in the near future. After some discussion, the board decided to first appoint a task force to assess the current conditions of the facilities of FPBUU campus and to generate information about what’s possible going forward.

### **Report from UUA workshop, link to GTS program.**

Due to lack of time, these items were tabled and put in the parking lot.

### **Consent Agenda**

Judy asked that the CYM report be pulled for discussion. She expressed concern that in Twinks’ report there is still a need for a second childcare provider. After some discussion, there was a proposal for \$2200 additional money be used to pay for a second childcare provider. The Consent Agenda was accepted unanimously.

**Miscellaneous Items**

Board members were reminded that the Finance Committee will make a presentation to the congregation in February 2019. The presentation will take place in the sanctuary in between services.

**Parking Lot Items:** Due to lack of time, these items were tabled and put in the parking lot  
Report form the UUA workshop; Link to GTS program; Future fundraising efforts; Active Shooter Policy and training; Emergency Policy; Facilities Task Force.

**Process Observer's Comments: April**

April noted that there was more than usual cross-talk and members interrupting each other during this board meeting. However, she also reported that, in general, the members work well together and seem to respect one another.

**Closing Circle and Affirmation**

Board members, staff and guests took part in the closing circle.

**Executive Session**

Board members and Jessica met in executive session.

**Huddle**

Board members expressed comments about the Board meeting process.

Respectfully submitted by Carol DiAnna

President's Report  
January, 2019

**Board priorities for the budget**

As I write this month's president's report, I am deep into thinking about the big picture in terms of finance. You should all have a copy of the "Budget Process/Stewardship Drive Timelines" draft, as of Sept. 2018. This timeline was created this past year (with input from Treasurer, Finance, Endowment, Personnel, minister, admin. and finance director, board president, stewardship) in an effort to have a more coordinated, streamlined and effective experience in building the budget this year. If you take a look at what the board needs to be doing in January, it says that we need to determine priorities for the budget, and then that these priorities need to be communicated both to the Finance Com. and to the Personnel committee.

This is the first time that the board is formally determining priorities for the budget-an exciting place to be! But that means that we don't have a track record with this process. My plan is for us to base our determination of priorities on the Annual Vision of Ministry for 2018/19 that was finalized and e-mailed to all of you in December. Remember the Annual Vision includes three long-range goals, and the objectives we hope to meet this year. So as we think about budget priorities for next year, we need to focus on the three long-range goals.

My thoughts so far- we need to identify those items, like a kitchen renovation or painting/repairs for the church steeple, that could not be funded through the annual budget, so would need to be included as part of an overall capital campaign. It is in our annual vision of ministry to appoint a task force for facilities this year, who then would, in addition to the Finance and Building Maintenance Committees., be doing this important work.

Additionally, the governance evaluation that is on-going, being implemented by Judy, Jim, myself and Jessica in cooperation with Council members, past and present, is indicating that some of the work (outside of committee support) the Council has been doing in the past 4-5 years has been in support of administration and fund-raising. If the decision at the end of the evaluation process is that the board/council model is no longer an appropriate model for the church at this time, then a priority could be to fully fund the Admin. and Finance Director position. And also, to both resolve the issue of the Thrift Store Manager's responsibilities in terms of fund-raisers and the status of the fall fundraisers. If you recall, we left that situation in our parking lot at our November meeting when Linda Delorey came to speak to us about the issues with the fundraisers.

In fact, I am thinking that the issue of fundraising and sources of income in general needs to be addressed by a financial summit, with board members, finance committee, endowment, stewardship, minister, Admin and Finance Director putting their heads together to address our major sources of income-what's working and could work even

better, and what's not working and could be let go. I think having a financial summit to address sources of income is a priority.

To prepare for the board meeting, do some thinking, as I am doing, about priorities as you review our annual vision of ministry and long-range goals.

### **Governance Evaluation**

The governance evaluation process is on-going. In December, Judy attended the Council meeting to communicate what this second phase of evaluation would entail and gave council members a list of questions to think about to prepare for personal interviews. This month, Judy, Jim and I are having personal interviews with each current council member and two past chairs. Judy is also sending out questionnaires to committees the Council works with asking for input as to the Council's effectiveness. We three have a meeting with Jessica next week (the week of the board meeting) to go over the results of the evaluation process to date. As of right now, we hope to be able to have a recommendation for the board to consider at the February meeting.

Because the governance evaluation process also includes the Leadership Development Committee, in December Jessica met with two members of the LDC and I attended their December meeting. The plan is to partner with them in bringing a leadership development program back to their committee. It is a responsibility of the LDC in the bylaws, but the committee has been unable to fulfill this responsibility for the past couple 4-5 years and current members have expressed a desire for support in this area.

### **Alcohol policy**

We are spending a limited amount of time at this board meeting to reconsider the alcohol policy in light of Liz's concerns that were communicated to the board in December. These were those concerns: Liz wrote: I do believe we have a responsibility as a Board and Congregation, to be supportive to those suffering from addiction. But taking away the alcoholics' choice, that they need to make for themselves undermines and assume weakness on their part. It makes an assumption that addicts are incapable of deciding for themselves how to best deal with their own personal road to recovery.

As a loving Congregation, our job is to encourage, and be responsive to everyone's needs. In this particular situation, physically separating non alcoholic and alcoholic beverages is helpful. Serving only beer and wine and always having a "bartender" manage the alcohol station is critical.

It is imperative, that we do not send a message that addiction must be managed by the Church. Power is in decision making and taking that away is undermining our addicted members.

I want to give us a chance to address those concerns. And we also, as Liz said later in her e-mail, did indeed get bogged down in how to manage requests for permission to serve alcohol. In thinking about that, I now feel that it needn't be that complicated.

And I'm also thinking about some comments Jim made to me on the phone last week. He was made very aware during the cruise he took in December, which included church members, that there are a number of people in our congregation adamantly opposed to becoming a dry church. How do we be "inclusive" asked Jim, of two diametrically opposed viewpoints? We spoke of the current political climate where our two major political parties seem unable to compromise. When did "compromise" take on such a



negative connotation? So think about these things to prepare for this discussion. And also think about the idea that whatever the final vote is, we can think of the alcohol policy as something that will need to be evaluated after it is in effect for a certain amount of time.

### **Consent Agenda**

I just read an article by our guru Dan Hotchkiss (author of Governance and Ministry) where he is talking about the consent agenda. He had a suggestion that I would like to incorporate into our practice. That is, if after reading all the reports, you do want to pull something from the consent agenda for discussion, please let me know ahead of the meeting, ie don't wait until the meeting to say you want to pull something, which is the way we have been handling this. This will help me manage the agenda. If I know ahead of time, I could perhaps adjust the agenda timeline , or in some other way compensate for the extra time needed. Thank you!

## **Minister's Board Report January 2019**

After a very successful December we have launched into the New Year with a renewed energy for this community and what we are creating together.

