

# October 2019 Board of Trustees Meeting Packet

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## Agenda October 17, 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

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

6:50 Appoint a timekeeper

6:55 Read Board Covenant – All

7:00 “Centering” Discussion - Jessica

7:15 Financial – Diane

7:20 Policy: policy - Katharine

7:30 Personnel and Facilities update. - Pat

7:40 Fundraising - Jim

7:50 Brief Preview of Goals – Jim

- Governance Model
- Year’s Board Calendar (update)
- UUA workshop Nov 2<sup>nd</sup>

8:05 Consent agenda: Sept. minutes, President’s report, Minister’s Report, Admin and Finance reports , Personnel liaison report, LFDD report, Policy Report, Financial Reports, and Treasurer’s Report

8:15 Check-out / Closing

8:25 Executive Session

**FIRST PARISH BREWSTER UU BOARD MINUTES**  
**September 19, 2019 Parish Room 6:30 PM**

**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:** Twinks Hastings

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

Pat lit the chalice while Jim started the meeting with a reading and all members participated in a focused check-in.

**Reading of Board Covenant** All read the Board Covenant.

**Appoint a timekeeper.** Liz volunteered to be the timekeeper.

**Financial** Diane gave her report. For this fiscal year, the projected budget shows \$372,000 in pledges. We actually have \$377,000, so we are ahead. Last year, we had additional funds of about \$3,000, which allowed us to send the balance of monies owed to UUA. What would be the priorities of a budget surplus, considering the cuts that were made last year in staffing and committee budgets? The split plate allows us to send some funds to the groups we support, like Faith Family Kitchen and Habitat. And what about our longer term goals: improvements to buildings & grounds, recommendations from the Facilities Task Force, paying off the endowment loan, or paying down the mortgage? Jim suggested working out 4-5 scenarios and present to the Board concrete proposals to focus and refine our thinking. Also Diane mentioned we need 2 additional members for the Finance Committee.

**Policy Priorities** Katharine reported to the Board on the **Donation Acceptance Policy** and a discussion ensued. Katharine made a motion and it passed to accept this policy **#4.5**. Katharine reported to the Board on the **Fundraising Policy** and a discussion ensued. She will go back to the committee with our changes.

**Brief Preview** Jim passed around the book **Centering**, which is a series of essays with responses, complementing our Beloved Conversations initiative. Rev Jessica and Jim are suggesting the Board read this book and share a chapter at our meetings. We

decided to purchase books for the Board and perhaps consider this practice in November after Beloved Conversations has ended.

**Year's Board Calendar** Jim passed out the year's calendar.

**Board Retreat review.** We discussed the many benefits of our retreat last month.

**UUA Workshop** "Claiming Our Spiritual Leadership" on Nov. 2 in Worcester. Jim will go and hopes other members of the Board and Leadership Development will decide to attend. Please email Jim as soon as possible, as we get a discount if we have a group.

**Board Liaisons** Jim offered to send Susan the entire list, as follows: President Jim Hild: Governance Team, Pat Stover Past President: Personnel & Stewardship Committees / Facilities Task Force & Governance Teams, Carol DiAnna President Elect: Leadership Development Committee & Governance Team, Susan Smith Clerk: Congregational Covenant Team (CCT) *To Be Formed later*, Diane Pansire Treasurer: Finance Committee, Frank Re Member at Large: Governance Team, Katharine Farnham Member at Large: Policy Committee, Liz Gordon Member at Large: CYM, Marian Brunck Member at Large: UU Connections Committee.

**Facilities Task Force** Pat discussed her report. The "FacT Force" needs direction from the Board, what do we want and what does the congregation want? Jim suggested developing perhaps 4-5 scenarios. Pat will think it through and get back to the Board. There are many considerations, including accessibility, a larger social hall, parking, and a Serve Safe kitchen.

**Board Goals** Jim led a discussion about our **Congregational Covenant**. Perhaps the Board members who attended the workshop last year have some good ideas about this undertaking.

**Consent agenda:** The Board passed the consent agenda which included the August minutes, President's Report, Minister's Report, Admin and Finance Report, Personnel Liaison report, CYM Report, Policy Report and FacForce Report. The Board voted to support the change Twinks mentioned in her report for a new title, perhaps Lifespan Faith Development Director, a more commonly used UU title for her position.

The Board went into **Executive Session**.

We had a **Check-out** and **Closing** at 9:15 pm.

**Respectfully submitted**, Susan Smith Clerk

## President's Report

17 October 2019

This month Carol, Pat, Frank and I agreed when and what we plan to discuss at our first Governance Team meeting. We decided together Wednesday, Oct 30<sup>th</sup> to explore what the possible decision-making points are in the organization, what a new organization chart would look like, possible need for related position descriptions new or updated, and possible changes to our by-laws as a start.

This month we begin discussing the book "Centering". We will be reading the *Introduction & Othering and Belonging*, pages 1 – 19. Hopefully all have picked up their copy of the book at the office and will be ready to discuss it at our October meeting.

At this month's Board meeting we may (if time allows) be discussing the following items:

1. Fundraising within our committees – this year because of our shortfall in budget, our church committees are doing fundraising to cover items in their respective budgets that were not part of the overall budget. Is this practice for this year only or are looking at doing this for the near future? How are we coordinating / suggesting that committees' fundraisers be part of a split plate offering, standalone fundraiser for each committee or joint committee fundraisers?
1. We established a FPBUU Code of Ethics last year. Please take some time to review and note any changes or additions to this Code. While we will not be spending much time discussing this at our meeting, but we will be discussing it at a future date along with a possible FPBUU Spiritual Covenant (based on a New England Region workshop several of us attended a year ago) and possible FPBUU shared core values.
2. I am suggesting that we as Board members take an more active role in reviewing the draft minutes that our clerk sends out and make any necessary comments if any and respond back to our clerk in a reasonable time frame, even if you have no comments. This will be helpful to the clerk.

