

# February 2020 Board of Trustees Meeting Packet

## Table of Contents:

Meeting Agenda

January Meeting Minutes

President's Report

Minister's Report

AFD's Report

DLRE Director's Report

Policy Documents

Endowment Report

Financial Reports

## Agenda February 20, 2020 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

### Guests:

6:30 “check-in – Jim

6:50 Read Board Covenant – All

6:55 Financial – Diane

7:10 Policy - Katharine

7:20 Board Planning - Jim

1. **Goal 1** – Governance Model
  - Organization Chart
  -
2. **Goal 2** – Facilities Repair/Additions
  - Respond to the Facility Task Force 3-Questions
  - Capital Campaign
  -
3. **Goal 3** – Long Range Planning
  - Budget 3 year
  - Board 3 year
  -

8:25 Consent agenda: December Board minutes, President’s report, Minister’s Report, Admin and Finance report, Life Span Faith report, and Financial Reports, Draft of the new FPBUU organization, Finance policy (?), Board 2020 Goals

8:30 Check-out / Closing

**FIRST PARISH BREWSTER UU BOARD MINUTES**  
**January 16, 2020 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 Hastings, Lifespan Faith Development Director.

**Guests in Attendance:** Elenita Muniz, CYM co-chair

**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.

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

**Minister's Time** Rev Jessica led a discussion on our board common read Centering, which focused on our reactions to the third and fourth essays and responses. Next month we will read and discuss the fifth essay and response, that is to page 102.

**Financial** Diane. Later this month, the Finance Committee will meet and begin to think about the budget for the next fiscal year. Currently, we are on budget in many areas, including being above budget in pledge commitments, pledge payments, and the thrift store. The offertory is a little below budget. Overall, a positive report.

**Sanctuary Modification** Twinks and Elenita. We would like to move the kids' space to the front of the sanctuary, opposite the music area. In order to create this space, we would remove the knee board and turn the first pew 90 degrees against the wall. We want to encourage our children to be UUs for life, to engage them, to help them see, understand and be comfortable in worship. The cost estimate is \$3,000, about \$2,200 for carpet and \$800 for carpentry. We will have two all congregational conversations

about this. At the end of the meeting, the Board went out to visualize and ask questions about these proposed changes.

**Policy Katharine.** Policy committee has created a new Conflict of Interest (Procurement) Policy 4.7. This will require a bidding process in cases when a congregant has expressed interest in FPB work, perhaps over \$1,000. This policy will avoid the expectation that a member will automatically get the work. Jessica brought up the possibility of an anti-racism policy audit, which would look at the practices of our contractors and how they line up with our UU values. Jim requested a spreadsheet reflecting the status of all policies.

**Minister Evaluation Status** - Katharine, Diane & Frank have together solicited and collected information from the Board for Rev Jessica's senior minister eval. Jim thanked all three for their good work. It will be revised and sent out about January 20. Jessica will meet with the committee to review it and it will be sent to UUA before February 1.

**Facilities Plan** Pat recapped the report of the Facilities Task Force. To choose one of the renovation or construction options they presented is not the only decision. Will there be a capital campaign in the near future and what will capital campaign funds be used for? The list includes renovation of the Parish Hall/Fellowship Hall, creation of a reserve fund, \$139K repayment of the endowment fund loan, payment in full of the mortgage, \$64K estimated repairs to the steeple, and \$50K estimated repair to the foundation of Dawes Hall. Karena will be speaking with the owner of the Chowder House about our ongoing need for parking. Jessica is waiting for a quote from Dan Hotchkiss to lead us in Zoom conversations which will help us understand and formulate a capital campaign. Diane is looking into the cost of hiring a consultant to advise us about a reserve fund. Jessica suggests waiting until after our consulting sessions with Dan and church leaders in the spring.

**Brief Review** of Goals & Other Subjects

**Governance Model & Draft Organization Chart** Jim distributed a chart which will be finalized for the next Board meeting.

**Feedback from Board table** at coffee hour Susan & Diane. Jessica suggests this time be for larger conversations about our mission, about why we say yes to FPB, about our hopes for FPB, as opposed to folks pointing out problems or facilities repairs. These can be referred to the proper contact person.

**GA 2020** Jim is hoping for full Board participation and our encouragement to others, especially with Rev Tracy and perhaps Rev Jessica receiving full fellowship. Early bird registration is available until March 15.

A **Membership Committee Tour** is being developed and Susan passed around a recently published book given to FPB by John Myers Origins of UUism on Cape Cod and the Islands which will help update our history.

**Consent Agenda** The Board voted unanimously to accept the Consent Agenda which consisted of the December Board minutes, the President's report, the Minister's report, Admin and Finance report, Lifespan Faith Development report, Financial reports, a draft of the new FPBUU Organization Chart, and Conflict of Interest Policy.

**Closing Circle and Affirmation** All present took part in the closing circle.

The Board went into **Executive Session**.

**Respectfully submitted,** Susan Smith Clerk

## President's Report

February 2020

At our Board meeting for February, we will set aside a significant part of the meeting to discuss the progress of this year's Board goals, developed at our Board retreat held last summer. We have reorganized the work and planning efforts of FPBUU into two organizational elements: the Ministry (Minister) and Governance (Board). This is reflected in our new FPBU Functional Organization Chart. We have accomplished the dissolving of the Council and reassigning those committees now to report to the Ministry part of FPBUU. The Personnel Committee that reported to the Board was dissolved (with the idea that it could be reconstituted if necessary, by the Board to deal with a specific issue on a temporary basis). The Policy and Finance committees still report directly to the Board.

The Board's Facility Task Force completed its work and reported its findings to the Board at our December Board meeting. **Thank you** Howard Hayes, Elenita Muñiz , Dave Rogers (resigned), Rog Smith, Karena Stroh, and Pat Stover (ex officio). The Board will now analyze these results and decide the next effort needed to develop a Facility Improvement Plan to present to the FPBUU congregation for approval later this year. This plan will include a draft capital campaign to fund it. The board with our minister, Jessica is discussing the possibility of contracting Dan Hotchkiss, author of "Governance and Ministry", to help develop a capital campaign to fund the facility improvements.

The Board will briefly review the 2020/2021 budget process schedule submitted to the Board from the Finance Committee at our February Board meeting.

The Board has successfully completed the Minister's yearly appraisal and submitted it to the UUA. **Thank you**, Board members: Katharine Farnham, Frank Re and Diane Pansire for your work in managing the appraisal process and getting the appraisal completed within the time frame required.

Respectively,

Jim Hild, Board President

*There are only two mistakes one can make along the road to truth; not going all the way, and not starting.*

Ministers Board Report February 2020 from Rev Jessica Clay

**Overall thoughts:**

We have great momentum around many things in the congregation right now. UU the vote and our upcoming common read to name a few. This is fantastic and I hope that members of the board are participating in them and seeing the energy present in them.

**Worship and Rites of Passage:**

Worship continues to go well, our attendance has been good and people have been speaking highly of our guest preachers. I am grateful to Margaret Rice Moir and Twinks Hastings for stepping in to co-lead a service when I was ill in January. I did 2 memorials in January and have one per month scheduled through May. I continue to meet with couple for pre-marital counseling and wedding planning, so far I have 4 weddings I am officiating this year.

