

## December 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**

**December 21, 2021 6:30 PM**

**Parish Hall**

6:30 Welcome Board, Staff and Visitors- Susan

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

6:55 Read Board Covenant -Tom

7:00 Board common read Mistakes and Miracles- Chapter 5 - Carol

7:15 Policy Committee - John

7:25 Finance - Diane

7:30 He/She/They - Maureen

7:50 Board goal #1 Living Into the 8th Principle - Carol

8:05 Board goal #2 Capital campaign/Project planning - Susan

8:20 Consent Agenda: President's report, Minister's report, Director of Lifespan Religious Ed report, Admin and Finance report, November Financial Reports

8:25 Check out/Closing

8:30 Adjourn

Executive Session

## **Minutes of the FPBUU Board of Trustees Meeting, November 16, 2021**

**6:30 PM, Parish Hall**

### **Board Members in attendance:**

Susan Smith, President; Diane Pansire, Treasurer; Carol Yerby, President Elect; Rand Burkert, Clerk; Members at Large John Kielb, Elizabeth Libby, Bill Roberts, Diane Willcox, and Tom O'Brien

### **Staff in Attendance:**

Reverend Jessica Clay and Twinks Hastings, Director of Lifespan Religious Education.

### **Welcome - Susan Smith**

Susan Smith welcomed everyone to the meeting.

### **Spiritual Opening and focused check-in**

Reverend Jessica lit the chalice and invited reflections on gratitude.

### **Diane Pansire Read the Board Covenant**

### **Board Common Read, Mistakes and Miracles**

Reverend Jessica led discussion of Chapter 4 in Mistakes and Miracles. The reading for the next meeting will be Chapter 5, "A Fierce Conversation with Life."

### **Board study book "Governance and Ministry"**

Carol Yerby summarized Chapter 4, regarding the role of the Board. In briefest summary, the board's purpose is to represent and advance the mission of the church: "First Parish Brewster is a joyfully inclusive Unitarian Universalist community whose mission is opening hearts, growing souls, and turning love into justice."

## **Endowment**

Susan Smith met with the Endowment Board, which had approved for funding for new furniture for the Winslow House living room. Diane Pansire made a motion to approve the amount of \$4,542 for this purpose. Bill Roberts seconded, and the motion was unanimously approved.

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

Carol Yerby presented proposals in changes to the bylaws from a review by Carol, Jim Hild, and David Sutherland. The Board recognized the time and care taken by the group, and agreed to vote on approval of the recommendations at a subsequent meeting when they have been finalized.

### **Board goal #2 Capital campaign/Project planning - Susan**

Susan Smith related that Susan Flaws is willing to co-chair the Capital Campaign with her for the statement presented to the Board, "FY 22 Capital Campaign Vision: Building on Our Social Justice Legacy." The Endowment Campaign has reached its goal of repaying our building loan, which prepares the way for the Capital Campaign.

Bill Roberts moved that we approve the FY Capital Campaign Vision as written. Elizabeth Libby seconded. All approved

Diane Pansire made a motion that we open a bank account to begin to receive the seed money needed for the project. John Kielb seconded. All approved.

### **Admin and Finance report: Karena's Stroh's sabbatical leave**

The Administration and Finance Director, Karena Stroh, has requested taking her sabbatical next summer, to coincide with the most quiet months of the church year. She has submitted a detailed plan to cover administrative tasks. Rev. Jessica referenced UUA Best Practices, which recommends sabbatical for all high level church staff, generally based on

the amount of time a staff person has worked. The sabbatical is a time of rest, renewal and study. Rev. Jessica would like to engage the Personnel Committee to write specific language regarding Sabbatical leave in the Employee Manual.

Bill Roberts made a motion to approve the sabbatical leave for Karena's sabbatical. Tom O'Brien seconded. All approved.

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

Carol made a motion that we approve the consent agenda; Tom O'Brien seconded; all approved.

The Board adjourned at 8:35 to Executive Session

*Respectfully submitted by Rand Burkert (Clerk) on November 25, 2021*

## President's Report December 2021

The holiday season is always a busy time. This year, with Covid concerns enduring and Rev Jessica's parental leave upon us sooner than we thought, I feel a particular intensity to move projects along and to reach out and support staff in ways that I can.

During worship on December 5, I announced the opening of the Capital Campaign and we shared the Board's FY 22-23 Vision Document with the congregation. I have been working closely with the fabulous Susan Flaws who is co-chairing the capital campaign with me. We have interviewed more campaign consultants and are learning much from these interviews. It is apparent that, particularly during this pandemic time, we need to take each step slowly, carefully following a prudent process in order to achieve a successful campaign. Our separate bank account has been opened and we are starting to receive funds at this time, which will provide seed money for start up planning costs .

As funds have arrived, it is apparent that we need to examine our Gift policy and explore for potential ambiguity or conflicts. I am working with Policy and Endowment to make appropriate changes. It is time to explore a Naming Policy as we anticipate larger gifts whose donors may be interested in naming a portion of our building.

As Personnel issues have arisen and we endeavor to respond in ways that honor confidentiality as well as respond to congregants' questions and concerns. An exit interview and Individual listening sessions are in process with staff. The Personnel Committee has been reformed and is looking into our Personnel Policy Manual, revised in November 2021, to strengthen and clarify processes. Right Relations and Personnel are gathering to see how all aspects of leadership can appropriately be brought into these sensitive situations.

With Jessica's encouragement, Carol and I are working to try to bring together all anti-oppression groups at First Parish, in order to not "silo" our efforts, but rather strengthen communication between groups and among the congregation. We have met twice by Zoom with individuals representing several FPB groups and hope to bring them all together under UUA's Side with Love <https://www.uua.org/action/love> initiative.

Rev Bran Lennox (they/them) was ordained on Dec 4. Tom and I attended virtually, perhaps there were others. I am very much looking forward to their 4 month parental leave ministry with us which will now start on January 11. I want to work with Rev Bran to make their stay here as productive and fulfilling as possible. There are some logistical concerns as they do not have a car, for personal or pastoral care use, and there is no laundry facility in Winslow House.

Sincerely, Susan Smith President

Director of Lifespan Religious Education  
Twinks Hastings Board Report  
December 2021

Overview

If the pandemic has taught me anything, it's to plan for every possible thing, and realise that you probably will end up following none of those plans, and that's okay.

December has been incredibly busy, of course my heart and prayers are with Jessica and the baby, and the resulting earlier than expected physical departure has caused an increased workload in an already hectic season. Jessica has been 100% available to me throughout her time in hospital and continues to be very supportive.

I will be creating and leading the 3pm and 4.30pm Christmas Eve services along with the Pageant this year, and co-leading the Tolling of the Bells on January 9th.

Volunteers

Thank you all for filling in your Cori and ethics forms, I have already had to lean on Liz Libby, when I covered for Jessica the first Sunday she was in hospital. We have one new volunteer working with CYM in January, we are still desperately struggling for volunteers.

