

June 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

June 17, 2021 6:30 PM

By Zoom <https://us02web.zoom.us/j/89722686555>

6:30 Welcome Board, Staff, & new Board members - Susan

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

7:00 Read Board Covenant - Frank

7:05 Policy Committee - Katharine

7:15 Annual Meeting debrief

7:30 FY 22 Project Plan Exploration Phase

7:45 Wrapping up the Board Year/Starting the next

8:05 GA Information & FPB Delegates

8:15 Consent Agenda: President's report, Minister's Report, Life Span Religious Education Director's report, Director of Administration and Finance report, Treasurer's Report, Covid Task Force Report

8:25 Check out/Closing

8:30 Adjourn

**FPBUU Board of Trustees
Zoom Meeting Minutes
May 20, 2021 6:30 PM**

Members in Attendance

Jim Hild, Past President
Susan Smith, President
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 and Twinks Hastings, Director of Lifespan Religious Education

Special Guest - Karen Witting, Finance Committee and Policy Committee Member

Welcome Board, Staff & Visitors - Susan

Spiritual Opening and Focused Check-in - Rev Jessica

Rev Jessica opened the meeting with a story about Antoinette Louisa Brown Blackwell, the first female UU minister. The Board discussed "Getting on the Same Page Now" by Susan Beaumont for our focused check-in.

Read Board Covenant - Carol

Carol read the Board Covenant.

Widening the Circle Recommendations from Appendix II - Rev Jessica

Board Member	Recommendation for Congregation
Jim	Conduct a Leadership Audit that articulates clear goals, plans, and measures towards eliminating systemic racism and white supremacy culture within FPBUU.
Susan	Create hospitality and inclusion best practices
Diane	Improve quality and livelihood of staff and religious professionals, set the stage so that POC serving white congregations will have resources and support.
Carol	Curate and amplify best practices for training ushers and greeters, board members, worship assistants, and other lay leaders in

	intercultural competency.
Katharine	Develop a comprehensive path to understanding DEI should for faith development.
Tom	Covenant and commitment not comfort should be the guiding forces.
Frank	Multicultural hospitality practices, scholarships; Curate and amplify best practices in intercultural competency.
Bill	Provide hospitality training for all lay leaders.
Rev Jessica	Develop resources for conflict management for change and transformation.

Treasurer's Report - Diane

Diane presented the recommended budget from the Finance Committee. Diane noted that sabbaticals may impact the budget. We should look at different ways to approach the sabbatical issue. We will end the year with a great surplus due to great management and not having to repay the PPP loans. Pledges look great (100%). Bottom line indicates a balanced budget. There is a surplus this year. $\frac{2}{3}$ of the surplus is being used to balance the budget this year. $\frac{1}{3}$ is going toward balancing next year's budget. Pledges are \$375. We are at \$350 this year. Staff salary, benefits and professional development total is \$417,000. This amount is \$32,000 more than this year. Added dental insurance and long overdue salary increases. 82% of our budget is for personnel expenses. Property management is up modestly; financial audit is an expense but it is required in our bylaws. Encumbering the future is an area of concern. Dental insurance is recommended by the UUA but they don't do it themselves. 100% across the board was recommended by Rev Jessica. What can we do about pledges in the future? Personnel subcommittee would have been useful this year. We are "endowment rich but operating poor." KW: The 5% maintenance requirement may need to be reviewed. Should that be moved into endowment? All funds from property improvement have come out of the endowment. We are behind in capital improvements. How do we raise the budget? We hope that income will increase. It's hard to lower our expenses. Stewardship needs more people who are invested in the future. **The Board voted to approve the Finance Committee's recommended budget for next year.**

Policy Committee Report - Katharine

Karen Witting would like to meet with the Board in August or September to set priorities for the Policy Committee. She should come prepared with a list of recommendations.

Medical Emergency Policy: The Board voted to approve the Medical Emergency Policy with the deletion of the requirement for CPR training for the Director of Lifespan Religious Education and the Sexton.

Use of Facilities Policy: The Board voted to approve the Use of Facilities policy without the requirement for a rainbow flag to be flown over the middle door of the sanctuary.

Annual Meeting Sub-Committee Update - Susan, Diane & Jim

We will meet for worship via Zoom followed by the Annual Meeting. Quorum is 72 for the Annual Meeting. Board packet has a proposed agenda. Board members will be asked to make the motions for the Annual Meeting. People will be asked in advance to make the motions at the Annual Meeting. Someone from the congregation asked whether the congregational covenant included the staff. The staff has their own covenant which is included in the Board packet. There should be a notice in the Angle that lets people know that the staff covenant is on the staff page on the website.

Unsung Hero Award Decisions - Tom

We have voted for two unsung heroes. We will disclose the awardees in the executive session.

Minister's Report - Rev Jessica

Rev Jessica is moving to Boston in early June. Her landlords didn't renew her lease and she was unable to find something affordable on the cape. She also noted that she has felt isolated here and wants to be in JP where she hopes to find community. She plans to be on the cape on Sundays, Tuesdays, and Wednesdays and is looking for a place to spend the night on Tuesdays. She has requested a four-month sabbatical in early 2022. Her letter of agreement states that she is eligible for sabbatical in 4-7 years and she has been here 4 years which equates to four months of paid leave.

