

## March 2021 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 March 18, 2021**

6:35 - Spiritual Opening and focused check-in - Rev Jessica

6:55 - Read Board Covenant – Katharine

7:00 - Widening the Circle Discussion (pages 111-126) - Rev Jessica

7:20 – Treasurer’s Report – Diane

7:35 – Breeze Update - Susan

7:40 – Annual Meeting Sub-Committee Update + vote on moderator – Carol D, Susan, Diane

7:50 – Minister’s Report and Request

8:10 - Dan Hotchkiss (Consultant) – Rev Jessica

8:20 - Consent Agenda – President’s report, Minister’s report, Personnel Manual proposed updates, Director of Lifespan Religious Education’s report, Adult Ed Plan, Administration and Finance Director’s report, Congregational Covenant Task Force report, Endowment Fund request Membership Committee (Breeze) report, Budget-Stewardship timeline, Policy Committee minutes

8:25- Check-out/Closing – How are you feeling about this meeting. Both positive and negative comments are welcome.

8:30 - Executive Session

**FPBUU Board of Trustees  
Zoom Meeting Minutes  
February 18, 2021 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, Director of Lifespan Religious Education

**Special Guests:** Members of the Reparations Task Force (Wilderness Sarchild, Karen Watson-Etsell, Jeff Schwartz, Abby Walters)

**Spiritual Opening and Focused Check-In**

Rev. Jessica lit the chalice and shared a poem by Ross Gay entitled A Fig Tree Moment. We split up into small groups to discuss the poem. The theme for this month is Beloved Community.

**Read Board Covenant**

Jim Hild read the Board Covenant.

**Reparations (History) & Reparations (Action) Task Force** - Wilderness Sarchild, Jeff Schwartz, Abby Walters, Karen Watson-Etsell, Susan Smith

Members of the Reparations Task Force presented a fascinating overview of their research in First Parish Brewster's involvement in African chattel slavery and reparations, the ongoing process of reconciliation to stop the systems and practices which can involve changing laws and compensating descendants. African chattel slavery is their primary focus for this year. They will lead a service on reparations on March 21 and offer listening sessions for the congregation. The Reparations Task Force is looking for support from the Board of Trustees and the congregation's commitment to the ongoing process of reparations which includes a yearly service on reparations.

**Widening the Circle Discussion** - Rev Jessica

The topic was **Innovations and Risk Taking**. Rev. Jessica asked that we focus our discussion on learnings for our congregation and action steps that we can take. Suggested actions included offering learning circles, storytelling, covenant group discussions, making our church welcoming to people of color, ensuring that our hiring practices reflect our commitment to anti-racism, and financially supporting black-owned businesses and organizations. **Next month's assignment is Reparations (page 111-126).**

**Financial Update/Endowment Board Disbursement of Funds** - Diane, Carol D

The Endowment Board approved a request from the Membership Committee in the amount of \$2,000 to fund the purchase of metal/magnetic name tags for all church members. These funds must be expended in this Fiscal Year 2020-2021. **The Board voted to approve the \$2000 request for the membership cards and congregation covenant pins.**

The Endowment Board requested Board of Trustees approval of a transfer of \$15,000 from the Endowment Fund account to the Loan Repayment account. They plan to make a similar request in May in the amount of \$14,000. These three transfers (Membership \$2,000; Endowment Board \$15,000; and Endowment Board \$14,000) total \$31,000 which is the maximum distribution amount allowed according to their By-Laws, for FY 2020-2021. They would like to pay off the remaining debt through fundraising during the first half (Sept-Dec) of the next Fiscal Year. Once this debt obligation is retired, the Endowment Fund will be capable of distributing in excess of \$50,000 annually for FPB program enrichment, etc. **The Board voted to approve their request transfer \$15,000 from the Endowment Fund account to the Loan Repayment account.**

#### **Policy – Board Meetings Policy - Katharine**

The Board Meetings policy was changed to reflect the procedure that we are currently using to approve minutes. Board Meeting minutes will be sent to Board members for approval within one week of the Board meeting. **The Board voted to approve the Board Meetings policy.**

#### **Community Engagement Survey - Carol D, Frank, Jim, Bill, Carol Y**

The subcommittee met to discuss the survey. Jim Hild summarized the results and takeaways in a document which will be published in the Board Packet.

#### **Consent Agenda**

**The Board voted to approve the consent agenda.** It includes the President's Report, Minister's Report, Lifespan Religious Education Director's Report, Director of Administration and Finance Report, Congregational Covenant Task Force Report, 8<sup>th</sup> Principle Task Force Report, and the Covid Task Force Report.

#### **Staffing Changes - Rev Jessica**

Danica Buckley resigned. Music Sunday at the end of May will be her last Sunday. Maggie Baker resigned and will be leaving us at the end of the month. Rev. Jessica and Karena Stroh will conduct an exit interview with Maggie to ensure that the job description is accurate and that the technical skills and/or requirements are clearly specified.

#### **Check-out/Closing**

#### **Adjourn**

**Respectfully submitted,** Carol Yerby, Clerk

## President's Report March 2021

The Covid vaccines have arrived on Cape Cod and more and more people are getting vaccinated. I am sure we all hoping to get things back to some sort of normalcy. We still do not have date for opening the sanctuary but each month the Covid 19 Task Force meets to assess the situation from the CDC, the Governor's office local health departments. We will not open until we feel everyone can be safe.

The Board of Trustees continue its work with the 8<sup>th</sup> Principle Task Force and the Congregational Covenant Task Force. FPBUU also has 2 task forces dealing with reparations. The members of both the 8<sup>th</sup> Principle Task Force and the Congregational Covenant are extremely dedicated members of FPBUU. Both groups have held zoom listening and information sessions to get feedback from FPBUU members and also to answer any questions.

FPBUU's Annual Meeting in June and we are exploring the possibility of using an outside moderator.

Last year before Covid 19, the Board was hoping to hire a consultant to help us to examine what renovations might be possible and help us with some ideas for a Capital Campaign. We have decided to hire a consultant who has committed to work with us for 5 sessions. The Facilities Task force has done a great job and has given the Board many options to consider.

The Board continues to work to maintain the long-range health of the FPBUU congregation by overseeing planning and goal setting, creating policies and overseeing the annual budget.

Keep the faith.

Carol DiAnna, President of the Board of Trustees

**Overall thoughts:**

I am sorry to miss this board meeting but I am taking a much needed week of study leave. Overall things with church are going ok, but the directors are definitely feeling the increase of workload with Maggie gone.

**Worship and Rites of Passage:**

Online worship has been going really well. Because of committees and CYM leading worship we have every Sunday covered through June. Vespers continues to have <20 accounts in attendance. We are much looking forward to Easter where we will have a baby blessing and our new member ceremony.

**Pastoral Care:**

Per CDC guidelines I am available to meet with congregants masked as pastoral care needs arise. After my week of study leave I will begin reaching out to our most isolated congregants to start scheduling visits.

**Social Justice in the Public Square:**

My class on My Grandmothers Hands has 12 participants and has 2 more sessions left. I was interviewed by the Cape Cod Times about an article around when churches are re-opening. I reached out to the Cape Cod Times, UU World, and WCAI to inform them of our upcoming reparations worship on the 21<sup>st</sup>. I attended the 8<sup>th</sup> principle task force meeting and reparations team meetings this month as well.

**Administration:**

Staff Evaluations are completed and recommended changes are in your draft budget. These have been approved by the personnel consultants and the finance committee. While I am aware this is only a draft budget, I am hopeful we can make these changes. It is my recommendation that this congregation strive to have a goal of providing the recommended cost of living wage increase each year and having employees' salaries at mid-range of UUA recommendations. This is what I submitted to the aforementioned committees:

**History of staff raises**

Minister – no changes since arriving in 2017.

Admin & Finance Director- 7% in 16-17 & 3% 17-18

Director of Lifespan Religious Education small raise in 19-20 to keep at minimum of fair wage

Music Director- No raise since 2017.