**Pastoral Care:**

I continue to meet with people in their homes, at the hospital and tend to the pastoral care needs of the congregation. I am grateful to Rev Tracy Johnson for helping to cover pastoral care while I am on vacation Feb 10-24<sup>th</sup>. The worship associates and pastoral care associates met in January and have been responding well to the needs of the congregation. We will have a guest speaker from the Alzheimer's Support Center for our March meeting.

**Social Justice in the Public Square:**

UU the vote is going well, as well as the education group livestreaming webinars offered by the NE region. The upcoming webinars are Calling out, Calling in & Staying Together Tuesday, February 25, 2020 - 7 to 8:30 PM & Dealing with Shame, Fragility and Denial Thursday, March 12, 2020 - 7 to 8:30 PM. Please email Maureen Osborne to rsvp.

**Administration:**

Annual staff evaluations are complete and the finance committee received preliminary recommendations. They will receive more formal recommendations in March as well as the board. Stewardship is gearing up for the campaign in March, this year we are inviting everyone to small group conversations either in peoples homes or the parish room, I am looking forward to the many ways this campaign will help to strengthen connections in our community.

**Serves the Larger Unitarian Universalist Faith:**

I attended the final UUMA Deepening retreat the last weekend of January and am looking forward to our NE Region UUMA retreat in April. FYI housing registration for GA opens on March 2nd.

## **Report from Administration and Finance Director – February 2020**

### **Pledges & Financials**

- Please see the cover page of the financial reports.
- For FY19-20 we currently have 224 pledge units for a total of \$386,506 pledge commitments.

### **Property Management**

- I continue to work with members of the Landscape and Building Committees on current building and grounds issues.
- We have made an agreement with Eversource to get an overhead light at the corner of 6a and Cottonwood Dr. This was a very big safety concern, and we are very pleased to have found a reasonably inexpensive way to address it.

### **Administrative Responsibilities**

- I continue to support the Stewardship Committee with getting out invite lists and getting all the materials ready to send out at the end of this month.
- I continue to meet with our COVE volunteers each month where we are discussing “A Year of Living Kindly”, which has been quite enjoyable and thought provoking.
- I continue to oversee the calendar, which includes talking to people who are interested in renting our space. I balance the needs of the congregation vs. commitments to our renters and determine what makes the most sense for the whole.

### **HR Responsibilities**

- The hiring team for the Thrift Store Manager has reviewed resumes and are scheduling our first round of interviews next week. We have a hiring date of March 15<sup>th</sup>, which allows the new hire to train with Linda for two weeks before she leaves.
- I have another interview for the substitute sexton position and hope that we will be able to fill this position in the next couple of weeks.
- I have put together the budget worksheet with all the recommendations and requests for the 20-21 budget to be further reviewed and adjusted by the Finance Committee in March.

### **Professional Development**

- I will be attending a Financial Best Practices Webinar on February 27<sup>th</sup>.

Blessings, Karena Stroh, Administration and Finance Director



## Lifespan faith development director

### Board Report February 2020

#### Overview

I had a wonderful week of vacation in the Magic Kingdom, it was great to leave the Cape and totally unplug. I came back to the news that we had 5! new children attending church this Sunday, all of whom were in the nursery or Chalice Children Program. This demographic is one we were hoping to grow in our program, so this is a good sign.

#### Outreach/Professional Development

I completed OWL training and am in the middle of a class on Transgender Inclusion. On the 29<sup>th</sup> I am leading a workshop for the RE Teachers at Sharon UU. I have once again been asked to apply for a position on the LREDA board, I am considering this carefully. Credentialing is going well, I am finding it hard to schedule time to work on the portfolio creation, so I am working on that.

#### CYM Committee

We are starting to look at curriculum for next year, growing resources for our pre-school-1<sup>st</sup> grade program is a top priority as well as finding OWL teachers for our middle school. The committee is functioning much more effectively with the new co-chair partnership.

#### Pathways

I am starting the process of really looking at the overall structure of adult education. I believe the current model of Pathways is no longer working for us. The time spent in coordination versus the number of people participating is incredibly disproportionate. I am looking at other models and feel excited for the next evolution of Adult RE

#### Pews

My intention is to schedule community meetings early March regarding removing the front pew in the sanctuary. Due to budget concerns Karena has advised that the work won't be able to be completed until the new fiscal year in July. I hope to be in a position for the work to happen then.

#### In conclusion

Another busy and soul filled month in RE. Our families are happy and attending regularly which is a great feeling.

## FPBUU Board of Trustees Goals 2019/2020

**Goal #1** Work to ensure a legacy of effective governance and sustainable leadership.

**Objective #1** Resolve Personnel Committee issues

**Action Plan** – Pat S will meet with the Personnel Committee with the goal of working an arrangement between Rev Jessica and the members of the Personnel Committee.

**Status** – Resolved.

It was decided that two members of the Personnel Committee will act as consultants and be available to Rev Jessica, if needed.

**Objective #2** Revise the organization chart to reflect the dissolution of the of the Council.

**Action Plan** – Governance sub-committee (Jim, Carol DiAnna, Frank Re, Pat Stover) will work on revising the organization chart.

**Status** – Completed. \* (See attached list of FPBUU committees and to whom they report and/or communicate with.)

**Objective #3** Support Leadership Development Committee in Board nomination process? (I read the by-laws in reference to the LDC and there is a murky area as I see it). Also wonder if we need some sort of memorandum of understanding between Board and LDC for nomination process.)

**Objective #4** Support the LDC with leadership development training for FPBUU members. Not sure about this obj.

**Objective #5** Convene an "All Committee Meeting" at least 2x a year.

**Action Plan** – Support staff (if needed) in development of the All Meeting, 2 x a year. Ideally, one to be held in the Fall and one in the Spring. (Need to run this by Jessica)

**Status** – All Committee Meeting was designed by staff and convened on January 11, 2020.

**Goal #2** Address the challenges of our physical plant/facilities in terms of both accommodating an increasing membership and allowing us to better fulfill our mission of service to the wider community.

**Objective #1** Appoint a Facilities Task Force to address the following:

- Parking challenges
- Feasibility and approximate cost of expanding space or building a separate facility.

- Feasibility and approximate cost of renovating the kitchen or constructing a ServSafe kitchen  
**Action Plan** – Appoint FPBUU members with some expertise in area of facilities management and/or construction by Spring 2019 with the charge of presenting a report to the Board by end of 2019. Pat S will be Board liaison and Karena Stroh staff liaison.  
**Status** - The Facilities Task Force presented their report to the Board at the December 2019 Board meeting.

**Objective #3** – Make decisions about the possible improvements to facilities based on information from Facilities Task Force.

**Action Plan** – By Feb or March 2020, the Board will look at all facilities’ options and decide which is most feasible.

**Status** – In process

**Objective #4** – Prepare for a future Capital Campaign

**Action Plan** – Hold session with Dan Hotchkiss to get his input what is a reasonable amount that FPBUU can raise in a Capital campaign and the best way to proceed.

**Status** – In process. Considering in person session with Dan. Jessica is asking the Endowment to pay for it.

**Goal #3** Ensure the continuity and competence of Board leadership by developing both short and long-range plans.

**Objective #1** – Develop a 3-year budget plan

**Action Plan** – Appoint a sub-committee to work with the Finance Committee, the treasurer and the Finance and Administrator Director.