COVID Task Force Recommendation - Susan

The Covid Task Force has recommended that congregants can meet in-person in June and in small groups. A soft opening is planned with one in-person worship service in July and one in-person worship service in August. Use of masks is voluntary outside. FPBUU is following the protocols that are recommended by the state. **The Board voted to approve the COVID Task Force recommendation.**

Philip Brown's Benefit Package - Rev Jessica

The Board voted to approve paying for a percentage of Philip Brown's benefit package.

Endowment Board Request - Susan

The Board voted to approve the transfer of \$14,000 from the Endowment Fund to the Endowment Loan Repayment Fund.

Consent Agenda: The Board voted to approve the consent agenda.

President's report, Director of Lifespan Religious Education's report, Administration and Finance Director's report, Endowment Board request, Agenda for Annual Meeting, Project Plan Refinement, Slate of Nominees' Report, Reparations Report, Minister's report.

Check out/Closing

Board Huddle

Adjourn

Respectfully submitted, Carol Yerby, Clerk

President's Report June 17, 2021

The Board has continued to hold the mission and vision of FPB in our trust as we do our work together. It feels inspirational and exciting to be present at this point in the history of this congregation. As the church year draws to a close, we stop and lift up those individuals, adults and children, who have stayed engaged and given so much to First Parish. We stop to celebrate the ties that bind us and our mutual successes as members of beloved community.

We will meet as a Board with Rev Jessica in person for the first time in 16 months! We will gather outside for an informal wrap up meeting, celebration, and pot luck supper. Several of us are going to attend and be delegates to UUA General Assembly on Zoom later this month.

So we are slowly and with intention coming out of some of the restrictions of this pandemic. We meet in small groups face to face without our masks. The Covid statistics in MA continue to be very encouraging as a greater percentage of our population, including our older children, receive their vaccines. We look forward to once a month in person worship services over the summer, starting this month, a dearly anticipated milestone.

The Board met for the third and last time with Dan Hotchkiss to continue our work developing our capital campaign and building project goals. The Board has produced a draft document **FY 22 Capital Campaign Vision** which will provide the framework to guide us going forward.

I speak with the Board, other church leaders, and consultants about next steps. Carol and I have become a steering committee and will begin to speak with others who are interested in joining that or one of the two working groups, addressing the building project or the funding strategies. We actively seek Board members, past and present, along with other church leaders to join us in this effort.

We will welcome four new members to our Board starting July 1. They will join us for our June meeting to begin their journey. There will be time in this meeting for departing Board members to offer lessons learned and words of wisdom to pass along. We look forward to beginning the process of orienting and integrating these new church leaders to the important work of the governance of First Parish Brewster.

Sincerely, Susan Smith President

Ministers Board Report June 2021 from Rev Jessica Clay

Overall thoughts:

I am grateful for Rev Tracy Johnson who covered pastoral care for one week of my vacation. I am also grateful to the board for their blessing in moving off Cape. So far, I have not heard a lot of feedback from congregants regarding this.

Since I am working the 4th of July I am taking the following weekend off and flying home to SLC for a long weekend. I will be available for pastoral care emergencies.

Worship and Rites of Passage:

Worship continues to have a bit of a decline in attendance, but that is typical for this time of year. We held an outdoor vespers on May 19th, it was lovely with 25 people in attendance. We will hold one on June 30th and another on July 30th. Our first Sunday outdoor worship is on June 20th. Please come and be prepared to play! Our first indoor services will be July 18th & August 15th.

Given Phil's resignation, Karena, Twinks, and I will cover tech for the rest of the summer. On the Sundays when I am off we will invite congregants to worship with other congregations.

I am leading one funeral in June and have weddings in July and Sept.

Pastoral Care:

I continue to meet with congregants via phone, zoom & in person. I am planning on several "Brown bag lunches with Rev Jessica" this summer during times I am at the office. It is my hope that many people will come to these.

Social Justice in the Public Square:

I have a meeting with Claire Miller from UU Mass Action to talk about their regional social justice teams.

Administration:

Our search committee is doing 2nd round interviews for the music director search and has some promising candidates. I hopefully will have a final candidate to propose to you at our next meeting.

Our staff had a great final staff meeting of the year and sends Twinks off with blessings as she takes the month of July off.

Serves the Larger Unitarian Universalist Faith:

I continue to attend UUMA cluster meetings and my local interfaith women ministers group. I am on the retreat planning team of the NE Region. I am hosting a meeting for GA delegates and will host a "GA Recap" session after GA for all who attended. So far we have 10 attendees which includes staff. Our GA service will be July 25th.

Report from Administration and Finance Director – June 2021

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

- Financial Reports show as of May 31, 2021, a surplus of \$9,919 and a checking/savings balance of \$182,303.
- For FY21-22, we have received, as of 6/10/21, 196 pledge units for a total of \$371,809.
- For FY20-21, we currently have 207 pledge units for a total of \$361,568 pledge commitments.

