

May 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

May 17, 2022 6:30 PM

Winslow House and Zoom

Meeting ID 89722686555

6:30 Welcome Board, Staff and Visitors - Susan

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

6:55 Read Board Covenant - Liz

7:00 Finance & Budget - Diane P.

7:35 By Law changes from LDC - Judy Harrison

7:45 Communications Policy - John

7:55 Annual Meeting planning - Susan & Diane

8:05 Board goal #1 Living Into the 8th Principle - Carol

8:10 Board goal #2 Next Steps Weekend - Susan

8:20 Consent Agenda: April Minutes, President's report, Director of Lifespan Religious Ed report, Admin and Finance report, BMC Endowment Request, Audio Gear List, April Financial Reports,

8:25 Check out/Closing

8:30 Adjourn

FPBUU Board of Trustees Meeting Minutes April 19, 2022 6:30 PM

By Zoom

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

Staff: Twinks Hastings, Director of Lifespan Education

Visitors: Karen Witting (Finance Committee), Susanne Sullivan, Carol Ann Yeaple

Welcome Board, Staff and Visitors – Susan Smith

Susan read from a poem by Alice Holt, which concludes: “Our offering of strong hands to help, our prayers made real. Let us begin to love.”

Chalice, Spiritual Opening and focused check-in - Susan Smith

Susan Smith invited all present to reflect on their intentions for the spring: how do we wish to show “loving hands?”

Rand Burkert read the Board Covenant

Board Common Read Mistakes and Miracles-Chapter 8, p373-386

Tom O'Brien led discussion of the last chapter and summarized challenges faced by the authors in facing their own biases and lived cultural experience in seeking justice-based community.

Finance & Budget - Karen Witting

Karen reported on significant shortfalls in pledges, as a consequence of which a more modest sum for pledges is included in the budget – \$370,000.00 rather than \$390,000. (This reflects an optimistic projection that pledges will continue to come in this spring). The Finance Committee feels it may now not be possible to put in the 5.3 percent increase for staff.

Shortfalls in income can be met with use of remaining \$60,000 from unused PPP funds, but then an anticipated need in following years will not have those funds available. Looking forward in time, Karen anticipates major challenges as costs increase.

Board Members recognized that both from a programming/burnout standpoint and also economic standpoint, there is risk of losing current staff if we do not keep pace with expenses: it behooves us to find a way to maintain our commitment to gradual raises.

Susan pointed out that there are still pledges withstanding. The Endowment Board also has more funds that may be dedicated to programming. We as Board Members should also seek to communicate the financial need (and also our goals) to others in the congregation.

Karen Witting requested that the Board consider making a specific request to the Endowment Committee, for the \$8,000.00 needed to pay an Interim Administration and Finance Director to cover sabbatical leave.

John Kielb made a motion for the Board to support the Finance Committee's request to the Endowment Committee for \$8,000.00 to address this one time-need for an Interim Administration and Finance Director to cover sabbatical leave for the Administration and Finance Director. Bill Roberts seconded the motion; all approved.

Transition planning in May - Twinks Hastings and Susan Smith

Twinks gave a summary of the timeline of transition, which started with a special Vespers event last week for grieving loss of infants and other losses. The Trauma Response Team has planned a time and space on April 24th for people to share their concerns and prepare for receiving Jessica back as our beloved Minister, with some input from some outside resource people, circles run by the Right Relations team, followed by whole group discussion.

7:45 Annual Meeting planning - Susan

Susan called attention to Bylaw practices forwarded by Judy Harrison from the Leadership Committee that may need to be codified. Also at the Annual Meeting we will be asking the congregation to approve the Bylaw changes recommended by Carol Yerby and the 8th Principle committee.

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

Saturday, May 7th, Reverend Harper of Barnstable U.U. will present on her book "The Darkness Divine." Representatives from the Social Justice Committee will attend that event; Reverend Harper may be willing to give a special presentation to FPB UU later in the year. An anticipated "Conversations on Whiteness" workshop is scheduled for the autumn.

Board goal #2 Capital campaign - Susan Smith

Susan has been working with consultant Barry Finkelstein to draft a schedule related to the opening of the Capital Campaign. Barry would like to meet with different committees, the weekend of May 21st and 22nd. The events will culminate in a worship service on May 22nd. The purpose is to take the pulse of our community in relation to the Capital Campaign.

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

Carol Yerby made a motion to accept the Consent Agenda. Tom O'Brien seconded; all approved.

The meeting adjourned at 8:20 PM, after a sharing of reflections and gratitude.