CYM Committee

The CYM committee continues to pull through at this time, they are all teaching and leading on Sunday mornings.

CYM Programs

We have scaled back what we offer in terms of programs on Sunday mornings, and combined ages which I really am loathed to do, it's not ideal for the children, we certainly have enough children that it is not a need in terms of making class size work, we just do not have enough volunteers. We have moved two middle school youth into high school youth group, and everyone else 4-11! will be together with three teachers on Sunday's mornings. We are still using a volunteer in childcare because we cannot find someone to fill that position. It's a little heart breaking for me, but I could not see another way forward with the volunteer resources that we have.

Adult Education

I will be starting a Coming of Age for Adults program in the New Year

Conclusion

I was so grateful for the afternoon party the board arranged, I felt held and seen which means a lot as we work through this time. I also really appreciated the bonus, thank you.

## Report from Administration and Finance Director – December 2021

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

- November 2021 Financial Reports show a surplus of \$28,955 and a checking/savings balance of \$197,980.
- For FY21-22, we have received, as of 12/16/21, 203 pledge units for a total of \$379,124.
- I have included the updated *Budget Process Timeline* for this year after my report. The Finance Committee had requested that this be included in December's packet as they have already started to get ready for Budget season. In the past, this document has helped the multiple entities that play a role in the budget process to be aware of the overall process and the interdependent nature of developing a successful church budget.

### Property Management

- Thanks to funding from our Endowment, air purifiers have been installed in Parish Room, Fellowship Hall, Dawes Hall (Thrift Store), Barn Room #4, and Winslow House office and living room. An announcement is in this week's Angle to inform people and remind them that this is just one more thing we are doing to keep us as safe as possible. It also reiterated that masks and other measures already in place are still very important.
- It has been challenging to navigate, this season in particular, without a Sexton, and I am grateful for all those how have reached out to offer support during this time. I ask the Board to help encourage congregants to please clean up after themselves and each other. An example is over the last couple weeks, I have repeatedly found dirty cups in the Parish Room sink. We do have a cleaning company that comes in on Fridays, and if things are left around, it makes their job more difficult to ensure the spaces are thoroughly cleaned.
- We currently have no applicants for the Sexton position. We have had one interview for the Audio-Visual Sunday Tech Support position and have invited them to attend a Sunday service to further determine if they might be a good fit. The hiring team and I will be exploring more avenues to fill the open positions in January.
- The Building Committee is forming a *Snow Crew* to help in the case of snow accumulation throughout our campus. We have shovels and even a snow blower, so please encourage folx to reach out to Judy Fenner or Rog Smith if they are interested and able to help with this initiative.

### Administration as Ministry

- We have a small AV Tech Team that has been helping out on Sundays. Thank you to Reese Brewer, Rog Smith, Kris Yerby and Rikki Bates!! I am grateful for their willingness to jump in and help out during this time.
- The Holiday Fair was such a success both financially and in building community! Over \$6,800 raised and the attendance of young, old and animal made this event a joy for all that were there. An announcement will be in this week's Angle informing the congregation and giving specific thanks to key volunteers.
- As Jessica is preparing to be a mom, one of the tasks that she has handed off to me is for HEED requests. This season can be tough financial for people, so I encourage you to refer those in need to me. As we do each year, this special fund is replenished at our Christmas Eve services or checks can be mailed to the office made out to FPBUU with HEED in the memo.
- I completed annual evaluations with the two employees that I am currently supervising. I am so grateful for both Celine and Ted with their dedication to their respective positions and FPBUU. Both have exhibited a positive attitude in the face of the turbulence of this past year.

### Professional Development

- I enjoyed the management class I took last month. The instructor was excellent and the material very helpful. In particular, we were asked to explore the implicit biases that should up in evaluating people in the interest of creating conscious, equitable practices that produce better outcomes. We discussed the importance of feedback and explored what more equitable feedback looks like. Another topic was "making the implicit explicit", which ties into one of my goals this year of clear communication. I am inviting the boards, committees and staff that I interact with to give me active feedback throughout this next year. I believe it is important to practice feedback, both giving and receiving, to create pathways of healthy communication.

### Sustainable Leadership

- I want to express my immense gratitude for the Board voting in favor of my sabbatical request.

Kind regards,

Karena Stroh, Administration and Finance Director



Budget Process/Stewardship Drive Timeline Guide - As of December 14, 2021, 2021

Month/Day	Board of Trustees	FinCom*	Stewardship	Head of Staff (HOS**) /Personnel
<b>November</b>			Plan Stewardship Drive, review pledge lists.	
<b>December</b>				Staff evals due. HOS overviews personnel recommendations to FinCom
<b>January</b>	BOT determine priorities at January BOT meeting	Budget Requests sent to the chairs of the Board, Staff & Committees. Announce budget requests via weekly Angle.	Refine theme and begin design of printed/digital materials. Order paper supplies	
<b>February</b>	Present <i>Brief State of the Union</i> to Congregation TBD	Budget Requests to FinCom by 2/28 <i>Financial Review</i> (6 months) presented to congregation. TDB	Finish design of form, minister and BOT letter, prepare mailing	
		Begin developing initial draft budget	Call prospective host/canvassers Organize host gathering Run training sessions Mail forms at end of month	
<b>March</b>	BOT review initial Draft Budget	Review budget requests in conjunction with Endowment Fund requests**** HOS recommendations given to FinCom March Meeting.	Stewardship month "Theme"	HOS reviews personnel recommendations with priorities to FinCom, as needed.
		FinCom send BOT initial draft budget.	Minister calling on top 5 donors Last Stewardship Sunday	HOS presents personnel recommendations with priorities to BOT.
<b>April</b>	BOT reviews Modified Budget	FinCom –modify draft budget using projected year-end revenue/expenses and send to BOT.	Begin follow up calls/notes, as needed	
<b>May</b>	BOT approves proposed budget	Finance recommend proposed budget to BOT		

## Budget Process/Stewardship Drive Timeline Guide - As of December 14, 2021, 2021

<b>May-June</b>	Special Board Budget meeting as needed	<i>Proposed Budget Presentation to Congregation with Q&amp;A. 6/6?</i> Special FinCom Budget meeting as needed		
<b>June 12<sup>th</sup></b>		Annual Meeting		
<b>June</b>		Notify Committees of approved budget requests		
<b>July</b>			Conduct Stewardship Drive evaluation	
<b>August</b>			Form Stewardship Team	
<b>September</b>				
<b>October</b>		Budget review with Board & discuss need for 2 <sup>nd</sup> appeal and/or budget adjustments	Hold 2 <sup>nd</sup> Stewardship Drive if needed	

\* FinCom = Finance Committee

\*\* HOS = Head of Staff, Minister

\*\*\*\* Endowment Fund Distributions can fund some non-operating requests per by-laws and are approved by the Endowment Board and the Board of Trustees.

