

# January 2020 Board of Trustees Meeting Packet

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**Agenda January 16, 2019**  
**FPBUU Board of Trustees**

Attending:

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

Guests: Twinks Hastings,

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

6:55 Read Board Covenant – All

7:00 “Centering” Discussion - Jessica

7:15 Financial – Diane

7:25 Sanctuary Modification - Twinks

7:30 Policy - Katharine

7:35 Minister Eval Status - Katharine

7:40 Facilities Plan - Pat

7:55 Brief Preview of Goals & Other Subjects – Jim

- Governance Model & Draft Organization Chart
- Feedback from after church Board Table – Diane & Susan
- GA 2020
- LDC & Fundraising

8:15 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.

8:30 Check-out / Closing

**FIRST PARISH BREWSTER UU BOARD MINUTES**  
**December 19, 2019 Parish Room**

**Members in Attendance:**

Jim Hild, President  
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; Karena Stroh, Administrative & Finance Director

**Guests in Attendance:** Howard Hayes, Elenita Muniz, Rog Smith (Facilities Task Force)

**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.

**Appoint a timekeeper** Jim became the timekeeper with our shortened meeting schedule today.

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

**Facilities Task Force FTF** In May Elenita, Howard, Dave Rogers (resigned), Rog, and Karena formed FTF. They were tasked by Pat, on behalf of the Board, to review FPB real property facilities, their constraints and possible improvements in the future. FTF has prepared a 9 page report for the Board.

FPB is most vulnerable because of lack of parking, which drives a lot of other issues. Our agreement with the Murphy Trust, owner of the Brewster Chowder House, is long standing but is informal and was done on a handshake. FTF recommends we address this issue now. Karena will speak to trustee Andy Murphy in hopes of formalizing and ensuring this vital agreement. FTF addressed possible upgrades to our current facilities. A renovation of the Parish Room/Fellowship Hall would be our least expensive option

either # 1 a \$25K modest upgrade to the kitchen in Fellowship Hall or #2 take out the ceiling in the Parish Room, take out the library and alcove, bring kitchen upstairs \$25K. Either would require a septic upgrade for about \$10K. Either kitchen would be upgraded for food for us only, not to serve to others. A significant (commercial) upgrade to the kitchen, could cost \$90K-\$100K. To expand Parish Room/Fellowship Hall out 10 feet @\$165/sq ft. would be \$109K. This possible addition seems OK with Brewster building inspector, however we have not yet contacted the Old Kings Highway Commission. Robinson Hall, as designed years ago, would provide 5500 sq ft on one floor and would have capacity for 225 seats/120 community dining, and would include all activities, is estimated at \$2 million. We could partially fund this option by selling the Barn and Winslow House and engaging in a capital campaign. Our current capacity is 73 persons in the Parish Room, 99 in Fellowship Hall, and 225 in the sanctuary. Rough estimate is \$50k for an elevator. Perhaps we need an accessibility audit. Are we missing out on events now because of our limited capacity? Yes, for example the birthday party in the summer was so big that people left. The Board thanked FTF for this report and all their efforts. Their work is now done.

**Minister's Time** Rev Jessica reported on her conversation with Dan Hotchkiss about the possibility of a capital campaign. He has offered to have preliminary conversations with church leadership by Zoom streaming session. The Board directed Jessica to go ahead and set this up, using funds from the Endowment. Dan recommends we would hire an outside consulting company to run a capital campaign, which rule of thumb could be three times yearly pledge amount, or \$1 million. There was no discussion this month on our board common read Centering, however next month we will read and discuss the third and fourth essays and response, that is to page 86.

**Financial** There was discussion about the current policy of FPB committees giving 50% of their fundraising amount back to the church. It was decided to keep the current policy, that is, if committees want that provision waived and keep all monies raised, speak to the Board President or Rev Jessica for exception. We have cut budgets to committees and they may need to raise some of their own funds, hopefully empowering the committees. Exceptions will be made to the 50% policy and this is not meant to impede activities nor long standing relationships in our community.

**Consent Agenda** The Board voted unanimously to accept the Consent Agenda which consisted of the November Board minutes, the President's Report, the Minister's report, Admin and Finance report, Lifespan Faith Development report, Financial reports, and the Facilities Task Force report.

**Policy Priorities** Katharine There are 2 policies that have completed their review by the congregation; Donation Acceptance and Fundraising. The Fundraising had one change from congregational input which stated that "all money raised by committees must be spent out in that fiscal year". The Financial Controls policy is ready for congregational review with 1 change under Spending Money: In the first bullet, Board president was added.

**Brief Review** of the Minister's Evaluation. Diane, Katharine and Frank will meet before the end of the year to discuss the Minister's Evaluation. Rev Jessica has submitted a waiver to the 10 month provision for her last evaluation for Full Fellowship, in order to complete and celebrate in June at GA. All Board members, in pairs, will have sections of the evaluation, and we will speak to staff and the congregation to get input. Our reports are due no later than Feb. 1. We will receive our instructions from Diane, Katharine, and Frank in the first week of January.

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

**Respectfully submitted,** Susan Smith Clerk

## President's Report

16 January 2020

We are starting a new calendar year. I hope all had a wonderful Holiday.

With the Facilities Task Force's comprehensive report in hand we, the Board, have a lot of information to process and digest. Understandably the parking situation is a key driver in developing a plan to expand our facilities. Be prepared to discuss what the next step in the facility improvement process. Also, we will briefly discuss the possible need for a Capital Campaign.

We are in the process of completing Rev Jessica's Evaluation, which will be submitted by the February 1 deadline, in order to complete her Full Fellowship. This will allow members of FPBUU, who attend the UUA's General Assembly in June, to celebrate this significant event with Jessica at the Assembly.

**Reminder** – If you plan to attend GA 2020 in Providence, RI and haven't already registered, please do so asap.

Please read the two essays from our book "Centering", pages 66 – 86.