Minutes respectfully submitted by the Clerk, Rand Burkert on May 1st, 2022

President's Report 5/17/22

Summer is almost upon us and the Cape bursts with emerging beauty. Each year our lives here change as the population swells. Church life transitions as well, as we hold our Annual Meeting, end one church year, and begin the next. Additionally, this year we transition from our leave minister Rev Bran Lennox, back to our settled minister Rev Jessica Clay. Our new sexton Dave Caolo is taking on his responsibilities, relieving Karena and many volunteers. It is such a relief to have filled that position as well as the Childcare Assistant position with Dani Goss. Please warmly welcome them both.

Once again, First Parish lives out the truism that the only constant is change. This is a challenge for some and creates anxiety, which we try to address. The leadership of the church, including the Trauma Response Team and the Right Relations Team, offered a special workshop on April 24 which was attended by 80 people, to help prepare us for some of these changes.

Another noticeable change as the weather warms and covid restrictions begin to relax, is that more volunteers are feeling comfortable coming out to support the mission and vision of First Parish Brewster. From spring cleaning to UUtheVote, from the choir to Sunday morning support, from the Spring Auction to the many committees, teams and task forces, it is an extra special treat to gather together again in fellowship and in service to our beloved community.

Our outdoor coffee hour after worship on the Plaza has been very successful, offering long-awaited in person connection. Many of all ages have expressed gratitude to be able to visit with each other again out in the sunshine, old friends and new faces alike. Our Next Steps Weekend will provide another opportunity to come together and share information. We will take time to express our vision, our hopes, and our dreams for a bright future. We will be laying the foundation for what will be a several years' long process. These preliminary project plans must develop before any substantive fundraising effort is undertaken.

We continue to get feedback from UUA, in different forums, about ours being a "miracle church", to have survived and in many ways thrived during this fraught time. GA is approaching and I will be attending virtually. I hope other Board members will sign up, either virtually or in person along with Rev Jessica making the trip out to Portland. If any of you are able to sign up to be delegates representing First Parish, it would be wonderful to have a robust showing from our congregation and the Board.

Sincerely, Susan Smith President

Director of Lifespan Religious Education
Twinks Hastings Board Report
May 2022

Overview

CYM is starting to wrap up for the year, we are into the last month of programming with the closing service being on June 5th. We have such a great momentum going with the families it pains me to not provide programming June-September but with me being off July and the absolute burnout of the CYM volunteers we will be moving to summer childcare starting June 12th for this year. We will need one cori'ed adult volunteer each week in the summer.

Volunteer recruitment

One of my goals this year was to have the programs for next year chosen really early so we could work on volunteer recruitment early. For the next several weeks I will be signing folks up during coffee hour. Creating a bank of cori'ed and trained subs who can step in at the last moment is a priority for me.

Childcare Hire

I am so pleased to finally report that we hired Dani Goss as our new childcare provider. Dani did a trial with us last Sunday and all reports came back glowing from teachers and kids. I look forward to working with Dani seeing all that she will bring to our nursery program. Claudia's last Sunday with us will be June 29th and she has agreed to return for another year in September which is great news.

Childcare

As we come out of the pandemic we want to work on making sure that the culture of making sure that childcare is available is normalized at all church events. This will start with leadership, as you are planning events remembering to request childcare and have it as part of the registration process. Some examples coming up are the next steps weekend and the annual meeting. There are details to be worked out on the process but one thing I do want to bring to the board is that the current rate of babysitting on Cape Cod is \$20 - \$25 an hour and in the summer, when childcare is in great demand, as an adult I can make upwards of \$40 an hour. Claudia and Dani will not always be able to cover, and we currently pay Claudia \$15.15 an hour and she has worked for us for 4 years and Dani \$15 who is starting this week, Ultimately I would love Claudia to receive a pay rise this year, however for events they cannot cover we will have to pay a higher rate and so that seems like we should be able to offer our childcare staff that same rate for events.

Trauma Response Team

This team is wrapping up after a successful event on the 24th. It was a joy to serve on this team and gain deep skills and learning on how to hold a community in crisis. I wish we hadn't had to form, but I am better both in my job and in my soul for it.

The Pews

There appears to be some sort of communication error with the situation regarding moving the front pew on the left hand side to allow the children's area to relocate there. I have in my notes, when this was approved by the board in 2019 (then covid hit and it didn't happen) and so came back to the board in 2021 for re-approval and was asked to do the listening circles which I did, and then it was approved in a consent agenda. Last week it was denied at Endowment as it hadn't been approved by the board. I am asking for approval on that project in this consent agenda.

