

November 2019 Board of Trustees Meeting Packet

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Agenda November 21, 2019

FPBUU Board of Trustees

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

Guests:

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

6:50 Appoint a timekeeper & parking lot -

6:55 Read Board Covenant –

7:00 “Centering” Discussion - Jessica

7:15 Financial – Diane

7:20 Policy - Katharine

7:30 Personnel Committee - Pat

7:40 Fundraising - Jim

7:50 Brief Preview of Goals – Jim

- Summary of Board meeting to be “posted”?
- Governance Model & Draft Organization Chart (update)
- Year’s Board Goals & Calendar (update)
- December Board Meeting

8:05 Consent agenda: October Board minutes, President’s report, Minister’s Report, Admin and Finance reports, Lifespan Faith report, Financial Reports, Facility Task Force Report, Policy Documents

8:15 Check-out / Closing

8:25 Executive Session?

FIRST PARISH BREWSTER UU BOARD MINUTES
October 17, 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.

Guest in Attendance: Karen Witting, Policy Committee.

Spiritual Opening/Chalice Lighting/Opening questions

Rev Jessica Clay started the meeting with a reading by Jan Richardson and all members participated by answering a question on Belonging, our topic for October.

Appoint a timekeeper Diane volunteered to be our timekeeper.

Reading of Board Covenant All read the Board Covenant.

Minister's Time Rev Jessica led a discussion around the UUA book Centering which the Board is reading this year, as well as staff and the Committee on Shared Ministry. Our discussion centered around our reactions to the first essay and the response. Next month we will read and discuss the second essay and the response, that is to page 42.

Financial Diane Diane gave a positive report. Our budget for pledges is \$372,000 and pledges came in \$6,000 more. Judy Harrison has stepped up and formed a new fundraising task force. Their first event, Potato Fest, was held last weekend which was a wonderful success, with good participation, yummy food, fun events, as well as raising about \$5,000. Many vendors donated auction items, there was a lot of PR, and efficient new auction software. The Endowment Board requests Board approval for a \$500 expense for a special event, Deeper Than the Skin, and a \$700 expense for Beloved

Conversations, reimbursing a trainer and our panel members. The motion was made and passed.

Policy Priorities Katharine. Katharine and Karen Witting gave a report from the Policy Committee concerning the **Financial Controls Policy 2.3**, and a discussion ensued. There remains a question about background checks. Rev Jessica suggested leaving the policy the way it is currently written, until we get clarification on who should get background checks, perhaps taking the ushers out. Linda Delorey will be consulted about thrift store volunteers and background checks. Jessica is reaching out to her peers to see what others' policies are concerning background checks. The board will vote on this policy once receiving clarification about background checks.

The Board did vote to accept the **Fundraising Policy** as presented to the Board last month, without any changes except this addition "Organizers of events not sponsored by FPBUU will ensure money is sent directly to the receiving entity."

Facilities Update Pat gave a Facilities Task Force update. They are putting together a report for the Board, in November or December, with ballpark figures and mitigating factors (contracts, covenants, zoning, deed restrictions) for #1. Replacing our kitchen where it is now; #2. Upgrading this space to a commercial kitchen which will require a trained ServeSafe individual; #3 Constructing a new building across the street (Robinson Hall) with commercial kitchen; and #4 Renovating and possibly expanding the Parish Hall perhaps to include an elevator. Diane suggesting we look into a reserve study, to ascertain the ongoing costs of facilities operations. Any of these expenditures has to be placed in priority alongside other expressed needs: i.e. the steeple, water issues at Dawes Hall, and paying back the Endowment Fund. If we decide to run a capital campaign, we need to know the costs. Additionally we will need a feasibility study to figure out how much money can we raise. Diane will get 2 bids for the reserve study and Jessica will get 2 bids for the feasibility study, as the Board considers hiring these two consultants.

Personnel Committee Pat has sent a recommendation to the Board, suggesting the current Personnel Committee structure be changed from that of a standing board committee with regular meetings to an "on-call" list of consultants with personnel and/or management experience, available to minister, staff and board of trustees. This would be a change to have the Personnel Committee function as consultants, and reflects a culture shift as our church size model changes from family size to program size congregation. This issue will be further discussed with the Governance Subcommittee and Pat will communicate these ideas directly with the Personnel Committee.

Fundraising Jim expressed that fundraising is “an orphan.” Currently, it is a task force of people who are organizing our fundraising events. Judy Harrison, chair of this task force, is doing a great job of organizing and running several FPBUU fundraisers. The Board recognizes that we need ongoing discussions around how committees will raise their money this year and possibly future years.

Brief Review of Goals Jim reviewed the following: • **Governance Model** Jim reported that Carol, Frank, Pat, and Jim will go over this model and prepare a recommendation, run this by Rev. Jessica, and report back to the Board. • **Year’s Board Calendar** Jim did not get to this and perhaps we will take this up next month • **UUA Workshop** on Nov. 2 was sold out when Jim tried to register, so none of us will be attending. **Meeting Minutes** Jim requested that each Board member look over the minutes and acknowledge that promptly, with additions and corrections to the clerk. **Late documents**, appearing after the Consent Agenda has been sent out, need to be sent to Karena for her records. This month these docs are from the Policy Committee and Pat’s Recommendation to the Board.

Consent Agenda The Board voted to accept the Consent Agenda which consisted of the September minutes, President’s Report, Minister’s Report, Admin and Finance Reports, Application for Fundraising Event, Personnel Liaison Report, Lifespan Faith Development Director (LFDD) Report, Policy Report, Financial Reports and Treasurer’s Reports.

The meeting was adjourned at 8:30 PM.

The Board went into Executive Session.

Check-out / Closing

Respectfully submitted, Susan Smith Clerk

Ministers Board Report November 2019 from Rev Jessica Clay

Overall thoughts:

I appreciate the support of the board with the decision regarding personnel policy and re-engagement of the former DRE. There continues to be a low level of anxiety in the congregation, and I continue to meet with several people who disagree with the decision to discuss and help them to process their feelings. Overall despite some peoples disagreement, the general tenor of the church is looking forward towards the holidays, and towards focusing on our mission and vision.