Carol and I will be attending the Leadership Development Committee (LDC) on October 29<sup>th</sup> to discuss proposals to the LDC in improving LDC's charge. This will include ways to identify new leaders within FPBUU and to make available training associated with key leadership positions.

At this point, Susan Smith and I (possibly someone from LDC and CYM) will be attending a November 2<sup>nd</sup>, New England Region (NER) workshop on "Claiming Our Spiritual Leadership." This is a repeat of the same NER workshop some of us went to last Oct. However, Hilary said the Nov 2 workshop has been updated with new ideas.

Finally, "*Every time I find the meaning of life, they change it*".

In loving kindness, Jim

## Ministers Board Report October 2019 from Rev Jessica Clay

### Overall thoughts:

There continues to be anxiety in the congregation around the issue with the previous DRE. Representatives from leadership including Chuck Madansky representing the Safe Congregations Committee, April Naturale representing the RRT, CYM Director Twinks Hastings, Tavia Ossola representing the COSM, Jim Hild President of the Board, and I all met on Oct 8<sup>th</sup> and came to consensus about how to move forward. I look forward to discussing the team decision with you in executive session.

### Worship and Rites of Passage:

I officiated one wedding and one funeral in the last month and have a wedding coming up in October. Worship has been going well this September, despite low attendance. I am not sure as to the reason why for the low attendance but this is something we will keep monitoring. Our worship associates program is going really well and we will meet in Nov for our bi-annual retreat.

I received an ask from a congregant to preach on Domestic Violence once during this year, and that service is coming up on Oct 20<sup>th</sup>, as October is Domestic Violence Awareness month.

### Pastoral Care:

I continue to meet with people in their homes, at the hospital and tend to the pastoral care needs of the congregation. As of writing we have 4 FPBUU members at CCH, including one on hospice. I have been in close contact with all of them. Our pastoral care & helping hands groups resumed meeting at the beginning of Oct. and had several new members join the team. Our congregational sign up sheets in the OOS at the beginning of Sept helped with this. Several of the new members are new to the church as well.

I spent a lot of time over the last month providing pastoral care to people to help them process the situation with the previous DRE. I continue to consult with mentors and district staff around best practices for this situation and for future policy.

### Social Justice in the Public Square:

The fact that the board, COSM, and staff are all reading Centering is wonderful for us as a congregation, and I hope many fruitful insights and discussion will come out of this. Already the discussions with staff and COSM have been really rich. Beloved Conversations is going along well, we had a meeting with the facilitators and Rev Kiersten to help process things that are coming up. I will meet with the staff next week to help support them in this as well.

### Administration:

The stewardship Committee will be meeting next week to start formulating a plan for the year. As a staff we are attempting a model of individual supervision every other week instead of every week, currently it seems to be going well. September was a really busy month, as we head into the rhythms of the year we will continue to evaluate how this is working.

Serves the Larger Unitarian Universalist Faith:

There has been suggested changes for our UUMA guidelines, specifically around accountability and harm. Our local cluster is working with the study guide to discuss this monthly in advance of voting on the proposed changes next June at Ministry Days. I attended a colleagues installation last weekend in Portland, ME and will be attending the installation of a Methodist colleague in Osterville this month.

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

### **Pledges & Financials**

- Please see the cover page of the financial reports.
- For FY19-20 we currently have 219 pledge units for a total of \$382,046 pledged.

### **Membership**

- We currently have 331 members.

### **Fundraising**

- We have begun planning for the Photos with Santa Holiday Fundraiser. I am asking the Board to take on the raffle. The idea is to purchase an iPad to be raffled off. The problem with a 50/50 raffle is that there is a precedent of giving back the winnings. Please confirm that Board members would be willing to take on this important part of this fundraiser.
- At the Finance Committee, I was told that the Board decided to waive the Fundraising Policy requirement that groups give 50% of proceeds to the operating budget of the church for this year due to the many committee budget cuts that were made to balance this year's budget. We discussed how best to track any funds raised by committees that do not support the operating budget. When reviewing Financial Policies with Karen Witting, she gave me an example of a Fundraiser Application that I have edited and think will be useful to approve and manage all the fundraisers for the church. I will include the draft in the Board Packet with this report.

### **Property Management**

- Twinks presented to the Building Maintenance Committee the idea of removing the front east pew and moving the children to the front of the Sanctuary. We will be getting quotes for this project. We had already been working on putting carpeting down in the front of that pew to prevent people's shoes getting stuck between the floorboards and injuring themselves as well as replacing the carpet on the handicapped ramp at the front west door of the Sanctuary to make it more accessible.

### **Administrative Responsibilities**

- I am thrilled with the new auction software that we are using for the Brewster Potato Fest Silent Auction. The Auction Team includes Skip Bell, Susan Smith, Gail McAleer and me. We decided to try the pre-auction online bidding feature and are very optimistic with the participation from the congregation. This new software has reduced the number of volunteer hours needed to manage an auction.

### **HR Responsibilities**

- I have been working on updating all the job descriptions for our current staff using guidelines from a workshop by Susan Beaumont that I attended a few years ago. She states the purpose of a job description is to define the functions, responsibilities and core competencies of the job. She also stresses that a job description is a living document and should be reviewed annually. By using the format that she suggests, each job description can be used during an annual performance review to measure actual performance against the standards established in the job description. Julia Enroth from Personnel Committee and I are working on this project. The process is as follows: I draft the initial job description in the new format. The Minister then reviews and makes suggestions. The employee and their supervisor review and edit the description for accuracy. Then the job descriptions are reviewed by the designated member of the Personnel Committee. My hope is to have this project completed by the end of October.

