

November 2021 Board of Trustees Meeting Packet

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

November 16, 2021 6:30 PM

Parish Hall

6:30 Welcome Board and Staff - Susan

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

6:55 Read Board Covenant - Diane P.

7:00 Board common read Mistakes and Miracles- Chapter 4 - Jessica

7:15 Board study book Governance and Ministry Chapter 5 - Carol

7:25 Board goal #1 Living Into the 8th Principle - Carol

7:40 Board goal #2 Capital campaign/Project planning - Susan

7:55 Admin and Finance report-Karena's sabbatical

8:05 Consent Agenda: President's report, Minister's report, Director of Lifespan Religious Ed report, October Financial Reports

8:15 Check out/Closing

8:20 Adjourn

Executive Session

FPBUU Board of Trustees Meeting Minutes, October 19, 2021 6:30 PM

Board Members in Attendance:

Susan Smith, President; Diane Pansire, Treasurer; Carol Yerby, President Elect; Rand Burkert, Clerk; Member at Large John Kielb; Member at Large Liz Libby (Absent); ; Member at Large Bill Roberts, Member at Large Diane Willcox; Member at Large Tom O'Brien

Staff Members in Attendance: Rev Jessica Clay and Twinks Hastings, Director of Lifespan Religious Education.

Visitor in attendance: Judy Harrison, chair Fundraising Committee.

Susan welcomed everyone to the meeting.

Spiritual Opening and Focused Check-in - Rev Jessica Rev Jessica lit the chalice. John Kielb John read the Board Covenant.

Board Common Reads: Reverend Jessica led discussion of the Chapter 3 in Mistakes and Miracles, "Stumbling in the Right Direction. Bill Roberts summarized the Board's reading in Hotchkiss: "Governance and Ministry.

Fundraising Committee Report - Judy Harrison

Judy Harrison spoke about the commitment and skills of the current Fundraising Committee and its contributions to Church Income. The group is dynamic but also fragile, as Judy who has led the group for three years will be leaving its leadership. She recommended possibly having an active liaison from the Board to work with the independent committee.

Judy invited the Board to reflect not only on the earnings of the Fundraising Committee, but also on the multiple ways its activities enrich and strengthen community warmth, as with the recent, lovely outdoor "Eats and Beats" event. However, the prospect of social fundraisers continues to be dampened by continuing uncertainty about Covid.

Centering Gratitude

Susan invited the Board to share reflections on the hard work of the Fundraising Committee, and many other volunteers in other teams. The Board also expressed gratitude to the staff (present and not present) for incredible work and persistence in keeping our spirits nourished, holding online services, and doing countless unpredicted feats of creativity.

Board Goal #1 - Living Into the 8th Principle - Carol Yerby

Together with David Sutherland and Jim Hild, Carol Yerby has reviewed the Bylaws in light of the 8th Principle. The purpose of the review was to bring them up to date in terms of language and make sure they were inclusive. The group submitted specific recommendations for language changes (attached.) The Board agreed that congregants should be informed of the proposed changes before they are offered for approval by the June Annual Meeting. There should be a brief mention of this in the Winter Angle to invite discussion.

Board Goal #2 - Capital Campaign/Project Planning - Susan Smith

Susan Smith said she has continued to confer with many congregants about the Capital Campaign, but a launch is on hold until the Endowment Loan is fully paid as we expect it will be by November, as the pace of member donations has us close to attaining that goal. Jim Lieb has reviewed our solar panel contract to see if they could be raised above a type of pavilion for outdoor worship and events. The same team that worked with Save the Brewster Meeting House ten years ago has files on our septic and other aspects of our physical plant. We are in the process of initial meetings with design build firms, architects and engineers as we weigh decisions going forward. The Board discussed researching, with Finance Director Karena Stroh, our policies on large projects.

Discussion of Lifespan Religious Education

Twinks Hastings said that the Religious Education ministry is still struggling with a shortage of volunteers willing to be with the children, in part due to Covid-related hesitancy. She is suggesting that at least for now, there needs to be a list of volunteer substitutes willing to help on an occasional basis. The Board agreed there should be a sign-up table at Sunday services, with forms for Cori checks which are required by policy for volunteers working with children.

Consent Agenda: President's Report, Minister's Report, Music Director's Report, Lifespan Religious Education Director's Report, Director of Administration and Finance Report.

Susan Smith made a motion to approve the Consent Agenda, Bill Roberts seconded, and all approved.

The Board Meeting was Adjourned at 8:50 PM

Addendum: Vote taken by Email:

On Friday November 5, the Board voted unanimously to extend an offer of employment to Bran Lennox as the parental leave minister as outlined in Rev Jessica's email to the Board.

Respectfully submitted by Rand Burkert, Clerk

President's Report November 16, 2021

Transitions and change can be challenging, for some of us more than others, and all this during the stress of a pandemic that stays with us.

