

September 2020 Board of Trustees Meeting Packet

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Covenant of First Parish Brewster UU Board of Trustees

“Entrusted by the congregation, we recognize that ours is a sacred duty and we will bring our highest selves to all work on their behalf. We promise to arrive on time, come prepared, speak gently and respectfully with each other, and allow everyone time to speak. We will operate by majority vote, trying whenever possible to work toward consensus and support a decision once it has been made.

We pledge to use one-on-one communication to express concerns or resolve conflicts with each other. When communicating with the congregation and community at large, the Board speaks with one voice. Our primary commitment is to the long-range health of First Parish Brewster Unitarian Universalist congregation.”

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FPBUU Board of Trustees
Meeting Agenda October 15, 2020

6:30 Spiritual Opening and focused check-in - Rev Jessica

6:55 Read Board Covenant – Carol D

6:57 Widening the Circle Discussion (pages 21-30) - Rev Jessica

7:30 Covid Policy Follow-up – Rev Jessica, Carol D

7:40 Covenant Task Force Members – Susan, Katharine

7:50 – 8th Principle Task Force Report – Tom

8:00 – Consent Agenda – July 2020 Board minutes, President’s report,
Minister’s report, Life Span Religious Education Director’s report,
Treasurer’s Financial Report, Director of Administration and
Finance report

8:30 – Check-out/Closing

**FPBUU Board of Trustees Zoom Meeting
Minutes
September 17, 2020, 6:30 PM**

Members in Attendance:

Carol DiAnna, President
Jim Hild, Past President
Susan Smith, President-Elect
Diane Pansire, Treasurer
Carol Yerby, Clerk
Katharine Farnham, Member at Large
Tom O'Brien, Member at Large
Frank Re, Member at Large
Bill Roberts, Member at Large

Staff in Attendance Rev. Jessica Clay, Twinks Hastings

Visitor in Attendance Suzanne Sullivan

Spiritual Opening/Focused Check-in Rev. Jessica read the poem *Stretch* by Rev. Theresa I. Soto. Our theme this month is *renewal*. Rev. Jessica introduced Brene Brown's *Engaged Feedback Checklist*. We read the list aloud to each other, and then each of us shared an experience when someone modeled this for us. Rev. Jessica encouraged us to follow this advice when offering feedback to members of our congregation. Rev. Jessica read a *Soul Matters* meditation on Renewal and encouraged us to renew and repair a relationship this month.

Reading of Board Covenant Carol read the Board Covenant.

Widening the Circle Discussion (pages 1-20) - Rev. Jessica noted that Centering was the book that was read by the Board last year. It segues nicely into this year's book. Members of the Board reflected on selections from the assigned reading that resonated with them. Rev. Jessica recommended John Buehrens' book entitled Conflagration: How the Transcendentalists Sparked the American Struggle for Racial, Gender, and Social Justice. Rev. Jessica noted that the UUA has given a group of Unitarian Universalists two years to examine and assess all seven principles to ensure that they are comprehensive and current. Jessica recommended that we reach out to each other to discuss the book further. Our reading assignment for next month is to read the

section on Governance which ends on page 38.

Covid 19 Task Force Update Katharine, Rev Jessica, Carol D, and Suzanne Sullivan. Proposed Covid 19 guidelines are in the September Board Packet. Suzanne has some concerns about the policy. Suzanne noted that we are all struggling to deal with the new realities of the pandemic. The steering committee of the Women's Circle Alliance met to explore better ways to support their members and keep the group together. Isolation and anxiety are severely impacting the older generation. Suzanne stated that the Covid 19 policy may not be the best solution for our elders. The Women's Alliance is looking for ways that a small group can gather in the sanctuary to serve the older members of the community. Rev. Jessica noted that our policy parallels the UUA policy. Katharine explained that there is no ventilation in the sanctuary because the windows don't open. Rev. Jessica noted that our Covid policy is a policy that will change as the circumstances change. Katharine suggested inviting an older person to your home to watch the service over Zoom with you. It was noted that our policy follows state guidelines but it doesn't state that it does. Rev. Jessica said that our policies are living documents that can be changed and recommended that we go with the wording here and allow groups to get together outdoors while the weather allows. The Board voted to endorse the policy proposed by the Covid 19 Task Force with the following edits: change the word "guidelines" to "procedures," and add the word "current" to indicate that it is subject to change in the future.

Covenant Task Force Report & Vote for Goals/Objectives and Members

Susan and Katharine are Board liaisons to the Covenant Task Force. A small group (Katharine, Susan Carol D. and Bill) will develop a short list of potential members of the Covenant Task Force. The Board voted to approve the Goals and Objectives.

8th Principle Task Force Report & Vote for Goals/Objectives and Members

Tom and Carol Y. are Board liaisons to the 8th Principle Task Force. The Board voted to approve the Goals and Objectives.

Intern Minister and Tech Support

Susan Smith. The Board needs to take care of the staff. Rev. Jessica and the Board are worried about staff burnout. Staff

members are being asked to do more than was expected of them before the pandemic. Tech support is needed to support the staff. Other congregations are doing this. The PPP loan required us to keep all staff at the same level throughout the year. That was changed to 60-70 days. Burnout is an issue and we don't want to lose staff. Should we lay off Claudia for 1.5 hours per week or just keep her at \$15/hr.? The Board voted to lay her off while we are not in session. We will let her know that we would love to have her back as soon as we can. It was suggested that each Board member write a note to Claudia, expressing gratitude and hope that she will return. Sophie Friend was paid through the summer as promised, but payment was discontinued in the fall. Cleaning services are continuing and should be continued. Jessica is head of staff but she would like the Board's support on staff issues. The Board voted to hire someone up to \$20 per hour to do the tech support job in accordance with the job description.

Director of Lifespan Religious Education's Report Twinks noted that religious education is starting back next Sunday. Twinks and Rev. Jessica met with parents and learned that there is Zoom burnout and kids are longing to be together. Twinks has an engaging and fun program for CYM this year. The Chalice Children will meet once monthly over Zoom. Middle schoolers were supposed to do OWL this year but the program cannot be delivered online. Our youth will be working with UU youth from across the country. It has been very difficult for our kids to be isolated.

Consent Agenda – July 2020 Board minutes The Board voted unanimously to accept the Consent Agenda which consisted of the July Board minutes, President's Report, Minister's Report, Admin and Finance Report, Lifespan Faith Development Report, and Financial/Budget Reports

Executive Session. The Board went into Executive Session to discuss staff burnout. Rev. Jessica requested an extra week of vacation after Christmas for all staff. The Board voted unanimously to endorse it.

Check out/Closing We all shared some closing words with the group.

Adjourn

Respectfully submitted, Carol Yerby, Clerk

President's Report – October 15, 2020

Here we are five and half months making most connections with each other via zoom and I am certain that most of us are growing weary of this “new normal” especially when right now there is no definite end date to this pandemic. Last month, the Board approved Covid Procedures. FPBUU members are now allowed to gather outside wearing masks with a limit of 10 individuals with the exception of the parking lot worship services. Please go to the October 2, 2020 Weekly Angle to review the entire policy.

Thanks to our incredible minister and staff, the Board and many other FPBUU groups have been able to meet via zoom. Our Sunday Zoom Church services continue to be creative and inspirational.

As I mentioned in my September's report, the BoT's approved creating a task force of board members and congregants to work on developing a congregational covenant and present it to FPBUU members with a vote at our Annual meeting in June 2021. We also have a task force of Board members and congregants with the Goal of approving the 8th Principle at our Annual Meeting in June, 2020. (*The 8th Principle – We the member congregations of the Unitarian Universalists Association, covenant to affirm and promote journeying toward spiritual wholeness by working to build a diverse multicultural Beloved Community by our actions to by our actions that accountably dismantle racism and other oppressions in ourselves and our institutions.*)

This church year the FPBUU Board of Trustees believes it's important for us to analyze systemic racism and white privilege culture within Unitarian Universalism and within our own congregation. To better help us learn as much as possible about racism and white supremacy, the Board of Trustees is reading and discussing the book, **Widening the Circle of Concern** – Report of the UUA Commission on Institutional Change.

We are aware that working on our own intended or unintended racism and working to address long-term cultural and institutional change will not be easy but with open hearts and minds, I know we can and will make progress.

Carol DiAnna
President of FPBUU Board of Trustees

Ministers Board Report October 2020 from Rev Jessica Clay

Overall thoughts:

Things seem to be going pretty well with the congregation overall. There are no big issues to report.

I plan on returning to SLC before Thanksgiving and staying through Christmas with my family. I look forward to discussing this with the board.