Twinks will be with us at our meeting to talk about the possibility of moving the children area pews to the front of the sanctuary.

The Board's Governance Team will be reporting back to the Board with a draft of FPBUU organizational chart. Part of the packet.

Respectively,

Jim Hild, Board President

*Happy New Year to everyone and as Pema Chodron may have said: "Wherever you go, there you are. Your luggage is another story".*

## Minister's Board Report January 2020 from Rev Jessica Clay

### **Overall thoughts:**

Happy New Year to all. December was a busy month and our Christmas Eve services were quite successful. Overall, we had over 500 people total. Very grateful to the staff and all the volunteers who helped to make it happen. Looking ahead to February, I will be on vacation Feb 10-24 with Rev Tracy Johnson covering pastoral care.

### **Worship and Rites of Passage:**

Our Blue Holidays service had 9 people in attendance. I am not sure whether to continue doing this service, in years past it has had 13. The staff and I will decide whether to continue this. The holiday services were a success, the choir and ensemble were fantastic in Music Sunday and Christmas Eve, big thanks to all of them & Danica Buckley. Our pageant was successful as well, and the 2<sup>nd</sup> service really seemed to be getting into it! Our choir sing was a success as well with nearly 60 people in attendance. For rites of passage we will have one memorial this 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. There were a lot of pastoral needs over the break, I am grateful to Rev Tracy Johnson for helping to cover pastoral care. We have several members currently in the hospital and at skilled nursing facilities. There has been some conversation about how to receive a pastoral care visit from me and how to have something added to the pastoral care section of the angle. To receive a pastoral care visit from me, the member or members partner must request it, although several people may know about ongoing pastoral needs of parishioners, unless I am personally requested, I do not have the bandwidth to visit people as often as they would like. This is one of the challenges of serving a congregation of 340 members, I try to stay in frequent phone contact with parishioners who are ill, and am grateful to Tavia Ossola for heading up our Helping Hands & Pastoral Care team. For congregations of our size a lot of pastoral care is often handled by the congregation unless an additional minister is hired. Additionally, just to clarify, to have something inserted into the pastoral care section of the angle there is a form on the website that one can fill out, or they can call or email me. If the staff hears word that someone is ill we do not automatically put it in the angle in order to respect their privacy, therefore like visits, that member or members spouse must request it.

### **Social Justice in the Public Square:**

We had 34 participants at the UU the Vote kick off on Sunday, what a wonderful turnout! Much gratitude to Susan Smith and Diane Pansire for co-chairing this effort.

### **Administration:**

Twinks, Karena, and I led a successful all committee meeting this past weekend with 19 committee representatives present. It was very successful with participants stating they learned much new information. We will be doing staff evals at the end of the month, look for the surveys in your email shortly.

### **Serves the Larger Unitarian Universalist Faith:**

Unfortunately I had to cancel attending the BCD ministers retreat this week due to being ill. I had to call out on Sunday as well and am grateful to Twinks and Margaret Rice Moir for co-leading together. I should be in full health by this Thursday though. I will be attending the final UUMA Deepening retreat the last weekend of the month.

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

### **Pledges & Financials**

- Please see the cover page of the financial reports.
- For FY19-20 we currently have 221 pledge units for a total of \$385,156 pledge commitments.
- The Endowment Loan is down to \$147,000. The Endowment Distribution request form for the next fiscal year is available on the FAQ/Forms page of the website or in the office.
- The Committee Budget Request form for the next fiscal year is available on the FAQ/Forms page of the website or in the office.
- Karen Witting and I have been working together to formulate the new monthly bank statement reconciliation review process by a Fin Com member.

### **Fundraising**

- We received 2 more cultural grants for a total of 4 grants and \$978.
- I continue to meet regularly with the Fundraising Team and support as needed.

### **Property Management**

- I continue to work with members of the Landscape and Building Committees on current building and grounds issues.

### **Administrative Responsibilities**

- I sent out two surveys in coordination with Leadership Development and Membership Committees to support LDC's work to match interest with service opportunities and to update member's current involvement at FPBUU.
- I worked with Skip Bell from Welcoming Congregation Committee on the logistics of the Gayla Ball invites including updates to the website and registration form.

### **HR Responsibilities**

- I will be conducting annual reviews for the three employees that I supervise this month.
- I have formed my hiring team for the new Thrift Store Manager, and we will begin advertising the position within the next week. In February, the team will be conducting interviews with the intention of hiring in March with time for the new manager to train with Linda for at least two weeks.
- I have advertised the Substitute Sexton contract position and will begin interviews this week.

### **Leadership Support**

- I worked with Rev. Jessica and Twinks to host the All Committees Meeting which we held this past Saturday, January 11<sup>th</sup>. Nineteen committee representatives attended, and we got positive feedback from those that attended.

Blessings, Karena Stroh, Administration and Finance Director



## Lifespan faith development director

### Board Report January 2020

#### Overview

Happy New Year!

The Holidays took up the bulk of this last month, Christmas Eve was beautiful, as a result of that service we have welcomed a new family into CYM. I was thankful for the vacation days that followed.

January has started off busy, the yule log service is always a highlight of my year, The Tolling of the Bells was a tender experience to co-lead and I am looking forward to leading worship with Jessica on the 19<sup>th</sup>. I will also be leading an overnight retreat for our middle school aged youth on the 17<sup>th</sup>

I will be on vacation for the first week in February.

#### Outreach/Professional Development

I am officially in the 2021 cohort for credentialing, meaning I will meet with the credentialing board in March 2021. I am excited and have a lot of work ahead of me.

This month I am taking a Transgender inclusion class and joining Liz Libby in the weekend long OWL training. I have also been invited by Sharon UU to run a workshop for their teachers which will be a great opportunity to share the success we have been finding here with our own created curriculum.

#### Welcoming young children

I will be speaking at the board meeting regarding the plans to move the children to the front of the sanctuary.