Property Management

- The Building Committee has submitted a list of projects for the 21-22 year to both the Endowment Board and the Board of Trustees. We request that the Board of Trustees approve this request from the Endowment Fund for three projects totaling \$7,400. The Steeple project can either be included in the capital campaign or be funded by a 22-23 Endowment Fund regular distribution. See following page for detailed list of projects.
- Jennie Mignone has been working hard to get an electrician to repair some emergency lighting in the Sanctuary and Parish Room. We need this work done to get our annual occupancy permit and open the building back up to the public. We have an electrician scheduled for this coming week.
- Jennie Mignone and I are working to get the buildings ready to reopen on June 15th. I have already been in touch with several of our renters, who are eager to get back to meeting on our campus.
- We are already getting room requests from committees to schedule meetings inside the buildings and will be working on transitioning from our all virtual meeting calendar to processing both Zoom and in-person calendar requests. Please send all inquiries to cove@firstparishbrewster.org and more detailed information will be publicized in the Weekly Angle as soon as possible.

Administration as Ministry

- As Rev Jessica already informed you, Phillip Browne, our Tech Support, has resigned. His last day will be June 15, 2021. We will not be trying to hire for this position again and will go back to me serving as Tech Support on Sundays as needed until we return to all in-person services. Because of this we will have a savings of about \$2,500.
- The GA credential manager is open to assign delegate status. As of today, I have 4 people who have requested delegate status, and we have 3 more available.
- I am contacting members with pledge balances for FY21 to encourage them to make payments as possible before June 30, 2021.
- You should have seen the Annual Meeting Program and Annual Report in the Weekly Angle this past week for your review. I appreciate that submissions for these two annual publications were timely with few exceptions.
- I have met with the Annual Meeting Team including our Moderator to figure out the best way to run the Annual Meeting via Zoom. As we have all gained a better understanding of the Zoom platform, I believe we will be able to facilitate a meeting that aligns with our value of the democratic process.
- I continue to meet with the 4 Employees that I supervise regularly and offer support for all staff as needed.

Professional Development

- I am looking forward to Administrator Pro-Days as well as attending General Assembly.

Kind regards, Karena Stroh, Administration and Finance Director

TO: FPBUU Finance Committee
FROM: FPBUU Building Maintenance Committee

RE: 2021-2022 Budget Needs

After review and discussion of the needs of our five buildings, we arrived at the following priorities for this budget year:

1. ~~Repainting Meeting House steeple; repair of clock faces and weathervane.~~

~~Cost: \$41,700 plus \$1,200 housing allowance.~~

~~The steeple paint has been chipping off for a few years. We ensured the Community Preservation Commission that we would not allow our building to deteriorate once it was restored. The shingles are in good shape, so we won't replace them, just scrape, sand, paint. The clock faces are deteriorating from incorrect treatment at the time of the restoration. Ditto the weathervane. wait until FY22-23.~~

2. Refinish Winslow House floors (all first-floor rooms except kitchen and Tap Room).

Cost: \$4,200 (sand and four coats of finish)

These floors have not been refinished since we purchased the building and are showing severe signs of use. We will have them stripped/sanded and have four coats of finish applied. Doing this now, while the building is empty, would be good, due to the need to remove furniture and the attendant smell of the floor finishes.

3. New floor covering in Nursery area of Fellowship Hall

Estimated cost: \$1,200

We have six new babies joining our Sunday school nursery this year! That's in addition to the half dozen toddlers we will have in the nursery. The current flooring, linoleum over cement, is inappropriate for infants and young toddlers. We have found a rug solution that includes a soft pad and is washable. The cost above is for two 8' x 10' rugs, giving the nursery a 10' x 16' space that is warm, comfortable, and hygienic.

4. Dawes Hall instant hot water heater

Estimated cost: \$2,000

There is no hot water available at Dawes Hall. This would be a small piece of equipment installed under the sink in the rest room. It would require both plumbing and electrical work. In a time of pandemic, it seems important for volunteers and workers, as well as guests, to be able to wash their hands thoroughly.

Thank you for your consideration.

Judy Fenner (chair); Jesse Lang, Ben McElway,
Elenita Muñiz, Dave Rogers, Roger Smith
Karena Stroh, Jennie Mignone, *ex officio*

Board Report June 2021

Overview

I think I wrote last month that we were starting to wind down for the year, but that's never really the case. This month we had our surprise in-person bridging for our seniors. I was really pleased to see the number of members who showed up in support of our graduating seniors, slowly but surely, CYM is becoming a less siloed entity which is one of my main goals.

Outreach/Professional Development

I started my tenure on the NE LERDA board. It's exciting to be part of the larger movement and I think this will be yet another great learning and growing opportunity for me. One of my charges with this group will be to organise a New England Regional Youth Event for youth from RI, ME, MA, VT, CT, and NH which I am excited to bring to Cape Cod for our youth! I will be attending LREDA professional days the 16th -19th June and then GA.

Worship

Both the youth service and end of year CYM service went well. I am looking forward to the slow return of in person worship, and being able to put aside all of our new tech skills. I'm working on the June 20th in person worship and end of year lunch celebration which will be a great way to end our CYM year.

