

September 2019 Board of Trustees Meeting Packet

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Agenda September 19, 2019
FPBUU Board of Trustees

In Attending:

Jim Hild	President
Pat Stover	Past President
Carol DiAnna	President Elect
Susan Smith	Clerk
Diane Pansire	Treasurer
Frank Re*	Member at Large
Katharine Farnham	Member at Large
Liz Gordon	Member at Large
Marian Brunck	Member at Large
Rev. Jessica Clay	Minister

6:30 “Spiritual” opening and focused check-in – Jim

6:55 Appoint a timekeeper

7:00 Read Board Covenant – All

7:05 Financial – Diane

7:15 Policy: policy priorities - Katharine (*policy report item vote*)

7:30 Brief Preview – Jim

- Book “Centering”
- Year’s Board Calendar (draft)
- Board Retreat Review
- UUA workshop Nov 2nd

7:45 Board Goals Discussion – Jim

8:10 Consent agenda: Aug minutes, President’s Report, Minister’s Report, Admin and Finance Report, Personnel liaison report, CYM Report, Policy Report, Financial Reports, and Treasurer’s Report

8:15 Executive Session

8:30 Check-out / Closing

FIRST PARISH BREWSTER UU BOARD MINUTES
August 15, 2019 Parish Room

Members in Attendance:

Jim Hild, President
Carol DiAnna, President-Elect
Pat Stover, Past President
Susan Smith, Clerk
Diane Pansire, Treasurer
Marian Brunck, Member at Large
Katharine Farnham, Member at Large
Liz Gordon, Member at Large
Frank Re, Member at Large

Staff in Attendance: Rev. Jessica Clay, Minister; Twinks Hasting CYM Director

Guests in Attendance: Monica Goubaud and Bob Reynolds (Building Bigger Tables); Dick Cryer, guest; Don Friend (COSM)

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.

Welcome to New Board Member Jim welcomed Susan Smith new board member.

Appoint a timekeeper Frank was appointed as a timekeeper

Reading of Board Covenant Jim read the Board Covenant.

Building A Bigger Table Bob Reynolds and Monica Goubaud reported that a 30 person team has assembled to assist Sue and Pat Gubbins as they prepare, through the auspices of the Kino Border Initiative, to receive a family seeking asylum in the US. They asked for Board approval as the sponsor church. They clarified that they were not seeking funds from FPB. Rev Jessica requested they set up for a month of Sundays at coffee hour to educate the congregation and continue their outreach, also to have their funding and planning in place prior to the arrival of this family from the border. A movie fundraiser will be offered in the near future. Either the minister or the board president can make the decision on fundraising exception requests until we have a revised fundraising policy in affect. The Board voted affirmatively to support Building a Bigger Table.

COSM Update Don Friend, chair, reported to the Board about the activities of the Council on Shared Ministry in the past year. One goal has been to help create more social opportunities at FPB, perhaps through committee sponsorships. An important task is the annual evaluation of the minister, including salary and benefit packages for

staff. There has been a lack of clarity in this area where multiple entities of the church, including the Personnel Committee, have input. Pat is liaison to the Personnel Committee and will tackle this issue and perhaps work out a new structure.

Minister's Time Rev Jessica highlighted what Don said about providing more opportunities to get together for fellowship, not just business, and encouraged the Board to attend the End of Summer BarBQ on Sept. 6. She relinquished the rest of her time to Executive Session.

Financial Diane reported that last year we ended up with more money than we had anticipated. She suggested that we use this residual to repay our pledged UUA dues. The Board voted affirmatively to repay our UUA dues.

Brief Review Jim passed out the new Board binders and also referred the Board to the electronic, password protected copies of these documents. The Board calendar will be passed out next month.

Board Retreat Status Jim has the facilitator's agenda for Saturday. Our Friday night session will start at 6 PM. Jim will bring pizzas and asked for volunteers to sign up for other food items throughout our 2 day retreat.

Board Covenant – Jim reiterated the new addition to the Board Covenant, when communicating with the congregation and community at large, the Board speaks with one voice. All board members agreed to the addition.

Consent Agenda The Board voted unanimously to accept the Consent Agenda which consisted of the July minutes, President's Report, Minister's Report, Admin and Finance Report which included names to be removed from the membership rolls, Treasurer's report, Stewardship Report, Policy report, Building a Bigger Table Information, June & July Financial \$ Reports and CYM Report. There was discussion with Twinks concerning her working during her time off and the challenges of her summer duties.

The Board went into Executive Session

Closing Circle and Affirmation All present took part in the closing circle. The 2019/2020 Board picture was taken.

Respectfully submitted, Susan Smith Clerk

President's Report

19 September 2019

We are now well into our church year and have had the opportunity to work closely together at our annual Board Retreat. With the help of a UUA facilitator, we successfully identified the main goals we hope to accomplish this year.

I, as a representative of the Board worked with our minister and a few other church leaders to address a challenging issue of a member of our church wanting to return to the church after leaving because of a violation of LREDA code of ethics as well as FPBUU's ethics code. This situation will take some time to resolve.

Our president elect, Carol and I met recently to discuss planning ideas associated with our newly established goal for the year to bring before the whole Board. Normally our past president, Pat would be part of this meeting, but Pat was out sick at the time. Get well Pat! One of the topics we discussed was Leadership Development within the church's leaders. I also met with a past member of the Leadership Development Committee (LDC) to review the LDC charge and discuss suggestions on how to improve the training. One of the goals this year is to realize improvements in leadership training as well as improving the nomination process and improving the process of identifying volunteers to fill key rolls in the church leadership.