Thrift shop -N/A as she began in April of 2020

Sexton- 3.2% 17-18, 1% 18-19

Bookkeeper- 1.3% COLA 17-18 & 1.1% 18-19

Childcare- none

**Current recommended raises**

Childcare worker #1 85 cents per hour

Thrift shop 1.2% COLA

Sexton 3%

Bookkeeper 3%

Music Director 5%

Admin & Finance Director 6 %

Minister 6%

Director of Lifespan Religious Education 6%

Requests:

1. Change the status of our employees to be in alignment with the UUA's practice around what is considered full time. The UUA deems that anything above 35 hours is full time. Therefore, the employee receives full time benefits. Currently FPBUU deems that 40 hours is full time, therefore an employee who works 36 hours per week is still not considered full time and does not receive benefits as such. For example 36 hours per week =75% of health insurance covered vs full time=80% of health insurance covered. Cost \$2,444
2. An additional request is to change the director's professional expenses from 4% to 6% keeping in line with the goal of eventually having them at 10% which is per UUA recommendations. Cost \$2,515 (not including \$814 increase due to salary increase).
3. Dental Insurance at 100%. This will only be covered for 6 months for 6 employees due to open enrollment in Nov. Cost \$2880 if everyone enrolls.
4. 50% of health insurance for dependents which is in alignment with UUA recommendations. Cost \$2,806

Total Cost of recommendations \$ 26,751

An additional change that needs to be voted on during this meeting are changes to the personnel manual which include the following:

1. Giving employees Juneteenth off as it is a state holiday.
2. Giving employees paid parental leave. This is in line with my contract. Ana is pregnant and has requested a month of parental leave, I would like to give it to her paid. We would not incur any additional costs at this time due to online worship. See attached personnel policy pages for changes.

Additionally I have been meeting regularly with our personnel consultants to begin to organize our music director search. We are reaching out to members to form our search committee this month and drafting the job posting.

**Serves the Larger Unitarian Universalist Faith:**

I continue to attend UUMA cluster meetings, my local interfaith women ministers group, and the zoom group of newly settled ministers that I convene. I recently took a two day course on effective supervision skills and look forward to bringing what I learned back to staff.

## Report from Administration and Finance Director – March 2021

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

- Financial Reports show as of February 28, 2021, a surplus of \$22,874 and a checking/savings balance of \$123,981. This total does not include the \$72,567.50 from the second PPP loan.
- For FY21-22, we have received, as of 3/11/21, 79 pledge units for a total of \$177,330.
- For FY20-21, we currently have 206 pledge units for a total of \$361,068 pledge commitments.
- I am requesting an additional \$500 for software expenses for this fiscal year.

### Property Management

- For your upcoming discussion regarding Parish Hall renovations: A while back I reported on a conversation that I had with the Brewster building inspector regarding the possibility of expanding the Parish Hall's footprint towards 6a. In that conversation, the inspector indicated it might be possible, but it would need to be approved by the Brewster Planning Board and the Historic Committee. We may be able to expand, BUT this needs consultation with a professional builder before knowing if this is truly feasible for our building.
- I have not heard back from the letter I sent last month. I will be following up with a phone call to the Chowder House manager, Bob Ford, to see if I can get a phone number to follow up with The Main Street Brewster Trust to solidifying our parking arrangement that grants up parking in the far end of their lot.
- The Building Committee met this month to start talking about projects for the coming fiscal year. It has been several years since we have had our full 5% budget for Special Projects. We are reviewing projects that have been on hold (including work on the steeple) as well as exploring what might be needed before opening our buildings back up.

### Administration as Ministry

- The budget process is underway with an engaged Finance Committee and a thriving church. We have much to celebrate and work with to craft a proposed budget that reflects the abundance within this community.
- I attended the quarterly call for the UUA Common Endowment Fund this past week, and they spoke about continued efforts to add a human rights lens to the portfolio of investments. As they expand the community investments there is a focus on addressing the lack of access to capital for BIPOC managers. They also fielded concerns about holdings in Enbridge, stating that they are aware of the conflicts and working to replace these holdings with something more in line with the Socially Responsible Investing guidelines.
- I have reformed a hiring team for the Tech Support position. Thank you to Tavia Ossola and Gail Webb for agreeing to serve again. The job was posted to Indeed and has had over 100 applicants in just a few days, so I have a lot of work to separate out any promising candidates within a sea of unqualified candidates. I can't express how much work this is to hire and train new employees. My goal is to have someone hired around the beginning of April.
- We had a successful *Come Together* Meeting on February 27<sup>th</sup>. We had 25 participants representing nearly all of our boards, committees, teams, taskforces and groups. Overall, there was a positive response to the gathering, but for sure Twink's trivia was brilliant, adding humor and important information.
- I continue to meet with the 3 Employees that I supervise regularly and offer support for all staff as needed.

### Membership

- We received a donation in honor of Nancy Berbrick for \$100, which will go towards the Membership budget this year. Nancy has been a welcoming voice to new members during in person recognition ceremonies and an inspiration to so many of us.

### Professional Development

- In February, I took a week of study leave and attended some online courses and meetings on Quickbooks for nonprofits, Assertive Communication and managing UUA's benefits for staff. I appreciate have this time to deepen my understanding on various topics that enhance my ability to do my job. I will be taking my second week of study leave starting March 29<sup>th</sup>.

Kind regards, Karena Stroh, Administration and Finance Director

## Lifespan faith development director

### Board Report March 2021

#### Overview

Another pandemic month of CYM. Our kids and families are hanging in there and their resilience despite all of this is astounding. The CYM committee lost another member as Rebecca Harrison stepped back, due to being a mum of infant twins. Programs continue to be well attended.

#### Outreach/Professional Development

All my credentialing paperwork is submitted! I go before the committee for my interview in late April. Jessica is holding a mock interview for me with other religious professionals and lay leaders in March. I am so grateful to her for this.

The NE LREDA Board approached me again this year to take on a leadership role, I decline last year due to credentialing and the time commitment, however I am going to be talking to the president of the board next week to see where I could serve. I am excited for this opportunity.

#### CYM Committee

The CYM committee is working on an easter egg hunt, a celebration for our seniors, and looking at the story of Horatio Alger in our congregation.

#### Adult Religious Education

Please see the attached plan.

#### Young Adults

I spoke with Susan Smith about the young adults in our congregation, including the young parents. Zoom has made FPB so much more accessible for those not on the cape. Rev Jessica and I will be meeting with them to hear how we can support the younger adults in our congregation.

#### Baby blessing

We will be holding a baby blessing on Easter Sunday for our newest members of the FPB family.

#### In conclusion

A year of living through a pandemic has really taken its toll, on everyone, our children and youth are no exception. I will continue to respond to their needs as best as I can.

## Re-Imagining Adult Ed at First Parish Brewster

### Introduction

Lifespan religious education is an important part of faith development for nurturing our Unitarian Universalist identity and spiritual growth, and to keep us moving forward as an evolving faith and congregation as we open hearts, grow souls, and turn love into justice. Much the same as a comprehensive, progressive religious education program is vital for our children and youth, the same is true for our adults. I believe that the church is our curriculum, and everything that happens, whether intentionally or unintentionally, explicit or otherwise, is part of what we learn. As we move forward, I am proposing a regular, explicit adult education program, using curriculum from the Tapestry of Faith along with building lifespan rituals (crowning, transitioning from young adult etc.) This is a change from the model we have had for many years, where folks have been encouraged to teach about topics that are important to them or share passions and I have acted as the administrator for those classes. I believe that there is room for that kind of programming within our church congregation, along with other adult programming like small group ministry; however, I want to focus my energy and skills in creating an adult education program that helps to further the mission of First Parish Brewster, deepens the religious literacy of the congregation, develops a UU identity and provides a structure of regular programming for the entirety of the lifespan of each member.

In the teaching, selection of curriculum, and teacher/volunteer development I intend to use the same religious education philosophy and passion that I bring to the children and youth program, and I feel excited for the future of Lifespan Religious Education at FPB.

Recruitment, training, and planning will take place at the same time as the RE program for children and youth, therefore creating a seamless program where religious education is integrated into the fabric of FPB.

## Resources

As with everything in church life, volunteers will be the biggest asset to the program.

A person who leads an adult program should be:

- Committed to the Unitarian Universalist Principles, to the congregation, and to the faith development components of this program
- Knowledgeable enough about Unitarian Universalism to manage the content of the program
- Willing and able to thoroughly prepare for each workshop
- Effective at speaking, teaching, and facilitating group process
- Flexible, and willing to modify workshop plans to more fully include all participants
- Able to listen deeply and to encourage all individuals to participate
- Able to demonstrate respect for individuals, regardless of age, race, social class, gender identity, and sexual orientation
- Able to honor the life experiences each participant will bring to the program

Adult Ed teachers will join in with the yearly program leader orientation, which covers the basics of the Religious Education Philosophy of FPB, and will be offered additional trainings throughout the year.

The other resource that will be important is funding: to train Adult OWL volunteers, and to provide other trainings and supplies for programs.