I appreciate all of the leadership and staff that came together to allow me some time off in January for a vacation. I return rested and energized for the work ahead.

### **Counseling & Pastoral Care:**

Helping Hands & Pastoral Care had a guest speaker from the Samaritans at the Dec meeting speak on suicide prevention. The members spoke very positively about it. I met with the membership committee in Dec and we have new changes coming to how we do membership, with the hope of making joining more accessible. I led one memorial in Dec & one in Jan. I will meet with small group ministry facilitators at the end of January to help support them. I will be doing a marriage counseling course (online) in Feb and begin offering pre-marital counseling for the couples that are getting married this year (so far 2).

We had 11 requests for assistance from the HEED fund in Dec. We successfully raised approximately \$4500 to replenish the fund at the Christmas Eve services.

### **Practical arts:**

The holiday fundraiser on Dec 1<sup>st</sup> was definitely a success, with positive feedback from all involved. We plan to make this an annual event. The staff is gearing up for annual evaluations, and we are exploring how to seek out feedback from members directly involved with staff. Thank you for filling out the surveys, apologies for the difficulties with the form. The members of the staff were extremely appreciative of the holiday bonuses, thank you for the donations towards them. I hope we are able to put this in as a line item in the next year. We had a lovely holiday dinner with staff at a local restaurant, paid for by the ministers discretionary fund.

The stewardship team will be meeting next week to continue to plan out the stewardship drive.

We continue to receive feedback through the HCT, but have had trouble with follow through with volunteers staffing the book on Sundays. I am following up with the RRT about this.

I had dinner with the Landscape committee in Dec, I am so grateful for all of their hard work with decorating for the holidays. I met with the COVE volunteers at their holiday party in Dec as well, I am so thankful for all the work they do for FPBUU.

### **Organizational Ministry**

Dinners with Jessica will resume in Feb, and we had a lovely dinner in Dec. The COSM continues to read Cary Nieuwhof's book "Lasting Conversations" and have fruitful discussions around it. The Directors will be participating in a webinar in Feb around

inclusion along with members of the Membership Committee. I also sent this to the board, I am hopeful that some of you will be able to join as well.

**Personal & Professional growth & Denominational Activities:**

We continue to have monthly UUMA cluster meetings held in the Winslow House, and it is wonderful to welcome these colleagues into our space each month. The last weekend of the month local colleagues are participating in a pulpit swap, I will be preaching in Provincetown & the Rev. Dr. Kristen Harper will be preaching at FPBUU. Additionally the 2<sup>nd</sup> of my clergy clinic in family systems training is Feb 18-20 in Chicago.

**Teaching:**

I will be leading a spiritual practices retreat on Feb 2, all are welcome to participate. I spent time in RE in Nov as well as with the youth, and plan to spend more time with the youth this Winter. In looking forward towards the season of Lent, I will be offering weekly drop in reflection/poetry/bible meditations each week of lent.

**Worship:**

Dec & January worship services continue to go well. Our Blue Holidays service had a small but powerful group in attendance, we will continue this next year. Our two services pageant was definitely a success as was our Christmas Eve services. Overall on Christmas Eve we had 450~ people total in attendance.

**Prophetic Outreach:**

I attended the social justice committee meeting in Dec and am in full support of the direction they are moving towards. They have adopted the 8<sup>th</sup> principle to guide their work and are in talks about possible anti-racism curriculum to FPBUU next year.

I am travelling to DC on Friday Jan 18<sup>th</sup> for the Women's march along with 6 other FPBUUers. We are all hoping to meet up in DC and represent FPBUU at the march. I will return Saturday evening and be in worship on Sunday.

## Report from Administration and Finance Director – January 2019

**Pledges & Financials** - See page 1 of Financial Reports.

**Property Management** – *Building Maintenance Committee meets 1<sup>st</sup> Wed each month at 5:30 pm.*

- We believe we have resolved the lingering issues with the lighting in front of the meetinghouse.
- In November I mentioned two large projects that the BMC is researching. We currently have rough estimates to make repairs to clock tower and steeple at \$64,000 and a new foundation for Dawes Hall to address poor basement condition at \$50,000 for just lifting the building. More details to come.
- BMC is still working on estimating costs for future maintenance projects which will be used to determine what we should have in reserves.
- In the November Board minutes, I noticed that the Board is appointing a “task force to assess the current conditions of the facilities of FPBUU campus and to generate information about what’s possible going forward”. I request that I and at least one member of the BMC be apart of this task force.

### Publicity/Communications

- FPBUU Severe Weather Procedure will be posted to our website and states that a decision will be made by 5pm Saturday evening if Sunday morning services need to be cancelled due to severe weather. For weekdays, the FPBUU campus closes when Nauset Schools closes. Notifications of closures will include an eblast, notice posted to website and Facebook and submission to capecod.com, which is also announced on radio stations 104.7, 99.9, 104 & 107.5.
- According to the feedback I received, people are finding the new website inviting and easy to navigate. There is more to be done to optimize traffic to our site, and I will be working with COVE on this project.
- A new weekly Angle format is in the development stage, and I plan to report more on that next month.
- Based on all the feedback I have heard; the Council’s work publicizing Breeze was a huge success! In addition to individuals becoming more familiar with the basic features of the directory, I have been working on other ways it can be used such as electronic forms for things like Gayla Ball reservations and Pathway Class sign up. Membership is using Breeze to track potential members and communicate on follow-ups.

### Rental/Space Usage

- I have made some progress but am still working on standard agreements for general use of our buildings. There is a section on the new website that highlights “Rentals at FPBUU”, to which I will be adding more information as it is solidified.

### Membership

- I ask that the Board review the following individuals who are on from our membership list for possible removal because they do not appear to be active in the congregation and do not have a pledge of record for this fiscal year. According to our By-Laws, membership is contingent on participation and an annual financial contribution of record. In years past, a letter from the Board of Trustees was sent out to let people know if we were removing them as members of FPBUU. Members for Board Review: Ashley Coulter, Paul Evans & Megan Tyrell, Michael McCarthy & Barbara Ehle, Madhavi Venkatesan, Richard Hersey, Lesley Miller, Cynthia & Lewis Ward, Erin Elfers and Constance Lenk.
- There are past members who are coming back and re-engaging as well, and we are identifying these individual and welcoming them back.
- We currently have 343 members.

## **Report from Administration and Finance Director – January 2019**

### **HR**

- I reviewed the “Benefits Tune-up Workbook” from the UUA office of Church Staff Finances with Julia Enroth, Chair of Personnel Committee. This was extremely helpful, and I believe we both felt more informed on benefits for our current staff as well as what needs to be included in onboarding new staff.
- This month I am meeting with staff I supervise for their annual evaluations. I am grateful for the dedication that I see from all the FPBUU Staff.

