

# June 2020 Board of Trustees Meeting Packet

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**Agenda June 18, 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
Rev. Jessica	Minister

Guests: Anne Berry, Tom O'Brian, Bill Rogers (New Board members)

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

6:55 Welcome new Board members - Jim

7:00 Read Board Covenant – Jim

7:05 "Centering" Discussion (pages 185 - 205) – Jessica

7:20 (MFC) Feedback - Jessica

7:30 Financial (Budget & Stewardship) – Diane

7:40 Policy – Katharine

7:50 "Building a bigger table" Katharine

7:55 Covid-19 Taskforce status & welfare of FPBUU - Carol

8:00 Brief Preview of Goals & Other Subjects:

- GA 2020 – Delegates, process - Jim
- June Annual Meeting Recap – Jim
- Looking ahead to next the Board year (UU Regional President's Meet)– Jim & Carol
- End of the Board year celebration - Jim

8:15 Consent agenda: May 2020 Board minutes, President's report, Minister's Report, Admin and Finance report, Lifespan Religious Education report, and Financial Reports, Policy Committee Report

8:30 Check-out / Closing

8:35 Executive Session

**FIRST PARISH BREWSTER UU BOARD MINUTES**  
**May 20, 2020 Zoom Meeting 6:30 PM**

**Members in Attendance:**

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

**Staff in Attendance:** Rev Jessica Clay, Twinks Hastings, Karena Stroh

**Volunteer in Attendance:** Susan Flaws

**Spiritual Opening/Focused Check-in** Jessica read a poem by Ellery Akers “At Any Moment, There Could Be a Swerve in Any Direction”. We all checked-in during this challenging time of distance and COVID-19.

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

**Centering Discussion** Jessica led a discussion of our common read Centering. Next month we will read and discuss the last two chapters, pages 185-205.

**MSC Feedback**-Jessica tabled until next meeting

**Financial (Budget & Stewardship)** Diane explained the major provisions of the most recent proposed FY20-21 budget to give us the big picture. Line 139 shows a net loss of \$127,844. Because of the PPP loan and some savings, there is a projected surplus from this year of \$20,000, reducing that loss to \$107,844. The budget proposes that \$110,000 be requested from the Endowment Fund for operating expenses to help meet the shortfall. This will require a  $\frac{2}{3}$  vote at the annual meeting. Then the budget will be balanced. We will not be using emergency funds or capital expense funds. In these uncertain times, the advice of UUA is to plan on 10% lost pledges. The Thrift Store will operate on a limited schedule for part of the year. Salaries are virtually flat with slight decreases in Thrift Store manager and child care workers. We intend to do no capital improvements in the fiscal year, as there is no project which cannot wait, including the steeple. The Endowment board has agreed to take no Endowment loan payments in the fiscal year. Committee budgets have been reduced by about \$900 in response to the limited resources and the changes in activities. Total Music Line has been reduced sharply. Most significantly OMG has been taken out of the budget for a variety of

reasons including budget constraints, the needs of the congregation, and fairness issues that other members have raised as to why we pay some of our members to perform and not others. Yesterday the Welcoming Committee approved a \$2,000 contribution to the FY20-21 operating budget, which is not in the spreadsheet. About \$10,000 of the PPP loan may have to be repaid at 1% over 15 years. It is also quite possible the rules for using the funds will change and all will be forgivable. Diane reported that staff did 90% of the work crafting this budget in these challenging times and it flowed very nicely. The Board voted unanimously to recommend a vote at the annual meeting to use up to \$110,000 of Endowment Board funds to be used, as necessary, for the operating budget. The language will be worked out by Lindsey Straus, moderator. The Board voted unanimously to recommend the proposed budget to the congregation for a vote at the annual meeting.

### **Brief Preview of Goals**

**Covid 19 Status.** We are forming a 2-3 member Covid 19 task force who will join the minister and Board President to advise the Board on the reopening of church buildings and programs. These members will have medical, public health and government experience, with preference to individuals currently working in the field. We chose candidates who will now be asked to serve. The Board approved Rev Jessica's request for a special exception to the Board policy of campus closure to proceed with Abby & Connor's wedding on June 20 for about 15 people, plus Ana & Jessica, with precautions.

**GA 2020** Jim reiterated that GA is entirely virtual this year. Please let Karena know if you want to be a delegate. There has been a request by Carol Ann Yeaple for scholarships for virtual GA. We suggest she look first to UUA and if there is still need, then apply to the Heed Fund.

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

**June Annual Meeting** Many changes are being instituted to make this first ever virtual annual meeting accessible to all. Pre-registration is required.

Rev Jessica will be on vacation next week as she flies back to Cape Cod. We sang her happy birthday!

**Executive Session** The Board went into Executive Session.

**Check-out and Closing Prayer** Rev Jessica lead us in a closing prayer.

**Respectfully submitted,** Susan Smith Clerk

**President's Report** – As we come to the end of this church year, we can look back and feel good about all the work we have done this year. Given the disruption of having to deal with the Covid-19 virus, we have proven we can adapt to changing environments. One of the disappointments this year is not being able to follow through with Facilities work based on a very well-done report from our Facilities Task Force. Hopefully, we will be able to follow through this coming Board year. Key to the continued effort on the Facilities work will be a well thought out capital campaign.

We have completed, for the most part, our 3 goals for this year. Given the effort in adjusting to the impact of the Covid-19 pandemic, we are in a position to address the long range planning we set out to doing our Goal 3. I have appreciated all the work and support this Board have given me. I will miss Liz and Pat as being part of this Board. You both have contributed so much to the success of our Board year. I look forward to working this next Board year under Carol's leadership.