### Overview of the Budget Process Timeline

**February & March:** 1<sup>st</sup> Cycle: Initial Draft Budget

**April:** 2<sup>nd</sup> Cycle: Modified Budget

**May:** 3<sup>rd</sup> Cycle: Proposed Budget, approved by BOT and voted on by congregation at annual meeting.

BOT regular meeting is 3<sup>rd</sup> Tuesday of the month at 6:30 pm.

FinCom regular meeting is 2<sup>nd</sup> Wednesday of the month at 10 am.

**First Parish Brewster Unitarian Universalist Policy**

**Policy Title:** Fire Safety Policy

**Policy Number:** 4.8

**Purpose:** This policy outlines fire safety procedures and guidelines, including response to fire emergencies.

**Revisions:** New

**Board Review Date:** 12/14/2021

**Congregations' Review Period:**

**Effective Date:**

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**POLICY STATEMENT**

This policy outlines fire safety procedures and guidelines, including response to fire emergencies. It provides FPBUU leaders, staff and congregants clear instruction in how to prevent, prepare for and handle a fire emergency on the FPBUU campus.

**PROCEDURES**

**General**

- Building occupancy shall not exceed the limit specified in the Certificate of Inspection. (See Appendix A.)
- Emergency exits shall remain clear and unobstructed.
- No chalice or candle shall remain lit without an adult present in the room.
- Any group planning to host an event involving fire other than candles (e.g. yule logs, fire pit, tiki torches) must submit a request to the Administration & Finance Director. Such events must adhere to the following safety requirements:
  - A fire extinguisher shall be kept on hand.
  - Water must be readily available – either a hose (make sure the water is turned on) or 5-gallon buckets of water.
  - All fires must be properly extinguished before vacating the premises.
  - Tiki torches should be emptied of fuel and fuel returned to its proper container before tiki torches are stored inside.
  - Fuel, such as kerosene for tiki torches, shall be properly stored in a cool dry place, as specified by the Sexton.
- Electrical installation, repair and maintenance shall only be performed by licensed electricians.

## **Emergency Response**

- In the event of a fire or if smoke is detected, pull the nearest fire alarm (see Appendix B), leave the building by the closest available door and dial 911 immediately.
- If you hear an alarm, leave the building by the closest available door and move away from the building.
- As soon as circumstances permit, the Minister or Board President shall be notified of the situation, if they are not already aware.

### **Procedures for Classroom Teachers and Youth Group Advisors:**

- For each class, an adult should determine which exit is the safest exit, gather together all members of that class and lead them out of the building calmly and in single file.
- Bring attendance sheet with you when leaving the building.
- Before exiting the building, another adult should ensure that all children and youth are accounted for. This adult should follow the last child out of the building and turn off lights.
- Leave the building as quickly and safely as possible and gather at the church's solar panel installation or in the farthest corner of the dirt parking lot behind the church, whichever is closest and safest.
- Take attendance. Report count to Lifespan Religious Education Director or whomever is leading CYM onsite.
- Stay with children and youth and keep them close until all have been picked up by parents/guardians.

## **Sexton**

- When on duty, the sexton shall ensure that emergency exits remain clear and unobstructed.
- The sexton is required to be aware of occupancy limits and enforce them when appropriate.
- Maintenance records for fire extinguishers shall be kept up to date by the sexton.
- The sexton shall inspect building locks and window locks regularly to ensure they are in working order.
- At services where congregants in the pews light candles, such as the Christmas Eve service, the sexton shall inform the ushers where fire extinguishers are located; also, a 5-gallon bucket of water and wet rags should be kept on hand during the service.

## **GUIDELINES**

- Fire extinguishers are mounted, identifiable and readily accessible throughout the campus. See Appendix C for specific locations.

## **STANDARDS**

No standards are recommended at this time

## **DEFINITIONS**

No definitions are recommended at this time

**APPENDIX A: Building Occupancy Limits**

- Sanctuary – capacity 220 people
- Parish Room – capacity 73
- Fellowship Hall – capacity 99
- Winslow House – capacity 20
- Barn Room #3 – capacity 15
- Barn Room #4 – capacity 15
- Library – capacity 10

**APPENDIX B: Location of Fire Alarm Pull Boxes**

- **Sanctuary**
  - Main entry door, right side
  - Entry door to Parish hallway, left side
- **Parish Room**
  - Exit door to outdoors, left side
- **Parish hallway**
  - Wall leading to Parish Room, by ramp door, right side
- **Fellowship Hall**
  - Exit door to outdoors, right side
- **Basement**
  - Door to bulkhead, left side
- **Barn**
  - Middle floor entry door, right side
  - Middle floor porch door, right side
  - Top floor, emergency exit door, right side
  - Lower floor, door to outside, left side
- **Winslow House**
  - Entry door from parking lot, right side
  - Front of house door, right side
  - Ramp door, right side
  - Winslow meeting house, slider door, right side
- **Thrift Store**
  - None.

**APPENDIX C: Location of Fire Extinguishers**

- **Sanctuary**
  - Entry door hallways facing Route 6A (south side of building) – one on each side
  - By the door to Parish Hall – left side of door (north side of building)
  - Balcony – top of stairs, south wall (facing Route 6A)

- **Parish hallway** – exit door to ramp (west side of building)
- **Parish Room** (upstairs) – exit door to outdoors (east side of building)
- **Kitchen** – entry door, left side of door
- **Fellowship Hall** (downstairs) – right side of door to stairway (west side, facing Breakwater Road)
- **Fellowship hallway** (to bathrooms & basement) – left side
- **Basement** – bulkhead door (west side, facing Breakwater Rd.)
- **Barn**
  - Middle floor – entry door (from upper parking lot)
  - Top floor – emergency exit door (north side of building)
  - Top floor – Room #1, east side of building (overlooking lower parking lot)
  - Lower level – entry door from lower parking lot
- **Winslow House**
  - Office entry door (south side, facing upper parking area)
  - Ramp entry door (south side, facing upper parking area)
  - Top of stairs (south wall, facing upper parking area)
  - Front door, bottom of stairs (north wall, facing Route 6A)
- **Thrift Store** – right side of front entry (north wall, facing Route 6A)

#### **APPENDIX D: State and Municipal Requirements and Procedures**

- All First Parish Brewster buildings and facilities must be maintained up to code, as specified in the Massachusetts Fire Safety Code.
- The Brewster Building and Fire departments inspect First Parish Brewster buildings (except the Thrift Store) annually.
- An annual test and NFPA certification of the fire detection system, including smoke detectors and fire alarm pull stations, is required by the Commonwealth of Massachusetts. The tests and certification are conducted by the alarm company that is contracted by First Parish Brewster to maintain and service the fire detection system. This testing does not include the Thrift Store because it is not covered by the alarm company and has no fire alarm pull box.
- During the annual inspection by the Brewster Fire Department, results of the annual test of smoke detectors and fire alarm pulls are provided to the Brewster Fire Department.
- An annual inspection of fire extinguishers is completed by a third-party vendor. (The Brewster Fire Department reviews the fire extinguisher tags during its inspection to ensure compliance.)
- If a fire alarm or smoke detector is activated, the signal is transmitted to the alarm company, which in turn contacts the Barnstable County Communications Center. The county communications center then dispatches the Fire Department. The alarm company also contacts the Administration and Finance Director, the sexton and the chair of the Building and Maintenance Committee.

