

## April 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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DLRE’s Report (will be sent separately)

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

**April 19, 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 - Rand

6:55 Board common read Mistakes and Miracles-Chapter 8, p373-386-Tom

7:10 Finance & Budget - Karen Witting

7:35 Transition planning in May - Twinks and Susan

7:45 Annual Meeting planning - Susan

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

8:00 Board goal #2 Capital campaign - Susan

8:10 Consent Agenda: March Minutes, President's report, Director of Lifespan Religious Ed report, Admin and Finance report, Music Director's Report, March Financial Reports

8:20 Check out/Closing

8:30 Adjourn

## **FPBUU Board of Trustees Meeting March 15, 2022 6:30 PM By Zoom**

**Present: Board President, Susan Smith; Treasurer, Diane Pansire; President Elect, Carol Yerby; Clerk, Rand Burkert; Members at Large Thomas O'Brien, Diane Willcox, John Kielb, and Liz Libby.**

**Staff: Twinks Hastings, Director of Lifespan Education**

**Visiting: Jim Leib, Karen Witting, Maureen Osborne**

### **Welcome and Chalice Lighting**

Board President Susan Smith welcomed the Board and visitors. She lit the chalice and invited members to share their feelings and expectations about the coming seasons.

### **Tom O'Brien read the Board Covenant**

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

Diane Willcox led discussion of pages 339-371, about the evolution of a congregation toward a more explicitly and broadly agreed upon anti-racist stance. Tom O'Brien agreed to lead discussion of the final chapter at the next meeting.

### **Building a Bigger Table**

Susan Smith explained that the Building a Bigger Table initiative that sprung up within our community has asked to be recognized as a committee within the Church. Their work on behalf of asylum seekers is clearly within our mission. The Board sought to ascertain if there is any liability consideration we need to understand to respond to their request. Jim Lieb studied the issue and reported that there is a difference between supporting asylum seekers and actually providing sanctuary. BBT has supported asylum seekers in the past, having collected some funds to support that effort, though never registered as a non-profit. They have also posted bond to support one asylum seeker – \$20,000 which presumably will be returned to BBT, eventually. Jim suggests that a new committee be

formed which takes on the functions of BBT, though the old organization can retain the bank account to which the bond will be returned. A special fund would need to be established for BBT. This fund would be able to carry over money (it would not have to zero out their budget at the end of the fiscal year). Money in the fund, if established, would be exclusively for the purpose of aiding asylum seekers and immigrants, in continuance of the mission of BBT. There would be a provision in the agreement, that should the Committee ever come to an end, the Board could rededicate the funds to a similar purpose. (Details of Jim's recommendation are in the Board Packet.)

Members of the Board expressed enthusiasm for the work of BBT, and agreed to consider adoption of the resolution at a future meeting, when our settled minister can again be present to deliberate with the Board.

### **Financial Controls Policy - John Kielb**

John Kielb explained proposed minor changes to the policy that governs protocols for use of money or gifts to FPBUU. (The proposed language is in the Board Packet.) Members considered the language a valuable clarification but not a major change to existing policy. John Kielb made a motion to adopt the policy changes; Thomas O'Brien seconded the motion; all agreed unanimously.

### **Financial Report – Karen Witting**

Karen Witting presented a statement showing past budgets and projected future budgets, showing the increase in costs given 5.3 percent annual raises for staff. Increases in salaries voted upon by the Board have been supported in the last two years by windfall PPP funds from the government; without these funds, she foresees a definite risk of shortfalls if income does not rise significantly. Susan Smith spoke of the recent Financial Summit meeting which promises better communication among the Board, Endowment Board, and Finance Committee. There are expenses currently carried by Operations that could be carried to some extent from Endowment, at the discretion of the Endowment Board. This will require considerable balancing and agreement. More programs in support of the 8th Principle could also bring more programming costs. The Board agreed

to continue to weigh solutions to support our agreed upon goal of lifting all staff into the mid range.

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

Carol Yerby is working on finalizing the table of information about all of our Social Justice groups. The projected workshop with Reverend Harper is on pause, awaiting more communication. We are planning for a “Conversations on Whiteness” program in autumn.

### **Capital Campaign – Susan Smith**

Susan Smith said that Reverend Bran will deliver their last service on Mothers Day, May 8. May 20th-22nd is our Next Steps Weekend for the Capital Campaign, to be structured by our consultant, Barry Finkelstein. That weekend he and Reverend Jessica will organize a service about the Capital Campaign. Currently, we want to give full attention to the success of the Stewardship Campaign. Susan is working with Susan Flaws to give Barry Finkelstein detailed documentation about our congregation’s history, culture, and mission.

### **Consent Agenda: February Minutes, President’s report, Director of Lifespan Religious Ed report, Admin and Finance report, Music Director’s Report, February Financial Reports**

John Kielb made a motion to pass the Consent Agenda; Thomas O’Brien seconded; all approved.

The Board adjourned at 8:20 to Executive Session

Addendum to the Board minutes: Two motions were approved unanimously by Board members subsequent to the above meeting, by means of email communication: one motion (on March 22, 2022) to accept a generous restricted donation for upkeep of FPBUU grounds, (specifically for tree-work), and a second (on March 30, 2022) “to accept the donation of a stack washer/dryer on behalf of First Parish Brewster, to be installed with the oversight of a licensed professional.”

Respectfully submitted by Rand Burkert, Clerk

## President's Report April 2022

Spring is my favorite time of year. I am uplifted by the emerging spring bulbs, early flowering shrubs, and birds returning to my feeders. The gardening season is underway! I am aware of a quickening pace to our church year as we look to wind down and make a graceful ministerial transition in May.

The Trauma Response Team has met more frequently, as we move to this next phase. Penelope's Memorial Basket has been dismantled, her candle has been taken away, and the Right Relations Listening Circles have come to a close. On April 24, we will have a special workshop after the service to help the congregation prepare for the transitions ahead and help bring grace to our interactions with Jessica upon her return. Twinks found wonderful resources around appropriate responses to those who have experienced deep grief and the loss of a child, which we will share in the Angle.

Also, in the transition period ahead, we look to honor and celebrate Rev Bran and their time here. They are doing what they can to make this transition "loving, uplifting and healthy". It will be important for the Board and other church leaders to reinforce the message that this farewell is a success, not a failure.

Another part of Jessica's return will be providing her with information around the congregational preparations we have undertaken. Also, we want to provide Jessica with a brief report on FPB happenings in her absence, to ground her and help her get re-oriented. Bran will start this report, share it, and other church leaders can add to it.

Susan Flaws and I met with Barry Finkelstein, from Stewardship for Us, to further the plan for Next Steps Weekend, which is May 20-22. We will be communicating more details about this each week in the Angle.