Vacation

In collaboration with Rev Jessica, I have decided I will be taking my unpaid month as July, and then two weeks of rolled over vacation the 2nd and 3rd week of August (when I will be visiting my favourite magical mouse)

Next year

Next year I am creating a 2-Month outdoor curriculum to start off the year, which I am calling Being You U! Focusing on re-learning how we are together in spiritual, covenanted community (with our trademark magical flare of course) then we will be doing a multi-age program for the winter holiday month called building the village (I am also creating this) in the winter and spring we will be using Tapestry of Faith Curriculum. Our Adult Ed program will launch with COA for adults and The New UU

In Conclusion

I have never ended a church year as tired to my bones as I am right now. I'm exhausted. This pandemic year has pushed us in so many ways, to grow, adapt and change. I have also never ended a church year with so much hope, sense of accomplishment, pride in our team and sheer excitement for what's to come. I am ready for my break, ready to rest, ready to go visit Mickey and then ready for the 21/22 church year, which I believe in my bones is going to be our greatest yet.

June Summary of FPBUU Policy Committee Minutes

Present: Karen Witting (Chair), Marilee Crocker, Katharine Farnham [Board of Trustees (BOT) liaison], John Kielb, Jim Lieb, Topper Roth

Karen reported that the BOT has approved the Medical Emergencies Policy for congregational review, but removed the training requirement. The BOT also approved the Use of Facilities Policy for congregational review after removing the requirement to hang the rainbow flag, as this was considered too restrictive. Karen thinks it would be best to wait until after the upcoming Annual Meeting to initiate the process of congregational review.

Karen has got the reorganization of the Policy page for the FPBUU website ready to go, but will wait until after the Annual Meeting to announce this to the congregation.

We did some real time editing on Fire Emergencies, including renaming it "Fire Safety Policy." We need to find out if the Brewster Fire Department is automatically contacted if the fire alarm is pulled and whether or not the smoke alarms are wired into the fire alarm. We also were not sure about the locations(s) of fire alarms and whether the FD inspects the fire alarms annually. A question also arose as to whether or not attendance sheets are kept by CYM teachers.

.Karen has updated the spreadsheet summarizing Policies Awaiting Board Input. She suggested four categories: Not Needed, Guidance Needed, New Policy, and Merged Into Existing Policy or Policy Under Development and. We went through the potential policies one at a time and reached consensus as to which category each one fit best.

Our next meeting will be Monday, September 20, at 6:30 PM, We said good-bye to Katharine, who is ending her term as our BOT liaison, and thanked her for all the time and effort she has put in. We also bid farewell to John, but hope that he may continue with us in the role of BOT liaison.

Topper Roth (summary by Katharine Farnham)

DRAFT

FY 22 Capital Campaign Vision Building on Our Social Justice Legacy

The goal of the capital campaign is to “widen the circle of welcome” by creating a gathering space that is inviting, accessible, and functional so that we can host public events and build a diverse, multigenerational Beloved Community.

The project will support this goal by

1. Creating a **certified kitchen** on the main floor.
2. Improving **accessibility** by installing an elevator.
3. Providing one central **main entrance** that improves access and traffic flow.
4. Ensuring that there is sufficient **parking** that includes a handicap accessible lot.
5. Offering functional, attractive, **classrooms** for children’s and youth ministries.
6. Providing **multimedia technologies** (projector, screen, t-coil) to improve access.
7. Preserving and enhancing our **historic buildings** (including Dawes Hall).

From the Covei-19 Task Force June 10, 2021

1. Logistics regarding 6/20/21 outdoor service:
Service will be on the lawn at Winslow house. Parking will be at Winslow, solar panel parking area and across the street. Winslow parking should be reserved for the handicapped.
People will be asked to bring their own chairs. FPB will not provide seating. If needed, folks should bring their own umbrellas if they need shade.
People will sit in household groups. Masks will not be required as we will be outside. People should wear masks if they are not vaccinated, immunocompromised or otherwise feel more comfortable with masks.
There will be activities that congregants will participate in around the campus.
2. In-person summer services:
Dates to be determined. One service in July and one in August. There will be one service at 10 am. Masks will be required indoors except for children under 2 (we may change this to under 5).
Masks will not be required by anyone speaking from the dais, including the minister, guest speakers and singers (singers would be spaced apart).
Windows should be open if possible, to provide better ventilation.
There will be no childcare provided. People can bring children, but they should expect to stay with parents/guardians for the whole service.
There will be no choir singing, but we may have some hymns sung by congregation.
3. Members in the building:
After 6/15/21, members will be allowed to come into the buildings. Windows should be kept open if possible. Small groups should make reservations as they did pre-pandemic. Masks would be expected for those not vaccinated or for those who need to remain masked for other medical reasons.

Financial Reports - May 2021

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 92%

Points of Interest

Total Income is at 119% of budget (this does not include the PPP money)

Pledge Commitments FY 21-22 \$371,209

Pledge Commitments FY 20-21 \$361,568

Total Pledge Payments received 101% of budget

Offeratory is at 120% of budget

Thrift Store Income is at 158% of budget

Total Expenses are at 88% of budget

Split Plates Offeratory: \$14,156 was distributed to 38 different organizations as of April 30th.

