

## March 2022 Board of Trustees Meeting Packet

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

Meeting ID: 897 2268 6555

### ***Covenant of First Parish Brewster UU Board of Trustees***

“Entrusted by the congregation, we recognize that ours is a sacred duty and we will bring our highest selves to all work on their behalf. We promise to arrive on time, come prepared, speak gently and respectfully with each other, and allow everyone time to speak. We will operate by majority vote, trying whenever possible to work toward consensus and support a decision once it has been made.

We pledge to use one-on-one communication to express concerns or resolve conflicts with each other. When communicating with the congregation and community at large, the Board speaks with one voice. Our primary commitment is to the long-range health of First Parish Brewster Unitarian Universalist congregation.”

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## **FPBUU Board of Trustees Meeting Agenda**

**March 15, 2022 6:30 PM**

**By Zoom**

**Meeting ID 89722686555**

6:30 Welcome Board, Staff and Visitors - Susan

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

6:50 Read Board Covenant - Tom

6:55 Board common read Mistakes and Miracles-Chapter 7, p339-371 John

7:10 Building a Bigger Table - Jim Lieb

7:25 Policy Financial Controls - John

7:30 Finance - Diane P

7:40 Board goal #1 Living Into the 8th Principle - Carol

7:50 Board goal #2 Capital campaign - Susan

8:00 Consent Agenda: February Minutes, President's report, Director of Lifespan Religious Ed report, Admin and Finance report, Music Director's Report, February Financial Reports

8:10 Check out/Closing

8:15 Adjourn

Executive Session

## **FPBUU Board of Trustees Meeting**

**February 15, 2022 6:30 PM – By Zoom**

**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: Twinks Hastings, Director of Lifespan Religious Education; Karena Stroh, Administration and Finance Director; Reverend Bran Lennox**

**Member Octavia Ossola, visiting on behalf of Personnel Committee**

**Welcome Board, Staff and Visitors** - Susan Smith welcomed everyone and led us in a Spiritual Opening and focused check-in. Susan read a text from Kay Montgomery, of the UUA. A poem about February. "The ordinary demands not only endurance but also imagination..." "In praise of simple stamina, and faith in renewal."

**Rand Burkert read the Covenant of First Parish Brewster UU Board of Trustees.**

**Board common read Mistakes and Miracles-Chapter 7, 305-338.** John Kielb opened a discussion of the chapter. The reading for the next Board meeting is from p. 338 to the end of the chapter. Diane Willcox volunteered to lead the next discussion.

### **Tech Team Report**

Susan Smith said that since September, our tech team has been researching ways to address outdated and unreliable tech setup for Streaming and other communications, and outdated phones. (The tech team is Rikki Bates, Kris Yerby, Reese Brewer, Ed Klein, Karena Stroh, Karen Witting, and Susan Smith.) The team visited other churches and their tech experts. The decision is to get new equipment and outsourcing our tech servicing to get improved video conferencing, WIFI, and network security. The request for \$12,500 was made to the Endowment Board on Feb. 15, which approved this expenditure unanimously. Diane Pansire

made a motion to approve the Endowment Board's recommendation for allocation of \$12,500 to improve our WIFI and technological interface. Diane Willcox seconded the motion; all approved. Diane Pansire also made a motion that Karena Stroh be authorized to sign the contract for this service; Liz Libby seconded; all voted in favor.

### **Personnel Matter -**

Karena Stroh, Rev. Bran Lennox & Octavia Ossola representing the Personnel Committee assisted the Board in considering questions about policies that require clear distinction between membership and staff roles.

Reverend Bran said the hard and fast guidance is that it is very important to be consistent with specific, recorded by-laws in our congregation. There is often a gray area for part time staff, where there can be a different power dynamic. Staff have to put their service obligations ahead of their needs as members of a church. They may feel that instead of "drinking from the well," they are called to give energy to the community in a very different way. Different individuals may be more or less able to understand how to navigate boundaries and compartmentalize, but clear policies help to clarify roles.

Octavia Ossola said there are many issues that come up, for example what an employee can talk about, and with whom. The Personnel Committee, in examining personnel issues such as this one, must often gather information from state, federal, and other sources. Policies defining the boundary between staffing and membership are the committee's current top priority, as questions about these policies have come up frequently. It will take some time to find clarity and arrive at a consensus.

Some members questioned if there is a hard rule that a staff member cannot be active on committees that are important to them. There may not be anything in the by-laws clearly prohibiting this. We have many non-members who are actively involved in church life. Some committees do impact employee issues (such as the Board, Personnel, etc.), while other committees and activities may not present this ambiguity.

When someone relinquishes membership, they are still perceived and felt as a beloved member. The policy does not resolve this; one proposed solution was that a form of training might be called for. Possibly keeping membership should be allowed, but the ambiguities should be dealt with in an explicit manner that is articulated by policy.

**Finance - Budget Priorities** - Diane Pansire felt we had addressed the Finance issues in our previous meeting. Susan Smith reminded us that on March 3rd at 6:00 PM we will have a “Finance Summit”, “The Future of First Parish Finances,” to pull together different organs such as the Finance Committee, the Board, Endowment, and the Capital Campaign. This becomes important because of the recent complete payment of the Endowment Loan which liberates financial resources that will need inclusive consideration regarding how we wish to use them.

### **Board goal #1 Living Into the 8th Principle**

Carol Yerby said that she had finished and submitted the document about our various Social Justice ministries (included in the Board Packet), with up-to-date contact information for leaders of those efforts.

She researched a training course, “Conversations about Whiteness,” that takes place the 5 Thursdays in March, and has a few openings. If we want to have our own course, we would have to wait until May, and do a survey to assess interest from the congregation.

The Social Justice Committee is offering a common read in April, “The Darkness Divine,” a book of poetry by Reverend Harper of Barnstable U.U. We are planning a joint meeting with her church, with her leading discussion of her book. Susan Smith suggested working with Twinks to meld this with Lifespan Education. Twinks again expressed her wish to bring such initiatives into Adult Education in a cohesive way, utilizing her budget.

## **Board goal #2 Capital campaign**

Susan Smith said we have executed a contract with Barry Finkelstein of Stewardship for Us. The next step would be a weekend in which we invite many church leaders to participate. This has been delayed as we are choosing a slower pace as we meet many other concerns in this time. The event has been scheduled for May 20th-22nd. Reverend Jessica intends to be present for this and develop a service on the 22nd, together with Barry Finkelstein, related to the launch of the campaign.

The Capital Campaign bank account now has seed money which will likely be invested as we do not intend to withdraw for some time.

## **Consent Agenda: President's report, Director of Lifespan Religious Ed report, Admin and Finance report, January Financial Reports, Social Justice Ministries chart, Fundraising Team report**

Twinks Hastings spoke to the shortage of Teachers for CYM; starting now, we need to be looking for next year's volunteers. The volunteers on the Committee are very committed, but very stretched. She reiterated her invitation to collaborate on adult education offerings in the Lifespan Program.

Rand Burkert spoke about the Fundraising Committee and the planning and work toward the April auction event, and the strong wish to make these annualized events intergenerational and satisfying for the whole FPB UU community.

Bill Roberts made a motion to approve the Consent Agenda; Tom O'Brien seconded; all approved.

## **The meeting adjourned at 8:30.**

Minutes respectfully submitted by Rand Burkert, Clerk, on February 22nd, 2022

## President's Report March 2022

Penelope Ann's service at UU Needham on February 26 was beautiful and heartbreaking. I was happy to attend and represent our congregation, along with Karena and Kevin. Jessica leaves for her 6 week Camino walk in Spain on Sunday.

My sense of the pulse is that, under very trying circumstances, our church community as a whole is doing OK, still hurting of course. At the March 6 service, we had 110 in person and 25 streaming in, which is good. We will have 8 new members join this Sunday, also very good. The Membership Committee continues to try to welcome visitors to our community, not easy during these fraught times. May we all reach out to those unfamiliar faces on Sunday morning. It is also incumbent on the Board and all church leaders to offer support to our staff, who carry on despite difficult working conditions with trauma, 2 years of Covid, and lack of supportive supervision. We look to warmer weather and being able to gather without masks in outdoor spaces. We have begun a conversation about holding coffee hour outdoors on the Plaza.

