

November 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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Meeting Agenda November 19, 2020

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

6:50 Read Board Covenant – Tom

6:53 Financial/Stewardship Campaign Report – Diane and Susan Flaws

7:10 Widening the Circle Discussion (pages 39-56) - Rev Jessica

7:35 Draft Policies – Conflict of Interest, Demonstrations - Katharine

7:45 Covid Task Force Recommendations – Rev Jessica and Carol D

8:05– Congregational Covenant – Katharine and Susan

8:15 – 8th Principle Task Force Report – Tom, Carol Y

8:25 – Consent Agenda – October 2020 Board minutes, President’s report, Minister’s report, Life Span Religious Education Director’s report, Director of Administration and Finance report

8:30 – Check-out/Closing – How are you feeling about this meeting. Both positive and negative comments are welcome.

**FPBUU Board of Trustees
Zoom Meeting Minutes
October 15, 2020 6:30 PM**

Members in Attendance:

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

Diane Pansire, Treasurer was absent.

Staff in Attendance Rev. Jessica Clay, Twinks Hastings

Spiritual Opening and Focused Check-in

Rev Jessica read *The Longing for Something More* by Rev. Gretchen Haley.
The Soul Matters worship theme for October is belonging. Rev Jessica asked us to share a story about belonging to FPBUU. Rev Jessica read *We Are All Longing To Go Home* by Starhawk.

Reading of Board Covenant Frank read the Board Covenant.

Widening the Circle Discussion (pages 21-30) - Rev Jessica led the discussion on governance. Board members shared their key takeaways from this chapter.

The section on **Congregations and Communities** (p 39-56) is next month's reading assignment.

Draft Policy Discussion – Demonstrations Katharine reported that the Policy Committee met in September and that the Demonstrations policy does not contain information on how to handle disruptions.

Rev Jessica recommended that the Policy Committee do more research on Safe Congregations on the UUA website, contact Safe Congregations staff for their advice, and get in touch with other congregations who have experience in this area. Resources for *Deescalating Disruptive Situations* are also available on the UUA website. Rev Jessica noted that the UUA has issued a guide on *Alternatives to Calling the Police*.

UU Mass Action is offering three training sessions on *Marshalling and Peacekeeper Training*: Sunday October 18, 3:00 - 5:30 PM, Thursday October 22, 6:00 - 7:30 PM, and Thursday Oct 29, 6:00 - 7:30 PM. Rev Jessica recommended that we all should be on

the UU Mass Action email list.

The Covid-19 task force and BoT need to approve the Demonstrations policy. The Board can't rush the process before the Nov. 3 election.

Draft Policy Discussion – Conflict of Interest (procurement) Katherine explained that this policy pertains to members of the congregation who want to provide goods or services to the church. Rev Jessica explained that we are paying members for goods and services that are less than \$1,000. It was noted that this policy applies to both goods and services. Overall the policy is fine as is, so the Board voted to approve the Conflict of Interest policy. In the future we should get bids for work from companies that have policies that are in alignment with our mission statement.

Covenant Task Force Report Susan, Katharine
Covenant Task Force members include Barb Draper, Rand Burkert, and Cari Keith. Susan Smith and Katherine Farnham are the Board liaisons. The choice of Behavioral vs. Spiritual Covenants was discussed at the meeting. Katharine shared the Holy Manners document with the group. Each person is calling two people from the previous working group to gather more information.

8th Principle Task Force Report – Tom, Carol
Rev Jessica recommended that the 8th Principle reflections appear in the quarterly Angle instead of the weekly Angle because people tend to skim through the weekly Angle and read the monthly Angle more thoroughly. Rev Jessica believes that congregational conversations are needed now. In addition to meeting with each of the individual committees to discuss how adopting the 8th Principle would impact their work, Rev Jessica recommended that we host a Q & A session for the entire church community. There could be a video one week before the Q & A session that explains what the 8th principle is and invites all to attend the Q & A session. Rev Jessica would like the 8th Principle Task Force to provide one reflection for the service on November 22 and one reflection for the service on January 17. Members of the 8th Principle task force are Rosanne Shapiro, Elenita Muniz, Jane Perkins, and Ed Klein. Tom O'Brien and Carol Yerby are Board liaisons.

Rev. Jessica's Request to Work from Home in Utah

Rev. Jessica would like to work from home in Utah over the holidays (November and December). She may stay longer if the church is still closed. She will return if needed or when the church re-opens. The Board approved her request. The Board President will notify the congregation.

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

Check-out/Closing

Adjourn

Respectfully submitted, Carol Yerby, Clerk

President's Report – November 19, 2020

Unfortunately, Covid 19 is still with us and as the winter months are upon us many of us will feel more isolated as we may tend to spend more times indoors. Fortunately, thanks to our incredible minister and staff, the Board and many other FPBUU groups have been able to meet via zoom. Hopefully, attending groups such as our covenant groups and vespers and any other of a number of groups that are meeting via zoom, we will feel less isolated. Our Sunday Zoom Church services continue to be creative and inspirational.