**Status** – Diane has begun the process with Karena. Sub-committee not appointed as of yet.

**Objective #2** – Each year, the Board President will develop no more than three goals for the Board of Trustees to hopefully accomplish.

**Action Plan** – Sometime early in the fiscal year, a Board retreat should be convened to develop Board priorities for the coming year. A sub-committee of the Board could be established to work on developing an annual vision (goals/objectives) for the Board and brought to the Board for approval. **This is tricky as really the new President may not agree with this.**

**Objective #3** – Support the adoption of the 8<sup>th</sup> Principle

**Action Plan** – Work with Rev Jessica, Social Justice and Beloved Conversations and/or interested congregants to hold information and discussion groups about the need to adopt the 8<sup>th</sup> Principle.

**Status** - A possible objective for 2020/2021

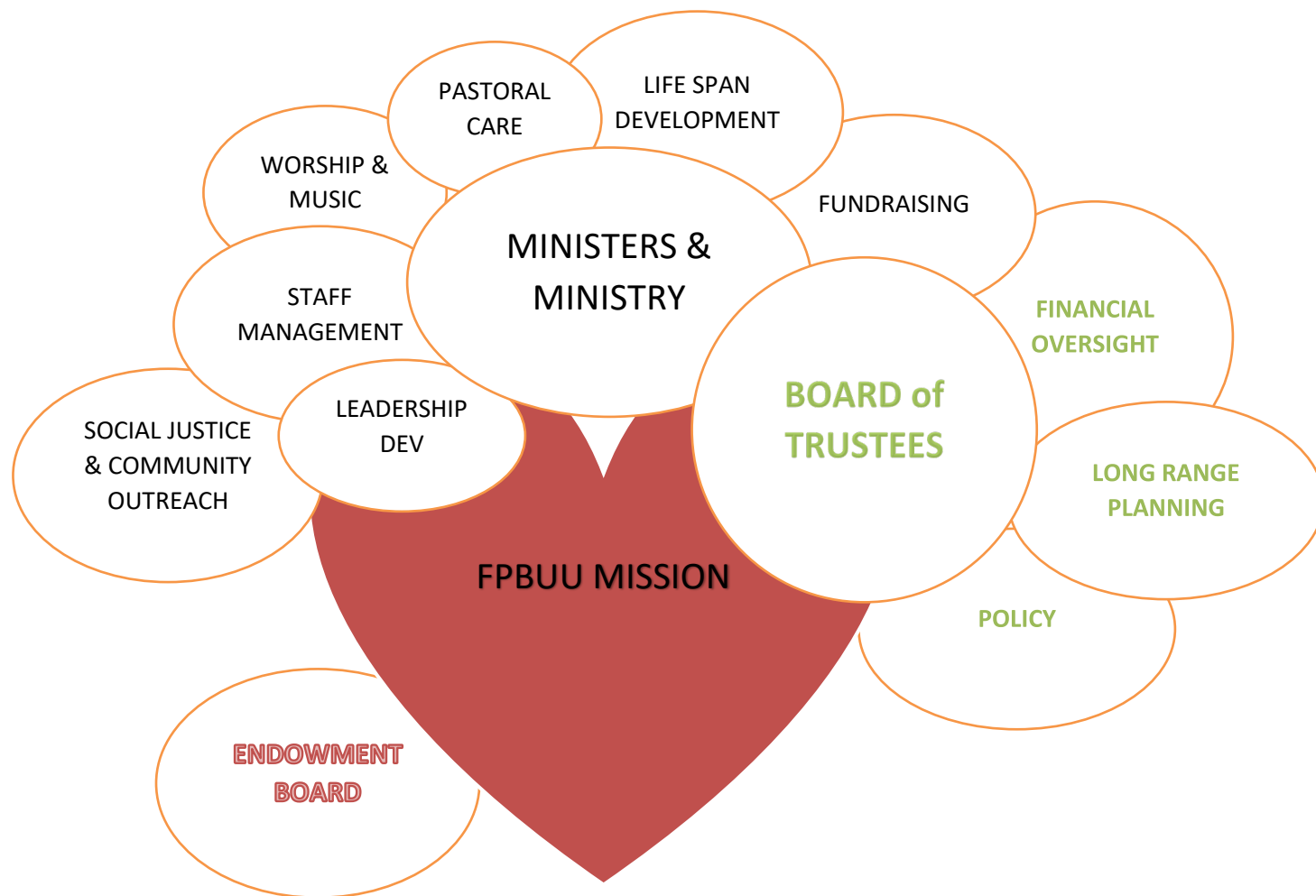
<https://www.8thprincipleuu.org/>

**Objective #4** - Write a FPBUU congregational covenant

**Action Plan** – Appoint a sub-committee of FPBUU members to draft a covenant possibly in 2020/2021. The covenant will need a vote by the congregation.

**Status** – On hold as Board may need to deal with more pressing issues.

***First Parish Brewster is a joyfully inclusive Unitarian Universalist community whose mission is opening hearts, growing souls, and turning love into justice.***



**MINUTES**  
**FPBUU Policy Committee**  
**02-03-2020**

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

Bob called the meeting to order at 6:32 PM.

Re: Financial Controls Policy - remains out for congregational comments. Karen sent updates to members of the Committee in response to the BOT's comments and has updated the policy draft in accordance with them. There has apparently been an additional comment about adding audit information to the policy that Karen has not yet seen until this meeting. BOT President Jim Hild has addressed this comment directly, however, and no further action is needed. There was also another comment having to do with cases in which money might be donated by check to benefit an individual in financial need. We did not feel the concern about tax deductibility raised in this comment required any further revisions to the text of the proposed policy.

One week remains for comments from the congregation. If there are no further revisions, the BOT can look at it again at its February meeting. Bill had a couple of other small language/grammatical revisions to suggest, which we discussed and most of which we agreed to.

Re: Demonstration Policy, we looked over the latest revisions Bill has made and discussed a few other possible minor revisions. Bill will send a new revision to Katharine and to Committee members.

Re: Conflict of Interest (Procurement), Katharine conveyed the BOT's responses. There was a concern from some BOT members that the proposed policy might be too restrictive and interfere with historical patterns of how contractors are hired. The Committee talked this over and reached a consensus that the proposed policy language need not be changed on this account. Katharine will take this message back to the BOT.

Jim Hild would like an Excel sheet showing the status of current Policies and those in progress. Bob and Katharine will address this.

Bob has not had a chance to do any further work on the Safety Policy.

Karen brought up the issue of formatting at the top of the policy template and whether there should be one column or two. We agreed that using a one column template would be easiest.

Our next scheduled meeting will be April 6 at 6:30 PM. Karen requested that we have email communication in the interim, however, as she thinks it would be good to keep the Financial Controls, Demonstration, and Conflict of Interest (Procurement) Policies moving through the process.

Bob adjourned the meeting at 7:32 PM.