Along with Twinks and Karena, I am attending a two-part workshop, given by UUA, called "From Reactivity to Resilience: Doing Our Inner Work in Congregations." Because my outer work is compelling day to day, I find it important to turn my attention to the inner work, both the congregation's and my own. Another bi-monthly offering from UUA New England Region that I enjoy is the Reparations Praxis Group. This is so relevant to work being done at First Parish. In the meeting one of the UUA leaders Hilary Allen spoke highly of the Reparations work that FPB has taken on. She posted a link to our Reparations service from one year ago, which you may want to watch or rewatch: <https://youtu.be/gXA0dOJhh3E>

I was pleased with the first Financial Futures Meeting that was held on March 3 with the Board, the Finance Committee and the Endowment Board. I am confident we will improve our communications and reach new understandings.

Susan Flaws and I work quietly on the Capital Campaign, wanting to let the Stewardship drive take center stage over the month of March, as is appropriate. We have been in touch with both Jessica and Barry Finkelstein of Stewardship For Us and have confirmed our Next Steps Weekend scheduled for May 20-22. Please put it on your calendar. Jessica and Barry will be planning the culmination of that weekend, the worship service, which they will craft together in early May.

Sincerely, Susan Smith President

Director of Lifespan Religious Education  
Twinks Hastings Board Report  
March 2022

Overview

This month I have started to really look toward the 22/23 program year, which has had the beautiful effect of bringing excitement and hope back into my work. The pandemic, the loss of Penelope, and the subsequent months of processing with our community has taken and will continue to take a toll, but this week I sat with Elenita and Kathy and put all the name's of our children and youth on post-it notes, and realized that we have enough regularly attending children and youth to have 4 robust programs, a capacity nursery, and a full re-do OWL program for the teens that missed out in the pandemic. That alone is life-giving hope, in this springtime of renewal.

Volunteers

The limiting factor for all of the joy above is going to be volunteers. At the very minimum we need 38 volunteers for this programming for various lengths of commitment. That doesn't include the CYM committee. In the next couple of weeks we are going to start looking for those folks to commit - even though some of them will be signing up for slots a year from now. This is going to be a big push, a big ask, and I am asking for your help in spreading the word, considering signing up for a slot, and encouraging others to do so.

Trauma Response Team

We are starting the work of preparing for Rev Jessica's return and the end of Rev Bran's time with us. Any change in our system has the potential to stir up feelings, and this transition back into our settled ministers leadership is sure to do that. We are working on ideas/workshops and resources to help with that transition.

Adult Education

The spiritual practices workshop went very well, it was a pleasure to co facilitate with Rev Bran, I am currently doing sign ups for Coming of Age for Adults to see if that will run, and looking for another time to offer The New UU. One challenge I am facing is most folks want to meet in person, and are becoming resistant to long periods of masking. I will be meeting this week with some members to talk about adult Ed plans, as we start to move towards the new model of adult Ed.

Professional Development

As a board member for NE LREDA I am planning the DRE retreat for our region in May, I am also attending the LREDA retreat in April, and am looking for a course to attend later this spring.

Conclusion

I'm feeling really ready for the next phase of our new normal, and feeling the season of Spring, and the rebirth, hope and renewal that comes along with it.



## Report from Administration and Finance Director – March 2022

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

- February 2022 Financial Reports (unreconciled) show a deficit of \$7,323 a checking/savings balance of \$149,833.
- For FY21-22, we have received, as of 3/9/22, 205 pledge units for a total of \$379,474.
- For FY 22-23, we have received, as of 3/9/22 61 pledge units for a total of \$152,015.

### Property Management

- The Sexton Hiring Team will be doing another round with the hope that we will be able to hire a Sexton. We are also talking to several property management companies to see how we could utilize their services in the meantime.
- The Building Committee is planning a clean out day for the Sanctuary basement and attic storage areas. These areas have accumulated a large variety of items over the years, and it's a good time to do a big clean up before we enter the capital campaign. We will be in need of volunteers for this Spring Cleaning event to be held on Saturday, April 9<sup>th</sup>, and an invitation with more details will go out in the weekly Angle soon. Please mark your calendars and encourage your friends to come join us. Many hands make light work.
- The wiring for the network upgrade has begun, and equipment has been ordered. A huge shout out to Kris Yerby, who has really done an amazing amount of work to pull this all together!!

### Administration as Ministry

- It's Stewardship month and the pledges are coming in! Please do continue to encourage members to submit their pledge in a timely manner. It's still a little too early to know where we will end up until more pledges come in. I am posting the Sunday's Stewardship testimonials in the following weekly Angle in order to reach as many people as possible.
- I continue to meet with the staff that I supervise and offer support to the rest of the staff as needed.
- Part one of the Reactivity to Resilience UUA workshop that I attended was quite insightful, and I am looking forward to part two as well as ways that we can bring this work to FPBUU. It was great to have Twinks and Susan Smith also in attendance.
- I am beginning to get more rental and space usage requests, which seems like a good sign of people adjusting to our new normal. Of course, as we start to use our building more the absence of a Sexton is more evident. I am super grateful for all that have stepped up and helped out during this transition.

### Sustainable Leadership

- It was so nice to have a directors' outing last week, where we could just be together with good food and conversation. At this time when we are all carrying so much stress, it was both good self and team building.
- I continue to encourage all staff to schedule vacation days. I know that Celine is having trouble taking time off because she has so few volunteers at this time. If you are able and willing, please reach out to her and volunteer for even a day or two to help her take her earned time off.
- I appreciate deeply all who have helped me get back to my regular schedule of not working on Sundays. Although I do enjoy supporting the Sunday service, I have other long-standing commitments that I need to attend to. In this process, a check list has been created for tasks before and after the service that I hope will be the start of creating a team of people to share these responsibilities.
- As I am preparing for my sabbatical starting July 1st, I will be putting together an operations manual as a resource while I am gone. My goal is to have this completed by the end of May. Thanks to Chuck Ross and Carol Yerby who have agreed to be on the Sabbatical Leave Admin hiring team.

Kind regards,

Karena Stroh, Administration and Finance Director

## March 2022 Board Report

Music at FPBUU, like many program elements in our congregation, continues to be impacted by Covid. We are hopeful though, that things are starting to turn around. We have at least one new choir member that has felt safe enough to return, and we may soon be welcoming two more. I am very encouraged by the progress our singers has made over the past few months, and I know they are feeling more secure in their performances. Rev Bran has been a terrific contributor, volunteering to sing, and occasionally conduct when I feel it best to augment our bass section. Rev Bran also is skilled in hymnody, and has contributed in this area as well.

Our music-focused service was very well received. We will continue to look for ways to add new and diverse music to our services. Several instrumentalists stepped forward after the service to express interest in participating, and you will see them in worship over the next few months.

We have hired Lisa Gross for the remainder of the church year, and she will have an opportunity to apply for the ongoing role. Lisa's excellent cello playing has added a dimension to our service music. She continues to gain experience as an accompanist, and overall this has been a positive collaborator.

As we begin to explore safe ways to be in community, and pending the further relaxation of Covid restrictions, I will be scheduling a recital on a Sunday after services. For many of our musicians it is the best way to be featured, and will be a way to gather together in fellowship. When we are able to have wind and brass instruments in the sanctuary, I will find a date on the calendar. If you have any questions about music at FPBUU, please do not hesitate to contact me.

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Kevin Badanes, Music Director

## Building A Bigger Table Seeks a Closer Relationship With First Parish Brewster Unitarian Universalist

Building A Bigger Table (BBT) is a ministry of generosity welcoming strangers and supporting individuals seeking asylum in the US. We are currently providing housing, legal and material support for two families. Our mission has expanded greatly since it began in July 2019 when the purpose was to help Sue and Pat Gubbins house Cecilia and Charles. We continue to support that growing family as they await asylum hearings. In 2020 we provided assistance for a Haitian couple and are also supporting a family of six from Guatemala.

We evaluate asylees to support through discussion among members of the executive committee and then make recommendations to the general membership at our monthly meeting. Members of the executive committee are:

- Rick Draper and Janet Emack, co-coordinators
- Cate O'Neill, Treasurer
- Barb Draper, Recorder
- Anne Walsh
- Susan Gubbins
- Pat Gubbins
- Steve Tumolo (Contact with Kino Border Initiative)

We collect donations mostly from within our membership, the FPBUU congregation and the larger community. The latter has been severely hampered by COVID. BBT is not registered as a charitable organization with the Commonwealth of MA or with the US government and is not a 501(c)(3) organization. Consequently, donations are not tax-deductible.

Thus, given the mission of FPBUU, the mission of BBT, and the historic connection between FPBUU and BBT, it seems appropriate for us to establish a more formal relationship. BBT thus proposes that it become a committee of the church, so that contributions to BBT would benefit from FPBUU's status as a religious organization under Commonwealth and Federal law and would efficiently perform immigration outreach on behalf of the church. We propose to transfer the bulk of our funds to a special fund within the church account maintaining a minimal amount in the present account in the event that the bond money we provided for Charles to be released from detention at the border is returned to us.