The Board of Trustees continue its work with the 8th Principle Task Force and the Congregational Covenant Task Force. As I mentioned in my October report, 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 continues to read and discuss 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.

In addition, the Board works to maintain the long-range health of the FPBUU congregation by overseeing planning and goal setting, creating policies and overseeing the annual budget. This church year, a Covid 19 Task Force was formed to help the Board keep abreast of the Covid 19 trends and to help us develop policies that will keep all of us safe and healthy. The Board also wants our congregation to know that we are aware that many of us are growing weary of the limitations that this pandemic has foisted upon us and how we long for face to face communication and we continue to evaluate that possibility based on the recommendations of the Covid 19 Task Force. Keep the faith.

Carol DiAnna
President of FPBUU Board of Trustees

Minister's Board Report November 2020 from Rev Jessica Clay

Overall thoughts:

The congregation seems to be doing fairly well all things considered. We have had 72 people fill out the engagement survey so far, a summary of that information will be in next months report.

NOTE- please bring a blank card to the Nov board meeting for our opening activity. This should be a greeting card.

Worship and Rites of Passage:

Worship attendance continues to hover around < 100 people on average. With the exception being the Sunday before the election when we had higher numbers. We led our second parking lot service with much success and look forward to continuing this in spring of 2021. I am very excited about our new hire Maggie who will help with tech needs for worship and other zoom meetings. We had a guest minister at vespers on Oct 21, Rev Cathy Rion Starr who played the cello for us. I had pictures taken in the meetinghouse to update our website and Jennie did some filming for future services.

Pastoral Care:

I continue to meet with congregants via phone and zoom. I did have some backyard visits in October and early November. I continue to touch base with the chair of Helping Hands to monitor the pastoral needs of the congregation. Twinks and I delivered pumpkins and cards to all the RE families as well. I participated in a prayer circle led by Twinks for one of our youth who had brain surgery.

Social Justice in the Public Square:

I met with the 8th principle group to discuss how we can work together to inform the congregation about the 8th principle as we look forward to the next annual meeting. I attended a marshal training led by UU MassAction as well.

Administration:

I met with the stewardship team and we reviewed how pledges are going and the current list of members. We are looking forward to the pledge campaign next year and starting to think about themes.

I led a new member orientation in October that had a small but mighty attendance. We will continue to try new things to engage new members and visitors.

I taught a UU Elevator Speech class in October that participants seemed to enjoy as well.

Serves the Larger Unitarian Universalist Faith:

Huge thank you to Diane & Susan for leading us in the UU the Vote work, our congregation sent so many letters. I met with Laura Wagner from UU Mass Action, she will be our guest preacher in February.

Covid Task Force Update:

The Covid Task force is recommending to open the Sanctuary one day per week for people to meditate and spend time in their spiritual home. This will be by reservation only and with the approval of the board. The guidelines are as follows:

The FPB COVID-19 Task Force is pleased to announce the opportunity for you and your household to spend some time in our beloved Sanctuary.

We ask that you read the following guidelines carefully and agree to comply.

Contact the office at cove@firstparishbrewster.org or 508-896-5577 to schedule a time for your visit to the Sanctuary. You do need to reserve a time slot in advance.

Individuals must be from the same household.

Please be prompt and only stay for your allotted time (30 minutes).

Use hand sanitizer upon entry into the building.

Everyone in your party must wear a mask at all times even though you are in the same household. This is to ensure the safety of members who will come into the sanctuary after you.

Use the available disinfectant wipes before you leave to wipe down any surface you and anyone in your party may have touched.

Enjoy your visit.

Additionally the Covid-Task Force will make recommendations on remaining closed and/or opening next months to be put to a vote by the board.

Report from Administration and Finance Director – November 2020

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

- Oct 2020 Financial Reports show us with a surplus of \$14,138 and checking/savings at \$114,657. With cash on hand of more than 2 months of budgeted expenses, no Endowment distribution is needed at this time.
- For FY20-21, we currently have 191 pledge units for a total of \$353,684 pledge commitments.
- Pledge payments are still coming in ahead of budget, which is a very positive sign.
- The Thrift Store is at 65% of the budget as of the end of October, which is still way ahead of budget. Celine reopened the Annex including a Holiday themed room at the beginning of November. For both stores to return and maintain a full schedule, more volunteers are needed.

Property Management

- Thank you to the Landscape Committee members who have been working to clean up a large maple tree that came down recently. Community building at its best!
- To best steward the resources of the church the decision was made to suspend our agreement with the company that cleans the church as of the end of 2020. The Sexton will absorb this work while the buildings are closed.