Worship and Rites of Passage:

We had a successful worship associates retreat at the beginning of the month and welcomed three new people onto the team. I am grateful to previous members for taking a break from the team to allow for new people to join. In looking ahead at the New Year there are several worship slots that I am unable to fill when I am on vacation and study leave. Since we cut the pulpit support budget and several of my lay leaders have said no to leading, I am at a loss to how to provide coverage for these services.

I met with two couples this past month to start planning their wedding services which are in summer of 2020. I also have another email inquiry for an additional wedding next summer as well.

Pastoral Care:

I continue to meet with people in their homes, at the hospital and tend to the pastoral care needs of the congregation. We have had a couple of deaths over the past month, I am leading one memorial this Friday and another memorial gathering on Saturday.

Social Justice in the Public Square:

All of the participants in Beloved Conversations will meet on Sunday Dec 8th to discuss next steps for the congregation, I am really looking forward to what will come from this meeting.

Administration:

I have met with the co-chairs and the stewardship team several times to discuss a plan for our stewardship campaign for this next year, I am excited about what it planned, stay tuned for more info! Karena and I would like to lead the all committee meeting on Saturday January 11 from 9-12. We hope some of the board members are able to attend. This decision was made with Jim & Carol's blessing as the work of the board is a lot this year.

Serves the Larger Unitarian Universalist Faith:

I have my study group in the beginning of December, and have already registered for GA in Providence. I hope that many members of the board will be able to attend as well.

Exec session:

I will be asking for staff bonuses again this year for all staff except myself. I know we tried to put it in the budget this past year and it got cut, I am hopeful that we can find a solution this year and put it in the budget again next year.

Report from Administration and Finance Director – November 2019

Pledges & Financials

- Please see the cover page of the financial reports.
- For FY19-20 we currently have 220 pledge units for a total of \$382,306 pledge commitments. Last year at this time we did not have enough pledge commitments to meet the budgeted figure. This year we currently have \$17,686 more than budgeted.

Membership

- We currently have 331 members.

Fundraising

- This month I attended the Fundraising Committee's meeting, and we discussed the upcoming Photos with Santa Holiday Fundraiser. Our big additions this year is a biscuit walk for all the beloved canines, festive holiday doggie scarves and possibly ornaments that could be customized with individual names and "2019" on the day of the event.

Property Management

- Due to the limited budget for Building special projects this year, BMC and I are still prioritizing the projects for this year and waiting until later in the year just in case something unexpected comes up. With safety being our top priority, we will be putting a rug in the entrance way to the Sanctuary to prevent people's shoes getting stuck between the floorboards and injuring themselves.
- We are researching a few lighting issues around campus that BMC and I agreed need to be addressed for the safety of the congregants and visitors.

Administrative Responsibilities

- I have been working on renegotiating some longer standing space usage with non-FPBUU groups and clarifying our procedures for rentals.
- I look forward to leading the All Committees' Meeting with Rev. Jessica, January 11th. I believe this is a wonderful opportunity for committees to share how their individual and collaborated work supports the mission and vision of FPBUU.

HR Responsibilities

- November is open enrollment for the UUA Health Plans. The base rates for the plans will be going up in January about 5% plus small age-related adjustments. Even with these increases, the UUA has very competitive rates, and the increases are far below the market trend.

Blessings, Karena Stroh, Administration and Finance Director

Board Report November 2019
Lifespan faith development director

Overview

CYM is alive and vibrant. There seems to be a good feeling among most of the families despite all that occurred at the start of the year and for that I am grateful. I am still fielding calls, emails and direct communications around the issue with the past DRE. This week I was also asked to run the High School Program at Star Island this summer during RE week. I accepted and am excited to serve the greater UU community in this way.

Professional Development

I have completed and passed five renaissance modules as part of my credentialing process, this is a milestone for many DREs and is recognized by receiving an official pin from the UUA.

Multi-Gen

Halloween community day was enjoyed by all. There were some logistical problems having to switch the event indoors at the last minute with some of the people who have tables in the PR. I will be working on a plan for future events to give people as much notice as possible. There was a lot discussed about this matter at the CYM committee, particularly the complaints from a minority of people about the change of space usage on that day. The general feeling is that if we are going to put time and effort into multigen events we want to make sure that is what the congregation wants. It's hard for volunteers when all they hear is the grumbling. These events were designed to help people connect with the families which is something I'm asked about a lot. I will be thinking through this in the New Year.

CYM Committee

The CYM committee is working on the pageant, a welcome packet for new families, and the December CYM classes.

Four program fun

Having 4 separate programs running on Sunday morning has led to a few new challenges this year. I was sending out one email to all families once a week, but have recently changed to sending a simple email to each class every week and once a month I will send out a CYM newsletter to everyone subscribed (I know many of you are subscribed to that list)

The other challenge we are having is volunteers. We are staffed for the whole year but when someone is sick or as was the case last week two volunteers told me last minute, they couldn't make it, we had to combine two programs to have enough adults to cover. I intend to create an extensive sub list of people who are willing to be Cori'ed and called upon last minute once in a while. I encourage you to be on this list if you would like to know more about what is happening in the CYM program.

Movie Night

We had our first movie night of the year and it was very successful and well attended. The more we can do to foster community amongst our children and youth the better. I encourage you to attend anytime.

In conclusion

All of the CYM programs are in good shape and our year is in full swing. I am looking forward to the holiday season. I continue to be grateful for Jessica's leadership and supervision especially through this last few months.

11/14/19

Report to the Board of Trustees from Facilities Task Force Liaison

Facilities Task Force members were requested to have a report listing options in moving ahead, with ball-park financial estimates attached, for either the November or December board meeting. They got back to me last week that they would have the report ready for the December board meeting. Elenita is meeting with a building consultant this week to take a look at possible Parish Room renovations and get cost estimates.