Respectfully submitted,

Topper Roth

Item	Policy Name	Policy #	Status	Assigned	Notes
4	Communications		Drafting	Karen	Original 3.0 -- Committee / organizational reporting; notifications to congregation; PC to review the original content and make a proposal to the board
8	Fire Protection		Drafting	Bob	combined with medical into new Safety policy
11	Use of Facilities		Drafting		Original 5.0; use of church equipment, Social Justice Com permanent table(others?), obstruction of sanctuary isles, PC to review the original content and proposed additions and make a proposal to the Board
13	Special Events		Drafting		Original 7.0 PC to review the original content and proposed additions and make a proposal to the Board
39	Medical Emergencies		Drafting	Bob	combined with fire into new Safety policy
9	Financial Controls	2.3	Congregational Review	Karen	Original 2.0, approved for congregational review at 11/21/2019 board meeting, released for congregational review on Jan 10, 2020, review concludes Feb. 10, 2020
7	Ministers, Chaplains and Rituals		Canceled		Original 8.0 - PC reviewed and determined as unnecessary
15	Childcare		Canceled		Original 10.0. reviewed and determined as unnecessary
34	Conflict Of Interest (CIO)		Board Review	Topper	Reviewed by board in January, planned for re-review on 2/20/2020
38	Demonstration		Board Review	Bill	Ready for Board Review at 2/20/2020 meeting
5	Sabbatical	3.1	Awaiting Board Direction		Consider moving to the authority of the Personnel Committee. (5/13/2019)
18	Use of Church Records Policy		Awaiting Board Direction		Original 6.0. FPBUU Directory, confidential files, Privacy - who has access, management of files. Consider moving to the authority of the Personnel Committee. (5/13/2019)
20	Minister Evaluation		Awaiting Board Direction		Consider moving to the authority of the Personnel Committee. (5/13/2019)
21	Board Self-evaluation		Awaiting Board Direction		Should this be an FPBUU Policy or just a internal Board Policy? May consolidate any evaluation process into one overall policy.
22	severance pay (usually part of contract)		Awaiting Board Direction		Consider moving to the authority of the Personnel Committee. (5/13/2019)
24	Advertising		Awaiting Board Direction		Advertising events; town regulations; Who can and can't advertise; Note see Publicity below!
25	Security and Record protection		Awaiting Board Direction		Discuss with Board whether this needs to be an official FPBUU policy or just a COVE policy/procedure
26	Board News Bulletin Board Policy		Awaiting Board Direction		Ask Board if this needs to be a FPBUU policy. If yes, how far should the content go, do we want to have an overall BB policy?
27	FPBUU position (job) description Policy		Awaiting Board Direction		Format, content, maintenance, communication of who sees them and how [include transition of positions]. Consider moving to the authority of the Personnel Committee. (5/13/2019)
29	Publicity / publications		Awaiting Board Direction		Discuss with the Board what the difference is between advertising (policy #24), publicity and publications. What content would be in each of these types of policies or should it be a single policy with all content.
30	Building Maintenance Budget Policy		Awaiting Board Direction		Revising old policy [12.6 (November 2010) 5.6] to update it to current thinking - get current thinking from the Board
35	Leadership Evaluation		Awaiting Board Direction		Who or what is evaluated, when and how the evaluation is done. Why? [benefit] Consider moving to the authority of the Personnel Committee. (5/13/2019)
37	Succession planning		Awaiting Board Direction		Ask the Board what is needed outside of what the by-laws already cover. Board, Board presidents, staff, minister, selected committees.

2	Animal Policy	4.1	Approved	Karen	Effective - currently on the FPBUU Web site.Revision being reviewed - Allowing dogs for church members codtionally
16	Disruptive Behavior	3.2	Approved	Karen	Finalized and approved. Word format available now - submitted to Karena for Web page
32	Illicit Drugs & Smoking		Approved	Bob	Draft combing the smoke and drug policies into on policy. This policy has been approved by the board and sent to the FPBUU Web
1	Policy on Policy	2.1	Approved	Jim	Effective - currently on the FPBUU Web site
3	Board Meeting	2.2	Approved	Jim	Effective - currently on the FPBUU Web site
6	Sexually Safe Congregation	3.3	Approved	Jim & Abby	This policy was updated by the Safer Congregation Committe and the changes approved by the Board. The updated policy is currently on the FPBUU Web site
10	Calendar	4.3	Approved	Bob	Approved by Board in May 2019 meeting
14	Fundraising	4.6	Approved	Karen	Board approved November 2019, congregational review complete, final
17	Active Shooter		Approved	Bob	
19	Misconduct of Church Minister		Approved	Bob & Carol	Board approved and is now out for congregational review. Ammended to rspond to FPBUU member's comments and was been finalized at the 2018 March Board meeting
23	Temporary Signage	4.4	Approved	Karen	Policy has been accepted by the Board and approved by the congregational. Submitted to Web page
28	Severe Weather Decision-Making		Approved	Bob	The Angle refers to this as the Severe Weather Policy, yet the title in the document is Severe Weather Decision-Making Policy - need to get consistent after congregational review. 30 day review 5/10-6/10/2019.
31	Alcohol	3.5	Approved	Bob	Re-drafting to only address the use of alcoholic beverages aloud on church property [drat od a paper indicating varioius options for Board to discuss .] Target a final decision by the Board at the Mar 2019 Board Meeting
36	Donation Acceptance	4.5	Approved	Karen	Board approved September 2019, congregational review complete, final
40					



## **Conflict of Interest Policy - FPB 2019 - Draft**

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

**Policy Title:** Conflict of Interest (Procurement)

**Policy Number:** 4.7

**Purpose:** To describe a process whereby financial conflicts of interest may be avoided in the process of procuring goods and services

**Revisions:** New

**Board Review Date:** TBD

**Congregation's Review Period:** TBD

**Effective Date:** TBD

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### **POLICY STATEMENT**

To avoid potential conflicts of interest when awarding contracts or making other agreements for the procurement of goods and services, First Parish Brewster Unitarian Universalist (FPBUU) requires a bidding process for the purchase of any good or service whose cost is expected to exceed \$1,000 in cases when a FPBUU member wishes to be considered as the provider of the good or service.

### **PROCEDURES**

- In such instances that the leadership and/or the Minister or staff of FPBUU has decided that a particular good or service is to be purchased whose cost is expected to exceed \$1,000 AND a FPBUU member has expressed interest in providing that good or service, the Administration and Finance Director (AFD) or a designee shall be informed and shall arrange for a bidding process or some similar method, so that a range of contractors/providers is sampled, to include at least one who is not a FPBUU member.
- Although the final choice of contractor/provider should not be based on price alone, the AFD or a designee should be cognizant of the obvious potential for a conflict of interest, should one or more of the bidders be a FPBUU member.
- The final choice of contractor/provider shall be up to the AFD or a designee, in consultation with such other interested parties as may exist, such as a Committee Chair or a technical advisor.

### **GUIDELINES**

Members of FPBUU who wish to be considered as bidders on projects costing more than \$1,000 should be encouraged to accept the spirit of this policy, which is meant to ensure that

FPBUU does not undermine its own financial interests by routinely giving priority or preference to FPBUU members in decisions that involve the spending of budgeted funds.

## **STANDARDS**

No standards are recommended at this time.

## **DEFINITIONS**

**Leadership** - Any individual or group that has access to approved budget funds, such as Committee Chairs

**Contractor/provider** - Any individual, group of individuals, or commercial organization or entity whose aim is to be paid money for such goods or services as he/she/they/it may provide

tr 01-07-2020

## First Parish Brewster Unitarian Universalist Policy

**Policy Title:** Demonstration Policy

**Revisions:** new

**Policy Number:** 4.8

**Board Review Date:** TBD

**Purpose:** To describe the process of securing approval for demonstrations on FPBUU property and to list the rules to be followed by the demonstrators.