Administration as Ministry

- I am pleased to report that Maggie Baker has accepted the Tech Support position and will be join us for worship this Sunday, November 15th to start her training. I want to thank Tavia Ossola and Gail Webb for their contributions on the hiring team. Having someone as skilled as Maggie in this position will be extremely helpful in the months ahead. If you would like to welcome her to FPBUU, her email is maggie@firstparishbrewster.org.
- The online Holiday Fair opens November 15th and invites are going out soon. The Fundraising Team has really come up with some creative ways to strengthen community while raise funds. See the Weekly Angle for more details. Many thanks to Debbie Klein for coordinating this year's Fair.
- I continue to meet with the Employees that I supervise regularly and offer support for all staff as needed. This month, I am doing the on-boarding of our new staff member. With this hire, I now supervise 4 people.
- I continue to meet monthly with COVE (Communication & Office Volunteers, Etc.). This month, we are finishing up reading *A Year of Living Kindly* by Donna Cameron, which we started in January of this year. Marilyn McDermott, a member of COVE, lead a book discussion on the book open to the whole congregation that just finished up.
- During our annual review of the membership list by myself, Rev Jessica and the co-chairs of the Stewardship Committee (Tavia Ossola and Susan Flaws), we identified a few people that we believe no longer wish to be members of FPBUU due to their lack of pledge and activity in the congregation. I will be sending out membership status confirmation letters to these individuals, which will include information on how they can request a waiver if a financial pledge is not possible for them at this time. An annual pledge or record or waiver is required for active membership per FPBUU By-laws.

Worship and Congregational Support

- This month, I will be leading the Worship service on November 15th around Edgar Villanueva's book *Decolonizing Wealth*. At GA this year, I was moved by a session called Money as Medicine, which introduced me to this book. As Administration and Finance Director, I felt a calling to bring his message back to First Parish Brewster. I will also be facilitating a book discussion in January.

Professional Development

- I am finishing a 5-week series offered by the Rowe Center called *Holy Troublemakers* with Mirabai Starr. It is about various female mystics from the world religions, and it has been fascinating.
- I am also meeting monthly with a small group of administrators via Zoom to explore the Soul Matter's material. It has been powerful to connect with other admins during this challenging time.

Blessings, Karena Stroh, Administration and Finance Director

Overview

Children and Youth Ministries is thriving, which in all honestly was not something I thought I would be saying 8 months into a global pandemic. I have spent many hours in connecting with families and ensuring they know that FPB is still here and our attendance in weekly programming is high. We have added two new grade schoolers and a high school youth to our program this month. Its rewarding to see how important FPB is to our children.

Youth Advisor

This remains the same as last month, I am really prioritizing finding another advisor.

Outreach/Professional Development

I have my date to go before the credentialing panel. April 23rd 2021. I am excited and nervous. This endeavor has been a lot of work and I have learnt and grown so much in these two years.

CYM Committee

The committee and I are focused on creating the on-line pageant. It has been hard to remain as connected during the pandemic, but we are meeting next week to focus on some goals for the rest of the year.

Adult Education

The most recent class I took was on Adult Education, this gave me a lot of food for thought about our adult education program. One of my main goals for this year is to create a comprehensive church wide adult education program, that looks at all the areas of current programming and need for adult programming, including leadership development and new to UU or FPB classes. I hope that when we reopen our buildings that we can launch this program.

Pastoral

This month I created and led with Jessica a zoom healing circle for one of our youth who was having brain surgery. Unfortunately, this is the second circle I have led for this purpose during the pandemic. Our families continue to be hard hit by this pandemic.

Worship

This month I led the Ancestor Worship and the Co-Led the parking lot worship with Jessica, I also covered Vespers and will be doing so again twice in the upcoming month. I am also working with a multi-faith collaboration to bring on-line worship to Latham school.

In conclusion

Busy, thriving and hustling is how I would sum up this time!

To: FPBUU Board of Trustees
From: Susan Flaws & Tavia Ossola, Stewardship Co-chairs
Re: FY 20-21 Stewardship Report

As of October 31st, we had 190 pledge units totaling \$353,137 in pledge commitments. During the budget process, we projected we would have \$350,000 in pledges. This estimate did not include any new pledges which might come in during the fiscal year.

Using UUA guidelines, which suggested we plan on actually receiving only 90% of what was pledged, we budgeted \$315,000 for FY 20-21 or 10% less than \$350,000.

To date (October 31st), we have received \$119,322 or 37.88% of the budgeted \$315,00.

First Parish Brewster
Pledge Report
October 29, 2020

Pledge Categories	FY 21 10/23/20
\$15,000 +	(4) \$64,060
7,500 - 14,999	(2) 18,000
5,000 – 7,499	(12) 65,640
2,500 – 4,999	(22) 74,540
2,000 – 2,499	(12) 25,360
1,000 – 1,999	(55) 71,266
500 – 999	(42) 26,440
1 – 499	(41) 7,831
TOTALS:	(190) \$353,137

11 New
56 Increase
79 Same
44 Decrease
190

FY 21 Summary

Pledge Categories	# of Units	\$ Pledged	% of \$ Pledged	
\$5,000 - \$15,000+	18	\$147,700	42%	
\$2,000 - \$4,999	34	99,900	28%	Median Pledge = \$1,000
\$500 - \$1,999	97	97,706	28%	Average Pledge = \$1,859
\$1 - \$499	<u>41</u>	<u>7,831</u>	<u>2%</u>	
	190	\$353,137	100%	

MINUTES
FPBUU Policy Committee (via Zoom)
November 2, 2020

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

Karen convened the meeting at 6:35 PM and we did a quick check-in with each other.