My hope is to encourage and help relevant committees to lead programs in their areas; for example, reaching out to membership to teach the New UU curriculum and Right Relations to teach the UU Ethics classes.

I will also collaborate with Reverend Jessica to ensure that the curriculum I plan compliments programming that she is leading, and that throughout the year we cover the four categories of religious education.

The End of Pathways

I am asking for the board to consider this plan as we move forward. It will need congregational buy-in to be successful.

If I am approached by someone who would like to lead an adult ed program I plan to look at the curriculum and see if their idea can be integrated with this plan. If not, that class would need to be offered by the individual independently of this program. I foresee this leading to some conflict, but I feel confident in the changes I would like to make in Adult RE.

Sample Program for 2021/22

The following is my working plan for the next church year and is subject to (and will) change as we evolve the program, find teachers and funding, and work through the pandemic. This plan also doesn't take into account any offering from Rev Jessica.

Category	FALL	WINTER	SPRING	SUMMER
Life Issues	Hindsight, Humor and Hope, Who me an Elder?	Adult Coming of Age *	Adult OWL *	Croning Croning/Adult Ceremony *
Beloved Community		Building the World we Dream About	Harvest the Power – Developing Lay Leadership	
Spirituality	Spirit of Life			Spirit in Practice
Unitarian Universalist	The New UU **	What we choose, Ethics for Unitarian Universalists	The New UU **	

\*offered every year

\*\* offered twice a year

## **D. HOLIDAYS**

The following paid holidays are observed each year:

- New Year's Day
- Martin Luther King Day
- President's Day
- Patriot's Day
- Memorial Day
- Juneteenth
- Fourth of July
- Labor Day
- Indigenous People's Day (Columbus Day)
- Veteran's Day
- Thanksgiving Day
- Day after Thanksgiving Day
- Christmas (or another holiday to be arranged with your supervisor)

If an observed holiday falls on a Saturday, the preceding Friday generally will be observed as the holiday. If an observed holiday falls on a Sunday, the following Monday generally will be observed as the holiday. If employees are required to work on an observed holiday, they generally will be granted another day off.

## **E. LEAVES OF ABSENCE**

### **1. General provisions**

The policies in this section describe various types of paid and unpaid leaves of absence provided by FPB. Leaves must be requested in advance in writing and require the approval of the employee's immediate supervisor. The exact nature of the leave and its anticipated length must be included in the written request. Employees are expected to return to work upon the expiration of the leave as granted. If prevented from returning as expected, the employee must immediately notify his or her supervisor.

### **2. Personal leave without pay**

Employees can request in writing days for unpaid personal leave to their supervisor and such request must be approved by the supervisor, the President of the Board of Trustees (or designee), and Chair of Personnel Committee (or designee).

### **3. Military leave without pay**

Employees who are members of the uniformed services of the United States (including the National Guard or other reserve unit) will be granted unpaid leaves of absence in accordance with state or federal law to perform military duties on a voluntary or involuntary basis. Requests for military leave of absence must be made in writing and should include verification of the duty call from military authority, the date the leave is to commence and the expected date of return.

Employees may choose to use any accumulated vacation time for all or part of the period of military service. Leaves of absence in excess of any available vacation time will be without pay. In accordance with applicable law, eligible employees will be reinstated to the same job upon returning from an authorized military leave of absence.

#### **4. Funeral or bereavement leave with pay**

Employees working 20 hours or more may be eligible for a leave of absence for up to 24 hours (prorated on FTE, Full Time Equivalent) with pay for the death of an immediate family member. The number of paid hours off will be determined by the supervisor and Administration and Finance Director based on the circumstances.

#### **5. Jury duty leave with pay**

Employees called for jury duty are paid their regular pay for up to twenty working days. Employees should appear for work upon being excused from jury duty on any day.

#### **6. Parental Leave with pay**

In the case of the birth or adoption of a child, the employee shall be granted twelve weeks of paid leave after one year of employment. Unpaid leave should be extended only after all paid leave has been used. Accrued paid vacation and paid sick days can be used for the unpaid portion of parental leave. During periods of unpaid leave, the Congregation will continue paying premiums for health, life, and long-term disability insurance. The employee must give 30 days notice of parental leave to their supervisor.

### **F. VEHICLE USAGE AND REIMBURSEMENT**

Employees using their own cars for church-related business may be paid mileage at the current rate per mile as established by Internal Revenue Service. The employee, with approval by their supervisor, will be reimbursed for mileage upon request. The employee's supervisor must authorize trips. Employees must have a current and valid driver's license and proof of insurance. Employees may not take unauthorized passengers on such trips.

All tickets for parking and traffic violations are the responsibility of the employee. The employee must pay all fines promptly and will not be reimbursed by FPB.

## **IV. OTHER FPB POLICIES**

### **A. ATTENDANCE AND PUNCTUALITY**

Each employee is expected to be prompt and regular in his or her attendance at work. Personal appointments should be scheduled before or after work hours, if possible. The supervisor must approve all scheduled absences in advance. Employees who are unable to report to work at their scheduled time must call their supervisor as soon as possible to report the absence and the expected time of return to work. Employees must call in each day they are absent, unless otherwise authorized by their supervisor.

# Endowment Fund Distribution Request - FY 2020-2021 Confirmation

You've received a new entry on **Endowment Fund Distribution Request - FY 2020-2021**. You'll see the results below.

Committee/Group	Thrift Store
Description of Project:	Equipment update: These funds would mainly be targeted at purchasing new straight clothing racks and shelving units. Most of our shelves are currently held together with duct tape and pose a safety hazard. Taller shelving will allow me to utilize more vertical space and add approximately 20% more retail space for hard goods. By switching to straight racks we would be able add approximately 20% more clothing items to the store area. The approximate cost for these would be \$1500 plus shipping. I have added in another \$200 for some wood and hardware to to create a wall display area and some paint.
Total Requested Amount:	2,000
Submitted by	Celine Crook
Email	<a href="mailto:celine@firstparishbrewster.org">celine@firstparishbrewster.org</a>

**Summary of MINUTES**  
**FPBUU Policy Committee**  
**March 1, 2021**

Present: Karen Witting (Chair), Marilee Crocker, Katharine Farnham (Board of Trustees (BOT) liaison), John Kielb, Topper Roth - (via Zoom)

We looked at the way in which current BOT policies are organized and presented on the FPBUU website

Karen feels that the “Purpose “ sentence from the Policy itself or a fragment of it should be included in the the website description in order to capture the essence of a given Policy.

We went on to talk more about the Medical Emergencies Policy Marilee has been working on. We discussed the location of First Aid Kits again and agreed on recommending one in Fellowship Hall, one in the Sanctuary, and two for the Barn - one on the first floor and one in the downstairs Annex. We also discussed other aspects of the language currently in the proposed Policy, including the contents of First Aid Kits, and the extent and frequency of required staff training (e.g., CPR and First Aid), if any. Marilee will look into what recommendations the UUA may have on the latter and whether FPBUU’s insurance policy(ies) require any sort of staff training for medical emergencies. We decided not to pursue the question of Automatic Electronic Defibrillators (AEDs) at this time.

Marilee will follow up with medically-trained members of FPBUU regarding thoughts/recommendations about cleaning up large amounts of blood. We are leaning towards saying simply that cleanup of significant amounts of blood be done by a trained person.

Respectfully submitted,  
Topper Roth

Edited by Katharine Farnham

Membership Committee

3/18/2021

One of the goals of the Membership Committee for a couple of years now has been to help members and especially new members get onto and have facility with Breeze. For a new member to look up, say, a new friend in Breeze and get contact information can be invaluable.

It is important that all church leaders get onto their Breeze page and check that their contact information is up to date and correct. Then, find The Membership Involvement Section of your profile, in the lower right of the page. Put your cursor over the blue **"Membership Involvement"** and click "Edit Section". Check all relevant boxes. Go into the **"About Me"** section and add a few sentences about anything you'd like the congregation to know about you: your history with UU, your current or past jobs, your family, your hobbies or interests. Be sure to Save changes.

All of this will help us make the connections we seek.

Please reach out to Susan or other members of the Membership Committee for assistance at any time. We are happy to help you.

## March Covenant Task Force Summary

The Covenant Task Force is presently working on a draft of the Congregational Covenant. We are working from copious notes that were recorded during our eight listening sessions with members of the congregation. We have found a UUA presentation on “Why Covenants Fail” to be extremely useful as a guide. After working on our draft together one more time, we plan to meet with Shared Ministry and Right Relations on March 23<sup>rd</sup> to discuss what we have to date.