#### CYM Committee

Elenita Muniz will now be co-chairing the CYM committee with Liz Libby. After much consideration Liz realized that she is not able to the task to the level that it requires and so is happy to partner with Elenita. I hope this new arrangement will help share the large workload of the committee.

#### Pathways

Pathways registration starts this week. The administration of pathways was again challenging for the team. We will be meeting in February and coming up with recommendations on how to move forward with the church wide Adult Ed.

#### In conclusion

Everyday I wake up eager to get to work, I find much joy in serving the FPB community.

## FPBUU Policy Committee MINUTES 01-06-2020

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

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

Katharine reported that the Donation Acceptance and Fundraising Policies were accepted by the BOT and there have been no subsequent comments from the congregation, apart from Karen's, so they will move to Final status. Karen will make this status change and send both policies to AFD Karena Stroh and to Bob.

Re: the proposed Financial Controls Policy, the BOT requested one change, which Karen has made. That Policy will therefore go out for Congregational Review, which Bob will take care of forthwith.

Re: the proposed Conflict of Interest (Procurement) Policy, Karena thought the revisions Topper suggested a while ago adequately addressed the concerns she had expressed previously. Karen requested that the document be changed to a Word format. Topper will attempt to do this. Also, the "Purpose" statement that appeared in the original draft needs to be reinstated. The Policy also needs a number. Karen described the Policy Framework drive that has all the numbers on it. The number for this policy will be 4.7. After making the changes, Topper will send the new revision to the Committee and Katharine will take it to the next BOT meeting.

Re: Demonstration Policy, it will be number 4.8. We discussed a few other minor possibilities for revision. Who will be responsible for locking the building after an event, if it has been determined previously that bathroom facilities will be open? Bullet #6, move the "If" clause to the beginning of the sentence, and change the word "must" to "will". "Approval (of bathroom availability) will depend on the availability of an FPBUU member to open and close the building." Add "No guidelines are recommended at this time" and delete the existing Guidelines language. Bill will work on making these changes and distribute a revised version to the Committee.

Next, we looked at the first draft of a Safety Policy that Bob has developed. Several suggestions for revision were offered. Accident reporting is important because it can identify potential hazards in the FPBUU environment that might contribute to additional accidents/injuries in the future. Karen suggested all accidents be reported to a single person, rather than to an immediate supervisor. Perhaps the AFD should be the person to whom the initial report is made; s/he can then decide on next appropriate measure. Do we need some statement like "First, address any injuries. First Aid (FA) kits are available for minor injuries. Call 911 for more major injuries."?

Re: blood borne pathogens... consider moving the #1-10 into an Appendix of some sort.

Karen suggests breaking the issue into two sections: 1) address the injury - gloves are available in the FA kit and should be used when dealing with any injury that involves blood. 2) Cleaning up - in cases involving blood, clean up should be done only by the sexton or other persons with appropriate training.

Re: location of FA kits, make it more specific for each space/room/building. Some thought that bathrooms were a logical place, but Topper thought there could be problems with this.

Need a Guidelines section, to include Electrical Work, for example.

Should there be a Fire Safety section under Procedures? Electrical Work could be under this, in fact. Should we have fire drills?

Bob will work on the suggested revisions and circulate the revision to the other members of the Committee.

The next meeting will be February 3, 2020, at 6:30 PM.

Bob adjourned the meeting at 8:02 PM.

Respectfully submitted,  
Topper Roth

## **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

- .....