Blessings, Karena Stroh, Administration and Finance Director



## Application for Fundraising Event

Any church member or group planning a fundraiser, expected to raise more than \$100, should complete and submit this form at least 4 weeks prior to the event unless a significant emergency this form describing the fundraiser. Requests for fundraisers should be in writing or emailed to a Fundraising Committee member or the Administration & Finance Director for discussion at the next Fundraising Committee meeting. For fundraisers expected to raise less than \$100, it is sufficient to call a Fundraising Committee member or the AFD.

Please answer all the following questions:

Date of Submission \_\_\_\_\_

Contact Person/Committee \_\_\_\_\_

Date of Event \_\_\_\_\_ Weather Date (if needed) \_\_\_\_\_

Type of Event \_\_\_\_\_

Describe the Event. \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\*How will the money from this fundraiser be used? \_\_\_\_\_

What other benefits, aside from financial gain, does the church stand to receive from this fundraiser?

\_\_\_\_\_

\_\_\_\_\_

What is the goal amount (desired goal) to be raised? \_\_\_\_\_

Will the event target only church members, or the community at large? \_\_\_\_\_

How many people are expected to attend/participate in the event? \_\_\_\_\_

How much money will be needed ahead of time, and who will put up that money?

\_\_\_\_\_

What is the total risk of the event (i.e., how much money will be spent in advance of the event, or will be committed to be spent) versus the expected results?

\_\_\_\_\_

\_\_\_\_\_

How many people have already committed to volunteer for this event including organizers? Please note that there must be a minimum of 5 people committed to volunteer for an event.

\_\_\_\_\_

\*Please be aware of FPBUU's Fundraising Policy which states: *Church members, committees and special project fundraising efforts conducted on behalf of or under the sponsorship or guise of First Parish Brewster will submit between 50-100% of all fund raising projects' monies raised in a fundraising event, to the First Parish Brewster church budget.*

## Lifespan faith development director

### Board Report

October 2019

#### Overview

Having four programs running on a Sunday morning is incredible, the barn and basement feel alive and vital and attendance has been great. This change has shifted my job in many ways. When everyone was in one spot downstairs I was able to be there, jump in and answer questions, now I'm doing laps, checking in, and having to spend a lot more time in the week talking with, reassuring and supporting the volunteer teachers. We are however starting to get into a good groove together.

Our whole program will be taking a field trip to the Zion Heritage museum on Sunday as a way to help the children and youth think about the concepts we are learning in Beloved Conversations. Scheduling a field trip on the Sunday of the potato fest weekend is not a mistake I will make again, but I am looking forward to both the trip and festival.

#### Multi-gen

We will once again be offering movie nights once a month for our community. These opportunities let the children and youth form bonds and give our parents a night off. I believe that these more casual community building opportunities are vital for the health and vitality of the program. Much like the adults, if children form bonds and friendships at church, they are more likely to engage in our faith.

We will also have our annual Halloween Community day after the Multi-Gen service on the 27<sup>th</sup> and be handing out candy in the Brewster Community Stroll.

#### Youth

We have been working towards the youth group being youth led, adult supported. This year feels like it is finally happening, I meet the with seniors once a month to plan and program. Our new Youth Advisors are working well with the group.

#### New Families

We have a new family starting in the program this month, and a family who left about five years ago has returned, as well as a new baby coming to worship.

#### Child space in the sanctuary

I have been working with Jessica, Karena and the building committee to move the children's area at the back of the sanctuary to the front. Whilst it has been great to have that area for the families, we realized the children are not really able to see or experience worship from there and as part of our focus on developing life long UUs and a UU identity in our children it is important that they are able to engage in worship. Currently the plan is to remove the knee board and reorganize the pew in a way to make the space open. This will also give us a better

space for wheelchairs when needed and an ability to put more comfortable chairs in that area during larger services.

### Outreach and Professional Development

I completed and passed my teacher development module and am now working on UU identity for my credentialing process. When I have finished this module, I will receive a pin and recognition to have reached this milestone. Its been hard work, but what I am learning, I can integrate into our program and that is a great feeling.

I was approached by the NE LREDA leadership to take a leadership role on the board. I was very honored to be asked but declined due to my workload and credentialing, which was the right decision, and also feels a little disappointing.

### Conclusion

As ever this was a busy month, I am still struggling with being able to take full days off and use my vacation time. I love what I do and it needs to feel more sustainable in the long run. I am working on it.