Susan Smith, Katharine Farnham, Cari Keith, Barbara Draper and Rand Burkert

No.		<u>Final FY20 FYE Actual (2019-20)</u>	<u>Approved FY21 Budget (2020-2021)</u>	<u>Projected FY21 FYE 6/30/21 as of 2/22/21</u>	<u>Draft FY22 Budget (2021-2022)</u>	<b>NOTES</b>
	<b>INCOME</b>					
3	<b>A. Pledges</b>					
4	Pledges		350,000		375,000	
5	Less: Lost Pledges (2%, 4% or 10%)		<u>35,000</u>		11,250	3% for draft FY22 because we lost 5% FY20 and 2% FY19
6	Total	352,458	315,000	340,000	363,750	
7	Pledges Prior Years	10,522	7,500	18,787	10,000	
8	<b>Total Pledges</b>	<b>362,980</b>	<b>322,500</b>	<b>358,787</b>	<b>373,750</b>	
9	<b>TOTAL PLEDGES/TOTAL INCOME</b>	75%	82%	79%	74%	
10	<b>B. Other Income</b>	<b>1292</b>	<b>300</b>	<b>447</b>	<b>300</b>	
11	<b>C. Fund Raising</b>					
12	Thrift Shop/Annex	68,449	40,000	55,000	80,000	
13	Church Fundraisers	11,286	2,000	12,883	9,000	includes Small Group Fund raisers. Rog will verify with Fundraising.
14	Spring Auction	623	6,500	6,500	10,000	
15	CYM Summer Program	771	-	-		
16	WCC - Gayla Ball	3,000	2,000	2,000	2,000	Rog will verify with Linda/Gloria
17	Food Certificate Sales	1,850	500	1,000	1,500	
18	Women's Circle Alliance	751	-	-		
19	<b>Total Fund Raising</b>	<b>86,730</b>	<b>51,000</b>	<b>77,383</b>	<b>102,500</b>	
20	<b>D. Offertory</b>					
21	Offertory	20,102	13,000	14,000	20,000	
22	<b>Total Offertory</b>	<b>20,102</b>	<b>13,000</b>	<b>14,000</b>	<b>20,000</b>	
23	<b>E. Building Use</b>					
24	Space Rentals	5,737	-	-	2,500	
25	Weddings/Memorials	1,750	-	500	1,500	
26	<b>Total Building Use</b>	<b>7,487</b>	<b>-</b>	<b>500</b>	<b>4,000</b>	
27	<b>F. Investment, Interest, Misc Inc.</b>					
28	Investment Income	5,801	5,000	5,000	5,000	
29	Interest Income	312	250	250	250	
30	<b>Total Inv, Int, Misc Inc.</b>	<b>6,113</b>	<b>5,250</b>	<b>5,250</b>	<b>5,250</b>	
31	<b>TOTAL INCOME</b>	<b>484,704</b>	<b>392,050</b>	<b>456,367</b>	<b>505,800</b>	
32	<b>EXPENSES</b>					
33	<b>A. Staff Salaries includes dis. ins.)</b>					
34	Minister (Includes Housing)	91,080	91,080	91,080	96,545	6% salary increase
35	Admin & Finance Director .9 FTE	43,099	43,099	43,099	45,685	6% salary increase
36	CYM Director .916 FTE	42,228	42,101	42,101	44,627	6% salary increase
37	Music Director .625 FTE	35,308	35,308	35,308	37,073	5% salary increase
38	Thrift Shop Manager .75 FTE	32,562	31,574	31,574	31,953	1.2% salary increase
39	Sexton .51 FTE	19,359	20,325	20,325	20,946	3% salary increase
40	Bookkeeper .375 FTE	14,464	14,461	14,461	14,895	3% salary increase

		<b>Final FY20 FYE Actual (2019-20)</b>	<b>Approved FY21 Budget (2020-2021)</b>	<b>Projected FY21 FYE 6/30/21 as of 2/22/21</b>	<b>Draft FY22 Budget (2021-2022)</b>	<b>NOTES</b>
41	Pianist .15 FTE	10,885	10,920	6,500	10,920	
42	Tech Support			5,000	2,560	temp position through Oct 2021
43	Child Care Workers	3,007	3,634	270	2,209	.85/hr increase for returning worker + new hire
44	<b>Total Staff Salaries</b>	<b>291,992</b>	<b>292,502</b>	<b>289,718</b>	<b>307,413</b>	
45	<b>B. Staff Benefits/Payroll Expenses</b>					
46	Bonus/Staff Appreciation	900	-	-	900	
47	Retirement Contributions(10% of sal)	25,372	23,956	23,956	27,355	benefit kicks in on one year anniversary
48	Employee Health Insurance	32,039	35,000	32,000	35,138	making 35hr/wk full time for health benefit/100%dental/50%dependent
49	FICA (7.65% of salary)	16,212	15,239	15,239	15,954	
50	Minister's FICA (7.65%)	6,888	6,885	6,885	7,298	
51	Minister's Term Life Insurance	745	734	734	734	
52	Workers Comp. Insurance	3,052	2,910	2,910	2,910	
53	<b>Total Staff Benefits</b>	<b>85,208</b>	<b>84,724</b>	<b>81,724</b>	<b>90,289</b>	
54	<b>C. Staff Professional Expenses</b>					
55	Minister Prof. Exp.	8,743	9,000	9,000	9,540	
56	Admin & Finance Dir Prof. Exp.	1,704	1,704	1,704	2,709	increase from 4% to 6% of salary
57	CYM Director Prof. Exp.	1,337	1,664	1,664	2,646	increase from 4% to 6% of salary
58	Music Director Prof. Exp.	1,396	1,396	1,396	2,198	increase from 4% to 6% of salary
59	<b>Total Staff Professional Expenses</b>	<b>13,180</b>	<b>13,764</b>	<b>13,764</b>	<b>17,093</b>	
60	<b>D. Property Management</b>					
61	Properties-Maintenance	11,132	13,800	13,800	13,800	
62	Properties-Capital Imps	3,183	-	-	13,700	
63	Total Maint & Cap. Imp (5% policy)	14,315	13,800	13,800	27,500	5% of expenses policy
64	Properties-Supplies	2,567	3,000	3,000	4,200	
65	Grounds Keeping	9,563	12,000	12,000	12,000	we have been lucky to not have bad winters for many years
66	Liability/Property Insurance	13,424	14,200	14,200	14,200	
67	Housekeeping-Contractor	8,320	8,320	4,160	5,700	prorated for returning to buildings by end of October
68	Electric	5,234	3,500	3,500	5,000	
69	Gas	5,113	4,500	4,500	5,000	
70	Phone/Internet	4,501	4,300	5,100	5,000	
71	Water	1,477	1,500	1,500	1,500	
72	<b>Total Property Management</b>	<b>64,514</b>	<b>65,120</b>	<b>61,760</b>	<b>80,100</b>	
73	<b>E. Office Expenses</b>					
74	Office Equipment & Maintenance	6,839	6,200	6,200	6,200	
75	Office Expenses & Supplies	3,693	3,000	3,000	4,000	
76	Credit Card Fees/ Bank Fees	3,841	4,000	4,000	3,000	
77	Software Expense	2,043	1,800	1,800	1,800	
78	Advertising	1,734	1,500	1,500	1,500	
79	Payroll Expense	1,029	800	900	900	