I continue to be in close contact with Building a Bigger Table. They are aware that at last month's Board meeting, Jim Lieb presented the issue of BBT becoming a committee of FPB. While this item was favorably received, it has been tabled at this time. We will readdress this at our May Board meeting upon Jessica's return. BBT is in conversation with UUA and others to see about the possibility of sponsoring a family from Ukraine.

The return of coffee hour, now outside on the plaza weather permitting, is a welcome boon to a community hungry for connection without masks. We see our smiles again!

Preparations are beginning around the Annual Meeting which is on June 12.

Sincerely, Susan Smith President

## Report from Administration and Finance Director – April 2022

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

- March 2022 Financial Reports (unreconciled) show a deficit of 11,486.26 and a checking/savings balance of \$167,593.
- For FY21-22, we have received, as of 4/14/22, 205 pledge units for a total of \$378,474.
- For FY 22-23, we have received, as of 4/14/22 145 pledge units for a total of \$312,429. This year's Stewardship is concerningly behind compared to last year at this time we had received 168 pledges for a total of \$341,554.

### Property Management

- I am so thankful to have found and hired a great new Sexton. Dave Caolo is a resident of Brewster and the head custodian of Stony Brook and Eddy Elementary School. I have attached his resume for your reference, and wanted to pass on what Keith Gauley, principal of the Brewster elementary schools, said about him. He highly recommends Dave who is currently in charge of both buildings and manages a staff of four people. He has been able to get cooperation from teachers in terms of building upkeep. The children love him. He sees things that need to be done and gets them done. Extremely pleasant to work with, very cooperative, works well with his supervisor. Basically, he said hire him quickly because you'll lose him to somebody else, he's that good. This has been a long, hard hiring process after a heartbreaking resignation from our previous Sexton. I am so very grateful to Tavia Ossola and Rog Smith for their care and attention as part of the hiring team. Dave's first day will be April 24<sup>th</sup>, so if you are present at the service, please take a moment to welcome him to FPBUU.
- **UPDATED date for Spring Cleaning event- April 30<sup>th</sup>, 9am-12pm.** The Building Committee has been working on decluttering the Meetinghouse basement and Parish Hall attic. We need volunteers to help move items to the dumpster. Please mark your calendars and encourage all to join us. Many hands make light work.
- The donated washer and dryer has been installed in the downstairs bathroom closet of Winslow House.

### Administration as Ministry

- Chuck, Carol and I have reviewed our initial applicants and have a few that we would like to interview starting the week of April 24. This sets us up to have second interviews once Rev Jessica has returned. It is important that she approves this hire, but the idea was to hopefully have the bulk of the process completed before her return.
- Ted, I and Susan Flaws met this week with Mike Corcoran from Boardwalk Business Group, who is doing our external financial. The plan is for him to present his report to the Finance Committee at their June meeting.
- I have been reviewing financials to make year-end projects, assisting Finance Committee with budgeting and submitting endowment distribution requests.
- To address the issue of one person trying to manage both the audio and video streaming on Sunday mornings, Rikki and I have been discussing training a volunteer team (we already have a few) to help out. Also, our new Sexton does have experience streaming, and he will be able to assist as well. We know that streaming is more important now than it was before the pandemic and continue to look at ways to improve the viewers' experience.
- I am working with Susan Smith and Susan Flaws to get all the requested documents to the Capital Campaign consultant by May 1.
- I continue to meet with the staff that I supervise and offer support to the rest of the staff as needed.

### Sustainable Leadership

- I am thrilled to work with the Association of Unitarian Universalist Administrators to be able to offer a two-day workshop in November 2022 facilitated by Susan Beaumont called "Stepping up to Supervision".

Kind regards,

Karena Stroh, Administration and Finance Director

DAVID CAOLO

Brewster, MA

(508) 246-8139 | dave.caolo@hey.com

## PROFILE

Educator and advocate with 5 years' experience in maintenance, as well as working with adults and children with autism and other developmental disorders.

## PROFESSIONAL EXPERIENCE - CUSTODIAL

NAUSET SCHOOL DISTRICT, Brewster, MA

2021-Present

### Head Custodian, Stony Brook Elementary School and Eddy Elementary School

- Oversee a staff of four custodians across two buildings
- Maintain the cleanliness and sanitation of the Eddy Elementary and Stony Brook Elementary, including all classroom space, offices and public areas
- Ensure supplies are in place, including wipes, gloves, hand sanitizer, bathroom tissue, soap, etc.
- Maintain a budget for both buildings, working with and reporting to the Town of Brewster
- Work with contracted vendors and oversee large projects including HVAC, plumbing, electrical, and construction
- Snow removal including plowing and sanding
- Other related duties as requested

CAPE ABILITIES, Hyannis, MA

2019-2021

### Custodian

- Maintain the cleanliness and sanitation of the Lyndon building all programming space, offices and public areas
- Ensure necessities are in place, including wipes, gloves, hand sanitizer, bathroom tissue, soap, etc.
- Light cleaning duties including sweeping, mopping, and wiping of surfaces
- Other related duties as requested

Wellfleet Elementary School

2019 - 2020 School Year

### Substitute Night Custodian

- Ensured all classrooms, hallways, offices and bathrooms were cleaned each night
- Participated in the ordering of cleaning supplies
- Worked as part of a two-person team, coordinating cleaning assignments



- Reviewed cleaning assignments with supervisor daily

Nauset Regional High School

Summer, 2018

**Summer Custodian**

- Performed summer maintenance tasks, like stripping/waxing floors, painting and repairs
- Coordinated daily tasks with a team
- Performed minor repairs throughout the campus.
- Removed bushes and a tree from campus

**OTHER PROFESSIONAL EXPERIENCE**

CAPE ABILITIES, Hyannis, MA

2019-2020

**Vocational Specialist**

- Secure jobs in the community for adults with disabilities
- Provide ongoing support to employed individuals in accordance with vocational contracts.
- Write and submit monthly reports to DDS and MRC
- Foster relationships with local business owners
- Write and implement objectives and goals for supported clients' Individual Service Plans
- Visit job sites on a regular basis to ensure my clients' safety, wellbeing and successful employment
- Communicate with families, supervisors and outside agencies to ensure cohesiveness of the team
- Maintain up-to-date electronic and hard copy records for my caseload, in compliance with regulations set by Cape Abilities and outside organizations
- Performed on-site and pre-vocational assessments

CAPE ABILITIES, Eastham, MA

2017-2019

**Director of Dayhab, Eastham**

- Oversaw daily operation of day program for 40 adults with disabilities
- Managed a staff of five including scheduling, payroll, performance evaluations and interactions with participants and their families and/or caregivers
- Coordinated and facilitated meetings within Cape Abilities as well as with outside agencies
- Oversaw the recording and reporting of progress towards goals defined on Dayhab Service Plans
- Ensured the safety and well-being of participants
- Coordinated the writing and implementation of annual Day Hab Service Plans, including goals and measurable objectives

**EDUCATION**

BA Psychology, Marywood University, Scranton, PA

## Budget Review – Karen Witting

The budget review this month will focus on the big picture. The budget is still a draft, and we expect some numbers to be further refined in the next month.