Details of this arrangement would need to be worked out, but this is the basic proposal.

Rick Draper, Co-coordinator of Building A Bigger Table

## MEMORANDUM

TO: Susan Smith, President of the Board of Trustees, First Parish Brewster UU

FROM: Jim Lieb

RE: Building a Bigger Table

DATE: March 7, 2022

You have requested that I investigate any potential risks in First Parish Brewster UU (“FPB”) making Building a Bigger Table (“BBT”) a more formal part of FPB. To do this I have, at your suggestion, contacted Hillary Allen, FPB’s Congregational Consultant at the UUA. Hillary in turn put me in touch with Hannah Hafter at the UUSC and (indirectly through her suggested contact) Tony Rodriguez, who heads the heavily immigrant assistance social justice program at First Parish Concord UU (“FPC”).

Hannah has extensive knowledge of the UUA’s guidance for congregations engaged in activities like those of BBT and, most importantly, pointed me toward the CAPAS (Congregational Accompaniment Project for Asylum Seekers) Handbook developed by the UU College of Social Justice (a joint program of UUA & UUSC). A copy of the CAPAS Handbook (“Handbook”) accompanies this Memo and has been provided by me to BBT. Excerpts of key information in the Handbook are included in Annex I to this Memo.

In addition to heading up the extensive work FPC has done in sponsoring immigrants seeking asylum (which is also the work BBT does), Tony has also been involved in the more complex work of providing sanctuary which has been taken on by First Parish Bedford UU (near Concord). He has also been involved with other organizations in this field, including the Beyond Bond & Legal Defense Fund, which has raised over \$3 million to provide bonds required while immigrants go through the process of seeking asylum. (BBT has raised the funds for and posted one such bond in the amount of \$20,000 for one of the immigrants it is sponsoring.)

In addition to the above, I have also reviewed BBT’s contributions received and funds expended since inception. Here are the key take-aways from all of the foregoing (some additional caveats appear in Annex II to this Memo):

1. There is no risk to FPB from BBT becoming a formal part of the Congregation as a result of future actions as long as BBT sticks to being an Asylum Sponsor rather than a Sanctuary Provider. Annex I sets forth the basis of this conclusion. (I would recommend that the authorizing resolution provide that BBT’s role be limited to sponsoring asylum seekers as contemplated by the Handbook and that sanctuary cannot be provide without any future formal approval by the Congregation.)
2. There is little if any risk for past acts of BBT even though it did not register with the IRS as a non-profit organization. My analysis of this issue is included in Annex III to this Memo. (I would, however, suggest that, out of an abundance of caution, the authorizing resolution provide that FPB is establishing a committee called BBT, etc. rather than adopting the existing organization. Details of the new committee’s taking over anything from the old entity can be worked out separate from the resolution.)

**First Parish Brewster Unitarian Universalist Policy**

**Policy Title:** Financial Controls Policy

**Revisions:** new

**Policy Number:** 3.1

**Board Review Date:** 11/21/2019

**Purpose:** To define financial practices and procedures to be used by FPBUU to ensure finances are managed with accuracy, efficiency and transparency.

**Congregations' Review Period:** 1/10/2020 to 2/10/2020

**Effective Date:** 2/24/2020

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**POLICY STATEMENT**

FPBUU is committed to ensuring that: the administration of the financial resources of the organization conform to generally accepted accounting principles; assets are safeguarded; guidelines of grantors and donors are complied with; and finances are managed with accuracy, efficiency, and transparency.

**PROCEDURES**

**Receiving money:**

- The Treasurer or Administration and Finance Director (AFD) is authorized to receive any securities transferred in payment of pledges, oversee their sale, and transfer the funds to the operating account. A brokerage account at a local bank will be used for this purpose.
- All ~~donations~~ Gifts to FPBUU of cash or marketable securities will be accounted to a FPBUU fund as stipulated by the donor. If the donor has not stipulated how the gift is to be processed, the AFD will contact the donor to determine their wishes. If the donor cannot be contacted (is deceased or otherwise unavailable), the gift will go to the Endowment Fund ~~or the Endowment Loan Fund, unless otherwise stipulated by the donor. The AFD is authorized to liquidate non-monetary gifts and add the proceeds to the designated fund.~~ The Endowment Board is authorized to liquidate non-monetary gifts and add the proceeds to the Endowment Fund ~~or the Endowment Loan Fund.~~
- Funds collected as part of church events, including Sunday service collections, collections at special events, and rental fees, shall be handled as follows:
  - Ushers at Sunday services are responsible for sorting, counting and recording the cash collection, counting and recording the number of checks, and depositing the funds in cash and checks in the safe. The same procedure is to be followed by organizers of special events.
  - There will be two unrelated cash counters at every service or special event, with each verifying the other's count and initialing the form. Money counters will be rotated.
  - Counting and recording will be done behind a closed door.

- Rental fees should be deposited in the safe or placed with the Administration and Finance Director.
- Cash is kept in a safe until it is deposited. Any substantial amount of cash should be deposited as soon as possible, including use of a night depository as appropriate.
- If an event is organized to provide financial aid to an individual church member who has a special financial need, it must be approved by the Administration and Finance Director (in consultation with the Board of Trustees) and all money given directly to the individual and not included in church accounting. Checks received in a fundraiser for an individual church member must be made out to the beneficiary, not to the church.

### **Managing money:**

- First Parish Brewster will maintain at least \$20,000 in its emergency reserve fund. The yearly budget process will include a review of the current value of the emergency reserve fund and a budget line-item included whenever the fund drops below \$20,000. The fund can also be increased through other means such as special appeals and directed donations.<sup>1</sup>
- The following reports will be produced by the AFD, evaluated monthly at the Finance committee meeting, and distributed to the Board of Trustees:
  - Profit/loss, actual vs budget
  - Profit/loss, previous year comparison
  - Balance sheet, previous year comparison
- The Finance Committee is responsible for reviewing the monthly reports, monitoring the budget and providing early warning of budget issues like overspending or budget shortfalls to the Board of Trustees.
- The special funds report is produced and reviewed quarterly
- A member of the Finance Committee, who does not have signing privileges, will be assigned to examine and approve the monthly bank reconciliations, which includes all debit card transactions. This review will be done as promptly as possible but at least within 2 months of the statement closing date.

### **Spending money:**

- Clergy, staff, Board President, and committee chairs have sole authority to spend operating funds and are responsible for staying within their budgets. All others must obtain prior approval from the appropriate responsible person.
- As stated in our By-Laws, the Board of Trustees may vote to make adjustments to the annual budget as long as those changes are not in excess of five percent of the annual budget.
- Only the Treasurer, Board President and Board Clerk are authorized to sign checks against the operating fund and special fund. Only the Endowment Board Chair, Financial Secretary and Recording Secretary are authorized to sign checks against the endowment fund.
- Only the Bookkeeper and Administration and Finance Director have access to blank checks. This ensures that every check written has been reviewed by two people, the staff

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<sup>1</sup> Another fund maintained by FPBUU is the capital expense fund which does not yet have any policy or procedure statements related to it. As policy about that fund is decided it will be added to this policy.

person who made out the check and the board member who signed it. Ministers have no access to checks nor do they have signing authority. No staff member can be a check-signer.

- All disbursements are made by pre-numbered checks.
- Every check has written documentation attached to the check stub (check request/receipt/invoice) except for payroll checks. Payroll records should be maintained separately to be able to trace payments back to the records, without the records being readily available to members without the need to know.
- Blank checks are never to be signed in advance.
- Use of signature stamps is prohibited.
- Debit cards will be issued to only the following three staff members: Administration and Finance Director, Minister, and CYM Director. Daily limit of cash withdrawals is \$500 and point of sale transaction limit is \$2,500. Special events may require a short-term exception to these limitations. Debit cards may not be used for personal expenses.
- Any check or electronic transfer in excess of \$1000 (with the exception of payroll checks or checks which are specifically provided for in the approved budget) requires the initials of the Board president, or in the absence of the president, those of the president elect, or the clerk.
- The signers of checks must not be the person authorizing the expense.
- Within approved budgets, any expenditure in excess of \$1000 requires advanced notification of, and approval by, the Administration and Finance Director or the Treasurer.
- Any expenditure outside of or exceeding the operating budget must receive prior approval from the Board of Trustees. A procedure for approving emergency expenditures will be developed to avoid lengthy delays.
- Petty cash, up to \$100, is accessible only to the Bookkeeper and Administration and Finance Director. Amounts are withdrawn by the Administration and Finance Director, who provides receipts to the bookkeeper. The bookkeeper adjusts the books to reflect the cash used and replenishes petty cash as needed.
- A fixed amount of 5% of the annual budget should be committed to maintain the Meeting House and other campus buildings.
- Background checks are conducted on all employees prior to hiring. Background checks are conducted for all check signers prior to them starting a check signing role. Background checks are also conducted on Thrift Store Volunteers prior to beginning that role. Once conducted, background checks are not repeated for things like changing roles or remaining in a job for an extended time-period, unless a special circumstance warrants it.