All nine members of the Board have enrolled in the "Beloved Communication" workshop, which will require significant work spread over 8 weeks. This program will help the Board members as well as a significant number of FPBUU members/leaders become more aware of cross-culture and multi-racial issues. The curriculum assumes that every conversation with another human being is a cross-cultural conversation, even if your conversation partner is from the same cultural group. And how to live healthily in a multi-racial, multicultural, and often theologically diverse community.

The Board this year approved a motion for FPBUU to become a supporter of the "Building A Bigger Table". This program helps build a community designed to welcome a family that is seeking asylum as they transition from the Mexican Border in Nogales to our home and community on Cape Cod.

Finally, *"An idea that is developed and put into action is more important than an idea that exists only as an idea"*.

In loving kindness, Jim

Ministers Board Report September 2019 from Rev Jessica Clay

Overall thoughts:

There is a level of anxiety within the congregation due in part to the issue of deer re-engaging, and we are all trying to treat the situation with open hearts and care.

Worship and Rites of Passage:

The out of the box summer services seemed to be a success and will return next summer. We have just begun our return to two services and are easing into that rhythm. I officiated one wedding in the past month as well.

Pastoral Care:

I continue to meet with people in their homes and tend to the pastoral care needs of the congregation. We currently have two members on hospice care. Our pastoral care & helping hands groups did not meet in the summer and will resume meeting at the beginning of Oct. The leaders of these groups and I are in close contact. I attended the opening gathering of the Women's Circle Alliance. I also attended the initial meeting of the covenant group facilitators.

Social Justice in the Public Square:

Beloved Conversations begins this weekend, we are so excited. Coordinating it has taken a large percentage of my time. We had several last minute cancellations and are at 53 participants. This is still a great number and I am excited to see what will come out of this. Thank you to all the board members for participating. I am also appreciative of 4 members of our staff who are participating as well. I met with the staff who are participating to discuss and process their roles in these groups. I will continue to provide support as needed.

Administration:

We had a successful Getting to know FPBUUU orientation this past Sunday and are looking forward to welcoming in many new members this Sunday during the services. We did an initial usher training in Aug & will have another this Sunday which includes going over the active shooter policy. The staff and I had a wonderful retreat to kick off the year together, which included going over the aforementioned policy as well. We also studied enneagram types and participated in some games focused on teamwork.

Serves the Larger Unitarian Universalist Faith:

The local UUMA cluster resumed meeting again in Sept, as did my other clergy groups, the local interfaith women's group, the Deepening group and the newish ministers group that meets on zoom. I also joined a UU ministers bible study which meets off cape every other month, the leader is Rev Carl Scovel and it is such a privilege to learn from him.

Report from Administration and Finance Director – September 2019

Pledges & Financials

- Please see the cover page of the financial reports.
- I sent a check for \$3,006 to the UUA APF to meet our commitment for FY 18-19.
- For FY19-20 we currently have 215 pledge unit for a total of \$379,301 pledged.

Membership

- The following members have been sent letters confirming that their membership status has been changed to inactive. Mahara Ashlie, Shera Ashlie, Sheila Cooper, Mary Cronin, Bonnie Jackman, Matt Kemp, Meghan Kemp, Amy Montgomery, Eryn Montgomery, Connor Mountain, Jordan Parris, Trevor Pearson, Donna Pihl, Jean Reardon, Diane Siddell, Raelynn Spencer, Ben Walters. A few of the names that came to the Board for review last month made a pledge to confirm that they wish to remain members.

Property Management

- I joined the Facility Task Force this month and look forward to working with this group to determine what might be possible for the future of our buildings and campus.
- Thank you to Ted Parke, who noticed and resolved an issue with our bell.
- I have been working with Jennie and Rev. Jessica on what is needed to have an event at FPBUU whether it is a FPBUU event or a rental. The goal is to have specific check lists that groups or individual renters can use that will establish clear guidelines that support successful events.

Administrative Responsibilities

- With help from the COVE volunteers, I updated and produced the annual program and letter for the Women's Circle Alliance.
- I am working with the Potato Fest and Fundraising groups offering support with advertising and new auction software.
- Linda and I met with Donna Baldwin and discussed some possible improvements for the two stores. Donna gave us advise on volunteer recruitment, advertising, inventory management as well as different display ideas. Linda and I will be following up with her lead volunteers to see how we can incorporate the various ideas.
- While Ted has been on vacation, I have been filling in for some of his regular weekly tasks of deposits, creating checks and payroll. I believe that knowing what the staff that I supervise do on this level is beneficial for me, them and the church.

HR Responsibilities

- I have been meeting with Linda regularly to map out a timeline for her retirement. It has been a pleasure to work with Linda, and I am grateful that she and I will be able to welcome in the next Thrift Store & Annex manager together.
- I will be meeting with Julia Enroth from the Personnel Committee to work on getting the rest of our job descriptions into the new format.
- I continue to meet regularly with Jennie, Linda and Ted to offer supervisory support.

Blessings, Karena Stroh, Administration and Finance Director

Board Report September 2019

CYM Director

Overview

September is a notoriously busy month for RE across the country due to the “start-up of programs” season, and it was no exception here. Recruiting teachers has been tricky, especially as we are now having 4 programs running on Sunday morning. As of yesterday, however, we have full teaching teams, mentors for every COA (Coming of Age) youth, a full compliment of youth advisors and Chalice Children leaders through February. I am so relieved by this.