The plan going forward is that board members will receive the Facilities Task Force report in next month's board packet and members of the task force will attend the board meeting to answer our questions. We will be discussing the various options presented to us, pros and cons, and in the time available at that meeting, determining whether we have enough information to make a decision on how to proceed with the facilities.

MINUTES
FPBUU Policy Committee
November 5, 2019

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

Bob convened the meeting at 6:31 PM.

Karen gave a status update on the Financial Controls Policy. The BOT has reviewed it. They were concerned about background checks on ushers and thrift store volunteers, with the result that ushers have been omitted from the background check requirement. Linda Delorey, Thrift Shop Manager, has been asked to make a decision about Thrift Store volunteers and we expect to hear back from her soon.

[Katherine - Does BOT want legal review of all policies, just some, or none? BOT should make a decision about this.]

Karen will get an updated version to Katherine prior to the next BOT meeting.

Karen went on to discuss a particular aspect of the Fundraising Policy. The Finance Committee has raised the question: If a Committee raises funds that remain with the Committee, i.e., outside the operating budget, how should that money be accounted for? It is proposed that, if the Committee doesn't spend the money they raised by the end of the fiscal year, the amount will revert to the Operating Budget. We agree that this modification should be included in the Fundraising Policy, not the Financial Controls Policy. Karen will make the update.

Bob wrote an item for the Weekly Angle about the Donation Acceptance Policy that was, inadvertently, potentially misleading. Karen will work with Karena on a revised description that is more clear for the next Angle. We agreed that in the future the author of a policy should be the one to write this sort of description for the Angle. Often, the description can simply be the "Purpose" of the policy.

We discussed Topper's draft of a Conflict of Interest (Procurement) Policy and Administration and Finance Director (AFD) Karena's Stroh's comments and concerns about it. Karen wondered if we could preserve the idea, but reserve it for "one off" situations, special projects, not routine expenses. As currently written, it would apply to all expenses over a certain amount, regardless of whether a FPBUU member has applied to provide the good/service in question. Karen wondered if we could preserve the idea, but reserve it for "one off" situations and special projects when a FPBUU member is being considered as the provider of a good/service and not for routine expenses. Topper will rewrite the policy to make it clear that it would apply only to situations in which an FPBUU member is a potential vendor. He will also discuss this change with the AFD to gather her input. He will work on a revised version and circulate it to the Committee.

We moved on to the proposed Demonstration/Vigil Policy. We talked about the title and whether or not to include the word "Vigil." Bill will revise the language, using just "Demonstration" and put "Vigil" in the Definitions section of the Policy. Regarding the question of bathroom accessibility in the Policy, we agreed on language to the effect that FPBUU bathroom facilities will be open, if requested by the contact person and approved by the Minister or BOT President. We revised those empowered to approve a proposed Demonstration to the Minister and BOT President with the condition that, if neither is available, the AFD may approve. We also revised bullet #3 under Procedures re: providing the name of a

contact person to say something like “upon approval.” Bill will work on incorporating these suggested revisions and circulate a revised version to the Committee.

We await more input from the BOT re: Leadership Evaluation, if we are to work on developing a policy.

Communications, Use of Facilities, and Special Events are the final three policy topics from our older list distilled from a review by Bob and others of old BOT minutes that have yet to be examined/addressed. There are also 13 other potential policy areas that we await BOT direction on.

Bob adjourned the meeting at 7:35 PM.

Our next meeting is scheduled for Monday, December 2, at 6:30 PM.

Respectfully submitted,

Topper Roth

First Parish Brewster Unitarian Universalist Policy

Policy Title: Financial Controls Policy

Revisions: new

Policy Number: 2.3

Board Review Date: TBD

Purpose: To define financial practices and procedures to be used by FPBUU to ensure finances are managed with accuracy, efficiency and transparency.

Congregations' Review Period: *TBD*

Effective Date: TBD

POLICY STATEMENT

FPBUU is committed to ensuring that the administration of the financial resources of the organization conform to generally accepted accounting principles; assets are safeguarded; guidelines of grantors and donors are complied with; and finances are managed with accuracy, efficiency, and transparency.

PROCEDURES

Receiving money:

- The Treasurer or Administration and Finance Director (AFD) is authorized to receive any securities transferred in payment of pledges, oversee their sale, and transfer the funds to the operating account. A brokerage account at a local bank will be used for this purpose.
- All Gifts to FPBUU go to the Endowment Fund or the Endowment Loan Fund, unless otherwise stipulated by the donor. The Endowment Board is authorized to liquidate non-monetary gifts and add the proceeds to the Endowment Fund or the Endowment Loan Fund.
- Funds collected as part of church events, including Sunday service collections, collections at special events, and rental fees, shall be handled as follows:
 - Ushers at Sunday services are responsible for sorting, counting and recording the cash collection, counting and recording the number of checks, and depositing the funds in cash and checks in the safe. The same procedure is to be followed by organizers of special events.
 - There will be two unrelated cash counters at every service or special event, with each verifying the other's count and initializing the form. Money counters will be rotated.
 - Counting and recording will be done behind a closed door.
 - Rental fees should be deposited in the safe or placed with the Administration and Finance Director.
- Cash is kept in a safe until it is deposited. Any substantial amount of cash should be deposited as soon as possible, including use of a night depository as appropriate.

- If an event is organized to provide financial aid to an individual church member who has a special financial need, it must be approved by the Administration and Finance Director (in consultation with the Board of Trustees) and all money given directly to the individual and not included in church accounting. Checks received in a fundraiser for an individual church member must be made out to the beneficiary, not to the church.