COVID Procedures Policy - There were no comments during the congregational review period, so now the Policy will go back to the BOT for final approval.

Demonstration Policy - Topper reported on his readings of UUA material regarding disruptive behavior. Katharine said that she didn't think the current BOT would pass any policy that sanctions calling the police. Karen asked what the BOT wants in the Policy. Katharine said that she thinks the BOT imagines having a group of trained individuals within the FPBUU community who could respond to disruptive and/or potentially dangerous individuals, if a potentially harmful situation arose at a demonstration. Topper suggested simply deleting the section of the Policy that mentions calling the police. The group agreed to this idea by consensus. Karen will make the necessary revisions to the language and send it to Katharine, who can then take it to the BOT.

Conflict of Interest (Procurement) Policy - Vicki Goldsmith offered several comments during the Congregational Review process. We reviewed the language of the Policy as it stands and then discussed Vicki's comments. We looked at some possible revisions of the existing language in response to some of her comments. We considered renaming the Policy "Procurement As It Pertains to FPBUU Members" or "Procurement - FPBUU Members As Prospective Providers," and agreed on the second of these. We also changed the language in the "Purpose" section of the Policy. The Congregational Review period for this Policy extends until November 27, so we will wait to see if there are any further comments before sending the Policy back to the BOT.

Marilee has done some additional work on the Safety Policy. She noted that some organizations/congregations gather a variety of issues concerning safety under an Emergency Preparedness Policy, rather than having a lot of separate policies. She will spend some more time working on the Policy and review it with us at the next meeting.

Karen referenced a policy on Making A Decision In An Emergency from 2010 that she has come across and wondered if it might fit somewhere within the larger Safety Policy that Marilee is working on.

John had agreed to review and suggest possible updates concerning Use of Church Property and Special Events, but has not been able to find these Policies anywhere. He needs the existing policies so that he can see where to start from. Karen will send John the language that Bob Flanagan had located regarding these topics, from which we are hoping to fashion formal policies.

Karen adjourned the meeting at 8:00 PM. Next meeting will be Dec 7, 2020 via Zoom.

Respectfully submitted, Topper Roth

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 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 - October 2020

Submitted by Karena Stroh, Administration & Finance Director

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

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

% of budget should typically be at 33%

Points of Interest

Total Income is at 45% of budget

Pledge Commitments FY 20-21 \$353,137

Total Pledge Payments received 42% of budget

Offeratory is at 28% of budget

Thrift Store Income is at 65% of budget

Total Expenses are at 32% of budget

Split Plates Offeratory - \$3,015 was distributed to 12 different organizations as of Sept 30.

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

	<u>Jul - Oct 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Pledges				
1 2020-2021 Pledges	119,321.68	315,000.00	-195,678.32	37.88%
2 2019-2020 Pledges	15,522.24	7,500.00	8,022.24	206.96%
3 2018-2019 Pledges	150.00			
4 Total Pledges	<u>134,993.92</u>	<u>322,500.00</u>	<u>-187,506.08</u>	<u>41.86%</u>
5 Offertory	3,592.00	13,000.00	-9,408.00	27.63%
6 Fund Raising				
7 Thrift Store/Annex	26,109.12	40,000.00	-13,890.88	65.27%
8 Church Fundraisers				
9 Garden Tours	2,182.00	1,000.00	1,182.00	218.2%
10 Small Group Fundraisers	-22.82	0.00	-22.82	100.0%
11 Spring Auction	0.00	6,500.00	-6,500.00	0.0%
12 Summer Auction	6,018.00	1,000.00	5,018.00	601.8%
13 Church Fundraisers - Other	-72.55	0.00	-72.55	100.0%
14 Total Church Fundraisers	<u>8,104.63</u>	<u>8,500.00</u>	<u>-395.37</u>	<u>95.35%</u>
15 Food Certificate Sales	450.00	500.00	-50.00	90.0%
16 Welcoming Congregation-Income	0.00	2,000.00	-2,000.00	0.0%
17 Total Fund Raising	<u>34,663.75</u>	<u>51,000.00</u>	<u>-16,336.25</u>	<u>67.97%</u>
18 BldgUse				
19 Weddings/Memorials	500.00	0.00	500.00	100.0%
20 Total BldgUse	<u>500.00</u>	<u>0.00</u>	<u>500.00</u>	<u>100.0%</u>
21 Investment,Interest, MiscIncome				
22 Investment Income				
23 UUA GIF Distribution	728.07	2,800.00	-2,071.93	26.0%
24 Alton Smith Char Trust	245.22	1,000.00	-754.78	24.52%
25 Alton Smith Irrev Trust	317.00	1,200.00	-883.00	26.42%
26 Total Investment Income	<u>1,290.29</u>	<u>5,000.00</u>	<u>-3,709.71</u>	<u>25.81%</u>
27 Interest Income	103.04	250.00	-146.96	41.22%
28 Total Investment,Interest, MiscIncome	<u>1,393.33</u>	<u>5,250.00</u>	<u>-3,856.67</u>	<u>26.54%</u>
29 Contributions				
30 Misc Contributions	288.57	300.00	-11.43	96.19%
31 Total Contributions	<u>288.57</u>	<u>300.00</u>	<u>-11.43</u>	<u>96.19%</u>
32 Total Income	<u>175,431.57</u>	<u>392,050.00</u>	<u>-216,618.43</u>	<u>44.75%</u>
33 Gross Profit	<u>175,431.57</u>	<u>392,050.00</u>	<u>-216,618.43</u>	<u>44.75%</u>
34 Expense				
35 Staff Salaries				
36 Minister	30,360.00	91,080.00	-60,720.00	33.33%
37 Admin&FinanceDir	14,366.32	43,099.00	-28,732.68	33.33%
38 CYM Director	14,033.76	42,101.00	-28,067.24	33.33%
39 Music Director	11,769.20	35,308.00	-23,538.80	33.33%
40 ThriftStoreManager	10,400.00	31,574.00	-21,174.00	32.94%
41 Sexton	6,613.86	20,325.00	-13,711.14	32.54%
42 Bookkeeper	4,821.20	14,461.00	-9,639.80	33.34%
43 Pianist	2,450.00	10,920.00	-8,470.00	22.44%
44 CYM-Childcare	270.00	3,634.00	-3,364.00	7.43%
45 Total Staff Salaries	<u>95,084.34</u>	<u>292,502.00</u>	<u>-197,417.66</u>	<u>32.51%</u>
46 Staff Benefits/Payroll Expenses				
47 WorkCompInsurance	0.00	2,910.00	-2,910.00	0.0%
48 FICA Taxes	4,615.58	15,239.00	-10,623.42	30.29%