## **Financial Reports - September 2019**

Submitted by Karena Stroh, Administration & Finance Director

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

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

Tab 5 (pages 9-10) - *Special Fund* P&L Previous Year Comparison

Tab 6 (pages 9-10) - *Special Fund* Balance Sheet Previous Year Comparison

**% of budget should typically be at 25%**

### **Points of Interest**

**Total Income** is at 39% of budget

Pledge Commitments FY 19-20            \$382,046

Total Pledge Payments received 30% of budget

Offertory is at 18% of budget

Thrift Store Income is at 26% of budget

**Total Expenses** are at 22% of budget

**Total Weekly Split Plates** - \$6,194 was distributed to 13 different organizations.

**Operating Funds**  
**Profit and Loss Budget vs Actual**  
**September 2019**

	<u>Jul - Sep 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	137,105.96	364,560.00	-227,454.04	37.61%
5 2018-2019 Pledges	8,347.00	7,500.00	847.00	111.29%
6 2017-2018 Pledges	630.00	0.00	630.00	100.0%
7 Total Pledges	146,082.96	372,060.00	-225,977.04	39.26%
8 Contributions				
9 Offertory	4,922.50	27,000.00	-22,077.50	18.23%
10 Misc Contributions	77.00	0.00	77.00	100.0%
11 Total Contributions	4,999.50	27,000.00	-22,000.50	18.52%
12 Fund Raising				
13 Thrift Shop	24,420.85	95,000.00	-70,579.15	25.71%
14 Church Fundraisers	1,658.01	8,000.00	-6,341.99	20.73%
15 SpringAuct	343.00	13,000.00	-12,657.00	2.64%
16 CYM Summer Program	378.00	3,000.00	-2,622.00	12.6%
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	660.00	1,500.00	-840.00	44.0%
20 Welcoming Congregation-Income	0.00	3,000.00	-3,000.00	0.0%
21 Total Fund Raising	28,181.86	128,500.00	-100,318.14	21.93%
22 BldgUse				
23 Space Rentals	3,742.20	7,000.00	-3,257.80	53.46%
24 Weddings/Memorials	1,550.00	3,500.00	-1,950.00	44.29%
25 Total BldgUse	5,292.20	10,500.00	-5,207.80	50.4%
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	36.21	250.00	-213.79	14.48%
33 Total Investment,Interest, MiscIncome	1,394.63	5,250.00	-3,855.37	26.56%
34 Total Income	185,951.15	543,310.00	-357,358.85	34.23%
35 Gross Profit	185,951.15	543,310.00	-357,358.85	34.23%
36 Expense				
37 Staff Salaries				
38 Clergy Housing	6,600.00	26,400.00	-19,800.00	25.0%
39 Minister	16,196.00	64,680.00	-48,484.00	25.04%
40 Admin&FinanceDir	10,774.74	43,099.00	-32,324.26	25.0%
41 CYM Dir	10,525.32	42,101.00	-31,575.68	25.0%
42 Music Director	8,826.90	35,308.00	-26,481.10	25.0%
43 ThriftShopManager	8,052.48	32,206.00	-24,153.52	25.0%
44 Sexton	4,927.50	19,491.00	-14,563.50	25.28%
45 Bookkeeper	3,615.90	14,461.00	-10,845.10	25.0%
46 CYM-Childcare	52.50	4,636.00	-4,583.50	1.13%

**Operating Funds**  
**Profit and Loss Budget vs Actual**  
**September 2019**

47	Pianist	2,345.00	10,920.00	-8,575.00	21.47%
48	<b>Total Staff Salaries</b>	<b>71,916.34</b>	<b>293,302.00</b>	<b>-221,385.66</b>	<b>24.52%</b>
49	<b>Staff Benefits/Payroll Expenses</b>				
50	WorkCompInsurance	73.00	2,667.00	-2,594.00	2.74%
51	Taxes	3,539.94	15,301.00	-11,761.06	23.14%
52	Minister Benefit (FICA)	1,722.00	6,885.00	-5,163.00	25.01%
53	Health Insurance	8,182.26	34,014.00	-25,831.74	24.06%
54	Pension	5,479.32	26,016.00	-20,536.68	21.06%
55	Minister's Term Life	251.30	734.00	-482.70	34.24%
56	Staff Benefits/Payroll Expenses - Other	21.42			
57	<b>Total Staff Benefits/Payroll Expenses</b>	<b>19,269.24</b>	<b>85,617.00</b>	<b>-66,347.76</b>	<b>22.51%</b>
58	<b>Staff Professional Expenses</b>				
59	Minister's Professional Exp	6,354.00	9,000.00	-2,646.00	70.6%
60	Admin&FinanceDirProf Ex	0.00	1,704.00	-1,704.00	0.0%
61	CYM Professional Exp	0.00	1,664.00	-1,664.00	0.0%
62	Music Director Prof Exp	125.00	1,396.00	-1,271.00	8.95%
63	<b>Total Staff Professional Expenses</b>	<b>6,479.00</b>	<b>13,764.00</b>	<b>-7,285.00</b>	<b>47.07%</b>
64	<b>BldgGrounds</b>				
65	Electric	938.89	4,500.00	-3,561.11	20.86%
66	Gas	180.92	5,000.00	-4,819.08	3.62%
67	Groundskeeping	4,803.13	15,000.00	-10,196.87	32.02%
68	Reg. Maintenance				
69	Supplies	291.34	4,200.00	-3,908.66	6.94%
70	Reg. Maintenance - Other	2,047.49	13,800.00	-11,752.51	14.84%
71	<b>Total Reg. Maintenance</b>	<b>2,338.83</b>	<b>18,000.00</b>	<b>-15,661.17</b>	<b>12.99%</b>
72	Maint-Special Bldg Projects	0.00	8,366.00	-8,366.00	0.0%
73	Liability/Property Insurance	35.00	13,215.00	-13,180.00	0.27%
74	Telephone & Internet	1,033.98	4,000.00	-2,966.02	25.85%
75	Water	502.09	1,500.00	-997.91	33.47%
76	<b>Total BldgGrounds</b>	<b>9,832.84</b>	<b>69,581.00</b>	<b>-59,748.16</b>	<b>14.13%</b>
77	<b>OfficeExpense</b>				
78	Advertising	220.00	1,500.00	-1,280.00	14.67%
79	Credit Card/Bank/PayPal Fees	215.73	1,500.00	-1,284.27	14.38%
80	ComputerAsst	0.00	350.00	-350.00	0.0%
81	Office Expense/Supplies	1,019.26	4,000.00	-2,980.74	25.48%
82	OfficeEquip/Maint	1,249.79	6,200.00	-4,950.21	20.16%
83	Payroll Expenses	38.25	800.00	-761.75	4.78%
84	Software Expense	155.35	1,200.00	-1,044.65	12.95%
85	<b>Total OfficeExpense</b>	<b>2,898.38</b>	<b>15,550.00</b>	<b>-12,651.62</b>	<b>18.64%</b>
86	<b>Loan &amp; Mortgage Payments</b>				
87	Mortgage Principal Payments	1,181.11	4,623.00	-3,441.89	25.55%
88	Mortgage Interest Payments	977.45	4,012.00	-3,034.55	24.36%
89	EndowLoanRepayment	1,197.00	4,784.00	-3,587.00	25.02%
90	<b>Total Loan &amp; Mortgage Payments</b>	<b>3,355.56</b>	<b>13,419.00</b>	<b>-10,063.44</b>	<b>25.01%</b>
91	<b>Denominational Dues</b>				
92	UUA-NER	5,352.00	21,407.00	-16,055.00	25.0%
93	<b>Total Denominational Dues</b>	<b>5,352.00</b>	<b>21,407.00</b>	<b>-16,055.00</b>	<b>25.0%</b>
94	<b>Consultants/Contract Employees</b>				