### **Stewardship**

- I have been working with the Stewardship team to prepare lists, pledge forms and other materials for the 2019-20 Stewardship Campaign.

### **Administrative Responsibilities**

- I am working on the annual certification with the UUA, which includes a Congregational Poll regarding whether or not to include the draft Statement of Conscience entitled “Democracy Uncorrupted” be placed on the final agenda of the 2019 General Assembly and Diversity Questionnaire which will be used to analyze the impact of racial disparities in UU faith congregations and leaders.

Blessings,

Karena Stroh, Administration and Finance Director

## Board Report January 2018

### Overview

Happy New Year!

The bulk of my work since last month has evolved around the Holidays. The family service was well received, and we even had a new family register and attend CYM in the weeks after the service. I led worship on the week between Christmas and New Year with Chuck Madansky which included our beautiful yule log tradition and then of course there was the pageant. Doing the Pageant at both services was a stretch for me, and it ended up being a beautiful service both times. The carol sing and the pics with Santa were also great events for families and community outreach. What a busy month!

### Summer Camp

This summer we will offer a week-long program based on Harry Potter. There are so many reasons that doing a summer program is invaluable to the RE of our children. Check out this link [summer Camp](#)

In addition summer child care on Cape Cod is expensive and hard to come by, in so many ways this program will meet one of the big social issues affecting Cape Families.

In addition, we will be charging for the program and I believe if successful we can expand and grow this program to be a real revenue stream for FPB. I am excited to trial a one week camp this year.

### New Families

We have 4 new children from two families register this year (2019). Our nursery is growing quickly. Kristen Knowles is covering as the second childcare person as we work out the best way to manage the childcare situation.

### Youth Group/OWL

Both groups continue to be well attended and are doing great work. Most people don't get to see these youth because they don't participate in Sunday morning worship, but they are thriving.

We are sending Carol Wall to be trained in Young Adults, Adult, and Older Adult OWL and Liz Libby and myself will be training in High School OWL. Both have agreed to facilitate classes for the respective ages within a year of the training. The Youth Group have been asking for further OWL classes, and adults often tell me they wish they had the opportunity to attend OWL, so now we will have trained facilitators on all levels 7<sup>th</sup> grade and above and will be offering classes in the coming year.

### Credentialing

Credentialing is going well, I passed my first Module – Administration and Volunteer Management. In January I am taking The Philosophy of RE Module and In Feb/March I am taking UU History. In April I will be attending an in-person Worship Module as well as OWL Training and a workshop on Pastoral Care. The reading and study is time consuming but I am learning a tremendous amount. I'm feeling very blessed to be in this program.

### Mult-Gen

We will be hosting another after worship community day in February and have set up a monthly movie night for all ages. I am still looking for people to help create a sustainable multi-gen task force.

### CYM Committee

This month we started to work creating learning outcomes for each of our age groups. I hope to be able to get your input on this process. We are also looking ahead to next year in terms of classes and recruitment.

### Pathways

Our winter offerings are ready and sign ups will be taking place during the last three weeks of January.

### In conclusion

I've come to realize that all of the seasons are full and busy for CYM and for that I'm grateful.

## **Financial Reports - December 2018**

Submitted by Karena Stroh, Administration & Finance Director

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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 50%**

### **Points of Interest**

**Total Income** is at 50% of budget

Pledges - 18-19 \$353,608 \*same as previous month

Total Pledge Payments received 50% of budget

Offertory is at 42% of budget; 8% and \$2,2473 short of budget. It is up from last year at this time by \$373.

Thrift Store Income is at 54% of budget

**Total Expenses** are at 46% of budget

Due to health insurance policy changes beginning in January, the health ins. expense will be approximately \$2,000 over budget.

Worship Material/Supplies (Page 4) is over budget and reflects an important need for worship materials/supplies. The additional funds will be allocated from the office supplies.

**Total Split Plates** (monthly July & August, weekly starting in Sept.) **\$8,801.50** was distributed to 19 different organizations.

**Heed Funds** raised 12/24/18 = **\$4,554** (We raised \$4,664 in 2017)



**Operating Funds**  
**Profit and Loss Budget vs Actual**  
**July through December 2018**

	<b>Jul - Dec 18</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Pledges</b>				
2018-2019 Pledges	189,965.00	387,100.00	-197,135.00	49.07%
2017-2018 Pledges	7,943.00	7,500.00	443.00	105.91%
2016-2017 Pledges	715.00	0.00	715.00	100.0%
<b>Total Pledges</b>	<u>198,623.00</u>	<u>394,600.00</u>	<u>-195,977.00</u>	<u>50.34%</u>
<b>Contributions</b>				
Offertory	12,527.14	30,000.00	-17,472.86	41.76%
Misc Contributions	263.13	0.00	263.13	100.0%
<b>Total Contributions</b>	<u>12,790.27</u>	<u>30,000.00</u>	<u>-17,209.73</u>	<u>42.63%</u>
<b>Fund Raising</b>				
Holiday Fair	1,078.00			
Thrift Shop	48,385.81	90,000.00	-41,614.19	53.76%
Fall Fair	4,759.57	9,000.00	-4,240.43	52.88%
SpringAuct	475.00	10,000.00	-9,525.00	4.75%
Committee Fund Raisers	2,847.00	6,600.00	-3,753.00	43.14%
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%
<b>Total Fund Raising</b>	<u>58,495.38</u>	<u>120,100.00</u>	<u>-61,604.62</u>	<u>48.71%</u>
<b>BldgUse</b>				
Space Rentals	2,373.90	3,000.00	-626.10	79.13%
Weddings/Memorials	1,070.00	2,000.00	-930.00	53.5%
<b>Total BldgUse</b>	<u>3,443.90</u>	<u>5,000.00</u>	<u>-1,556.10</u>	<u>68.88%</u>
<b>Investment,Interest, MiscIncome</b>				
<b>Investment Income</b>				
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%
<b>Total Investment Income</b>	<u>2,391.79</u>	<u>5,000.00</u>	<u>-2,608.21</u>	<u>47.84%</u>
Interest Income	38.02	250.00	-211.98	15.21%
<b>Total Investment,Interest, MiscIncome</b>	<u>2,429.81</u>	<u>5,250.00</u>	<u>-2,820.19</u>	<u>46.28%</u>
<b>Total Income</b>	<u>275,782.36</u>	<u>554,950.00</u>	<u>-279,167.64</u>	<u>49.7%</u>
<b>Gross Profit</b>	275,782.36	554,950.00	-279,167.64	49.7%
<b>Expense</b>				
<b>Payroll Expenses</b>				
WorkComplnsurance	-312.00	2,667.00	-2,979.00	-11.7%
Taxes	7,137.46	14,138.00	-7,000.54	50.48%
<b>Total Payroll Expenses</b>	<u>6,825.46</u>	<u>16,805.00</u>	<u>-9,979.54</u>	<u>40.62%</u>
<b>Staff Salaries</b>				
Clergy Housing	13,200.00	26,400.00	-13,200.00	50.0%
Minister	32,340.00	64,680.00	-32,340.00	50.0%
Admin&FinanceDir	21,549.48	43,099.00	-21,549.52	50.0%
CYM Dir	20,082.48	40,165.00	-20,082.52	50.0%
Music Director	17,653.80	35,308.00	-17,654.20	50.0%
ThriftShopManager	16,104.96	32,206.00	-16,101.04	50.01%
Sexton	10,030.50	19,491.00	-9,460.50	51.46%