		<b>Final FY20 FYE Actual (2019-20)</b>	<b>Approved FY21 Budget (2020-2021)</b>	<b>Projected FY21 FYE 6/30/21 as of 2/22/21</b>	<b>Draft FY22 Budget (2021-2022)</b>	<b>NOTES</b>
80	Financial Audit/Review (6-30-18)	-	-	-	2,500	
81	<b>Total Office Expenses</b>	<b>19,179</b>	<b>17,300</b>	<b>17,400</b>	<b>19,900</b>	
82	<b>F. Loan Payments</b>					
83	Endowment Loan Pymts	4,788	-	-	0	We could potentially pay this off by Dec 31, 2021 so set to 0
84	MH Mortgage Principal Pymts	4,828	4,038	4,997	4,500	
85	MH Mortgage Interest Pymts	3,806	4,597	3,637	3,100	
86	<b>Total Loan Payments</b>	<b>13,422</b>	<b>8,635</b>	<b>8,634</b>	<b>7,600</b>	
87	<b>G. Denominational Dues - UUA</b>	<b>21,407</b>	<b>21,407</b>	<b>21,407</b>	<b>25,000</b>	UUA request \$33,122
88	<b>H. Worship and Ministry</b>					
89	Pulpit Support/Guest Speakers	1,750	-	-	3,600	costs went up \$350/service plus \$100 travel (8 guests)
90	Substitute Sexton	580	-	-		this line item will be important once we are completely back to in
91	Pastoral Care Coverage	450	-	-		
92	Hospitality	436	300	300	650	
93	Materials and Supplies	698	1,000	1,000	1,000	
94	<b>Total Worship and Ministry</b>	<b>3,914</b>	<b>1,300</b>	<b>1,300</b>	<b>5,250</b>	
95	<b>I. Committees</b>					
96	Board of Trustees	519	100	100	450	\$300 for Board retreat , \$150 gifts, \$1200 for Capital Campaign Consultant to be requested from endowment
97	Covenant Groups		-			
98	Helping Hands	58	-	-	100	
99	Landscape Committee	453	500	500	700	
100	Membership Committee	718	500	730	750	
101	Reparations			200		
102	OEOP/Racial Justice		-	-		Included in Social Justice
103	Social Justice	405	-	-	750	Karen to get detailed breakdown of this number
104	Stewardship Committee	274	500	500	500	
105	UU Connections	350	-	-	560	Ware Lecture event food \$60, Support for Partner Church and Partner Church Council 500 + split plate, Common Read evening food/drinks - can come out of the Hospitality line, Scholarships for GA and workshops - this can come from the HEED fund
106	<b>Total Committees</b>	<b>2,777</b>	<b>1,600</b>	<b>2,030</b>	<b>3,810</b>	
107	<b>J. Community Outreach</b>					
108	Faith Family Kitchen					
109	Split Plates Offertory	20,102	13,000	14,000	20,000	
110	<b>Total Community Outreach</b>					
111	<b>K. Lifespan Religious Education Ministries (previously CYM)</b>					
112	Special Programming/Multigen	1,551	800	800	1,500	
113	O.W.L. (Our Whole Lives)/COA	1,531	500	500		
114	Office/Library	206	200	200	300	
115	Pre-K to Grade 8	390	650	650	1,300	

		<b>Final FY20 FYE Actual (2019-20)</b>	<b>Approved FY21 Budget (2020-2021)</b>	<b>Projected FY21 FYE 6/30/21 as of 2/22/21</b>	<b>Draft FY22 Budget (2021-2022)</b>	<b>NOTES</b>
116	High School Youth Group	457	500	500	800	
117	Child Abuse Prevention Training	-	-	-	200	
118	Adult Ed.	-	-	-	600	
119	CYM Childcare	420	-	-	400	
120	Child Care Supplies	154	-	-	300	
121	<b>Total LREM</b>	<b>4,709</b>	<b>2,650</b>	<b>2,650</b>	<b>5,400</b>	
122	<b>L. Music</b>					
123	Music-Contractor	2,400	-	-		
124	Guest Musicians	725	2,000	2,000	2,900	
125	Music Scores	1,449	600	600	600	
126	Piano/Organ Mntnce/Tuning	1,088	150	150	700	
127	Music Support/Supplies	838	1,000	1,000	700	
128	<b>Total Music</b>	<b>6,500</b>	<b>3,750</b>	<b>3,750</b>	<b>4,900</b>	
129	<b>M. Contingencies &amp; Other Funds</b>					
130	PPP loan funds/surplus	72,300	20,000	102,770	27,500	50% of surplus FY21 year end
131	Endowment Fund Distribution		110,000			
132						
133	<b>Total Contingencies &amp; Other Funds</b>	<b>72,300</b>	<b>130,000</b>	<b>102,770</b>	<b>27,500</b>	
134	<b>TOTAL EXPENSES</b>	<b>526,802</b>	<b>512,752</b>	<b>504,137</b>	<b>566,755</b>	
135	<b>NET INCOME</b>	<b>30,202</b>	<b>9,298</b>	<b>55,000</b>	<b>-33,455</b>	

# **Financial Reports - February 2021**

Submitted by Karena Stroh, Administration & Finance Director

## Table of Contents

Tab 2 (pages 2-4) - *Operating Fund* Profit & Loss Budget vs. Actual

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

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

**% of budget should typically be at 67%**

## **Points of Interest**

**Total Income** is at 86% of budget

Pledge Commitments FY 21-22                      \$177,330    as of 3/11/21 Stewardship kick off 2/28/21

Pledge Commitments FY 20-21                      \$361,068

Total Pledge Payments received 81% of budget

Offertory is at 76% of budget

Thrift Store Income is at 110% of budget

**Total Expenses** are at 61% of budget

**Split Plate Offeratory-** So far this year, FPBUU have sent \$9,112 to 26 different organizations. A list of the organizations we have donated to can be found at [fpbuu.org](http://fpbuu.org) and monthly updates are published in the Weekly Angle. The split plate collections take 2-3 weeks to process due slow usps mail delivery and electronic funds transfer schedule.

As of February 28, 2021, there was \$123,981 (page 8, line 3) in the Operating Fund of FPBUU. This total does not include the second ppp loan that was received 2/5/21 for \$72,567.50. No Endowment Fund distribution needed at this time.

**Operating Funds**  
**Profit & Loss Budget vs. Actual**  
July 2020 through February 2021

	Jul 20 - Feb 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Pledges</b>				
1        2020-2021 Pledges	242,559.37	315,000.00	-72,440.63	77.0%
2        2019-2020 Pledges	18,802.24	7,500.00	11,302.24	250.7%
3        2018-2019 Pledges	150.00			
4 <b>Total Pledges</b>	<u>261,511.61</u>	<u>322,500.00</u>	<u>-60,988.39</u>	<u>81.09%</u>
5 <b>Offertory</b>	9,911.00	13,000.00	-3,089.00	76.24%
6 <b>Fund Raising</b>				
7 <b>Thrift Store/Annex Income</b>	43,855.96	40,000.00	3,855.96	109.64%
8 <b>Church Fundraisers</b>				
9 <b>Garden Tours</b>	2,182.00	1,000.00	1,182.00	218.2%
10 <b>Small Group Fundraisers</b>	1,479.18	0.00	1,479.18	100.0%
11 <b>Spring Auction</b>	0.00	6,500.00	-6,500.00	0.0%
12 <b>Summer Auction</b>	6,018.00	1,000.00	5,018.00	601.8%
13 <b>Holiday Fair</b>	3,322.82			
14 <b>Total Church Fundraisers</b>	<u>13,002.00</u>	<u>8,500.00</u>	<u>4,502.00</u>	<u>152.97%</u>
15 <b>Food Certificate Sales</b>	950.00	500.00	450.00	190.0%
16 <b>Welcoming Congregation-Income</b>	2,000.00	2,000.00	0.00	100.0%
17 <b>Total Fund Raising</b>	<u>59,807.96</u>	<u>51,000.00</u>	<u>8,807.96</u>	<u>117.27%</u>
18 <b>BldgUse</b>				
19 <b>Weddings/Memorials</b>	500.00	0.00	500.00	100.0%
20 <b>Total BldgUse</b>	<u>500.00</u>	<u>0.00</u>	<u>500.00</u>	<u>100.0%</u>
21 <b>Investment,Interest, MiscIncome</b>				
22 <b>Investment Income</b>				
23 <b>UUA GIF Distribution</b>	2,200.86	2,800.00	-599.14	78.6%
24 <b>Alton Smith Char Trust</b>	567.87	1,000.00	-432.13	56.79%
25 <b>Alton Smith Irrev Trust</b>	599.13	1,200.00	-600.87	49.93%
26 <b>Total Investment Income</b>	<u>3,367.86</u>	<u>5,000.00</u>	<u>-1,632.14</u>	<u>67.36%</u>
27 <b>Interest Income</b>	205.86	250.00	-44.14	82.34%
28 <b>Total Investment,Interest, MiscIncome</b>	<u>3,573.72</u>	<u>5,250.00</u>	<u>-1,676.28</u>	<u>68.07%</u>
29 <b>Contributions</b>				
30 <b>Misc Contributions</b>	547.03	300.00	247.03	182.34%
31 <b>Total Contributions</b>	<u>547.03</u>	<u>300.00</u>	<u>247.03</u>	<u>182.34%</u>
32 <b>Total Income</b>	<u>335,851.32</u>	<u>392,050.00</u>	<u>-56,198.68</u>	<u>85.67%</u>
33 <b>Gross Profit</b>	335,851.32	392,050.00	-56,198.68	85.67%
34 <b>Expense</b>				
35 <b>Staff Salaries</b>				
36 <b>Minister</b>	60,720.00	91,080.00	-30,360.00	66.67%
37 <b>Admin&amp;FinanceDir</b>	28,732.64	43,099.00	-14,366.36	66.67%
38 <b>CYM Director</b>	28,067.52	42,101.00	-14,033.48	66.67%
39 <b>Music Director</b>	23,538.40	35,308.00	-11,769.60	66.67%
40 <b>ThriftStoreManager</b>	20,800.00	31,574.00	-10,774.00	65.88%
41 <b>Sexton</b>	13,001.94	20,325.00	-7,323.06	63.97%
42 <b>Bookkeeper</b>	9,642.40	14,461.00	-4,818.60	66.68%
43 <b>Pianist</b>	3,756.55	10,920.00	-7,163.45	34.4%
44 <b>Tech Support</b>	2,160.00	0.00	2,160.00	100.0%
45 <b>CYM-Childcare</b>	270.00	3,634.00	-3,364.00	7.43%
46 <b>Total Staff Salaries</b>	<u>190,689.45</u>	<u>292,502.00</u>	<u>-101,812.55</u>	<u>65.19%</u>
47 <b>Staff Benefits/Payroll Expenses</b>				
48 <b>WorkComplnsurance</b>	-204.00	2,910.00	-3,114.00	-7.01%
49 <b>FICA Taxes</b>	9,192.80	15,239.00	-6,046.20	60.32%
50 <b>Minister Benefit (FICA)</b>	4,592.00	6,885.00	-2,293.00	66.7%