Worship and Rites of Passage:

Worship attendance continues to hover around < 100 people on average. We had to cancel our 2nd parking lot service due to low attendance and weather. We are hoping to lead another on Oct 30th. This will be the final one of the calendar year.

We will be having "Bring a Friend Sunday" on Oct 18th, I hope all of the board members invite a friend to tune in.

Pastoral Care:

I continue to meet with congregants via phone, zoom, or in their backyards and these are going well. I continue to offer video messages and these average 100-200 people watching them. We attempted to restart our zoom coffee conversations but due to low attendance they were cancelled. A congregant is hoping to restart these & have them be congregant led in the next month or so. There is definite concern about isolation of members with the onset of cold weather. I continue to invite people into reaching out to others thereby extending our caring circles wider.

Social Justice in the Public Square:

The common read discussion went well and several members are doing further study around the 400th anniversary of the pilgrims arrival. I met with the co-chairs of the Building a Bigger Table group to discuss plans group focus moving into the future. I will be meeting with the 8th principle group at the beginning of November.

Administration:

Our staff retreat in September went well. I appreciate the boards support and guidance with staff changes to best support us during these Covid times. I continue to meet with the people I supervise biweekly. I met with the stewardship team and we reviewed how pledges are going and the current list of members. It is concerning how many members have not pledged yet this year (<40), but this is due in part to the pandemic occurring in the middle of the [ledge campaign. These members will be receiving letters shortly. Despite this the overall pledge numbers look good.

Serves the Larger Unitarian Universalist Faith:

Big thank you to Twinks and Karena who changed their Sundays off in order to offer the UU the Vote service, I hope many are able to tune into that on Oct 12th.

Report from Administration and Finance Director – October 2020

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

- Sept 2020 Financial Reports show us with a surplus of \$24,375 and checking/savings at \$117,240.
- For FY20-21 we currently have 185 pledge units for a total of \$349,901 pledge commitments.
- The Thrift Store is at 48% of the budget as of the end of September, which is very encouraging. Celine is working to open the Annex the beginning of November featuring a Holiday Boutique.
- As of September 30, 2020, the balance on the Endowment Loan was \$119,374.68 down from \$137,318 as of January 31, 2020. All gifts to Endowment are currently being applied to pay down this loan.

Property Management

- In September, Building Maintenance Committee (BMC) members performed an adapted version of their Fall walk-around. In normal years BMC's walk-around includes both the interior and exterior of the buildings but this year they only focused on the exterior to keep everyone safe and in respect of the Covid Procedures Policy. They found some maintenance issues that we will be following up on, but no major expense is expected at this time.
- Rev Jessica and I did a separate tour of the interior campus and it was difficult knowing that it will still be some time before we are back gathering in these buildings that mean so much to many in our congregation. With sadness, I can still feel positive that we are using this time to best care for our buildings and grounds.
- Along with the locked mailbox on the ramp, we now have a large plastic delivery box at the base of the stair at the Winslow House office for church related drop offs and pick-ups. There two recent additions are being frequently used.

Administration as Ministry

- I, Tavia Ossola and Gail Webb have meet as the Tech Support Hiring Team and plan to advertise for this new position asap. Depending on the applications we receive we hope to have someone hired by the end of October to mid-November.
- The Staff were grateful for the additional week off after Christmas. Many thanks!!
- I have included in this Board Packet the Policies in Review document. I have also updated the document on the Board Notebook website page for your reference. This document was being updated by the Policy Committee when the Notebook was sent out, so I waited to share until it was updated.
- I am working with Membership Committee members on offering more Breeze support via videos and Zoom tutorial sessions throughout this year to further encourage members to utilize this great tool to stay connected and informed.
- I continue to meet with the Employees that I supervise every two weeks and offer support for all staff as needed. This month, I lead the Staff Meeting while Rev Jessica was on vacation.

Worship and Congregational Support

- People are still contacting the office to get gift bags and signs although the requests have slowed down. We are now offering the remaining signs for sale at the Thrift Store. We got great response to the yarn signs and think that might be something to do again in the future.

Blessings, Karena Stroh, Administration and Finance Director

Director of Lifespan Religious Education

Board Report

October 2020

Overview

CYM has started for the year and I am delighted that we still have as many children and youth participating despite the challenges of Zoom CYM. The Chalice Children will meet once a month, then elementary on up once a week. It was so great to be with them all again. We delivered “church at home boxes” to all our kids - nursery-youth group. They included all the supplies needed to enhance our zoom offerings, as well as personal alter spaces that we put together at the start of each class. The youth group were desperate for an in-person meeting so we will be gathering around the fire next Sunday. That will be good for all of our souls.

Program Leaders

I am currently teaching every age group because I have not been able to find people willing to teach via zoom, It’s a hard ask, you need to be comfortable working with children and technology and that’s tough. It is however not sustainable for me; I am working on training 2 volunteers for the Elementary Aged program but am in desperate need of 1 or 2 more youth advisors and then 4 more folks for the winter and spring elementary program. If you have any ideas, please let me know

Taking Flight

Our reformatted online OWL program will be starting at the end of this month. We currently have five churches participating and it’s incredibly exciting, Chuck Ross and Liz Libby will be teaching the Sunday morning cohort, and myself and two facilitators from Ohio are teaching the Wednesday evening cohort. I have enjoyed planning this collaboration very much and sharing our expertise and resources with other churches who would not have been able to do this program alone. I think our youth are going to get so much out of spending time in UU space with other youth who are not from Cape Cod.

COA for Adults

We have ten participants signed up for this adult ed offering which begins this week. I am excited for this program and will be using the curriculum I developed as part of my credentialing process.

Worship

I continue to be part of leading and planning worship and covering vespers for Jessica when she is on vacation. I hope to encourage many of our families to the next parking lot worship and look forward to planning the service at the end of October.

Covid

This last 7 months has been really challenging and stressful but also beautiful, I have seen the power of our beloved community. There are so many beautiful acts of love happening between members, it's very inspiring and something I hold onto in the tougher moments. I have been doing a lot of pastoral care for families and children/youth who are struggling and am finding my own work/life balance a struggle, not even being in the hospital slowed me down, it's hard to turn off in the middle of a global pandemic, and political nightmare. To this end I am so grateful for the extra vacation week over Christmas. Thank you. And I committed to finding ways to take appropriate time off to avoid burning out.

Outreach and Professional Development

I will be attending the virtual LREDA Fall Con this month and am looking forward to spending time with colleagues. I am on track to have my credentialing interview in March.

Conclusion

This is a busy, beautiful, unprecedented time and I am very grateful for this work that sustains and fuels me.

The following policies are currently in effect and are being actively reviewed by the FPBUU Board of Trustees for consistency with current vision and practices. The Board of Trustees, in conjunction with the Policy Committee, has published them here for all to read and follow. As changes are made, they will be posted.

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CURRENT FPBUU POLICIES

1.0 GUIDELINES FOR TRUSTEES - REPLACED

Replaced by Board policy named “Board Meetings” available on FPBUU website.

2.0 FINANCIAL POLICIES - REPLACED

Replaced by Board policy named “Financial Controls” available on the FPBUU website.

3.0 COMMUNICATIONS POLICIES

3.1 The following statement is to be included in the Sunday Order of Service, the weekly and the quarterly Angles, the FPB website and other appropriate First Parish publications.

As the first UU church to earn the UU designation WELCOMING CONGREGATION, First Parish Brewster is intentional about celebrating the presence and full participation of lesbian, gay, bisexual, and transgender persons in all aspects of congregational life. We also welcome all persons regardless of race, economic status, theological perspective, or any of the other distinctions that keep us from embracing our common humanity. All are welcome." (October 2004)

3.2 The following statement is to be included in the Sunday Order of Service. “Please be aware that services and church related activities may be videotaped and/or photographed and posted online.”(01/2015)

3.3 The quarterly Angle is a more in-depth communication tool to communicate the mission and vision of the congregation as a whole. The weekly Angle is a communication vehicle for church events, special meetings, calendar

events, activities around the Cape that are relevant to our congregation and in keeping with our values, including but not limited to:

- Announcements of specific future events sponsored by First Parish Brewster, the district, the denomination and, occasionally fund-raising events of other Unitarian Universalist churches.
- Announcements of non-church sponsored events may be included on a space available basis if the Administration and Finance Director with advisement from the Minister or Board of Trustees as needed deem there would be widespread interest among the membership. Announcements of non-church sponsored events must include this statement: "This is not a church sponsored event. This notice is included only for your information."
- Promotional articles on UU programs.
- Miscellaneous items of interest to members.