**Congregations' Review Period:** *TBD*

**Effective Date:** TBD

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### POLICY STATEMENT

Demonstrations addressing social justice issues are welcomed and even encouraged on FPBUU property, as long as proper procedures are followed. Individuals planning a demonstration at FPBUU, with the intent of getting a message consistent with UU values out to the community, must follow established procedures.

### PROCEDURES

- Individuals planning a demonstration on FPBUU property must receive approval from either the Minister, the President of the Board of Trustees, or, when neither the minister or the President of the BOT is available, the Administration and Finance Director.
- Demonstrators may not collect money on FPBUU property nor shall donations to the cause be accepted.
- Each demonstration must provide a contact person upon approval.
- Drugs and alcohol are always prohibited on church property.
- If one or more demonstrators becomes disruptive or violent, the police must be notified. If requested by the contact person and approved, FPBUU facilities will be open for bathroom use. Approval will be determined by the availability of a FPBUU member to open and close the building.

### GUIDELINES

No guidelines and recommended at this time.

### STANDARDS

No standards are recommended at this time.

### DEFINITIONS

The requirements specified in this policy may also be applied to vigils. "Demonstrations" and "vigils" may be used interchangeably.

**First Parish Brewster Unitarian Universalist Policy**

**Policy Title:** Financial Controls Policy

**Revisions:** new

**Policy Number:** 2.3

**Board**                      **Review**  
**11/21/2019** **Congregations'**  
**Period:** 1/10/2020 to 2/10/2020

**Date:**  
**Review**

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

**Effective Date:** TBD

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**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 initialing 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.<sup>1</sup>
- 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, Board President, 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 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 nor do they have signing authority. No staff member can be a check-signer.
- All disbursements are made by pre-numbered checks.

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<sup>1</sup> 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.
- Blank checks are never to be signed in advance.
- Use of signature stamps is prohibited.
- 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 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**

**Background Check** – FPBUU uses Criminal Offender Record Information (CORI) checks as its background check. CORI checks are performed by the AFD and are free for non-profits.

**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.

To: Jim Hild, Board of Trustees President

From: Susan Flaws, Endowment Board Chair

Re: Remaining Endowment Distributions in this Fiscal Year

Dear Jim:

The Endowment Board has approximately \$2,000 remaining in what it is allowed to distribute in the current fiscal year. We will meet on Tuesday, February 18<sup>th</sup> to consider two requests and wanted to give you a heads-up as we will need Board approval for any distributions and I know you meet on Thursday, February 20<sup>th</sup>.

1. Rev. Jessica has requested \$1,200 for the Board retreat with Rev. Hotchkiss to determine what might be the next steps toward a capital campaign. As I mentioned to you, one possibility might be for Endowment to fund \$1,000 and the Board to use \$200 of its remaining budget. That would still leave you money for yearend gifts.
2. Twinks has requested \$3,000 to take the Coming of Age Group on a weekend retreat. She knows that Endowment does not have the funds to pay for the entire request. She is looking into other fund-raising efforts. The Endowment Board will consider whether to use the other \$1,000 to fund the retreat.

If I let you know of the Endowment Board's decision by Tuesday, would the Board of Trustees be able to add voting on the distributions to its Thursday agenda?

Best,  
Susan



## **Financial Reports - January 2020**

*\*these reports are through January 31, 2020*

Submitted by Karena Stroh, Administration & Finance Director

### Table of Contents

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

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

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

**% of budget should typically be at 58%**

### **Points of Interest**

**Total Income** is at 61% of budget

Pledge Commitments FY 19-20                      \$386,506

Total Pledge Payments received 65% of budget

Offertory is at 45% of budget (13% or \$3,387 under budget)

Thrift Store Income is at 60% of budget

**Total Expenses** are at 56% of budget

**Total Weekly Split Plates** - \$10,940.50 was distributed to 25 different organizations.

## Operating Funds Profit & Loss Budget vs. Actual July 2019 through January 2020

	Jul - Jan 20	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Pledges</b>				
2019-2020 Pledges	230,447.95	364,560.00	-134,112.05	63.21%
2018-2019 Pledges	10,222.00	7,500.00	2,722.00	136.29%
2017-2018 Pledges	300.00	0.00	300.00	100.0%
<b>Total Pledges</b>	240,969.95	372,060.00	-131,090.05	64.77%
<b>Contributions</b>				
Offertory	12,273.00	27,000.00	-14,727.00	45.46%
Misc Contributions	378.38	0.00	378.38	100.0%
<b>Total Contributions</b>	12,651.38	27,000.00	-14,348.62	46.86%
<b>Fund Raising</b>				
Thrift Shop	56,608.64	95,000.00	-38,391.36	59.59%
Church Fundraisers	8,723.70	8,000.00	723.70	109.05%
SpringAuct	373.00	13,000.00	-12,627.00	2.87%
CYM Summer Program	770.92	3,000.00	-2,229.08	25.7%
Small Group Fund Raisers	482.00	3,000.00	-2,518.00	16.07%
Food Certificate Sales	1,400.00	2,000.00	-600.00	70.0%
Women's Circle Alliance	610.00	1,500.00	-890.00	40.67%
Welcoming Congregation-Income	0.00	3,000.00	-3,000.00	0.0%
<b>Total Fund Raising</b>	68,968.26	128,500.00	-59,531.74	53.67%
<b>BldgUse</b>				
Space Rentals	5,239.35	7,000.00	-1,760.65	74.85%
Weddings/Memorials	2,150.00	3,500.00	-1,350.00	61.43%
<b>Total BldgUse</b>	7,389.35	10,500.00	-3,110.65	70.38%
<b>Investment,Interest, MiscIncome</b>				
<b>Investment Income</b>				
UUA GIF Distribution	2,159.27	2,600.00	-440.73	83.05%
Alton Smith Char Trust	736.50	1,200.00	-463.50	61.38%
Alton Smith Irrev Trust	658.76	1,200.00	-541.24	54.9%
<b>Total Investment Income</b>	3,554.53	5,000.00	-1,445.47	71.09%
Interest Income	133.06	250.00	-116.94	53.22%
<b>Total Investment,Interest, MiscIncome</b>	3,687.59	5,250.00	-1,562.41	70.24%
<b>Total Income</b>	333,666.53	543,310.00	-209,643.47	61.41%
<b>Gross Profit</b>	333,666.53	543,310.00	-209,643.47	61.41%
<b>Expense</b>				
<b>Staff Salaries</b>				
Bonus	900.00			
Clergy Housing	14,500.00	26,400.00	-11,900.00	54.92%
Minister	38,656.00	64,680.00	-26,024.00	59.77%
Admin&FinanceDir	25,141.06	43,099.00	-17,957.94	58.33%
CYM Dir	24,685.44	42,101.00	-17,415.56	58.63%
Music Director	20,596.10	35,308.00	-14,711.90	58.33%
ThriftShopManager	18,789.12	32,206.00	-13,416.88	58.34%
Sexton	11,431.50	19,491.00	-8,059.50	58.65%