### **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.

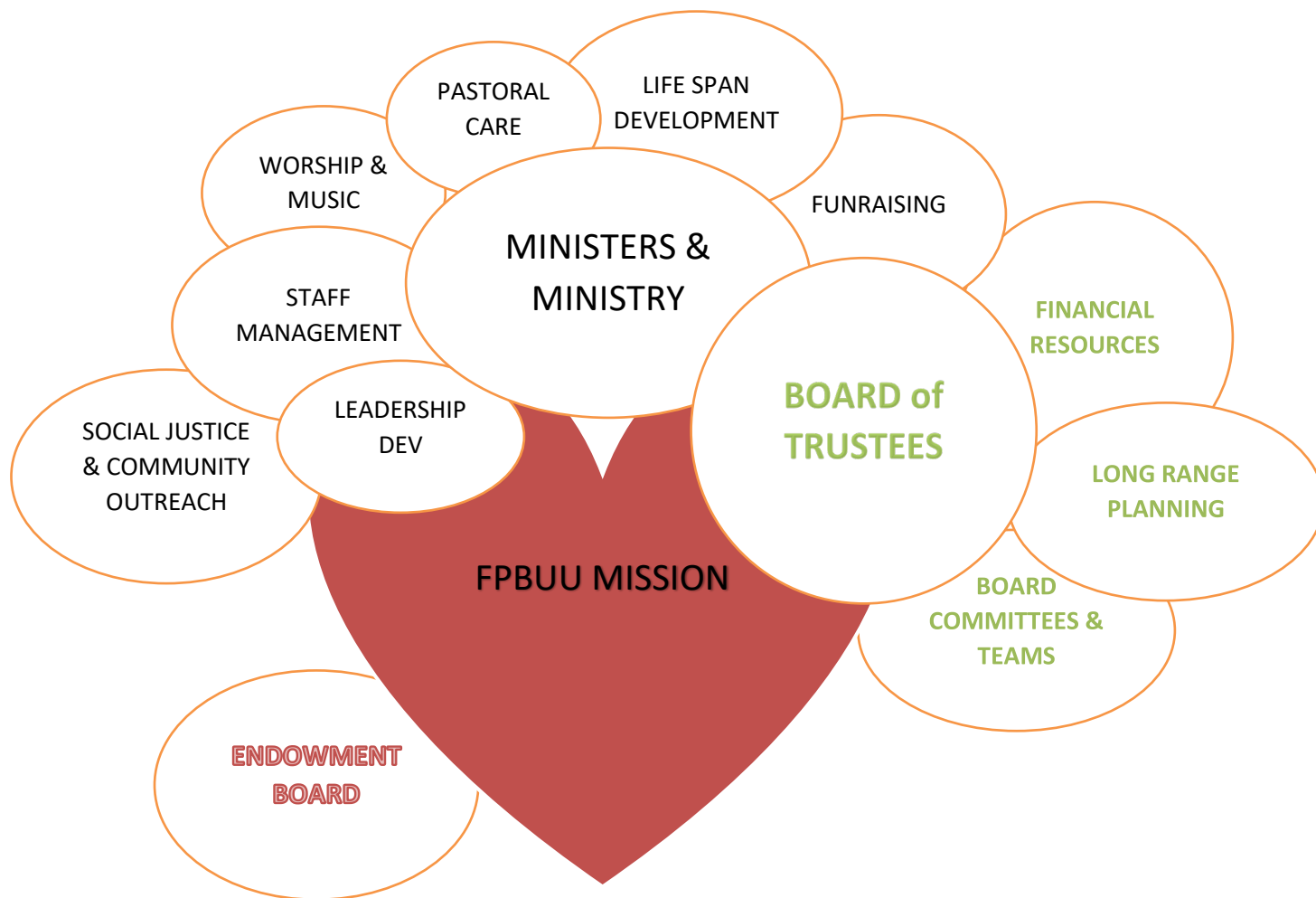
## **DEFINITIONS**

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



## **Financial Reports - December 2019**

Submitted by Karena Stroh, Administration & Finance Director

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Tab 3 (pages 5-7) - *Operating Fund* Profit & Loss Previous Year Comparison

Tab 4 (page 8) - *Operating Fund* Balance Sheet Previous Year Comparison

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

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

**% of budget should typically be at 50%**

### **Points of Interest**

**Total Income** is at 54% of budget

Pledge Commitments FY 19-20                      \$385,156

Total Pledge Payments received 57% of budget

Offertory is at 40% of budget (10% or \$2,771 under budget)

Thrift Store Income is at 53% of budget

**Total Expenses** are at 48% of budget

**Total Weekly Split Plates** - \$11,826 was distributed to 26 different organizations.

**Operating Funds**  
**Profit & Loss Budget vs. Actual**  
July through December 2019

	<b>Jul - Dec 19</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Pledges</b>				
2019-2020 Pledges	202,562.28	364,560.00	-161,997.72	55.56%
2018-2019 Pledges	10,222.00	7,500.00	2,722.00	136.29%
2017-2018 Pledges	130.00	0.00	130.00	100.0%
<b>Total Pledges</b>	<b>212,914.28</b>	<b>372,060.00</b>	<b>-159,145.72</b>	<b>57.23%</b>
<b>Contributions</b>				
Offertory	10,729.50	27,000.00	-16,270.50	39.74%
Misc Contributions	343.00	0.00	343.00	100.0%
<b>Total Contributions</b>	<b>11,072.50</b>	<b>27,000.00</b>	<b>-15,927.50</b>	<b>41.01%</b>
<b>Fund Raising</b>				
Thrift Shop	50,348.85	95,000.00	-44,651.15	53.0%
Church Fundraisers	8,323.70	8,000.00	323.70	104.05%
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	22.00	3,000.00	-2,978.00	0.73%
Food Certificate Sales	1,400.00	2,000.00	-600.00	70.0%
Women's Circle Alliance	690.00	1,500.00	-810.00	46.0%
Welcoming Congregation-Income	0.00	3,000.00	-3,000.00	0.0%
<b>Total Fund Raising</b>	<b>61,928.47</b>	<b>128,500.00</b>	<b>-66,571.53</b>	<b>48.19%</b>
<b>BldgUse</b>				
Space Rentals	5,076.35	7,000.00	-1,923.65	72.52%
Weddings/Memorials	2,150.00	3,500.00	-1,350.00	61.43%
<b>Total BldgUse</b>	<b>7,226.35</b>	<b>10,500.00</b>	<b>-3,273.65</b>	<b>68.82%</b>
<b>Investment,Interest, MiscIncome</b>				
<b>Investment Income</b>				
UUA GIF Distribution	1,432.89	2,600.00	-1,167.11	55.11%
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>	<b>2,828.15</b>	<b>5,000.00</b>	<b>-2,171.85</b>	<b>56.56%</b>
Interest Income	91.05	250.00	-158.95	36.42%
<b>Total Investment,Interest, MiscIncome</b>	<b>2,919.20</b>	<b>5,250.00</b>	<b>-2,330.80</b>	<b>55.6%</b>
<b>Total Income</b>	<b>296,060.80</b>	<b>543,310.00</b>	<b>-247,249.20</b>	<b>54.49%</b>
<b>Gross Profit</b>	<b>296,060.80</b>	<b>543,310.00</b>	<b>-247,249.20</b>	<b>54.49%</b>
<b>Expense</b>				
<b>Staff Salaries</b>				
Bonus	900.00			
Clergy Housing	12,600.00	26,400.00	-13,800.00	47.73%
Minister	32,953.00	64,680.00	-31,727.00	50.95%
Admin&FinanceDir	21,549.48	43,099.00	-21,549.52	50.0%
CYM Dir	21,177.00	42,101.00	-20,924.00	50.3%
Music Director	17,653.80	35,308.00	-17,654.20	50.0%
ThriftShopManager	16,104.96	32,206.00	-16,101.04	50.01%
Sexton	9,846.00	19,491.00	-9,645.00	50.52%