We will be welcoming 3 new Board members (Tom O'Brien, Ann Berry and one-more-time Bill Roberts) to be part of our Board starting in July. I am thankful that Diane Pansire is staying on again as treasurer. With Susan Smith transitioning from clerk to the President Elect will ensure our "legacy of effective governance and sustainable leadership" we planned for in our goals. All in all, we will have a very capable Board this next year, who can meet the challenges that face us next year.

I had hoped to gather together this year's Board members as well as the 3 new Board members in celebration of our hard work we did this year. But until we can safely gather together, it will have to wait.

I have to thank Rev. Jessica, Twinks, and Karena for their impressive response to having to go to a virtual meeting condition as a result of the pandemic. They made what could have been a difficult situation, a relatively smooth transition to keep the congregation and leadership communicating in carryout the churches work.

Jim Hild, President

*"Every morning we are born again. What we do today is what matters most."*

## Ministers Board Report June 2020 from Rev Jessica Clay

### **Overall thoughts:**

We are now in month three of having our buildings closed and moving everything online. As we look towards the future, small groups doing ministry together online will become ever more important. I'm grateful for the board support of me spending the last two months in Salt Lake City with my family. It was incredibly good for my personal support system. Thank you. Several colleagues from other congregations have called to talk to me about the process because they are either doing this or considering doing this as well.

There has been a lot of anxiety in the system regarding the budget and the non-renewal of the contract for OMG, and this has been difficult to navigate for staff and congregants. I have met individually with congregants to help them process their disappointment, and had a mediated conversation with members of the right relation team, president of the board, a member of the personnel consultants, Danica, and Rich to help process as well. This was a very unfortunate situation which was not helped by the pandemic, and there are things that I would do differently if this were to come up in the future. I'm deeply sorry for the harm and disappointment that congregants feel around this.

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

Online worship seems to be going well averaging 150 people in attendance. The services continue to be very dependent on staff for tech support. Our online bridging and online coming of age services went very well. Thanks to the suggestion of Karena; Twinks, Karena and I are all taking an online course on virtual ministry for four weeks together. Danica will go on summer leave as of June 15, and Karena and Twinks and I will be tech-support and lead the summer services. I am grateful to Danica and Ana for making many recordings of music for use in the summer services.

### **Pastoral Care:**

I continue to meet with congregants via the phone or zoom to help tend to their pastoral needs. I'm considering doing driveway visits with people but I need to talk to the COVID-19 task force about this and see what their recommendations are.

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

We had many congregants show up for black lives matter protests in the local area which is fantastic. I am so heartened by the large crowds in Orleans and Brewster, and I'm glad that our people who feel comfortable enough will go to these protests because at times we've struggled with attendance at protests other than ones in front of our church. I know some are still afraid to leave their homes, so I have been urging them towards action in other ways. We have approximately 7 to 10 people signed up for the side with love course studying the reconstruction period which I am doing as well. In the last month I have had a letter to the editor in the Cape Cod Times, as well as been interviewed for the Cape Codder regarding all that's going on.

### **Administration:**

Staff continues to meet frequently to check in and problem solve how we can best meet the needs of the congregation during these times. I met with the covenant group facilitators at the end of May to talk about next year, I am hopeful that many people will sign up for covenant groups. We had a successful new member ceremony online with many new members joining, and I look forward to continuing to work with the membership committee as they embrace this online medium.

Our COVID-19 task force met last week, their recommendation is attached.

**Serves the Larger Unitarian Universalist Faith:**

It looks like we have about 10 people attending GA, and we will have a meeting on June 22 to talk about virtual GA and all it entails. I am also attending online UUMA ministry days which is spread out over the next two weeks. Twinks, Karena, and I are all attending GA the last week of June and so will be on a limited work schedule as we try to be present to GA.

## Covid-19 Task Force Report

Members: Irie Mullin, Carol DiAnna, Matt Libby, Marie Hartley, & Rev Jessica Clay

1. The Committee recommends that the Thrift Shop be allowed to reopen as soon as the state requirement for a reopening plan under Phase II safety standards is completed. It is recommended that volunteers be allowed to assist in the Thrift Shop, subject to Phase II safety standards for employees, including self-certification of no symptoms/exposure for each day of volunteering. All Thrift Shop operations will conform to the Phase II reopening order and safety standards, while adapting to any future amendments/changes to those orders/standards.
2. The Committee recommends that worship and small group activities continue in a virtual format, with the remainder of the FPB campus staying closed, including for weddings/special events. The Committee recommends that the Board expect that the campus will remain closed until May 2021, but will re-evaluate the closure in January 2021 in light of on-going developments.

## Report from Administration and Finance Director – June 2020

### Financial Highlights & Pledges (see the cover page of the financial reports for more info)

- For FY19-20 we currently have 228 pledge units for a total of \$386,626 pledge commitments.
- For FY20-21 we currently have 178 pledge units for a total of \$343,499 pledge commitments.
- The rules for forgiveness of the Paycheck Protection Program (PPP) loan have been updated; the covered period has been extended from 8 week of 24 weeks. This means that we will be able to have the whole loan forgiven.
- Celine has been hard at work getting the Thrift Store and sheds cleaned up and ready to open. She has created a website where people can see some of our inventory. Purchases are for local pick up only to start with and the website should be ready soon for an official launch. You can check it out at [brewstert thriftstore.org](http://brewstert thriftstore.org). We are working, in communication with the FPBUU Covid19 Task Force, to meet the state guidelines for opening the physical store with a target date of July 1<sup>st</sup>. We are not taking any more donations until further notice.