## Operating Funds Profit & Loss Budget vs. Actual July 2019 through January 2020

	Jul - Jan 20	Budget	\$ Over Budget	% of Budget
Bookkeeper	8,437.10	14,461.00	-6,023.90	58.34%
CYM-Childcare	960.00	4,636.00	-3,676.00	20.71%
Pianist	6,037.50	10,920.00	-4,882.50	55.29%
<b>Total Staff Salaries</b>	<b>170,133.82</b>	<b>293,302.00</b>	<b>-123,168.18</b>	<b>58.01%</b>
<b>Staff Benefits/Payroll Expenses</b>				
WorkCompInsurance	73.00	2,667.00	-2,594.00	2.74%
Taxes	8,354.69	15,301.00	-6,946.31	54.6%
Minister Benefit (FICA)	4,018.00	6,885.00	-2,867.00	58.36%
Health Insurance	19,091.94	34,014.00	-14,922.06	56.13%
Pension	14,205.08	26,016.00	-11,810.92	54.6%
Minister's Term Life	430.20	734.00	-303.80	58.61%
<b>Total Staff Benefits/Payroll Expenses</b>	<b>46,172.91</b>	<b>85,617.00</b>	<b>-39,444.09</b>	<b>53.93%</b>
<b>Staff Professional Expenses</b>				
Minister's Professional Exp	8,082.64	9,000.00	-917.36	89.81%
Admin&FinanceDirProf Ex	313.30	1,704.00	-1,390.70	18.39%
CYM Professional Exp	50.00	1,664.00	-1,614.00	3.01%
Music Director Prof Exp	941.65	1,396.00	-454.35	67.45%
<b>Total Staff Professional Expenses</b>	<b>9,387.59</b>	<b>13,764.00</b>	<b>-4,376.41</b>	<b>68.2%</b>
<b>BldgGrounds</b>				
Electric	2,765.90	4,500.00	-1,734.10	61.46%
Gas	1,575.01	5,000.00	-3,424.99	31.5%
Groundskeeping	7,683.88	15,000.00	-7,316.12	51.23%
<b>Reg. Maintenance</b>				
Supplies	1,353.32	4,200.00	-2,846.68	32.22%
Reg. Maintenance - Other	6,889.39	13,800.00	-6,910.61	49.92%
<b>Total Reg. Maintenance</b>	<b>8,242.71</b>	<b>18,000.00</b>	<b>-9,757.29</b>	<b>45.79%</b>
Maint-Special Bldg Projects	3,000.00	8,366.00	-5,366.00	35.86%
Liability/Property Insurance	6,344.50	13,215.00	-6,870.50	48.01%
Telephone & Internet	2,473.00	4,000.00	-1,527.00	61.83%
Water	502.09	1,500.00	-997.91	33.47%
<b>Total BldgGrounds</b>	<b>32,587.09</b>	<b>69,581.00</b>	<b>-36,993.91</b>	<b>46.83%</b>
<b>OfficeExpense</b>				
Advertising	620.00	1,500.00	-880.00	41.33%
Credit Card/Bank/PayPal Fees	1,970.17	1,500.00	470.17	131.35%
ComputerAsst	0.00	350.00	-350.00	0.0%
Office Expense/Supplies	2,809.55	4,000.00	-1,190.45	70.24%
OfficeEquip/Maint	2,537.41	6,200.00	-3,662.59	40.93%
Payroll Expenses	276.25	800.00	-523.75	34.53%
Software Expense	1,173.92	1,200.00	-26.08	97.83%
<b>Total OfficeExpense</b>	<b>9,387.30</b>	<b>15,550.00</b>	<b>-6,162.70</b>	<b>60.37%</b>
<b>Loan &amp; Mortgage Payments</b>				
Mortgage Principal Payments	2,707.93	4,623.00	-1,915.07	58.58%
Mortgage Interest Payments	2,252.33	4,012.00	-1,759.67	56.14%
EndowLoanRepayment	2,793.00	4,784.00	-1,991.00	58.38%
<b>Total Loan &amp; Mortgage Payments</b>	<b>7,753.26</b>	<b>13,419.00</b>	<b>-5,665.74</b>	<b>57.78%</b>

## Operating Funds Profit & Loss Budget vs. Actual July 2019 through January 2020

	Jul - Jan 20	Budget	\$ Over Budget	% of Budget
<b>Denominational Dues</b>				
UUA-NER	10,704.00	21,407.00	-10,703.00	50.0%
<b>Total Denominational Dues</b>	10,704.00	21,407.00	-10,703.00	50.0%
<b>Consultants/Contract Employees</b>				
Substitute Sexton	580.00	800.00	-220.00	72.5%
OMG Music	1,200.00	2,400.00	-1,200.00	50.0%
Housekeeping	4,960.00	8,320.00	-3,360.00	59.62%
<b>Total Consultants/Contract Employees</b>	6,740.00	11,520.00	-4,780.00	58.51%
<b>Committees</b>				
Board	519.24	1,000.00	-480.76	51.92%
HelpingHands	58.14	100.00	-41.86	58.14%
Landscape Committee	370.39	1,000.00	-629.61	37.04%
Membership	487.48	575.00	-87.52	84.78%
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	121.25	1,000.00	-878.75	12.13%
Stewardship	0.00	1,000.00	-1,000.00	0.0%
UU Connections	150.00	500.00	-350.00	30.0%
<b>Total Committees</b>	1,706.50	6,275.00	-4,568.50	27.2%
<b>CYM</b>				
Special Progaming/Multigen	1,062.61	1,500.00	-437.39	70.84%
OWL/COA	1,530.97	1,000.00	530.97	153.1%
High School Youth Program	357.18	625.00	-267.82	57.15%
Pre K-Grade 6/7	309.49	450.00	-140.51	68.78%
Contract Childcare	420.00	600.00	-180.00	70.0%
Office/Library	206.11	300.00	-93.89	68.7%
Child Care Supplies	0.00	200.00	-200.00	0.0%
Child Abuse Prevention Training	0.00	200.00	-200.00	0.0%
<b>Total CYM</b>	3,886.36	4,875.00	-988.64	79.72%
<b>Music</b>				
Music Scores	140.25	1,000.00	-859.75	14.03%
Music Support/Supplies	116.78	500.00	-383.22	23.36%
Guest Musicians	425.00	1,000.00	-575.00	42.5%
PianoOrgan	963.21	1,600.00	-636.79	60.2%
<b>Total Music</b>	1,645.24	4,100.00	-2,454.76	40.13%
<b>Reconciliation Discrepancies</b>	129.04			
<b>Worship</b>				
Pastoral Care Coverage	450.00	0.00	450.00	100.0%
Hospitality	366.27	650.00	-283.73	56.35%
Materials/Supplies	603.50	1,250.00	-646.50	48.28%
Pulpit Support	700.00	2,000.00	-1,300.00	35.0%
<b>Total Worship</b>	2,119.77	3,900.00	-1,780.23	54.35%
<b>Total Expense</b>	302,352.88	543,310.00	-240,957.12	55.65%
<b>Net Ordinary Income</b>	31,313.65	0.00	31,313.65	100.0%
<b>Net Income</b>	<b>31,313.65</b>	<b>0.00</b>	<b>31,313.65</b>	<b>100.0%</b>