Changes from the prior year that are included in this draft budget:

- Increased revenue from Thrift Store and space rentals (lines 12, 19, 20)
- Decreased pledges (see discussion) (line 4)
- Increased cost for pianist (line 27)
- Increased cost for Sexton/AV Tech (lines 35, 38)
- Small increase in Health Insurance costs (line 42)
- Increased costs for Housekeeping (line 65)
- Increased costs for Internet - new line to Meeting House (line 68)
- Most committee requests (lines 86-93)
- Modest increases in LRE and Music (lines 95-111)

Requests that are not included in this draft budget (see discussion):

- \$8,000 for Interim Admin/Office Assistant during AFD sabbatical
- Building improvements
- Cost of living adjustments (COLA) for all staff – 5.3% was requested which would be a 20K increase

### Discussion:

- **Pledges** (line 4)– Although we were hoping to have pledges of 390K, in fact we have received only \$311K in pledges as of 4/12. As compared to last year’s budget of \$375K. Stewardship suggested the budget use \$360K but we decided to put \$370K in this budget with hopes that things will be better next month.
- **Endowment requests**
  - We ask that the board request that endowment pay the onetime expense of 8K for Interim Admin/Office Assistant during AFD sabbatical.
  - As has been done in the past, we expect endowment to cover building improvements.
- **No cost-of-living raises** – given the weak pledge results and significant deficit budget we felt it would be financially irresponsible to increase staff expenses this year beyond what is necessary to fill open positions.
- **Significant Deficit Budget** - This budget shows a 60.5K deficit (line 120) which we are able to cover by using most of the remaining surplus resulting from our receipt of 150K of government PPP funds.
  - Because of prior year surpluses, we expected to have a deficit budget this year. But this amount of deficit spending is not sustainable, so we are still considering ways to further lower the deficit, for example cutting the amount of UUA Dues and committee requests.
  - The reason this budget deficit is not sustainable is that, once we have covered it from surplus we estimate there will be on the order of 14K left (line 127) to help cover a likely deficit for the 23-24 budget. Thus, if everything stays the same (including a second year of flat staff salaries) the 23-24 budget would have a 60+K deficit which, once the remaining surplus is applied, leaves roughly a 46K deficit in the draft budget a year from now, with no further surplus to cover it.
  - We request that the board pursue all possible approaches to solving this expected deficit in the 23-24 year budget. The ideas we have identified are a) increasing pledges b) use of endowment funds to pay UUA dues and perhaps more. If we don’t have significantly more income and less expenses, we will be forced to suggest more painful resolutions to our deficit problem.

No.		Final FY21 FYE Actual (2020-21)	Approved FY22 Budget (2021-)	Projected FY22 FYE 6/30/22 (as of 4/12/22)	Draft FY23 Budget (2022-2023)	NOTES
2	<b>INCOME</b>					
3	<b>A. Pledges</b>					
4	Pledges		375,378		370,000	
5	Less: Lost Pledges (2%, 3% or 10%)		11,261		11,100	
6	Total Current Year Pledges		364,117	369,000	358,900	
7	Pledges Prior Years		10,000	10,500	10,000	
8	<b>Total Pledges</b>	<b>372,705</b>	<b>374,117</b>	<b>379,500</b>	<b>368,900</b>	
9	<b>TOTAL PLEDGES/TOTAL INCOME</b>	<b>74.86%</b>	<b>73.91%</b>	<b>72.91%</b>	<b>71.09%</b>	
10	<b>B. Offertory</b>	16,816	20,000	15,000	20,000	
11	<b>C. Fund Raising</b>					
12	Thrift Store/Annex Income	77,583	80,000	96,000	95,000	
13	Spring Auction	9,147	10,000	10,000	10,000	
14	Church Fundraisers - Other	11,836	9,000	8,000	9,000	
15	Food Certificate Sales	1,100	1,500	1,500	1,500	
16	Welcoming Congregation-Income	2,000	2,000	0	2,000	
17	<b>Total Fund Raising</b>	<b>101,666</b>	<b>102,500</b>	<b>115,500</b>	<b>117,500</b>	
18	<b>D. Building Use</b>					
19	Space Rentals	0	2,500	3,000	4,000	
20	Weddings/Memorials	500	1,500	2,000	3,000	
21	<b>Total Building Use</b>	<b>500</b>	<b>4,000</b>	<b>5,000</b>	<b>7,000</b>	
22	<b>E. Investment, Interest, Misc Inc.</b>					
23	Misc Contributions	659	300	300	300	
24	Total Investment Income	5,224	5,000	5,000	5,000	
25	Interest Income	312	250	200	250	
26	<b>Total Inv, Int, Misc Inc.</b>	<b>6,195</b>	<b>5,550</b>	<b>5,500</b>	<b>5,550</b>	
27	<b>TOTAL INCOME</b>	<b>497,882</b>	<b>506,167</b>	<b>520,500</b>	<b>518,950</b>	
28	<b>EXPENSES</b>					
29	<b>A. Staff Salaries</b>					
30	Minister	91,080	96,175	96,175	96,175	
31	Admin&Finance Dir	43,099	45,945	45,945	45,945	
32	LRE Director	42,101	45,858	45,858	45,858	
33	Music Director	35,308	37,073	37,073	37,073	
34	ThriftShopManager	31,200	32,415	32,415	32,415	
35	Sexton	19,615	20,698	10,765	15,600	
36	Bookkeeper	14,464	15,638	15,638	15,638	
37	Pianist	5,121	10,920	8,583	13,000	Pianist salary increase
38	AV Tech Suport	3,410		3,360	8,320	
39	CYM-Childcare	270	2,208	850	2,208	
40	<b>Total Staff Salaries</b>	<b>285,668</b>	<b>306,930</b>	<b>296,662</b>	<b>312,232</b>	
41	<b>B. Staff Benefits/Payroll Expenses</b>					
42	Employee Health Insurance	30,523	35,267	34,000	36,801	additional 6 mo dental, 4% increase for second 6 mo. health insurance
43	Retirement	23,767	27,818	26,525	25,748	sexton retirement no longer needed
44	FICA Taxes	13,644	16,123	15,300	16,528	
45	Minister's FICA	6,888	7,357	7,357	7,357	
46	Minister's Term Life	819	734	734	808	
47	WorkCompInsurance	2,806	2,910	2,910	2,910	
48	Long Term Disability	0	3,525	3,525	3,525	
49	Staff Appreciation	0	900	900	900	
50	Moving Expenses	0	2,500	2,500	0	
51	<b>Total Staff Benefits</b>	<b>78,447</b>	<b>97,134</b>	<b>93,751</b>	<b>94,577</b>	
52	<b>C. Staff Professional Expenses</b>					
53	Minister's Professional Exp	9,000	9,618	9,618	9,618	
54	Admin&FinanceDirProf Ex	1,704	2,757	2,757	2,757	
55	LRE Director Professional Exp	1,664	2,752	2,752	2,752	
56	Music Director Prof Exp	1,396	2,224	2,224	2,224	
57	<b>Total Staff Professional Expenses</b>	<b>13,764</b>	<b>17,351</b>	<b>17,351</b>	<b>17,351</b>	
58	<b>D. Building &amp; Grounds</b>					
59	Properties-Maintenance		13,800	13,800	13,800	
60	Properties-Supplies		4,200	4,200	4,200	
61	Properties-Building Projects			0	0	Assume that these needs can come out of endowment
62	Total Properties	16,284	18,000	18,000	18,000	
63	GroundsKeeping	7,372	12,000	12,000	12,000	
64	Liability/Property Insurance	14,329	14,200	14,200	14,200	
65	Housekeeping	4,160	5,700	9,280	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.
66	Electric	4,129	5,000	4,000	5,000	
67	Gas	5,089	5,000	6,000	5,000	
68	Phone/Internet	5,444	5,000	6,800	7,640	Increased for additional line by \$150 a month
69	Water	1,449	1,500	1,500	1,500	
70	<b>Total Property Management</b>	<b>58,256</b>	<b>66,400</b>	<b>71,780</b>	<b>79,980</b>	
71	<b>E. Office Expenses</b>					
72	Advertising	1,380	1,500	1,500	1,500	
73	Credit Card/Bank/PayPal Fees	5,637	3,000	4,500	4,500	
74	Financial Audit	0	2,500	2,500	0	
75	Office Expense/Supplies	2,582	4,000	4,000	4,000	