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

	Jul - Oct 20	Budget	\$ Over Budget	% of Budget	
49	Minister Benefit (FICA)	2,296.00	6,885.00	-4,589.00	33.35%
50	Employee Health Insurance	9,717.68	35,000.00	-25,282.32	27.77%
51	Pension	6,232.24	23,956.00	-17,723.76	26.02%
52	Minister's Term Life	252.00	734.00	-482.00	34.33%
53	Total Staff Benefits/Payroll Expenses	23,113.50	84,724.00	-61,610.50	27.28%
54	Staff Professional Expenses				
55	Minister's Professional Exp	2,321.79	9,000.00	-6,678.21	25.8%
56	Admin&FinanceDirProf Ex	957.63	1,704.00	-746.37	56.2%
57	CYM Professional Exp	471.24	1,664.00	-1,192.76	28.32%
58	Music Director Prof Exp	1,396.00	1,396.00	0.00	100.0%
59	Total Staff Professional Expenses	5,146.66	13,764.00	-8,617.34	37.39%
60	BldgGrounds				
61	Electric	1,733.61	3,500.00	-1,766.39	49.53%
62	Gas	301.69	4,500.00	-4,198.31	6.7%
63	Groundskeeping	4,036.00	12,000.00	-7,964.00	33.63%
64	Reg. Maintenance				
65	Supplies	920.53	3,000.00	-2,079.47	30.68%
66	Reg. Maintenance - Other	2,473.13	13,800.00	-11,326.87	17.92%
67	Total Reg. Maintenance	3,393.66	16,800.00	-13,406.34	20.2%
68	Liability/Property Insurance	7,079.00	14,200.00	-7,121.00	49.85%
69	Phone & Internet	1,660.03	4,300.00	-2,639.97	38.61%
70	Water	450.90	1,500.00	-1,049.10	30.06%
71	Total BldgGrounds	18,654.89	56,800.00	-38,145.11	32.84%
72	Thrift Store/Annex Expenses	95.24			
73	Office Expenses				
74	Transfer Suspense Account	207.98			
75	Advertising	0.00	1,500.00	-1,500.00	0.0%
76	Credit Card/Bank/PayPal Fees	1,043.16	4,000.00	-2,956.84	26.08%
77	Office Expense/Supplies	223.55	3,000.00	-2,776.45	7.45%
78	OfficeEquip/Maint	1,459.63	6,200.00	-4,740.37	23.54%
79	Payroll Software Expenses	127.50	800.00	-672.50	15.94%
80	Software Expense	722.20	1,800.00	-1,077.80	40.12%
81	Total Office Expenses	3,784.02	17,300.00	-13,515.98	21.87%
82	Loan & Mortgage Payments				
83	Mortgage Principal Payments	1,659.37	4,038.00	-2,378.63	41.09%
84	Mortgage Interest Payments	1,218.71	4,597.00	-3,378.29	26.51%
85	Total Loan & Mortgage Payments	2,878.08	8,635.00	-5,756.92	33.33%
86	Denominational Dues				
87	UUA-NER	8,920.00	21,407.00	-12,487.00	41.67%
88	Total Denominational Dues	8,920.00	21,407.00	-12,487.00	41.67%
89	Consultants/Contract Employees				
90	Housekeeping	2,880.00	8,320.00	-5,440.00	34.62%
91	Total Consultants/Contract Employees	2,880.00	8,320.00	-5,440.00	34.62%
92	Committees				
93	UU the Vote	-1,635.40			
94	Board of Trustees	0.00	100.00	-100.00	0.0%
95	Landscape Committee	53.00	500.00	-447.00	10.6%
96	Membership	317.00	500.00	-183.00	63.4%
97	Stewardship	0.00	500.00	-500.00	0.0%
98	Total Committees	-1,265.40	1,600.00	-2,865.40	-79.09%
99	CYM				