### Property Management

- I am working with our contracted cleaners to make a plan for them to begin cleaning the buildings again.
- Jennie Mignone, our Sexton, has been hard at work painting the Sanctuary, Barn and Winslow House. She continues to keep a regular eye on the property and helps provide access to the buildings as necessary.
- Thank you to Charles Harris, Frank Re and Dave Winther for remodeling one of our Thrift Store sheds.

### Administration as Ministry

- This year's Annual Report should be sent out in the next couple days.
- We had a productive Annual Meeting prep meeting to work out some of the details of our Zoom Annual Meeting. About 16 people submitted paper ballots for the Annual Meeting. We have 117 members registered.
- Currently, we have the following people credentialed as delegates for Genera Assembly: Rev Jessica Clay, Rev Tracy Johnson, Rikki Bates, Elenita Muniz, Marietta Nilson, Susan Smith and Twinks Hastings. We have more members registered for GA, but I have not received requests from them to be a delegate.

### Worship and Congregational Support

- Our weekly Open Office Hour with the COVE Team has been successful to help people feel more comfortable with using Zoom and to offer general office support. We will be taking a break from this until July when we will evaluate what the congregation needs at that time.

### Professional Development

- I am taking a Video Ministry Academy course with Rev. Jessica and Twinks Hastings. I look forward to working as a team to further the ministry of the church

I will be on vacation June 15-28 and attending Pro Days and General Assembly the following week.

Blessings, Karena Stroh, Administration and Finance Director

**MINUTES**  
**FPBUU Policy Committee**  
**06-08-2020**

Present: Karen Witting, Topper Roth, Katharine Farnham (BOT Liaison)

Absent: Bill Roberts

This was our first meeting since 02-03-2020. It was held via Zoom because of the ongoing pandemic situation.

In the interim, Bob Flanagan (Chair) has resigned from the Committee because of health issues, but has offered to complete projects that he had been working on.

The meeting began at 6:30 PM.

In light of Bob's resignation, we had wondered if there were any prescribed process for selecting a new Chair. The informal feedback we have received from the BOT is that we can choose our own leadership.

Committee member Bill Roberts is likely to be elected to the BOT at the FPBUU Annual Meeting on June 14 and has indicated that he would probably resign from the Committee because of the workload he anticipates he will bear as a BOT member.

(There was a difference of opinion between Topper and Karen as to whether being on both the BOT and the Committee represented a conflict of interest.)

If Bill indeed resigns from the Committee as expected, the Committee will need to find 2-3 new members. (We agreed that having 4 or 5 people on the Committee is optimal.) Karen and Topper will talk with each other about possible candidates. After the Annual Meeting, Karen will contact the Leadership Development Committee to get their thoughts. Karen will also contact Administrative and Finance Director (AFD) Karena Stroh to obtain the bios of new members to see if any of them might be well-suited to the Committee's work. Our hope is to have 2-3 new members in place before September, at which time, we can appoint a Chair.

We moved on to review the status of several policies that are in process.

As noted above, Bob had offered to continue working on the Safety Policy, a draft of which we reviewed at our January meeting. Because of Bob's health issues, however, we thought it might be best for all concerned if we re-assigned this work. Karen will contact Bob and ask him to send us whatever additional material he has, and we will use that and the existing draft to move forward in developing the Policy.

Knowing that he would not be able to attend tonight's meeting, Bill had emailed us a revision of the Demonstration Policy earlier today, but what he sent did not appear to include the additional

language requested by the BOT at its February meeting. Also, there was apparently some apprehension at the February BOT meeting about the the prospect of notifying the police in the event of disruptive, violent, or otherwise dangerous behavior at a demonstration. Karen said that the UUA has some wording that we perhaps could use in this regard and sent a link to Topper, who will look into this. We noted also that another bullet should be added under “Procedures” regarding bathroom use and that the typo (“and”) under “Guidelines” should be changed to “are.”

In response to all of this discussion, Karen said she would make some editorial changes to the proposed Policy and email these to the rest of the Committee. Also, Topper said he would contact Lindsey Strauss, FPBUU member who offers informal legal advice, to discuss whether there are any liability issues in play that should be taken into consideration.

We had intended to ask the AFD to send the Conflict of Interest (Procurement) Policy out for Congregational review, but some recent personnel events at FPBUU made us think about expanding and renaming this policy so as to address more broadly the question of conditions under which FPBUU members may be paid for goods/services they provide to the institution/congregation. Topper will begin to do some preliminary work on this and wait for feedback from the BOT via Katharine before making any more substantial changes.

We adjourned the meeting at 7:40 PM.

Our next meeting will be September 14, 2020 at 6:30 PM. It remains to be seen whether that will take place in person or via Zoom.

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

## **Financial Reports - May 2020**

*\*these reports are through May 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 92%**

### **Points of Interest**

**Total Income** is at 85% of budget

Pledge Commitments FY 19-20                      \$386,626

Pledge Commitments FY 20-21                      \$335,869

Total Pledge Payments received 92% of budget

\*Offertory is at 65% of budget

Thrift Store Income is at 72% of budget

**Total Expenses** are at 88% of budget

**\*Total Weekly Split Plates** - \$15,368.50 was distributed to 36 different organizations.

### **Additional Notes of Clarification**

Some of the income from space rentals may need to be returned due to cancelled events.