76	OfficeEquip/Maint	6,904	6,200	6,200	6,000	
77	Payroll Software Expenses	1,080	900	900	900	
78	Software Expense	3,115	1,800	1,800	2,000	
79	<b>Total Office Expenses</b>	<b>20,698</b>	<b>19,900</b>	<b>21,400</b>	<b>18,900</b>	
80	<b>F. Loan Payments</b>					
81	Mortgage Principal Payments	3,937	4,500	4,100	4,500	
82	Mortgage Interest Payments	3,225	3,100	3,100	3,100	
83	<b>Total Loan Payments</b>	<b>7,162</b>	<b>7,600</b>	<b>7,200</b>	<b>7,600</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. consider lowering amount given pledge #s
85	<b>H. Committees</b>					
86	Board of Trustees	1,315	450	450	400	
87	HelpingHands	0	100	100	100	
88	Landscape Committee	353	700	700	1,000	
89	Membership	739	750	750	750	
90	Social Justice				2,000	
91	Reparations	293	295	295	295	
92	Stewardship	0	500	500	600	
93	UU Connections	0	560	560	1,360	
94	<b>Total Committees</b>	<b>2,701</b>	<b>3,355</b>	<b>3,355</b>	<b>6,505</b>	
95	<b>L. LRE (previously CYM)</b>					
96	Special Programming/Multigen	1,253	1,500	1,500	1,500	
97	Pre-K to Grade 8	678	1,300	1,300	1,300	
98	High School Youth Group	434	800	800	1,000	this group is growing and used the budget by Feb this year
99	Pathways/AdultFaithDevelopment	0	600	600	600	
100	Contract Childcare	0	400	400	400	
101	Child Care Supplies	0	300	300	300	
102	Office/Library	263	300	300	300	
103	Child Abuse Prevention Training	0	200	200	200	
104	O.W.L. (Our Whole Lives)/COA	-350			600	We will be running this program next year
105	<b>Total LREM</b>	<b>2,278</b>	<b>5,400</b>	<b>5,400</b>	<b>6,200</b>	
106	<b>J. Music</b>					
107	Guest Musicians	1,150	2,900	2,900	2,200	reduced to accomodate cost of music for groups
108	Music Scores	565	600	600	1,500	This is a much more accurate representation of the true cost of scores
109	Music Support/Supplies	711	700	700	700	
110	PianoOrgan	50	700	700	1,200	the piano is going to need some work over the next two years
111	<b>Total Music</b>	<b>2,476</b>	<b>4,900</b>	<b>4,900</b>	<b>5,600</b>	
112	<b>K. Worship and Ministry</b>					
113	Hospitality	197	650	650	300	
114	Materials/Supplies	1,081	1,000	1,000	1,000	
115	Pastoral Care Coverage	0				
116	Pulpit Support	0	3,600	3,600	3,600	
117	Substitute Sexton	0	600	0	600	
118	<b>Total Worship and Ministry</b>	<b>1,278</b>	<b>5,850</b>	<b>5,250</b>	<b>5,500</b>	
119	<b>TOTAL EXPENSE</b>	<b>494,136</b>	<b>559,820</b>	<b>552,049</b>	<b>579,445</b>	
120	<b>NET INCOME - EXPENSES</b>	<b>3,746</b>	<b>-53,653</b>	<b>-31,549</b>	<b>-60,495</b>	
121	<b>L. Other Income</b>					
122	Surplus Used		53,653	31,549	60,495	
123	<b>Total Other Income</b>		<b>53,653</b>	<b>31,549</b>	<b>60,495</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>74,867</b>	<b>14,372</b>	

# **Financial Reports - March 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 75%**

### **Points of Interest**

**Total Income** is at 76% of budget

Pledge Commitments FY 22-23                      \$311,129

Pledge Commitments FY 21-22                      \$378,474

Total Pledge Payments received 77% of budget

Offertory is at 54% of budget

Thrift Store Income is at 87% of budget

**Total Expenses** are at 71% 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	\$1,466 <i>plus \$200 for W&amp;D hookup</i>

### **From Emergency Reserve Fund**

\*Minister- Bereavment Leave Coverage                      \$5,000                      \$3,100

\*\$2,000 of total expense is from Worship Support budget

### **From Surplus FY21**

Partial Year Salary Increases                      \$6,200                      \$6,200

**Approved by the BOT** without adjusting budget (it is included in the Office Expenses line)

Network Solutions initial eval                      \$750                      \$750