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

		Jul - Oct 20	Budget	\$ Over Budget	% of Budget
100	Special Programing/Multigen	787.59	800.00	-12.41	98.45%
101	OWL/COA	0.00	500.00	-500.00	0.0%
102	High School Youth Program	0.00	500.00	-500.00	0.0%
103	Pre K-Grade 6/7	0.00	650.00	-650.00	0.0%
104	Office/Library	0.00	200.00	-200.00	0.0%
105	Total CYM	787.59	2,650.00	-1,862.41	29.72%
106	Music				
107	Music Scores	250.00	500.00	-250.00	50.0%
108	Music Support/Supplies	458.45	300.00	158.45	152.82%
109	PianoOrgan	0.00	800.00	-800.00	0.0%
110	Total Music	708.45	1,600.00	-891.55	44.28%
111	Worship				
112	Hospitality	0.00	300.00	-300.00	0.0%
113	Materials/Supplies	506.15	1,000.00	-493.85	50.62%
114	Total Worship	506.15	1,300.00	-793.85	38.94%
115	Total Expense	161,293.52	510,602.00	-349,308.48	31.59%
116	Net Ordinary Income	14,138.05	-118,552.00	132,690.05	-11.93%
117	Other Income/Expense				
118	Other Income				
119	Endowment Fund Distribution	0.00	110,000.00	-110,000.00	0.0%
120	Surplus Transfer	0.00	20,000.00	-20,000.00	0.0%
121	Total Other Income	0.00	130,000.00	-130,000.00	0.0%
122	Net Other Income	0.00	130,000.00	-130,000.00	0.0%
123	Net Income	14,138.05	11,448.00	2,690.05	123.5%

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

	Jul - Oct 20	Jul - Oct 19	\$ Change	% Change
Ordinary Income/Expense				
Income				
Pledges				
1 2020-2021 Pledges	119,321.68	0.00	119,321.68	100.0%
2 2019-2020 Pledges	15,522.24	168,976.96	-153,454.72	-90.81%
3 2018-2019 Pledges	150.00	9,857.00	-9,707.00	-98.48%
4 2017-2018 Pledges	0.00	130.00	-130.00	-100.0%
5 Total Pledges	134,993.92	178,963.96	-43,970.04	-24.57%
6 Offertory	3,592.00	6,662.00	-3,070.00	-46.08%
7 Fund Raising				
8 Thrift Store/Annex	26,109.12	37,135.30	-11,026.18	-29.69%
9 Church Fundraisers				
10 Garden Tours	2,182.00	0.00	2,182.00	100.0%
11 Small Group Fundraisers	-22.82	22.00	-44.82	-203.73%
12 Spring Auction	0.00	373.00	-373.00	-100.0%
13 Summer Auction	6,018.00	0.00	6,018.00	100.0%
14 Holiday Fair	-72.55	0.00	-72.55	-100.0%
15 Church Fundraisers - Other	0.00	4,962.70	-4,962.70	-100.0%
16 Total Church Fundraisers	8,104.63	5,357.70	2,746.93	51.27%
17 CYM Summer Program	0.00	770.92	-770.92	-100.0%
18 Food Certificate Sales	450.00	700.00	-250.00	-35.71%
19 Women's Circle Alliance	0.00	680.00	-680.00	-100.0%
20 Total Fund Raising	34,663.75	44,643.92	-9,980.17	-22.36%
21 BldgUse				
22 Space Rentals	0.00	4,284.45	-4,284.45	-100.0%
23 Weddings/Memorials	500.00	1,850.00	-1,350.00	-72.97%
24 Total BldgUse	500.00	6,134.45	-5,634.45	-91.85%
25 Investment,Interest, MiscIncome				
26 Investment Income				
27 UUA GIF Distribution	728.07	1,432.89	-704.82	-49.19%
28 Alton Smith Char Trust	245.22	333.46	-88.24	-26.46%
29 Alton Smith Irrev Trust	317.00	311.43	5.57	1.79%
30 Total Investment Income	1,290.29	2,077.78	-787.49	-37.9%
31 Interest Income	103.04	91.05	11.99	13.17%
32 Total Investment,Interest, MiscIncome	1,393.33	2,168.83	-775.50	-35.76%
33 Contributions				
34 Misc Contributions	288.57	113.00	175.57	155.37%
35 Total Contributions	288.57	113.00	175.57	155.37%
36 Total Income	175,431.57	238,686.16	-63,254.59	-26.5%
37 Gross Profit	175,431.57	238,686.16	-63,254.59	-26.5%
38 Expense				
39 Staff Salaries				
40 Minister	30,360.00	30,360.00	0.00	0.0%
41 Admin&FinanceDir	14,366.32	14,366.32	0.00	0.0%
42 CYM Director	14,033.76	14,160.12	-126.36	-0.89%
43 Music Director	11,769.20	11,769.20	0.00	0.0%
44 ThriftStoreManager	10,400.00	10,736.64	-336.64	-3.14%
45 Sexton	6,613.86	6,513.00	100.86	1.55%
46 Bookkeeper	4,821.20	4,821.20	0.00	0.0%
47 Pianist	2,450.00	3,167.50	-717.50	-22.65%
48 CYM-Childcare	270.00	157.50	112.50	71.43%