**PPP Loan funds of \$72,300** can be found on the Balance Sheet (page 8, line22)

Expect a \$750 refund form COA camp (page 4, line 109)

\*\*Split Plate distributions have not been updated since last month.

\*\*Working on a way to better reflect the PPP Loan funds within our regular reports. Add \$72,300 to net income to get true net income of \$57,000.

\*\*not updated from last month include the the mortgage payments & endowment loan

**Operating Funds**  
**Profit & Loss Budget vs. Actual**  
July 2019 through May 2020

	<u>Jul - Apr 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Pledges</b>				
2019-2020 Pledges	332,311.79	364,560.00	-32,248.21	91.15%
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>	<u>342,833.79</u>	<u>372,060.00</u>	<u>-29,226.21</u>	<u>92.15%</u>
<b>Contributions</b>				
Offertory	17,447.11	27,000.00	-9,552.89	64.62%
Misc Contributions	1,167.73	0.00	1,167.73	100.0%
<b>Total Contributions</b>	<u>18,614.84</u>	<u>27,000.00</u>	<u>-8,385.16</u>	<u>68.94%</u>
<b>Fund Raising</b>				
Thrift Shop	68,448.97	95,000.00	-26,551.03	72.05%
Church Fundraisers	9,981.70	8,000.00	1,981.70	124.77%
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	1,185.00	3,000.00	-1,815.00	39.5%
Food Certificate Sales	1,850.00	2,000.00	-150.00	92.5%
Women's Circle Alliance	750.50	1,500.00	-749.50	50.03%
Welcoming Congregation-Income	3,000.00	3,000.00	0.00	100.0%
<b>Total Fund Raising</b>	<u>86,360.09</u>	<u>128,500.00</u>	<u>-42,139.91</u>	<u>67.21%</u>
<b>BldgUse</b>				
Space Rentals	6,006.55	7,000.00	-993.45	85.81%
Weddings/Memorials	1,750.00	3,500.00	-1,750.00	50.0%
<b>Total BldgUse</b>	<u>7,756.55</u>	<u>10,500.00</u>	<u>-2,743.45</u>	<u>73.87%</u>
<b>Investment,Interest, MiscIncome</b>				
<b>Investment Income</b>				
UUA GIF Distribution	2,884.55	2,600.00	284.55	110.94%
Alton Smith Char Trust	1,219.26	1,200.00	19.26	101.61%
Alton Smith Irrev Trust	1,057.96	1,200.00	-142.04	88.16%
<b>Total Investment Income</b>	<u>5,161.77</u>	<u>5,000.00</u>	<u>161.77</u>	<u>103.24%</u>
Interest Income	232.38	250.00	-17.62	92.95%
<b>Total Investment,Interest, MiscIncome</b>	<u>5,394.15</u>	<u>5,250.00</u>	<u>144.15</u>	<u>102.75%</u>
<b>Total Income</b>	<u>460,959.42</u>	<u>543,310.00</u>	<u>-82,350.58</u>	<u>84.84%</u>
<b>Gross Profit</b>	<u>460,959.42</u>	<u>543,310.00</u>	<u>-82,350.58</u>	<u>84.84%</u>
<b>Expense</b>				
<b>Staff Salaries</b>				
Bonus	900.00			
Clergy Housing	22,100.00	26,400.00	-4,300.00	83.71%
Minister	61,186.50	64,680.00	-3,493.50	94.6%
Admin&FinanceDir	39,507.38	43,099.00	-3,591.62	91.67%
CYM Dir	38,719.20	42,101.00	-3,381.80	91.97%
Music Director	32,365.30	35,308.00	-2,942.70	91.67%
ThriftShopManager	29,962.44	32,206.00	-2,243.56	93.03%
Sexton	17,773.50	19,491.00	-1,717.50	91.19%
Bookkeeper	13,258.30	14,461.00	-1,202.70	91.68%
CYM-Childcare	2,587.50	4,636.00	-2,048.50	55.81%
Pianist	9,152.50	10,920.00	-1,767.50	83.81%
<b>Total Staff Salaries</b>	<u>267,512.62</u>	<u>293,302.00</u>	<u>-25,789.38</u>	<u>91.21%</u>