### **GUIDELINES**

No guidelines are recommended at this time

### **STANDARDS**

No standards are recommended at this time

### **DEFINITIONS**

**Background Check** – FPBUU uses Criminal Offender Record Information (CORI) checks as its background check. CORI checks are performed by the AFD and are free for non-profits.

**Fiscal Year** – The fiscal year for FPBUU is July 1 to June 30.

**Donation** – all contributions of cash, cash equivalent or personal property given to FPBUU. Common types of donations (defined next): Pledge, Offertory, Special Appeals, Fundraising, Thrift Store Donations, Gifts.

**Pledge** – a promise to fund a particular fiscal year budget. Pledge payments are all amounts given as a pledge. Pledge payments are not always equal to the initial pledge but are always considered part of pledge income.

**Offertory** – money given as part of a service.

**Special Appeals** – money given in response to a special appeal, typically to fund a particular FPBUU initiative like budget shortfalls, large capital projects, special community needs.

**Fundraising** – an event whose purpose is to raise funds either for FPBUU or another charitable organization that shares FPBUU values. Activities that raise funds for individuals are considered separate from typical fundraising.

**Thrift Shop Donations** – personal property received specifically for resale within the Thrift Store.

**Gifts** – all other donations that are not identified as Pledge, Offertory, Special Appeals, Fundraising, and Thrift Shop Donations. Bequests within a will and donations made in memory of an individual are typical types of gifts FPBUU receives.



**Original:**

All Gifts to FPBUU go to the Endowment Fund or the Endowment Loan Fund, unless otherwise stipulated by the donor. The Endowment Board is authorized to liquidate non-monetary gifts and add the proceeds to the Endowment Fund or the Endowment Loan Fund.

**Updated:**

All donations to FPBUU of cash or marketable securities will be accounted to a FPBUU fund as stipulated by the donor. If the donor has not stipulated how the gift is to be processed, the AFD will contact the donor to determine their wishes. If the donor cannot be contacted (is deceased or otherwise unavailable), the gift will go to the Endowment Fund. The AFD is authorized to liquidate non-monetary gifts and add the proceeds to the designated fund. The Endowment Board is authorized to liquidate non-monetary gifts and add the proceeds to the Endowment Fund.

	YE 2019	YE 2020	YE 2021	Budget 2022	Budget 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
						<b>Income % Increase</b>	<b>4%</b>	<b>4%</b>	<b>4%</b>	<b>4%</b>
						<b>Salary % Increase</b>	<b>5%</b>	<b>5%</b>	<b>5%</b>	<b>4%</b>
						<b>Benefit % Increase</b>	<b>4%</b>	<b>4%</b>	<b>4%</b>	<b>4%</b>
<b><u>INCOME</u></b>										
<b>Total Pledges</b>	374,446	362,980	372,705	374,117	388,300					
<b>Total Offertory</b>	25,671	20,102	16,816	20,000	20,000					
<b>Total Fund Raising</b>	123,122	86,730	101,666	102,500	117,500					
<b>Total Building Use</b>	7,229	7,487	500	4,000	6,000					
<b>Total Inv, Int, Misc Inc.</b>	6,273	7,405	6,194	5,550	5,550					
<b>TOTAL INCOME</b>	<b>536,741</b>	<b>484,704</b>	<b>497,881</b>	<b>506,167</b>	<b>537,350</b>	<b>558,844</b>	<b>581,198</b>	<b>604,446</b>	<b>628,623</b>	<b>653,768</b>
<b><u>EXPENSES</u></b>				7.44%						
<b>Total Staff Salaries</b>	283,502	291,992	285,668	306,930	324,696	340,931	357,977	375,876	390,911	406,548
<b>Total Staff Benefits</b>	77,393	85,208	78,447	97,134	97,081	100,964	105,003	109,203	113,571	118,114
<b>Total Staff Professional Expenses</b>	13,652	13,180	13,764	17,351	18,269	19,182	20,142	21,149	21,995	22,874
<b>Total Property Management</b>	70,475	64,514	58,256	66,400	77,340	77,340	77,340	77,340	77,340	77,340
<b>Total Office Expenses</b>	17,548	19,179	20,698	19,900	18,900	18,900	18,900	18,900	18,900	18,900
<b>Total Loan Payments</b>	19,034	13,422	7,162	7,600	7,600	7,600	7,600	7,600	7,600	7,600
<b>Denominational Dues</b>	21,671	21,407	21,408	25,000	25,000	25,000	25,000	25,000	25,000	25,000
<b>Total Committees</b>	10,539	2,777	2,701	3,355	6,505	6,505	6,505	6,505	6,505	6,505
<b>Total LREM</b>	5,074	4,709	2,278	5,400	6,200	6,200	6,200	6,200	6,200	6,200
<b>Total Music</b>	9,263	6,500	2,476	4,900	5,600	5,600	5,600	5,600	5,600	5,600
<b>Total Worship and Ministry</b>	5,296	3,914	1,278	5,850	5,500	5,500	5,500	5,500	5,500	5,500
<b>TOTAL EXPENSES</b>	<b>533,447</b>	<b>526,802</b>	<b>494,136</b>	<b>559,820</b>	<b>592,691</b>	<b>613,722</b>	<b>635,767</b>	<b>658,873</b>	<b>679,122</b>	<b>700,181</b>
<b>INCOME - EXPENSES</b>	<b>3,294</b>	<b>-42,098</b>	<b>3,745</b>	<b>-53,653</b>	<b>-55,341</b>	<b>-54,878</b>	<b>-54,569</b>	<b>-54,427</b>	<b>-50,498</b>	<b>-46,413</b>
added/subtracted from surplus	0	72,300	102,670	-53,653	-55,341	-54,878	-54,569	-54,427	-50,498	-46,413
endowment funds - TBD										
<b>NET INCOME</b>	<b>3,294</b>	<b>30,202</b>	<b>106,415</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Surplus or Deficit</b>			<b>106,415</b>	<b>52,762</b>	<b>-2,579</b>	<b>-57,457</b>	<b>-112,026</b>	<b>-166,454</b>	<b>-216,952</b>	<b>-263,364</b>