(01 2015)

3.4 Relevant flyers approved by the Minister may be included in the Angles and/or Order of Service. (01 2015)

3.5 A gratitude list is generated for the weekly Angle by a designated member of the congregation. A pastoral notes section appears in the weekly Angle as appropriate, with permission from the person about whom a note is written. This section may be written and submitted by a member of the congregation. (01 2015)

3.6 The weekly and quarterly may contain links to other church resources such as the Children and Youth Ministries updates, the website, the Board of Trustees minutes and the Council notes, the all-church calendar as well as event flyers and information sheets. (01 2015)

3.7 All material submitted by the professional staff will be printed in the Angles without editing of content, except for spelling, punctuation and grammatical precision. (01 2009)

3.8 General submissions may be edited, postponed, or redirected at the discretion of the editor(s). (01 2015)

3.9 The Angles will be sent by electronic mail to those for whom e-mail addresses are available, unless the addressee requests postal service mail (only for the quarterly Angle). (09/2008) A printed version of the weekly and quarterly Angles will be posted and extra copies will be available at the welcome table on Sunday mornings. (01 2015)

3.10 Letters from members which challenge a policy, respond to a sermon topic, or are controversial in nature will not be published in the Angles, redistributed via email or at Sunday services. The writers will be encouraged to discuss their position with the board leadership, the minister or staff person responsible for the area addressed in the letter. (01 2009) Permission to publish should be obtained from any person who is included in a photograph that is reproduced in an article. (01 2009)

3.11 Only the Senior Minister or the Board President are authorized to issue public statements on church policies or positions. (10 2009)

4.0 CALENDAR POLICIES - REPLACED

Replaced by Board policy named "Calendar" available on FPBUU website.

5.0 USE OF CHURCH FACILITIES INCLUDING EQUIPMENT, BUILDINGS, AND GROUNDS POLICIES

5.1 The use of church equipment (including but not limited to the organ, piano, sound system, audio-visual equipment, computers and other office equipment) by non-staff is not allowed unless permission of the President or an appropriate staff person is obtained. (June 1992)

5.2 The copy machine will only be used for church business. (June 1992)

5.3 The Social Justice Committee may have a permanent table at the coffee hour in the Parish Room after Sunday services. (September 1993)

5.4 Any potential projects having structural or esthetic aspects are to be referred to the Building Maintenance Committee in advance. (March 1995)

5.5 No chairs are to be placed in the aisles of the sanctuary during any service or event. (March 1996)

5.6 Per Town of Brewster regulations, the Winslow House parking lot shall provide a maximum of six (6) spaces for cars plus one handicapped space in front of the Barn. Parking on the grass is not permitted. (February 2001)

5.7 Any projects for plantings or other special uses of the grounds are to be referred to the Landscaping and Grounds Committee for advanced approval. (April 2001)

5.8 A rainbow flag is to be flown over the middle door of the sanctuary. (October 2005)

5.9 No work shall be performed anywhere on the campus unless supervised by a person with appropriate expertise or license where required by law, as determined by the Building Maintenance Committee, and if paid, such person should provide an appropriate certificate of insurance. (November 2006)

5.10 Any room, whose furnishings are rearranged for a meeting or event must be returned to the original set-up at the conclusion of the meeting or event. (April 2009)

6.0 USE OF CHURCH RECORDS POLICY

6.1 The First Parish Church Directory may be used for personal and church purposes only. Membership mailing lists, including email, cannot be used for commercial solicitations, to endorse political candidates, for any use that might encroach on the principle of separation of church and state, or in any way that would constitute an abuse of privacy. (February 2009)

7.0 SPECIAL EVENTS POLICY

7.1 Requests to erect tenting on church property for special events must be reviewed by the Administration and Finance Director. Rules for usage shall be uniform and payment is required. (November 2002)

7.2 The Administration and Finance Director will determine the appropriateness of any request for the use of church property by non-First Parish Brewster groups for fundraising events. The AFD will check for schedule conflicts. Current charges are available in a brochure. (April 2003)

7.3 Special events held in a tent erected on the Winslow House campus with an expected attendance of more than fifty persons must provide temporary sanitary facilities on the grounds. The sanitary facilities of Winslow House are not available for use at such events. (July 2009)

8.0 MINISTERS, CHAPLAINS AND RITUALS POLICIES - DELETED

Determined to be unnecessary.

9.0 BOARD ORGANIZATION POLICIES

9.1 Policy on making decisions in an emergency, e.g. a critical safety issue which needs to be resolved in less than three days. In an emergency the Board President and the Senior Minister(s) is authorized to make a decision to take any action necessary in the name of the Board of Trustees. If either party is unavailable, a member of the executive committee will substitute in this order: Past President, President-Elect, Clerk and Treasurer. Once the decision has been made, the rest of the Board of Trustees and the Council will be notified in a timely fashion. Such decision would later need to be ratified by the Board. (October 2010)

10.0 CHILDCARE AT FIRST PARISH BREWSTER POLICY - REPLACED

Replaced by "Sexually Safe Congregation" Policy available on FPBUU website.

11.0 FUNDRAISING POLICIES AND PROCEDURES - REPLACED

Replaced by “Fundraising” Policy available on FPBUU website.

12.0 ANIMALS IN FPB BUILDINGS POLICY - REPLACED

Replaced by “Animal” Policy available on FPBUU website.

13.0 DISRUPTIVE BEHAVIOR POLICIES - REPLACED

Replaced by Board policy named “Disruptive Behavior Policy” available on FPBUU website.

MINUTES
FPBUU Policy Committee
September 14, 2020

Held via Zoom

Present: Karen Witting (Chair), Marilee Crocker, Katharine Farnham (BOT Liaison), John Kielb, Topper Roth

Karen convened the meeting at 6:45 PM.

Karen reviewed the use of Google Drive to organize documents pertaining to the work of the Committee. Karen highlighted the “FPBUU Policy Process” within this group of documents. She also pointed out the Template for developing policies, the spreadsheet for Policy Status, the Policy Framework Hierarchy, and the list of Published Policies.

Katharine related that the BOT has not had an opportunity to develop any new feedback for the Committee on pending issues.

Karen proceeded to a discussion of two policies that are currently in progress - Conflict of Interest (Procurement) and Demonstrations.

After considerable discussion, we decided to return the latest (01-07-2020) revision of the Conflict of Interest (Procurement) Policy to the BOT. We feel that it adequately addresses the issue of potential conflicts in FPBUU members being paid for the provision of goods/services and would ask the BOT if there are any additional elements it would like to see included.

Regarding the Demonstration Policy, we discussed the question of under what conditions, if any, the police should be contacted during a demonstration on FPBUU property. Katharine wondered if some mention of de-escalation could be made, e.g., if police are notified, the goal would be to de-escalate the situation. Karen was able to do some editing of the Policy during the meeting and will circulate it to the Committee members. The BOT will have a chance to look at it again at its October meeting. John referenced the Mission Statement of the Brewster Police Department, which emphasizes collaboration with the community. This led to some additional thoughts, such as “Should we inform the Brewster PD ahead of time when a demonstration is planned?” and “Should we have the Minister/AFD meet with the police proactively to reinforce a spirit of collaboration?” These questions clearly are separate from the Policy and would need to be considered at an administrative level within FPBUU.

Karen moved on to Policies in Review. This is a collection of older documents that has accrued over the years. The current task is to pull things out a few at a time, update them, put them into our standard template, and then add them to our current Policy list. As part of this process, some of them will require BOT approval. John volunteered to take on the Special Events Policy and Marilee the Use of Facilities Policy

Regarding the Safety Policy, also in progress, Karen has completed a range of updates from the material Bob had developed last year. Should the parts be separated into individual policies or remain as parts of a single policy? In this context, John wondered why the Active Shooter Policy was separate and not part of the Safety Policy. We decided to keep the sections of the Policy as they are now (Fire, Medical Emergencies, Bomb Threats).

Karen said she would rather not continue to own this policy. Marilee said she had some thoughts about revising some sections and would be interested in taking it on. In light of this, she will not work on the Use of Facilities Policy from the Policies in Review collection, as we had discussed earlier in the meeting. John said he would absorb Use of Facilities, as it might overlap with the Special Events Policy he had agreed to work on.

Karen said she would tackle Board Organization Policies from the Policies in Review

Our next meeting will be Oct 5 at 6:30 PM via Zoom.