Managing money:

- First Parish Brewster will maintain at least \$20,000 in its emergency reserve fund. The yearly budget process will include a review of the current value of the emergency reserve fund and a budget line-item included whenever the fund drops below \$20,000. The fund can also be increased through other means such as special appeals and directed donations.¹
- The following reports will be produced by the AFD, evaluated monthly at the Finance committee meeting, and distributed to the Board of Trustees:
 - Profit/loss, actual vs budget
 - Profit/loss, previous year comparison
 - Balance sheet, previous year comparison
- The Finance Committee is responsible for reviewing the monthly reports, monitoring the budget and providing early warning of budget issues like overspending or budget shortfalls to the Board of Trustees.
- The special funds report is produced and reviewed quarterly
- A member of the Finance Committee, who does not have signing privileges, will be assigned to examine and approve the monthly bank reconciliations, which includes all debit card transactions. This review will be done as promptly as possible but at least within 2 months of the statement closing date.

Spending money:

- Clergy, staff and committee chairs have sole authority to spend operating funds and are responsible for staying within their budgets. All others must obtain prior approval from the appropriate responsible person.
- As stated in our By-Laws, the Board of Trustees may vote to make adjustments to the annual budget as long as those changes are not in excess of five percent of the that annual budget.
- Only the Treasurer, Board President and Board Clerk are authorized to sign checks against the operating fund and special fund. Only the Endowment Board Chair, Financial Secretary and Recording Secretary are authorized to sign checks against the endowment fund.
- Only the Bookkeeper and Administration and Finance Director have access to blank checks. This ensures that every check written has been reviewed by two people, the staff person who made out the check and the board member who signed it. Ministers have no access to checks or signing authority. No staff member can be a check-signer.
- All disbursements are made by pre-numbered checks.

¹ Another fund maintained by FPBUU is the capital expense fund which does not yet have any policy or procedure statements related to it. As policy about that fund is decided it will be added to this policy.

- Every check has written documentation attached to the check stub (check request/receipt/invoice) except for payroll checks. Payroll records should be maintained separately to be able to trace payments back to the records, without the records being readily available to members without the need to know.
- Do not sign blank checks in advance.
- Do not use signature stamps.
- Debit cards will be issued to only the following three staff members: Administration and Finance Director, Minister, and CYM Director. Daily limit of cash withdrawals is \$500 and point of sale transaction limit is \$2,500. Special events may require a short-term exception to these limitations. Debit cards may not be used for personal expenses.
- Any check or electronic transfer in excess of \$1000 (with the exception of payroll checks or checks which are specifically provided for in the approved budget) requires the initials of the Board president, or in the absence of the president, those of the president elect, or the clerk.
- The signers of checks must not be the person authorizing the expense.
- Within approved budgets, any expenditure in excess of \$1000 requires advanced notification of, and approval by, the Administration and Finance Director or the Treasurer.
- Any expenditure outside of or exceeding the operating budget must receive prior approval from the Board of Trustees. A procedure for approving emergency expenditures will be developed to avoid lengthy delays.
- Petty cash, up to \$100, is accessible only to the Bookkeeper and Administration and Finance Director. Amounts are withdrawn by the Administration and Finance Director, who provides receipts to the bookkeeper. The bookkeeper adjusts the books to reflect the cash used and replenishes petty cash as needed.
- A fixed amount of 5% of the annual budget should be committed to maintain the Meeting House and other campus buildings.
- Background checks are conducted on all employees prior to hiring. Background checks are conducted for all check signers prior to them starting a check signing role. Background checks are also conducted on Thrift Store Volunteers prior to them beginning that role. Once conducted, background checks are not repeated for things like changing roles or remaining in a job for an extended time-period, unless a special circumstance warrants it.

GUIDELINES

No guidelines are recommended at this time

STANDARDS

No standards are recommended at this time

DEFINITIONS

Fiscal Year – The fiscal year for FPBUU is July 1 to June 30.

Donation – all contributions of cash, cash equivalent or personal property given to FPBUU. Common types of donations (defined next): Pledge, Offertory, Special Appeals, Fundraising, Thrift Store Donations, Gifts.

Pledge – a promise to fund a particular fiscal year budget. Pledge payments are all amounts given as a pledge. Pledge payments are not always equal to the initial pledge but are always considered part of pledge income.

Offertory – money given as part of a service.

Special Appeals – money given in response to a special appeal, typically to fund a particular FPBUU initiative like budget shortfalls, large capital projects, special community needs.

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.

Thrift Shop Donations – personal property received specifically for resale within the Thrift Store.

Gifts – all other donations that are not identified as Pledge, Offertory, Special Appeals, Fundraising and Thrift Shop Donations. Bequests within a will and donations made in memory of an individual are typical types of gifts FPBUU receives.

Financial Reports - October 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 33%

Points of Interest

Total Income is at 43% of budget

Pledge Commitments FY 19-20 \$382,246 (\$17,686 over budgeted)

Total Pledge Payments received 47% of budget

Offertory is at 24% of budget (\$2,449 short of prorated budget)

Thrift Store Income is at 38% of budget

Total Expenses are at 32% of budget

Total Weekly Split Plates - \$7,698.50 was distributed to 17 different organizations.