No.		Final FY21 FYE Actual (2020-21)	Approved FY22 Budget (2021-2022)	Projected FY22 FYE 6/30/22	Draft FY23 Budget (2022-2023)	NOTES	Difference from prior year budget
2	<b>INCOME</b>						
3	<b>A. Pledges</b>						
4	Pledges		375,378		390,000		14,622
5	Less: Lost Pledges (2%, 3% or 10%)		11,261		11,700		439
6	Total Current Year Pledges		364,117	369,000	378,300		14,183
7	Pledges Prior Years		10,000	10,500	10,000		0
8	<b>Total Pledges</b>	<b>372,705</b>	<b>374,117</b>	<b>379,500</b>	<b>388,300</b>		<b>14,183</b>
9	<b>TOTAL PLEDGES/TOTAL INCOME</b>	74.86%	73.91%	73.90%	72.26%		
10	<b>B. Offertory</b>	16,816	20,000	14,500	20,000		0
11	<b>C. Fund Raising</b>						
12	Thrift Store/Annex Income	77,583	80,000	90,000	95,000		15,000
13	Spring Auction	9,147	10,000	10,000	10,000		0
14	Church Fundraisers - Other	11,836	9,000	8,000	9,000		0
15	Food Certificate Sales	1,100	1,500	1,500	1,500		0
16	Welcoming Congregation-Income	2,000	2,000	0	2,000		0
17	<b>Total Fund Raising</b>	<b>101,666</b>	<b>102,500</b>	<b>109,500</b>	<b>117,500</b>		<b>15,000</b>
18	<b>D. Building Use</b>						
19	Space Rentals	0	2,500	2,500	3,500		1,000
20	Weddings/Memorials	500	1,500	2,000	2,500		1,000
21	<b>Total Building Use</b>	<b>500</b>	<b>4,000</b>	<b>4,500</b>	<b>6,000</b>		<b>2,000</b>
22	<b>E. Investment, Interest, Misc Inc.</b>						
23	Misc Contributions	659	300	300	300		0
24	Total Investment Income	5,224	5,000	5,000	5,000		0
25	Interest Income	312	250	200	250		0
26	<b>Total Inv, Int, Misc Inc.</b>	<b>6,195</b>	<b>5,550</b>	<b>5,500</b>	<b>5,550</b>		<b>0</b>
27	<b>TOTAL INCOME</b>	<b>497,882</b>	<b>506,167</b>	<b>513,500</b>	<b>537,350</b>		<b>31,183</b>
28	<b>EXPENSES</b>						
29	<b>A. Staff Salaries</b>						
30	Minister	91,080	96,175	96,175	101,272	5.3% COLA Increase	5,097
31	Admin&Finance Dir	43,099	45,945	45,945	48,380	5.3% COLA Increase	2,435
32	LRE Director	42,101	45,858	45,858	48,288	5.3% COLA Increase	2,430
33	Music Director	35,308	37,073	37,073	39,038	5.3% COLA Increase	1,965
34	ThriftShopManager	31,200	32,415	32,415	34,133	5.3% COLA Increase	1,718
35	Sexton	19,615	20,698	20,698	21,795	5.3% COLA Increase	1,097
36	Bookkeeper	14,464	15,638	15,638	16,467	5.3% COLA Increase	829
37	Pianist	5,121	10,920	10,920	13,000	Term (see previous) \$x\$y\$z\$w\$e\$u\$	2,080
38	Tech Support	3,410					
39	CYM-Childcare	270	2,208	2,208	2,323	5.3% COLA Increase	115
40	<b>Total Staff Salaries</b>	<b>285,668</b>	<b>306,930</b>	<b>306,930</b>	<b>324,696</b>		<b>17,766</b>
41	<b>B. Staff Benefits/Payroll Expenses</b>						
42	Employee Health Insurance	30,523	35,267	35,267	36,801	additional 6 mo dental, 4% increase for second 6 mo. health insurance	1,534
43	Retirement	23,767	27,818	27,818	27,111	sexton retirement not needed for new hire plus 5.3% COLA Increase	-707
44	FICA Taxes	13,644	16,123	16,123	17,092	5.3% COLA Increase	969
45	Minister's FICA	6,888	7,357	7,357	7,747	5.3% COLA Increase	390
46	Minister's Term Life	819	734	734	808		74
47	WorkComplnsurance	2,806	2,910	2,910	2,910		0
48	Long Term Disability	0	3,525	3,525	3,712	5.3% COLA Increase	187
49	Staff Appreciation	0	900	900	900		0
50	Moving Expenses	0	2,500	2,500	0		-2,500

51	<b>Total Staff Benefits</b>	<b>78,447</b>	<b>97,134</b>	<b>97,134</b>	<b>97,081</b>		<b>-53</b>
52	<b>C. Staff Professional Expenses</b>						
53	Minister's Professional Exp	9,000	9,618	9,618	10,127	5.3% COLA Increase	509
54	Admin&FinanceDirProf Ex	1,704	2,757	2,757	2,903	5.3% COLA Increase	146
55	LRE Director Professional Exp	1,664	2,752	2,752	2,897	5.3% COLA Increase	145
56	Music Director Prof Exp	1,396	2,224	2,224	2,342	5.3% COLA Increase	118
57	<b>Total Staff Professional Expenses</b>	<b>13,764</b>	<b>17,351</b>	<b>17,351</b>	<b>18,269</b>		<b>918</b>
58	<b>D. Building &amp; Grounds</b>						
59	Properties-Maintenance		13,800	13,800	13,800		0
60	Properties-Supplies		4,200	4,200	4,200		0
61	Properties-Building Projects			0	0	Assume that these needs can come out of endowment for this year, but used to use 5% of income minus amount for Maintenance	0
62	Total Properties	16,284	18,000	18,000	18,000		<b>0</b>
63	GroundsKeeping		7,372	12,000	12,000		0
64	Liability/Property Insurance	14,329	14,200	14,200	14,200		0
65	Housekeeping	4,160	5,700	7,000	16,640	Our new cleaners \$320/wk and they clean WH, Sanctuary, PR, FH, Barn. We were underpaying our prior cleaners based on local rates. The projected number is if we had cleaners every week through June.	10,940
66	Electric	4,129	5,000	5,000	5,000		0
67	Gas	5,089	5,000	5,000	5,000	Expecting this to be higher due to increasing gas prices	0
68	Phone/Internet	5,444	5,000	5,000	5,000	This will be increasing due to addition of second service	0
69	Water	1,449	1,500	1,500	1,500		0
70	<b>Total Property Management</b>	<b>58,256</b>	<b>66,400</b>	<b>67,700</b>	<b>77,340</b>		<b>10,940</b>
71	<b>E. Office Expenses</b>						
72	Advertising	1,380	1,500	1,500	1,500		0
73	Credit Card/Bank/PayPal Fees	5,637	3,000	4,500	4,500		1,500
74	Financial Audit	0	2,500	2,500	0		-2,500
75	Office Expense/Supplies	2,582	4,000	4,000	4,000		0
76	OfficeEquip/Maint	6,904	6,200	6,200	6,000		-200
77	Payroll Software Expenses	1,080	900	900	900		0
78	Software Expense	3,115	1,800	1,800	2,000		200
79	<b>Total Office Expenses</b>	<b>20,698</b>	<b>19,900</b>	<b>21,400</b>	<b>18,900</b>		<b>-1,000</b>
80	<b>F. Loan Payments</b>						
81	Mortgage Principal Payments	3,937	4,500	4,500	4,500		0
82	Mortgage Interest Payments	3,225	3,100	3,100	3,100		0
83	<b>Total Loan Payments</b>	<b>7,162</b>	<b>7,600</b>	<b>7,600</b>	<b>7,600</b>		<b>0</b>
84	<b>G. Denominational Dues - UUA</b>	<b>21,408</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	\$31,545 requested by UUA	<b>0</b>
85	<b>H. Committees</b>						
86	Board of Trustees	1,315	450	450	400	Staff & volunteer appreciation gatherings and gifts	-50
87	HelpingHands	0	100	100	100		0
88	Landscape Committee	353	700	700	1,000	Returning to 2019 funding of this committee	300
89	Membership	739	750	750	750		0
90	Social Justice				2,000		
91	Reparations	293	295	295	295		0
92	Stewardship	0	500	500	600		100
93	UU Connections	0	560	560	1,360	Dropped \$1,500 requested for partner church	800
94	<b>Total Committees</b>	<b>2,701</b>	<b>3,355</b>	<b>3,355</b>	<b>6,505</b>		<b>3,150</b>
95	<b>I. Lifespan Religious Education</b>						
96	Special Programming/Multigen	1,253	1,500	1,500	1,500		0
97	Pre-K to Grade 8	678	1,300	1,300	1,300		0
98	High School Youth Group	434	800	800	1,000	this group is growing and used the budget by Feb this year	200
99	Pathways/AdultFaithDevelopment	0	600	600	600		0
100	Contract Childcare	0	400	400	400		0

101	Child Care Supplies	0	300	300	300		0
102	Office/Library	263	300	300	300		0
103	Child Abuse Prevention Training	0	200	200	200		0
104	O.W.L. (Our Whole Lives)/COA	-350			600	We will be running this program next year	600
105	<b>Total LREM</b>	<b>2,278</b>	<b>5,400</b>	<b>5,400</b>	<b>6,200</b>		<b>800</b>
106	<b>J. Music</b>						0
107	Guest Musicians	1,150	2,900	2,900	2,200	reduced to accomodate cost of music for groups	-700
108	Music Scores	565	600	600	1,500	This is a much more accurate representation of the true cost of scores	900
109	Music Support/Supplies	711	700	700	700		0
110	Piano/Organ	50	700	700	1,200	the piano is going to need some work over the next two years	500
111	<b>Total Music</b>	<b>2,476</b>	<b>4,900</b>	<b>4,900</b>	<b>5,600</b>		<b>700</b>
112	<b>K. Worship and Ministry</b>						0
113	Hospitality	197	650	650	300		-350
114	Materials/Supplies	1,081	1,000	1,000	1,000		0
115	Pastoral Care Coverage	0					0
116	Pulpit Support	0	3,600	3,600	3,600		0
117	Substitute Sexton	0	600	600	600		0
118	<b>Total Worship and Ministry</b>	<b>1,278</b>	<b>5,850</b>	<b>5,850</b>	<b>5,500</b>		<b>-350</b>
119	<b>TOTAL EXPENSE</b>	<b>494,136</b>	<b>559,820</b>	<b>562,620</b>	<b>592,691</b>		<b>32,871</b>
120	<b>NET ORDINARY INCOME</b>	<b>3,746</b>	<b>-53,653</b>	<b>-49,120</b>	<b>-55,341</b>		<b>-1,688</b>
121	<b>L. Other Income</b>						
122	Surplus Used		53,653	49,120	55,341		
123	<b>Total Other Income</b>		<b>53,653</b>	<b>49,120</b>	<b>55,341</b>		
124							
125	<b>NET INCOME</b>	<b>3,746</b>	<b>0</b>	<b>0</b>	<b>0</b>		
126							
127	<b>Surplus Remaining</b>	<b>106,416</b>	<b>52,763</b>	<b>57,296</b>	<b>-2,578</b>		