**First Parish Brewster Unitarian Universalist Policy**

**Policy Title:** Urgent Decision Making Policy

**Policy Number:** 4.10

**Purpose:** To describe who is authorized to make decisions when there is a critical safety issue.

**Revisions:** New

**Board Review Date:** 12/14/2021

**Congregations' Review Period:** TBD

**Effective Date:** TBD

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**POLICY STATEMENT**

Describes who is authorized to make decisions in an urgent situation, involving a critical safety issue that needs to be resolved in less than three days (for example, expenditures to resolve safety issues that cannot wait for full board approval).

**PROCEDURES**

In the case of an urgent situation, when decisions need to be made quickly, the Board President and the Senior Minister, together, are authorized to take any action necessary in the name of the Board of Trustees. If either party is unavailable, a member of the leadership of the Board of Trustees will substitute in this order: Past President, President-Elect, Clerk and Treasurer. Once the decision has been made, the Board of Trustees will be notified in a timely fashion. Expenditures made based on this policy shall be deemed Board approved. The Board may subsequently modify or terminate such approval of expenditures, to the extent that the approved funds have not been fully spent.

**GUIDELINES**

No guidelines are recommended at this time

**STANDARDS**

No standards are recommended at this time

**DEFINITIONS**

No definitions are recommended at this time

**FPB Bylaws 8th Principle Review** (Fall 2021)

**Reviewers:** Jim Hild, David Sutherland, and Carol Yerby

**Purpose of the Bylaws Review:** Ensure that our bylaws are in alignment with the 8th Principle. Revisions also include suggestions for error correction and consistency.

Recommended Change	Before	After
<p>ARTICLE III. AFFILIATION:</p> <p>1. Replace Ballou-Channing district with the New England Region of UUA Congregations.</p>	<p>This Society shall be a member of the Unitarian Universalist Association (UUA) and the <b>Ballou-Channing district of Unitarian Universalist churches.</b></p>	<p>This Society shall be a member of the Unitarian Universalist Association (UUA) and the <b>New England Region of Unitarian Universalist Congregations.</b></p>
<p>ARTICLE IV. NON-DISCRIMINATION</p> <p>2. Delete the term “sex.”</p> <p>3. Replace the term “physical challenge” with “disability.”</p>	<p>We affirm and promote the full participation of all persons in all our activities, including membership, programming, hiring practices, and the calling of religious professionals without regard to race, ethnicity, <b>sex</b>, <b>physical challenge</b>, affection, gender identity, or sexual orientation, age, or national origin.</p>	<p>We affirm and promote the full participation of all persons in all our activities, including membership, programming, hiring practices, and the calling of religious professionals without regard to race, ethnicity, <b>disability</b>, affection, gender identity, or sexual orientation, age, or national origin.</p>
<p>ARTICLE V. MEMBERSHIP AND VOTING RIGHTS</p> <p>Section 1. <u>Membership</u></p> <p>4. Change “his or her” to “their.”</p> <p>5. Change “senior minister” to “minister” for consistency.</p> <p>6. Change “his/her” to “their.”</p>	<p>A person shall be considered a Member of the Society if <b>his or her</b> name appears on the Membership Book maintained by the Society, and participates, as able, in its programs, and has made an annual financial contribution of record to its operating fund. The <b>Senior Minister</b> or the President of the Board of Trustees may waive these requirements at <b>his/her</b> discretion.</p>	<p>A person shall be considered a Member of the Society if <b>their</b> name appears on the Membership Book maintained by the Society, and participates, as able, in its programs, and has made an annual financial contribution of record to its operating fund. The <b>Minister</b> or the President of the Board of Trustees may waive these requirements at <b>their</b> discretion.</p>
<p>ARTICLE V. MEMBERSHIP AND VOTING RIGHTS</p> <p>Section 5. <u>Review</u></p> <p>7. Change “he or she has” to “they have.”</p>	<p>In order to determine the current active membership of the Society to report to the Unitarian Universalist Association and other purposes, an annual review</p>	<p>In order to determine the current active membership of the Society to report to the Unitarian Universalist Association and other purposes, an annual review</p>



<p>8. Replace “Senior Minister” with “Minister” for consistency.</p>	<p>shall be conducted by the Minister, the Clerk and other designees of the Board concerning changes in membership by reason of death; resignation by reason of withdrawal notice; or loss of contact with the member because <b>he or she has</b> moved and left no forwarding address. In the absence of a waiver by the <b>Senior Minister</b> or President of the Board of Trustees, the Board may, by consensus at a Board meeting, remove individual(s) from the list of members if either: 1) the member has failed to participate in any of the Society's programs during the past two years; or 2) the member has not made a financial contribution of record to the Society's operating fund during the past two fiscal years.</p>	<p>shall be conducted by the Minister, the Clerk and other designees of the Board concerning changes in membership by reason of death; resignation by reason of withdrawal notice; or loss of contact with the member because <b>they have</b> moved and left no forwarding address. In the absence of a waiver by the <b>Minister</b> or President of the Board of Trustees, the Board may, by consensus at a Board meeting, remove individual(s) from the list of members if either: 1) the member has failed to participate in any of the Society's programs during the past two years; or 2) the member has not made a financial contribution of record to the Society's operating fund during the past two fiscal years.</p>
<p>ARTICLE VI: MEETINGS, Section 1. <u>Notice</u></p> <p>9. Add the following statement: “All feasible measures will be taken to ensure that meetings shall be accessible, for in-person or virtual attendance.”</p>		<p>All feasible measures will be taken to ensure that meetings shall be accessible, for in-person or virtual attendance.</p>
<p>ARTICLE VI: MEETINGS, Section 4. <u>Quorum</u></p> <p>10. Change the term “legal quorum” to “quorum,” and the term “legal meeting” to “meeting.”</p>	<p>Any measures presented for consideration at Society meetings, including nominations for office, shall be passed by a majority vote with a <b>legal quorum</b> present, except that the sale of real property and amendments to the by-laws, which shall require a two-thirds majority vote, and the calling and ordination of ministers, which</p>	<p>Any measures presented for consideration at Society meetings, including nominations for office, shall be passed by a majority vote with a <b>quorum</b> present, except that the sale of real property and amendments to the by-laws, which shall require a two-thirds majority vote, and the calling and ordination of ministers, which</p>