The search committee has enthusiastically recommended hiring Rev Bran Lennox to fill in with worship and pastoral care during the 4 month period when Rev Jessica is on parental leave. They have accepted. The same week, Jennie Mignone has submitted her resignation. Two other positions at FPB remain open, a pianist and a nursery care provider. I hope the Board and the entire congregation can lend staff whatever support we can to help find suitable replacements to do the important work of this congregation. Let's all think of our networks and reach out.

The refurbishing of Winslow House continues. It seems likely that Rev Bran will utilize the residential suite during their time with us. The kitchen is complete. There are now 2 outdoor meeting areas on the Winslow House lawn. The Tech Team continues to do their work, getting bids from contractors for the needed network and phone upgrades, in an effort to keep costs as low as possible. More research is being done to most effectively create hybrid meeting spaces.

An interested group of congregants met with Patrick Guthrie of Design Associates and John Bologna of Coastal Engineering, the architect and engineer who were involved in our last church renovation. A visit is planned to First Congregational Church in Chatham to learn more about their recently completed building expansion, also using these two firms for the design phase of the project. Guided by the input from our congregation, the report of the Facilities Task Force in December 2019, and the FY 22 Capital Campaign Vision document we continue to move towards the initial planning stages of a building expansion. We are forming a Capital Campaign committee. It is time to open a separate bank account to receive seed money and be able to fund the preliminary exploration of what is possible, both financially and logistically.

As the Holidays approach, the Board will gather, in fellowship and gratitude, with our hardworking staff and Children and Youth Ministries volunteers on December 7. It is important to take time, to slow down and appreciate each other, and to affirm the privilege of offering our leadership, sometimes through change, to this beloved community.

Sincerely, Susan Smith President

Ministers Board Report November 2021 from Rev Jessica Clay

Overall thoughts:

The congregation & staff are saddened by the recent staff changes, and in my conversation with district staff, I was told that a lot of organizations are having staff turnover right now as we begin to transition out of the pandemic. I know FPBUU will be ok, that we will hire excellent replacements for the pianist and sexton positions, yet in the meantime anxiety is high as people grieve and look toward the future with uncertainty.

Our conversation at the last board meeting around staff burnout and fatigue led me to thinking about what we could offer staff. We do have a line item in the budget for Christmas bonuses (these are taxed) and Twinks & Kevin are looking for a fun staff activity to do in Dec, but I would also like to ask the board to give staff an additional week off after Christmas like they received last year. Employees appreciated the extra time, and I think given all that has happened/is happening this could help with the overall level of overwhelm.

Worship and Rites of Passage:

I am grateful to the lay leaders who led worship while I was away in Oct. Worship attendance continues to hover around 100 people. We continue to live into our policies around masking and Covid, and I am trying to be extra clear with worship leaders about what these policies are. I led a funeral in Oct, and have a wedding this month. I am meeting with a family about doing a child dedication in Dec.

Pastoral Care:

I am in close contact with the chair of the Caring Committee, and we continue to visit with our more isolated members as they request it. I continue to meet with congregants via phone, zoom, or in person. I have several pastoral care appointments coming up this month.

Social Justice in the Public Square:

We have another large meeting of the Anti-racism task force happening at the beginning of Dec. I am hopeful that someone there will take leadership for future months.

Administration:

Kevin has interviewed two people about the pianist position, and will keep us updated. As you know Rev. Bran Lennox accepted our offer to cover my parental leave, and announcement will be sent to the congregation next week.

I have added two sections to the personnel manual, one on offering exit interviews to departing employees the other on professional expenses. These follow my report.

I am offering cont. ed for the staff in mid Nov around two subjects: pronoun usage and offering feedback.

Serves the Larger Unitarian Universalist Faith:

I continue to attend the UUMA cluster meeting, the local interfaith women ministers group, and coaching with a family systems coach.

C. SEPARATION FROM EMPLOYMENT

Non-exempt employees who resign are expected to give at least two weeks written notice in order for the congregation to find a suitable replacement. Exempt employees must give at least four weeks' written notice.

Any employee who is absent for three consecutive days without notifying his or her supervisor, or who fails to report to work on or before the expiration of a leave will be deemed to have resigned, consistent with applicable law.

When an employee is leaving their position they will be offered an exit interview with a member of the board and a member of the personnel consultants.

G. PROFESSIONAL EXPENSES

U.S. tax law provides that congregations and other organizations employing ministers and other religious professionals may consider certain items as usual business expenses. Such expenses are not included in the compensation paid to individuals; they are part of the necessary expenses of the organization and are not reported for income tax purposes. The minister(s) and Directors of FPBUU are entitled to professional expenses per their letters of agreement.

Items of enduring value purchased with non-taxed professional expense funds are the property of the congregation. Such items may subsequently be purchased at their depreciated value by the employee. Items will reduce by 1/3 each year, if the employee leaves FPBUU before 3 years they will reimburse FPBUU the depreciated cost of the item or leave the item.

The items below are allowable as professional expenses. However, basics that a staff member needs in order to perform their job should be funded through an appropriate budget line. (For instance, an employee should not need to pay for their office supplies or furniture through their professional expenses.)