**Operating Funds**  
**Profit & Loss Budget vs. Actual**  
July 2019 through May 2020

	<b>Jul - Apr 20</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Staff Benefits/Payroll Expenses</b>				
WorkComplinsurance	3,052.00	2,667.00	385.00	114.44%
Taxes	14,396.82	15,301.00	-904.18	94.09%
Minister Benefit (FICA)	6,314.00	6,885.00	-571.00	91.71%
Health Insurance	29,541.62	34,014.00	-4,472.38	86.85%
Pension	20,974.08	26,016.00	-5,041.92	80.62%
Minister's Term Life	751.70	734.00	17.70	102.41%
<b>Total Staff Benefits/Payroll Expenses</b>	<b>75,030.22</b>	<b>85,617.00</b>	<b>-10,586.78</b>	<b>87.64%</b>
<b>Staff Professional Expenses</b>				
Minister's Professional Exp	8,730.85	9,000.00	-269.15	97.01%
Admin&FinanceDirProf Ex	1,704.00	1,704.00	0.00	100.0%
CYM Professional Exp	102.05	1,664.00	-1,561.95	6.13%
Music Director Prof Exp	941.65	1,396.00	-454.35	67.45%
<b>Total Staff Professional Expenses</b>	<b>11,478.55</b>	<b>13,764.00</b>	<b>-2,285.45</b>	<b>83.4%</b>
<b>BldgGrounds</b>				
Electric	4,673.17	4,500.00	173.17	103.85%
Gas	4,914.84	5,000.00	-85.16	98.3%
Groundskeeping	8,100.88	15,000.00	-6,899.12	54.01%
Reg. Maintenance				
Supplies	2,043.94	4,200.00	-2,156.06	48.67%
Reg. Maintenance - Other	10,987.34	13,800.00	-2,812.66	79.62%
<b>Total Reg. Maintenance</b>	<b>13,031.28</b>	<b>18,000.00</b>	<b>-4,968.72</b>	<b>72.4%</b>
Maint-Special Bldg Projects	3,182.82	8,366.00	-5,183.18	38.05%
Liability/Property Insurance	13,423.50	13,215.00	208.50	101.58%
Telephone & Internet	4,091.64	4,000.00	91.64	102.29%
Water	1,477.23	1,500.00	-22.77	98.48%
<b>Total BldgGrounds</b>	<b>52,895.36</b>	<b>69,581.00</b>	<b>-16,685.64</b>	<b>76.02%</b>
<b>OfficeExpense</b>				
Advertising	1,510.11	1,500.00	10.11	100.67%
Credit Card/Bank/PayPal Fees	3,366.35	1,500.00	1,866.35	224.42%
ComputerAsst	0.00	350.00	-350.00	0.0%
Office Expense/Supplies	3,012.44	4,000.00	-987.56	75.31%
OfficeEquip/Maint	6,575.21	6,200.00	375.21	106.05%
Payroll Expenses	939.25	800.00	139.25	117.41%
Software Expense	1,798.78	1,200.00	598.78	149.9%
<b>Total OfficeExpense</b>	<b>17,202.14</b>	<b>15,550.00</b>	<b>1,652.14</b>	<b>110.63%</b>
<b>Loan &amp; Mortgage Payments</b>				
Mortgage Principal Payments	3,931.72	4,623.00	-691.28	85.05%
Mortgage Interest Payments	3,187.10	4,012.00	-824.90	79.44%
EndowLoanRepayment	3,990.00	4,784.00	-794.00	83.4%
<b>Total Loan &amp; Mortgage Payments</b>	<b>11,108.82</b>	<b>13,419.00</b>	<b>-2,310.18</b>	<b>82.78%</b>
<b>Denominational Dues</b>				
UUA-NER	21,407.00	21,407.00	0.00	100.0%
<b>Total Denominational Dues</b>	<b>21,407.00</b>	<b>21,407.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Consultants/Contract Employees</b>				
Substitute Sexton	580.00	800.00	-220.00	72.5%
OMG Music	2,400.00	2,400.00	0.00	100.0%
Housekeeping	7,680.00	8,320.00	-640.00	92.31%
<b>Total Consultants/Contract Employees</b>	<b>10,660.00</b>	<b>11,520.00</b>	<b>-860.00</b>	<b>92.54%</b>

**Operating Funds**  
**Profit & Loss Budget vs. Actual**  
July 2019 through May 2020

	<u>Jul - Apr 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Committees</b>				
Board	519.24	1,000.00	-480.76	51.92%
HelpingHands	58.14	100.00	-41.86	58.14%
Landscape Committee	405.92	1,000.00	-594.08	40.59%
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	405.50	1,000.00	-594.50	40.55%
Stewardship	273.70	1,000.00	-726.30	27.37%
UU Connections	350.00	500.00	-150.00	70.0%
<b>Total Committees</b>	<b>2,499.98</b>	<b>6,275.00</b>	<b>-3,775.02</b>	<b>39.84%</b>
<b>CYM</b>				
Special Programing/Multigen	1,373.11	1,500.00	-126.89	91.54%
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	390.38	450.00	-59.62	86.75%
Contract Childcare	420.00	600.00	-180.00	70.0%
Office/Library	206.11	300.00	-93.89	68.7%
Child Care Supplies	154.24	200.00	-45.76	77.12%
Child Abuse Prevention Training	0.00	200.00	-200.00	0.0%
<b>Total CYM</b>	<b>4,431.99</b>	<b>4,875.00</b>	<b>-443.01</b>	<b>90.91%</b>
<b>Music</b>				
Music Scores	948.57	1,000.00	-51.43	94.86%
Music Support/Supplies	116.78	500.00	-383.22	23.36%
Guest Musicians	425.00	1,000.00	-575.00	42.5%
PianoOrgan	1,088.21	1,600.00	-511.79	68.01%
<b>Total Music</b>	<b>2,578.56</b>	<b>4,100.00</b>	<b>-1,521.44</b>	<b>62.89%</b>
Reconciliation Discrepancies	129.04			
<b>Worship</b>				
Pastoral Care Coverage	450.00	0.00	450.00	100.0%
Hospitality	435.85	650.00	-214.15	67.05%
Materials/Supplies	688.84	1,250.00	-561.16	55.11%
Pulpit Support	1,750.00	2,000.00	-250.00	87.5%
<b>Total Worship</b>	<b>3,324.69</b>	<b>3,900.00</b>	<b>-575.31</b>	<b>85.25%</b>
<b>Total Expense</b>	<b>480,258.97</b>	<b>543,310.00</b>	<b>-63,051.03</b>	<b>88.4%</b>
<b>Net Ordinary Income</b>	<b>-19,299.55</b>	<b>0.00</b>	<b>-19,299.55</b>	<b>100.0%</b>
<b>Net Income</b>	<b>-19,299.55</b>	<b>0.00</b>	<b>-19,299.55</b>	<b>100.0%</b>