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

	Mar 22	Budget	\$ Over Budget	% of Budget	
1					
2	<b>Ordinary Income/Expense</b>				
3	<b>Income</b>				
4	<b>Pledges</b>				
5	2021-2022 Pledges	276,715.81	364,117.00	-87,401.19	76.0%
6	2020-2021 Pledges	10,519.67	10,000.00	519.67	105.2%
7	<b>Total Pledges</b>	<b>287,235.48</b>	<b>374,117.00</b>	<b>-86,881.52</b>	<b>76.78%</b>
8	<b>Offertory</b>	10,793.33	20,000.00	-9,206.67	53.97%
9	<b>Fund Raising</b>				
13	Thrift Store/Annex Income	69,736.69	80,000.00	-10,263.31	87.17%
14	<b>Church Fundraisers</b>				
15	Fall Fundraiser	1,043.74			
16	Small Group Fundraisers	500.00			
17	Spring Auction	31.20	10,000.00	-9,968.80	0.31%
18	Holiday Fair	6,520.06			
19	Church Fundraisers - Other	-303.00	9,000.00	-9,303.00	-3.37%
20	<b>Total Church Fundraisers</b>	<b>7,792.00</b>	<b>19,000.00</b>	<b>-11,208.00</b>	<b>41.01%</b>
21	Food Certificate Sales	963.75	1,500.00	-536.25	64.25%
22	Women's Circle Alliance	166.00			
23	Welcoming Congregation-Income	0.00	2,000.00	-2,000.00	0.0%
24	<b>Total Fund Raising</b>	<b>78,658.44</b>	<b>102,500.00</b>	<b>-23,841.56</b>	<b>76.74%</b>
25	<b>BldgUse</b>				
26	Space Rentals	1,972.66	2,500.00	-527.34	78.91%
27	Weddings/Memorials	1,738.27	1,500.00	238.27	115.89%
28	<b>Total BldgUse</b>	<b>3,710.93</b>	<b>4,000.00</b>	<b>-289.07</b>	<b>92.77%</b>
29	<b>Investment,Interest, MiscIncome</b>				
30	Misc Contributions	218.88	300.00	-81.12	72.96%
31	<b>Investment Income</b>				
32	UUA GIF Distribution	2,311.68	2,800.00	-488.32	82.56%
33	Alton Smith Char Trust	1,415.01	1,000.00	415.01	141.5%
34	Alton Smith Irrev Trust	1,144.87	1,200.00	-55.13	95.41%
35	<b>Total Investment Income</b>	<b>4,871.56</b>	<b>5,000.00</b>	<b>-128.44</b>	<b>97.43%</b>
36	Interest Income	95.57	250.00	-154.43	38.23%
37	<b>Total Investment,Interest, MiscIncome</b>	<b>5,186.01</b>	<b>5,550.00</b>	<b>-363.99</b>	<b>93.44%</b>
38	<b>Total Income</b>	<b>385,584.19</b>	<b>506,167.00</b>	<b>-120,582.81</b>	<b>76.18%</b>
39	<b>Gross Profit</b>	<b>385,584.19</b>	<b>506,167.00</b>	<b>-120,582.81</b>	<b>76.18%</b>
40	<b>Expense</b>				
41	<b>Staff Salaries</b>				
42	Minister	72,066.72	96,175.00	-24,108.28	74.93%
43	Admin&FinanceDir	34,391.88	45,945.00	-11,553.12	74.85%
44	CYM Director	34,246.92	45,858.00	-11,611.08	74.68%
45	Music Director	27,804.78	37,073.00	-9,268.22	75.0%
46	ThriftStoreManager	24,258.12	32,415.00	-8,156.88	74.84%
47	Sexton	7,465.24	20,698.00	-13,232.76	36.07%
48	Bookkeeper	11,651.27	15,638.00	-3,986.73	74.51%
49	Pianist	5,145.50	10,920.00	-5,774.50	47.12%
50	Tech Support	1,344.00	0.00	1,344.00	100.0%
51	CYM-Childcare	495.00	2,208.00	-1,713.00	22.42%
52	<b>Total Staff Salaries</b>	<b>218,869.43</b>	<b>306,930.00</b>	<b>-88,060.57</b>	<b>71.31%</b>
53	<b>Staff Benefits/Payroll Expenses</b>				
54	Employee Health Insurance	24,978.12	35,267.00	-10,288.88	70.83%
55	Retirement	20,051.43	27,818.00	-7,766.57	72.08%
56	FICA Taxes	11,173.03	16,123.00	-4,949.97	69.3%
57	Minister's FICA	5,473.44	7,357.00	-1,883.56	74.4%
58	Minister's Term Life	630.36	734.00	-103.64	85.88%
59	WorkComplnsurance	0.00	2,910.00	-2,910.00	0.0%
60	Long Term Disability	2,546.01	3,525.00	-978.99	72.23%
61	Staff Appreciation	700.00	900.00	-200.00	77.78%
62	Moving Expenses	2,500.00	2,500.00	0.00	100.0%
63	<b>Total Staff Benefits/Payroll Expenses</b>	<b>68,052.39</b>	<b>97,134.00</b>	<b>-29,081.61</b>	<b>70.06%</b>
64	<b>Staff Professional Expenses</b>				
65	Minister's Professional Exp	9,026.05	9,618.00	-591.95	93.85%