**Operating Funds**  
**Profit & Loss Prev Year Comparison**  
July 2019 through January 2020

	<u>Jul - Jan 20</u>	<u>Jul - Jan 19</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Pledges</b>				
2019-2020 Pledges	230,447.95	0.00	230,447.95	100.0%
2018-2019 Pledges	10,222.00	219,221.82	-208,999.82	-95.34%
2017-2018 Pledges	300.00	9,063.00	-8,763.00	-96.69%
2016-2017 Pledges	0.00	1,415.00	-1,415.00	-100.0%
<b>Total Pledges</b>	<b>240,969.95</b>	<b>229,699.82</b>	<b>11,270.13</b>	<b>4.91%</b>
<b>Contributions</b>				
Offertory	12,273.00	17,780.14	-5,507.14	-30.97%
Misc Contributions	378.38	263.13	115.25	43.8%
<b>Total Contributions</b>	<b>12,651.38</b>	<b>18,043.27</b>	<b>-5,391.89</b>	<b>-29.88%</b>
<b>Fund Raising</b>				
Thrift Shop	56,608.64	53,650.81	2,957.83	5.51%
Church Fundraisers	8,723.70	0.00	8,723.70	100.0%
Fall Fair	0.00	4,759.57	-4,759.57	-100.0%
SpringAuct	373.00	510.00	-137.00	-26.86%
Holiday Fair	0.00	1,078.00	-1,078.00	-100.0%
CYM Summer Program	770.92	0.00	770.92	100.0%
Small Group Fund Raisers	482.00	8,202.60	-7,720.60	-94.12%
Food Certificate Sales	1,400.00	950.00	450.00	47.37%
Women's Circle Alliance	610.00	1,392.41	-782.41	-56.19%
<b>Total Fund Raising</b>	<b>68,968.26</b>	<b>70,543.39</b>	<b>-1,575.13</b>	<b>-2.23%</b>
<b>BldgUse</b>				
Space Rentals	5,239.35	2,540.30	2,699.05	106.25%
Weddings/Memorials	2,150.00	1,770.00	380.00	21.47%
<b>Total BldgUse</b>	<b>7,389.35</b>	<b>4,310.30</b>	<b>3,079.05</b>	<b>71.44%</b>
<b>Investment,Interest, MiscIncome</b>				
<b>Investment Income</b>				
UUA GIF Distribution	2,159.27	2,104.88	54.39	2.58%
Alton Smith Char Trust	736.50	546.73	189.77	34.71%
Alton Smith Irrev Trust	658.76	442.67	216.09	48.82%
<b>Total Investment Income</b>	<b>3,554.53</b>	<b>3,094.28</b>	<b>460.25</b>	<b>14.87%</b>
Interest Income	133.06	63.35	69.71	110.04%
<b>Total Investment,Interest, MiscIncome</b>	<b>3,687.59</b>	<b>3,157.63</b>	<b>529.96</b>	<b>16.78%</b>
<b>Total Income</b>	<b>333,666.53</b>	<b>325,754.41</b>	<b>7,912.12</b>	<b>2.43%</b>
<b>Gross Profit</b>	<b>333,666.53</b>	<b>325,754.41</b>	<b>7,912.12</b>	<b>2.43%</b>
<b>Expense</b>				
<b>Staff Salaries</b>				
Bonus	900.00	0.00	900.00	100.0%
Clergy Housing	14,500.00	15,400.00	-900.00	-5.84%
Minister	38,656.00	37,730.00	926.00	2.45%
Admin&FinanceDir	25,141.06	25,141.06	0.00	0.0%
CYM Dir	24,685.44	23,429.56	1,255.88	5.36%
Music Director	20,596.10	20,596.10	0.00	0.0%
ThriftShopManager	18,789.12	18,789.12	0.00	0.0%
Sexton	11,431.50	11,616.00	-184.50	-1.59%

**Operating Funds**  
**Profit & Loss Prev Year Comparison**  
July 2019 through January 2020

	Jul - Jan 20	Jul - Jan 19	\$ Change	% Change
<b>Bookkeeper</b>	8,437.10	8,437.10	0.00	0.0%
<b>CYM-Childcare</b>	960.00	1,323.01	-363.01	-27.44%
<b>Pianist</b>	6,037.50	945.00	5,092.50	538.89%
<b>Total Staff Salaries</b>	170,133.82	163,406.95	6,726.87	4.12%
<b>Staff Benefits/Payroll Expenses</b>				
<b>WorkCompInsurance</b>	73.00	-312.00	385.00	123.4%
<b>Taxes</b>	8,354.69	8,331.68	23.01	0.28%
<b>Minister Benefit (FICA)</b>	4,018.00	4,006.00	12.00	0.3%
<b>Health Insurance</b>	19,091.94	14,107.18	4,984.76	35.34%
<b>Pension</b>	14,205.08	12,785.08	1,420.00	11.11%
<b>Minister's Term Life</b>	430.20	428.40	1.80	0.42%
<b>Total Staff Benefits/Payroll Expenses</b>	46,172.91	39,346.34	6,826.57	17.35%
<b>Staff Professional Expenses</b>				
<b>Minister's Professional Exp</b>	8,082.64	8,792.89	-710.25	-8.08%
<b>Admin&amp;FinanceDirProf Ex</b>	313.30	239.88	73.42	30.61%
<b>CYM Professional Exp</b>	50.00	613.16	-563.16	-91.85%
<b>Music Director Prof Exp</b>	941.65	0.00	941.65	100.0%
<b>Total Staff Professional Expenses</b>	9,387.59	9,645.93	-258.34	-2.68%
<b>BldgGrounds</b>				
<b>Electric</b>	2,765.90	2,033.12	732.78	36.04%
<b>Gas</b>	1,575.01	2,700.87	-1,125.86	-41.69%
<b>Groundskeeping</b>	7,683.88	8,091.50	-407.62	-5.04%
<b>Reg. Maintenance</b>				
<b>Supplies</b>	1,353.32	2,259.45	-906.13	-40.1%
<b>Reg. Maintenance - Other</b>	6,889.39	8,411.43	-1,522.04	-18.1%
<b>Total Reg. Maintenance</b>	8,242.71	10,670.88	-2,428.17	-22.76%
<b>Maint-Special Bldg Projects</b>	3,000.00	12,672.00	-9,672.00	-76.33%
<b>Liability/Property Insurance</b>	6,344.50	-1,008.00	7,352.50	729.42%
<b>Telephone &amp; Internet</b>	2,473.00	2,311.03	161.97	7.01%
<b>Water</b>	502.09	1,418.91	-916.82	-64.61%
<b>Total BldgGrounds</b>	32,587.09	38,890.31	-6,303.22	-16.21%
<b>OfficeExpense</b>				
<b>Advertising</b>	620.00	905.85	-285.85	-31.56%
<b>Credit Card/Bank/PayPal Fees</b>	1,970.17	959.00	1,011.17	105.44%
<b>Office Expense/Supplies</b>	2,809.55	3,153.67	-344.12	-10.91%
<b>OfficeEquip/Maint</b>	2,537.41	3,120.34	-582.93	-18.68%
<b>Payroll Expenses</b>	276.25	125.39	150.86	120.31%
<b>Software Expense</b>	1,173.92	1,205.53	-31.61	-2.62%
<b>Total OfficeExpense</b>	9,387.30	9,469.78	-82.48	-0.87%
<b>Loan &amp; Mortgage Payments</b>				
<b>Mortgage Interest Payments</b>	2,252.33	2,378.13	-125.80	-5.29%
<b>EndowLoanRepayment</b>	2,793.00	6,066.20	-3,273.20	-53.96%
<b>Total Loan &amp; Mortgage Payments</b>	5,045.33	8,444.33	-3,399.00	-40.25%
<b>Denominational Dues</b>				
<b>UUA-NER</b>	10,704.00	13,002.49	-2,298.49	-17.68%
<b>Total Denominational Dues</b>	10,704.00	13,002.49	-2,298.49	-17.68%
<b>Consultants/Contract Employees</b>				