		<b>Approved FY22 Budget (2021-2022)</b>	<b>UUA Recommendation mid range</b>	<b>After COLA Increase</b>	<b>Remaining after COLA increase</b>
		COPY OF COL F		COPY OF COL K	
30	Minister	96,175	101,146	101,272	0
31	Admin&Finance Dir	45,945	47,833	48,380	0
32	LRE Director	45,858	57,712	48,288	9,424
33	Music Director	37,073	37,724	39,038	0
34	ThriftShopManager	32,415	not available from UUA \$35,100	34,133	967
35	Sexton	20,698	21,454	21,795	0
36	Bookkeeper	15,638	17,667	16,467	1,200
37	Pianist	10,920	not available from UUA \$12,000	13,000	0
39	CYM-Childcare	2,208	15.05 hr	2,323	unknown

# Financial Reports - February 2022

## 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 5-7) - *Operating Fund* Profit & Loss Previous Year Comparison

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

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

### Points of Interest

**Total Income** is at 67% of budget

Pledge Commitments FY 22-23            \$111,400

Pledge Commitments FY 21-22            \$379,474

Total Pledge Payments received 66% of budget

Offertory is at 46% of budget

Thrift Store Income is at 80% of budget

**Total Expenses** are at 62% 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.

### **From Capital Expense Fund**

	<u>Budget</u>	<u>Spent</u>
Steeple	\$18,000	\$0
Winslow House Renovations	\$1,500	\$1,332

### **From Emergency Reserve Fund**

Minister- Bereavment Leave Coverage	\$5,000	\$3,100
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### **From Surplus FY21**

Network Solutions initial eval	\$750	\$750
Partial Year Salary Increases	\$6,200	\$6,200

**Operating Funds**  
**Profit & Loss Budget vs. Actual**  
July 2021 through February 2022

	Feb 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Pledges</b>				
1 <b>2021-2022 Pledges</b>	236,730.35	364,117.00	-127,386.65	65.02%
2 <b>2020-2021 Pledges</b>	10,519.67	10,000.00	519.67	105.2%
3 <b>Total Pledges</b>	247,250.02	374,117.00	-126,866.98	66.09%
4 <b>Offertory</b>	9,168.33	20,000.00	-10,831.67	45.84%
5 <b>Fund Raising</b>				
6 <b>Thrift Store/Annex Income</b>	63,650.71	80,000.00	-16,349.29	79.56%
7 <b>Church Fundraisers</b>				
8 <b>Fall Fundraiser</b>	1,043.74			
9 <b>Small Group Fundraisers</b>	1,275.00			
10 <b>Spring Auction</b>	31.20	10,000.00	-9,968.80	0.31%
11 <b>Holiday Fair</b>	6,520.06			
12 <b>Church Fundraisers - Other</b>	-303.00	9,000.00	-9,303.00	-3.37%
13 <b>Total Church Fundraisers</b>	8,567.00	19,000.00	-10,433.00	45.09%
14 <b>Food Certificate Sales</b>	713.75	1,500.00	-786.25	47.58%
15 <b>Women's Circle Alliance</b>	166.00			
16 <b>Welcoming Congregation-Income</b>	0.00	2,000.00	-2,000.00	0.0%
17 <b>Total Fund Raising</b>	73,097.46	102,500.00	-29,402.54	71.32%
18 <b>BldgUse</b>				
19 <b>Space Rentals</b>	1,768.26	2,500.00	-731.74	70.73%
20 <b>Weddings/Memorials</b>	1,738.27	1,500.00	238.27	115.89%
21 <b>Total BldgUse</b>	3,506.53	4,000.00	-493.47	87.66%
22 <b>Investment,Interest, MiscIncome</b>				
23 <b>Misc Contributions</b>	218.88	300.00	-81.12	72.96%
24 <b>Investment Income</b>				
25 <b>UUA GIF Distribution</b>	2,311.68	2,800.00	-488.32	82.56%
26 <b>Alton Smith Char Trust</b>	955.54	1,000.00	-44.46	95.55%
27 <b>Alton Smith Irrev Trust</b>	757.21	1,200.00	-442.79	63.1%
28 <b>Total Investment Income</b>	4,024.43	5,000.00	-975.57	80.49%
29 <b>Interest Income</b>	90.21	250.00	-159.79	36.08%
30 <b>Total Investment,Interest, MiscIncome</b>	4,333.52	5,550.00	-1,216.48	78.08%
31 <b>Total Income</b>	337,355.86	506,167.00	-168,811.14	66.65%
32 <b>Gross Profit</b>	337,355.86	506,167.00	-168,811.14	66.65%
33 <b>Expense</b>				
34 <b>Staff Salaries</b>				
35 <b>Minister</b>	64,030.60	96,175.00	-32,144.40	66.58%
36 <b>Admin&amp;FinanceDir</b>	30,540.86	45,945.00	-15,404.14	66.47%
37 <b>CYM Director</b>	30,376.52	45,858.00	-15,481.48	66.24%
38 <b>Music Director</b>	24,715.36	37,073.00	-12,357.64	66.67%
39 <b>ThriftStoreManager</b>	21,533.32	32,415.00	-10,881.68	66.43%
40 <b>Sexton</b>	7,465.24	20,698.00	-13,232.76	36.07%
41 <b>Bookkeeper</b>	10,220.47	15,638.00	-5,417.53	65.36%
42 <b>Pianist</b>	3,749.50	10,920.00	-7,170.50	34.34%
43 <b>Tech Support</b>	672.00	0.00	672.00	100.0%
44 <b>CYM-Childcare</b>	405.00	2,208.00	-1,803.00	18.34%
45 <b>Total Staff Salaries</b>	193,708.87	306,930.00	-113,221.13	63.11%
46 <b>Staff Benefits/Payroll Expenses</b>				
47 <b>Employee Health Insurance</b>	21,671.68	35,267.00	-13,595.32	61.45%
48 <b>Retirement</b>	17,894.25	27,818.00	-9,923.75	64.33%
49 <b>FICA Taxes</b>	9,898.13	16,123.00	-6,224.87	61.39%
50 <b>Minister's FICA</b>	4,865.28	7,357.00	-2,491.72	66.13%
51 <b>Minister's Term Life</b>	490.28	734.00	-243.72	66.8%
52 <b>WorkCompInsurance</b>	0.00	2,910.00	-2,910.00	0.0%
53 <b>Long Term Disability</b>	2,271.21	3,525.00	-1,253.79	64.43%
54 <b>Staff Appreciation</b>	700.00	900.00	-200.00	77.78%
55 <b>Moving Expenses</b>	2,500.00	2,500.00	0.00	100.0%
56 <b>Total Staff Benefits/Payroll Expenses</b>	60,290.83	97,134.00	-36,843.17	62.07%