Both PPP loans can be found on page 8, line 22

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

	Jul - Apr 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Pledges				
2020-2021 Pledges	306,539.38	315,000.00	-8,460.62	97.31%
2019-2020 Pledges	18,877.24	7,500.00	11,377.24	251.7%
2018-2019 Pledges	150.00			
Total Pledges	<u>325,566.62</u>	<u>322,500.00</u>	<u>3,066.62</u>	<u>100.95%</u>
Offertory	15,573.00	13,000.00	2,573.00	119.79%
Fund Raising				
Thrift Store/Annex Income	63,143.55	40,000.00	23,143.55	157.86%
Church Fundraisers				
Garden Tours	2,182.00	1,000.00	1,182.00	218.2%
Small Group Fundraisers	313.18	0.00	313.18	100.0%
Spring Auction	6,428.00	6,500.00	-72.00	98.89%
Summer Auction	6,018.00	1,000.00	5,018.00	601.8%
Holiday Fair	3,322.82			
Total Church Fundraisers	<u>18,264.00</u>	<u>8,500.00</u>	<u>9,764.00</u>	<u>214.87%</u>
Food Certificate Sales	950.00	500.00	450.00	190.0%
Welcoming Congregation-Income	2,000.00	2,000.00	0.00	100.0%
Total Fund Raising	<u>84,357.55</u>	<u>51,000.00</u>	<u>33,357.55</u>	<u>165.41%</u>
BldgUse				
Weddings/Memorials	500.00	0.00	500.00	100.0%
Total BldgUse	<u>500.00</u>	<u>0.00</u>	<u>500.00</u>	<u>100.0%</u>
Investment,Interest, MiscIncome				
Investment Income				
UUA GIF Distribution	2,950.25	2,800.00	150.25	105.37%
Alton Smith Char Trust	894.45	1,000.00	-105.55	89.45%
Alton Smith Irrev Trust	877.48	1,200.00	-322.52	73.12%
Total Investment Income	<u>4,722.18</u>	<u>5,000.00</u>	<u>-277.82</u>	<u>94.44%</u>
Interest Income	277.02	250.00	27.02	110.81%
Total Investment,Interest, MiscIncome	<u>4,999.20</u>	<u>5,250.00</u>	<u>-250.80</u>	<u>95.22%</u>
Contributions				
Misc Contributions	605.78	300.00	305.78	201.93%
Total Contributions	<u>605.78</u>	<u>300.00</u>	<u>305.78</u>	<u>201.93%</u>
Total Income	<u>431,602.15</u>	<u>392,050.00</u>	<u>39,552.15</u>	<u>110.09%</u>
Gross Profit	431,602.15	392,050.00	39,552.15	110.09%
Expense				
Staff Salaries				
Minister	83,490.00	91,080.00	-7,590.00	91.67%
Admin&FinanceDir	39,507.38	43,099.00	-3,591.62	91.67%
CYM Director	38,592.84	42,101.00	-3,508.16	91.67%
Music Director	32,365.30	35,308.00	-2,942.70	91.67%
ThriftStoreManager	28,600.00	31,574.00	-2,974.00	90.58%
Sexton	17,962.02	20,325.00	-2,362.98	88.37%
Bookkeeper	13,258.30	14,461.00	-1,202.70	91.68%
Pianist	4,841.55	10,920.00	-6,078.45	44.34%
Tech Support	3,075.00			
CYM-Childcare	270.00	3,634.00	-3,364.00	7.43%
Total Staff Salaries	<u>261,962.39</u>	<u>292,502.00</u>	<u>-30,539.61</u>	<u>89.56%</u>
Staff Benefits/Payroll Expenses				
WorkCompInsurance	2,806.00	2,910.00	-104.00	96.43%

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

	Jul - Apr 21	Budget	\$ Over Budget	% of Budget
FICA Taxes	12,534.11	15,239.00	-2,704.89	82.25%
Minister Benefit (FICA)	6,314.00	6,885.00	-571.00	91.71%
Employee Health Insurance	27,865.42	35,000.00	-7,134.58	79.62%
Retirement	21,602.16	23,956.00	-2,353.84	90.17%
Minister's Term Life	756.00	734.00	22.00	103.0%
Total Staff Benefits/Payroll Expenses	71,877.69	84,724.00	-12,846.31	84.84%
Staff Professional Expenses				
Minister's Professional Exp	7,363.28	9,000.00	-1,636.72	81.81%
Admin&FinanceDirProf Ex	1,704.00	1,704.00	0.00	100.0%
CYM Professional Exp	933.06	1,664.00	-730.94	56.07%
Music Director Prof Exp	1,396.00	1,396.00	0.00	100.0%
Total Staff Professional Expenses	11,396.34	13,764.00	-2,367.66	82.8%
BldgGrounds				
Electric	3,705.84	3,500.00	205.84	105.88%
Gas	5,010.81	4,500.00	510.81	111.35%
Groundskeeping	5,872.08	12,000.00	-6,127.92	48.93%
Total Reg. Maintenance	15,070.17	16,800.00	-1,729.83	89.7%
Liability/Property Insurance	14,329.00	14,200.00	129.00	100.91%
Phone & Internet	4,952.44	4,300.00	652.44	115.17%
Water	1,448.95	1,500.00	-51.05	96.6%
Total BldgGrounds	50,389.29	56,800.00	-6,410.71	88.71%
Office Expenses				
Advertising	985.00	1,500.00	-515.00	65.67%
Credit Card/Bank/PayPal Fees	4,471.77	4,000.00	471.77	111.79%
Office Expense/Supplies	2,368.28	3,000.00	-631.72	78.94%
OfficeEquip/Maint	6,748.08	6,200.00	548.08	108.84%
Payroll Software Expenses	977.50	800.00	177.50	122.19%
Software Expense	2,679.54	1,800.00	879.54	148.86%
Total Office Expenses	18,230.17	17,300.00	930.17	105.38%
Loan & Mortgage Payments				
Mortgage Principal Payments	3,545.82	4,038.00	-492.18	87.81%
Mortgage Interest Payments	3,000.61	4,597.00	-1,596.39	65.27%
Total Loan & Mortgage Payments	6,546.43	8,635.00	-2,088.57	75.81%
Denominational Dues				
UUA-NER	21,408.00	21,407.00	1.00	100.01%
Total Denominational Dues	21,408.00	21,407.00	1.00	100.01%
Consultants/Contract Employees				
Housekeeping	4,160.00	8,320.00	-4,160.00	50.0%
Total Consultants/Contract Employees	4,160.00	8,320.00	-4,160.00	50.0%
Committees				
Reparations	193.95			
Board of Trustees	300.00	100.00	200.00	300.0%
Landscape Committee	353.00	500.00	-147.00	70.6%
Membership	739.32	500.00	239.32	147.86%
Stewardship	0.00	500.00	-500.00	0.0%
Total Committees	1,586.27	1,600.00	-13.73	99.14%
CYM				
Special Programing/Multigen	1,028.04	800.00	228.04	128.51%
OWL/COA	-600.00	500.00	-1,100.00	-120.0%
High School Youth Program	161.50	500.00	-338.50	32.3%
Pre K-Grade 6/7	362.61	650.00	-287.39	55.79%