**Operating Funds**  
**Profit and Loss Budget vs Actual**  
**September 2019**

95	Substitute Sexton	437.50	800.00	-362.50	54.69%
96	OMG Music	400.00	2,400.00	-2,000.00	16.67%
97	Housekeeping	2,080.00	8,320.00	-6,240.00	25.0%
98	<b>Total Consultants/Contract Employees</b>	<b>2,917.50</b>	<b>11,520.00</b>	<b>-8,602.50</b>	<b>25.33%</b>
99	<b>Committees</b>				
100	Board	350.00	1,000.00	-650.00	35.0%
101	HelpingHands	0.00	100.00	-100.00	0.0%
102	Landscape Committee	317.36	1,000.00	-682.64	31.74%
103	Membership	74.94	575.00	-500.06	13.03%
104	One Earth One People	0.00	500.00	-500.00	0.0%
105	Paul Hush Forums	0.00	600.00	-600.00	0.0%
106	Social Justice	0.00	1,000.00	-1,000.00	0.0%
107	Stewardship	0.00	1,000.00	-1,000.00	0.0%
108	UU Connections	150.00	500.00	-350.00	30.0%
109	<b>Total Committees</b>	<b>892.30</b>	<b>6,275.00</b>	<b>-5,382.70</b>	<b>14.22%</b>
110	<b>CYM</b>				
111	Special Programing/Multigen	0.00	1,500.00	-1,500.00	0.0%
112	OWL/COA	0.00	1,000.00	-1,000.00	0.0%
113	High School Youth Program	220.00	625.00	-405.00	35.2%
114	Pre K-Grade 6/7	0.00	450.00	-450.00	0.0%
115	Contract Childcare	195.00	600.00	-405.00	32.5%
116	Office/Library	20.68	300.00	-279.32	6.89%
117	Child Care Supplies	0.00	200.00	-200.00	0.0%
118	Child Abuse Prevention Training	0.00	200.00	-200.00	0.0%
119	<b>Total CYM</b>	<b>435.68</b>	<b>4,875.00</b>	<b>-4,439.32</b>	<b>8.94%</b>
120	<b>Music</b>				
121	Music Scores	-500.00	1,000.00	-1,500.00	-50.0%
122	Music Support/Supplies	0.00	500.00	-500.00	0.0%
123	Guest Musicians	0.00	1,000.00	-1,000.00	0.0%
124	PianoOrgan	150.00	1,600.00	-1,450.00	9.38%
125	<b>Total Music</b>	<b>-350.00</b>	<b>4,100.00</b>	<b>-4,450.00</b>	<b>-8.54%</b>
126	<b>Worship</b>				
127	Pastoral Care Coverage	350.00	0.00	350.00	100.0%
128	Hospitality	19.46	650.00	-630.54	2.99%
129	Materials/Supplies	0.00	1,250.00	-1,250.00	0.0%
130	Pulpit Support	700.00	2,000.00	-1,300.00	35.0%
131	<b>Total Worship</b>	<b>1,069.46</b>	<b>3,900.00</b>	<b>-2,830.54</b>	<b>27.42%</b>
132	<b>Total Expense</b>	<b>124,068.30</b>	<b>543,310.00</b>	<b>-419,241.70</b>	<b>22.84%</b>
	<b>Net Ordinary Income</b>	<b>61,882.85</b>	<b>0.00</b>	<b>61,882.85</b>	<b>100.0%</b>
	<b>Net Income</b>	<b>61,882.85</b>	<b>0.00</b>	<b>61,882.85</b>	<b>100.0%</b>