**Operating Funds**  
**Profit & Loss Budget vs. Actual**  
July 2021 through February 2022

	Feb 22	Budget	\$ Over Budget	% of Budget
57	<b>Staff Professional Expenses</b>			
58	7,735.85	9,618.00	-1,882.15	80.43%
59	1,102.57	2,757.00	-1,654.43	39.99%
60	335.00	2,752.00	-2,417.00	12.17%
61	1,484.99	2,224.00	-739.01	66.77%
62	10,658.41	17,351.00	-6,692.59	61.43%
63	<b>BldgGrounds</b>			
64	1,201.59	4,200.00	-2,998.41	28.61%
65	7,464.32	13,800.00	-6,335.68	54.09%
66	8,398.00	12,000.00	-3,602.00	69.98%
67	7,229.00	14,200.00	-6,971.00	50.91%
68	3,200.00	5,700.00	-2,500.00	56.14%
69	2,311.75	5,000.00	-2,688.25	46.24%
70	4,071.03	5,000.00	-928.97	81.42%
71	4,074.97	5,000.00	-925.03	81.5%
72	1,485.98	1,500.00	-14.02	99.07%
73	39,436.64	66,400.00	-26,963.36	59.39%
74	<b>Office Expenses</b>			
75	167.50			
76	775.84	1,500.00	-724.16	51.72%
77	3,119.42	3,000.00	119.42	103.98%
78	1,000.00	2,500.00	-1,500.00	40.0%
79	2,188.69	4,000.00	-1,811.31	54.72%
80	4,515.17	6,200.00	-1,684.83	72.83%
81	246.50	900.00	-653.50	27.39%
82	1,316.74	1,800.00	-483.26	73.15%
83	13,329.86	19,900.00	-6,570.14	66.98%
84	<b>Loan &amp; Mortgage Payments</b>			
85	0.00	4,500.00	-4,500.00	0.0%
86	1,515.91	3,100.00	-1,584.09	48.9%
87	1,515.91	7,600.00	-6,084.09	19.95%
88	<b>Denominational Dues</b>			
89	16,664.00	25,000.00	-8,336.00	66.66%
90	16,664.00	25,000.00	-8,336.00	66.66%
91	<b>Committees</b>			
92	164.00	450.00	-286.00	36.44%
93	0.00	100.00	-100.00	0.0%
94	169.99	700.00	-530.01	24.28%
95	0.00	750.00	-750.00	0.0%
96	99.00	295.00	-196.00	33.56%
97	0.00	500.00	-500.00	0.0%
98	0.00	560.00	-560.00	0.0%
99	432.99	3,355.00	-2,922.01	12.91%
100	<b>CYM</b>			
101	1,589.71	1,500.00	89.71	105.98%
102	345.58	1,300.00	-954.42	26.58%
103	808.21	800.00	8.21	101.03%
104	0.00	600.00	-600.00	0.0%
105	20.00	400.00	-380.00	5.0%
106	20.00	300.00	-280.00	6.67%
107	0.00	300.00	-300.00	0.0%
108	0.00	200.00	-200.00	0.0%
109	2,783.50	5,400.00	-2,616.50	51.55%
110	<b>Music</b>			
111	2,390.00	2,900.00	-510.00	82.41%
112	987.06	600.00	387.06	164.51%
113	35.54	700.00	-664.46	5.08%
114	150.00	700.00	-550.00	21.43%
115	3,562.60	4,900.00	-1,337.40	72.71%

**Operating Funds**  
**Profit & Loss Budget vs. Actual**  
 July 2021 through February 2022

	Feb 22	Budget	\$ Over Budget	% of Budget	
116	<b>Worship</b>				
117	0.00	650.00	-650.00	0.0%	
118	795.22	1,000.00	-204.78	79.52%	
119	1,500.00	3,600.00	-2,100.00	41.67%	
120	0.00	600.00	-600.00	0.0%	
121	<b>Total Worship</b>	<b>2,295.22</b>	<b>5,850.00</b>	<b>-3,554.78</b>	<b>39.24%</b>
122	<b>Total Expense</b>	<b>344,678.83</b>	<b>559,820.00</b>	<b>-215,141.17</b>	<b>61.57%</b>
123	<b>Net Ordinary Income</b>	<b>-7,322.97</b>	<b>-53,653.00</b>	<b>46,330.03</b>	<b>13.65%</b>
124	<b>Other Income/Expense</b>				
125	<b>Other Income</b>				
126	<b>Other Income and Expenses</b>				
127	0.00	53,653.00	-53,653.00	0.0%	
128	<b>Total Other Income and Expenses</b>	<b>0.00</b>	<b>53,653.00</b>	<b>-53,653.00</b>	<b>0.0%</b>
129	<b>Total Other Income</b>	<b>0.00</b>	<b>53,653.00</b>	<b>-53,653.00</b>	<b>0.0%</b>
130	<b>Net Other Income</b>	<b>0.00</b>	<b>53,653.00</b>	<b>-53,653.00</b>	<b>0.0%</b>
131	<b>Net Income</b>	<b>-7,322.97</b>	<b>0.00</b>	<b>-7,322.97</b>	<b>100.0%</b>

**Operating Funds**  
**Profit & Loss Prev Year Comparison**  
July 2021 through February 2022

	Feb 22	Feb 21	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Pledges</b>				
1 2021-2022 Pledges	236,730.35	0.00	236,730.35	100.0%
2 2020-2021 Pledges	10,519.67	242,142.37	-231,622.70	-95.66%
3 2019-2020 Pledges	0.00	18,802.24	-18,802.24	-100.0%
4 2018-2019 Pledges	0.00	150.00	-150.00	-100.0%
5 <b>Total Pledges</b>	<b>247,250.02</b>	<b>261,094.61</b>	<b>-13,844.59</b>	<b>-5.3%</b>
6 <b>Offertory</b>	<b>9,168.33</b>	<b>9,911.00</b>	<b>-742.67</b>	<b>-7.49%</b>
7 <b>Fund Raising</b>				
8 Thrift Store/Annex Income	63,650.71	45,452.46	18,198.25	40.04%
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	1,275.00	1,479.18	-204.18	-13.8%
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	6,520.06	3,322.82	3,197.24	96.22%
16 Church Fundraisers - Other	-303.00	0.00	-303.00	-100.0%
17 <b>Total Church Fundraisers</b>	<b>8,567.00</b>	<b>13,002.00</b>	<b>-4,435.00</b>	<b>-34.11%</b>
18 Food Certificate Sales	713.75	950.00	-236.25	-24.87%
19 Women's Circle Alliance	166.00	0.00	166.00	100.0%
20 Welcoming Congregation-Income	0.00	2,000.00	-2,000.00	-100.0%
21 <b>Total Fund Raising</b>	<b>73,097.46</b>	<b>61,404.46</b>	<b>11,693.00</b>	<b>19.04%</b>
22 <b>BldgUse</b>				
23 Space Rentals	1,768.26	0.00	1,768.26	100.0%
24 Weddings/Memorials	1,738.27	500.00	1,238.27	247.65%
25 <b>Total BldgUse</b>	<b>3,506.53</b>	<b>500.00</b>	<b>3,006.53</b>	<b>601.31%</b>
26 <b>Investment,Interest, MiscIncome</b>				
27 Misc Contributions	218.88	580.78	-361.90	-62.31%
28 <b>Investment Income</b>				
29 UUA GIF Distribution	2,311.68	2,200.86	110.82	5.04%
30 Alton Smith Char Trust	955.54	567.87	387.67	68.27%
31 Alton Smith Irrev Trust	757.21	599.13	158.08	26.39%
32 <b>Total Investment Income</b>	<b>4,024.43</b>	<b>3,367.86</b>	<b>656.57</b>	<b>19.5%</b>
33 <b>Interest Income</b>	<b>90.21</b>	<b>230.49</b>	<b>-140.28</b>	<b>-60.86%</b>
34 <b>Total Investment,Interest, MiscIncome</b>	<b>4,333.52</b>	<b>4,179.13</b>	<b>154.39</b>	<b>3.69%</b>
35 <b>Total Income</b>	<b>337,355.86</b>	<b>337,089.20</b>	<b>266.66</b>	<b>0.08%</b>
36 <b>Gross Profit</b>	<b>337,355.86</b>	<b>337,089.20</b>	<b>266.66</b>	<b>0.08%</b>
37 <b>Expense</b>				
38 <b>Staff Salaries</b>				
39 Minister	64,030.60	60,720.00	3,310.60	5.45%
40 Admin&FinanceDir	30,540.86	28,732.64	1,808.22	6.29%
41 CYM Director	30,376.52	28,067.52	2,309.00	8.23%
42 Music Director	24,715.36	23,538.40	1,176.96	5.0%
43 ThriftStoreManager	21,533.32	20,800.00	733.32	3.53%
44 Sexton	7,465.24	13,001.94	-5,536.70	-42.58%
45 Bookkeeper	10,220.47	9,642.40	578.07	6.0%
46 Pianist	3,749.50	3,756.55	-7.05	-0.19%
47 Tech Support	672.00	2,160.00	-1,488.00	-68.89%
48 CYM-Childcare	405.00	270.00	135.00	50.0%
49 <b>Total Staff Salaries</b>	<b>193,708.87</b>	<b>190,689.45</b>	<b>3,019.42</b>	<b>1.58%</b>