This month I also held a teacher training retreat and a retreat for the CYM committee, met with the pathways team, the COA team, the youth team and the senior youth to plan programs. We are ready to go, and I am excited for this year.

Congregation Situation

The situation with deer has impacted the CYM program and my job during this high work volume time. There are a lot of feelings within the CYM families and the CYM committee, past volunteers and the youth group who are really feeling it. The timing and complexity of this situation has resulted in many work hours being devoted to it and a large amount of emotional energy being expended. We are going into our CYM year with this situation hanging over us and it's having a negative impact. I trust the process around it, and Jessica has been a solid support for me in navigating this, and ultimately this will help us as a community understand the need for clear and appropriate boundaries.

CYM Committee

Our start up retreat was very successful and our committee is solid. Our first meeting was spent primarily processing the above situation.

Pathways

I met with the Pathways team, and they had great suggestions for improving the program – once start up is over I will write a report on Pathways and our adult RE programming.

Multi-Gen

I was disappointed at having to cancel the BBQ we had 97! RSVPs, I think the community is looking for fun fellowship opportunities. I will be working on other events throughout the year.

Job Title

I would like to return to the job title of Director of Religious Education or Life Span Faith Development Director. These are the standard job titles for this job within the UUA, and whilst

I love having children and youth in my title, I doesn't reflect all of what I do with adult education and the MultiGen programing. In addition, as I move through credentialing I would like to have a more universally understood title.

Credentialing

I completed my teacher development module, and am waiting to hear the results, and I am starting UU identity mid-September. Beloved conversations is something that will count towards my credentialing and I am looking forward to doing that work in our congregation.

Registration

Parents are being slow to register which is very typical for us, however I am expecting

4 – Childcare

5 – Chalice Children

10 – CYM

10 – COA

10 – Youth

If we hadn't added Chalice Children and COA on Sunday mornings, we would have had 25 kids in CYM which is great. I would also like to note that a family who left three years ago came back to us through the summer program with a kid in CYM and one in Youth Group.

In conclusion

A busy month but we are ready!

MINUTES
FPBUU Policy Committee
September 9, 2019

Present: Bob Flanagan (Chair), Karen Witting, Bill Roberts, Topper Roth, Katherine Farnham (BOT liaison)

Bob convened the meeting at 6:30 PM.

We rescheduled the October and November meetings for Oct 15 and Nov 5, respectively, to avoid conflicts with the Beloved Conversations program.

Katherine brought up questions CYM Director Twinks Hastings has raised about the Active Shooter Policy. To address her first question, we thought that CYM can call the drill that is part of the proposed policy anything it wants, such as an "Emergency Drill," and need not call it an "Active Shooter Drill." Twinks also had wondered why parents needed to be informed of this policy. Bob volunteered to speak with Twinks about this later this week and will let the Committee know the outcome.

We moved on to discuss the proposed Donation Acceptance Policy drafted by Karen. Bob suggested a couple of small revisions to the language, which we talked through, and agreed to one of them.

Next, we discussed the proposed Fundraising Policy, also drafted by Karen. Bill suggested a revision to the first sentence of the Policy Statement, which we agreed to. Katherine had questions about the 50%-100% figure in paragraph 2 of the Policy Statement. Karen said this was for the BOT to decide. Bill and Topper suggested small revisions to paragraph 3 of the Policy Statement, which were agreed to. Bill questioned the language related to youth group fundraising, which led us to develop a clearer statement. Under Guidelines, Bill suggested using the word "intent" instead of "hope" and "goal," which we all agreed to.

Karen said she would complete these revisions and distribute revised copies of these proposed policies forthwith.

Karen went on to talk about the Financial Controls Policy she has been working on, the goal of which is to demonstrate and insure that we are following accepted financial management principles. Karen has already reviewed the content with Karena Stroh (AFD) and Susan Flaws (Chair of the Endowment Board). The Finance Committee will be involved in further developing the language. Karen has sent them her current draft of the proposed Policy and will be going to the next Finance Committee meeting to get input from its members.

Bob clarified that we rely on the BOT for direction in developing policy language.

After some additional discussion about the status of the process of determining the jurisdiction of the Personnel Committee over certain policies, Bob adjourned the meeting at 7:40 PM. Our next scheduled meeting is October 15, 2019, at 6:30 PM.

Respectfully submitted,

Topper Roth

First Parish Brewster Unitarian Universalist Policy

Policy Title: Donation Acceptance Policy

Revisions: new

Policy Number: 4.5

Board Review Date: TBD

Purpose: Describe only whether a donation will be accepted by FPBUU, especially donations of personal property.

Congregations' Review Period: *TBD*

Effective Date: TBD

POLICY STATEMENT

There are many types of donations received by FPBUU, all of which are defined within the Finance Controls Policy. Some types of donations come with implied restrictions, i.e. pledges are given to fund a particular fiscal year's operating budget. In this policy, the restrictions referenced are special restrictions requested by the donor. Implied restrictions are addressed in the Finance policy.

FPBUU will accept all unrestricted donations of cash or marketable securities. Unrestricted donations of tangible and intangible property of limited value will usually be accepted. Acceptance of other types of donations, for example, closely-held securities, limited partnership interests, interests in real estate, and tangible and intangible property of significant value, are at the discretion of the Board of Trustees. Restricted donations of any type must be approved by the Board of Trustees and the restrictions on the donation **must** be fully documented in an agreement between FPBUU and the donor.