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

	Jul - Oct 20	Jul - Oct 19	\$ Change	% Change	
49	Total Staff Salaries	95,084.34	96,051.48	-967.14	-1.01%
50	Staff Benefits/Payroll Expenses				
51	WorkComplnsurance	0.00	73.00	-73.00	-100.0%
52	FICA Taxes	4,615.58	4,627.59	-12.01	-0.26%
53	Minister Benefit (FICA)	2,296.00	2,296.00	0.00	0.0%
54	Employee Health Insurance	9,717.68	10,909.68	-1,192.00	-10.93%
55	Pension	6,232.24	8,725.76	-2,493.52	-28.58%
56	Minister's Term Life	252.00	306.00	-54.00	-17.65%
57	Total Staff Benefits/Payroll Expenses	23,113.50	26,938.03	-3,824.53	-14.2%
58	Staff Professional Expenses				
59	Minister's Professional Exp	2,321.79	6,653.42	-4,331.63	-65.1%
60	Admin&FinanceDirProf Ex	957.63	49.74	907.89	1,825.27%
61	CYM Professional Exp	471.24	0.00	471.24	100.0%
62	Music Director Prof Exp	1,396.00	941.65	454.35	48.25%
63	Total Staff Professional Expenses	5,146.66	7,644.81	-2,498.15	-32.68%
64	BldgGrounds				
65	Electric	1,733.61	1,697.64	35.97	2.12%
66	Gas	301.69	346.51	-44.82	-12.94%
67	Groundskeeping	4,036.00	4,803.13	-767.13	-15.97%
68	Reg. Maintenance				
69	Supplies	920.53	681.44	239.09	35.09%
70	Reg. Maintenance - Other	2,473.13	3,087.64	-614.51	-19.9%
71	Total Reg. Maintenance	3,393.66	3,769.08	-375.42	-9.96%
72	Maint-Special Bldg Projects	0.00	1,200.00	-1,200.00	-100.0%
73	Liability/Property Insurance	7,079.00	6,644.50	434.50	6.54%
74	Phone & Internet	1,660.03	1,378.61	281.42	20.41%
75	Water	450.90	502.09	-51.19	-10.2%
76	Total BldgGrounds	18,654.89	20,341.56	-1,686.67	-8.29%
77	Thrift Store/Annex Expenses	95.24	0.00	95.24	100.0%
78	Office Expenses				
79	Transfer Suspense Account	207.98	1,125.73	-917.75	-81.53%
80	Advertising	0.00	220.00	-220.00	-100.0%
81	Credit Card/Bank/PayPal Fees	1,043.16	1,019.57	23.59	2.31%
82	Office Expense/Supplies	223.55	1,340.62	-1,117.07	-83.33%
83	OfficeEquip/Maint	1,459.63	1,630.56	-170.93	-10.48%
84	Payroll Software Expenses	127.50	153.00	-25.50	-16.67%
85	Software Expense	722.20	748.25	-26.05	-3.48%
86	Total Office Expenses	3,784.02	6,237.73	-2,453.71	-39.34%
87	Loan & Mortgage Payments				
88	Mortgage Interest Payments	921.34	1,293.21	-371.87	-28.76%
89	EndowLoanRepayment	0.00	1,596.00	-1,596.00	-100.0%
90	Total Loan & Mortgage Payments	921.34	2,889.21	-1,967.87	-68.11%
91	Denominational Dues				
92	UUA-NER	8,920.00	7,136.00	1,784.00	25.0%
93	Total Denominational Dues	8,920.00	7,136.00	1,784.00	25.0%
94	Consultants/Contract Employees				
95	Substitute Sexton	0.00	580.00	-580.00	-100.0%
96	OMG Music	0.00	800.00	-800.00	-100.0%
97	Housekeeping	2,880.00	2,880.00	0.00	0.0%
98	Total Consultants/Contract Employees	2,880.00	4,260.00	-1,380.00	-32.39%
99	Committees				