Allowable Expenses

Automobile expenses while on official business (such as to meetings, hospital or home visits, trips for educational purposes or to purchase supplies, travel with a youth group or a church school class, etc.) are reimbursable at the standard mileage rate in effect at the time. The costs of commuting to and from home to work are not allowable as business automobile expenses.

Travel expenses while away from home overnight for work or business, including air fare, taxis, rental automobiles, lodging, meals, and incidentals are all professional expenses. This includes costs to attend professional conferences.

Entertainment expenses directly related to the mission or programs of the organization are considered professional expenses. These may include entertainment at home or in restaurants of members or potential members of the congregation.

Books and journals acquired and used for professional purposes may be treated as business expenses.

Computers and related equipment costs may be treated as a business expense through a Section 179 deduction if the items are used 50% or more for professional activities. It is customary today to consider computers and peripherals as essential for the performance of one's duties.

Educational expenses such as tuition, books, and supplies are professional expenses if related to one's professional status or responsibilities, or to maintain skills needed in one's work. Travel solely for entertainment cannot be treated as a professional expense. Travel in connection with educational activities, conferences, or worship services will usually be legitimate.

Where the purpose of travel is both personal and business, the expense may be pro-rated as partly a business expense and partly a personal one.

Dues for membership in professional organizations are legitimate expenses.

Telephone expenses, except for the basic charge for a home phone, may be counted as business expense if related to the performance of one's duties.

Religious garments or robes may be purchased and cleaned with funds for professional expenses, but this does not apply to garments worn as ordinary clothing.

Director of Lifespan Religious Education
Twinks Hastings Board Report
November 2021

Overview

I have managed to secure enough volunteers to see us through till January, with the exception of the pageant (I still need help with that) or in the event of folks calling out, or unexpected situations. For this I am very grateful. I am working on simplifying everything CYM for the remainder of this church year, in order to make the rest of the year sustainable for all.

I have reached out to a LREDA Good Officer to help process some concerns and I am experiencing. I am taking 11 days off from FPB this month, and am looking forward to the rest and re-set.

Teacher training

Was finally completed on November 2nd with a gathering to talk about the over-arching philosophy of our Religious Education Program, to feed the teachers (physically and spiritually) and to ground us all in the bigger picture of what's important in this year of uncertainty, It went well, and I am glad I persisted to make it happen!

Adult Education

9 folks signed up for the New UU class, unfortunately 4 were unwilling to attend online and 4 were unwilling to attend in person and so were unable to run the class this fall. My hope is to offer it again in the Winter or Spring and pray Covid has settled down somewhat.

Pew Removal

The listening sessions went well, I feel confident that we could move forward with the process, without too much push back. I am going to put one more article in the angle and offer one more listening session. It was great to be able to share my RE philosophy with folks I do not normally get to share with.

Nursery

We are still looking for another care provider.

In conclusion

I am looking ahead to the holiday season, and a simpler, 2022.

Report from Administration and Finance Director – November 2021

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

- October 2021 Financial Reports show a surplus of \$43,516 and a checking/savings balance of \$217,302.
- For FY21-22, we have received, as of 10/10/21, 203 pledge units for a total of \$377,124.

Property Management

- The Building Maintenance Committee got a proposal to install whole building air purifier units in Winslow House, Dawes Hall (Thrift Store) and the Barn. After discussion at our most recent meeting, the consensus was to focus on stand-alone units for the Parish Room, Fellowship Hall, Dawes Hall, Winslow House living room and Barn room #4. The committee is currently reaching out to a local professional that was referred by Kris Yerby to explore our options for the various sized rooms. In the interim, we have purchased a temporary unit to be used in the Parish Room on Sundays and the Thrift Store, Tuesday-Saturday. We plan to submit an official Endowment distribution request as soon as possible and expect the cost to be under \$2,000.
- I have contracted with a new cleaning company this week. Their rate is double what we paid our previous cleaners. Over the last few months, we received multiple quotes from different local companies, and all were higher than the company I decided to go with. Our previous cleaner had been with us for over a decade and gave us a substantial discount, but we had ongoing issues with the quality of the cleaning. Then the pandemic happened, which may have also affected cleaning rates. I will need to limit the number of weeks that we have the cleaners come to stay within the current year's housekeeping budget.
- With winter right around the corner, we will need to contract with a snow removal company to do winter storm clean up. We do own a snowblower for storms with less than 3", which in the past has been the responsibility of the Sexton.

Administration as Ministry

- I was extremely disappointed that Jennie Mignone, Church Sexton, resigned without notice this past Monday. I have formed a hiring team with Tavia Ossola (Personnel Consultant) and Rog Smith (Building Maintenance Committee representative). I am working to get ads posted in the next couple of days. There is a good chance that we will need to hire two people, splitting the Videographer/Tech Support duties from the Church Sexton duties. This position was created when we hired Jennie, who had already been contracted as Videographer.
- I have met with Reese Brewer to coordinate temporary coverage for Sunday worship regarding sound and livestreaming. He is available Sunday the 14th and is reaching out to the Tech Team to see if there is anyone else who is willing to learn and support the Sunday services while we work to get a Videographer/Tech Support person hired.
- Plans for the Holiday Fair and Photos with Santa are underway! We will hold the event December 11th from 11 am – 2 pm in person on the church side of campus. Details are still being worked out, but this will be an in-person event with some sort of online auction component and in-person activities such as making seasonal arrangements on the plaza in front of the Meetinghouse. Please watch the Weekly Angle for ways you can help with this event. The Fundraising Team appreciates your support.
- I continue to meet regularly with the staff that I supervise and offer support to the rest of the staff as needed.