PROCEDURES

- **Donations without restriction:** Securing outright donations without restriction is FPBUU's highest priority, permitting the Board of Trustees, Minister and Endowment Board to best direct the use of resources to accomplish FPBUU's mission and ends. Donors of unrestricted donations of tangible property should understand that FPBUU may use the property in any way desired and may sell or dispose of the property at any time.
- **Tangible Personal Property:** As a general rule, FPBUU will accept donations of tangible personal property (jewelry, books, works of art, collections, equipment and other tangible property). In determining whether a donation should be accepted, the size, value and usefulness of the property must be considered. Any property of significant size or value must be approved by the Board of Trustees.
- **Restricted Donations:** All restricted donations must be approved by the Board of Trustees and the restrictions on the donation fully documented. The following general rules apply:
 - Outright donations with restrictions which are directed to programs included in the church's general operating budget, to the church's endowment funds, or to an existing restricted reserve fund will be accepted.
 - Other outright donations with restrictions may be accepted on a case-by-case basis if they further FPBUU's mission and ends.

- FPBUU reserves the right to decline donations which are too restrictive in purpose, too difficult or costly to administer, or for purposes outside of its mission and ends.

GUIDELINES

No guidelines are recommended at this time

STANDARDS

No standards are recommended at this time

DEFINITIONS

Donation – all contributions of cash, cash equivalent or personal property given to FPBUU. The following types of donations are further defined in the Financial Controls policy: Pledge, Offertory, Special Appeals, Fundraising, Thrift Store Donations, Gifts.

intangible property - Intangible personal property is something of individual value that cannot be touched or held. Intangible personal property can include any item of worth that is not physical in nature but instead represents something else of value. Examples of intangible personal property include patents, copyrights, life insurance contracts, securities investments and partnership interests. This can be contrasted with tangible personal property, such as real estate, jewelry, electronics and other items which can be physically touched and have value. Intangible property is not just limited to individuals. Companies also have intangible property, such as goodwill.

First Parish Brewster Unitarian Universalist Policy

Policy Title: Fundraising

Revisions: new

Policy Number: 4.6

Board Review Date: TBD

Purpose: To describe the process of fundraising approval and the distribution of the funds.

Congregations' Review Period: *TBD*

Effective Date: TBD

POLICY STATEMENT

Fundraising is defined as an event whose purpose is to raise funds either for FPBUU or another charitable organization. Activities that raise funds for individuals are considered separate from typical fundraising – see Financial Controls Policy.

First Parish Brewster Unitarian Universalist (FPBUU) individuals and groups conducting Fundraising events will submit between 50-100% of all monies received in the fundraising event to the FPBUU operating budget, unless the Minister or Board President waive that requirement.

All FPBUU fundraising events must be approved by the Administration and Finance Director unless the event is a standard yearly event like the Pledge Drive and Spring Auction.

PROCEDURES

- Plans for fundraising will be evaluated by the Administration and Finance Director as to appropriateness, feasibility, potential profitability, volunteer commitment, and coordination with other pre-existing or ongoing fundraising efforts by FPBUU. The committee or group requesting permission to conduct a fundraising event will submit a written proposal that will include the specific designation of the amount or percentage of the fundraising monies that will be added to the operating budget. Between 50-100% of all fundraising projects' monies will be given to the operating budget, unless waived by the Minister or Board President. The Administration and Finance Director will ensure that fundraising events are scheduled so as not to interfere with other events in the church community. Conflicting fundraising event dates may result in cancellation or lack of First Parish Brewster sponsorship.
- Fundraising events conducted by Youth groups, must be approved by their adult advisors and CYM Director but do not require approval by the Administration and Finance Director.
- Money collected at events held under the sponsorship of FPBUU will be accounted for within the church accounting structure. Events not sponsored by FPBUU will ensure money is sent directly to the receiving entity.

GUIDELINES

It is our intent in creating this policy that by following the steps outlined above, congregants, committees and special groups comprised of FPBUU members will be encouraged and feel supported in planning and conducting fund raising events.

STANDARDS

No standards are recommended at this time

DEFINITIONS

Fundraising – an event whose purpose is to raise funds either for FPBUU or another charitable organization that shares FPBUU values. Activities that raise funds for individuals are considered separate from typical fundraising.

Personnel Liaison Report

September 2019

As the new board liaison to the personnel committee, I attended their first meeting for this church year in September. Current members are Julia Enroth, Gail Webb, Tavia and Donna Bray. Gail Webb was absent.

We went over their goals for the year, and discussed their job description, which is a charge from the board, as they are a board committee . We reviewed tensions in their working relationship with the minister that have existed for the last two years. They interpret their role differently than the minister does in her position as head of staff. Since they are a board committee, they seek a resolution to this situation from the board, and request that the resolution come before February of 2020 when we begin the budget-building process.

I committed the board to finding that resolution. In that effort, I have had a subsequent meeting with Jessica so that I could thoroughly understand her perspective. Next steps I believe would be to meet with our treasurer, Diane, to get her perspective on the issue, and then the two of us in consultation with Jessica, work on determining the appropriate role/charge to the personnel committee and resolve whether it should continue as a board committee. Our recommendation can then be brought to the full board for discussion and a vote.