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

	Jul '19 - Apr 20	Jul '18 - Apr 19	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Pledges</b>				
2019-2020 Pledges	332,311.79	0.00	332,311.79	100.0%
2018-2019 Pledges	10,222.00	345,826.99	-335,604.99	-97.04%
2017-2018 Pledges	300.00	10,588.00	-10,288.00	-97.17%
2016-2017 Pledges	0.00	2,765.00	-2,765.00	-100.0%
<b>Total Pledges</b>	<u>342,833.79</u>	<u>359,179.99</u>	<u>-16,346.20</u>	<u>-4.55%</u>
<b>Contributions</b>				
Offertory	17,447.11	24,099.39	-6,652.28	-27.6%
Misc Contributions	1,167.73	345.13	822.60	238.35%
<b>Total Contributions</b>	<u>18,614.84</u>	<u>24,444.52</u>	<u>-5,829.68</u>	<u>-23.85%</u>
<b>Fund Raising</b>				
Thrift Shop	68,448.97	76,531.38	-8,082.41	-10.56%
Church Fundraisers	9,981.70	0.00	9,981.70	100.0%
Fall Fair	0.00	4,759.57	-4,759.57	-100.0%
SpringAuct	373.00	14,326.50	-13,953.50	-97.4%
Holiday Fair	0.00	1,078.00	-1,078.00	-100.0%
CYM Summer Program	770.92	725.00	45.92	6.33%
Small Group Fund Raisers	1,185.00	4,460.37	-3,275.37	-73.43%
Food Certificate Sales	1,850.00	1,650.00	200.00	12.12%
Women's Circle Alliance	750.50	2,092.41	-1,341.91	-64.13%
Welcoming Congregation-Income	3,000.00	2,800.00	200.00	7.14%
<b>Total Fund Raising</b>	<u>86,360.09</u>	<u>108,423.23</u>	<u>-22,063.14</u>	<u>-20.35%</u>
<b>BldgUse</b>				
Space Rentals	6,006.55	3,530.50	2,476.05	70.13%
Weddings/Memorials	1,750.00	2,545.00	-795.00	-31.24%
<b>Total BldgUse</b>	<u>7,756.55</u>	<u>6,075.50</u>	<u>1,681.05</u>	<u>27.67%</u>
<b>Investment,Interest, MiscIncome</b>				
<b>Investment Income</b>				
UUA GIF Distribution	2,884.55	2,811.79	72.76	2.59%
Alton Smith Char Trust	1,219.26	1,275.79	-56.53	-4.43%
Alton Smith Irrev Trust	1,057.96	990.12	67.84	6.85%
<b>Total Investment Income</b>	<u>5,161.77</u>	<u>5,077.70</u>	<u>84.07</u>	<u>1.66%</u>
<b>Interest Income</b>	232.38	85.46	146.92	171.92%
<b>Total Investment,Interest, MiscIncome</b>	<u>5,394.15</u>	<u>5,163.16</u>	<u>230.99</u>	<u>4.47%</u>
<b>Total Income</b>	<u>460,959.42</u>	<u>503,286.40</u>	<u>-42,326.98</u>	<u>-8.41%</u>
<b>Gross Profit</b>	460,959.42	503,286.40	-42,326.98	-8.41%
<b>Expense</b>				
<b>Staff Salaries</b>				
Bonus	900.00	0.00	900.00	100.0%
Clergy Housing	22,100.00	24,200.00	-2,100.00	-8.68%
Minister	61,461.50	59,290.00	2,171.50	3.66%
Admin&FinanceDir	39,507.38	39,507.38	0.00	0.0%
CYM Dir	38,719.20	36,817.88	1,901.32	5.16%
Music Director	32,365.30	32,365.30	0.00	0.0%