Operating Funds
Profit Loss Budget vs. Actual
July through October 2019

	<u>Jul - Oct 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
1 Ordinary Income/Expense				
2 Income				
3 Pledges				
4 2019-2020 Pledges	165,768.29	364,560.00	-198,791.71	45.47%
5 2018-2019 Pledges	9,857.00	7,500.00	2,357.00	131.43%
6 2017-2018 Pledges	130.00	0.00	130.00	100.0%
7 Total Pledges	175,755.29	372,060.00	-196,304.71	47.24%
8 Contributions				
9 Offertory	6,542.00	27,000.00	-20,458.00	24.23%
10 Misc Contributions	113.00	0.00	113.00	100.0%
11 Total Contributions	6,655.00	27,000.00	-20,345.00	24.65%
12 Fund Raising				
13 Thrift Shop	35,949.49	95,000.00	-59,050.51	37.84%
14 Church Fundraisers	4,537.84	8,000.00	-3,462.16	56.72%
15 SpringAuct	373.00	13,000.00	-12,627.00	2.87%
16 CYM Summer Program	770.92	3,000.00	-2,229.08	25.7%
17 Small Group Fund Raisers	22.00	3,000.00	-2,978.00	0.73%
18 Food Certificate Sales	700.00	2,000.00	-1,300.00	35.0%
19 Women's Circle Alliance	680.00	1,500.00	-820.00	45.33%
20 Welcoming Congregation-Income	0.00	3,000.00	-3,000.00	0.0%
21 Total Fund Raising	43,033.25	128,500.00	-85,466.75	33.49%
22 BldgUse				
23 Space Rentals	3,957.20	7,000.00	-3,042.80	56.53%
24 Weddings/Memorials	1,850.00	3,500.00	-1,650.00	52.86%
25 Total BldgUse	5,807.20	10,500.00	-4,692.80	55.31%
26 Investment,Interest, MiscIncome				
27 Investment Income				
28 UUA GIF Distribution	713.53	2,600.00	-1,886.47	27.44%
29 Alton Smith Char Trust	333.46	1,200.00	-866.54	27.79%
30 Alton Smith Irrev Trust	311.43	1,200.00	-888.57	25.95%
31 Total Investment Income	1,358.42	5,000.00	-3,641.58	27.17%
32 Interest Income	62.51	250.00	-187.49	25.0%
33 Total Investment,Interest, MiscIncome	1,420.93	5,250.00	-3,829.07	27.07%
34 Total Income	232,671.67	543,310.00	-310,638.33	42.83%
35 Gross Profit	232,671.67	543,310.00	-310,638.33	42.83%
36 Expense				
37 Staff Salaries				
38 Clergy Housing	8,800.00	26,400.00	-17,600.00	33.33%
39 Minister	21,560.00	64,680.00	-43,120.00	33.33%
40 Admin&FinanceDir	14,366.32	43,099.00	-28,732.68	33.33%
41 CYM Dir	14,160.12	42,101.00	-27,940.88	33.63%
42 Music Director	11,769.20	35,308.00	-23,538.80	33.33%
43 ThriftShopManager	10,736.64	32,206.00	-21,469.36	33.34%
44 Sexton	6,513.00	19,491.00	-12,978.00	33.42%

1:43 PM

11/8/2019

Operating Funds
Profit Loss Budget vs. Actual
July through October 2019

	<u>Jul - Oct 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	
45	Bookkeeper	4,821.20	14,461.00	-9,639.80	33.34%
46	CYM-Childcare	157.50	4,636.00	-4,478.50	3.4%
47	Pianist	3,167.50	10,920.00	-7,752.50	29.01%
48	Total Staff Salaries	<u>96,051.48</u>	<u>293,302.00</u>	<u>-197,250.52</u>	<u>32.75%</u>
49	Staff Benefits/Payroll Expenses				
50	WorkComplnsurance	73.00	2,667.00	-2,594.00	2.74%
51	Taxes	4,627.59	15,301.00	-10,673.41	30.24%
52	Minister Benefit (FICA)	2,296.00	6,885.00	-4,589.00	33.35%
53	Health Insurance	10,909.68	34,014.00	-23,104.32	32.07%
54	Pension	8,725.76	26,016.00	-17,290.24	33.54%
55	Minister's Term Life	306.00	734.00	-428.00	41.69%
56	Total Staff Benefits/Payroll Expenses	<u>26,938.03</u>	<u>85,617.00</u>	<u>-58,678.97</u>	<u>31.46%</u>
57	Staff Professional Expenses				
58	Minister's Professional Exp	6,393.43	9,000.00	-2,606.57	71.04%
59	Admin&FinanceDirProf Ex	49.74	1,704.00	-1,654.26	2.92%
60	CYM Professional Exp	0.00	1,664.00	-1,664.00	0.0%
61	Music Director Prof Exp	941.65	1,396.00	-454.35	67.45%
62	Total Staff Professional Expenses	<u>7,384.82</u>	<u>13,764.00</u>	<u>-6,379.18</u>	<u>53.65%</u>
63	BldgGrounds				
64	Electric	1,697.64	4,500.00	-2,802.36	37.73%
65	Gas	346.51	5,000.00	-4,653.49	6.93%
66	Groundskeeping	4,803.13	15,000.00	-10,196.87	32.02%
67	Reg. Maintenance				
68	Supplies	681.44	4,200.00	-3,518.56	16.23%
69	Reg. Maintenance - Other	2,826.89	13,800.00	-10,973.11	20.49%
70	Total Reg. Maintenance	<u>3,508.33</u>	<u>18,000.00</u>	<u>-14,491.67</u>	<u>19.49%</u>
71	Maint-Special Bldg Projects	1,200.00	8,366.00	-7,166.00	14.34%
72	Liability/Property Insurance	6,644.50	13,215.00	-6,570.50	50.28%
73	Telephone & Internet	1,378.61	4,000.00	-2,621.39	34.47%
74	Water	502.09	1,500.00	-997.91	33.47%
75	Total BldgGrounds	<u>20,080.81</u>	<u>69,581.00</u>	<u>-49,500.19</u>	<u>28.86%</u>
76	OfficeExpense				
77	Advertising	220.00	1,500.00	-1,280.00	14.67%
78	Credit Card/Bank/PayPal Fees	793.98	1,500.00	-706.02	52.93%
79	ComputerAsst	0.00	350.00	-350.00	0.0%
80	Office Expense/Supplies	1,109.12	4,000.00	-2,890.88	27.73%
81	OfficeEquip/Maint	1,630.56	6,200.00	-4,569.44	26.3%
82	Payroll Expenses	114.75	800.00	-685.25	14.34%
83	Software Expense	561.24	1,200.00	-638.76	46.77%
84	Total OfficeExpense	<u>4,429.65</u>	<u>15,550.00</u>	<u>-11,120.35</u>	<u>28.49%</u>
85	Loan & Mortgage Payments				
86	Mortgage Principal Payments	1,584.87	4,623.00	-3,038.13	34.28%
87	Mortgage Interest Payments	1,293.21	4,012.00	-2,718.79	32.23%
88	EndowLoanRepayment	1,596.00	4,784.00	-3,188.00	33.36%
89	Total Loan & Mortgage Payments	<u>4,474.08</u>	<u>13,419.00</u>	<u>-8,944.92</u>	<u>33.34%</u>