Professional Development

- I look forward to participating in a management class November 29th and 30th, which had to be rescheduled due to the power outage during the recent big storm. I look forward to this opportunity to learn more effective ways to supervise, how to utilize equity lens and explore different aspects of time management.
- I continue to facilitate a Soul Matters monthly group for Administrators and appreciate the deep sharing and connections that happen within this program.

Sustainable Leadership

- Please see my proposed Sabbatical Plan on the following page. I ask that the Board vote to approve my request for a four-month sabbatical, July – October 2022.

Kind regards,

Karena Stroh, Administration and Finance Director

Sabbatical Request and Plan

I am requesting that FPBUU Board of Trustees approve my request for a sabbatical leave for 4 months from July 2022-October 2022. During this time, I plan to participate in an extended silent retreat, read and absorb myself in anti-racist, anti-oppression, multicultural community books and resource material. Another area of interest is best practices for churches and non-profits regarding organizational management. Mostly, this time will include a lot of self-care, which is essential to refill my reserves so I can best do my job as Administration and Finance Director of this congregation. These months are the least demanding of the church year, and I feel confident that my absence will have minimal impact on church functions at this time. If approved, I will work to see what can be delegated to the COVE volunteers, members of the Finance Committee, Fundraising Team, Building Maintenance and Landscape Committees and other Staff members. I do foresee the need to hire an Interim Administrator to help with specific things that can't be delegated to the above individuals.

Estimated Expense for Interim Admin/Office Assistant for 4 months coverage is \$8,000.

I believe you will need this person for up to 15hrs/week at \$25-30/hr. Ideally they will be familiar with Breeze, Quickbooks, Mailchimp, Wordpress, Microsoft 360 Office Programs, G-Suite, Intuit Online Payroll, Zoom.

Who might do what while I am on sabbatical

Supervising Staff I Supervise - Minister / Interim Admin

Ensure bills get paid - Bookkeeper and Treasurer

Payroll updates- Bookkeeper and Minister

Monthly Reports - Treasurer and Bookkeeper

Pledge Statements - Susan F and Bookkeeper

Payroll would be submitted by Bookkeeper with any questions going to Minister or Treasurer

Facilities would be overseen by Sexton/Property Manager with support from the Building Maintenance and Landscape Committees

Facebook posts - Minister and DLRE

Schedule Zoom meetings - Minister and DLRE

Memorial oos and arrangements - Interim Admin

Rentals - Interim Admin and Sexton

Board Reports - Interim Admin

COVE volunteers will be responsible for:

worship oos, weekly angle, quarterly angle, website, ordering supplies, manage calendar, pick up and sell food cards, make deposits, pick up mail, drop mail at post office, refill postage for Pitney Bowes, change toner cartridges in copiers, change voicemail messages

References

<https://www.realsimple.com/work-life/life-strategies/job-career/sabbatical-from-work>

<https://blog.trello.com/sabbatical-leave>

<https://www.uufh.org/ministers-sabbatical/>

Financial Reports - October 2021

Unreconciled

Submitted by Karena Stroh, Administration & Finance Director

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

Tab 3 (pages 5-6) - *Operating Fund* Profit & Loss Previous Year Comparison

Tab 4 (page 7) - *Operating Fund* Balance Sheet Previous Year Comparison

% of budget should typically be at 33%

Points of Interest

Total Income is at 45% of budget

Pledge Commitments FY 21-22 \$377,124

Total Pledge Payments received 47% of budget

Offertory is at 20% of budget

Thrift Store Income is at 53% of budget

Total Expenses are at 32% of budget

Please note that starting this fiscal year I have separated the long term disability from the staff salaries on the reports. It now has its own line (line 49, page 2). This should be considered when comparing salaries and benefits to prior years.