## Operating Funds Profit & Loss Prev Year Comparison July 2019 through May 2020

	Jul '19 - Apr 20	Jul '18 - Apr 19	\$ Change	% Change
<b>ThriftShopManager</b>	29,962.44	29,525.76	436.68	1.48%
<b>Sexton</b>	17,773.50	17,958.00	-184.50	-1.03%
<b>Bookkeeper</b>	13,258.30	13,258.30	0.00	0.0%
<b>CYM-Childcare</b>	2,587.50	2,103.01	484.49	23.04%
<b>Pianist</b>	9,152.50	5,320.00	3,832.50	72.04%
<b>Total Staff Salaries</b>	<u>267,787.62</u>	<u>260,345.63</u>	<u>7,441.99</u>	<u>2.86%</u>
<b>Staff Benefits/Payroll Expenses</b>				
<b>WorkComplnsurance</b>	3,052.00	-312.00	3,364.00	1,078.21%
<b>Taxes</b>	14,396.82	13,162.47	1,234.35	9.38%
<b>Minister Benefit (FICA)</b>	6,314.00	6,302.00	12.00	0.19%
<b>Health Insurance</b>	29,541.62	25,008.30	4,533.32	18.13%
<b>Pension</b>	20,974.08	20,090.84	883.24	4.4%
<b>Minister's Term Life</b>	751.70	673.20	78.50	11.66%
<b>Total Staff Benefits/Payroll Expenses</b>	<u>75,030.22</u>	<u>64,924.81</u>	<u>10,105.41</u>	<u>15.57%</u>
<b>Staff Professional Expenses</b>				
<b>Minister's Professional Exp</b>	8,730.85	8,964.27	-233.42	-2.6%
<b>Admin&amp;FinanceDirProf Ex</b>	1,704.00	1,704.00	0.00	0.0%
<b>CYM Professional Exp</b>	102.05	1,169.10	-1,067.05	-91.27%
<b>Music Director Prof Exp</b>	941.65	1,396.00	-454.35	-32.55%
<b>Total Staff Professional Expenses</b>	<u>11,478.55</u>	<u>13,233.37</u>	<u>-1,754.82</u>	<u>-13.26%</u>
<b>BldgGrounds</b>				
<b>Electric</b>	4,673.17	3,702.24	970.93	26.23%
<b>Gas</b>	4,914.84	5,676.82	-761.98	-13.42%
<b>Groundskeeping</b>	8,100.88	8,203.43	-102.55	-1.25%
<b>Reg. Maintenance</b>				
<b>Supplies</b>	2,043.94	3,125.68	-1,081.74	-34.61%
<b>Reg. Maintenance - Other</b>	10,987.34	13,264.78	-2,277.44	-17.17%
<b>Total Reg. Maintenance</b>	<u>13,031.28</u>	<u>16,390.46</u>	<u>-3,359.18</u>	<u>-20.5%</u>
<b>Maint-Special Bldg Projects</b>	3,182.82	13,282.00	-10,099.18	-76.04%
<b>Liability/Property Insurance</b>	13,423.50	5,601.50	7,822.00	139.64%
<b>Telephone &amp; Internet</b>	4,091.64	3,669.42	422.22	11.51%
<b>Water</b>	1,477.23	1,418.91	58.32	4.11%
<b>Total BldgGrounds</b>	<u>52,895.36</u>	<u>57,944.78</u>	<u>-5,049.42</u>	<u>-8.71%</u>
<b>OfficeExpense</b>				
<b>Advertising</b>	1,510.11	1,592.85	-82.74	-5.19%
<b>Credit Card/Bank/PayPal Fees</b>	3,366.35	1,899.49	1,466.86	77.22%
<b>Office Expense/Supplies</b>	3,012.44	4,360.47	-1,348.03	-30.92%
<b>OfficeEquip/Maint</b>	6,575.21	6,617.82	-42.61	-0.64%
<b>Payroll Expenses</b>	939.25	756.51	182.74	24.16%
<b>Software Expense</b>	1,798.78	1,787.81	10.97	0.61%
<b>Total OfficeExpense</b>	<u>17,202.14</u>	<u>17,014.95</u>	<u>187.19</u>	<u>1.1%</u>
<b>Loan &amp; Mortgage Payments</b>				
<b>Mortgage Interest Payments</b>	3,187.10	3,679.88	-492.78	-13.39%
<b>EndowLoanRepayment</b>	3,990.00	9,532.60	-5,542.60	-58.14%
<b>Total Loan &amp; Mortgage Payments</b>	<u>7,177.10</u>	<u>13,212.48</u>	<u>-6,035.38</u>	<u>-45.68%</u>
<b>Denominational Dues</b>				

## Operating Funds Profit & Loss Prev Year Comparison July 2019 through May 2020

	Jul '19 - Apr 20	Jul '18 - Apr 19	\$ Change	% Change
UUA-NER	21,407.00	21,670.82	-263.82	-1.22%
<b>Total Denominational Dues</b>	<b>21,407.00</b>	<b>21,670.82</b>	<b>-263.82</b>	<b>-1.22%</b>
<b>Consultants/Contract Employees</b>				
Pianist	0.00	2,113.70	-2,113.70	-100.0%
Substitute Sexton	580.00	612.50	-32.50	-5.31%
OMG Music	2,400.00	2,000.00	400.00	20.0%
Housekeeping	7,680.00	7,720.00	-40.00	-0.52%
<b>Total Consultants/Contract Employees</b>	<b>10,660.00</b>	<b>12,446.20</b>	<b>-1,786.20</b>	<b>-14.35%</b>
<b>Committees</b>				
Board	519.24	710.32	-191.08	-26.9%
HelpingHands	58.14	71.82	-13.68	-19.05%
Green Sanctuary	0.00	175.00	-175.00	-100.0%
Landscape Committee	405.92	1,013.60	-607.68	-59.95%
Membership	487.48	258.61	228.87	88.5%
One Earth One People	0.00	1,674.23	-1,674.23	-100.0%
Paul Hush Forums	0.00	1,200.00	-1,200.00	-100.0%
Social Justice	405.50	2,398.00	-1,992.50	-83.09%
Stewardship	273.70	913.63	-639.93	-70.04%
Council	0.00	252.15	-252.15	-100.0%
UU Connections	350.00	1,403.20	-1,053.20	-75.06%
<b>Total Committees</b>	<b>2,499.98</b>	<b>10,070.56</b>	<b>-7,570.58</b>	<b>-75.18%</b>
<b>CYM</b>				
Special Programing/Multigen	1,373.11	1,484.45	-111.34	-7.5%
OWL/COA	1,530.97	600.84	930.13	154.81%
High School Youth Program	357.18	753.57	-396.39	-52.6%
Pre K-Grade 6/7	390.38	403.78	-13.40	-3.32%
Contract Childcare	420.00	808.25	-388.25	-48.04%
Office/Library	206.11	301.20	-95.09	-31.57%
Child Care Supplies	154.24	0.00	154.24	100.0%
<b>Total CYM</b>	<b>4,431.99</b>	<b>4,352.09</b>	<b>79.90</b>	<b>1.84%</b>
<b>Music</b>				
Music Scores	948.57	1,024.86	-76.29	-7.44%
Music Support/Supplies	116.78	1,012.10	-895.32	-88.46%
Guest Musicians	425.00	975.00	-550.00	-56.41%
PianoOrgan	1,088.21	1,327.42	-239.21	-18.02%
<b>Total Music</b>	<b>2,578.56</b>	<b>4,339.38</b>	<b>-1,760.82</b>	<b>-40.58%</b>
Reconciliation Discrepancies	129.04	0.00	129.04	100.0%
<b>Worship</b>				
Pastoral Care Coverage	450.00	0.00	450.00	100.0%
Hospitality	435.85	644.05	-208.20	-32.33%
Materials/Supplies	688.84	1,389.70	-700.86	-50.43%
Pulpit Support	1,750.00	2,300.00	-550.00	-23.91%
<b>Total Worship</b>	<b>3,324.69</b>	<b>4,333.75</b>	<b>-1,009.06</b>	<b>-23.28%</b>
<b>Total Expense</b>	<b>476,602.25</b>	<b>483,888.82</b>	<b>-7,286.57</b>	<b>-1.51%</b>
<b>Net Ordinary Income</b>	<b>-15,642.83</b>	<b>19,397.58</b>	<b>-35,040.41</b>	<b>-180.64%</b>
<b>Net Income</b>	<b>-15,642.83</b>	<b>19,397.58</b>	<b>-35,040.41</b>	<b>-180.64%</b>