**Operating Funds**  
**Profit and Loss Budget vs Actual**

**July through December 2018**

Bookkeeper	7,231.80	14,461.00	-7,229.20	50.01%
CYM-Childcare	1,158.01	2,273.00	-1,114.99	50.95%
<b>Total Staff Salaries</b>	<b>139,351.03</b>	<b>278,083.00</b>	<b>-138,731.97</b>	<b>50.11%</b>
<b>Staff Benefits</b>				
Minister Benefit (FICA)	3,432.00	6,885.00	-3,453.00	49.85%
Health Insurance	11,379.60	26,098.00	-14,718.40	43.6%
Pension	10,958.64	25,163.00	-14,204.36	43.55%
Minister's Term Life	306.00	734.00	-428.00	41.69%
<b>Total Staff Benefits</b>	<b>26,076.24</b>	<b>58,880.00</b>	<b>-32,803.76</b>	<b>44.29%</b>
<b>Staff Professional Expenses</b>				
Admin&FinanceDirProf Ex	239.88	1,704.00	-1,464.12	14.08%
CYM Professional Exp	267.40	1,588.00	-1,320.60	16.84%
Music Director Prof Exp	0.00	1,396.00	-1,396.00	0.0%
Minister's Professional Exp	8,433.80	9,000.00	-566.20	93.71%
<b>Total Staff Professional Expenses</b>	<b>8,941.08</b>	<b>13,688.00</b>	<b>-4,746.92</b>	<b>65.32%</b>
<b>BldgGrounds</b>				
<b>Electric</b>				
Solar Elec.	1,691.88	3,300.00	-1,608.12	51.27%
Offices	0.00	300.00	-300.00	0.0%
Sanctuary	0.00	700.00	-700.00	0.0%
Thrift Shop	0.00	200.00	-200.00	0.0%
<b>Total Electric</b>	<b>1,691.88</b>	<b>4,500.00</b>	<b>-2,808.12</b>	<b>37.6%</b>
<b>Gas</b>				
Offices	113.49	700.00	-586.51	16.21%
Sanctuary	389.61	3,300.00	-2,910.39	11.81%
Thrift Shop	168.11	1,000.00	-831.89	16.81%
<b>Total Gas</b>	<b>671.21</b>	<b>5,000.00</b>	<b>-4,328.79</b>	<b>13.42%</b>
<b>Groundskeeping</b>	<b>8,091.50</b>	<b>15,000.00</b>	<b>-6,908.50</b>	<b>53.94%</b>
<b>Reg. Maintenance</b>				
Supplies	1,195.83	4,200.00	-3,004.17	28.47%
Reg. Maintenance - Other	7,563.43	13,800.00	-6,236.57	54.81%
<b>Total Reg. Maintenance</b>	<b>8,759.26</b>	<b>18,000.00</b>	<b>-9,240.74</b>	<b>48.66%</b>
<b>Maint-Special Bldg Projects</b>	<b>9,672.00</b>	<b>13,948.00</b>	<b>-4,276.00</b>	<b>69.34%</b>
<b>Liability/Property Insurance</b>	<b>-1,008.00</b>	<b>10,403.00</b>	<b>-11,411.00</b>	<b>-9.69%</b>
<b>Telephone &amp; Internet</b>	<b>1,644.12</b>	<b>3,745.00</b>	<b>-2,100.88</b>	<b>43.9%</b>
<b>Water</b>	<b>453.49</b>	<b>1,500.00</b>	<b>-1,046.51</b>	<b>30.23%</b>
<b>Total BldgGrounds</b>	<b>29,975.46</b>	<b>72,096.00</b>	<b>-42,120.54</b>	<b>41.58%</b>
<b>OfficeExpense</b>				
Advertising	707.00	1,500.00	-793.00	47.13%
Credit Card/Bank/PayPal Fees	434.37	1,500.00	-1,065.63	28.96%
ComputerAsst	0.00	350.00	-350.00	0.0%
Office Expense/Supplies	2,040.12	4,000.00	-1,959.88	51.0%
OfficeEquip/Maint	2,456.39	7,000.00	-4,543.61	35.09%
Payroll Expenses	74.39	800.00	-725.61	9.3%
Software Expense	831.40	1,200.00	-368.60	69.28%
<b>Total OfficeExpense</b>	<b>6,543.67</b>	<b>16,350.00</b>	<b>-9,806.33</b>	<b>40.02%</b>
<b>Loan &amp; Mortgage Payments</b>				
Mortgage Principal Payments	2,279.01	4,038.00	-1,758.99	56.44%
Mortgage Interest Payments	2,038.11	4,597.00	-2,558.89	44.34%
EndowLoanRepayment	5,199.60	10,399.00	-5,199.40	50.0%