**Operating Funds**  
**Profit & Loss Budget vs. Actual**  
July through December 2019

	<b>Jul - Dec 19</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
Bookkeeper	7,231.80	14,461.00	-7,229.20	50.01%
CYM-Childcare	622.50	4,636.00	-4,013.50	13.43%
Pianist	5,302.50	10,920.00	-5,617.50	48.56%
<b>Total Staff Salaries</b>	<b>145,941.04</b>	<b>293,302.00</b>	<b>-147,360.96</b>	<b>49.76%</b>
<b>Staff Benefits/Payroll Expenses</b>				
WorkCompInsurance	73.00	2,667.00	-2,594.00	2.74%
Taxes	7,150.98	15,301.00	-8,150.02	46.74%
Minister Benefit (FICA)	3,444.00	6,885.00	-3,441.00	50.02%
Health Insurance	16,364.52	34,014.00	-17,649.48	48.11%
Pension	12,378.64	26,016.00	-13,637.36	47.58%
Minister's Term Life	367.20	734.00	-366.80	50.03%
<b>Total Staff Benefits/Payroll Expenses</b>	<b>39,778.34</b>	<b>85,617.00</b>	<b>-45,838.66</b>	<b>46.46%</b>
<b>Staff Professional Expenses</b>				
Minister's Professional Exp	7,203.42	9,000.00	-1,796.58	80.04%
Admin&FinanceDirProf Ex	49.74	1,704.00	-1,654.26	2.92%
CYM Professional Exp	0.00	1,664.00	-1,664.00	0.0%
Music Director Prof Exp	941.65	1,396.00	-454.35	67.45%
<b>Total Staff Professional Expenses</b>	<b>8,194.81</b>	<b>13,764.00</b>	<b>-5,569.19</b>	<b>59.54%</b>
<b>BldgGrounds</b>				
Electric	2,605.66	4,500.00	-1,894.34	57.9%
Gas	1,575.01	5,000.00	-3,424.99	31.5%
Groundskeeping	8,385.88	15,000.00	-6,614.12	55.91%
<b>Reg. Maintenance</b>				
Supplies	1,045.38	4,200.00	-3,154.62	24.89%
Reg. Maintenance - Other	6,744.39	13,800.00	-7,055.61	48.87%
<b>Total Reg. Maintenance</b>	<b>7,789.77</b>	<b>18,000.00</b>	<b>-10,210.23</b>	<b>43.28%</b>
Maint-Special Bldg Projects	2,400.00	8,366.00	-5,966.00	28.69%
Liability/Property Insurance	6,344.50	13,215.00	-6,870.50	48.01%
Telephone & Internet	2,083.95	4,000.00	-1,916.05	52.1%
Water	502.09	1,500.00	-997.91	33.47%
<b>Total BldgGrounds</b>	<b>31,686.86</b>	<b>69,581.00</b>	<b>-37,894.14</b>	<b>45.54%</b>
<b>OfficeExpense</b>				
Advertising	520.00	1,500.00	-980.00	34.67%
Credit Card/Bank/PayPal Fees	1,019.57	1,500.00	-480.43	67.97%
ComputerAsst	0.00	350.00	-350.00	0.0%
Office Expense/Supplies	2,159.08	4,000.00	-1,840.92	53.98%
OfficeEquip/Maint	2,273.46	6,200.00	-3,926.54	36.67%
Payroll Expenses	153.00	800.00	-647.00	19.13%
Software Expense	748.25	1,200.00	-451.75	62.35%
<b>Total OfficeExpense</b>	<b>6,873.36</b>	<b>15,550.00</b>	<b>-8,676.64</b>	<b>44.2%</b>
<b>Loan &amp; Mortgage Payments</b>				
Mortgage Principal Payments	2,386.36	4,623.00	-2,236.64	51.62%
Mortgage Interest Payments	1,930.76	4,012.00	-2,081.24	48.13%
EndowLoanRepayment	2,394.00	4,784.00	-2,390.00	50.04%
<b>Total Loan &amp; Mortgage Payments</b>	<b>6,711.12</b>	<b>13,419.00</b>	<b>-6,707.88</b>	<b>50.01%</b>



**Operating Funds**  
**Profit & Loss Budget vs. Actual**  
 July through December 2019

	<b>Jul - Dec 19</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Denominational Dues</b>				
<b>UUA-NER</b>	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>				
<b>Substitute Sexton</b>	580.00	800.00	-220.00	72.5%
<b>OMG Music</b>	800.00	2,400.00	-1,600.00	33.33%
<b>Housekeeping</b>	4,160.00	8,320.00	-4,160.00	50.0%
<b>Total Consultants/Contract Employees</b>	5,540.00	11,520.00	-5,980.00	48.09%
<b>Committees</b>				
<b>Board</b>	519.24	1,000.00	-480.76	51.92%
<b>HelpingHands</b>	0.00	100.00	-100.00	0.0%
<b>Landscape Committee</b>	370.39	1,000.00	-629.61	37.04%
<b>Membership</b>	487.48	575.00	-87.52	84.78%
<b>One Earth One People</b>	0.00	500.00	-500.00	0.0%
<b>Paul Hush Forums</b>	0.00	600.00	-600.00	0.0%
<b>Social Justice</b>	121.25	1,000.00	-878.75	12.13%
<b>Stewardship</b>	0.00	1,000.00	-1,000.00	0.0%
<b>UU Connections</b>	150.00	500.00	-350.00	30.0%
<b>Total Committees</b>	1,648.36	6,275.00	-4,626.64	26.27%
<b>CYM</b>				
<b>Special Progaming/Multigen</b>	831.41	1,500.00	-668.59	55.43%
<b>OWL/COA</b>	64.58	1,000.00	-935.42	6.46%
<b>High School Youth Program</b>	357.18	625.00	-267.82	57.15%
<b>Pre K-Grade 6/7</b>	152.95	450.00	-297.05	33.99%
<b>Contract Childcare</b>	420.00	600.00	-180.00	70.0%
<b>Office/Library</b>	111.11	300.00	-188.89	37.04%
<b>Child Care Supplies</b>	0.00	200.00	-200.00	0.0%
<b>Child Abuse Prevention Training</b>	0.00	200.00	-200.00	0.0%
<b>Total CYM</b>	1,937.23	4,875.00	-2,937.77	39.74%
<b>Music</b>				
<b>Music Scores</b>	-131.72	1,000.00	-1,131.72	-13.17%
<b>Music Support/Supplies</b>	55.06	500.00	-444.94	11.01%
<b>Guest Musicians</b>	0.00	1,000.00	-1,000.00	0.0%
<b>PianoOrgan</b>	703.21	1,600.00	-896.79	43.95%
<b>Total Music</b>	626.55	4,100.00	-3,473.45	15.28%
<b>Worship</b>				
<b>Pastoral Care Coverage</b>	350.00	0.00	350.00	100.0%
<b>Hospitality</b>	195.13	650.00	-454.87	30.02%
<b>Materials/Supplies</b>	349.30	1,250.00	-900.70	27.94%
<b>Pulpit Support</b>	700.00	2,000.00	-1,300.00	35.0%
<b>Total Worship</b>	1,594.43	3,900.00	-2,305.57	40.88%
<b>Total Expense</b>	261,236.10	543,310.00	-282,073.90	48.08%
<b>Net Ordinary Income</b>	34,824.70	0.00	34,824.70	100.0%
<b>Net Income</b>	<b>34,824.70</b>	<b>0.00</b>	<b>34,824.70</b>	<b>100.0%</b>