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

	Oct 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Pledges				
1 2021-2022 Pledges	164,224.10	364,117.00	-199,892.90	45.1%
2 2020-2021 Pledges	10,169.67	10,000.00	169.67	101.7%
3 Total Pledges	174,393.77	374,117.00	-199,723.23	46.62%
4 Offertory	4,000.07	20,000.00	-15,999.93	20.0%
5 Fund Raising				
6 Thrift Store/Annex Income	42,232.55	80,000.00	-37,767.45	52.79%
7 Church Fundraisers				
8 Fall Fundraiser	1,043.74			
9 Spring Auction	31.20	10,000.00	-9,968.80	0.31%
10 Church Fundraisers - Other	0.00	9,000.00	-9,000.00	0.0%
11 Total Church Fundraisers	1,074.94	19,000.00	-17,925.06	5.66%
12 Food Certificate Sales	250.00	1,500.00	-1,250.00	16.67%
13 Welcoming Congregation-Income	0.00	2,000.00	-2,000.00	0.0%
14 Total Fund Raising	43,557.49	102,500.00	-58,942.51	42.5%
15 BldgUse				
16 Space Rentals	1,136.06	2,500.00	-1,363.94	45.44%
17 Weddings/Memorials	1,388.27	1,500.00	-111.73	92.55%
18 Total BldgUse	2,524.33	4,000.00	-1,475.67	63.11%
19 Investment,Interest, MiscIncome				
20 Misc Contributions	226.28	300.00	-73.72	75.43%
21 Investment Income				
22 UUA GIF Distribution	760.56	2,800.00	-2,039.44	27.16%
23 Alton Smith Char Trust	213.48	1,000.00	-786.52	21.35%
24 Alton Smith Irrev Trust	255.14	1,200.00	-944.86	21.26%
25 Total Investment Income	1,229.18	5,000.00	-3,770.82	24.58%
26 Interest Income	52.65	250.00	-197.35	21.06%
27 Total Investment,Interest, MiscIncome	1,508.11	5,550.00	-4,041.89	27.17%
28 Total Income	225,983.77	506,167.00	-280,183.23	44.65%
29 Gross Profit	225,983.77	506,167.00	-280,183.23	44.65%
30 Expense				
31 Staff Salaries				
32 Minister	31,886.12	96,175.00	-64,288.88	33.15%
33 Admin&FinanceDir	15,136.78	45,945.00	-30,808.22	32.95%
34 CYM Director	14,894.92	45,858.00	-30,963.08	32.48%
35 Music Director	12,357.68	37,073.00	-24,715.32	33.33%
36 ThriftStoreManager	10,634.12	32,415.00	-21,780.88	32.81%
37 Sexton	6,749.66	20,698.00	-13,948.34	32.61%
38 Bookkeeper	4,906.07	15,638.00	-10,731.93	31.37%
39 Pianist	1,435.00	10,920.00	-9,485.00	13.14%
40 CYM-Childcare	112.50	2,208.00	-2,095.50	5.1%
41 Total Staff Salaries	98,112.85	306,930.00	-208,817.15	31.97%
42 Staff Benefits/Payroll Expenses				
43 Employee Health Insurance	10,535.84	35,267.00	-24,731.16	29.88%
44 Retirement	9,179.28	27,818.00	-18,638.72	33.0%
45 FICA Taxes	5,130.00	16,123.00	-10,993.00	31.82%
46 Minister's FICA	2,432.64	7,357.00	-4,924.36	33.07%
47 Minister's Term Life	189.00	734.00	-545.00	25.75%
48 WorkComplnsurance	0.00	2,910.00	-2,910.00	0.0%
49 Long Term Disability	1,524.57	3,525.00	-2,000.43	43.25%
50 Staff Appreciation	0.00	900.00	-900.00	0.0%
51 Moving Expenses	2,500.00	2,500.00	0.00	100.0%
52 Total Staff Benefits/Payroll Expenses	31,491.33	97,134.00	-65,642.67	32.42%
53 Staff Professional Expenses				
54 Minister's Professional Exp	5,085.59	9,618.00	-4,532.41	52.88%
55 Admin&FinanceDirProf Ex	944.01	2,757.00	-1,812.99	34.24%
56 CYM Professional Exp	110.00	2,752.00	-2,642.00	4.0%