**Operating Funds**  
**Profit and Loss Budget vs Actual**

**July through December 2018**

<b>Total Loan &amp; Mortgage Payments</b>	9,516.72	19,034.00	-9,517.28	50.0%
<b>Denominational Dues</b>				
<b>UUA-NER</b>	13,002.49	26,005.00	-13,002.51	50.0%
<b>Total Denominational Dues</b>	13,002.49	26,005.00	-13,002.51	50.0%
<b>Consultants/Contract Employees</b>				
<b>Pianist</b>	1,963.70	10,288.00	-8,324.30	19.09%
<b>Substitute Sexton</b>	462.50	800.00	-337.50	57.81%
<b>OMG Music</b>	1,200.00	2,400.00	-1,200.00	50.0%
<b>Housekeeping</b>	3,920.00	8,320.00	-4,400.00	47.12%
<b>Total Consultants/Contract Employees</b>	7,546.20	21,808.00	-14,261.80	34.6%
<b>Committees</b>				
<b>Sunday Morning Worship Support</b>	0.00	150.00	-150.00	0.0%
<b>HelpingHands</b>	0.00	100.00	-100.00	0.0%
<b>Paul Hush Forums</b>	400.00	1,200.00	-800.00	33.33%
<b>Board</b>	635.32	1,500.00	-864.68	42.36%
<b>Council</b>	66.08	500.00	-433.92	13.22%
<b>UU Connections</b>	698.00	3,000.00	-2,302.00	23.27%
<b>Landscape Committee</b>	709.63	1,200.00	-490.37	59.14%
<b>Membership</b>	0.00	575.00	-575.00	0.0%
<b>Stewardship</b>	150.76	1,500.00	-1,349.24	10.05%
<b>Total Committees</b>	2,659.79	9,725.00	-7,065.21	27.35%
<b>CYM</b>				
<b>Child Care Supplies</b>	0.00	300.00	-300.00	0.0%
<b>Sunday Special Programming</b>	1,004.57	1,500.00	-495.43	66.97%
<b>O.W.L.</b>	45.00	1,000.00	-955.00	4.5%
<b>Contract ChildCare</b>	72.50	1,000.00	-927.50	7.25%
<b>High School Youth Program</b>	196.86	800.00	-603.14	24.61%
<b>Pre K-Grade 6/7</b>	219.35	900.00	-680.65	24.37%
<b>Office/Library</b>	161.65	500.00	-338.35	32.33%
<b>Total CYM</b>	1,699.93	6,000.00	-4,300.07	28.33%
<b>Music</b>				
<b>OMG Music Supplies</b>	0.00	400.00	-400.00	0.0%
<b>Music Scores</b>	654.24	1,000.00	-345.76	65.42%
<b>Music Support/Supplies</b>	903.65	500.00	403.65	180.73%
<b>Musicians</b>	375.00	2,000.00	-1,625.00	18.75%
<b>PianoOrgan</b>	450.00	1,600.00	-1,150.00	28.13%
<b>Total Music</b>	2,382.89	5,500.00	-3,117.11	43.33%
<b>Justice</b>				
<b>Social Justice</b>	150.00	4,150.00	-4,000.00	3.61%
<b>One Earth One People</b>	241.68	1,675.00	-1,433.32	14.43%
<b>Green Sanctuary</b>	0.00	350.00	-350.00	0.0%
<b>Welcoming Congregation-Expense</b>	11.48	0.00	11.48	100.0%
<b>Total Justice</b>	403.16	6,175.00	-5,771.84	6.53%
<b>Worship</b>				
<b>Pastoral Care Coverage</b>	0.00	300.00	-300.00	0.0%
<b>Hospitality-Worship</b>	63.60	500.00	-436.40	12.72%
<b>Materials/Supplies</b>	1,309.24	800.00	509.24	163.66%
<b>PulpitSupport</b>	800.00	3,200.00	-2,400.00	25.0%
<b>Total Worship</b>	2,172.84	4,800.00	-2,627.16	45.27%
<b>Total Expense</b>	257,096.96	554,949.00	-297,852.04	46.33%

**Operating Funds**  
**Profit and Loss Budget vs Actual**  
**July through December 2018**

<b>Net Ordinary Income</b>	18,685.40	1.00	18,684.40	1,868,540.0%
<b>Net Income</b>	<b>18,685.40</b>	<b>1.00</b>	<b>18,684.40</b>	<b>1,868,540.0%</b>

**Operating Funds**  
**Profit and Loss Previous Year Comparision**  
**July through December 2018**

	<u>Jul - Dec 18</u>	<u>Jul - Dec 17</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Pledges</b>				
2018-2019 Pledges	189,965.00	0.00	189,965.00	100.0%
2017-2018 Pledges	7,943.00	186,409.88	-178,466.88	-95.74%
2015-2016 Pledges	0.00	200.00	-200.00	-100.0%
2016-2017 Pledges	715.00	6,145.00	-5,430.00	-88.37%
<b>Total Pledges</b>	<u>198,623.00</u>	<u>192,754.88</u>	<u>5,868.12</u>	<u>3.04%</u>
<b>Contributions</b>				
Offertory	12,527.14	12,154.00	373.14	3.07%
Misc Contributions	263.13	4,852.37	-4,589.24	-94.58%
<b>Total Contributions</b>	<u>12,790.27</u>	<u>17,006.37</u>	<u>-4,216.10</u>	<u>-24.79%</u>
<b>Fund Raising</b>				
Holiday Fair	1,078.00	0.00	1,078.00	100.0%
Thrift Shop	48,385.81	51,103.34	-2,717.53	-5.32%
Fall Fair	4,759.57	9,158.77	-4,399.20	-48.03%
SpringAuct	475.00	828.00	-353.00	-42.63%
Committee Fund Raisers	2,847.00	4,520.37	-1,673.37	-37.02%
Food Certificate Sales	950.00	1,150.00	-200.00	-17.39%
Women's Circle Alliance	1,250.00	770.00	480.00	62.34%
<b>Total Fund Raising</b>	<u>59,745.38</u>	<u>67,530.48</u>	<u>-7,785.10</u>	<u>-11.53%</u>
<b>BldgUse</b>				
Space Rentals	2,373.90	2,114.50	259.40	12.27%
Weddings/Memorials	1,070.00	2,125.00	-1,055.00	-49.65%
SocialHour/Hospitality	0.00	139.35	-139.35	-100.0%
<b>Total BldgUse</b>	<u>3,443.90</u>	<u>4,378.85</u>	<u>-934.95</u>	<u>-21.35%</u>
<b>Investment,Interest, MiscIncome</b>				
<b>Investment Income</b>				
UUA GIF Distribution	1,402.39	1,441.16	-38.77	-2.69%
Alton Smith Char Trust	546.73	812.92	-266.19	-32.75%
Alton Smith Irrev Trust	442.67	717.17	-274.50	-38.28%
<b>Total Investment Income</b>	<u>2,391.79</u>	<u>2,971.25</u>	<u>-579.46</u>	<u>-19.5%</u>
Interest Income	38.02	103.80	-65.78	-63.37%
<b>Total Investment,Interest, MiscIncome</b>	<u>2,429.81</u>	<u>3,075.05</u>	<u>-645.24</u>	<u>-20.98%</u>
<b>Total Income</b>	<u>277,032.36</u>	<u>284,745.63</u>	<u>-7,713.27</u>	<u>-2.71%</u>
<b>Gross Profit</b>	277,032.36	284,745.63	-7,713.27	-2.71%
<b>Expense</b>				
<b>Payroll Expenses</b>				
WorkComplnsurance	-312.00	1,106.00	-1,418.00	-128.21%
Taxes	7,137.46	9,604.61	-2,467.15	-25.69%
<b>Total Payroll Expenses</b>	<u>6,825.46</u>	<u>10,710.61</u>	<u>-3,885.15</u>	<u>-36.27%</u>
<b>Staff Salaries</b>				
Clergy Housing	13,200.00	0.00	13,200.00	100.0%