**Operating Funds**  
**Profit & Loss Budget vs. Actual**  
July 2020 through February 2021

	Jul 20 - Feb 21	Budget	\$ Over Budget	% of Budget	
51	Employee Health Insurance	19,892.08	35,000.00	-15,107.92	56.84%
52	Pension	14,544.48	23,956.00	-9,411.52	60.71%
53	Minister's Term Life	504.00	734.00	-230.00	68.67%
54	<b>Total Staff Benefits/Payroll Expenses</b>	<b>48,521.36</b>	<b>84,724.00</b>	<b>-36,202.64</b>	<b>57.27%</b>
55	<b>Staff Professional Expenses</b>				
56	Minister's Professional Exp	4,978.69	9,000.00	-4,021.31	55.32%
57	Admin&FinanceDirProf Ex	1,239.59	1,704.00	-464.41	72.75%
58	CYM Professional Exp	525.23	1,664.00	-1,138.77	31.56%
59	Music Director Prof Exp	1,396.00	1,396.00	0.00	100.0%
60	<b>Total Staff Professional Expenses</b>	<b>8,139.51</b>	<b>13,764.00</b>	<b>-5,624.49</b>	<b>59.14%</b>
61	<b>BldgGrounds</b>				
62	Electric	2,600.73	3,500.00	-899.27	74.31%
63	Gas	2,240.10	4,500.00	-2,259.90	49.78%
64	Groundskeeping	5,381.08	12,000.00	-6,618.92	44.84%
65	Total Reg. Maintenance	10,651.42	16,800.00	-6,148.58	63.4%
66	Liability/Property Insurance	6,308.00	14,200.00	-7,892.00	44.42%
67	Phone & Internet	3,481.76	4,300.00	-818.24	80.97%
68	Water	1,448.95	1,500.00	-51.05	96.6%
69	<b>Total BldgGrounds</b>	<b>32,112.04</b>	<b>56,800.00</b>	<b>-24,687.96</b>	<b>56.54%</b>
70	<b>Office Expenses</b>				
71	Advertising	432.00	1,500.00	-1,068.00	28.8%
72	Credit Card/Bank/PayPal Fees	2,956.72	4,000.00	-1,043.28	73.92%
73	Office Expense/Supplies	1,558.79	3,000.00	-1,441.21	51.96%
74	OfficeEquip/Maint	3,205.43	6,200.00	-2,994.57	51.7%
75	Payroll Software Expenses	306.00	800.00	-494.00	38.25%
76	Software Expense	1,833.39	1,800.00	33.39	101.86%
77	<b>Total Office Expenses</b>	<b>10,292.33</b>	<b>17,300.00</b>	<b>-7,007.67</b>	<b>59.49%</b>
78	<b>Loan &amp; Mortgage Payments</b>				
79	Mortgage Principal Payments	2,915.84	4,038.00	-1,122.16	72.21%
80	Mortgage Interest Payments	2,120.80	4,597.00	-2,476.20	46.13%
81	<b>Total Loan &amp; Mortgage Payments</b>	<b>5,036.64</b>	<b>8,635.00</b>	<b>-3,598.36</b>	<b>58.33%</b>
82	<b>Denominational Dues</b>				
83	UUA-NER	12,488.00	21,407.00	-8,919.00	58.34%
84	<b>Total Denominational Dues</b>	<b>12,488.00</b>	<b>21,407.00</b>	<b>-8,919.00</b>	<b>58.34%</b>
85	<b>Consultants/Contract Employees</b>				
86	Housekeeping	4,160.00	8,320.00	-4,160.00	50.0%
87	<b>Total Consultants/Contract Employees</b>	<b>4,160.00</b>	<b>8,320.00</b>	<b>-4,160.00</b>	<b>50.0%</b>
88	<b>Committees</b>				
89	Reparations	193.95			
90	Board of Trustees	0.00	100.00	-100.00	0.0%
91	Landscape Committee	53.00	500.00	-447.00	10.6%
92	Membership	730.55	500.00	230.55	146.11%
93	Stewardship	0.00	500.00	-500.00	0.0%
94	<b>Total Committees</b>	<b>977.50</b>	<b>1,600.00</b>	<b>-622.50</b>	<b>61.09%</b>
95	<b>CYM</b>				
96	Special Programing/Multigen	1,028.04	800.00	228.04	128.51%
97	OWL/COA	0.00	500.00	-500.00	0.0%
98	High School Youth Program	81.28	500.00	-418.72	16.26%
99	Pre K-Grade 6/7	286.74	650.00	-363.26	44.11%
100	Office/Library	23.89	200.00	-176.11	11.95%
101	<b>Total CYM</b>	<b>1,419.95</b>	<b>2,650.00</b>	<b>-1,230.05</b>	<b>53.58%</b>
102	<b>Music</b>				
103	Music Scores	414.78	600.00	-185.22	69.13%

**Operating Funds**  
**Profit & Loss Budget vs. Actual**  
 July 2020 through February 2021

		Jul 20 - Feb 21	Budget	\$ Over Budget	% of Budget
104	<b>Music Support/Supplies</b>	512.71	1,000.00	-487.29	51.27%
105	<b>Guest Musicians</b>	450.00	2,000.00	-1,550.00	22.5%
106	<b>PianoOrgan</b>	49.99	150.00	-100.01	33.33%
107	<b>Total Music</b>	1,427.48	3,750.00	-2,322.52	38.07%
108	<b>Worship</b>				
109	<b>Hospitality</b>	99.80	300.00	-200.20	33.27%
110	<b>Materials/Supplies</b>	528.77	1,000.00	-471.23	52.88%
111	<b>Total Worship</b>	628.57	1,300.00	-671.43	48.35%
112	<b>Total Expense</b>	315,892.83	512,752.00	-196,859.17	61.61%
113	<b>Net Ordinary Income</b>	19,958.49	-120,702.00	140,660.49	-16.54%
114	<b>Other Income/Expense</b>				
115	<b>Other Income</b>				
116	<b>Endowment Fund Distribution</b>	0.00	110,000.00	-110,000.00	0.0%
117	<b>Surplus Transfer</b>	0.00	20,000.00	-20,000.00	0.0%
118	<b>Total Other Income</b>	0.00	130,000.00	-130,000.00	0.0%
119	<b>Net Other Income</b>	0.00	130,000.00	-130,000.00	0.0%
120	<b>Net Income</b>	<b>19,958.49</b>	<b>9,298.00</b>	<b>10,660.49</b>	<b>214.65%</b>