**Operating Funds**  
**Profit and Loss Previous Year Comparison**  
**September 2019**

	<u>Jul - Sep 19</u>	<u>Jul - Sep 18</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Ordinary Income/Expense</b>				
<b>1 Income</b>				
<b>2 Pledges</b>				
<b>3 2019-2020 Pledges</b>	137,105.96	0.00	137,105.96	100.0%
<b>4 2018-2019 Pledges</b>	8,347.00	107,887.49	-99,540.49	-92.26%
<b>5 2017-2018 Pledges</b>	630.00	7,623.50	-6,993.50	-91.74%
<b>6 2016-2017 Pledges</b>	0.00	100.00	-100.00	-100.0%
<b>7 Total Pledges</b>	<u>146,082.96</u>	<u>115,610.99</u>	<u>30,471.97</u>	<u>26.36%</u>
<b>8 Contributions</b>				
<b>9 Offertory</b>	4,922.50	6,036.14	-1,113.64	-18.45%
<b>10 Misc Contributions</b>	77.00	161.53	-84.53	-52.33%
<b>11 Total Contributions</b>	<u>4,999.50</u>	<u>6,197.67</u>	<u>-1,198.17</u>	<u>-19.33%</u>
<b>12 Fund Raising</b>				
<b>13 Thrift Shop</b>	24,420.85	27,635.36	-3,214.51	-11.63%
<b>14 Church Fundraisers</b>	1,658.01	0.00	1,658.01	100.0%
<b>15 SpringAuct</b>	343.00	400.00	-57.00	-14.25%
<b>16 CYM Summer Program</b>	378.00	0.00	378.00	100.0%
<b>17 Small Group Fund Raisers</b>	22.00	2,381.95	-2,359.95	-99.08%
<b>18 Food Certificate Sales</b>	700.00	250.00	450.00	180.0%
<b>19 Women's Circle Alliance</b>	660.00	350.00	310.00	88.57%
<b>20 Total Fund Raising</b>	<u>28,181.86</u>	<u>31,017.31</u>	<u>-2,835.45</u>	<u>-9.14%</u>
<b>21 BldgUse</b>				
<b>22 Space Rentals</b>	3,742.20	1,340.50	2,401.70	179.16%
<b>23 Weddings/Memorials</b>	1,550.00	475.00	1,075.00	226.32%
<b>24 Total BldgUse</b>	<u>5,292.20</u>	<u>1,815.50</u>	<u>3,476.70</u>	<u>191.5%</u>
<b>25 Investment,Interest, MiscIncome</b>				
<b>26 Investment Income</b>				
<b>27 UUA GIF Distribution</b>	713.53	700.37	13.16	1.88%
<b>28 Alton Smith Char Trust</b>	333.46	214.71	118.75	55.31%
<b>29 Alton Smith Irrev Trust</b>	311.43	213.02	98.41	46.2%
<b>30 Total Investment Income</b>	<u>1,358.42</u>	<u>1,128.10</u>	<u>230.32</u>	<u>20.42%</u>
<b>31 Interest Income</b>	<u>36.21</u>	<u>29.27</u>	<u>6.94</u>	<u>23.71%</u>
<b>32 Total Investment,Interest, MiscIncome</b>	<u>1,394.63</u>	<u>1,157.37</u>	<u>237.26</u>	<u>20.5%</u>
<b>33 Total Income</b>	<u>185,951.15</u>	<u>155,798.84</u>	<u>30,152.31</u>	<u>19.35%</u>
<b>34 Gross Profit</b>	<u>185,951.15</u>	<u>155,798.84</u>	<u>30,152.31</u>	<u>19.35%</u>
<b>35 Expense</b>				
<b>36 Staff Salaries</b>				
<b>37 Clergy Housing</b>	6,600.00	6,600.00	0.00	0.0%
<b>38 Minister</b>	16,196.00	16,170.00	26.00	0.16%
<b>39 Admin&amp;FinanceDir</b>	10,774.74	10,774.74	0.00	0.0%
<b>40 CYM Dir</b>	10,525.32	10,041.24	484.08	4.82%
<b>41 Music Director</b>	8,826.90	8,826.90	0.00	0.0%
<b>42 ThriftShopManager</b>	8,052.48	8,052.48	0.00	0.0%



**Operating Funds**  
**Profit and Loss Previous Year Comparision**  
**September 2019**

43	Sexton	4,927.50	4,860.00	67.50	1.39%
44	Bookkeeper	3,615.90	3,615.90	0.00	0.0%
45	CYM-Childcare	52.50	460.51	-408.01	-88.6%
46	Pianist	2,345.00	0.00	2,345.00	100.0%
47	<b>Total Staff Salaries</b>	<b>71,916.34</b>	<b>69,401.77</b>	<b>2,514.57</b>	<b>3.62%</b>
48	<b>Staff Benefits/Payroll Expenses</b>				
49	WorkCompInsurance	73.00	-312.00	385.00	123.4%
50	Taxes	3,539.94	3,547.79	-7.85	-0.22%
51	Minister Benefit (FICA)	1,722.00	1,716.00	6.00	0.35%
52	Health Insurance	8,182.26	5,689.80	2,492.46	43.81%
53	Pension	5,479.32	5,479.32	0.00	0.0%
54	Minister's Term Life	251.30	122.40	128.90	105.31%
55	Staff Benefits/Payroll Expenses - Other	21.42	0.00	21.42	100.0%
56	<b>Total Staff Benefits/Payroll Expenses</b>	<b>19,269.24</b>	<b>16,243.31</b>	<b>3,025.93</b>	<b>18.63%</b>
57	<b>Staff Professional Expenses</b>				
58	Minister's Professional Exp	6,354.00	7,654.07	-1,300.07	-16.99%
59	CYM Professional Exp	0.00	175.00	-175.00	-100.0%
60	Music Director Prof Exp	125.00	0.00	125.00	100.0%
61	<b>Total Staff Professional Expenses</b>	<b>6,479.00</b>	<b>7,829.07</b>	<b>-1,350.07</b>	<b>-17.24%</b>
62	<b>BldgGrounds</b>				
63	Electric	938.89	1,229.32	-290.43	-23.63%
64	Gas	180.92	97.39	83.53	85.77%
65	Groundskeeping	4,803.13	5,323.50	-520.37	-9.78%
66	<b>Reg. Maintenance</b>				
67	Supplies	291.34	1,151.59	-860.25	-74.7%
68	Reg. Maintenance - Other	2,047.49	1,977.06	70.43	3.56%
69	<b>Total Reg. Maintenance</b>	<b>2,338.83</b>	<b>3,128.65</b>	<b>-789.82</b>	<b>-25.25%</b>
70	Liability/Property Insurance	35.00	0.00	35.00	100.0%
71	Telephone & Internet	1,033.98	657.12	376.86	57.35%
72	Water	502.09	453.49	48.60	10.72%
73	<b>Total BldgGrounds</b>	<b>9,832.84</b>	<b>10,889.47</b>	<b>-1,056.63</b>	<b>-9.7%</b>
74	<b>OfficeExpense</b>				
75	Advertising	220.00	532.00	-312.00	-58.65%
76	Credit Card/Bank/PayPal Fees	215.73	232.61	-16.88	-7.26%
77	Office Expense/Supplies	1,019.26	927.01	92.25	9.95%
78	OfficeEquip/Maint	1,249.79	1,549.54	-299.75	-19.34%
79	Payroll Expenses	38.25	55.26	-17.01	-30.78%
80	Software Expense	155.35	635.44	-480.09	-75.55%
81	<b>Total OfficeExpense</b>	<b>2,898.38</b>	<b>3,931.86</b>	<b>-1,033.48</b>	<b>-26.29%</b>
82	<b>Loan &amp; Mortgage Payments</b>				
83	Mortgage Interest Payments	977.45	1,031.07	-53.62	-5.2%
84	EndowLoanRepayment	1,197.00	2,599.80	-1,402.80	-53.96%
85	<b>Total Loan &amp; Mortgage Payments</b>	<b>2,174.45</b>	<b>3,630.87</b>	<b>-1,456.42</b>	<b>-40.11%</b>
86	<b>Denominational Dues</b>				
87	UUA-NER	5,352.00	6,501.25	-1,149.25	-17.68%