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Operating Funds
Profit Loss Budget vs. Actual
July through October 2019

	<u>Jul - Oct 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
90	Denominational Dues			
91	7,136.00	21,407.00	-14,271.00	33.34%
92	<u>7,136.00</u>	<u>21,407.00</u>	<u>-14,271.00</u>	<u>33.34%</u>
93	Consultants/Contract Employees			
94	580.00	800.00	-220.00	72.5%
95	800.00	2,400.00	-1,600.00	33.33%
96	2,880.00	8,320.00	-5,440.00	34.62%
97	<u>4,260.00</u>	<u>11,520.00</u>	<u>-7,260.00</u>	<u>36.98%</u>
98	Committees			
99	519.24	1,000.00	-480.76	51.92%
100	0.00	100.00	-100.00	0.0%
101	370.39	1,000.00	-629.61	37.04%
102	74.94	575.00	-500.06	13.03%
103	0.00	500.00	-500.00	0.0%
104	0.00	600.00	-600.00	0.0%
105	100.00	1,000.00	-900.00	10.0%
106	0.00	1,000.00	-1,000.00	0.0%
107	150.00	500.00	-350.00	30.0%
108	<u>1,214.57</u>	<u>6,275.00</u>	<u>-5,060.43</u>	<u>19.36%</u>
109	CYM			
110	557.07	1,500.00	-942.93	37.14%
111	344.58	1,000.00	-655.42	34.46%
112	357.18	625.00	-267.82	57.15%
113	152.95	450.00	-297.05	33.99%
114	420.00	600.00	-180.00	70.0%
115	111.11	300.00	-188.89	37.04%
116	0.00	200.00	-200.00	0.0%
117	0.00	200.00	-200.00	0.0%
118	<u>1,942.89</u>	<u>4,875.00</u>	<u>-2,932.11</u>	<u>39.85%</u>
119	Music			
120	-131.72	1,000.00	-1,131.72	-13.17%
121	55.06	500.00	-444.94	11.01%
122	0.00	1,000.00	-1,000.00	0.0%
123	150.00	1,600.00	-1,450.00	9.38%
124	<u>73.34</u>	<u>4,100.00</u>	<u>-4,026.66</u>	<u>1.79%</u>
125	Worship			
126	350.00	0.00	350.00	100.0%
127	48.58	650.00	-601.42	7.47%
128	349.30	1,250.00	-900.70	27.94%
129	700.00	2,000.00	-1,300.00	35.0%
130	<u>1,447.88</u>	<u>3,900.00</u>	<u>-2,452.12</u>	<u>37.13%</u>
131	<u>175,433.55</u>	<u>543,310.00</u>	<u>-367,876.45</u>	<u>32.29%</u>
132	<u>57,238.12</u>	<u>0.00</u>	<u>57,238.12</u>	<u>100.0%</u>
	<u>57,238.12</u>	<u>0.00</u>	<u>57,238.12</u>	<u>100.0%</u>

Operating Funds
Profit Loss Previous Year Comparision
July-October 2019

	<u>Jul 1 - Nov 8, 19</u>	<u>Jul 1 - Nov 8, 18</u>	<u>\$ Change</u>	<u>% Change</u>
1 Ordinary Income/Expense				
2 Income				
3 Pledges				
4 2019-2020 Pledges	170,040.29	0.00	170,040.29	100.0%
5 2018-2019 Pledges	9,892.00	157,204.85	-147,312.85	-93.71%
6 2017-2018 Pledges	130.00	6,506.00	-6,376.00	-98.0%
7 2016-2017 Pledges	0.00	135.00	-135.00	-100.0%
8 Total Pledges	<u>180,062.29</u>	<u>163,845.85</u>	16,216.44	9.9%
9 Contributions				
10 Offertory	7,013.50	9,028.64	-2,015.14	-22.32%
11 Misc Contributions	143.00	263.13	-120.13	-45.65%
12 Total Contributions	<u>7,156.50</u>	<u>9,291.77</u>	-2,135.27	-22.98%
13 Fund Raising				
14 Thrift Shop	37,534.49	35,727.56	1,806.93	5.06%
15 Church Fundraisers	6,435.84	0.00	6,435.84	100.0%
16 Fall Fair	0.00	4,898.39	-4,898.39	-100.0%
17 SpringAuct	373.00	475.00	-102.00	-21.47%
18 CYM Summer Program	770.92	0.00	770.92	100.0%
19 Small Group Fund Raisers	22.00	2,523.62	-2,501.62	-99.13%
20 Food Certificate Sales	1,150.00	700.00	450.00	64.29%
21 Women's Circle Alliance	580.00	1,030.00	-450.00	-43.69%
22 Total Fund Raising	<u>46,866.25</u>	<u>45,354.57</u>	1,511.68	3.33%
23 BldgUse				
24 Space Rentals	3,957.20	2,139.30	1,817.90	84.98%
25 Weddings/Memorials	1,850.00	650.00	1,200.00	184.62%
26 Total BldgUse	<u>5,807.20</u>	<u>2,789.30</u>	3,017.90	108.2%
27 Investment,Interest, MiscIncome				
28 Investment Income				
29 UUA GIF Distribution	713.53	1,402.39	-688.86	-49.12%
30 Alton Smith Char Trust	333.46	214.71	118.75	55.31%
31 Alton Smith Irrev Trust	311.43	213.02	98.41	46.2%
32 Total Investment Income	<u>1,358.42</u>	<u>1,830.12</u>	-471.70	-25.77%
33 Interest Income	<u>62.51</u>	<u>38.02</u>	24.49	64.41%
34 Total Investment,Interest, MiscIncome	<u>1,420.93</u>	<u>1,868.14</u>	-447.21	-23.94%
35 Total Income	<u>241,313.17</u>	<u>223,149.63</u>	18,163.54	8.14%
36 Gross Profit	241,313.17	223,149.63	18,163.54	8.14%
37 Expense				
38 Staff Salaries				
39 Clergy Housing	8,800.00	8,800.00	0.00	0.0%
40 Minister	21,560.00	21,560.00	0.00	0.0%
41 Admin&FinanceDir	14,366.32	14,366.32	0.00	0.0%
42 CYM Dir	14,160.12	13,388.32	771.80	5.77%
43 Music Director	11,769.20	11,769.20	0.00	0.0%
44 ThriftShopManager	10,736.64	10,736.64	0.00	0.0%
45 Sexton	6,513.00	6,562.50	-49.50	-0.75%