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

	Jul - Apr 21	Budget	\$ Over Budget	% of Budget
Office/Library	23.89	200.00	-176.11	11.95%
Total CYM	976.04	2,650.00	-1,673.96	36.83%
Music				
Music Scores	564.75	600.00	-35.25	94.13%
Music Support/Supplies	700.34	1,000.00	-299.66	70.03%
Guest Musicians	1,150.00	2,000.00	-850.00	57.5%
PianoOrgan	49.99	150.00	-100.01	33.33%
Total Music	2,465.08	3,750.00	-1,284.92	65.74%
Worship				
Hospitality	201.80	300.00	-98.20	67.27%
Materials/Supplies	684.92	1,000.00	-315.08	68.49%
Total Worship	886.72	1,300.00	-413.28	68.21%
Total Expense	451,884.42	512,752.00	-60,867.58	88.13%
Net Ordinary Income	-20,282.27	-120,702.00	100,419.73	16.8%
Other Income/Expense				
Other Income				
Endowment Fund Distribution	0.00	110,000.00	-110,000.00	0.0%
Surplus Transfer	30,202.00	20,000.00	10,202.00	151.01%
Total Other Income	30,202.00	130,000.00	-99,798.00	23.23%
Net Other Income	30,202.00	130,000.00	-99,798.00	23.23%
Net Income	9,919.73	9,298.00	621.73	106.69%

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

	Jul - Apr 21	Jul - Apr 20	\$ Change	% Change
Ordinary Income/Expense				
Income				
Pledges				
2020-2021 Pledges	306,539.38	0.00	306,539.38	100.0%
2019-2020 Pledges	18,877.24	335,517.13	-316,639.89	-94.37%
2018-2019 Pledges	150.00	10,222.00	-10,072.00	-98.53%
2017-2018 Pledges	0.00	300.00	-300.00	-100.0%
Total Pledges	325,566.62	346,039.13	-20,472.51	-5.92%
Offertory	15,573.00	18,037.11	-2,464.11	-13.66%
Fund Raising				
Thrift Store/Annex Income	63,143.55	68,448.97	-5,305.42	-7.75%
Church Fundraisers				
Garden Tours	2,182.00	0.00	2,182.00	100.0%
Small Group Fundraisers	313.18	1,185.00	-871.82	-73.57%
Spring Auction	6,428.00	373.00	6,055.00	1,623.32%
Summer Auction	6,018.00	0.00	6,018.00	100.0%
Holiday Fair	3,322.82	1,418.00	1,904.82	134.33%
Church Fundraisers - Other	0.00	8,563.70	-8,563.70	-100.0%
Total Church Fundraisers	18,264.00	11,539.70	6,724.30	58.27%
CYM Summer Program	0.00	770.92	-770.92	-100.0%
Food Certificate Sales	950.00	1,850.00	-900.00	-48.65%
Women's Circle Alliance	0.00	750.50	-750.50	-100.0%
Welcoming Congregation-Income	2,000.00	3,000.00	-1,000.00	-33.33%
Total Fund Raising	84,357.55	86,360.09	-2,002.54	-2.32%
BldgUse				
Space Rentals	0.00	6,006.55	-6,006.55	-100.0%
Weddings/Memorials	500.00	1,750.00	-1,250.00	-71.43%
Total BldgUse	500.00	7,756.55	-7,256.55	-93.55%
Investment,Interest, MiscIncome				
Investment Income				
UUA GIF Distribution	2,950.25	2,884.55	65.70	2.28%
Alton Smith Char Trust	894.45	1,219.26	-324.81	-26.64%
Alton Smith Irrev Trust	877.48	1,057.96	-180.48	-17.06%
Total Investment Income	4,722.18	5,161.77	-439.59	-8.52%
Interest Income	277.02	276.03	0.99	0.36%
Total Investment,Interest, MiscIncome	4,999.20	5,437.80	-438.60	-8.07%
Contributions				
Misc Contributions	605.78	1,191.52	-585.74	-49.16%
Total Contributions	605.78	1,191.52	-585.74	-49.16%
Total Income	431,602.15	464,822.20	-33,220.05	-7.15%
Gross Profit	431,602.15	464,822.20	-33,220.05	-7.15%
Expense				
Staff Salaries				
Staff Appreciation	0.00	900.00	-900.00	-100.0%
Minister	83,490.00	83,490.00	0.00	0.0%
Admin&FinanceDir	39,507.38	39,507.38	0.00	0.0%
CYM Director	38,592.84	38,592.84	0.00	0.0%
Music Director	32,365.30	32,365.30	0.00	0.0%
ThriftStoreManager	28,600.00	29,962.44	-1,362.44	-4.55%
Sexton	17,962.02	17,873.50	88.52	0.5%
Bookkeeper	13,258.30	13,258.30	0.00	0.0%