## Operating Funds Profit & Loss Prev Year Comparison July 2020 through February 2021

	Jul 20 - Feb 21	Jul 19 - Feb 20	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Pledges</b>				
1	2020-2021 Pledges	242,559.37	0.00	242,559.37 100.0%
2	2019-2020 Pledges	18,802.24	248,106.61	-229,304.37 -92.42%
3	2018-2019 Pledges	150.00	10,222.00	-10,072.00 -98.53%
4	2017-2018 Pledges	0.00	300.00	-300.00 -100.0%
5	<b>Total Pledges</b>	<b>261,511.61</b>	<b>258,628.61</b>	<b>2,883.00 1.12%</b>
6	<b>Offertory</b>	<b>9,911.00</b>	<b>14,182.61</b>	<b>-4,271.61 -30.12%</b>
7	<b>Fund Raising</b>			
8	<b>Thrift Store/Annex Income</b>	<b>43,855.96</b>	<b>63,826.07</b>	<b>-19,970.11 -31.29%</b>
9	<b>Church Fundraisers</b>			
10	<b>Garden Tours</b>	<b>2,182.00</b>	<b>0.00</b>	<b>2,182.00 100.0%</b>
11	<b>Small Group Fundraisers</b>	<b>1,479.18</b>	<b>932.00</b>	<b>547.18 58.71%</b>
12	<b>Spring Auction</b>	<b>0.00</b>	<b>373.00</b>	<b>-373.00 -100.0%</b>
13	<b>Summer Auction</b>	<b>6,018.00</b>	<b>0.00</b>	<b>6,018.00 100.0%</b>
14	<b>Holiday Fair</b>	<b>3,322.82</b>	<b>1,418.00</b>	<b>1,904.82 134.33%</b>
15	<b>Church Fundraisers - Other</b>	<b>0.00</b>	<b>8,935.70</b>	<b>-8,935.70 -100.0%</b>
16	<b>Total Church Fundraisers</b>	<b>13,002.00</b>	<b>11,658.70</b>	<b>1,343.30 11.52%</b>
17	<b>CYM Summer Program</b>	<b>0.00</b>	<b>770.92</b>	<b>-770.92 -100.0%</b>
18	<b>Food Certificate Sales</b>	<b>950.00</b>	<b>1,850.00</b>	<b>-900.00 -48.65%</b>
19	<b>Women's Circle Alliance</b>	<b>0.00</b>	<b>910.00</b>	<b>-910.00 -100.0%</b>
20	<b>Welcoming Congregation-Income</b>	<b>2,000.00</b>	<b>0.00</b>	<b>2,000.00 100.0%</b>
21	<b>Total Fund Raising</b>	<b>59,807.96</b>	<b>79,015.69</b>	<b>-19,207.73 -24.31%</b>
22	<b>BldgUse</b>			
23	<b>Space Rentals</b>	<b>0.00</b>	<b>5,830.75</b>	<b>-5,830.75 -100.0%</b>
24	<b>Weddings/Memorials</b>	<b>500.00</b>	<b>1,750.00</b>	<b>-1,250.00 -71.43%</b>
25	<b>Total BldgUse</b>	<b>500.00</b>	<b>7,580.75</b>	<b>-7,080.75 -93.4%</b>
26	<b>Investment,Interest, MiscIncome</b>			
27	<b>Investment Income</b>			
28	<b>UUA GIF Distribution</b>	<b>2,200.86</b>	<b>2,159.27</b>	<b>41.59 1.93%</b>
29	<b>Alton Smith Char Trust</b>	<b>567.87</b>	<b>736.50</b>	<b>-168.63 -22.9%</b>
30	<b>Alton Smith Irrev Trust</b>	<b>599.13</b>	<b>658.76</b>	<b>-59.63 -9.05%</b>
31	<b>Total Investment Income</b>	<b>3,367.86</b>	<b>3,554.53</b>	<b>-186.67 -5.25%</b>
32	<b>Interest Income</b>	<b>205.86</b>	<b>159.12</b>	<b>46.74 29.37%</b>
33	<b>Total Investment,Interest, MiscIncome</b>	<b>3,573.72</b>	<b>3,713.65</b>	<b>-139.93 -3.77%</b>
34	<b>Contributions</b>			
35	<b>Misc Contributions</b>	<b>547.03</b>	<b>417.73</b>	<b>129.30 30.95%</b>
36	<b>Total Contributions</b>	<b>547.03</b>	<b>417.73</b>	<b>129.30 30.95%</b>
37	<b>Total Income</b>	<b>335,851.32</b>	<b>363,539.04</b>	<b>-27,687.72 -7.62%</b>
38	<b>Gross Profit</b>	<b>335,851.32</b>	<b>363,539.04</b>	<b>-27,687.72 -7.62%</b>
39	<b>Expense</b>			
40	<b>Staff Salaries</b>			
41	<b>Bonus</b>	<b>0.00</b>	<b>900.00</b>	<b>-900.00 -100.0%</b>
42	<b>Minister</b>	<b>60,720.00</b>	<b>60,720.00</b>	<b>0.00 0.0%</b>
43	<b>Admin&amp;FinanceDir</b>	<b>28,732.64</b>	<b>28,732.64</b>	<b>0.00 0.0%</b>
44	<b>CYM Director</b>	<b>28,067.52</b>	<b>28,193.88</b>	<b>-126.36 -0.45%</b>
45	<b>Music Director</b>	<b>23,538.40</b>	<b>23,538.40</b>	<b>0.00 0.0%</b>
46	<b>ThriftStoreManager</b>	<b>20,800.00</b>	<b>21,473.28</b>	<b>-673.28 -3.14%</b>
47	<b>Sexton</b>	<b>13,001.94</b>	<b>13,117.00</b>	<b>-115.06 -0.88%</b>
48	<b>Bookkeeper</b>	<b>9,642.40</b>	<b>9,642.40</b>	<b>0.00 0.0%</b>
49	<b>Pianist</b>	<b>3,756.55</b>	<b>7,202.50</b>	<b>-3,445.95 -47.84%</b>
50	<b>Tech Support</b>	<b>2,160.00</b>	<b>0.00</b>	<b>2,160.00 100.0%</b>

**Operating Funds**  
**Profit & Loss Prev Year Comparison**  
July 2020 through February 2021

	Jul 20 - Feb 21	Jul 19 - Feb 20	\$ Change	% Change	
51	CYM-Childcare	270.00	1,327.50	-1,057.50	-79.66%
52	<b>Total Staff Salaries</b>	<b>190,689.45</b>	<b>194,847.60</b>	<b>-4,158.15</b>	<b>-2.13%</b>
53	<b>Staff Benefits/Payroll Expenses</b>				
54	WorkComplinsurance	-204.00	73.00	-277.00	-379.45%
55	FICA Taxes	9,192.80	9,601.15	-408.35	-4.25%
56	Minister Benefit (FICA)	4,592.00	4,592.00	0.00	0.0%
57	Employee Health Insurance	19,892.08	21,819.36	-1,927.28	-8.83%
58	Pension	14,544.48	16,031.52	-1,487.04	-9.28%
59	Minister's Term Life	504.00	556.20	-52.20	-9.39%
60	<b>Total Staff Benefits/Payroll Expenses</b>	<b>48,521.36</b>	<b>52,673.23</b>	<b>-4,151.87</b>	<b>-7.88%</b>
61	<b>Staff Professional Expenses</b>				
62	Minister's Professional Exp	4,978.69	8,078.38	-3,099.69	-38.37%
63	Admin&FinanceDirProf Ex	1,239.59	344.63	894.96	259.69%
64	CYM Professional Exp	525.23	50.00	475.23	950.46%
65	Music Director Prof Exp	1,396.00	941.65	454.35	48.25%
66	<b>Total Staff Professional Expenses</b>	<b>8,139.51</b>	<b>9,414.66</b>	<b>-1,275.15</b>	<b>-13.54%</b>
67	<b>BldgGrounds</b>				
68	Electric	2,600.73	3,369.80	-769.07	-22.82%
69	Gas	2,240.10	3,488.09	-1,247.99	-35.78%
70	Groundskeeping	5,381.08	7,683.88	-2,302.80	-29.97%
71	Total Reg. Maintenance	10,651.42	9,530.52	1,120.90	11.76%
72	Maint-Special Bldg Projects	0.00	3,000.00	-3,000.00	-100.0%
73	Liability/Property Insurance	6,308.00	6,344.50	-36.50	-0.58%
74	Phone & Internet	3,481.76	2,862.05	619.71	21.65%
75	Water	1,448.95	1,477.23	-28.28	-1.91%
76	<b>Total BldgGrounds</b>	<b>32,112.04</b>	<b>37,756.07</b>	<b>-5,644.03</b>	<b>-14.95%</b>
77	<b>Office Expenses</b>				
78	Transfer Suspense Account	0.00	1,205.15	-1,205.15	-100.0%
79	Advertising	432.00	1,186.26	-754.26	-63.58%
80	Credit Card/Bank/PayPal Fees	2,956.72	2,210.00	746.72	33.79%
81	Office Expense/Supplies	1,558.79	2,321.97	-763.18	-32.87%
82	OfficeEquip/Maint	3,205.43	3,376.36	-170.93	-5.06%
83	Payroll Software Expenses	306.00	850.00	-544.00	-64.0%
84	Software Expense	1,833.39	1,362.77	470.62	34.53%
85	<b>Total Office Expenses</b>	<b>10,292.33</b>	<b>12,512.51</b>	<b>-2,220.18</b>	<b>-17.74%</b>
86	<b>Loan &amp; Mortgage Payments</b>				
87	Mortgage Interest Payments	2,120.80	2,572.36	-451.56	-17.55%
88	EndowLoanRepayment	0.00	3,192.00	-3,192.00	-100.0%
89	<b>Total Loan &amp; Mortgage Payments</b>	<b>2,120.80</b>	<b>5,764.36</b>	<b>-3,643.56</b>	<b>-63.21%</b>
90	<b>Denominational Dues</b>				
91	UUA-NER	12,488.00	10,704.00	1,784.00	16.67%
92	<b>Total Denominational Dues</b>	<b>12,488.00</b>	<b>10,704.00</b>	<b>1,784.00</b>	<b>16.67%</b>
93	<b>Consultants/Contract Employees</b>				
94	Substitute Sexton	0.00	580.00	-580.00	-100.0%
95	OMG Music	0.00	1,200.00	-1,200.00	-100.0%
96	Housekeeping	4,160.00	5,600.00	-1,440.00	-25.71%
97	<b>Total Consultants/Contract Employees</b>	<b>4,160.00</b>	<b>7,380.00</b>	<b>-3,220.00</b>	<b>-43.63%</b>
98	<b>Committees</b>				
99	Reparations	193.95	0.00	193.95	100.0%
100	Board of Trustees	0.00	519.24	-519.24	-100.0%
101	HelpingHands	0.00	58.14	-58.14	-100.0%
102	Landscape Committee	53.00	405.92	-352.92	-86.94%
103	Membership	730.55	487.48	243.07	49.86%