Respectfully submitted, Pat Stover

Financial Reports - August 2019

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 16.67%

Points of Interest

Total Income is at 25% of budget

Pledge Commitments FY 19-20 \$379,001

Total Pledge Payments received 30% of budget

Offertory is at 11% of budget *last year we only had one split plate each for July and August

Thrift Store Income is at 15% of budget

Total Expenses are at 14% of budget

Total Weekly Split Plates - \$3,262 was distributed to 8 different organizations.

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Operating Funds
Profit and Loss Budget vs Actual
August 2019

	<u>Jul - Aug 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Pledges				
2019-2020 Pledges	103,856.14	364,560.00	-260,703.86	28.49%
2018-2019 Pledges	6,887.00	7,500.00	-613.00	91.83%
2017-2018 Pledges	630.00	0.00	630.00	100.0%
Total Pledges	<u>111,373.14</u>	<u>372,060.00</u>	<u>-260,686.86</u>	<u>29.93%</u>
Contributions				
Offertory	3,072.00	27,000.00	-23,928.00	11.38%
Misc Contributions	52.00	0.00	52.00	100.0%
Total Contributions	<u>3,124.00</u>	<u>27,000.00</u>	<u>-23,876.00</u>	<u>11.57%</u>
Fund Raising				
Thrift Shop	14,579.50	95,000.00	-80,420.50	15.35%
Church Fundraisers	1,658.01	8,000.00	-6,341.99	20.73%
SpringAuct	123.00	13,000.00	-12,877.00	0.95%
CYM Summer Program	-72.00	3,000.00	-3,072.00	-2.4%
Small Group Fund Raisers	22.00	3,000.00	-2,978.00	0.73%
Food Certificate Sales	450.00	2,000.00	-1,550.00	22.5%
Women's Circle Alliance	300.00	1,500.00	-1,200.00	20.0%
Welcoming Congregation-Income	0.00	3,000.00	-3,000.00	0.0%
Total Fund Raising	<u>17,060.51</u>	<u>128,500.00</u>	<u>-111,439.49</u>	<u>13.28%</u>
BldgUse				
Space Rentals	3,383.40	7,000.00	-3,616.60	48.33%
Weddings/Memorials	1,150.00	3,500.00	-2,350.00	32.86%
Total BldgUse	<u>4,533.40</u>	<u>10,500.00</u>	<u>-5,966.60</u>	<u>43.18%</u>
Investment,Interest, MiscIncome				
Investment Income				
UUA GIF Distribution	0.00	2,600.00	-2,600.00	0.0%
Alton Smith Char Trust	0.00	1,200.00	-1,200.00	0.0%
Alton Smith Irrev Trust	0.00	1,200.00	-1,200.00	0.0%
Total Investment Income	<u>0.00</u>	<u>5,000.00</u>	<u>-5,000.00</u>	<u>0.0%</u>
Interest Income	11.52	250.00	-238.48	4.61%
Total Investment,Interest, MiscIncome	<u>11.52</u>	<u>5,250.00</u>	<u>-5,238.48</u>	<u>0.22%</u>
Total Income	<u>136,102.57</u>	<u>543,310.00</u>	<u>-407,207.43</u>	<u>25.05%</u>
Gross Profit	<u>136,102.57</u>	<u>543,310.00</u>	<u>-407,207.43</u>	<u>25.05%</u>
Expense				
Staff Salaries				
Clergy Housing	4,400.00	26,400.00	-22,000.00	16.67%
Minister	10,780.00	64,680.00	-53,900.00	16.67%
Admin&FinanceDir	7,183.16	43,099.00	-35,915.84	16.67%
CYM Dir	7,016.88	42,101.00	-35,084.12	16.67%
Music Director	5,884.60	35,308.00	-29,423.40	16.67%
ThriftShopManager	5,368.32	32,206.00	-26,837.68	16.67%
Sexton	3,171.00	19,491.00	-16,320.00	16.27%
Bookkeeper	2,410.60	14,461.00	-12,050.40	16.67%