**Operating Funds**  
**Profit and Loss Previous Year Comparision**  
**July through December 2018**

Minister	32,340.00	37,950.00	-5,610.00	-14.78%
Admin&FinanceDir	21,549.48	17,957.68	3,591.80	20.0%
CYM Dir	20,082.48	20,722.80	-640.32	-3.09%
Music Director	17,653.80	17,688.36	-34.56	-0.2%
ThriftShopManager	16,104.96	15,012.44	1,092.52	7.28%
Sexton	10,030.50	8,771.28	1,259.22	14.36%
Bookkeeper	7,231.80	7,158.44	73.36	1.03%
CYM Youth Ministry Coordinator	0.00	1,191.28	-1,191.28	-100.0%
CYM-Childcare	1,158.01	746.14	411.87	55.2%
<b>Total Staff Salaries</b>	<b>139,351.03</b>	<b>127,198.42</b>	<b>12,152.61</b>	<b>9.55%</b>
<b>Staff Benefits</b>				
DisabilityIns	0.00	-131.54	131.54	100.0%
Minister Benefit (FICA)	3,432.00	1,162.00	2,270.00	195.35%
Health Insurance	11,379.60	7,751.02	7,257.16	46.81%
Pension	10,958.64	10,640.52	636.24	2.99%
Minister's Term Life	306.00	244.80	61.20	25.0%
Minister Moving Expense	0.00	5,000.00	-5,000.00	-100.0%
<b>Total Staff Benefits</b>	<b>26,076.24</b>	<b>24,666.80</b>	<b>5,356.14</b>	<b>5.71%</b>
<b>Staff Professional Expenses</b>				
Admin&FinanceDirProf Ex	239.88	0.00	239.88	100.0%
CYM Professional Exp	267.40	108.00	159.40	147.59%
Music Director Prof Exp	0.00	1,398.00	-1,398.00	-100.0%
Minister's Professional Exp	8,433.80	6,257.63	2,176.17	34.78%
<b>Total Staff Professional Expenses</b>	<b>8,941.08</b>	<b>7,763.63</b>	<b>1,177.45</b>	<b>15.17%</b>
<b>BldgGrounds</b>				
<b>Electric</b>				
Solar Elec.	1,691.88	1,606.42	85.46	5.32%
<b>Total Electric</b>	<b>1,691.88</b>	<b>1,606.42</b>	<b>85.46</b>	<b>5.32%</b>
<b>Gas</b>				
Offices	113.49	105.85	7.64	7.22%
Sanctuary	389.61	298.88	90.73	30.36%
Thrift Shop	168.11	145.94	22.17	15.19%
<b>Total Gas</b>	<b>671.21</b>	<b>550.67</b>	<b>120.54</b>	<b>21.89%</b>
Groundskeeping	8,091.50	9,082.00	-990.50	-10.91%
<b>Reg. Maintenance</b>				
Supplies	1,195.83	0.00	1,195.83	100.0%
Reg. Maintenance - Other	7,563.43	10,467.11	-2,903.68	-27.74%
<b>Total Reg. Maintenance</b>	<b>8,759.26</b>	<b>10,467.11</b>	<b>-1,707.85</b>	<b>-16.32%</b>
Maint-Special Bldg Projects	9,672.00	3,655.50	6,016.50	164.59%
Liability/Property Insurance	-1,008.00	-761.00	-247.00	-32.46%
Telephone & Internet	1,644.12	1,564.36	79.76	5.1%
Water	453.49	472.61	-19.12	-4.05%
<b>Total BldgGrounds</b>	<b>29,975.46</b>	<b>26,637.67</b>	<b>3,337.79</b>	<b>12.53%</b>
<b>OfficeExpense</b>				
Advertising	707.00	466.86	240.14	51.44%

**Operating Funds**  
**Profit and Loss Previous Year Comparision**  
**July through December 2018**

Credit Card/Bank/PayPal Fees	434.37	654.96	-220.59	-33.68%
ComputerAsst	0.00	165.00	-165.00	-100.0%
Office Expense/Supplies	2,040.12	2,233.13	-193.01	-8.64%
OfficeEquip/Maint	2,456.39	2,932.34	-475.95	-16.23%
Payroll Expenses	74.39	1,028.30	-953.91	-92.77%
Software Expense	831.40	589.79	241.61	40.97%
<b>Total OfficeExpense</b>	<b>6,543.67</b>	<b>8,070.38</b>	<b>-1,526.71</b>	<b>-18.92%</b>
<b>Loan &amp; Mortgage Payments</b>				
Mortgage Interest Payments	1,364.47	2,140.70	-776.23	-36.26%
EndowLoanRepayment	3,466.40	5,199.60	-1,733.20	-33.33%
<b>Total Loan &amp; Mortgage Payments</b>	<b>4,830.87</b>	<b>7,340.30</b>	<b>-2,509.43</b>	<b>-34.19%</b>
<b>Denominational Dues</b>				
UUA-NER	13,002.49	8,815.00	4,187.49	47.5%
<b>Total Denominational Dues</b>	<b>13,002.49</b>	<b>8,815.00</b>	<b>4,187.49</b>	<b>47.5%</b>
<b>Consultants/Contract Employees</b>				
Pianist	1,963.70	2,977.44	-1,013.74	-34.05%
Substitute Sexton	462.50	450.00	12.50	2.78%
OMG Music	1,200.00	325.00	875.00	269.23%
Housekeeping	3,920.00	3,180.00	740.00	23.27%
<b>Total Consultants/Contract Employees</b>	<b>7,546.20</b>	<b>6,932.44</b>	<b>613.76</b>	<b>8.85%</b>
<b>Committees</b>				
Suspense acct-Deer Farewell	0.00	0.00	0.00	0.0%
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	9.80	699.83	7,141.12%
Stewardship	150.76	0.00	150.76	100.0%
<b>Total Committees</b>	<b>2,659.79</b>	<b>2,870.80</b>	<b>-211.01</b>	<b>-7.35%</b>
<b>CYM</b>				
CYMDirectorSearch	0.00	114.48	-114.48	-100.0%
Sunday Special Programming	1,004.57	288.73	715.84	247.93%
O.W.L.	45.00	252.05	-207.05	-82.15%
Contract ChildCare	72.50	40.00	32.50	81.25%
High School Youth Program	196.86	353.58	-156.72	-44.32%
Pre K-Grade 6/7	219.35	94.11	125.24	133.08%
Office/Library	161.65	100.66	60.99	60.59%
<b>Total CYM</b>	<b>1,699.93</b>	<b>1,243.61</b>	<b>456.32</b>	<b>36.69%</b>
<b>Music</b>				
Music Scores	654.24	690.36	-36.12	-5.23%
Music Support/Supplies	903.65	322.69	580.96	180.04%
Musicians	375.00	250.00	125.00	50.0%
PianoOrgan	450.00	1,378.13	-928.13	-67.35%
<b>Total Music</b>	<b>2,382.89</b>	<b>2,641.18</b>	<b>-258.29</b>	<b>-9.78%</b>