**Operating Funds**  
**Profit & Loss Prev Year Comparison**  
July 2021 through February 2022

	Feb 22	Feb 21	\$ Change	% Change
50	<b>Staff Benefits/Payroll Expenses</b>			
51	21,671.68	19,892.08	1,779.60	8.95%
52	17,894.25	14,544.48	3,349.77	23.03%
53	9,898.13	9,192.80	705.33	7.67%
54	4,865.28	4,592.00	273.28	5.95%
55	490.28	504.00	-13.72	-2.72%
56	0.00	-204.00	204.00	100.0%
57	2,271.21	0.00	2,271.21	100.0%
58	700.00	0.00	700.00	100.0%
59	2,500.00	0.00	2,500.00	100.0%
60	60,290.83	48,521.36	11,769.47	24.26%
61	<b>Staff Professional Expenses</b>			
62	7,735.85	6,101.54	1,634.31	26.79%
63	1,102.57	1,356.48	-253.91	-18.72%
64	335.00	893.06	-558.06	-62.49%
65	1,484.99	1,396.00	88.99	6.38%
66	10,658.41	9,747.08	911.33	9.35%
67	<b>BldgGrounds</b>			
68	1,201.59	1,548.91	-347.32	-22.42%
69	7,464.32	9,102.51	-1,638.19	-18.0%
70	8,398.00	5,381.08	3,016.92	56.07%
71	7,229.00	6,308.00	921.00	14.6%
72	3,200.00	4,160.00	-960.00	-23.08%
73	2,311.75	2,600.73	-288.98	-11.11%
74	4,071.03	2,240.10	1,830.93	81.73%
75	4,074.97	3,481.76	593.21	17.04%
76	1,485.98	1,448.95	37.03	2.56%
77	39,436.64	36,272.04	3,164.60	8.73%
78	<b>Office Expenses</b>			
79	167.50	0.00	167.50	100.0%
80	775.84	432.00	343.84	79.59%
81	3,119.42	3,015.59	103.83	3.44%
82	1,000.00	0.00	1,000.00	100.0%
83	2,188.69	1,668.23	520.46	31.2%
84	4,515.17	3,097.57	1,417.60	45.77%
85	246.50	884.00	-637.50	-72.12%
86	1,316.74	2,215.33	-898.59	-40.56%
87	13,329.86	11,312.72	2,017.14	17.83%
88	<b>Loan &amp; Mortgage Payments</b>			
89	1,515.91	2,349.80	-833.89	-35.49%
90	1,515.91	2,349.80	-833.89	-35.49%
91	<b>Denominational Dues</b>			
92	16,664.00	12,488.00	4,176.00	33.44%
93	16,664.00	12,488.00	4,176.00	33.44%
94	<b>Committees</b>			
95	164.00	0.00	164.00	100.0%
96	169.99	53.00	116.99	220.74%
97	0.00	730.55	-730.55	-100.0%
98	99.00	193.95	-94.95	-48.96%
99	432.99	977.50	-544.51	-55.7%
100	<b>CYM</b>			
101	1,589.71	1,028.04	561.67	54.64%

**Operating Funds**  
**Profit & Loss Prev Year Comparison**  
July 2021 through February 2022

		Feb 22	Feb 21	\$ Change	% Change
102	Pre K-Grade 6/7	345.58	318.63	26.95	8.46%
103	High School Youth Program	808.21	81.28	726.93	894.35%
104	Contract Childcare	20.00	0.00	20.00	100.0%
105	Child Care Supplies	20.00	0.00	20.00	100.0%
106	Office/Library	0.00	23.89	-23.89	-100.0%
107	<b>Total CYM</b>	<b>2,783.50</b>	<b>1,451.84</b>	<b>1,331.66</b>	<b>91.72%</b>
108	<b>Music</b>				
109	Guest Musicians	2,390.00	600.00	1,790.00	298.33%
110	Music Scores	987.06	414.78	572.28	137.97%
111	Music Support/Supplies	35.54	512.71	-477.17	-93.07%
112	PianoOrgan	150.00	49.99	100.01	200.06%
113	<b>Total Music</b>	<b>3,562.60</b>	<b>1,577.48</b>	<b>1,985.12</b>	<b>125.84%</b>
114	<b>Worship</b>				
115	Hospitality	0.00	201.80	-201.80	-100.0%
116	Materials/Supplies	795.22	528.77	266.45	50.39%
117	Pulpit Support	1,500.00	0.00	1,500.00	100.0%
118	<b>Total Worship</b>	<b>2,295.22</b>	<b>730.57</b>	<b>1,564.65</b>	<b>214.17%</b>
119	<b>Total Expense</b>	<b>344,678.83</b>	<b>316,117.84</b>	<b>28,560.99</b>	<b>9.04%</b>
120	<b>Net Ordinary Income</b>	<b>-7,322.97</b>	<b>20,971.36</b>	<b>-28,294.33</b>	<b>-134.92%</b>
121	<b>Net Income</b>	<b>-7,322.97</b>	<b>20,971.36</b>	<b>-28,294.33</b>	<b>-134.92%</b>

**Operating Funds**  
**Balance Sheet Prev Year Comparison**  
As of February 28, 2022

	Feb 28, 22	Feb 28, 2021	\$ Change	% Change	
<b>ASSETS</b>					
<b>Current Assets</b>					
<b>Checking/Savings</b>					
1	CC5 Ckg - 5859	-4,655.05	30,324.90	-34,979.95	-115.35%
2	Repo Sweep - 0998	154,488.48	163,933.60	-9,445.12	-5.76%
3	<b>Total Checking/Savings</b>	<b>149,833.43</b>	<b>194,258.50</b>	<b>-44,425.07</b>	<b>-22.87%</b>
<b>Other Current Assets</b>					
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	<b>Total Other Current Assets</b>	<b>-54,779.04</b>	<b>-54,779.04</b>	<b>0.00</b>	<b>0.0%</b>
9	<b>Total Current Assets</b>	<b>95,054.39</b>	<b>139,479.46</b>	<b>-44,425.07</b>	<b>-31.85%</b>
10	<b>Fixed Assets</b>	<b>1,761,018.93</b>	<b>1,761,018.93</b>	<b>0.00</b>	<b>0.0%</b>
<b>Other Assets</b>					
12	Transfer Suspense	567.54	-50.00	617.54	1,235.08%
13	Food Coupon Inventory	9,654.76	9,835.00	-180.24	-1.83%
14	Petty Cash	100.00	100.00	0.00	0.0%
15	<b>Total Other Assets</b>	<b>10,322.30</b>	<b>9,885.00</b>	<b>437.30</b>	<b>4.42%</b>
16	<b>TOTAL ASSETS</b>	<b>1,866,395.62</b>	<b>1,910,383.39</b>	<b>-43,987.77</b>	<b>-2.3%</b>
<b>17 LIABILITIES &amp; EQUITY</b>					
<b>Liabilities</b>					
<b>Current Liabilities</b>					
<b>Other Current Liabilities</b>					
21	PPP Loan	144,867.50	144,867.50	0.00	0.0%
22	Split Plate	3,915.00	4,502.00	-587.00	-13.04%
23	UUSC Coffee Sales	366.80	338.13	28.67	8.48%
24	Current portion-Loan Meeting H	4,080.00	4,080.00	0.00	0.0%
25	Payroll Liabilities	3,610.26	17,615.80	-14,005.54	-79.51%
26	<b>Total Other Current Liabilities</b>	<b>156,839.56</b>	<b>171,403.43</b>	<b>-14,563.87</b>	<b>-8.5%</b>
27	<b>Total Current Liabilities</b>	<b>156,839.56</b>	<b>171,403.43</b>	<b>-14,563.87</b>	<b>-8.5%</b>
<b>Long Term Liabilities</b>					
29	Loan-Meeting House Improvements	68,233.09	72,613.79	-4,380.70	-6.03%
30	Loan-Endowment Fund	49,425.63	122,015.71	-72,590.08	-59.49%
31	<b>Total Long Term Liabilities</b>	<b>117,658.72</b>	<b>194,629.50</b>	<b>-76,970.78</b>	<b>-39.55%</b>
32	<b>Total Liabilities</b>	<b>274,498.28</b>	<b>366,032.93</b>	<b>-91,534.65</b>	<b>-25.01%</b>
<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	-11,754.58	20,971.36	-32,725.94	-156.05%
37	<b>Total Equity</b>	<b>1,591,897.34</b>	<b>1,544,350.46</b>	<b>47,546.88</b>	<b>3.08%</b>
38	<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,866,395.62</b>	<b>1,910,383.39</b>	<b>-43,987.77</b>	<b>-2.3%</b>

The Endowment Loan is completely paid off but the final accounting still needs to be done.  
# 1 & #2 PPP have been forgiven so is not a liability anymore.