Karen adjourned the meeting at 7:55 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: 10/15/2020

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 Unitarian Universalist Policy

Policy Title: Demonstration Policy

Revisions: new

Policy Number: 4.9

Board Review Date: 10/15/2020

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

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 who would be the responsible person present.
- Drugs and alcohol are always prohibited on church property.
- If one or more demonstrators becomes disruptive or violent, causing fear for safety and/or bodily harm, the police should be notified, with the goal of de-escalating the situation.
- 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 are 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.

Financial Reports - August 2020

Submitted by Karena Stroh, Administration & Finance Director

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

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% of budget should typically be at 16.7%

Points of Interest

Total Income is at 31% of budget

Pledge Commitments FY 20-21 \$349,901

Total Pledge Payments received 30% of budget

*Offertory is at 16% of budget

Thrift Store Income is at 35% of budget

Total Expenses are at 16% of budget

* **Split Plates Offeratory**- estimating \$1990 to 9 organizations

Operating Funds
Profit & Loss Budget vs. Actual
 July through August 2020

	Jul - Aug 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Pledges				
2020-2021 Pledges	84,354.34	315,000.00	-230,645.66	26.78%
2019-2020 Pledges	11,782.24	7,500.00	4,282.24	157.1%
2018-2019 Pledges	150.00			
Total Pledges	96,286.58	322,500.00	-226,213.42	29.86%
Offertory	2,037.00	13,000.00	-10,963.00	15.67%
Fund Raising				
Thrift Shop	13,932.50	40,000.00	-26,067.50	34.83%
Church Fundraisers				
Garden Tours	2,182.00	1,000.00	1,182.00	218.2%
Small Group Fundraisers	-316.82	0.00	-316.82	100.0%
Spring Auction	0.00	6,500.00	-6,500.00	0.0%
Summer Auction	5,798.00	1,000.00	4,798.00	579.8%
Total Church Fundraisers	7,663.18	8,500.00	-836.82	90.16%
Food Certificate Sales	250.00	500.00	-250.00	50.0%
Welcoming Congregation-Income	0.00	2,000.00	-2,000.00	0.0%
Total Fund Raising	21,845.68	51,000.00	-29,154.32	42.84%
Investment,Interest, MisclIncome				
Investment Income				
UUA GIF Distribution	728.07	2,800.00	-2,071.93	26.0%
Alton Smith Char Trust	0.00	1,000.00	-1,000.00	0.0%
Alton Smith Irrev Trust	0.00	1,200.00	-1,200.00	0.0%
Total Investment Income	728.07	5,000.00	-4,271.93	14.56%
Interest Income	69.56	250.00	-180.44	27.82%
Total Investment,Interest, MisclIncome	797.63	5,250.00	-4,452.37	15.19%
Contributions				
Misc Contributions	238.57	300.00	-61.43	79.52%
Total Contributions	238.57	300.00	-61.43	79.52%
Total Income	121,205.46	392,050.00	-270,844.54	30.92%
Gross Profit	121,205.46	392,050.00	-270,844.54	30.92%
Expense				
Staff Salaries				
Total Minister	15,360.00	91,080.00	-75,720.00	16.86%
Admin&FinanceDir	7,183.16	43,099.00	-35,915.84	16.67%
CYM Director	7,016.88	42,101.00	-35,084.12	16.67%
Music Director	5,884.60	35,308.00	-29,423.40	16.67%
ThriftShopManager	5,200.00	31,574.00	-26,374.00	16.47%
Sexton	3,216.24	20,325.00	-17,108.76	15.82%
Bookkeeper	2,410.60	14,461.00	-12,050.40	16.67%
Pianist	1,680.00	10,920.00	-9,240.00	15.39%
CYM-Childcare	202.50	3,634.00	-3,431.50	5.57%
Total Staff Salaries	48,153.98	292,502.00	-244,348.02	16.46%
Staff Benefits/Payroll Expenses				
WorkComplnsurance	0.00	2,910.00	-2,910.00	0.0%
Taxes	2,340.82	15,239.00	-12,898.18	15.36%
Minister Benefit (FICA)	1,148.00	6,885.00	-5,737.00	16.67%
Health Insurance	4,858.84	35,000.00	-30,141.16	13.88%

Operating Funds
Profit & Loss Budget vs. Actual
 July through August 2020

	Jul - Aug 20	Budget	\$ Over Budget	% of Budget
Pension	3,116.12	23,956.00	-20,839.88	13.01%
Minister's Term Life	126.00	734.00	-608.00	17.17%
Total Staff Benefits/Payroll Expenses	11,589.78	84,724.00	-73,134.22	13.68%
Staff Professional Expenses				
Minister's Professional Exp	2,011.79	9,000.00	-6,988.21	22.35%
Admin&FinanceDirProf Ex	757.63	1,704.00	-946.37	44.46%
CYM Professional Exp	346.24	1,664.00	-1,317.76	20.81%
Music Director Prof Exp	1,396.00	1,396.00	0.00	100.0%
Total Staff Professional Expenses	4,511.66	13,764.00	-9,252.34	32.78%
BldgGrounds				
Electric	934.44	3,500.00	-2,565.56	26.7%
Gas	175.50	4,500.00	-4,324.50	3.9%
Groundskeeping	2,274.50	12,000.00	-9,725.50	18.95%
Reg. Maintenance				
Supplies	544.40	3,000.00	-2,455.60	18.15%
Reg. Maintenance - Other	1,190.13	13,800.00	-12,609.87	8.62%
Total Reg. Maintenance	1,734.53	16,800.00	-15,065.47	10.33%
Liability/Property Insurance	0.00	14,200.00	-14,200.00	0.0%
Telephone & Internet	925.11	4,300.00	-3,374.89	21.51%
Water	450.90	1,500.00	-1,049.10	30.06%
Total BldgGrounds	6,494.98	56,800.00	-50,305.02	11.44%
Thrift Store/Annex Expenses	95.24			
OfficeExpense				
Transfer Suspense Account	913.83			
Advertising	0.00	1,500.00	-1,500.00	0.0%
Credit Card/Bank/PayPal Fees	784.36	4,000.00	-3,215.64	19.61%
Office Expense/Supplies	126.07	3,000.00	-2,873.93	4.2%
OfficeEquip/Maint	931.73	6,200.00	-5,268.27	15.03%
Payroll Expenses	85.00	800.00	-715.00	10.63%
Software Expense	527.89	1,800.00	-1,272.11	29.33%
Total OfficeExpense	3,368.88	17,300.00	-13,931.12	19.47%
Loan & Mortgage Payments				
Mortgage Principal Payments	826.53	4,038.00	-3,211.47	20.47%
Mortgage Interest Payments	612.51	4,597.00	-3,984.49	13.32%
Total Loan & Mortgage Payments	1,439.04	8,635.00	-7,195.96	16.67%
Denominational Dues				
UUA-NER	3,568.00	21,407.00	-17,839.00	16.67%
Total Denominational Dues	3,568.00	21,407.00	-17,839.00	16.67%
Consultants/Contract Employees				
Housekeeping	1,440.00	8,320.00	-6,880.00	17.31%
Total Consultants/Contract Employees	1,440.00	8,320.00	-6,880.00	17.31%
Committees				
UU the Vote	-250.00			
Board	0.00	100.00	-100.00	0.0%
Landscape Committee	53.00	500.00	-447.00	10.6%
Membership	0.00	500.00	-500.00	0.0%
Stewardship	0.00	500.00	-500.00	0.0%
Total Committees	-197.00	1,600.00	-1,797.00	-12.31%
CYM				

Operating Funds
Profit & Loss Budget vs. Actual
 July through August 2020

	Jul - Aug 20	Budget	\$ Over Budget	% of Budget
Special Programing/Multigen	473.05	800.00	-326.95	59.13%
OWL/COA	0.00	500.00	-500.00	0.0%
High School Youth Program	0.00	500.00	-500.00	0.0%
Pre K-Grade 6/7	0.00	650.00	-650.00	0.0%
Office/Library	0.00	200.00	-200.00	0.0%
Total CYM	473.05	2,650.00	-2,176.95	17.85%
Music				
Music Scores	0.00	500.00	-500.00	0.0%
Music Support/Supplies	0.00	300.00	-300.00	0.0%
PianoOrgan	0.00	800.00	-800.00	0.0%
Total Music	0.00	1,600.00	-1,600.00	0.0%
Worship				
Hospitality	0.00	300.00	-300.00	0.0%
Materials/Supplies	502.88	1,000.00	-497.12	50.29%
Total Worship	502.88	1,300.00	-797.12	38.68%
Total Expense	81,440.49	510,602.00	-429,161.51	15.95%
Net Ordinary Income	39,764.97	-118,552.00	158,316.97	-33.54%
Other Income/Expense				
Other Income				
Endowment Fund Distribution	0.00	110,000.00	-110,000.00	0.0%
Surplus Transfer	0.00	20,000.00	-20,000.00	0.0%
Total Other Income	0.00	130,000.00	-130,000.00	0.0%
Net Other Income	0.00	130,000.00	-130,000.00	0.0%
Net Income	39,764.97	11,448.00	28,316.97	347.35%