**Operating Funds**  
**Profit & Loss Prev Year Comparison**  
July 2020 through February 2021

		Jul 20 - Feb 21	Jul 19 - Feb 20	\$ Change	% Change
104	Social Justice	0.00	405.50	-405.50	-100.0%
105	Stewardship	0.00	259.82	-259.82	-100.0%
106	UU Connections	0.00	350.00	-350.00	-100.0%
107	<b>Total Committees</b>	<b>977.50</b>	<b>2,486.10</b>	<b>-1,508.60</b>	<b>-60.68%</b>
108	<b>CYM</b>				
109	Special Programing/Multigen	1,028.04	1,121.15	-93.11	-8.31%
110	OWL/COA	0.00	1,530.97	-1,530.97	-100.0%
111	High School Youth Program	81.28	357.18	-275.90	-77.24%
112	Pre K-Grade 6/7	286.74	390.38	-103.64	-26.55%
113	Contract Childcare	0.00	420.00	-420.00	-100.0%
114	Office/Library	23.89	206.11	-182.22	-88.41%
115	Child Care Supplies	0.00	154.24	-154.24	-100.0%
116	<b>Total CYM</b>	<b>1,419.95</b>	<b>4,180.03</b>	<b>-2,760.08</b>	<b>-66.03%</b>
117	<b>Music</b>				
118	Music Scores	414.78	459.59	-44.81	-9.75%
119	Music Support/Supplies	512.71	116.78	395.93	339.04%
120	Guest Musicians	450.00	425.00	25.00	5.88%
121	PianoOrgan	49.99	963.21	-913.22	-94.81%
122	<b>Total Music</b>	<b>1,427.48</b>	<b>1,964.58</b>	<b>-537.10</b>	<b>-27.34%</b>
123	Reconciliation Discrepancies	0.00	129.04	-129.04	-100.0%
124	<b>Worship</b>				
125	Pastoral Care Coverage	0.00	450.00	-450.00	-100.0%
126	Hospitality	99.80	366.27	-266.47	-72.75%
127	Materials/Supplies	528.77	678.85	-150.08	-22.11%
128	Pulpit Support	0.00	1,100.00	-1,100.00	-100.0%
129	<b>Total Worship</b>	<b>628.57</b>	<b>2,595.12</b>	<b>-1,966.55</b>	<b>-75.78%</b>
130	<b>Total Expense</b>	<b>312,976.99</b>	<b>342,407.30</b>	<b>-29,430.31</b>	<b>-8.6%</b>
131	<b>Net Ordinary Income</b>	<b>22,874.33</b>	<b>21,131.74</b>	<b>1,742.59</b>	<b>8.25%</b>
132	<b>Net Income</b>	<b>22,874.33</b>	<b>21,131.74</b>	<b>1,742.59</b>	<b>8.25%</b>

**Operating Funds**  
**Balance Sheet Prev Year Comparison**  
As of February 28, 2021

	Feb 28, 21	Feb 29, 20	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1	CC5 Ckg - 5859	14,595.18	11,156.78	3,438.40 30.82%
2	Repo Sweep - 0998	109,385.40	85,066.99	24,318.41 28.59%
3	<b>Total Checking/Savings</b>	<b>123,980.58</b>	<b>96,223.77</b>	<b>27,756.81 28.85%</b>
4	<b>Other Current Assets</b>			
5	Payroll Corrections	-129.04	-129.04	0.00 0.0%
6	Clergy Housing Repayment	0.00	1,100.00	-1,100.00 -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	Unearned Pledges	0.00	-11,780.00	11,780.00 100.0%
10	<b>Total Other Current Assets</b>	<b>-54,779.04</b>	<b>-65,459.04</b>	<b>10,680.00 16.32%</b>
11	<b>Total Current Assets</b>	<b>69,201.54</b>	<b>30,764.73</b>	<b>38,436.81 124.94%</b>
12	<b>Fixed Assets</b>			
13	<b>Other Assets</b>			
14	Transfer Suspense	-50.00	0.00	-50.00 -100.0%
15	Food Coupon Inventory	9,835.00	8,825.00	1,010.00 11.45%
16	Petty Cash	100.00	100.00	0.00 0.0%
17	<b>Total Other Assets</b>	<b>9,885.00</b>	<b>8,925.00</b>	<b>960.00 10.76%</b>
18	<b>TOTAL ASSETS</b>	<b>1,840,105.47</b>	<b>1,800,708.66</b>	<b>39,396.81 2.19%</b>
19	<b>LIABILITIES &amp; EQUITY</b>			
20	<b>Liabilities</b>			
21	<b>Current Liabilities</b>			
22	<b>Other Current Liabilities</b>			
23	PPP Loan	72,300.00	0.00	72,300.00 100.0%
24	Split Plate	4,502.00	7,249.00	-2,747.00 -37.9%
25	UUSC Coffee Sales	338.13	-323.40	661.53 204.56%
26	Current Portion-Loan Endow	10,399.00	10,399.00	0.00 0.0%
27	Current portion-Loan Meeting H	4,080.00	4,080.00	0.00 0.0%
28	Payroll Liabilities	17,615.80	8,217.89	9,397.91 114.36%
29	<b>Total Other Current Liabilities</b>	<b>109,234.93</b>	<b>29,622.49</b>	<b>79,612.44 268.76%</b>
30	<b>Total Current Liabilities</b>	<b>109,234.93</b>	<b>29,622.49</b>	<b>79,612.44 268.76%</b>
31	<b>Long Term Liabilities</b>			
32	Loan-Meeting House Improvements	73,000.40	77,560.86	-4,560.46 -5.88%
33	Loan-Endowment Fund	494,105.11	185,385.71	308,719.40 166.53%
34	<b>Total Long Term Liabilities</b>	<b>567,105.51</b>	<b>262,946.57</b>	<b>304,158.94 115.67%</b>
35	<b>Total Liabilities</b>	<b>676,340.44</b>	<b>292,569.06</b>	<b>383,771.38 131.17%</b>
36	<b>Equity</b>			
37	Unrealized Endow Loan Gain/Loss	-202,134.81	106,584.59	-308,719.40 -289.65%
38	Retained Earnings	1,343,025.51	1,380,423.27	-37,397.76 -2.71%
39	Net Income	22,874.33	21,131.74	1,742.59 8.25%
40	<b>Total Equity</b>	<b>1,163,765.03</b>	<b>1,508,139.60</b>	<b>-344,374.57 -22.83%</b>
41	<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,840,105.47</b>	<b>1,800,708.66</b>	<b>39,396.81 2.19%</b>

footnote: The liability for the Endowment Fund loan is not accurate. The balance of the loan as of January 31st is \$77,095.