**Operating Funds**  
**Profit & Loss Prev Year Comparison**  
July 2019 through January 2020

	Jul - Jan 20	Jul - Jan 19	\$ Change	% Change
Pianist	0.00	2,113.70	-2,113.70	-100.0%
Substitute Sexton	580.00	612.50	-32.50	-5.31%
OMG Music	1,200.00	1,200.00	0.00	0.0%
Housekeeping	4,960.00	4,880.00	80.00	1.64%
<b>Total Consultants/Contract Employees</b>	<b>6,740.00</b>	<b>8,806.20</b>	<b>-2,066.20</b>	<b>-23.46%</b>
<b>Committees</b>				
Board	519.24	635.32	-116.08	-18.27%
HelpingHands	58.14	71.82	-13.68	-19.05%
Green Sanctuary	0.00	175.00	-175.00	-100.0%
Landscape Committee	370.39	709.63	-339.24	-47.81%
Membership	487.48	0.00	487.48	100.0%
One Earth One People	0.00	241.68	-241.68	-100.0%
Paul Hush Forums	0.00	400.00	-400.00	-100.0%
Social Justice	121.25	1,163.00	-1,041.75	-89.57%
Stewardship	0.00	150.76	-150.76	-100.0%
Council	0.00	66.08	-66.08	-100.0%
UU Connections	150.00	698.00	-548.00	-78.51%
<b>Total Committees</b>	<b>1,706.50</b>	<b>4,311.29</b>	<b>-2,604.79</b>	<b>-60.42%</b>
<b>CYM</b>				
Special Programing/Multigen	1,062.61	1,172.26	-109.65	-9.35%
OWL/COA	1,530.97	45.00	1,485.97	3,302.16%
High School Youth Program	357.18	196.86	160.32	81.44%
Pre K-Grade 6/7	309.49	219.35	90.14	41.09%
Contract Childcare	420.00	304.50	115.50	37.93%
Office/Library	206.11	275.22	-69.11	-25.11%
<b>Total CYM</b>	<b>3,886.36</b>	<b>2,213.19</b>	<b>1,673.17</b>	<b>75.6%</b>
<b>Music</b>				
Music Scores	140.25	837.80	-697.55	-83.26%
Music Support/Supplies	116.78	903.65	-786.87	-87.08%
Guest Musicians	425.00	575.00	-150.00	-26.09%
PianoOrgan	963.21	1,152.42	-189.21	-16.42%
<b>Total Music</b>	<b>1,645.24</b>	<b>3,468.87</b>	<b>-1,823.63</b>	<b>-52.57%</b>
Reconciliation Discrepancies	129.04	0.00	129.04	100.0%
<b>Justice</b>				
Welcoming Congregation-Expense	0.00	11.48	-11.48	-100.0%
<b>Total Justice</b>	<b>0.00</b>	<b>11.48</b>	<b>-11.48</b>	<b>-100.0%</b>
<b>Worship</b>				
Pastoral Care Coverage	450.00	0.00	450.00	100.0%
Hospitality	366.27	380.50	-14.23	-3.74%
Materials/Supplies	603.50	1,337.72	-734.22	-54.89%
Pulpit Support	700.00	1,200.00	-500.00	-41.67%
<b>Total Worship</b>	<b>2,119.77</b>	<b>2,918.22</b>	<b>-798.45</b>	<b>-27.36%</b>
<b>Total Expense</b>	<b>299,644.95</b>	<b>303,935.38</b>	<b>-4,290.43</b>	<b>-1.41%</b>
<b>Net Ordinary Income</b>	<b>34,021.58</b>	<b>21,819.03</b>	<b>12,202.55</b>	<b>55.93%</b>
<b>Net Income</b>	<b>34,021.58</b>	<b>21,819.03</b>	<b>12,202.55</b>	<b>55.93%</b>

## Operating Funds Balance Sheet Prev Year Comparison As of January 31, 2020

	Jan 31, 20	Jan 31 19	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
CC5 Ckg - 5859	32,030.81	21,593.16	10,437.65	48.34%
Repo Sweep - 0998	81,602.60	65,130.85	16,471.75	25.29%
<b>Total Checking/Savings</b>	<b>113,633.41</b>	<b>86,724.01</b>	<b>26,909.40</b>	<b>31.03%</b>
<b>Other Current Assets</b>				
Payroll Corrections	-129.04	0.00	-129.04	-100.0%
Clergy Housing Repayment	1,375.00	4,675.00	-3,300.00	-70.59%
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%
<b>Total Other Current Assets</b>	<b>-53,404.04</b>	<b>-61,989.00</b>	<b>8,584.96</b>	<b>13.85%</b>
<b>Total Current Assets</b>	<b>60,229.37</b>	<b>24,735.01</b>	<b>35,494.36</b>	<b>143.5%</b>
<b>Fixed Assets</b>	<b>1,761,018.93</b>	<b>1,803,280.93</b>	<b>-42,262.00</b>	<b>-2.34%</b>
<b>Other Assets</b>				
Food Coupon Inventory	3,675.00	3,175.00	500.00	15.75%
Petty Cash	100.00	100.00	0.00	0.0%
<b>Total Other Assets</b>	<b>3,775.00</b>	<b>3,275.00</b>	<b>500.00</b>	<b>15.27%</b>
<b>TOTAL ASSETS</b>	<b>1,825,023.30</b>	<b>1,831,290.94</b>	<b>-6,267.64</b>	<b>-0.34%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Other Current Liabilities</b>				
Split Plate	5,409.50	389.00	5,020.50	1,290.62%
UUSC Coffee Sales	-327.60	-52.15	-275.45	-528.19%
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	15,660.72	8,461.25	7,199.47	85.09%
<b>Total Other Current Liabilities</b>	<b>35,221.62</b>	<b>23,277.10</b>	<b>11,944.52</b>	<b>51.31%</b>
<b>Total Current Liabilities</b>	<b>35,221.62</b>	<b>23,277.10</b>	<b>11,944.52</b>	<b>51.31%</b>
<b>Long Term Liabilities</b>				
Loan-Meeting House Improvements	77,960.35	82,708.12	-4,747.77	-5.74%
Loan-Endowment Fund	185,385.71	218,292.70	-32,906.99	-15.08%
<b>Total Long Term Liabilities</b>	<b>263,346.06</b>	<b>301,000.82</b>	<b>-37,654.76</b>	<b>-12.51%</b>
<b>Total Liabilities</b>	<b>298,567.68</b>	<b>324,277.92</b>	<b>-25,710.24</b>	<b>-7.93%</b>
<b>Equity</b>				
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	39,630.58	21,819.03	17,811.55	81.63%
<b>Total Equity</b>	<b>1,526,455.62</b>	<b>1,507,013.02</b>	<b>19,442.60</b>	<b>1.29%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,825,023.30</b>	<b>1,831,290.94</b>	<b>-6,267.64</b>	<b>-0.34%</b>