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

	Oct 21	Budget	\$ Over Budget	% of Budget
57				
Music Director Prof Exp	0.00	2,224.00	-2,224.00	0.0%
58				
Total Staff Professional Expenses	6,139.60	17,351.00	-11,211.40	35.39%
59				
BldgGrounds				
60				
Total Reg. Maintenance	6,029.15	18,000.00	-11,970.85	33.5%
61				
Maint-Special Bldg Projects	1,011.72			
62				
Groundskeeping	6,249.00	12,000.00	-5,751.00	52.08%
63				
Liability/Property Insurance	7,202.00	14,200.00	-6,998.00	50.72%
64				
Housekeeping	0.00	5,700.00	-5,700.00	0.0%
65				
Electric	1,464.73	5,000.00	-3,535.27	29.3%
66				
Gas	206.75	5,000.00	-4,793.25	4.14%
67				
Phone & Internet	2,067.09	5,000.00	-2,932.91	41.34%
68				
Water	644.23	1,500.00	-855.77	42.95%
69				
Winslow Renovations	181.88			
70				
Total BldgGrounds	25,056.55	66,400.00	-41,343.45	37.74%
71				
Office Expenses				
72				
Advertising	525.84	1,500.00	-974.16	35.06%
73				
Credit Card/Bank/PayPal Fees	1,716.31	3,000.00	-1,283.69	57.21%
74				
Financial Audit	0.00	2,500.00	-2,500.00	0.0%
75				
Office Expense/Supplies	1,134.63	4,000.00	-2,865.37	28.37%
76				
OfficeEquip/Maint	1,659.80	6,200.00	-4,540.20	26.77%
77				
Payroll Software Expenses	97.75	900.00	-802.25	10.86%
78				
Software Expense	856.20	1,800.00	-943.80	47.57%
79				
Total Office Expenses	5,990.53	19,900.00	-13,909.47	30.1%
80				
Loan & Mortgage Payments				
81				
Mortgage Principal Payments	1,591.24	4,500.00	-2,908.76	35.36%
82				
Mortgage Interest Payments	871.20	3,100.00	-2,228.80	28.1%
83				
Total Loan & Mortgage Payments	2,462.44	7,600.00	-5,137.56	32.4%
84				
Denominational Dues				
85				
UUA-NER	10,415.00	25,000.00	-14,585.00	41.66%
86				
Total Denominational Dues	10,415.00	25,000.00	-14,585.00	41.66%
87				
Committees				
88				
Board of Trustees	164.00	450.00	-286.00	36.44%
89				
HelpingHands	0.00	100.00	-100.00	0.0%
90				
Landscape Committee	0.00	700.00	-700.00	0.0%
91				
Membership	0.00	750.00	-750.00	0.0%
92				
Reparations	0.00	295.00	-295.00	0.0%
93				
Stewardship	0.00	500.00	-500.00	0.0%
94				
UU Connections	0.00	560.00	-560.00	0.0%
95				
Total Committees	164.00	3,355.00	-3,191.00	4.89%
96				
CYM				
97				
Special Programing/Multigen	1,109.47	1,500.00	-390.53	73.97%
98				
Pre K-Grade 6/7	159.77	1,300.00	-1,140.23	12.29%
99				
High School Youth Program	174.65	800.00	-625.35	21.83%
100				
Pathways/AdultFaithDevelopment	0.00	600.00	-600.00	0.0%
101				
Contract Childcare	20.00	400.00	-380.00	5.0%
102				
Child Care Supplies	20.00	300.00	-280.00	6.67%
103				
Office/Library	0.00	300.00	-300.00	0.0%
104				
Child Abuse Prevention Training	0.00	200.00	-200.00	0.0%
105				
Total CYM	1,483.89	5,400.00	-3,916.11	27.48%
106				
Music				
107				
Guest Musicians	150.00	2,900.00	-2,750.00	5.17%
108				
Music Scores	505.93	600.00	-94.07	84.32%
109				
Music Support/Supplies	35.54	700.00	-664.46	5.08%
110				
PianoOrgan	0.00	700.00	-700.00	0.0%
111				
Total Music	691.47	4,900.00	-4,208.53	14.11%
112				
Worship				
113				
Hospitality	0.00	650.00	-650.00	0.0%
114				
Materials/Supplies	459.28	1,000.00	-540.72	45.93%
115				
Pulpit Support	0.00	3,600.00	-3,600.00	0.0%

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

	Oct 21	Budget	\$ Over Budget	% of Budget
116				
Substitute Sexton	0.00	600.00	-600.00	0.0%
117				
Total Worship	459.28	5,850.00	-5,390.72	7.85%
118				
Total Expense	182,466.94	559,820.00	-377,353.06	32.59%
119				
Net Ordinary Income	43,516.83	-53,653.00	97,169.83	-81.11%
120				
Other Income/Expense				
121				
Other Income				
122				
Other Income and Expenses				
123				
Surplus from prior year	0.00	53,653.00	-53,653.00	0.0%
124				
Total Other Income and Expenses	0.00	53,653.00	-53,653.00	0.0%
125				
Total Other Income	0.00	53,653.00	-53,653.00	0.0%
126				
Net Other Income	0.00	53,653.00	-53,653.00	0.0%
127				
Net Income	43,516.83	0.00	43,516.83	100.0%