**Operating Funds**  
**Balance Sheet Prev Year Comparison**  
As of April 30, 2020

	Apr 30, 20	Apr 30, 19	\$ Change	% Change	
<b>ASSETS</b>					
<b>Current Assets</b>					
<b>Checking/Savings</b>					
1	CC5 Ckg - 5859	106,470.15	29,629.05	76,841.10	259.34%
2	Repo Sweep - 0998	73,715.84	44,447.70	29,268.14	65.85%
3	<b>Total Checking/Savings</b>	<b>180,185.99</b>	<b>74,076.75</b>	<b>106,109.24</b>	<b>143.24%</b>
4	<b>Other Current Assets</b>				
5	Payroll Corrections	-129.04	0.00	-129.04	-100.0%
6	Clergy Housing Repayment	550.00	3,850.00	-3,300.00	-85.71%
7	Emergency Reserve Fund	-29,400.00	-29,400.00	0.00	0.0%
8	Capital Expense Fund	-25,250.00	-25,250.00	0.00	0.0%
9	Unearned Pledges	-31,557.00	-24,950.00	-6,607.00	-26.48%
10	<b>Total Other Current Assets</b>	<b>-85,786.04</b>	<b>-75,750.00</b>	<b>-10,036.04</b>	<b>-13.25%</b>
11	<b>Total Current Assets</b>	<b>94,399.95</b>	<b>-1,673.25</b>	<b>96,073.20</b>	<b>5,741.71%</b>
12	<b>Fixed Assets</b>				
13	<b>Other Assets</b>				
14	Food Coupon Inventory	4,925.00	8,500.00	-3,575.00	-42.06%
15	Petty Cash	100.00	100.00	0.00	0.0%
16	<b>Total Other Assets</b>	<b>5,025.00</b>	<b>8,600.00</b>	<b>-3,575.00</b>	<b>-41.57%</b>
17	<b>TOTAL ASSETS</b>	<b>1,860,443.88</b>	<b>1,810,207.68</b>	<b>50,236.20</b>	<b>2.78%</b>
18	<b>LIABILITIES &amp; EQUITY</b>				
19	<b>Liabilities</b>				
20	<b>Current Liabilities</b>				
21	<b>Other Current Liabilities</b>				
22	PPP Loan	72,300.00	0.00	72,300.00	100.0%
23	Split Plate	620.00	4,450.00	-3,830.00	-86.07%
24	UUSC Coffee Sales	-40.20	267.75	-307.95	-115.01%
25	Current Portion-Loan Endow	10,399.00	10,399.00	0.00	0.0%
26	Current portion-Loan Meeting H	4,080.00	4,080.00	0.00	0.0%
27	Payroll Liabilities	7,254.93	5,101.84	2,153.09	42.2%
28	<b>Total Other Current Liabilities</b>	<b>94,613.73</b>	<b>24,298.59</b>	<b>70,315.14</b>	<b>289.38%</b>
29	<b>Total Current Liabilities</b>	<b>94,613.73</b>	<b>24,298.59</b>	<b>70,315.14</b>	<b>289.38%</b>
30	<b>Long Term Liabilities</b>				
31	Loan-Meeting House Improvements	77,139.26	81,528.04	-4,388.78	-5.38%
32	Loan-Endowment Fund	185,385.71	218,292.70	-32,906.99	-15.08%
33	<b>Total Long Term Liabilities</b>	<b>262,524.97</b>	<b>299,820.74</b>	<b>-37,295.77</b>	<b>-12.44%</b>
34	<b>Total Liabilities</b>	<b>357,138.70</b>	<b>324,119.33</b>	<b>33,019.37</b>	<b>10.19%</b>
35	<b>Equity</b>				
36	Unrealized Endow Loan Gain/Loss	106,584.59	73,677.60	32,906.99	44.66%
37	Retained Earnings	1,380,423.27	1,411,516.39	-31,093.12	-2.2%
38	Net Income	16,297.32	894.36	15,402.96	1,722.23%
39	<b>Total Equity</b>	<b>1,503,305.18</b>	<b>1,486,088.35</b>	<b>17,216.83</b>	<b>1.16%</b>
	<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,860,443.88</b>	<b>1,810,207.68</b>	<b>50,236.20</b>	<b>2.78%</b>