Operating Funds
Profit Loss Previous Year Comparison
July-October 2019

	<u>Jul 1 - Nov 8, 19</u>	<u>Jul 1 - Nov 8, 18</u>	<u>\$ Change</u>	<u>% Change</u>	
46	Bookkeeper	4,821.20	4,821.20	0.00	0.0%
47	CYM-Childcare	157.50	685.51	-528.01	-77.02%
48	Pianist	3,167.50	0.00	3,167.50	100.0%
49	Total Staff Salaries	96,051.48	92,689.69	3,361.79	3.63%
50	Staff Benefits/Payroll Expenses				
51	WorkComplnsurance	73.00	-312.00	385.00	123.4%
52	Taxes	4,627.59	4,742.15	-114.56	-2.42%
53	Minister Benefit (FICA)	2,296.00	2,288.00	8.00	0.35%
54	Health Insurance	10,909.68	7,586.40	3,323.28	43.81%
55	Pension	8,725.76	7,305.76	1,420.00	19.44%
56	Minister's Term Life	312.50	244.80	67.70	27.66%
57	Total Staff Benefits/Payroll Expenses	26,944.53	21,855.11	5,089.42	23.29%
58	Staff Professional Expenses				
59	Minister's Professional Exp	6,393.43	8,433.80	-2,040.37	-24.19%
60	Admin&FinanceDirProf Ex	49.74	239.88	-190.14	-79.27%
61	CYM Professional Exp	0.00	267.40	-267.40	-100.0%
62	Music Director Prof Exp	941.65	0.00	941.65	100.0%
63	Total Staff Professional Expenses	7,384.82	8,941.08	-1,556.26	-17.41%
64	BldgGrounds				
65	Electric	1,954.13	1,463.23	490.90	33.55%
66	Gas	346.51	209.82	136.69	65.15%
67	Groundskeeping	4,803.13	6,782.00	-1,978.87	-29.18%
68	Reg. Maintenance				
69	Supplies	681.44	1,546.49	-865.05	-55.94%
70	Reg. Maintenance - Other	2,926.89	5,142.55	-2,215.66	-43.09%
71	Total Reg. Maintenance	3,608.33	6,689.04	-3,080.71	-46.06%
72	Maint-Special Bldg Projects	1,200.00	4,200.00	-3,000.00	-71.43%
73	Liability/Property Insurance	6,644.50	0.00	6,644.50	100.0%
74	Telephone & Internet	1,378.61	1,314.90	63.71	4.85%
75	Water	502.09	453.49	48.60	10.72%
76	Total BldgGrounds	20,437.30	21,112.48	-675.18	-3.2%
77	OfficeExpense				
78	Transfer Suspense Account	62.33	0.00	62.33	100.0%
79	Advertising	395.00	747.15	-352.15	-47.13%
80	Credit Card/Bank/PayPal Fees	793.98	417.77	376.21	90.05%
81	Office Expense/Supplies	1,129.11	1,735.17	-606.06	-34.93%
82	OfficeEquip/Maint	1,630.56	1,813.49	-182.93	-10.09%
83	Payroll Expenses	114.75	74.39	40.36	54.26%
84	Software Expense	561.24	901.48	-340.24	-37.74%
85	Total OfficeExpense	4,686.97	5,689.45	-1,002.48	-17.62%
86	Loan & Mortgage Payments				
87	Mortgage Interest Payments	1,293.21	1,364.47	-71.26	-5.22%
88	EndowLoanRepayment	1,596.00	3,466.40	-1,870.40	-53.96%
89	Total Loan & Mortgage Payments	2,889.21	4,830.87	-1,941.66	-40.19%
90	Denominational Dues				
91	UUA-NER	7,136.00	8,668.33	-1,532.33	-17.68%