	shall require a vote of eighty-five percent (85%) of the members present and voting at a <b>legal meeting</b> of the Society. Twenty percent (20%) of the voting members shall constitute a quorum for any <b>legal meeting</b> of the Society.	shall require a vote of eighty-five percent (85%) of the members present and voting at a <b>meeting</b> of the Society. Twenty percent (20%) of the voting members shall constitute a quorum for any <b>meeting</b> of the Society.
ARTICLE VIII. OFFICERS Section 6. <u>Bonding</u>  11. Delete “whenever the Board of Trustees shall so direct.”	The office of Treasurer shall be bonded at the expense of the Society whenever the Board of Trustees shall so direct.	The office of Treasurer shall be bonded at the expense of the Society.
ARTICLE IV: BOARD OF TRUSTEES Section 10. <u>Quorum for Board Meetings</u>  12. Replace “legal quorum” with “quorum.”	All motions enacted by the Board of Trustees must be by majority vote with a <b>legal quorum</b> present consisting of five members of the Board including at least one officer.	All motions enacted by the Board of Trustees must be by majority vote with a <b>quorum</b> present consisting of five members of the Board including at least one officer.
ARTICLE XI: THE ENDOWMENT FUND Section 2. <u>The Endowment Fund Board</u>  13. Change “Nominating Committee” to “Leadership Development Committee.”  14. Change “he or she acts” to “they act.”  15. Change “his/her” to “their.”  16. Change “her or his” to “their.”	The <b>Nominating Committee</b> shall nominate candidates for regular members of the ENDOWMENT BOARD.  No member shall be personally liable as long as <b>she or he acts</b> in good faith and with ordinary prudence.  Each member shall be liable only for <b>his/her</b> own willful misconduct or omissions and shall not be liable for the acts of omissions of any other member.  No member shall engage in any self-dealing or transactions with the FUND in which the member has direct or indirect financial interest and each member shall at all times refrain from any conduct in which <b>her or his</b>	The <b>Leadership Development Committee</b> shall nominate candidates for regular members of the ENDOWMENT BOARD.  No member shall be personally liable as long as <b>they act</b> in good faith and with ordinary prudence.  Each member shall be liable only for <b>their</b> own willful misconduct or omissions and shall not be liable for the acts of omissions of any other member.  No member shall engage in any self-dealing or transactions with the FUND in which the member has direct or indirect financial interest and each member shall at all times refrain from any

	personal interests would conflict with the interest of the FUND.	conduct in which <b>their</b> personal interests would conflict with the interest of the FUND.
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# **Financial Reports - November 2021**

## **Unreconciled**

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 5-6) - *Operating Fund* Profit & Loss Previous Year Comparison

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

**% of budget should typically be at 42%**

### **Points of Interest**

**Total Income** is at 50% of budget

Pledge Commitments FY 21-22          \$377,124

Total Pledge Payments received 47% of budget

Offertory is at 28% of budget

Thrift Store Income is at 61% of budget

**Total Expenses** are at 40% 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 November 2021

	Nov 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Pledges</b>				
1      2021-2022 Pledges	181,026.10	364,117.00	-183,090.90	49.72%
2      2020-2021 Pledges	10,419.67	10,000.00	419.67	104.2%
3 <b>Total Pledges</b>	<u>191,445.77</u>	<u>374,117.00</u>	<u>-182,671.23</u>	<u>51.17%</u>
4 <b>Offertory</b>	5,517.93	20,000.00	-14,482.07	27.59%
5 <b>Fund Raising</b>				
6          Thrift Store/Annex Income	48,485.20	80,000.00	-31,514.80	60.61%
7 <b>Church Fundraisers</b>				
8            Fall Fundraiser	1,043.74			
9            Small Group Fundraisers	585.00			
10           Spring Auction	31.20	10,000.00	-9,968.80	0.31%
11           Holiday Fair	-140.52			
12           Church Fundraisers - Other	0.00	9,000.00	-9,000.00	0.0%
13 <b>Total Church Fundraisers</b>	<u>1,519.42</u>	<u>19,000.00</u>	<u>-17,480.58</u>	<u>8.0%</u>
14           Food Certificate Sales	250.00	1,500.00	-1,250.00	16.67%
15           Welcoming Congregation-Income	0.00	2,000.00	-2,000.00	0.0%
16 <b>Total Fund Raising</b>	<u>50,254.62</u>	<u>102,500.00</u>	<u>-52,245.38</u>	<u>49.03%</u>
17 <b>BldgUse</b>				
18            Space Rentals	1,304.46	2,500.00	-1,195.54	52.18%
19            Weddings/Memorials	1,738.27	1,500.00	238.27	115.89%
20 <b>Total BldgUse</b>	<u>3,042.73</u>	<u>4,000.00</u>	<u>-957.27</u>	<u>76.07%</u>
21 <b>Investment,Interest, MiscIncome</b>				
22            Misc Contributions	166.28	300.00	-133.72	55.43%
23 <b>Investment Income</b>				
24              UUA GIF Distribution	1,531.22	2,800.00	-1,268.78	54.69%
25              Alton Smith Char Trust	213.48	1,000.00	-786.52	21.35%
26              Alton Smith Irrev Trust	255.14	1,200.00	-944.86	21.26%
27 <b>Total Investment Income</b>	<u>1,999.84</u>	<u>5,000.00</u>	<u>-3,000.16</u>	<u>40.0%</u>
28            Interest Income	68.04	250.00	-181.96	27.22%
29 <b>Total Investment,Interest, MiscIncome</b>	<u>2,234.16</u>	<u>5,550.00</u>	<u>-3,315.84</u>	<u>40.26%</u>
30 <b>Total Income</b>	<u>252,495.21</u>	<u>506,167.00</u>	<u>-253,671.79</u>	<u>49.88%</u>
31 <b>Gross Profit</b>	<u>252,495.21</u>	<u>506,167.00</u>	<u>-253,671.79</u>	<u>49.88%</u>
32 <b>Expense</b>				
33 <b>Staff Salaries</b>				
34              Minister	39,922.24	96,175.00	-56,252.76	41.51%
35              Admin&FinanceDir	18,987.80	45,945.00	-26,957.20	41.33%
36              CYM Director	18,765.32	45,858.00	-27,092.68	40.92%
37              Music Director	15,447.10	37,073.00	-21,625.90	41.67%
38              ThriftStoreManager	13,358.92	32,415.00	-19,056.08	41.21%
39              Sexton	7,465.24	20,698.00	-13,232.76	36.07%
40              Bookkeeper	6,336.87	15,638.00	-9,301.13	40.52%
41              Pianist	2,082.50	10,920.00	-8,837.50	19.07%
42              CYM-Childcare	202.50	2,208.00	-2,005.50	9.17%
43 <b>Total Staff Salaries</b>	<u>122,568.49</u>	<u>306,930.00</u>	<u>-184,361.51</u>	<u>39.93%</u>
44 <b>Staff Benefits/Payroll Expenses</b>				
45              Employee Health Insurance	13,229.80	35,267.00	-22,037.20	37.51%
46              Retirement	11,422.71	27,818.00	-16,395.29	41.06%
47              FICA Taxes	6,353.74	16,123.00	-9,769.26	39.41%
48              Minister's FICA	3,040.80	7,357.00	-4,316.20	41.33%
49              Minister's Term Life	259.04	734.00	-474.96	35.29%
50              WorkCompInsurance	0.00	2,910.00	-2,910.00	0.0%
51              Long Term Disability	1,446.81	3,525.00	-2,078.19	41.04%
52              Staff Appreciation	0.00	900.00	-900.00	0.0%
53              Moving Expenses	2,500.00	2,500.00	0.00	100.0%
54 <b>Total Staff Benefits/Payroll Expenses</b>	<u>38,252.90</u>	<u>97,134.00</u>	<u>-58,881.10</u>	<u>39.38%</u>
55 <b>Staff Professional Expenses</b>				
56              Minister's Professional Exp	6,966.36	9,618.00	-2,651.64	72.43%