**Operating Funds**  
**Profit and Loss Previous Year Comparision**  
**September 2019**

88	Total Denominational Dues	5,352.00	6,501.25	-1,149.25	-17.68%
89	Consultants/Contract Employees				
90	Pianist	0.00	1,138.70	-1,138.70	-100.0%
91	Substitute Sexton	437.50	100.00	337.50	337.5%
92	OMG Music	400.00	400.00	0.00	0.0%
93	Housekeeping	2,080.00	1,840.00	240.00	13.04%
94	Total Consultants/Contract Employees	<u>2,917.50</u>	<u>3,478.70</u>	<u>-561.20</u>	<u>-16.13%</u>
95	Committees				
96	Board	350.00	0.00	350.00	100.0%
97	Landscape Committee	317.36	621.28	-303.92	-48.92%
98	Membership	74.94	0.00	74.94	100.0%
99	One Earth One People	0.00	241.68	-241.68	-100.0%
100	Stewardship	0.00	150.76	-150.76	-100.0%
101	Council	0.00	38.91	-38.91	-100.0%
102	UU Connections	150.00	100.00	50.00	50.0%
103	Total Committees	<u>892.30</u>	<u>1,152.63</u>	<u>-260.33</u>	<u>-22.59%</u>
104	CYM				
105	Special Programing/Multigen	0.00	579.60	-579.60	-100.0%
106	OWL/COA	0.00	820.00	-820.00	-100.0%
107	High School Youth Program	220.00	91.99	128.01	139.16%
108	Pre K-Grade 6/7	0.00	55.96	-55.96	-100.0%
109	Contract Childcare	195.00	0.00	195.00	100.0%
110	Office/Library	20.68	161.65	-140.97	-87.21%
111	Total CYM	<u>435.68</u>	<u>1,709.20</u>	<u>-1,273.52</u>	<u>-74.51%</u>
112	Music				
113	Music Scores	-500.00	302.23	-802.23	-265.44%
114	Music Support/Supplies	0.00	463.32	-463.32	-100.0%
115	PianoOrgan	150.00	200.00	-50.00	-25.0%
116	Total Music	<u>-350.00</u>	<u>965.55</u>	<u>-1,315.55</u>	<u>-136.25%</u>
117	Worship				
118	Pastoral Care Coverage	350.00	0.00	350.00	100.0%
119	Hospitality	19.46	77.28	-57.82	-74.82%
120	Materials/Supplies	0.00	575.00	-575.00	-100.0%
121	Pulpit Support	700.00	800.00	-100.00	-12.5%
122	Total Worship	<u>1,069.46</u>	<u>1,452.28</u>	<u>-382.82</u>	<u>-26.36%</u>
123	Total Expense	<u>122,887.19</u>	<u>127,185.96</u>	<u>-4,298.77</u>	<u>-3.38%</u>
	Net Ordinary Income	<u>63,063.96</u>	<u>28,612.88</u>	<u>34,451.08</u>	<u>120.4%</u>
	Net Income	<u><u>63,063.96</u></u>	<u><u>28,612.88</u></u>	<u><u>34,451.08</u></u>	<u><u>120.4%</u></u>