Operating Funds
Profit & Loss Prev Year Comparison
 July through October 2021

	Oct 21	Oct 20	\$ Change	% Change
Ordinary Income/Expense				
Income				
Pledges				
1 2021-2022 Pledges	164,224.10	0.00	164,224.10	100.0%
2 2020-2021 Pledges	10,169.67	123,321.02	-113,151.35	-91.75%
3 2019-2020 Pledges	0.00	15,522.24	-15,522.24	-100.0%
4 2018-2019 Pledges	0.00	150.00	-150.00	-100.0%
5 Total Pledges	174,393.77	138,993.26	35,400.51	25.47%
6 Offertory	4,000.07	4,247.00	-246.93	-5.81%
7 Fund Raising				
8 Thrift Store/Annex Income	42,232.55	27,825.86	14,406.69	51.77%
9 Church Fundraisers				
10 Fall Fundraiser	1,043.74	0.00	1,043.74	100.0%
11 Garden Tours	0.00	2,182.00	-2,182.00	-100.0%
12 Small Group Fundraisers	0.00	-22.82	22.82	100.0%
13 Spring Auction	31.20	0.00	31.20	100.0%
14 Summer Auction	0.00	6,018.00	-6,018.00	-100.0%
15 Holiday Fair	0.00	-406.18	406.18	100.0%
16 Total Church Fundraisers	1,074.94	7,771.00	-6,696.06	-86.17%
17 Food Certificate Sales	250.00	450.00	-200.00	-44.44%
18 Total Fund Raising	43,557.49	36,046.86	7,510.63	20.84%
19 BldgUse				
20 Space Rentals	1,136.06	0.00	1,136.06	100.0%
21 Weddings/Memorials	1,388.27	500.00	888.27	177.65%
22 Total BldgUse	2,524.33	500.00	2,024.33	404.87%
23 Investment,Interest, MiscIncome				
24 Misc Contributions	226.28	288.57	-62.29	-21.59%
25 Investment Income				
26 UUA GIF Distribution	760.56	1,459.94	-699.38	-47.91%
27 Alton Smith Char Trust	213.48	245.22	-31.74	-12.94%
28 Alton Smith Irrev Trust	255.14	317.00	-61.86	-19.51%
29 Total Investment Income	1,229.18	2,022.16	-792.98	-39.22%
30 Interest Income	52.65	103.04	-50.39	-48.9%
31 Total Investment,Interest, MiscIncome	1,508.11	2,413.77	-905.66	-37.52%
32 Total Income	225,983.77	182,200.89	43,782.88	24.03%
33 Gross Profit	225,983.77	182,200.89	43,782.88	24.03%
34 Expense				
35 Staff Salaries				
36 Minister	31,886.12	30,360.00	1,526.12	5.03%
37 Admin&FinanceDir	15,136.78	14,366.32	770.46	5.36%
38 CYM Director	14,894.92	14,033.76	861.16	6.14%
39 Music Director	12,357.68	11,769.20	588.48	5.0%
40 ThriftStoreManager	10,634.12	10,400.00	234.12	2.25%
41 Sexton	6,749.66	6,613.86	135.80	2.05%
42 Bookkeeper	4,906.07	4,821.20	84.87	1.76%
43 Pianist	1,435.00	2,450.00	-1,015.00	-41.43%
44 CYM-Childcare	112.50	270.00	-157.50	-58.33%
45 Total Staff Salaries	98,112.85	95,084.34	3,028.51	3.19%
46 Staff Benefits/Payroll Expenses				
47 Employee Health Insurance	10,535.84	9,717.68	818.16	8.42%
48 Retirement	9,179.28	6,232.24	2,947.04	47.29%

Operating Funds
Profit & Loss Prev Year Comparison
July through October 2021

	Oct 21	Oct 20	\$ Change	% Change	
50	FICA Taxes	5,130.00	4,615.58	514.42	11.15%
51	Minister's FICA	2,432.64	2,296.00	136.64	5.95%
52	Minister's Term Life	189.00	252.00	-63.00	-25.0%
53	Long Term Disability	1,524.57	0.00	1,524.57	100.0%
54	Moving Expenses	2,500.00	0.00	2,500.00	100.0%
55	Total Staff Benefits/Payroll Expenses	31,491.33	23,113.50	8,377.83	36.25%
56	Staff Professional Expenses				
57	Minister's Professional Exp	5,085.59	2,808.55	2,277.04	81.08%
58	Admin&FinanceDirProf Ex	944.01	776.14	167.87	21.63%
59	CYM Professional Exp	110.00	505.23	-395.23	-78.23%
60	Music Director Prof Exp	0.00	1,396.00	-1,396.00	-100.0%
61	Total Staff Professional Expenses	6,139.60	5,485.92	653.68	11.92%
62	BldgGrounds				
63	Total Reg. Maintenance	6,029.15	3,969.32	2,059.83	51.89%
64	Maint-Special Bldg Projects	1,011.72	0.00	1,011.72	100.0%
65	Groundskeeping	6,249.00	4,036.00	2,213.00	54.83%
66	Liability/Property Insurance	7,202.00	7,079.00	123.00	1.74%
67	Housekeeping	0.00	2,880.00	-2,880.00	-100.0%
68	Electric	1,464.73	1,733.61	-268.88	-15.51%
69	Gas	206.75	315.23	-108.48	-34.41%
70	Phone & Internet	2,067.09	1,660.03	407.06	24.52%
71	Water	644.23	450.90	193.33	42.88%
72	Winslow Renovations	181.88	0.00	181.88	100.0%
73	Total BldgGrounds	25,056.55	22,124.09	2,932.46	13.26%
74	Office Expenses				
75	Transfer Suspense Account	0.00	2,514.08	-2,514.08	-100.0%
76	Credit Card/Bank/PayPal Fees	1,716.31	1,311.55	404.76	30.86%
77	Office Expense/Supplies	1,134.63	434.99	699.64	160.84%
78	OfficeEquip/Maint	1,659.80	1,351.77	308.03	22.79%
79	Payroll Software Expenses	97.75	170.00	-72.25	-42.5%
80	Software Expense	1,382.04	1,394.06	-12.02	-0.86%
81	Total Office Expenses	5,990.53	7,176.45	-1,185.92	-16.53%
82	Loan & Mortgage Payments				
83	Mortgage Interest Payments	871.20	1,218.71	-347.51	-28.52%
84	Total Loan & Mortgage Payments	871.20	1,218.71	-347.51	-28.52%
85	Denominational Dues				
86	UUA-NER	10,415.00	8,920.00	1,495.00	16.76%
87	Total Denominational Dues	10,415.00	8,920.00	1,495.00	16.76%
88	Committees				
89	Board of Trustees	164.00	0.00	164.00	100.0%
90	Landscape Committee	0.00	53.00	-53.00	-100.0%
91	Membership	0.00	317.00	-317.00	-100.0%
92	UU the Vote	0.00	-1,635.40	1,635.40	100.0%
93	Total Committees	164.00	-1,265.40	1,429.40	112.96%
94	CYM				
95	Special Programing/Multigen	1,109.47	1,020.61	88.86	8.71%
96	Pre K-Grade 6/7	159.77	8.30	151.47	1,824.94%
97	High School Youth Program	174.65	31.33	143.32	457.45%
98	Contract Childcare	20.00	0.00	20.00	100.0%
99	Child Care Supplies	20.00	0.00	20.00	100.0%
100	Office/Library	0.00	23.89	-23.89	-100.0%
101	Total CYM	1,483.89	1,084.13	399.76	36.87%