**Operating Funds**  
**Profit Loss Prev Year Comparison**  
July through December 2019

	<b>Jul - Dec 19</b>	<b>Jul - Dec 18</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Pledges</b>				
<b>2019-2020 Pledges</b>	202,562.28	0.00	202,562.28	100.0%
<b>2018-2019 Pledges</b>	10,222.00	195,485.00	-185,263.00	-94.77%
<b>2017-2018 Pledges</b>	130.00	8,293.00	-8,163.00	-98.43%
<b>2016-2017 Pledges</b>	0.00	715.00	-715.00	-100.0%
<b>Total Pledges</b>	<b>212,914.28</b>	<b>204,493.00</b>	<b>8,421.28</b>	<b>4.12%</b>
<b>Contributions</b>				
<b>Offertory</b>	10,729.50	15,645.14	-4,915.64	-31.42%
<b>Misc Contributions</b>	343.00	263.13	79.87	30.35%
<b>Total Contributions</b>	<b>11,072.50</b>	<b>15,908.27</b>	<b>-4,835.77</b>	<b>-30.4%</b>
<b>Fund Raising</b>				
<b>Thrift Shop</b>	50,348.85	48,385.81	1,963.04	4.06%
<b>Church Fundraisers</b>	8,323.70	0.00	8,323.70	100.0%
<b>Fall Fair</b>	0.00	4,759.57	-4,759.57	-100.0%
<b>SpringAuct</b>	373.00	475.00	-102.00	-21.47%
<b>Holiday Fair</b>	0.00	1,078.00	-1,078.00	-100.0%
<b>CYM Summer Program</b>	770.92	0.00	770.92	100.0%
<b>Small Group Fund Raisers</b>	22.00	1,147.26	-1,125.26	-98.08%
<b>Food Certificate Sales</b>	1,400.00	950.00	450.00	47.37%
<b>Women's Circle Alliance</b>	690.00	1,192.41	-502.41	-42.13%
<b>Total Fund Raising</b>	<b>61,928.47</b>	<b>57,988.05</b>	<b>3,940.42</b>	<b>6.8%</b>
<b>BldgUse</b>				
<b>Space Rentals</b>	5,076.35	2,373.90	2,702.45	113.84%
<b>Weddings/Memorials</b>	2,150.00	1,070.00	1,080.00	100.94%
<b>Total BldgUse</b>	<b>7,226.35</b>	<b>3,443.90</b>	<b>3,782.45</b>	<b>109.83%</b>
<b>Investment,Interest, MiscIncome</b>				
<b>Investment Income</b>				
<b>UUA GIF Distribution</b>	1,432.89	1,402.39	30.50	2.18%
<b>Alton Smith Char Trust</b>	736.50	546.73	189.77	34.71%
<b>Alton Smith Irrev Trust</b>	658.76	442.67	216.09	48.82%
<b>Total Investment Income</b>	<b>2,828.15</b>	<b>2,391.79</b>	<b>436.36</b>	<b>18.24%</b>
<b>Interest Income</b>	91.05	54.59	36.46	66.79%
<b>Total Investment,Interest, MiscIncome</b>	<b>2,919.20</b>	<b>2,446.38</b>	<b>472.82</b>	<b>19.33%</b>
<b>Total Income</b>	<b>296,060.80</b>	<b>284,279.60</b>	<b>11,781.20</b>	<b>4.14%</b>
<b>Gross Profit</b>	<b>296,060.80</b>	<b>284,279.60</b>	<b>11,781.20</b>	<b>4.14%</b>
<b>Expense</b>				
<b>Staff Salaries</b>				
<b>Bonus</b>	900.00	0.00	900.00	100.0%
<b>Clergy Housing</b>	12,600.00	13,200.00	-600.00	-4.55%
<b>Minister</b>	32,953.00	32,340.00	613.00	1.9%
<b>Admin&amp;FinanceDir</b>	21,549.48	21,549.48	0.00	0.0%
<b>CYM Dir</b>	21,177.00	20,082.48	1,094.52	5.45%
<b>Music Director</b>	17,653.80	17,653.80	0.00	0.0%
<b>ThriftShopManager</b>	16,104.96	16,104.96	0.00	0.0%