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

	Nov 21	Budget	\$ Over Budget	% of Budget	
57	Admin&FinanceDirProf Ex	1,002.57	2,757.00	-1,754.43	36.37%
58	CYM Professional Exp	135.00	2,752.00	-2,617.00	4.91%
59	Music Director Prof Exp	1,484.99	2,224.00	-739.01	66.77%
60	<b>Total Staff Professional Expenses</b>	<b>9,588.92</b>	<b>17,351.00</b>	<b>-7,762.08</b>	<b>55.26%</b>
61	<b>BldgGrounds</b>				
62	Total Reg. Maintenance	4,501.73	18,000.00	-13,498.27	25.01%
63	Maint-Special Bldg Projects	1,011.72			
64	Groundskeeping	7,149.00	12,000.00	-4,851.00	59.58%
65	Liability/Property Insurance	7,229.00	14,200.00	-6,971.00	50.91%
66	Housekeeping	0.00	5,700.00	-5,700.00	0.0%
67	Electric	1,725.10	5,000.00	-3,274.90	34.5%
68	Gas	525.51	5,000.00	-4,474.49	10.51%
69	Phone & Internet	2,557.18	5,000.00	-2,442.82	51.14%
70	Water	644.23	1,500.00	-855.77	42.95%
71	Winslow Renovations	181.88			
72	<b>Total BldgGrounds</b>	<b>25,525.35</b>	<b>66,400.00</b>	<b>-40,874.65</b>	<b>38.44%</b>
73	<b>Office Expenses</b>				
74	Advertising	525.84	1,500.00	-974.16	35.06%
75	Credit Card/Bank/PayPal Fees	1,956.18	3,000.00	-1,043.82	65.21%
76	Financial Audit	1,000.00	2,500.00	-1,500.00	40.0%
77	Office Expense/Supplies	1,878.38	4,000.00	-2,121.62	46.96%
78	OfficeEquip/Maint	2,038.75	6,200.00	-4,161.25	32.88%
79	Payroll Software Expenses	136.00	900.00	-764.00	15.11%
80	Software Expense	1,020.90	1,800.00	-779.10	56.72%
81	<b>Total Office Expenses</b>	<b>8,556.05</b>	<b>19,900.00</b>	<b>-11,343.95</b>	<b>43.0%</b>
82	<b>Loan &amp; Mortgage Payments</b>				
83	Mortgage Principal Payments	1,988.45	4,500.00	-2,511.55	44.19%
84	Mortgage Interest Payments	1,089.60	3,100.00	-2,010.40	35.15%
85	<b>Total Loan &amp; Mortgage Payments</b>	<b>3,078.05</b>	<b>7,600.00</b>	<b>-4,521.95</b>	<b>40.5%</b>
86	<b>Denominational Dues</b>				
87	UUA-NER	12,498.00	25,000.00	-12,502.00	49.99%
88	<b>Total Denominational Dues</b>	<b>12,498.00</b>	<b>25,000.00</b>	<b>-12,502.00</b>	<b>49.99%</b>
89	<b>Committees</b>				
90	Board of Trustees	164.00	450.00	-286.00	36.44%
91	HelpingHands	0.00	100.00	-100.00	0.0%
92	Landscape Committee	0.00	700.00	-700.00	0.0%
93	Membership	0.00	750.00	-750.00	0.0%
94	Reparations	0.00	295.00	-295.00	0.0%
95	Stewardship	0.00	500.00	-500.00	0.0%
96	UU Connections	0.00	560.00	-560.00	0.0%
97	<b>Total Committees</b>	<b>164.00</b>	<b>3,355.00</b>	<b>-3,191.00</b>	<b>4.89%</b>
98	<b>CYM</b>				
99	Special Programing/Multigen	1,258.47	1,500.00	-241.53	83.9%
100	Pre K-Grade 6/7	159.77	1,300.00	-1,140.23	12.29%
101	High School Youth Program	449.08	800.00	-350.92	56.14%
102	Pathways/AdultFaithDevelopment	0.00	600.00	-600.00	0.0%
103	Contract Childcare	20.00	400.00	-380.00	5.0%
104	Child Care Supplies	20.00	300.00	-280.00	6.67%
105	Office/Library	0.00	300.00	-300.00	0.0%
106	Child Abuse Prevention Training	0.00	200.00	-200.00	0.0%
107	<b>Total CYM</b>	<b>1,907.32</b>	<b>5,400.00</b>	<b>-3,492.68</b>	<b>35.32%</b>
108	<b>Music</b>				
109	Guest Musicians	150.00	2,900.00	-2,750.00	5.17%
110	Music Scores	756.67	600.00	156.67	126.11%
111	Music Support/Supplies	35.54	700.00	-664.46	5.08%
112	PianoOrgan	0.00	700.00	-700.00	0.0%
113	<b>Total Music</b>	<b>942.21</b>	<b>4,900.00</b>	<b>-3,957.79</b>	<b>19.23%</b>
114	<b>Worship</b>				
115	Hospitality	0.00	650.00	-650.00	0.0%

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

	Nov 21	Budget	\$ Over Budget	% of Budget
116 Materials/Supplies	459.28	1,000.00	-540.72	45.93%
117 Pulpit Support	0.00	3,600.00	-3,600.00	0.0%
118 Substitute Sexton	0.00	600.00	-600.00	0.0%
119 Total Worship	459.28	5,850.00	-5,390.72	7.85%
120 Total Expense	223,540.57	559,820.00	-336,279.43	39.93%
121 Net Ordinary Income	28,954.64	-53,653.00	82,607.64	-53.97%
122 Other Income/Expense				
123 Other Income				
124 Other Income and Expenses				
125 Surplus from prior year	0.00	53,653.00	-53,653.00	0.0%
126 Total Other Income and Expenses	0.00	53,653.00	-53,653.00	0.0%
127 Total Other Income	0.00	53,653.00	-53,653.00	0.0%
128 Net Other Income	0.00	53,653.00	-53,653.00	0.0%
129 Net Income	<b>28,954.64</b>	<b>0.00</b>	<b>28,954.64</b>	<b>100.0%</b>