**Operating Funds**  
**Profit and Loss Previous Year Comparision**  
**July through December 2018**

<b>Justice</b>				
<b>Social Justice</b>	150.00	621.08	-471.08	-75.85%
<b>Alliance for ImmigrationJustice</b>	0.00	22.23	-22.23	-100.0%
<b>One Earth One People</b>	241.68	-150.75	392.43	260.32%
<b>Green Sanctuary</b>	0.00	46.77	-46.77	-100.0%
<b>Welcoming Congregation-Expense</b>	11.48	0.00	11.48	100.0%
<b>Total Justice</b>	<u>403.16</u>	<u>539.33</u>	<u>-136.17</u>	<u>-25.25%</u>
<b>Worship</b>				
<b>Hospitality-Worship</b>	63.60	0.00	63.60	100.0%
<b>Materials/Supplies</b>	1,309.24	297.30	1,011.94	340.38%
<b>PulpitSupport</b>	800.00	1,042.51	-242.51	-23.26%
<b>Total Worship</b>	<u>2,172.84</u>	<u>1,339.81</u>	<u>833.03</u>	<u>62.18%</u>
<b>Total Expense</b>	<u>252,411.11</u>	<u>236,769.98</u>	<u>15,641.13</u>	<u>6.61%</u>
<b>Net Ordinary Income</b>	<u>24,621.25</u>	<u>47,975.65</u>	<u>-23,354.40</u>	<u>-48.68%</u>
<b>Net Income</b>	<u><u>24,621.25</u></u>	<u><u>47,975.65</u></u>	<u><u>-23,354.40</u></u>	<u><u>-48.68%</u></u>



**Operating Funds**  
**Balance Sheet Previous Year Comparision**  
**July through December 2018**

	<u>Dec 31, 18</u>	<u>Dec 31, 17</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
CC5 Ckg - 5859	24,231.95	28,307.10	-4,075.15	-14.4%
Repo Sweep - 0998	72,589.37	107,528.54	-34,939.17	-32.49%
<b>Total Checking/Savings</b>	<u>96,821.32</u>	<u>135,835.64</u>	<u>-39,014.32</u>	<u>-28.72%</u>
<b>Other Current Assets</b>				
Clergy Housing Repayment	4,950.00	0.00	4,950.00	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%
<b>Total Other Current Assets</b>	<u>-49,700.00</u>	<u>-70,250.00</u>	<u>20,550.00</u>	<u>29.25%</u>
<b>Total Current Assets</b>	<u>47,121.32</u>	<u>65,585.64</u>	<u>-18,464.32</u>	<u>-28.15%</u>
<b>Fixed Assets</b>				
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%
<b>Total Fixed Assets</b>	<u>1,803,280.93</u>	<u>1,845,542.93</u>	<u>-42,262.00</u>	<u>-2.29%</u>
<b>Other Assets</b>				
Food Coupon Inventory	8,575.00	8,800.00	-225.00	-2.56%
Petty Cash	100.00	100.00	0.00	0.0%
<b>Total Other Assets</b>	<u>8,675.00</u>	<u>8,900.00</u>	<u>-225.00</u>	<u>-2.53%</u>
<b>TOTAL ASSETS</b>	<u><b>1,859,077.25</b></u>	<u><b>1,920,028.57</b></u>	<u><b>-60,951.32</b></u>	<u><b>-3.18%</b></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Other Current Liabilities</b>				
Split Plate	2,288.00	0.00	2,288.00	100.0%
UUSC Coffee Sales	335.20	-398.34	733.54	184.15%
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%
<b>Payroll Liabilities</b>				
LTD	267.54	0.00	267.54	100.0%
TIAA CREF	5,479.30	0.00	5,479.30	100.0%
UUA	2,131.78	0.00	2,131.78	100.0%
MA Income Tax	913.43	0.00	913.43	100.0%
Federal Taxes (941/944)	5,298.56	0.00	5,298.56	100.0%

**Operating Funds**  
**Balance Sheet Previous Year Comparision**  
**July through December 2018**

Payroll Liabilities - Other	1,226.48	10,196.54	-8,970.06	-87.97%
Total Payroll Liabilities	<u>15,317.09</u>	<u>10,196.54</u>	<u>5,120.55</u>	<u>50.22%</u>
Total Other Current Liabilities	<u>32,419.29</u>	<u>24,277.20</u>	<u>8,142.09</u>	<u>33.54%</u>
Total Current Liabilities	32,419.29	24,277.20	8,142.09	33.54%
<b>Long Term Liabilities</b>				
Loan-Meeting House Improvements	83,853.02	87,605.10	-3,752.08	-4.28%
Loan-Endowment Fund	<u>218,292.70</u>	<u>251,327.38</u>	<u>-33,034.68</u>	<u>-13.14%</u>
Total Long Term Liabilities	<u>302,145.72</u>	<u>338,932.48</u>	<u>-36,786.76</u>	<u>-10.85%</u>
Total Liabilities	334,565.01	363,209.68	-28,644.67	-7.89%
<b>Equity</b>				
Unrealized Endow Loan Gain/Loss	73,677.60	40,642.92	33,034.68	81.28%
Retained Earnings	1,423,530.39	1,468,200.32	-44,669.93	-3.04%
Net Income	<u>27,304.25</u>	<u>47,975.65</u>	<u>-20,671.40</u>	<u>-43.09%</u>
Total Equity	<u>1,524,512.24</u>	<u>1,556,818.89</u>	<u>-32,306.65</u>	<u>-2.08%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,859,077.25</u></u>	<u><u>1,920,028.57</u></u>	<u><u>-60,951.32</u></u>	<u><u>-3.18%</u></u>

## **First Parish Brewster Unitarian Universalist Policy**

**Policy Title:** Alcohol use on FPBUU Campus

**Board Review:** Jan 2019

**Policy Number:** 3.5

**Last Reviewed:**

**Purpose:** No alcoholic beverages are permitted on the FPBUU campus.

**Congregations' Review Period:**

**Revisions:** New

**Effective Date:**

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### **POLICY STATEMENT**

No alcohol beverages are permitted on the FPBUU campus at any time.

### **PROCEDURES**

1. No alcohol beverages are permitted on the FPBUU campus at any time. This does not pertain to alcohol being served at member's homes holding official FPBUU events. If the home owner chooses, alcohol may be served at the home owner's discretion as long as it is advertised ahead of time and nonalcoholic beverages are made available – as an example, at the annual Stewardship event held off campus.
2. Outside organizations renting space on the campus are may use alcohol under the terms of the renter's contract.

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

- Report incidents directly to the Board President or minister.

### **GUIDELINES**

1. In order to be as much of an inclusive congregation as possible, specifically addressing 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**

1. Written comments / concerns can be in the form of an email or letter containing a brief description of the concern should be sent to the Board president.