Operating Funds
Profit Loss Previous Year Comparision
July-October 2019

	<u>Jul 1 - Nov 8, 19</u>	<u>Jul 1 - Nov 8, 18</u>	<u>\$ Change</u>	<u>% Change</u>	
92	Total Denominational Dues	7,136.00	8,668.33	-1,532.33	-17.68%
93	Consultants/Contract Employees				
94	Pianist	0.00	1,288.70	-1,288.70	-100.0%
95	Substitute Sexton	580.00	462.50	117.50	25.41%
96	OMG Music	800.00	800.00	0.00	0.0%
97	Housekeeping	3,040.00	2,960.00	80.00	2.7%
98	Total Consultants/Contract Employees	4,420.00	5,511.20	-1,091.20	-19.8%
99	Committees				
100	Board	519.24	635.32	-116.08	-18.27%
101	Landscape Committee	370.39	621.28	-250.89	-40.38%
102	Membership	74.94	0.00	74.94	100.0%
103	One Earth One People	0.00	241.68	-241.68	-100.0%
104	Paul Hush Forums	0.00	400.00	-400.00	-100.0%
105	Social Justice	100.00	150.00	-50.00	-33.33%
106	Stewardship	0.00	150.76	-150.76	-100.0%
107	Council	0.00	38.91	-38.91	-100.0%
108	UU Connections	150.00	650.00	-500.00	-76.92%
109	Total Committees	1,214.57	2,887.95	-1,673.38	-57.94%
110	CYM				
111	Special Programing/Multigen	557.07	1,004.57	-447.50	-44.55%
112	OWL/COA	344.58	45.00	299.58	665.73%
113	High School Youth Program	357.18	196.86	160.32	81.44%
114	Pre K-Grade 6/7	152.95	90.96	61.99	68.15%
115	Contract Childcare	420.00	52.50	367.50	700.0%
116	Office/Library	111.11	161.65	-50.54	-31.27%
117	Total CYM	1,942.89	1,551.54	391.35	25.22%
118	Music				
119	Music Scores	-131.72	505.07	-636.79	-126.08%
120	Music Support/Supplies	55.06	783.22	-728.16	-92.97%
121	Guest Musicians	0.00	150.00	-150.00	-100.0%
122	PianoOrgan	150.00	200.00	-50.00	-25.0%
123	Total Music	73.34	1,638.29	-1,564.95	-95.52%
124	Worship				
125	Pastoral Care Coverage	350.00	0.00	350.00	100.0%
126	Hospitality	68.53	140.88	-72.35	-51.36%
127	Materials/Supplies	349.30	1,648.24	-1,298.94	-78.81%
128	Pulpit Support	700.00	800.00	-100.00	-12.5%
129	Total Worship	1,467.83	2,589.12	-1,121.29	-43.31%
130	Total Expense	174,648.94	177,965.11	-3,316.17	-1.86%
131	Net Ordinary Income	66,664.23	45,184.52	21,479.71	47.54%
	Net Income	<u>66,664.23</u>	<u>45,184.52</u>	<u>21,479.71</u>	<u>47.54%</u>

Operating Funds
Balance Sheet Previous Year Comparison
July-October 2019

	<u>Nov 8, 19</u>	<u>Nov 8, 18</u>	<u>\$ Change</u>	<u>% Change</u>
1 ASSETS				
2 Current Assets				
3 Checking/Savings				
4 CC5 Ckg - 5859	22,149.05	26,608.25	-4,459.20	-16.76%
5 Repo Sweep - 0998	103,495.95	72,589.37	30,906.58	42.58%
6 Total Checking/Savings	<u>125,645.00</u>	<u>99,197.62</u>	<u>26,447.38</u>	<u>26.66%</u>
7 Other Current Assets				
8 Clergy Housing Repayment	2,200.00	5,500.00	-3,300.00	-60.0%
9 Emergency Reserve Fund	-29,400.00	-29,400.00	0.00	0.0%
10 Capital Expense Fund	-25,250.00	-25,250.00	0.00	0.0%
11 Unearned Pledges	0.00	-12,014.00	12,014.00	100.0%
12 Total Other Current Assets	<u>-52,450.00</u>	<u>-61,164.00</u>	<u>8,714.00</u>	<u>14.25%</u>
13 Total Current Assets	<u>73,195.00</u>	<u>38,033.62</u>	<u>35,161.38</u>	<u>92.45%</u>
14 Fixed Assets	1,761,018.93	1,803,280.93	-42,262.00	-2.34%
15 Other Assets				
16 Food Coupon Inventory	10,500.00	9,675.00	825.00	8.53%
17 Petty Cash	100.00	100.00	0.00	0.0%
18 Total Other Assets	<u>10,600.00</u>	<u>9,775.00</u>	<u>825.00</u>	<u>8.44%</u>
19 TOTAL ASSETS	<u>1,844,813.93</u>	<u>1,851,089.55</u>	<u>-6,275.62</u>	<u>-0.34%</u>
20 LIABILITIES & EQUITY				
21 Liabilities				
22 Current Liabilities				
23 Other Current Liabilities				
24 Split Plate	1,763.50	503.50	1,260.00	250.25%
25 UUSC Coffee Sales	-441.40	-421.05	-20.35	-4.83%
26 Current Portion-Loan Endow	10,399.00	10,399.00	0.00	0.0%
27 Current portion-Loan Meeting H	4,080.00	4,080.00	0.00	0.0%
28 Payroll Liabilities	9,898.54	4,003.87	5,894.67	147.22%
29 Total Other Current Liabilities	<u>25,699.64</u>	<u>18,565.32</u>	<u>7,134.32</u>	<u>38.43%</u>
30 Total Current Liabilities	<u>25,699.64</u>	<u>18,565.32</u>	<u>7,134.32</u>	<u>38.43%</u>
31 Long Term Liabilities				
32 Loan-Meeting House Improvements	79,563.55	83,853.02	-4,289.47	-5.12%
33 Loan-Endowment Fund	185,385.71	218,292.70	-32,906.99	-15.08%
34 Total Long Term Liabilities	<u>264,949.26</u>	<u>302,145.72</u>	<u>-37,196.46</u>	<u>-12.31%</u>
35 Total Liabilities	<u>290,648.90</u>	<u>320,711.04</u>	<u>-30,062.14</u>	<u>-9.37%</u>
36 Equity				
37 Unrealized Endow Loan Gain/Loss	106,584.59	73,677.60	32,906.99	44.66%
38 Retained Earnings	1,380,240.45	1,411,516.39	-31,275.94	-2.22%
39 Net Income	67,339.99	45,184.52	22,155.47	49.03%
40 Total Equity	<u>1,554,165.03</u>	<u>1,530,378.51</u>	<u>23,786.52</u>	<u>1.55%</u>
41 TOTAL LIABILITIES & EQUITY	<u>1,844,813.93</u>	<u>1,851,089.55</u>	<u>-6,275.62</u>	<u>-0.34%</u>