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

	Nov 21	Nov 20	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Pledges</b>				
1      2021-2022 Pledges	181,026.10	0.00	181,026.10	100.0%
2      2020-2021 Pledges	10,419.67	147,696.36	-137,276.69	-92.95%
3      2019-2020 Pledges	0.00	15,932.24	-15,932.24	-100.0%
4      2018-2019 Pledges	0.00	150.00	-150.00	-100.0%
5 <b>Total Pledges</b>	<b>191,445.77</b>	<b>163,778.60</b>	<b>27,667.17</b>	<b>16.89%</b>
6 <b>Offertory</b>	5,517.93	5,732.00	-214.07	-3.74%
7 <b>Fund Raising</b>				
8 <b>Thrift Store/Annex Income</b>	48,485.20	33,980.06	14,505.14	42.69%
9 <b>Church Fundraisers</b>				
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	585.00	2,184.18	-1,599.18	-73.22%
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	-140.52	-406.18	265.66	65.41%
16 <b>Total Church Fundraisers</b>	<b>1,519.42</b>	<b>9,978.00</b>	<b>-8,458.58</b>	<b>-84.77%</b>
17          Food Certificate Sales	250.00	450.00	-200.00	-44.44%
18          Welcoming Congregation-Income	0.00	2,000.00	-2,000.00	-100.0%
19 <b>Total Fund Raising</b>	<b>50,254.62</b>	<b>46,408.06</b>	<b>3,846.56</b>	<b>8.29%</b>
20 <b>BldgUse</b>				
21          Space Rentals	1,304.46	0.00	1,304.46	100.0%
22          Weddings/Memorials	1,738.27	500.00	1,238.27	247.65%
23 <b>Total BldgUse</b>	<b>3,042.73</b>	<b>500.00</b>	<b>2,542.73</b>	<b>508.55%</b>
24 <b>Investment,Interest, MiscIncome</b>				
25          Misc Contributions	166.28	447.03	-280.75	-62.8%
26 <b>Investment Income</b>				
27          UUA GIF Distribution	1,531.22	1,459.94	71.28	4.88%
28          Alton Smith Char Trust	213.48	245.22	-31.74	-12.94%
29          Alton Smith Irrev Trust	255.14	317.00	-61.86	-19.51%
30 <b>Total Investment Income</b>	<b>1,999.84</b>	<b>2,022.16</b>	<b>-22.32</b>	<b>-1.1%</b>
31          Interest Income	68.04	132.13	-64.09	-48.51%
32 <b>Total Investment,Interest, MiscIncome</b>	<b>2,234.16</b>	<b>2,601.32</b>	<b>-367.16</b>	<b>-14.11%</b>
33 <b>Total Income</b>	<b>252,495.21</b>	<b>219,019.98</b>	<b>33,475.23</b>	<b>15.28%</b>
34 <b>Gross Profit</b>	<b>252,495.21</b>	<b>219,019.98</b>	<b>33,475.23</b>	<b>15.28%</b>
35 <b>Expense</b>				
36 <b>Staff Salaries</b>				
37          Minister	39,922.24	37,950.00	1,972.24	5.2%
38          Admin&FinanceDir	18,987.80	17,957.90	1,029.90	5.74%
39          CYM Director	18,765.32	17,542.20	1,223.12	6.97%
40          Music Director	15,447.10	14,711.50	735.60	5.0%
41          ThriftStoreManager	13,358.92	13,000.00	358.92	2.76%
42          Sexton	7,465.24	8,267.22	-801.98	-9.7%
43          Bookkeeper	6,336.87	6,026.50	310.37	5.15%
44          Pianist	2,082.50	2,730.00	-647.50	-23.72%
45          Tech Support	0.00	260.00	-260.00	-100.0%
46          CYM-Childcare	202.50	270.00	-67.50	-25.0%
47 <b>Total Staff Salaries</b>	<b>122,568.49</b>	<b>118,715.32</b>	<b>3,853.17</b>	<b>3.25%</b>
48 <b>Staff Benefits/Payroll Expenses</b>				
49          Employee Health Insurance	13,229.80	12,147.10	1,082.70	8.91%



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

		Nov 21	Nov 20	\$ Change	% Change
50	Retirement	11,422.71	7,790.30	3,632.41	46.63%
51	FICA Taxes	6,353.74	5,758.75	594.99	10.33%
52	Minister's FICA	3,040.80	2,870.00	170.80	5.95%
53	Minister's Term Life	259.04	378.00	-118.96	-31.47%
54	WorkCompInsurance	0.00	-204.00	204.00	100.0%
55	Long Term Disability	1,446.81	0.00	1,446.81	100.0%
56	Moving Expenses	2,500.00	0.00	2,500.00	100.0%
57	<b>Total Staff Benefits/Payroll Expenses</b>	<b>38,252.90</b>	<b>28,740.15</b>	<b>9,512.75</b>	<b>33.1%</b>
58	<b>Staff Professional Expenses</b>				
59	Minister's Professional Exp	6,966.36	3,023.85	3,942.51	130.38%
60	Admin&FinanceDirProf Ex	1,002.57	889.43	113.14	12.72%
61	CYM Professional Exp	135.00	505.23	-370.23	-73.28%
62	Music Director Prof Exp	1,484.99	1,396.00	88.99	6.38%
63	<b>Total Staff Professional Expenses</b>	<b>9,588.92</b>	<b>5,814.51</b>	<b>3,774.41</b>	<b>64.91%</b>
64	<b>BldgGrounds</b>				
65	Total Reg. Maintenance	4,501.73	4,481.92	19.81	0.44%
66	Maint-Special Bldg Projects	1,011.72	0.00	1,011.72	100.0%
67	Groundskeeping	7,149.00	4,036.00	3,113.00	77.13%
68	Liability/Property Insurance	7,229.00	7,079.00	150.00	2.12%
69	Housekeeping	0.00	3,520.00	-3,520.00	-100.0%
70	Electric	1,725.10	1,947.11	-222.01	-11.4%
71	Gas	525.51	587.97	-62.46	-10.62%
72	Phone & Internet	2,557.18	1,660.03	897.15	54.04%
73	Water	644.23	450.90	193.33	42.88%
74	Winslow Renovations	181.88	0.00	181.88	100.0%
75	<b>Total BldgGrounds</b>	<b>25,525.35</b>	<b>23,762.93</b>	<b>1,762.42</b>	<b>7.42%</b>
76	<b>Office Expenses</b>				
77	Transfer Suspense Account	0.00	2,779.28	-2,779.28	-100.0%
78	Advertising	525.84	0.00	525.84	100.0%
79	Credit Card/Bank/PayPal Fees	1,956.18	1,654.96	301.22	18.2%
80	Financial Audit	1,000.00	0.00	1,000.00	100.0%
81	Office Expense/Supplies	1,878.38	818.31	1,060.07	129.54%
82	OfficeEquip/Maint	2,038.75	1,730.72	308.03	17.8%
83	Payroll Software Expenses	136.00	212.50	-76.50	-36.0%
84	Software Expense	1,020.90	1,588.37	-567.47	-35.73%
85	<b>Total Office Expenses</b>	<b>8,556.05</b>	<b>8,784.14</b>	<b>-228.09</b>	<b>-2.6%</b>
86	<b>Loan &amp; Mortgage Payments</b>				
87	Mortgage Interest Payments	1,089.60	1,524.29	-434.69	-28.52%
88	<b>Total Loan &amp; Mortgage Payments</b>	<b>1,089.60</b>	<b>1,524.29</b>	<b>-434.69</b>	<b>-28.52%</b>
89	<b>Denominational Dues</b>				
90	UUA-NER	12,498.00	10,704.00	1,794.00	16.76%
91	<b>Total Denominational Dues</b>	<b>12,498.00</b>	<b>10,704.00</b>	<b>1,794.00</b>	<b>16.76%</b>
92	<b>Committees</b>				
93	Board of Trustees	164.00	0.00	164.00	100.0%
94	Landscape Committee	0.00	53.00	-53.00	-100.0%
95	Membership	0.00	730.55	-730.55	-100.0%
96	UU the Vote	0.00	-1,106.40	1,106.40	100.0%
97	<b>Total Committees</b>	<b>164.00</b>	<b>-322.85</b>	<b>486.85</b>	<b>150.8%</b>
98	<b>CYM</b>				
99	Special Programing/Multigen	1,258.47	1,020.61	237.86	23.31%
100	Pre K-Grade 6/7	159.77	47.30	112.47	237.78%
101	High School Youth Program	449.08	81.28	367.80	452.51%