Operating Funds
Profit and Loss Budget vs Actual
August 2019

CYM-Childcare	0.00	4,636.00	-4,636.00	0.0%
Pianist	1,365.00	10,920.00	-9,555.00	12.5%
Total Staff Salaries	47,579.56	293,302.00	-245,722.44	16.22%
Staff Benefits/Payroll Expenses				
WorkCompInsurance	73.00	2,667.00	-2,594.00	2.74%
Taxes	2,347.66	15,301.00	-12,953.34	15.34%
Minister Benefit (FICA)	1,148.00	6,885.00	-5,737.00	16.67%
Health Insurance	5,454.84	34,014.00	-28,559.16	16.04%
Pension	3,652.88	26,016.00	-22,363.12	14.04%
Minister's Term Life	122.40	734.00	-611.60	16.68%
Total Staff Benefits/Payroll Expenses	12,798.78	85,617.00	-72,818.22	14.95%
Staff Professional Expenses				
Minister's Professional Exp	0.00	9,000.00	-9,000.00	0.0%
Admin&FinanceDirProf Ex	0.00	1,704.00	-1,704.00	0.0%
CYM Professional Exp	0.00	1,664.00	-1,664.00	0.0%
Music Director Prof Exp	125.00	1,396.00	-1,271.00	8.95%
Total Staff Professional Expenses	125.00	13,764.00	-13,639.00	0.91%
BldgGrounds				
Electric	938.89	4,500.00	-3,561.11	20.86%
Gas	171.25	5,000.00	-4,828.75	3.43%
Groundskeeping	3,033.13	15,000.00	-11,966.87	20.22%
Reg. Maintenance				
Supplies	270.66	4,200.00	-3,929.34	6.44%
Reg. Maintenance - Other	1,392.21	13,800.00	-12,407.79	10.09%
Total Reg. Maintenance	1,662.87	18,000.00	-16,337.13	9.24%
Maint-Special Bldg Projects	0.00	8,366.00	-8,366.00	0.0%
Liability/Property Insurance	35.00	13,215.00	-13,180.00	0.27%
Telephone & Internet	687.66	4,000.00	-3,312.34	17.19%
Water	502.09	1,500.00	-997.91	33.47%
Total BldgGrounds	7,030.89	69,581.00	-62,550.11	10.11%
OfficeExpense				
Advertising	220.00	1,500.00	-1,280.00	14.67%
Credit Card/Bank/PayPal Fees	0.00	1,500.00	-1,500.00	0.0%
ComputerAsst	0.00	350.00	-350.00	0.0%
Office Expense/Supplies	372.15	4,000.00	-3,627.85	9.3%
OfficeEquip/Maint	935.85	6,200.00	-5,264.15	15.09%
Payroll Expenses	0.00	800.00	-800.00	0.0%
Software Expense	0.00	1,200.00	-1,200.00	0.0%
Total OfficeExpense	1,528.00	15,550.00	-14,022.00	9.83%
Loan & Mortgage Payments				
Mortgage Principal Payments	789.39	4,623.00	-3,833.61	17.08%
Mortgage Interest Payments	649.65	4,012.00	-3,362.35	16.19%
EndowLoanRepayment	798.00	4,784.00	-3,986.00	16.68%
Total Loan & Mortgage Payments	2,237.04	13,419.00	-11,181.96	16.67%
Denominational Dues				
UUA-NER	3,568.00	21,407.00	-17,839.00	16.67%
Total Denominational Dues	3,568.00	21,407.00	-17,839.00	16.67%

Operating Funds
Profit and Loss Budget vs Actual
August 2019

Consultants/Contract Employees				
Substitute Sexton	262.50	800.00	-537.50	32.81%
OMG Music	0.00	2,400.00	-2,400.00	0.0%
Housekeeping	1,440.00	8,320.00	-6,880.00	17.31%
Total Consultants/Contract Employees	<u>1,702.50</u>	<u>11,520.00</u>	<u>-9,817.50</u>	<u>14.78%</u>
Committees				
Board	0.00	1,000.00	-1,000.00	0.0%
HelpingHands	0.00	100.00	-100.00	0.0%
Landscape Committee	317.36	1,000.00	-682.64	31.74%
Membership	29.00	575.00	-546.00	5.04%
One Earth One People	0.00	500.00	-500.00	0.0%
Paul Hush Forums	0.00	600.00	-600.00	0.0%
Social Justice	0.00	1,000.00	-1,000.00	0.0%
Stewardship	0.00	1,000.00	-1,000.00	0.0%
UU Connections	0.00	500.00	-500.00	0.0%
Total Committees	<u>346.36</u>	<u>6,275.00</u>	<u>-5,928.64</u>	<u>5.52%</u>
CYM				
Special Progaming/Multigen	0.00	1,500.00	-1,500.00	0.0%
OWL/COA	0.00	1,000.00	-1,000.00	0.0%
High School Youth Program	0.00	625.00	-625.00	0.0%
Pre K-Grade 6/7	0.00	450.00	-450.00	0.0%
Contract Childcare	195.00	600.00	-405.00	32.5%
Office/Library	0.00	300.00	-300.00	0.0%
Child Care Supplies	0.00	200.00	-200.00	0.0%
Child Abuse Prevention Training	0.00	200.00	-200.00	0.0%
Total CYM	<u>195.00</u>	<u>4,875.00</u>	<u>-4,680.00</u>	<u>4.0%</u>
Music				
Music Scores	0.00	1,000.00	-1,000.00	0.0%
Music Support/Supplies	0.00	500.00	-500.00	0.0%
Guest Musicians	0.00	1,000.00	-1,000.00	0.0%
PianoOrgan	150.00	1,600.00	-1,450.00	9.38%
Total Music	<u>150.00</u>	<u>4,100.00</u>	<u>-3,950.00</u>	<u>3.66%</u>
Worship				
Pastoral Care Coverage	350.00	0.00	350.00	100.0%
Hospitality	0.00	650.00	-650.00	0.0%
Materials/Supplies	0.00	1,250.00	-1,250.00	0.0%
Pulpit Support	700.00	2,000.00	-1,300.00	35.0%
Total Worship	<u>1,050.00</u>	<u>3,900.00</u>	<u>-2,850.00</u>	<u>26.92%</u>
Total Expense	<u>78,311.13</u>	<u>543,310.00</u>	<u>-464,998.87</u>	<u>14.41%</u>
Net Ordinary Income	<u>57,791.44</u>	<u>0.00</u>	<u>57,791.44</u>	<u>100.0%</u>
Net Income	<u><u>57,791.44</u></u>	<u><u>0.00</u></u>	<u><u>57,791.44</u></u>	<u><u>100.0%</u></u>