Operating Funds
Profit & Loss Prev Year Comparison
 July through October 2021

		Oct 21	Oct 20	\$ Change	% Change
102	Music				
103	Guest Musicians	150.00	0.00	150.00	100.0%
104	Music Scores	505.93	250.00	255.93	102.37%
105	Music Support/Supplies	35.54	458.45	-422.91	-92.25%
106	Total Music	691.47	708.45	-16.98	-2.4%
107	Worship				
108	Materials/Supplies	459.28	506.15	-46.87	-9.26%
109	Total Worship	459.28	506.15	-46.87	-9.26%
110	Total Expense	180,875.70	164,156.34	16,719.36	10.19%
111	Net Ordinary Income	45,108.07	18,044.55	27,063.52	149.98%
112	Net Income	45,108.07	18,044.55	27,063.52	149.98%

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

	Oct 31, 21	Oct 31, 2020	\$ Change	% Change	
ASSETS					
Current Assets					
Checking/Savings					
1	CC5 Ckg - 5859	4,409.09	13,984.09	-9,575.00	-68.47%
2	Repo Sweep - 0998	212,893.22	102,865.90	110,027.32	106.96%
3	Total Checking/Savings	217,302.31	116,849.99	100,452.32	85.97%
Other Current Assets					
5	Payroll Corrections	-129.04	-129.04	0.00	0.0%
6	Emergency Reserve Fund	-29,400.00	-29,400.00	0.00	0.0%
7	Capital Expense Fund	-25,250.00	-25,250.00	0.00	0.0%
8	Total Other Current Assets	-54,779.04	-54,779.04	0.00	0.0%
9	Total Current Assets	162,523.27	62,070.95	100,452.32	161.84%
10	Fixed Assets	1,761,018.93	1,761,018.93	0.00	0.0%
Other Assets					
12	Transfer Suspense	-769.83	0.00	-769.83	-100.0%
13	Food Coupon Inventory	9,229.76	6,915.00	2,314.76	33.47%
14	Petty Cash	100.00	100.00	0.00	0.0%
15	Total Other Assets	8,559.93	7,015.00	1,544.93	22.02%
16	TOTAL ASSETS	1,932,102.13	1,830,104.88	101,997.25	5.57%
17 LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Other Current Liabilities					
21	PPP Loan	144,867.50	72,300.00	72,567.50	100.37%
22	Split Plate	2,969.00	3,450.00	-481.00	-13.94%
23	UUSC Coffee Sales	790.28	343.05	447.23	130.37%
24	Current portion-Loan Meeting H	4,080.00	4,080.00	0.00	0.0%
25	Payroll Liabilities	11,158.91	12,235.60	-1,076.69	-8.8%
26	Total Other Current Liabilities	163,865.69	92,408.65	71,457.04	77.33%
27	Total Current Liabilities	163,865.69	92,408.65	71,457.04	77.33%
Long Term Liabilities					
29	Loan-Meeting House Improvements	69,838.30	74,256.87	-4,418.57	-5.95%
30	Loan-Endowment Fund	49,425.63	122,015.71	-72,590.08	-59.49%
31	Total Long Term Liabilities	119,263.93	196,272.58	-77,008.65	-39.24%
32	Total Liabilities	283,129.62	288,681.23	-5,551.61	-1.92%
Equity					
34	Unrealized Endow Loan Gain/Loss	252,943.67	180,353.59	72,590.08	40.25%
35	Retained Earnings	1,350,708.25	1,343,025.51	7,682.74	0.57%
36	Net Income	45,320.59	18,044.55	27,276.04	151.16%
37	Total Equity	1,648,972.51	1,541,423.65	107,548.86	6.98%
38	TOTAL LIABILITIES & EQUITY	1,932,102.13	1,830,104.88	101,997.25	5.57%

1 & #2 PPP have been forgiven so is not a liability anymore.