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

	Mar 22	Budget	\$ Over Budget	% of Budget	
1					
66	Admin&FinanceDirProf Ex	1,176.48	2,757.00	-1,580.52	42.67%
67	CYM Professional Exp	360.00	2,752.00	-2,392.00	13.08%
68	Music Director Prof Exp	1,508.99	2,224.00	-715.01	67.85%
69	<b>Total Staff Professional Expenses</b>	<b>12,071.52</b>	<b>17,351.00</b>	<b>-5,279.48</b>	<b>69.57%</b>
70	<b>BldgGrounds</b>				
71	Property-Supplies	1,201.59	4,200.00	-2,998.41	28.61%
72	Property-Maintenance	8,230.57	13,800.00	-5,569.43	59.64%
73	Groundskeeping	9,368.00	12,000.00	-2,632.00	78.07%
74	Liability/Property Insurance	7,229.00	14,200.00	-6,971.00	50.91%
75	Housekeeping	5,760.00	5,700.00	60.00	101.05%
76	Electric	2,719.16	5,000.00	-2,280.84	54.38%
77	Gas	5,292.30	5,000.00	292.30	105.85%
78	Phone & Internet	4,811.59	5,000.00	-188.41	96.23%
79	Water	1,485.98	1,500.00	-14.02	99.07%
80	<b>Total BldgGrounds</b>	<b>46,098.19</b>	<b>66,400.00</b>	<b>-20,301.81</b>	<b>69.43%</b>
81	<b>Office Expenses</b>				
82	Transfer Suspense Account	167.50			
83	Advertising	1,237.84	1,500.00	-262.16	82.52%
84	Credit Card/Bank/PayPal Fees	3,375.38	3,000.00	375.38	112.51%
85	Financial Audit	1,000.00	2,500.00	-1,500.00	40.0%
86	Office Expense/Supplies	2,474.13	4,000.00	-1,525.87	61.85%
87	OfficeEquip/Maint	5,089.66	6,200.00	-1,110.34	82.09%
88	Payroll Software Expenses	816.00	900.00	-84.00	90.67%
89	Software Expense	1,516.74	1,800.00	-283.26	84.26%
90	<b>Total Office Expenses</b>	<b>15,677.25</b>	<b>19,900.00</b>	<b>-4,222.75</b>	<b>78.78%</b>
91	<b>Loan &amp; Mortgage Payments</b>				
92	Mortgage Principal Payments	3,616.75	4,500.00	-883.25	80.37%
93	Mortgage Interest Payments	1,923.74	3,100.00	-1,176.26	62.06%
94	<b>Total Loan &amp; Mortgage Payments</b>	<b>5,540.49</b>	<b>7,600.00</b>	<b>-2,059.51</b>	<b>72.9%</b>
95	<b>Denominational Dues</b>				
96	UUA-NER	18,747.00	25,000.00	-6,253.00	74.99%
97	<b>Total Denominational Dues</b>	<b>18,747.00</b>	<b>25,000.00</b>	<b>-6,253.00</b>	<b>74.99%</b>
98	<b>Committees</b>				
99	Board of Trustees	164.00	450.00	-286.00	36.44%
100	HelpingHands	0.00	100.00	-100.00	0.0%
101	Landscape Committee	200.75	700.00	-499.25	28.68%
102	Membership	364.00	750.00	-386.00	48.53%
103	Reparations	99.00	295.00	-196.00	33.56%
104	Stewardship	103.18	500.00	-396.82	20.64%
105	UU the Vote	-150.00			
106	UU Connections	100.00	560.00	-460.00	17.86%
107	<b>Total Committees</b>	<b>880.93</b>	<b>3,355.00</b>	<b>-2,474.07</b>	<b>26.26%</b>
108	<b>CYM</b>				
109	Special Programing/Multigen	1,589.71	1,500.00	89.71	105.98%
110	Pre K-Grade 6/7	421.38	1,300.00	-878.62	32.41%
111	High School Youth Program	816.81	800.00	16.81	102.1%
112	Pathways/AdultFaithDevelopment	143.78	600.00	-456.22	23.96%
113	Contract Childcare	20.00	400.00	-380.00	5.0%
114	Child Care Supplies	20.00	300.00	-280.00	6.67%
115	Office/Library	0.00	300.00	-300.00	0.0%
116	Child Abuse Prevention Training	0.00	200.00	-200.00	0.0%
117	<b>Total CYM</b>	<b>3,011.68</b>	<b>5,400.00</b>	<b>-2,388.32</b>	<b>55.77%</b>
118	<b>Music</b>				
119	Guest Musicians	2,540.00	2,900.00	-360.00	87.59%
120	Music Scores	1,100.81	600.00	500.81	183.47%
121	Music Support/Supplies	35.54	700.00	-664.46	5.08%
122	PianoOrgan	150.00	700.00	-550.00	21.43%
123	<b>Total Music</b>	<b>3,826.35</b>	<b>4,900.00</b>	<b>-1,073.65</b>	<b>78.09%</b>
124	<b>Worship</b>				
125	Hospitality	0.00	650.00	-650.00	0.0%
126	Materials/Supplies	795.22	1,000.00	-204.78	79.52%

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

1	Mar 22	Budget	\$ Over Budget	% of Budget	
127	Pulpit Support	3,500.00	3,600.00	-100.00	97.22%
128	Substitute Sexton	0.00	600.00	-600.00	0.0%
129	<b>Total Worship</b>	<b>4,295.22</b>	<b>5,850.00</b>	<b>-1,554.78</b>	<b>73.42%</b>
130	<b>Total Expense</b>	<b>397,070.45</b>	<b>559,820.00</b>	<b>-162,749.55</b>	<b>70.93%</b>
131	<b>Net Ordinary Income</b>	<b>-11,486.26</b>	<b>-53,653.00</b>	<b>42,166.74</b>	<b>21.41%</b>
132	<b>Other Income/Expense</b>				
133	<b>Other Income</b>				
134	<b>Other Income and Expenses</b>				
135	Surplus from prior year	0.00	53,653.00	-53,653.00	0.0%
136	<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>
137	<b>Total Other Income</b>	<b>0.00</b>	<b>53,653.00</b>	<b>-53,653.00</b>	<b>0.0%</b>
138	<b>Net Other Income</b>	<b>0.00</b>	<b>53,653.00</b>	<b>-53,653.00</b>	<b>0.0%</b>
139	<b>Income</b>	<b>-11,486.26</b>	<b>0.00</b>	<b>-11,486.26</b>	<b>100.0%</b>