Operating Funds
Profit & Loss Prev Year Comparison
July through August 2020

	Jul 20 - Aug 20	Jul 19 - Aug 19	\$ Change	% Change
Ordinary Income/Expense				
Income				
Pledges				
2020-2021 Pledges	84,354.34	0.00	84,354.34	100.0%
2019-2020 Pledges	11,782.24	109,627.14	-97,844.90	-89.25%
2018-2019 Pledges	150.00	8,552.00	-8,402.00	-98.25%
2017-2018 Pledges	0.00	630.00	-630.00	-100.0%
Total Pledges	96,286.58	118,809.14	-22,522.56	-18.96%
Offertory	2,037.00	3,267.00	-1,230.00	-37.65%
Fund Raising				
Thrift Shop	13,932.50	16,678.23	-2,745.73	-16.46%
Church Fundraisers				
Garden Tours	2,182.00	0.00	2,182.00	100.0%
Small Group Fundraisers	-316.82	22.00	-338.82	-1,540.09%
Spring Auction	0.00	123.00	-123.00	-100.0%
Summer Auction	5,798.00	0.00	5,798.00	100.0%
Church Fundraisers - Other	0.00	1,570.39	-1,570.39	-100.0%
Total Church Fundraisers	7,663.18	1,715.39	5,947.79	346.73%
CYM Summer Program	0.00	770.92	-770.92	-100.0%
Food Certificate Sales	250.00	450.00	-200.00	-44.44%
Women's Circle Alliance	0.00	300.00	-300.00	-100.0%
Total Fund Raising	21,845.68	19,914.54	1,931.14	9.7%
BldgUse				
Space Rentals	0.00	3,383.40	-3,383.40	-100.0%
Weddings/Memorials	0.00	1,450.00	-1,450.00	-100.0%
Total BldgUse	0.00	4,833.40	-4,833.40	-100.0%
Investment,Interest, MiscIncome				
Investment Income				
UUA GIF Distribution	728.07	713.53	14.54	2.04%
Total Investment Income	728.07	713.53	14.54	2.04%
Interest Income	69.56	11.52	58.04	503.82%
Total Investment,Interest, MiscIncome	797.63	725.05	72.58	10.01%
Contributions				
Misc Contributions	238.57	88.00	150.57	171.1%
Total Contributions	238.57	88.00	150.57	171.1%
Total Income	121,205.46	147,637.13	-26,431.67	-17.9%
Gross Profit	121,205.46	147,637.13	-26,431.67	-17.9%
Expense				
Staff Salaries				
Minister	15,360.00	14,630.00	730.00	4.99%
Admin&FinanceDir	7,183.16	7,183.16	0.00	0.0%
CYM Director	7,016.88	7,016.88	0.00	0.0%
Music Director	5,884.60	5,884.60	0.00	0.0%
ThriftShopManager	5,200.00	5,368.32	-168.32	-3.14%
Sexton	3,216.24	3,171.00	45.24	1.43%
Bookkeeper	2,410.60	2,410.60	0.00	0.0%
Pianist	1,680.00	1,365.00	315.00	23.08%
CYM-Childcare	202.50	0.00	202.50	100.0%
Total Staff Salaries	48,153.98	47,029.56	1,124.42	2.39%
Staff Benefits/Payroll Expenses				
WorkComplnsurance	0.00	73.00	-73.00	-100.0%
Taxes	2,340.82	2,347.66	-6.84	-0.29%
Minister Benefit (FICA)	1,148.00	1,148.00	0.00	0.0%
Health Insurance	4,858.84	5,454.84	-596.00	-10.93%
Pension	3,116.12	3,652.88	-536.76	-14.69%

Operating Funds
Profit & Loss Prev Year Comparison
July through August 2020

	<u>Jul 20 - Aug 20</u>	<u>Jul 19 - Aug 19</u>	<u>\$ Change</u>	<u>% Change</u>
Minister's Term Life	126.00	122.40	3.60	2.94%
Total Staff Benefits/Payroll Expenses	11,589.78	12,798.78	-1,209.00	-9.45%
Staff Professional Expenses				
Minister's Professional Exp	2,011.79	6,354.00	-4,342.21	-68.34%
Admin&FinanceDirProf Ex	757.63	0.00	757.63	100.0%
CYM Professional Exp	346.24	0.00	346.24	100.0%
Music Director Prof Exp	1,396.00	125.00	1,271.00	1,016.8%
Total Staff Professional Expenses	4,511.66	6,479.00	-1,967.34	-30.37%
BldgGrounds				
Electric	934.44	938.89	-4.45	-0.47%
Gas	175.50	171.25	4.25	2.48%
Groundskeeping	2,274.50	3,033.13	-758.63	-25.01%
Reg. Maintenance				
Supplies	544.40	270.66	273.74	101.14%
Reg. Maintenance - Other	1,190.13	1,543.61	-353.48	-22.9%
Total Reg. Maintenance	1,734.53	1,814.27	-79.74	-4.4%
Liability/Property Insurance	0.00	35.00	-35.00	-100.0%
Telephone & Internet	925.11	687.66	237.45	34.53%
Water	450.90	502.09	-51.19	-10.2%
Total BldgGrounds	6,494.98	7,182.29	-687.31	-9.57%
Thrift Store/Annex Expenses	95.24	0.00	95.24	100.0%
OfficeExpense				
Transfer Suspense Account	913.83	691.44	222.39	32.16%
Advertising	0.00	220.00	-220.00	-100.0%
Credit Card/Bank/PayPal Fees	784.36	593.15	191.21	32.24%
Office Expense/Supplies	126.07	383.09	-257.02	-67.09%
OfficeEquip/Maint	931.73	985.84	-54.11	-5.49%
Payroll Expenses	85.00	76.50	8.50	11.11%
Software Expense	527.89	437.93	89.96	20.54%
Total OfficeExpense	3,368.88	3,387.95	-19.07	-0.56%
Loan & Mortgage Payments				
Mortgage Interest Payments	612.51	649.65	-37.14	-5.72%
EndowLoanRepayment	0.00	798.00	-798.00	-100.0%
Total Loan & Mortgage Payments	612.51	1,447.65	-835.14	-57.69%
Denominational Dues				
UUA-NER	3,568.00	3,568.00	0.00	0.0%
Total Denominational Dues	3,568.00	3,568.00	0.00	0.0%
Consultants/Contract Employees				
Substitute Sexton	0.00	262.50	-262.50	-100.0%
Housekeeping	1,440.00	1,440.00	0.00	0.0%
Total Consultants/Contract Employees	1,440.00	1,702.50	-262.50	-15.42%
Committees				
UU the Vote	-250.00	0.00	-250.00	-100.0%
Landscape Committee	53.00	317.36	-264.36	-83.3%
Membership	0.00	29.00	-29.00	-100.0%
Total Committees	-197.00	346.36	-543.36	-156.88%
CYM				
Special Programing/Multigen	473.05	308.39	164.66	53.39%
Pre K-Grade 6/7	0.00	59.80	-59.80	-100.0%
Contract Childcare	0.00	195.00	-195.00	-100.0%
Office/Library	0.00	111.11	-111.11	-100.0%
Total CYM	473.05	674.30	-201.25	-29.85%
Music				
PianoOrgan	0.00	150.00	-150.00	-100.0%
Total Music	0.00	150.00	-150.00	-100.0%

Operating Funds
Profit & Loss Prev Year Comparison
 July through August 2020

	Jul 20 - Aug 20	Jul 19 - Aug 19	\$ Change	% Change
Worship				
Pastoral Care Coverage	0.00	350.00	-350.00	-100.0%
Hospitality	0.00	19.46	-19.46	-100.0%
Materials/Supplies	502.88	327.00	175.88	53.79%
Pulpit Support	0.00	700.00	-700.00	-100.0%
Total Worship	<u>502.88</u>	<u>1,396.46</u>	<u>-893.58</u>	<u>-63.99%</u>
Total Expense	<u>80,613.96</u>	<u>86,162.85</u>	<u>-5,548.89</u>	<u>-6.44%</u>
Net Ordinary Income	<u>40,591.50</u>	<u>61,474.28</u>	<u>-20,882.78</u>	<u>-33.97%</u>
Net Income	<u><u>40,591.50</u></u>	<u><u>61,474.28</u></u>	<u><u>-20,882.78</u></u>	<u><u>-33.97%</u></u>