### **DEFINITIONS**

## Policy Committee Minutes, January 14, 2019

6:30 pm - 8:00 pm FPBUU Barn

1. Check-in Jim Hild, Karen Witting, Bob Flanagan
2. Establish who will take the minutes Jim Hild
3. Policy progress:
  1. Alcohol on FPBUU Campus Policy –FPBUU Board voted on the final wording of the text of the Alcohol policy to prohibit alcohol on the FPBUU Campus, but allow it at off Campus event at the November Meeting. However, the Board decided to allow some time between November’s Board Meeting and January’s 2019 Board meeting to think about the Board’s decision and revisit it for a final time at the January 2019 meeting.
  2. Smoking & Illegal Drugs (including Marijuana) on FPBUU Campus Policy – Policy Committee submitted to and was accepted by the Board at the Oct FPBUU Board Meeting. It should be on the FPBUU web site now. Jim will look into why it is not on the web.
  3. The Temporary Signage policy is not on the FPBUU web site? Jim will look into why it is not on the web.
  4. Active Shooter – This policy was updated and discussed. It was suggested that the current Active Shooter policy’s training be summarized with bulleted ideas added. Specified training should be developed in another document rather than in the policy. The policy should indicate how often training is given and to whom the training should be given (ushers, CYM leaders, Board members, etc.). It should then be ready for FPBUU board review at the February Board meeting.
  5. Church Emergency / safety & Active Shooter – This policy needs some additional training updates and it then should be ready for Board review at the February Board meeting.
  6. The “Bad weather” policy was briefly discussed. Several comment and additions were suggested, but it was decided to finish all comment on this policy via email and possibly finalize it at the February policy meeting.
  7. Other proposed policies,
    - Fundraising - No new work done.
    - Non-monetary gifts to the church Building Maintenance Budget Policy – No new work done.
    - Leadership evaluation – No new work done.
    - Conflict of Interest policy – No new work done
  4. Other items for discussion – A brief discussion on the Policy process. Having been operating under this process for a while, several suggestions were discussed and tabled until the next policy meeting in February 2019.

Next Meeting – There was no meeting in December; next meeting February 4, 2019. 6:30 pm.

Item	Policy Name	Policy #	Status	Assigned	Notes	Updated
1	Policy on Policy	2.1	Approved	Jim	Effective - currently on the FPBU Web site	
2	Animal Policy	4.1	Approved	Karen	Effective - currently on the FPBU Web site. Revision being reviewed - Allowing dogs for church members conditionally	
3	Board Meetings	2.2	Approved	Jim	Effective - currently on the FPBU Web site	
4	Communications		Planned	Karen	Original 3.0 -- Committee / organizational reporting; notifications to congregation;	
5	Sabbatical	3.1		unassigned	Currently being reviewed by policy committee. Question as to whether or not part of the current version should be in the Personnel policy?	
6	Sexually Safe Congregation	3.3	Approved	Jim & Abby	This policy was updated by the Safer Congregation Committee and the changes approved by the Board. The updated policy is currently on the FPBU Web site	1 Nov 2017
7	Ministers, Chaplains and Rituals		Planned		Original 8.0	
8	Emergency policy		Draft	Bob	Draft in review by policy committee. currently in draft form, will add Twinks' plan. Evaluating Defibrillators, Fire extinguishers and medical kits. draft to Board at Nov 2018 meeting	
9	Financial		Planned		Original 2.0, check signing.	
10	Calendar	4.3	Draft	Bob	Original 4.0. Being reworked still in draft form. Adding electronic scheduling (new)	
11	Use of Facilities		Planned	Carol / Bob	Original 5.0; use of church equipment, Social Justice Com permanent table(others?), obstruction of sanctuary isles,	
12	<del>Alcohol, Drug, Freshman, and Smoking</del>		Planned		This policy has been divided up into three (2) separate policies. See below	
13	Special Events		Planned		Original 7.0	
14	Fundraising		Planned	Karen	Original 11.0: 50-100%?, Who is responsible for conducting a fundraiser?, accountability?, documentation?	
15	Childcare		Planned		Original 10.0	
16	Disruptive Behavior	3.2	Approved	Karen	Finalized and approved. Word format available now	
17	Active Shooter		Draft	Bob	Draft in Review by committee, Brewster police have evaluated our plan and made comments in response to an active shooter. plan to Board at Nov 2018 meeting	
18	Use of Church Records Policy		Planned		Original 6.0. FPBU Directory, confidential files, Privacy - who has access, management of files	
19	Misconduct of Church Minister		Approved	Bob & Carol	Board approved and is now out for congregational review. Amended to rrspond to FPBU member's comments and was been finalized at the 2018 March Board meeting	
20	Minister Evaluation		Planned	Jim	Currently being discussed as to whether or not to make this a separate policy	
21	Board Self-evaluation		Planned		May consolidate any evaluation process into one overall policy	
22	severance pay (usually part of contract)		Planned		Isn't this a personnel policy? Which ask the question relationship between Board policy and Personnel policy?	
23	Temporary Signage	4.4	Approved	Karen	Policy has been accepted by the Board and approved by the congregational.	
24	Advertising		Planned		Advertising events; town regulations; Who can and can't advertise; Note see Publicity below!	
25	Security and Record protection		Planned			
26	Board News Builtion Board Policy		Planned	Jim	Board proposed content established. Question - do we want to have an overall BB policy? Council input needed	
27	FPBU position (job) description Policy		Planned		Format, content, maintenance, communication of who sees them and how [include transition of positions]	
28	Bad weathwer cancellation policy		In final committee Review	Bob	Being finalized by the Policy committee. Needs some editing	
29	Publicity / publications		Planned			
30	Building Maintenance Budget Policy		Draft	Jim	Revising old policy [12.6 (November 2010) 5.6] to update it to current thinking	
31	Alcohol		Being reviewed by the Board	Bob	Re-drafting to only address the use of alcoholic beverages aloud on church property [draft od a paper indicating various options for Board to discuss.] Target a final decision by the Board at the Jan 2019 Board Meeting	
32	Smoking		Approved	Bob	Draft combing the smoke and drug policies into on policy. This policy has been approved by the board.	
33	Drug (marijuana)					
34	Conflict Of Interest (CIO)		Planned	Jim	Policy on financial re-embursmen of FPBU members for work done for the congregation, only. Broader COI needed in a separate policy.	
35	Leadership Evaluation		Planned	Jim	Who or what is evaluated, when and how the evaluation is done. Why? [benefit]	
36	Non-monetary gifts to the church		Planned	Jim	like a member who wants to drop off a piano, or a piece of art. Who is notified, who decides? Other than the Thrift Store. IE a contribution to FPBU.	
37	Succession planning		Planned	Jim	Board, Board presidents, staff, minister, selected committees	
38	Protests held at FPBU		Planned	Jim	access to church, police notification, support (candles, lighting, signs, ect.), organization, publicity	
39						
40						