**Operating Funds**  
**Balance Sheet Previous Year Comparision**  
**September 2019**

	<u>Sep 30, 19</u>	<u>Sep 30, 18</u>	<u>\$ Change</u>	<u>% Change</u>
<b>1 ASSETS</b>				
<b>2 Current Assets</b>				
<b>3 Checking/Savings</b>				
4 <b>CC5 Ckg - 5859</b>	21,611.28	30,917.97	-9,306.69	-30.1%
5 <b>Repo Sweep - 0998</b>	103,822.25	61,698.70	42,123.55	68.27%
6 <b>Total Checking/Savings</b>	125,433.53	92,616.67	32,816.86	35.43%
<b>7 Other Current Assets</b>				
8 <b>Clergy Housing Repayment</b>	2,475.00	5,775.00	-3,300.00	-57.14%
9 <b>Emergency Reserve Fund</b>	-29,400.00	-29,400.00	0.00	0.0%
10 <b>Capital Expense Fund</b>	-25,250.00	-25,250.00	0.00	0.0%
11 <b>Unearned Pledges</b>	0.00	-12,014.00	12,014.00	100.0%
12 <b>Total Other Current Assets</b>	-52,175.00	-60,889.00	8,714.00	14.31%
13 <b>Total Current Assets</b>	73,258.53	31,727.67	41,530.86	130.9%
14 <b>Fixed Assets</b>	1,761,018.93	1,803,280.93	-42,262.00	-2.34%
15 <b>Other Assets</b>				
16 <b>Food Coupon Inventory</b>	7,125.00	5,800.00	1,325.00	22.85%
17 <b>Petty Cash</b>	100.00	100.00	0.00	0.0%
18 <b>Total Other Assets</b>	7,225.00	5,900.00	1,325.00	22.46%
19 <b>TOTAL ASSETS</b>	<b>1,841,502.46</b>	<b>1,840,908.60</b>	<b>593.86</b>	<b>0.03%</b>
<b>20 LIABILITIES &amp; EQUITY</b>				
<b>21 Liabilities</b>				
<b>22 Current Liabilities</b>				
<b>23 Other Current Liabilities</b>				
24 <b>Split Plate</b>	4,386.00	1,039.00	3,347.00	322.14%
25 <b>UUSC Coffee Sales</b>	-159.00	-803.20	644.20	80.2%
26 <b>Current Portion-Loan Endow</b>	4,784.00	10,399.00	-5,615.00	-54.0%
27 <b>Current portion-Loan Meeting H</b>	4,080.00	4,080.00	0.00	0.0%
28 <b>Payroll Liabilities</b>	5,721.16	9,855.09	-4,133.93	-41.95%
29 <b>Total Other Current Liabilities</b>	18,812.16	24,569.89	-5,757.73	-23.43%
30 <b>Total Current Liabilities</b>	18,812.16	24,569.89	-5,757.73	-23.43%
31 <b>Long Term Liabilities</b>				
32 <b>Loan-Meeting House Improvements</b>	80,345.36	84,239.14	-3,893.78	-4.62%
33 <b>Loan-Endowment Fund</b>	185,385.71	218,292.70	-32,906.99	-15.08%
34 <b>Total Long Term Liabilities</b>	265,731.07	302,531.84	-36,800.77	-12.16%
35 <b>Total Liabilities</b>	284,543.23	327,101.73	-42,558.50	-13.01%
36 <b>Equity</b>				
37 <b>Unrealized Endow Loan Gain/Loss</b>	106,584.59	73,677.60	32,906.99	44.66%
38 <b>Retained Earnings</b>	1,380,240.45	1,411,516.39	-31,275.94	-2.22%
39 <b>Net Income</b>	64,519.19	28,612.88	35,906.31	125.49%
40 <b>Total Equity</b>	1,551,344.23	1,513,806.87	37,537.36	2.48%
41 <b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,835,887.46</b>	<b>1,840,908.60</b>	<b>-5,021.14</b>	<b>-0.27%</b>

**Special Funds**  
**Profit Loss Previous Year Comparison**  
**September 2019**

	<u>Jul - Sep 19</u>	<u>Jul - Sep 18</u>	<u>\$ Change</u>	<u>% Change</u>
1 <b>Income</b>				
2 <b>WelcCong/CochraneFund</b>	0.00	2,650.00	-2,650.00	-100.0%
3 <b>Heed-Income</b>	0.00	30.00	-30.00	-100.0%
4 <b>Minister's Discretionary-Income</b>	0.00	25.00	-25.00	-100.0%
5 <b>MemorialMarker-Income</b>	400.00	400.00	0.00	0.0%
6 <b>Interest-Checking 6071</b>	0.00	2.57	-2.57	-100.0%
7 <b>Total Income</b>	<u>400.00</u>	<u>3,107.57</u>	<u>-2,707.57</u>	<u>-87.13%</u>
8 <b>Expense</b>				
9 <b>WelcCong/CochraneFund-E</b>	0.00	250.00	-250.00	-100.0%
10 <b>Heed-E</b>	82.00	1,157.38	-1,075.38	-92.92%
11 <b>Minister'sDiscretionary-E</b>	0.00	99.89	-99.89	-100.0%
12 <b>MemorialMarker-E</b>	0.00	527.40	-527.40	-100.0%
13 <b>Total Expense</b>	<u>82.00</u>	<u>2,034.67</u>	<u>-1,952.67</u>	<u>-95.97%</u>
14 <b>Net Income</b>	<u><b>318.00</b></u>	<u><b>1,072.90</b></u>	<u><b>-754.90</b></u>	<u><b>-70.36%</b></u>

**Special Funds**  
**Balance Sheet Previous Year Comparision**  
**September 2019**

	<u>Sep 30, 19</u>	<u>Sep 30, 18</u>	<u>\$ Change</u>	<u>% Change</u>
1 <b>ASSETS</b>				
2 <b>Current Assets</b>				
3 <b>Checking/Savings</b>				
4 <b>Cape Cod Five-CK - 6071</b>	13,776.56	20,144.85	-6,368.29	-31.61%
5 <b>Total Checking/Savings</b>	13,776.56	20,144.85	-6,368.29	-31.61%
6 <b>Other Current Assets</b>				
7 <b>HSYG Fundraiser</b>	0.00	-26.00	26.00	100.0%
8 <b>Memorial Marker</b>	-3,729.62	-3,557.02	-172.60	-4.85%
9 <b>Minister's Discretionary</b>	-2,383.14	-3,564.73	1,181.59	33.15%
10 <b>Heed</b>	-4,291.16	-3,521.54	-769.62	-21.86%
11 <b>Welc.Cong./Cochrane Fund</b>	-2,697.95	-2,056.09	-641.86	-31.22%
12 <b>Total Other Current Assets</b>	-13,101.87	-12,725.38	-376.49	-2.96%
13 <b>Total Current Assets</b>	674.69	7,419.47	-6,744.78	-90.91%
14 <b>TOTAL ASSETS</b>	<u><b>674.69</b></u>	<u><b>7,419.47</b></u>	<u><b>-6,744.78</b></u>	<u><b>-90.91%</b></u>
15 <b>LIABILITIES &amp; EQUITY</b>				
16 <b>Equity</b>				
17 <b>Retained Earnings</b>	356.69	6,346.57	-5,989.88	-94.38%
18 <b>Net Income</b>	318.00	1,072.90	-754.90	-70.36%
19 <b>Total Equity</b>	674.69	7,419.47	-6,744.78	-90.91%
20 <b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>674.69</b></u>	<u><b>7,419.47</b></u>	<u><b>-6,744.78</b></u>	<u><b>-90.91%</b></u>