## Operating Funds Profit & Loss Prev Year Comparison

July 2021 through March 2022

	Mar 22	Mar 21	\$ Change	% Change
1				
2	<b>Ordinary Income/Expense</b>			
3	<b>Income</b>			
4	<b>Pledges</b>			
5	2021-2022 Pledges	276,715.81	0.00	276,715.81 100.0%
6	2020-2021 Pledges	10,519.67	272,079.04	-261,559.37 -96.13%
7	2019-2020 Pledges	0.00	18,802.24	-18,802.24 -100.0%
8	2018-2019 Pledges	0.00	150.00	-150.00 -100.0%
9	<b>Total Pledges</b>	<b>287,235.48</b>	<b>291,031.28</b>	<b>-3,795.80 -1.3%</b>
10	Offertory	10,793.33	12,558.00	-1,764.67 -14.05%
11	<b>Fund Raising</b>			
12	Thrift Store/Annex Income	69,736.69	51,973.46	17,763.23 34.18%
13	<b>Church Fundraisers</b>			
14	Fall Fundraiser	1,043.74	0.00	1,043.74 100.0%
15	Garden Tours	0.00	2,182.00	-2,182.00 -100.0%
16	Small Group Fundraisers	500.00	313.18	186.82 59.65%
17	Spring Auction	31.20	0.00	31.20 100.0%
18	Summer Auction	0.00	6,018.00	-6,018.00 -100.0%
19	Holiday Fair	6,520.06	3,322.82	3,197.24 96.22%
20	Church Fundraisers - Other	-303.00	0.00	-303.00 -100.0%
21	<b>Total Church Fundraisers</b>	<b>7,792.00</b>	<b>11,836.00</b>	<b>-4,044.00 -34.17%</b>
22	Food Certificate Sales	963.75	950.00	13.75 1.45%
23	Women's Circle Alliance	166.00	0.00	166.00 100.0%
24	Welcoming Congregation-Income	0.00	2,000.00	-2,000.00 -100.0%
25	<b>Total Fund Raising</b>	<b>78,658.44</b>	<b>66,759.46</b>	<b>11,898.98 17.82%</b>
26	<b>BldgUse</b>			
27	Space Rentals	1,972.66	0.00	1,972.66 100.0%
28	Weddings/Memorials	1,738.27	500.00	1,238.27 247.65%
29	<b>Total BldgUse</b>	<b>3,710.93</b>	<b>500.00</b>	<b>3,210.93 642.19%</b>
30	<b>Investment,Interest, MiscIncome</b>			
31	Misc Contributions	218.88	580.78	-361.90 -62.31%
32	<b>Investment Income</b>			
33	UUA GIF Distribution	2,311.68	2,200.86	110.82 5.04%
34	Alton Smith Char Trust	1,415.01	894.45	520.56 58.2%
35	Alton Smith Irrev Trust	1,144.87	877.48	267.39 30.47%
36	<b>Total Investment Income</b>	<b>4,871.56</b>	<b>3,972.79</b>	<b>898.77 22.62%</b>
37	Interest Income	95.57	253.90	-158.33 -62.36%
38	<b>Total Investment,Interest, MiscIncome</b>	<b>5,186.01</b>	<b>4,807.47</b>	<b>378.54 7.87%</b>
39	<b>Total Income</b>	<b>385,584.19</b>	<b>375,656.21</b>	<b>9,927.98 2.64%</b>
40	<b>Gross Profit</b>	<b>385,584.19</b>	<b>375,656.21</b>	<b>9,927.98 2.64%</b>
41	<b>Expense</b>			
42	<b>Staff Salaries</b>			
43	Minister	72,066.72	68,310.00	3,756.72 5.5%
44	Admin&FinanceDir	34,391.88	32,324.22	2,067.66 6.4%
45	CYM Director	34,246.92	31,575.96	2,670.96 8.46%
46	Music Director	27,804.78	26,480.70	1,324.08 5.0%
47	ThriftStoreManager	24,258.12	23,400.00	858.12 3.67%
48	Sexton	7,465.24	14,655.30	-7,190.06 -49.06%
49	Bookkeeper	11,651.27	10,847.70	803.57 7.41%
50	Pianist	5,145.50	4,141.55	1,003.95 24.24%
51	Tech Support	1,344.00	2,160.00	-816.00 -37.78%
52	CYM-Childcare	495.00	270.00	225.00 83.33%
53	<b>Total Staff Salaries</b>	<b>218,869.43</b>	<b>214,165.43</b>	<b>4,704.00 2.2%</b>
54	<b>Staff Benefits/Payroll Expenses</b>			
55	Employee Health Insurance	24,978.12	22,549.86	2,428.26 10.77%

## Operating Funds Profit & Loss Prev Year Comparison

1	July 2021 through March 2022	Mar 22	Mar 21	\$ Change	% Change
56	Retirement	20,051.43	16,232.54	3,818.89	23.53%
57	FICA Taxes	11,173.03	10,285.02	888.01	8.63%
58	Minister's FICA	5,473.44	5,166.00	307.44	5.95%
59	Minister's Term Life	630.36	630.00	0.36	0.06%
60	WorkCompInsurance	0.00	-204.00	204.00	100.0%
61	Long Term Disability	2,546.01	0.00	2,546.01	100.0%
62	Staff Appreciation	700.00	0.00	700.00	100.0%
63	Moving Expenses	2,500.00	0.00	2,500.00	100.0%
64	<b>Total Staff Benefits/Payroll Expenses</b>	<b>68,052.39</b>	<b>54,659.42</b>	<b>13,392.97</b>	<b>24.5%</b>
65	<b>Staff Professional Expenses</b>				
66	Minister's Professional Exp	9,026.05	6,293.06	2,732.99	43.43%
67	Admin&FinanceDirProf Ex	1,176.48	1,841.48	-665.00	-36.11%
68	CYM Professional Exp	360.00	893.06	-533.06	-59.69%
69	Music Director Prof Exp	1,508.99	1,396.00	112.99	8.09%
70	<b>Total Staff Professional Expenses</b>	<b>12,071.52</b>	<b>10,423.60</b>	<b>1,647.92</b>	<b>15.81%</b>
71	<b>BldgGrounds</b>				
72	Property-Supplies	1,201.59	1,749.35	-547.76	-31.31%
73	Property-Maintenance	8,230.57	10,599.51	-2,368.94	-22.35%
74	Groundskeeping	9,368.00	5,381.08	3,986.92	74.09%
75	Liability/Property Insurance	7,229.00	6,308.00	921.00	14.6%
76	Housekeeping	5,760.00	4,160.00	1,600.00	38.46%
77	Electric	2,719.16	2,894.97	-175.81	-6.07%
78	Gas	5,292.30	4,348.59	943.71	21.7%
79	Phone & Internet	4,811.59	3,969.62	841.97	21.21%
80	Water	1,485.98	1,448.95	37.03	2.56%
81	<b>Total BldgGrounds</b>	<b>46,098.19</b>	<b>40,860.07</b>	<b>5,238.12</b>	<b>12.82%</b>
82	<b>Office Expenses</b>				
83	Transfer Suspense Account	167.50	0.00	167.50	100.0%
84	Advertising	1,237.84	582.00	655.84	112.69%
85	Credit Card/Bank/PayPal Fees	3,375.38	3,729.03	-353.65	-9.48%
86	Financial Audit	1,000.00	0.00	1,000.00	100.0%
87	Office Expense/Supplies	2,474.13	1,768.48	705.65	39.9%
88	OfficeEquip/Maint	5,089.66	3,361.52	1,728.14	51.41%
89	Payroll Software Expenses	816.00	930.75	-114.75	-12.33%
90	Software Expense	1,516.74	2,391.77	-875.03	-36.59%
91	<b>Total Office Expenses</b>	<b>15,677.25</b>	<b>12,763.55</b>	<b>2,913.70</b>	<b>22.83%</b>
92	<b>Loan &amp; Mortgage Payments</b>				
93	Mortgage Interest Payments	1,730.74	2,555.70	-824.96	-32.28%
94	<b>Total Loan &amp; Mortgage Payments</b>	<b>1,730.74</b>	<b>2,555.70</b>	<b>-824.96</b>	<b>-32.28%</b>
95	<b>Denominational Dues</b>				
96	UUA-NER	18,747.00	12,488.00	6,259.00	50.12%
97	<b>Total Denominational Dues</b>	<b>18,747.00</b>	<b>12,488.00</b>	<b>6,259.00</b>	<b>50.12%</b>
98	<b>Committees</b>				
99	Board of Trustees	164.00	300.00	-136.00	-45.33%
100	Landscape Committee	200.75	-67.00	267.75	399.63%
101	Membership	364.00	739.32	-375.32	-50.77%
102	Reparations	99.00	193.95	-94.95	-48.96%
103	Stewardship	103.18	0.00	103.18	100.0%
104	UU the Vote	-150.00	0.00	-150.00	-100.0%
105	UU Connections	100.00	0.00	100.00	100.0%
106	<b>Total Committees</b>	<b>880.93</b>	<b>1,166.27</b>	<b>-285.34</b>	<b>-24.47%</b>
107	<b>CYM</b>				
108	Special Programing/Multigen	1,589.71	1,028.04	561.67	54.64%
109	Pre K-Grade 6/7	421.38	362.61	58.77	16.21%