Operating Funds
Profit and Loss Previous Year Comparision
August 2019

	<u>Jul - Aug 19</u>	<u>Jul - Aug 18</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
Pledges				
2019-2020 Pledges	103,856.14	0.00	103,856.14	100.0%
2018-2019 Pledges	6,887.00	87,100.32	-80,213.32	-92.09%
2017-2018 Pledges	630.00	6,221.50	-5,591.50	-89.87%
2016-2017 Pledges	0.00	35.00	-35.00	-100.0%
Total Pledges	<u>111,373.14</u>	<u>93,356.82</u>	<u>18,016.32</u>	<u>19.3%</u>
Contributions				
Offertory	3,072.00	4,006.94	-934.94	-23.33%
Misc Contributions	52.00	111.53	-59.53	-53.38%
Total Contributions	<u>3,124.00</u>	<u>4,118.47</u>	<u>-994.47</u>	<u>-24.15%</u>
Fund Raising				
Thrift Shop	14,579.50	19,478.96	-4,899.46	-25.15%
Church Fundraisers	1,658.01	0.00	1,658.01	100.0%
SpringAuct	123.00	315.00	-192.00	-60.95%
CYM Summer Program	-72.00	0.00	-72.00	-100.0%
Small Group Fund Raisers	22.00	2,258.43	-2,236.43	-99.03%
Food Certificate Sales	450.00	250.00	200.00	80.0%
Women's Circle Alliance	300.00	0.00	300.00	100.0%
Total Fund Raising	<u>17,060.51</u>	<u>22,302.39</u>	<u>-5,241.88</u>	<u>-23.5%</u>
BldgUse				
Space Rentals	3,383.40	622.20	2,761.20	443.78%
Weddings/Memorials	1,150.00	300.00	850.00	283.33%
Total BldgUse	<u>4,533.40</u>	<u>922.20</u>	<u>3,611.20</u>	<u>391.59%</u>
Investment,Interest, MiscIncome				
Investment Income				
UUA GIF Distribution	0.00	700.37	-700.37	-100.0%
Total Investment Income	<u>0.00</u>	<u>700.37</u>	<u>-700.37</u>	<u>-100.0%</u>
Interest Income	<u>11.52</u>	<u>20.62</u>	<u>-9.10</u>	<u>-44.13%</u>
Total Investment,Interest, MiscIncome	<u>11.52</u>	<u>720.99</u>	<u>-709.47</u>	<u>-98.4%</u>
Total Income	<u>136,102.57</u>	<u>121,420.87</u>	<u>14,681.70</u>	<u>12.09%</u>
Gross Profit	<u>136,102.57</u>	<u>121,420.87</u>	<u>14,681.70</u>	<u>12.09%</u>
Expense				
Staff Salaries				
Clergy Housing	4,400.00	4,400.00	0.00	0.0%
Minister	10,780.00	10,505.00	275.00	2.62%
Admin&FinanceDir	7,183.16	7,183.16	0.00	0.0%
CYM Dir	7,016.88	6,694.16	322.72	4.82%
Music Director	5,884.60	5,884.60	0.00	0.0%
ThriftShopManager	5,368.32	5,368.32	0.00	0.0%
Sexton	3,171.00	3,171.00	0.00	0.0%
Bookkeeper	2,410.60	2,410.60	0.00	0.0%

Operating Funds
Profit and Loss Previous Year Comparision
August 2019

CYM-Childcare	0.00	227.26	-227.26	-100.0%
Pianist	1,365.00	0.00	1,365.00	100.0%
Total Staff Salaries	47,579.56	45,844.10	1,735.46	3.79%
Staff Benefits/Payroll Expenses				
WorkCompInsurance	73.00	-312.00	385.00	123.4%
Taxes	2,347.66	2,353.80	-6.14	-0.26%
Minister Benefit (FICA)	1,148.00	1,144.00	4.00	0.35%
Health Insurance	5,454.84	3,793.20	1,661.64	43.81%
Pension	3,652.88	3,652.88	0.00	0.0%
Minister's Term Life	122.40	122.40	0.00	0.0%
Total Staff Benefits/Payroll Expenses	12,798.78	10,754.28	2,044.50	19.01%
Staff Professional Expenses				
Minister's Professional Exp	0.00	7,194.28	-7,194.28	-100.0%
Music Director Prof Exp	125.00	0.00	125.00	100.0%
Total Staff Professional Expenses	125.00	7,194.28	-7,069.28	-98.26%
BldgGrounds				
Electric	938.89	866.91	71.98	8.3%
Gas	171.25	97.39	73.86	75.84%
Groundskeeping	3,033.13	3,433.50	-400.37	-11.66%
Reg. Maintenance				
Supplies	270.66	371.43	-100.77	-27.13%
Reg. Maintenance - Other	1,392.21	1,858.37	-466.16	-25.08%
Total Reg. Maintenance	1,662.87	2,229.80	-566.93	-25.43%
Liability/Property Insurance	35.00	0.00	35.00	100.0%
Telephone & Internet	687.66	657.12	30.54	4.65%
Water	502.09	453.49	48.60	10.72%
Total BldgGrounds	7,030.89	7,738.21	-707.32	-9.14%
OfficeExpense				
Advertising	220.00	532.00	-312.00	-58.65%
Credit Card/Bank/PayPal Fees	0.00	179.08	-179.08	-100.0%
Office Expense/Supplies	372.15	364.97	7.18	1.97%
OfficeEquip/Maint	935.85	1,302.09	-366.24	-28.13%
Payroll Expenses	0.00	36.13	-36.13	-100.0%
Software Expense	0.00	499.43	-499.43	-100.0%
Total OfficeExpense	1,528.00	2,913.70	-1,385.70	-47.56%
Loan & Mortgage Payments				
Mortgage Interest Payments	649.65	685.09	-35.44	-5.17%
EndowLoanRepayment	798.00	1,733.20	-935.20	-53.96%
Total Loan & Mortgage Payments	1,447.65	2,418.29	-970.64	-40.14%
Denominational Dues				
UUA-NER	3,568.00	0.00	3,568.00	100.0%
Total Denominational Dues	3,568.00	0.00	3,568.00	100.0%
Consultants/Contract Employees				
Pianist	0.00	1,138.70	-1,138.70	-100.0%
Substitute Sexton	262.50	100.00	162.50	162.5%