**Operating Funds**  
**Profit Loss Prev Year Comparison**  
July through December 2019

	Jul - Dec 19	Jul - Dec 18	\$ Change	% Change
Sexton	9,846.00	10,030.50	-184.50	-1.84%
Bookkeeper	7,231.80	7,231.80	0.00	0.0%
CYM-Childcare	622.50	1,158.01	-535.51	-46.24%
Pianist	5,302.50	0.00	5,302.50	100.0%
<b>Total Staff Salaries</b>	<b>145,941.04</b>	<b>139,351.03</b>	<b>6,590.01</b>	<b>4.73%</b>
<b>Staff Benefits/Payroll Expenses</b>				
WorkCompInsurance	73.00	-312.00	385.00	123.4%
Taxes	7,150.98	7,137.46	13.52	0.19%
Minister Benefit (FICA)	3,444.00	3,432.00	12.00	0.35%
Health Insurance	16,364.52	11,379.60	4,984.92	43.81%
Pension	12,378.64	10,958.64	1,420.00	12.96%
Minister's Term Life	367.20	306.00	61.20	20.0%
<b>Total Staff Benefits/Payroll Expenses</b>	<b>39,778.34</b>	<b>32,901.70</b>	<b>6,876.64</b>	<b>20.9%</b>
<b>Staff Professional Expenses</b>				
Minister's Professional Exp	7,203.42	8,501.06	-1,297.64	-15.26%
Admin&FinanceDirProf Ex	49.74	239.88	-190.14	-79.27%
CYM Professional Exp	0.00	442.40	-442.40	-100.0%
Music Director Prof Exp	941.65	0.00	941.65	100.0%
<b>Total Staff Professional Expenses</b>	<b>8,194.81</b>	<b>9,183.34</b>	<b>-988.53</b>	<b>-10.76%</b>
<b>BldgGrounds</b>				
Electric	2,605.66	1,691.88	913.78	54.01%
Gas	1,575.01	671.21	903.80	134.65%
Groundskeeping	8,385.88	8,091.50	294.38	3.64%
<b>Reg. Maintenance</b>				
Supplies	1,045.38	1,805.27	-759.89	-42.09%
Reg. Maintenance - Other	6,744.39	6,953.99	-209.60	-3.01%
<b>Total Reg. Maintenance</b>	<b>7,789.77</b>	<b>8,759.26</b>	<b>-969.49</b>	<b>-11.07%</b>
Maint-Special Bldg Projects	2,400.00	9,672.00	-7,272.00	-75.19%
Liability/Property Insurance	6,344.50	-1,008.00	7,352.50	729.42%
Telephone & Internet	2,083.95	1,644.12	439.83	26.75%
Water	502.09	453.49	48.60	10.72%
<b>Total BldgGrounds</b>	<b>31,686.86</b>	<b>29,975.46</b>	<b>1,711.40</b>	<b>5.71%</b>
<b>OfficeExpense</b>				
Advertising	520.00	905.85	-385.85	-42.6%
Credit Card/Bank/PayPal Fees	1,019.57	636.11	383.46	60.28%
Office Expense/Supplies	2,159.08	2,251.02	-91.94	-4.08%
OfficeEquip/Maint	2,273.46	2,456.39	-182.93	-7.45%
Payroll Expenses	153.00	108.39	44.61	41.16%
Software Expense	748.25	1,086.47	-338.22	-31.13%
<b>Total OfficeExpense</b>	<b>6,873.36</b>	<b>7,444.23</b>	<b>-570.87</b>	<b>-7.67%</b>
<b>Loan &amp; Mortgage Payments</b>				
Mortgage Interest Payments	1,930.76	2,038.11	-107.35	-5.27%
EndowLoanRepayment	2,394.00	5,199.60	-2,805.60	-53.96%
<b>Total Loan &amp; Mortgage Payments</b>	<b>4,324.76</b>	<b>7,237.71</b>	<b>-2,912.95</b>	<b>-40.25%</b>
<b>Denominational Dues</b>				
UUA-NER	10,704.00	13,002.49	-2,298.49	-17.68%

**Operating Funds**  
**Profit Loss Prev Year Comparison**  
 July through December 2019

	<b>Jul - Dec 19</b>	<b>Jul - Dec 18</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Total Denominational Dues</b>	10,704.00	13,002.49	-2,298.49	-17.68%
<b>Consultants/Contract Employees</b>				
Pianist	0.00	1,963.70	-1,963.70	-100.0%
Substitute Sexton	580.00	462.50	117.50	25.41%
OMG Music	800.00	1,200.00	-400.00	-33.33%
Housekeeping	4,160.00	3,920.00	240.00	6.12%
<b>Total Consultants/Contract Employees</b>	5,540.00	7,546.20	-2,006.20	-26.59%
<b>Committees</b>				
Board	519.24	635.32	-116.08	-18.27%
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	150.00	-28.75	-19.17%
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>	1,648.36	3,051.47	-1,403.11	-45.98%
<b>CYM</b>				
Special Progaming/Multigen	831.41	1,133.04	-301.63	-26.62%
OWL/COA	64.58	45.00	19.58	43.51%
High School Youth Program	357.18	196.86	160.32	81.44%
Pre K-Grade 6/7	152.95	219.35	-66.40	-30.27%
Contract Childcare	420.00	72.50	347.50	479.31%
Office/Library	111.11	235.22	-124.11	-52.76%
<b>Total CYM</b>	1,937.23	1,901.97	35.26	1.85%
<b>Music</b>				
Music Scores	-131.72	654.24	-785.96	-120.13%
Music Support/Supplies	55.06	903.65	-848.59	-93.91%
Guest Musicians	0.00	375.00	-375.00	-100.0%
PianoOrgan	703.21	450.00	253.21	56.27%
<b>Total Music</b>	626.55	2,382.89	-1,756.34	-73.71%
<b>Justice</b>				
Welcoming Congregation-Expense	0.00	11.48	-11.48	-100.0%
<b>Total Justice</b>	0.00	11.48	-11.48	-100.0%
<b>Worship</b>				
Pastoral Care Coverage	350.00	0.00	350.00	100.0%
Hospitality	195.13	380.50	-185.37	-48.72%
Materials/Supplies	349.30	1,337.72	-988.42	-73.89%
Pulpit Support	700.00	800.00	-100.00	-12.5%
<b>Total Worship</b>	1,594.43	2,518.22	-923.79	-36.68%
<b>Total Expense</b>	258,849.74	256,508.19	2,341.55	0.91%
<b>Net Ordinary Income</b>	37,211.06	27,771.41	9,439.65	33.99%
Net Income	<b>37,211.06</b>	<b>27,771.41</b>	<b>9,439.65</b>	<b>33.99%</b>