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

		Jul - Oct 20	Jul - Oct 19	\$ Change	% Change
100	UU the Vote	-1,635.40	0.00	-1,635.40	-100.0%
101	Board of Trustees	0.00	519.24	-519.24	-100.0%
102	Landscape Committee	53.00	370.39	-317.39	-85.69%
103	Membership	317.00	74.94	242.06	323.01%
104	Social Justice	0.00	100.00	-100.00	-100.0%
105	UU Connections	0.00	150.00	-150.00	-100.0%
106	Total Committees	-1,265.40	1,214.57	-2,479.97	-204.19%
107	CYM				
108	Special Programing/Multigen	787.59	831.41	-43.82	-5.27%
109	OWL/COA	0.00	344.58	-344.58	-100.0%
110	High School Youth Program	0.00	357.18	-357.18	-100.0%
111	Pre K-Grade 6/7	0.00	152.95	-152.95	-100.0%
112	Contract Childcare	0.00	420.00	-420.00	-100.0%
113	Office/Library	0.00	111.11	-111.11	-100.0%
114	Total CYM	787.59	2,217.23	-1,429.64	-64.48%
115	Music				
116	Music Scores	250.00	-131.72	381.72	289.8%
117	Music Support/Supplies	458.45	55.06	403.39	732.64%
118	PianoOrgan	0.00	150.00	-150.00	-100.0%
119	Total Music	708.45	73.34	635.11	865.98%
120	Worship				
121	Pastoral Care Coverage	0.00	350.00	-350.00	-100.0%
122	Hospitality	0.00	159.58	-159.58	-100.0%
123	Materials/Supplies	506.15	349.30	156.85	44.9%
124	Pulpit Support	0.00	700.00	-700.00	-100.0%
125	Total Worship	506.15	1,558.88	-1,052.73	-67.53%
126	Total Expense	159,336.78	176,562.84	-17,226.06	-9.76%
127	Net Ordinary Income	16,094.79	62,123.32	-46,028.53	-74.09%
128	Net Income	16,094.79	62,123.32	-46,028.53	-74.09%

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

	Oct 31, 20	Oct 31, 19	\$ Change	% Change	
ASSETS					
Current Assets					
Checking/Savings					
1	CC5 Ckg - 5859	11,791.48	21,255.27	-9,463.79	-44.52%
2	Repo Sweep - 0998	102,865.90	105,368.22	-2,502.32	-2.38%
3	Total Checking/Savings	114,657.38	126,623.49	-11,966.11	-9.45%
Other Current Assets					
5	Payroll Corrections	-129.04	0.00	-129.04	-100.0%
6	Clergy Housing Repayment	0.00	2,200.00	-2,200.00	-100.0%
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	Total Other Current Assets	-54,779.04	-52,450.00	-2,329.04	-4.44%
10	Total Current Assets	59,878.34	74,173.49	-14,295.15	-19.27%
11	Fixed Assets	1,761,018.93	1,761,018.93	0.00	0.0%
Other Assets					
13	Food Coupon Inventory	6,915.00	3,175.00	3,740.00	117.8%
14	Petty Cash	100.00	100.00	0.00	0.0%
15	Total Other Assets	7,015.00	3,275.00	3,740.00	114.2%
16	TOTAL ASSETS	1,827,912.27	1,838,467.42	-10,555.15	-0.57%
17 LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Other Current Liabilities					
21	PPP Loan	72,300.00	0.00	72,300.00	100.0%
22	Split Plate	2,785.00	1,098.50	1,686.50	153.53%
23	UUSC Coffee Sales	343.05	-639.80	982.85	153.62%
24	Current Portion-Loan Endow	10,399.00	10,399.00	0.00	0.0%
25	Current portion-Loan Meeting H	4,080.00	4,080.00	0.00	0.0%
26	Payroll Liabilities	12,235.60	9,853.04	2,382.56	24.18%
27	Total Other Current Liabilities	102,142.65	24,790.74	77,351.91	312.02%
28	Total Current Liabilities	102,142.65	24,790.74	77,351.91	312.02%
Long Term Liabilities					
30	Loan-Meeting House Improvements	74,679.02	79,159.79	-4,480.77	-5.66%
31	Loan-Endowment Fund	494,105.11	185,385.71	308,719.40	166.53%
32	Total Long Term Liabilities	568,784.13	264,545.50	304,238.63	115.0%
33	Total Liabilities	670,926.78	289,336.24	381,590.54	131.89%
Equity					
35	Unrealized Endow Loan Gain/Loss	-202,134.81	106,584.59	-308,719.40	-289.65%
36	Retained Earnings	1,343,025.51	1,380,423.27	-37,397.76	-2.71%
37	Net Income	16,094.79	62,123.32	-46,028.53	-74.09%
38	Total Equity	1,156,985.49	1,549,131.18	-392,145.69	-25.31%
39	TOTAL LIABILITIES & EQUITY	1,827,912.27	1,838,467.42	-10,555.15	-0.57%

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