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

	Jul - Apr 21	Jul - Apr 20	\$ Change	% Change
Pianist	4,841.55	9,052.50	-4,210.95	-46.52%
Tech Support	3,075.00	0.00	3,075.00	100.0%
CYM-Childcare	270.00	2,587.50	-2,317.50	-89.57%
Total Staff Salaries	261,962.39	267,589.76	-5,627.37	-2.1%
Staff Benefits/Payroll Expenses				
WorkCompInsurance	2,806.00	3,052.00	-246.00	-8.06%
FICA Taxes	12,534.11	14,523.18	-1,989.07	-13.7%
Minister Benefit (FICA)	6,314.00	6,314.00	0.00	0.0%
Employee Health Insurance	27,865.42	29,541.62	-1,676.20	-5.67%
Retirement	21,602.16	20,974.08	628.08	3.0%
Minister's Term Life	756.00	745.20	10.80	1.45%
Total Staff Benefits/Payroll Expenses	71,877.69	75,150.08	-3,272.39	-4.35%
Staff Professional Expenses				
Minister's Professional Exp	7,363.28	8,571.43	-1,208.15	-14.1%
Admin&FinanceDirProf Ex	1,704.00	1,704.00	0.00	0.0%
CYM Professional Exp	933.06	1,337.24	-404.18	-30.23%
Music Director Prof Exp	1,396.00	941.65	454.35	48.25%
Total Staff Professional Expenses	11,396.34	12,554.32	-1,157.98	-9.22%
BldgGrounds				
Electric	3,705.84	4,673.17	-967.33	-20.7%
Gas	5,010.81	4,914.84	95.97	1.95%
Groundskeeping	5,872.08	8,100.88	-2,228.80	-27.51%
Total Reg. Maintenance	15,070.17	13,332.11	1,738.06	13.04%
Maint-Special Bldg Projects	0.00	3,182.82	-3,182.82	-100.0%
Liability/Property Insurance	14,329.00	13,423.50	905.50	6.75%
Phone & Internet	4,952.44	4,091.64	860.80	21.04%
Water	1,448.95	1,477.23	-28.28	-1.91%
Total BldgGrounds	50,389.29	53,196.19	-2,806.90	-5.28%
Office Expenses				
Advertising	985.00	1,514.37	-529.37	-34.96%
Credit Card/Bank/PayPal Fees	4,471.77	3,577.86	893.91	24.98%
Office Expense/Supplies	2,368.28	3,173.07	-804.79	-25.36%
OfficeEquip/Maint	6,748.08	6,575.21	172.87	2.63%
Payroll Software Expenses	977.50	986.00	-8.50	-0.86%
Software Expense	2,679.54	1,973.09	706.45	35.8%
Office Expenses - Other	0.00	-103.65	103.65	100.0%
Total Office Expenses	18,230.17	17,695.95	534.22	3.02%
Loan & Mortgage Payments				
Mortgage Interest Payments	3,000.61	3,492.19	-491.58	-14.08%
EndowLoanRepayment	0.00	4,389.00	-4,389.00	-100.0%
Total Loan & Mortgage Payments	3,000.61	7,881.19	-4,880.58	-61.93%
Denominational Dues				
UUA-NER	21,408.00	21,407.00	1.00	0.01%
Total Denominational Dues	21,408.00	21,407.00	1.00	0.01%
Consultants/Contract Employees				
Substitute Sexton	0.00	580.00	-580.00	-100.0%
OMG Music	0.00	2,400.00	-2,400.00	-100.0%
Housekeeping	4,160.00	7,680.00	-3,520.00	-45.83%
Total Consultants/Contract Employees	4,160.00	10,660.00	-6,500.00	-60.98%
Committees				
Reparations	193.95	0.00	193.95	100.0%