**Operating Funds**  
**Balance Sheet Prev Year Comparison**  
As of December 31, 2019

	Dec 31, 19	Dec 31, 18	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
CC5 Ckg - 5859	231.86	32,481.17	-32,249.31	-99.29%
Repo Sweep - 0998	105,368.22	62,547.48	42,820.74	68.46%
<b>Total Checking/Savings</b>	105,600.08	95,028.65	10,571.43	11.12%
<b>Other Current Assets</b>				
Payroll Corrections	-129.04	0.00	-129.04	-100.0%
Clergy Housing Repayment	1,650.00	4,950.00	-3,300.00	-66.67%
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>	-53,129.04	-61,714.00	8,584.96	13.91%
<b>Total Current Assets</b>	52,471.04	33,314.65	19,156.39	57.5%
<b>Fixed Assets</b>	1,761,018.93	1,803,280.93	-42,262.00	-2.34%
<b>Other Assets</b>				
Food Coupon Inventory	7,725.00	8,575.00	-850.00	-9.91%
Petty Cash	100.00	100.00	0.00	0.0%
<b>Total Other Assets</b>	7,825.00	8,675.00	-850.00	-9.8%
<b>TOTAL ASSETS</b>	<b>1,821,314.97</b>	<b>1,845,270.58</b>	<b>-23,955.61</b>	<b>-1.3%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Other Current Liabilities</b>				
Split Plate	3,846.00	2,313.00	1,533.00	66.28%
UUSC Coffee Sales	-166.80	-270.80	104.00	38.41%
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	13,139.62	14,403.66	-1,264.04	-8.78%
<b>Total Other Current Liabilities</b>	31,297.82	30,924.86	372.96	1.21%
<b>Total Current Liabilities</b>	31,297.82	30,924.86	372.96	1.21%
<b>Long Term Liabilities</b>				
Loan-Meeting House Improvements	79,159.79	83,087.62	-3,927.83	-4.73%
Loan-Endowment Fund	185,385.71	218,292.70	-32,906.99	-15.08%
<b>Total Long Term Liabilities</b>	264,545.50	301,380.32	-36,834.82	-12.22%
<b>Total Liabilities</b>	295,843.32	332,305.18	-36,461.86	-10.97%
<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	38,646.61	27,771.41	10,875.20	39.16%
<b>Total Equity</b>	1,525,471.65	1,512,965.40	12,506.25	0.83%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,821,314.97</b>	<b>1,845,270.58</b>	<b>-23,955.61</b>	<b>-1.3%</b>

**Special Fund**  
**Profit Loss Prev Year Comparison**  
**July through December 2019**

	<u>Jul - Dec 19</u>	<u>Jul - Dec 18</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Income</b>				
WelcCong/CochraneFund	0.00	2,650.00	-2,650.00	-100.0%
Heed-Income	200.00	280.00	-80.00	-28.57%
Minister's Discretionary-Income	604.27	1,882.20	-1,277.93	-67.9%
MemorialMarker-Income	1,240.00	600.00	640.00	106.67%
Interest-Checking 6071	2.28	5.03	-2.75	-54.67%
<b>Total Income</b>	<u>2,046.55</u>	<u>5,417.23</u>	<u>-3,370.68</u>	<u>-62.22%</u>
<b>Expense</b>				
WelcCong/CochraneFund-E	1,550.00	3,459.04	-1,909.04	-55.19%
Heed-E	3,331.14	2,207.38	1,123.76	50.91%
Minister'sDiscretionary-E	647.30	1,360.91	-713.61	-52.44%
MemorialMarker-E	1,589.02	527.40	1,061.62	201.29%
<b>Total Expense</b>	<u>7,117.46</u>	<u>7,554.73</u>	<u>-437.27</u>	<u>-5.79%</u>
<b>Net Income</b>	<u><u>-5,070.91</u></u>	<u><u>-2,137.50</u></u>	<u><u>-2,933.41</u></u>	<u><u>-137.24%</u></u>

**Special Fund**  
**Balance Sheet Prev Year Comparison**  
**July through December 2019**

	<u>Dec 31, 19</u>	<u>Dec 31, 18</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
Cape Cod Five-CK - 6071	8,387.65	16,934.45	-8,546.80	-50.47%
<b>Total Checking/Savings</b>	<u>8,387.65</u>	<u>16,934.45</u>	<u>-8,546.80</u>	<u>-50.47%</u>
<b>Other Current Assets</b>				
<b>Memorial Marker</b>	-3,729.62	-3,557.02	-172.60	-4.85%
<b>Minister's Discretionary</b>	-2,383.14	-3,590.73	1,207.59	33.63%
<b>Heed</b>	-4,291.16	-3,521.54	-769.62	-21.86%
<b>Welc.Cong./Cochrane Fund</b>	-2,697.95	-2,056.09	-641.86	-31.22%
<b>Total Other Current Assets</b>	<u>-13,101.87</u>	<u>-12,725.38</u>	<u>-376.49</u>	<u>-2.96%</u>
<b>Total Current Assets</b>	<u>-4,714.22</u>	<u>4,209.07</u>	<u>-8,923.29</u>	<u>-212.0%</u>
<b>TOTAL ASSETS</b>	<u><b>-4,714.22</b></u>	<u><b>4,209.07</b></u>	<u><b>-8,923.29</b></u>	<u><b>-212.0%</b></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Equity</b>				
<b>Retained Earnings</b>	356.69	6,346.57	-5,989.88	-94.38%
<b>Net Income</b>	-5,070.91	-2,137.50	-2,933.41	-137.24%
<b>Total Equity</b>	<u>-4,714.22</u>	<u>4,209.07</u>	<u>-8,923.29</u>	<u>-212.0%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>-4,714.22</b></u>	<u><b>4,209.07</b></u>	<u><b>-8,923.29</b></u>	<u><b>-212.0%</b></u>