Operating Funds
Profit and Loss Previous Year Comparision
August 2019

Housekeeping	1,440.00	1,360.00	80.00	5.88%
Total Consultants/Contract Employees	1,702.50	2,598.70	-896.20	-34.49%
Committees				
Landscape Committee	317.36	390.00	-72.64	-18.63%
Membership	29.00	0.00	29.00	100.0%
Stewardship	0.00	150.76	-150.76	-100.0%
UU Connections	0.00	100.00	-100.00	-100.0%
Total Committees	346.36	640.76	-294.40	-45.95%
CYM				
Special Programing/Multigen	0.00	463.97	-463.97	-100.0%
OWL/COA	0.00	820.00	-820.00	-100.0%
High School Youth Program	0.00	67.00	-67.00	-100.0%
Pre K-Grade 6/7	0.00	55.96	-55.96	-100.0%
Contract Childcare	195.00	0.00	195.00	100.0%
Office/Library	0.00	120.56	-120.56	-100.0%
Total CYM	195.00	1,527.49	-1,332.49	-87.23%
Music				
Music Scores	0.00	183.99	-183.99	-100.0%
PianoOrgan	150.00	0.00	150.00	100.0%
Total Music	150.00	183.99	-33.99	-18.47%
Worship				
Pastoral Care Coverage	350.00	0.00	350.00	100.0%
Materials/Supplies	0.00	575.00	-575.00	-100.0%
Pulpit Support	700.00	350.00	350.00	100.0%
Total Worship	1,050.00	925.00	125.00	13.51%
Total Expense	77,521.74	82,738.80	-5,217.06	-6.31%
Net Ordinary Income	58,580.83	38,682.07	19,898.76	51.44%
Net Income	58,580.83	38,682.07	19,898.76	51.44%

Operating Funds
Balance Sheet Previous Year Comparision
August 2019

	<u>Aug 31, 19</u>	<u>Aug 31, 18</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
CC5 Ckg - 5859	28,071.12	18,914.39	9,156.73	48.41%
Repo Sweep - 0998	94,037.84	79,767.24	14,270.60	17.89%
Total Checking/Savings	<u>122,108.96</u>	<u>98,681.63</u>	<u>23,427.33</u>	<u>23.74%</u>
Other Current Assets				
Clergy Housing Repayment	2,750.00	6,325.00	-3,575.00	-56.52%
Emergency Reserve Fund	-29,400.00	-29,400.00	0.00	0.0%
Capital Expense Fund	-25,250.00	-25,250.00	0.00	0.0%
Unearned Pledges	0.00	-12,014.00	12,014.00	100.0%
Total Other Current Assets	<u>-51,900.00</u>	<u>-60,339.00</u>	<u>8,439.00</u>	<u>13.99%</u>
Total Current Assets	<u>70,208.96</u>	<u>38,342.63</u>	<u>31,866.33</u>	<u>83.11%</u>
Fixed Assets	1,761,018.93	1,803,280.93	-42,262.00	-2.34%
Other Assets				
Food Coupon Inventory	5,350.00	7,500.00	-2,150.00	-28.67%
Petty Cash	100.00	100.00	0.00	0.0%
Total Other Assets	<u>5,450.00</u>	<u>7,600.00</u>	<u>-2,150.00</u>	<u>-28.29%</u>
TOTAL ASSETS	<u><u>1,836,677.89</u></u>	<u><u>1,849,223.56</u></u>	<u><u>-12,545.67</u></u>	<u><u>-0.68%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
Split Plate	2,256.50	509.00	1,747.50	343.32%
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	6,958.50	7,454.12	-495.62	-6.65%
Total Other Current Liabilities	<u>23,694.00</u>	<u>22,442.12</u>	<u>1,251.88</u>	<u>5.58%</u>
Total Current Liabilities	<u>23,694.00</u>	<u>22,442.12</u>	<u>1,251.88</u>	<u>5.58%</u>
Long Term Liabilities				
Loan-Meeting House Improvements	80,744.66	84,612.68	-3,868.02	-4.57%
Loan-Endowment Fund	185,385.71	218,292.70	-32,906.99	-15.08%
Total Long Term Liabilities	<u>266,130.37</u>	<u>302,905.38</u>	<u>-36,775.01</u>	<u>-12.14%</u>
Total Liabilities	<u>289,824.37</u>	<u>325,347.50</u>	<u>-35,523.13</u>	<u>-10.92%</u>
Equity				
Unrealized Endow Loan Gain/Loss	106,584.59	73,677.60	32,906.99	44.66%
Retained Earnings	1,380,240.45	1,411,516.39	-31,275.94	-2.22%
Net Income	60,028.48	38,682.07	21,346.41	55.18%
Total Equity	<u>1,546,853.52</u>	<u>1,523,876.06</u>	<u>22,977.46</u>	<u>1.51%</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,836,677.89</u></u>	<u><u>1,849,223.56</u></u>	<u><u>-12,545.67</u></u>	<u><u>-0.68%</u></u>