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

	Aug 31, 20	Aug 31, 19	\$ Change	% Change
1 ASSETS				
2 Current Assets				
3 Checking/Savings				
4 CC5 Ckg - 5859	29,006.92	25,141.76	3,865.16	15.37%
5 Repo Sweep - 0998	114,942.99	94,037.84	20,905.15	22.23%
6 Total Checking/Savings	143,949.91	119,179.60	24,770.31	20.78%
7 Other Current Assets				
8 Payroll Corrections	-129.04	0.00	-129.04	-100.0%
9 Clergy Housing Repayment	0.00	3,300.00	-3,300.00	-100.0%
10 Emergency Reserve Fund	-29,400.00	-29,400.00	0.00	0.0%
11 Capital Expense Fund	-25,250.00	-25,250.00	0.00	0.0%
12 Total Other Current Assets	-54,779.04	-51,350.00	-3,429.04	-6.68%
13 Total Current Assets	89,170.87	67,829.60	21,341.27	31.46%
14 Fixed Assets	1,761,018.93	1,761,018.93	0.00	0.0%
15 Other Assets				
16 Food Coupon Inventory	5,715.00	4,600.00	1,115.00	24.24%
17 Petty Cash	100.00	100.00	0.00	0.0%
18 Total Other Assets	5,815.00	4,700.00	1,115.00	23.72%
19 TOTAL ASSETS	1,856,004.80	1,833,548.53	22,456.27	1.23%
20 LIABILITIES & EQUITY				
21 Liabilities				
22 Current Liabilities				
23 Other Current Liabilities				
24 PPP Loan	72,300.00	0.00	72,300.00	100.0%
25 Split Plate	3,430.00	1,824.00	1,606.00	88.05%
26 UUSC Coffee Sales	326.55	-159.00	485.55	305.38%
27 Current Portion-Loan Endow	10,399.00	10,399.00	0.00	0.0%
28 Current portion-Loan Meeting H	4,080.00	4,080.00	0.00	0.0%
29 Payroll Liabilities	6,923.32	11,967.95	-5,044.63	-42.15%
30 Total Other Current Liabilities	97,458.87	28,111.95	69,346.92	246.68%
31 Total Current Liabilities	97,458.87	28,111.95	69,346.92	246.68%
32 Long Term Liabilities				
33 Loan-Meeting House Improvements	75,916.24	80,345.36	-4,429.12	-5.51%
34 Loan-Endowment Fund	185,385.71	185,385.71	0.00	0.0%
35 Total Long Term Liabilities	261,301.95	265,731.07	-4,429.12	-1.67%
36 Total Liabilities	358,760.82	293,843.02	64,917.80	22.09%
37 Equity				
38 Unrealized Endow Loan Gain/Loss	106,584.59	106,584.59	0.00	0.0%
39 Retained Earnings	1,343,025.51	1,383,429.27	-40,403.76	-2.92%
40 Net Income	47,633.88	49,691.65	-2,057.77	-4.14%
41 Total Equity	1,497,243.98	1,539,705.51	-42,461.53	-2.76%
42 TOTAL LIABILITIES & EQUITY	1,856,004.80	1,833,548.53	22,456.27	1.23%

footnote: the amount listed for liability for Endowment Loan is not accurate. Amount of liability is less than what is listed.

Financial Reports - September 2020

Submitted by Karena Stroh, Administration & Finance Director

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

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

% of budget should typically be at 25%

Points of Interest

Total Income is at 37% of budget

Pledge Commitments FY 19-20 \$349,901

Total Pledge Payments received 36% of budget

Offeratory is at 19% of budget

Thrift Store Income is at 48% of budget

Total Expenses are at 24% of budget

Split Plates Offeratory - \$3,015 was distributed to 12 different organizations.

Operating Funds
Profit & Loss Budget vs. Actual
July through September 2020

	Jul - Sep 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Pledges				
2020-2021 Pledges	99,805.34	315,000.00	-215,194.66	31.68%
2019-2020 Pledges	15,317.24	7,500.00	7,817.24	204.23%
2018-2019 Pledges	150.00			
Total Pledges	115,272.58	322,500.00	-207,227.42	35.74%
Offertory	2,522.00	13,000.00	-10,478.00	19.4%
Fund Raising				
Thrift Store/Annex	19,047.50	40,000.00	-20,952.50	47.62%
Church Fundraisers				
Garden Tours	2,182.00	1,000.00	1,182.00	218.2%
Small Group Fundraisers	-184.82	0.00	-184.82	100.0%
Spring Auction	0.00	6,500.00	-6,500.00	0.0%
Summer Auction	6,018.00	1,000.00	5,018.00	601.8%
Total Church Fundraisers	8,015.18	8,500.00	-484.82	94.3%
Food Certificate Sales	450.00	500.00	-50.00	90.0%
Welcoming Congregation-Income	0.00	2,000.00	-2,000.00	0.0%
Total Fund Raising	27,512.68	51,000.00	-23,487.32	53.95%
Investment,Interest, MiscIncome				
Investment Income				
UUA GIF Distribution	728.07	2,800.00	-2,071.93	26.0%
Alton Smith Char Trust	245.22	1,000.00	-754.78	24.52%
Alton Smith Irrev Trust	317.00	1,200.00	-883.00	26.42%
Total Investment Income	1,290.29	5,000.00	-3,709.71	25.81%
Interest Income	69.56	250.00	-180.44	27.82%
Total Investment,Interest, MiscIncome	1,359.85	5,250.00	-3,890.15	25.9%
Contributions				
Misc Contributions	288.57	300.00	-11.43	96.19%
Total Contributions	288.57	300.00	-11.43	96.19%
Total Income	146,955.68	392,050.00	-245,094.32	37.48%
Gross Profit	146,955.68	392,050.00	-245,094.32	37.48%
Expense				
Staff Salaries				
Minister	23,040.00	91,080.00	-68,040.00	25.3%
Admin&FinanceDir	10,774.74	43,099.00	-32,324.26	25.0%
CYM Director	10,525.32	42,101.00	-31,575.68	25.0%
Music Director	8,826.90	35,308.00	-26,481.10	25.0%
ThriftStoreManager	7,800.00	31,574.00	-23,774.00	24.7%
Sexton	4,824.36	20,325.00	-15,500.64	23.74%
Bookkeeper	3,615.90	14,461.00	-10,845.10	25.0%
Pianist	2,170.00	10,920.00	-8,750.00	19.87%
CYM-Childcare	270.00	3,634.00	-3,364.00	7.43%
Total Staff Salaries	71,847.22	292,502.00	-220,654.78	24.56%
Staff Benefits/Payroll Expenses				
WorkComplnsurance	0.00	2,910.00	-2,910.00	0.0%
FICA Taxes	3,481.87	15,239.00	-11,757.13	22.85%
Minister Benefit (FICA)	1,722.00	6,885.00	-5,163.00	25.01%
Employee Health Insurance	7,288.26	35,000.00	-27,711.74	20.82%
Pension	5,714.18	23,956.00	-18,241.82	23.85%
Minister's Term Life	252.00	734.00	-482.00	34.33%