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

		Nov 21	Nov 20	\$ Change	% Change
102	Contract Childcare	20.00	0.00	20.00	100.0%
103	Child Care Supplies	20.00	0.00	20.00	100.0%
104	Office/Library	0.00	23.89	-23.89	-100.0%
105	<b>Total CYM</b>	<b>1,907.32</b>	<b>1,173.08</b>	<b>734.24</b>	<b>62.59%</b>
106	<b>Music</b>				
107	Guest Musicians	150.00	0.00	150.00	100.0%
108	Music Scores	756.67	250.00	506.67	202.67%
109	Music Support/Supplies	35.54	458.45	-422.91	-92.25%
110	<b>Total Music</b>	<b>942.21</b>	<b>708.45</b>	<b>233.76</b>	<b>33.0%</b>
111	<b>Worship</b>				
112	Materials/Supplies	459.28	528.77	-69.49	-13.14%
113	<b>Total Worship</b>	<b>459.28</b>	<b>528.77</b>	<b>-69.49</b>	<b>-13.14%</b>
114	<b>Total Expense</b>	<b>221,552.12</b>	<b>200,132.79</b>	<b>21,419.33</b>	<b>10.7%</b>
115	<b>Net Ordinary Income</b>	<b>30,943.09</b>	<b>18,887.19</b>	<b>12,055.90</b>	<b>63.83%</b>
116	<b>Net Income</b>	<b>30,943.09</b>	<b>18,887.19</b>	<b>12,055.90</b>	<b>63.83%</b>

**Operating Funds**  
**Balance Sheet Prev Year Comparison**  
As of November 30, 2021

	Nov 30, 21	Nov 30, 2020	\$ Change	% Change	
<b>ASSETS</b>					
<b>Current Assets</b>					
<b>Checking/Savings</b>					
1	CC5 Ckg - 5859	13,088.20	22,925.09	-9,836.89	-42.91%
2	Repo Sweep - 0998	184,891.37	91,551.58	93,339.79	101.95%
3	<b>Total Checking/Savings</b>	197,979.57	114,476.67	83,502.90	72.94%
<b>Other Current Assets</b>					
5	Payroll Corrections	-129.04	-109.15	-19.89	-18.22%
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	<b>Total Other Current Assets</b>	-54,779.04	-54,759.15	-19.89	-0.04%
9	<b>Total Current Assets</b>	143,200.53	59,717.52	83,483.01	139.8%
10	<b>Fixed Assets</b>	1,761,018.93	1,761,018.93	0.00	0.0%
<b>Other Assets</b>					
12	Transfer Suspense	1,432.34	0.00	1,432.34	100.0%
13	Food Coupon Inventory	6,929.76	5,065.00	1,864.76	36.82%
14	Petty Cash	100.00	100.00	0.00	0.0%
15	<b>Total Other Assets</b>	8,462.10	5,165.00	3,297.10	63.84%
16	<b>TOTAL ASSETS</b>	<b>1,912,681.56</b>	<b>1,825,901.45</b>	<b>86,780.11</b>	<b>4.75%</b>
<b>LIABILITIES &amp; EQUITY</b>					
<b>Liabilities</b>					
<b>Current Liabilities</b>					
<b>Other Current Liabilities</b>					
21	PPP Loan	144,867.50	72,300.00	72,567.50	100.37%
22	Split Plate	4,494.00	4,950.00	-456.00	-9.21%
23	UUSC Coffee Sales	1,079.28	644.58	434.70	67.44%
24	Current portion-Loan Meeting H	4,080.00	4,080.00	0.00	0.0%
25	Payroll Liabilities	4,486.53	5,801.94	-1,315.41	-22.67%
26	<b>Total Other Current Liabilities</b>	159,007.31	87,776.52	71,230.79	81.15%
27	<b>Total Current Liabilities</b>	159,007.31	87,776.52	71,230.79	81.15%
<b>Long Term Liabilities</b>					
29	Loan-Meeting House Improvements	69,435.21	73,842.93	-4,407.72	-5.97%
30	Loan-Endowment Fund	49,425.63	122,015.71	-72,590.08	-59.49%
31	<b>Total Long Term Liabilities</b>	118,860.84	195,858.64	-76,997.80	-39.31%
32	<b>Total Liabilities</b>	277,868.15	283,635.16	-5,767.01	-2.03%
<b>Equity</b>					
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	31,161.49	18,887.19	12,274.30	64.99%
37	<b>Total Equity</b>	1,634,813.41	1,542,266.29	92,547.12	6.0%
38	<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,912,681.56</b>	<b>1,825,901.45</b>	<b>86,780.11</b>	<b>4.75%</b>

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