## Operating Funds Profit & Loss Prev Year Comparison

1	July 2021 through March 2022	Mar 22	Mar 21	\$ Change	% Change
110	High School Youth Program	816.81	81.28	735.53	904.93%
111	OWL/COA	0.00	-600.00	600.00	100.0%
112	Adult Faith Development	143.78	0.00	143.78	100.0%
113	Contract Childcare	20.00	0.00	20.00	100.0%
114	Child Care Supplies	20.00	0.00	20.00	100.0%
115	Office/Library	0.00	23.89	-23.89	-100.0%
116	<b>Total CYM</b>	<b>3,011.68</b>	<b>895.82</b>	<b>2,115.86</b>	<b>236.19%</b>
117	<b>Music</b>				
118	Guest Musicians	2,540.00	600.00	1,940.00	323.33%
119	Music Scores	1,100.81	564.75	536.06	94.92%
120	Music Support/Supplies	35.54	689.46	-653.92	-94.85%
121	PianoOrgan	150.00	49.99	100.01	200.06%
122	<b>Total Music</b>	<b>3,826.35</b>	<b>1,904.20</b>	<b>1,922.15</b>	<b>100.94%</b>
123	<b>Worship</b>				
124	Hospitality	0.00	201.80	-201.80	-100.0%
125	Materials/Supplies	795.22	645.62	149.60	23.17%
126	Pulpit Support	3,500.00	0.00	3,500.00	100.0%
127	<b>Total Worship</b>	<b>4,295.22</b>	<b>847.42</b>	<b>3,447.80</b>	<b>406.86%</b>
128	<b>Total Expense</b>	<b>393,260.70</b>	<b>352,729.48</b>	<b>40,531.22</b>	<b>11.49%</b>
129	<b>Net Ordinary Income</b>	<b>-7,676.51</b>	<b>22,926.73</b>	<b>-30,603.24</b>	<b>-133.48%</b>
130	<b>Net Income</b>	<b>-7,676.51</b>	<b>22,926.73</b>	<b>-30,603.24</b>	<b>-133.48%</b>

## Operating Funds Balance Sheet Prev Year Comparison

As of ~~March 31, 2022~~ <sup>March 31, 2022</sup> Mar 31, 2021 \$ Change % Change

	March 31, 2022	Mar 31, 2021	\$ Change	% Change	
1					
2	<b>ASSETS</b>				
3	<b>Current Assets</b>				
4	<b>Checking/Savings</b>				
5	CC5 Ckg - 5859	47,062.61	27,615.02	19,447.59	70.42%
6	Repo Sweep - 0998	120,530.79	182,347.62	-61,816.83	-33.9%
7	<b>Total Checking/Savings</b>	167,593.40	209,962.64	-42,369.24	-20.18%
8	<b>Other Current Assets</b>				
9	Payroll Corrections	-129.04	-129.04	0.00	0.0%
10	Emergency Reserve Fund	-29,400.00	-29,400.00	0.00	0.0%
11	Capital Expense Fund	-25,250.00	-25,250.00	0.00	0.0%
12	Unearned Pledges	-19,051.00	-24,396.23	5,345.23	21.91%
13	<b>Total Other Current Assets</b>	-73,830.04	-79,175.27	5,345.23	6.75%
14	<b>Total Current Assets</b>	93,763.36	130,787.37	-37,024.01	-28.31%
15	<b>Fixed Assets</b>	1,761,018.93	1,761,018.93	0.00	0.0%
16	<b>Other Assets</b>				
17	Transfer Suspense	-207.25	0.00	-207.25	-100.0%
18	Food Coupon Inventory	13,054.76	8,635.00	4,419.76	51.18%
19	Petty Cash	100.00	100.00	0.00	0.0%
20	<b>Total Other Assets</b>	12,947.51	8,735.00	4,212.51	48.23%
21	<b>TOTAL ASSETS</b>	<b>1,867,729.80</b>	<b>1,900,541.30</b>	<b>-32,811.50</b>	<b>-1.73%</b>
22	<b>LIABILITIES &amp; EQUITY</b>				
23	<b>Liabilities</b>				
24	<b>Current Liabilities</b>				
25	<b>Other Current Liabilities</b>				
26	PPP Loan	144,867.50	144,867.50	0.00	0.0%
27	Split Plate	4,737.00	3,658.77	1,078.23	29.47%
28	UUSC Coffee Sales	430.90	225.73	205.17	90.89%
29	Current portion-Loan Meeting H	4,080.00	4,080.00	0.00	0.0%
30	Payroll Liabilities	3,571.61	7,183.68	-3,612.07	-50.28%
31	<b>Total Other Current Liabilities</b>	157,687.01	160,015.68	-2,328.67	-1.46%
32	<b>Total Current Liabilities</b>	157,687.01	160,015.68	-2,328.67	-1.46%
33	<b>Long Term Liabilities</b>				
34	Loan-Meeting House Improvements	67,832.31	72,204.08	-4,371.77	-6.06%
35	Loan-Endowment Fund	49,425.63	122,015.71	-72,590.08	-59.49%
36	<b>Total Long Term Liabilities</b>	117,257.94	194,219.79	-76,961.85	-39.63%
37	<b>Total Liabilities</b>	274,944.95	354,235.47	-79,290.52	-22.38%
38	<b>Equity</b>				
39	Unrealized Endow Loan Gain/Loss	252,943.67	180,353.59	72,590.08	40.25%
40	Retained Earnings	1,350,708.25	1,343,025.51	7,682.74	0.57%
41	Net Income	-10,867.07	22,926.73	-33,793.80	-147.4%
42	<b>Total Equity</b>	1,592,784.85	1,546,305.83	46,479.02	3.01%
43	<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,867,729.80</b>	<b>1,900,541.30</b>	<b>-32,811.50</b>	<b>-1.73%</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.