Operating Funds
Profit & Loss Budget vs. Actual
July through September 2020

	Jul - Sep 20	Budget	\$ Over Budget	% of Budget
Total Staff Benefits/Payroll Expenses	18,458.31	84,724.00	-66,265.69	21.79%
Staff Professional Expenses				
Minister's Professional Exp	2,321.79	9,000.00	-6,678.21	25.8%
Admin&FinanceDirProf Ex	757.63	1,704.00	-946.37	44.46%
CYM Professional Exp	346.24	1,664.00	-1,317.76	20.81%
Music Director Prof Exp	1,396.00	1,396.00	0.00	100.0%
Total Staff Professional Expenses	4,821.66	13,764.00	-8,942.34	35.03%
BldgGrounds				
Electric	1,305.12	3,500.00	-2,194.88	37.29%
Gas	226.03	4,500.00	-4,273.97	5.02%
Groundskeeping	3,149.00	12,000.00	-8,851.00	26.24%
Reg. Maintenance				
Supplies	757.57	3,000.00	-2,242.43	25.25%
Reg. Maintenance - Other	1,335.13	13,800.00	-12,464.87	9.68%
Total Reg. Maintenance	2,092.70	16,800.00	-14,707.30	12.46%
Liability/Property Insurance	7,079.00	14,200.00	-7,121.00	49.85%
Phone & Internet	1,340.10	4,300.00	-2,959.90	31.17%
Water	450.90	1,500.00	-1,049.10	30.06%
Total BldgGrounds	15,642.85	56,800.00	-41,157.15	27.54%
Thrift Store/Annex Expenses	95.24			
Office Expenses				
Transfer Suspense Account	169.83			
Advertising	0.00	1,500.00	-1,500.00	0.0%
Credit Card/Bank/PayPal Fees	784.36	4,000.00	-3,215.64	19.61%
Office Expense/Supplies	223.55	3,000.00	-2,776.45	7.45%
OfficeEquip/Maint	1,195.68	6,200.00	-5,004.32	19.29%
Payroll Software Expenses	85.00	800.00	-715.00	10.63%
Software Expense	527.89	1,800.00	-1,272.11	29.33%
Total Office Expenses	2,986.31	17,300.00	-14,313.69	17.26%
Loan & Mortgage Payments				
Mortgage Principal Payments	1,237.22	4,038.00	-2,800.78	30.64%
Mortgage Interest Payments	921.34	4,597.00	-3,675.66	20.04%
Total Loan & Mortgage Payments	2,158.56	8,635.00	-6,476.44	25.0%
Denominational Dues				
UUA-NER	7,136.00	21,407.00	-14,271.00	33.34%
Total Denominational Dues	7,136.00	21,407.00	-14,271.00	33.34%
Consultants/Contract Employees				
Housekeeping	2,240.00	8,320.00	-6,080.00	26.92%
Total Consultants/Contract Employees	2,240.00	8,320.00	-6,080.00	26.92%
Committees				
UU the Vote	-1,908.00			
Board of Trustees	0.00	100.00	-100.00	0.0%
Landscape Committee	53.00	500.00	-447.00	10.6%
Membership	0.00	500.00	-500.00	0.0%
Stewardship	0.00	500.00	-500.00	0.0%
Total Committees	-1,855.00	1,600.00	-3,455.00	-115.94%
CYM				
Special Programing/Multigen	473.05	800.00	-326.95	59.13%
OWL/COA	0.00	500.00	-500.00	0.0%
High School Youth Program	0.00	500.00	-500.00	0.0%
Pre K-Grade 6/7	0.00	650.00	-650.00	0.0%

Operating Funds
Profit & Loss Budget vs. Actual
 July through September 2020

	Jul - Sep 20	Budget	\$ Over Budget	% of Budget
Office/Library	0.00	200.00	-200.00	0.0%
Total CYM	473.05	2,650.00	-2,176.95	17.85%
Music				
Music Scores	250.00	500.00	-250.00	50.0%
Music Support/Supplies	409.35	300.00	109.35	136.45%
PianoOrgan	0.00	800.00	-800.00	0.0%
Total Music	659.35	1,600.00	-940.65	41.21%
Worship				
Hospitality	0.00	300.00	-300.00	0.0%
Materials/Supplies	502.88	1,000.00	-497.12	50.29%
Total Worship	502.88	1,300.00	-797.12	38.68%
Total Expense	125,166.43	510,602.00	-385,435.57	24.51%
Net Ordinary Income	21,789.25	-118,552.00	140,341.25	-18.38%
Other Income/Expense				
Other Income				
Endowment Fund Distribution	0.00	110,000.00	-110,000.00	0.0%
Surplus Transfer	0.00	20,000.00	-20,000.00	0.0%
Total Other Income	0.00	130,000.00	-130,000.00	0.0%
Net Other Income	0.00	130,000.00	-130,000.00	0.0%
Net Income	21,789.25	11,448.00	10,341.25	190.33%

Operating Funds
Profit & Loss Prev Year Comparison
July through September 2020

	Jul - Sep 20	Jul - Sep 19	\$ Change	% Change
Ordinary Income/Expense				
Income				
Pledges				
2020-2021 Pledges	99,805.34	0.00	99,805.34	100.0%
2019-2020 Pledges	15,317.24	144,166.63	-128,849.39	-89.38%
2018-2019 Pledges	150.00	8,697.00	-8,547.00	-98.28%
2017-2018 Pledges	0.00	630.00	-630.00	-100.0%
Total Pledges	115,272.58	153,493.63	-38,221.05	-24.9%
Offertory	2,522.00	5,072.50	-2,550.50	-50.28%
Fund Raising				
Thrift Store/Annex	19,047.50	26,772.39	-7,724.89	-28.85%
Church Fundraisers				
Garden Tours	2,182.00	0.00	2,182.00	100.0%
Small Group Fundraisers	-184.82	22.00	-206.82	-940.09%
Spring Auction	0.00	343.00	-343.00	-100.0%
Summer Auction	6,018.00	0.00	6,018.00	100.0%
Church Fundraisers - Other	0.00	1,590.39	-1,590.39	-100.0%
Total Church Fundraisers	8,015.18	1,955.39	6,059.79	309.9%
CYM Summer Program	0.00	770.92	-770.92	-100.0%
Food Certificate Sales	450.00	700.00	-250.00	-35.71%
Women's Circle Alliance	0.00	660.00	-660.00	-100.0%
Total Fund Raising	27,512.68	30,858.70	-3,346.02	-10.84%
BldgUse				
Space Rentals	0.00	3,742.20	-3,742.20	-100.0%
Weddings/Memorials	0.00	1,850.00	-1,850.00	-100.0%
Total BldgUse	0.00	5,592.20	-5,592.20	-100.0%
Investment,Interest, MiscIncome				
Investment Income				
UUA GIF Distribution	728.07	713.53	14.54	2.04%
Alton Smith Char Trust	245.22	333.46	-88.24	-26.46%
Alton Smith Irrev Trust	317.00	311.43	5.57	1.79%
Total Investment Income	1,290.29	1,358.42	-68.13	-5.02%
Interest Income	69.56	36.21	33.35	92.1%
Total Investment,Interest, MiscIncome	1,359.85	1,394.63	-34.78	-2.49%
Contributions				
Misc Contributions	288.57	113.00	175.57	155.37%
Total Contributions	288.57	113.00	175.57	155.37%
Total Income	146,955.68	196,524.66	-49,568.98	-25.22%
Gross Profit	146,955.68	196,524.66	-49,568.98	-25.22%
Expense				
Staff Salaries				
Minister	23,040.00	22,495.00	545.00	2.42%
Admin&FinanceDir	10,774.74	10,774.74	0.00	0.0%
CYM Director	10,525.32	10,525.32	0.00	0.0%
Music Director	8,826.90	8,826.90	0.00	0.0%
ThriftStoreManager	7,800.00	8,052.48	-252.48	-3.14%
Sexton	4,824.36	4,927.50	-103.14	-2.09%
Bookkeeper	3,615.90	3,615.90	0.00	0.0%
Pianist	2,170.00	2,345.00	-175.00	-7.46%
CYM-Childcare	270.00	52.50	217.50	414.29%
Total Staff Salaries	71,847.22	71,615.34	231.88	0.32%