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

	Jul - Apr 21	Jul - Apr 20	\$ Change	% Change
Board of Trustees	300.00	519.24	-219.24	-42.22%
HelpingHands	0.00	58.14	-58.14	-100.0%
Landscape Committee	353.00	405.92	-52.92	-13.04%
Membership	739.32	487.48	251.84	51.66%
Social Justice	0.00	405.50	-405.50	-100.0%
Stewardship	0.00	273.70	-273.70	-100.0%
UU Connections	0.00	350.00	-350.00	-100.0%
Total Committees	<u>1,586.27</u>	<u>2,499.98</u>	<u>-913.71</u>	<u>-36.55%</u>
CYM				
Special Programing/Multigen	1,028.04	1,447.46	-419.42	-28.98%
OWL/COA	-600.00	1,530.97	-2,130.97	-139.19%
High School Youth Program	161.50	357.18	-195.68	-54.79%
Pre K-Grade 6/7	362.61	390.38	-27.77	-7.11%
Contract Childcare	0.00	420.00	-420.00	-100.0%
Office/Library	23.89	206.11	-182.22	-88.41%
Child Care Supplies	0.00	154.24	-154.24	-100.0%
Total CYM	<u>976.04</u>	<u>4,506.34</u>	<u>-3,530.30</u>	<u>-78.34%</u>
Music				
Music Scores	564.75	948.57	-383.82	-40.46%
Music Support/Supplies	700.34	116.78	583.56	499.71%
Guest Musicians	1,150.00	425.00	725.00	170.59%
PianoOrgan	49.99	1,088.21	-1,038.22	-95.41%
Total Music	<u>2,465.08</u>	<u>2,578.56</u>	<u>-113.48</u>	<u>-4.4%</u>
Reconciliation Discrepancies	0.00	129.04	-129.04	-100.0%
Worship				
Pastoral Care Coverage	0.00	450.00	-450.00	-100.0%
Hospitality	201.80	435.85	-234.05	-53.7%
Materials/Supplies	684.92	694.00	-9.08	-1.31%
Pulpit Support	0.00	1,750.00	-1,750.00	-100.0%
Total Worship	<u>886.72</u>	<u>3,329.85</u>	<u>-2,443.13</u>	<u>-73.37%</u>
Total Expense	<u>448,338.60</u>	<u>479,178.26</u>	<u>-30,839.66</u>	<u>-6.44%</u>
Net Ordinary Income	<u>-16,736.45</u>	<u>-14,356.06</u>	<u>-2,380.39</u>	<u>-16.58%</u>
Net Income	<u>-16,736.45</u>	<u>-14,356.06</u>	<u>-2,380.39</u>	<u>-16.58%</u>

Operating Funds
Balance Sheet Prev Year Comparison
As of May 31, 2021

	Mar 31, 21	Mar 31, 2020	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CC5 Ckg - 5859	2,590.91	25,699.96	-23,109.05	-89.92%
Repo Sweep - 0998	179,712.76	125,843.05	53,869.71	42.81%
Total Checking/Savings	182,303.67	151,543.01	30,760.66	20.3%
Other Current Assets				
Payroll Corrections	-129.04	-129.04	0.00	0.0%
Clergy Housing Repayment	0.00	275.00	-275.00	-100.0%
Emergency Reserve Fund	-29,400.00	-29,400.00	0.00	0.0%
Capital Expense Fund	-25,250.00	-25,250.00	0.00	0.0%
Unearned Pledges	-44,861.23	-34,382.00	-10,479.23	-30.48%
Total Other Current Assets	-99,640.27	-88,886.04	-10,754.23	-12.1%
Total Current Assets	82,663.40	62,656.97	20,006.43	31.93%
Fixed Assets	1,761,018.93	1,761,018.93	0.00	0.0%
Other Assets				
Transfer Suspense	1,149.30	0.00	1,149.30	100.0%
Food Coupon Inventory	5,745.00	3,475.00	2,270.00	65.32%
Petty Cash	100.00	100.00	0.00	0.0%
Total Other Assets	6,994.30	3,575.00	3,419.30	95.65%
TOTAL ASSETS	1,850,676.63	1,827,250.90	23,425.73	1.28%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
PPP Loan	144,867.50	72,300.00	72,567.50	100.37%
Split Plate	2,610.00	1,798.00	812.00	45.16%
UUSC Coffee Sales	636.23	-246.20	882.43	358.42%
Current Portion-Loan Endow	0.00	10,399.00	-10,399.00	-100.0%
Current portion-Loan Meeting H	4,080.00	4,080.00	0.00	0.0%
Payroll Liabilities	-2,071.36	4,560.46	-6,631.82	-145.42%
Total Other Current Liabilities	150,122.37	92,891.26	57,231.11	61.61%
Total Current Liabilities	150,122.37	92,891.26	57,231.11	61.61%
Long Term Liabilities				
Loan-Meeting House Improvements	71,815.18	76,322.13	-4,506.95	-5.91%
Loan-Endowment Fund	58,174.09	185,385.71	-127,211.62	-68.62%
Total Long Term Liabilities	129,989.27	261,707.84	-131,718.57	-50.33%
Total Liabilities	280,111.64	354,599.10	-74,487.46	-21.01%
Equity				
Unrealized Endow Loan Gain/Loss	-202,134.81	106,584.59	-308,719.40	-289.65%
Retained Earnings	1,343,025.51	1,380,423.27	-37,397.76	-2.71%
Net Income	-16,655.73	-14,356.06	-2,299.67	-16.02%
Total Equity	1,124,234.97	1,472,651.80	-348,416.83	-23.66%
TOTAL LIABILITIES & EQUITY	1,404,346.61	1,827,250.90	-422,904.29	-23.14%

1 PPP has been forgiven so is not a liability anymore. #2 PPP loan should be forgiven as well.