Operating Funds
Profit & Loss Prev Year Comparison
July through September 2020

	Jul - Sep 20	Jul - Sep 19	\$ Change	% Change
Staff Benefits/Payroll Expenses				
WorkCompInsurance	0.00	73.00	-73.00	-100.0%
FICA Taxes	3,481.87	3,561.36	-79.49	-2.23%
Minister Benefit (FICA)	1,722.00	1,722.00	0.00	0.0%
Employee Health Insurance	7,288.26	8,182.26	-894.00	-10.93%
Pension	4,674.18	5,479.32	-805.14	-14.69%
Minister's Term Life	252.00	244.80	7.20	2.94%
Total Staff Benefits/Payroll Expenses	17,418.31	19,262.74	-1,844.43	-9.58%
Staff Professional Expenses				
Minister's Professional Exp	2,321.79	6,393.43	-4,071.64	-63.69%
Admin&FinanceDirProf Ex	757.63	29.75	727.88	2,446.66%
CYM Professional Exp	346.24	0.00	346.24	100.0%
Music Director Prof Exp	1,396.00	125.00	1,271.00	1,016.8%
Total Staff Professional Expenses	4,821.66	6,548.18	-1,726.52	-26.37%
BldgGrounds				
Electric	1,305.12	938.89	366.23	39.01%
Gas	226.03	180.92	45.11	24.93%
Groundskeeping	3,149.00	4,803.13	-1,654.13	-34.44%
Reg. Maintenance				
Supplies	757.57	291.34	466.23	160.03%
Reg. Maintenance - Other	1,335.13	2,198.89	-863.76	-39.28%
Total Reg. Maintenance	2,092.70	2,490.23	-397.53	-15.96%
Liability/Property Insurance	7,079.00	35.00	7,044.00	20,125.71%
Phone & Internet	1,340.10	1,033.98	306.12	29.61%
Water	450.90	502.09	-51.19	-10.2%
Total BldgGrounds	15,642.85	9,984.24	5,658.61	56.68%
Thrift Store/Annex Expenses	95.24	0.00	95.24	100.0%
Office Expenses				
Transfer Suspense Account	169.83	427.44	-257.61	-60.27%
Advertising	0.00	220.00	-220.00	-100.0%
Credit Card/Bank/PayPal Fees	784.36	793.98	-9.62	-1.21%
Office Expense/Supplies	223.55	1,030.20	-806.65	-78.3%
OfficeEquip/Maint	1,195.68	1,292.28	-96.60	-7.48%
Payroll Software Expenses	85.00	114.75	-29.75	-25.93%
Software Expense	527.89	561.24	-33.35	-5.94%
Total Office Expenses	2,986.31	4,439.89	-1,453.58	-32.74%
Loan & Mortgage Payments				
Mortgage Interest Payments	612.51	977.45	-364.94	-37.34%
EndowLoanRepayment	0.00	1,197.00	-1,197.00	-100.0%
Total Loan & Mortgage Payments	612.51	2,174.45	-1,561.94	-71.83%
Denominational Dues				
UUA-NER	7,136.00	5,352.00	1,784.00	33.33%
Total Denominational Dues	7,136.00	5,352.00	1,784.00	33.33%
Consultants/Contract Employees				
Substitute Sexton	0.00	437.50	-437.50	-100.0%
OMG Music	0.00	400.00	-400.00	-100.0%
Housekeeping	2,240.00	2,080.00	160.00	7.69%
Total Consultants/Contract Employees	2,240.00	2,917.50	-677.50	-23.22%
Committees				
UU the Vote	-1,908.00	0.00	-1,908.00	-100.0%
Board of Trustees	0.00	519.24	-519.24	-100.0%

Operating Funds
Profit & Loss Prev Year Comparison
 July through September 2020

	Jul - Sep 20	Jul - Sep 19	\$ Change	% Change
Landscape Committee	53.00	317.36	-264.36	-83.3%
Membership	0.00	74.94	-74.94	-100.0%
UU Connections	0.00	150.00	-150.00	-100.0%
Total Committees	-1,855.00	1,061.54	-2,916.54	-274.75%
CYM				
Special Programing/Multigen	473.05	356.80	116.25	32.58%
OWL/COA	0.00	344.58	-344.58	-100.0%
High School Youth Program	0.00	338.18	-338.18	-100.0%
Pre K-Grade 6/7	0.00	152.95	-152.95	-100.0%
Contract Childcare	0.00	195.00	-195.00	-100.0%
Office/Library	0.00	111.11	-111.11	-100.0%
Total CYM	473.05	1,498.62	-1,025.57	-68.43%
Music				
Music Scores	250.00	-500.00	750.00	150.0%
Music Support/Supplies	409.35	0.00	409.35	100.0%
PianoOrgan	0.00	150.00	-150.00	-100.0%
Total Music	659.35	-350.00	1,009.35	288.39%
Worship				
Pastoral Care Coverage	0.00	350.00	-350.00	-100.0%
Hospitality	0.00	19.46	-19.46	-100.0%
Materials/Supplies	502.88	327.00	175.88	53.79%
Pulpit Support	0.00	700.00	-700.00	-100.0%
Total Worship	502.88	1,396.46	-893.58	-63.99%
Total Expense	122,580.38	125,900.96	-3,320.58	-2.64%
Net Ordinary Income	24,375.30	70,623.70	-46,248.40	-65.49%
Net Income	24,375.30	70,623.70	-46,248.40	-65.49%

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

	Sep 30, 20	Sep 30, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CC5 Ckg - 5859	2,224.65	25,928.50	-23,703.85	-91.42%
Repo Sweep - 0998	115,015.87	103,469.65	11,546.22	11.16%
Total Checking/Savings	117,240.52	129,398.15	-12,157.63	-9.4%
Other Current Assets				
Payroll Corrections	-129.04	0.00	-129.04	-100.0%
Clergy Housing Repayment	0.00	2,750.00	-2,750.00	-100.0%
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%
Total Other Current Assets	-54,779.04	-51,900.00	-2,879.04	-5.55%
Total Current Assets	62,461.48	77,498.15	-15,036.67	-19.4%
Fixed Assets	1,761,018.93	1,761,018.93	0.00	0.0%
Other Assets				
Food Coupon Inventory	7,615.00	7,125.00	490.00	6.88%
Petty Cash	100.00	100.00	0.00	0.0%
Total Other Assets	7,715.00	7,225.00	490.00	6.78%
TOTAL ASSETS	1,831,195.41	1,845,742.08	-14,546.67	-0.79%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
PPP Loan	72,300.00	0.00	72,300.00	100.0%
Split Plate	3,005.00	3,993.00	-988.00	-24.74%
UUSC Coffee Sales	607.85	-999.40	1,607.25	160.82%
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	6,342.74	5,688.66	654.08	11.5%
Total Other Current Liabilities	96,734.59	23,161.26	73,573.33	317.66%
Total Current Liabilities	96,734.59	23,161.26	73,573.33	317.66%
Long Term Liabilities				
Loan-Meeting House Improvements	75,089.71	79,563.55	-4,473.84	-5.62%
Loan-Endowment Fund	494,105.11	185,385.71	308,719.40	166.53%
Total Long Term Liabilities	569,194.82	264,949.26	304,245.56	114.83%
Total Liabilities	665,929.41	288,110.52	377,818.89	131.14%
Equity				
Unrealized Endow Loan Gain/Loss	-202,134.81	106,584.59	-308,719.40	-289.65%
Retained Earnings	1,343,025.51	1,380,423.27	-37,397.76	-2.71%
Net Income	24,375.30	70,623.70	-46,248.40	-65.49%
Total Equity	1,165,266.00	1,557,631.56	-392,365.56	-25.19%
TOTAL LIABILITIES & EQUITY	1,831,195.41	1,845,742.08	-14,546.67	-0.79%

footnote: The liability for the Endowmnt Fund loan is not accurate. The balance of the loan as of Sept 31st is \$119,374.68.

**Special Funds / First Parish Brewster
 Profit & Loss Prev Year Comparison
 July through September 2020**

	Jul - Sep 20	Jul - Sep 19	\$ Change	% Change
Income				
WelcCong/CochraneFund	3,142.00	0.00	3,142.00	100.0%
MemorialMarker-Income	2,415.00	400.00	2,015.00	503.75%
Interest-Checking 6071	1.44	1.82	-0.38	-20.88%
Total Income	5,558.44	401.82	5,156.62	1,283.32%
Expense				
Heed-E	450.00	1,931.14	-1,481.14	-76.7%
Minister'sDiscretionary-E	744.00	94.13	649.87	690.4%
MemorialMarker-E	3,665.40	281.02	3,384.38	1,204.32%
Total Expense	4,859.40	2,306.29	2,553.11	110.7%
Net Income	699.04	-1,904.47	2,603.51	136.71%

**Special Funds / First Parish Brewster
 Balance Sheet Prev Year Comparison
 As of September 30, 2020**

	Sep 30, 20	Sep 30, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings	16,422.81	11,554.09	4,868.72	42.14%
Other Current Assets				
Music Fund	-384.05	0.00	-384.05	-100.0%
Memorial Marker	-4,145.55	-3,729.62	-415.93	-11.15%
Minister's Discretionary	-1,988.15	-2,383.14	394.99	16.57%
Heed	-4,418.82	-4,291.16	-127.66	-2.98%
Welc.Cong./Cochrane Fund	-4,423.20	-2,697.95	-1,725.25	-63.95%
Total Other Current Assets	-15,359.77	-13,101.87	-2,257.90	-17.23%
Total Current Assets	1,063.04	-1,547.78	2,610.82	168.68%
TOTAL ASSETS	1,063.04	-1,547.78	2,610.82	168.68%
LIABILITIES & EQUITY				
Equity				
Retained Earnings	364.00	356.69	7.31	2.05%
Net Income	699.04	-1,904.47	2,603.51	136.71%
Total Equity	1,063.04	-1,547.78	2,610.82	168.68%
TOTAL LIABILITIES & EQUITY	1,063.04	-1,547.78	2,610.82	168.68%