Professional Development

After declining the president position of the NELREDA board I did sign up to serve another two year term. I will be participating in GA virtually with colleagues in Boston, and am hoping to attend a pastoral care workshop or a spiritual nurturing workshop in June. I will also be attending a spiritual practice workshop in June.

Conclusion

Now that Rev Jessica is back I feel the load slowly lifting from my shoulders and it's a great feeling. I am proud of the work I have done with CYM and in the wider community at this time and feel able to recognise my own growth which is a new feeling for me. The leadership and colleagues I work with at First Parish are undeniably incredible and to be sitting where we are at this point in the pandemic whilst also walking through the loss of Penelope, is really amazing. I wish we could celebrate more of that, and let go of some of other things we give our energy to.

Report from Administration and Finance Director – May 2022

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

- April 2022 Financial Reports (unreconciled) show a deficit of -28,484 without the \$53,653 surplus that is budgeted and a checking/savings balance of \$160,369.16.
- For FY21-22, we have received, as of 5/12/22, 205 pledge units for a total of \$378,474.
- For FY 22-23, we have received, as of 5/12/22 160 pledge units for a total of \$329,482. A handful of people have responded to the recent message from leadership by increasing their pledges. I will be sending out statements reminding people of their remaining pledge balances and encouraging them to get them in before June 30th if possible and if not to let us know.

Property Management

- It has been wonderful to have Dave Caolo as our Sexton. He has jumped in with enthusiasm and ease and is a pleasure to work with. Please help me remind people that they can make sexton requests through the online form that can be found on the FAQ/Forms page on our website. He is typically on campus Monday - Friday between 3-6pm (2 hrs each day with times varying slightly) and Sunday 9-12. He is already creating inventory lists, organizing spaces, securing handrails as well as supporting for our events and services in a variety of ways. He will join the Building Maintenance Committee this week for his first meeting, and I feel very confident that he will be to speed and capable of property oversight by the time I leave for sabbatical.
- Our Spring Clean Out Community event was a success!! The Building Maintenance Committee spent their March and April meetings sorting out decades of collected items in the attic and basement. On April 30th we had 13 people give their time and energy to work together to load a 24-yard dumpster in a productive and fun quick 2 hrs. It feels like quite an accomplishment working together to create some space for new creativity and growth right before our Next Steps Weekend.
- The Building Maintenance Committee and I submitted a request for Endowment Distributions for projects that are needed throughout campus, some of which has been postponed due to the pandemic. The Endowment Board had already approved the funding distribution for the Steeple repair for FY23 and were reluctant to approve anything from the list for FY23 without the input of the Board of Trustees. This is different than the process that I have experienced in the past, but nothing about this year has been normal. They did approve two items from the FY23 request to be expensed in the current year and ask that another Building Maintenance Committee member besides me attend the June meeting to provide more information on the funding request. Endowment asked that the Board of Trustees take a look at the request and advise. I have included the updated funding request in this month's Board packet. Typically, requests go to the Endowment Board for approval than to the Board of Trustees for final approval.

Administration as Ministry

- The Sabbatical Admin Hiring Team have scheduled a second interview for May 19th, where we will give the candidate a brief campus tour and then Rev Jessica and I will do a second interview. I am hopeful that we have found someone to provide the administrative support needed during my sabbatical.
- I have been onboarding new staff, meeting with the 4 staff I supervise plus support all staff as needed.
- It has been a very busy month with the anticipation of Rev Jessica's return and preparing for my sabbatical. I am sure there are so many things that I should include in this report but there's been a lot of just putting one foot in front of the other. I am touched by the support I have received regarding my sabbatical. Many people have taken the time to say how glad they are that I am doing it.

Sustainable Leadership

- My last day before going on sabbatical will be July 7th, and I will return November 7th. This allows me to do a few essential tasks before my leave that cannot be done before July 1st.
- During Rev Jessica's leave I started meeting with a coach monthly and have found it quite insightful. I look forward to learning more about how systems theory can be applied to issues that arise within our congregation. This expense is covered by my professional development funds and benefits the community by allowing me to further grow my leadership abilities.

Gratefully, Karena Stroh, Administration and Finance Director

First Parish Brewster Unitarian Universalist
Endowment Fund Distribution Request Form

5/12/22

Submitted by Building Maintenance Committee and
Karena Stroh, Administration & Finance Director

Amended request since original Endowment review on May 3, 2022. The list includes items that have accumulated over several years with all the financial uncertainty during the pandemic. All projects that were on the original list are on this form but have been reordered or postponed based on the Building Maintenance Committee's understanding of funding limitations. Thank you for your consideration.

FY21-22 Additional Amount Requested: \$1,000

FY22-23 Amount Requested: \$15,300 not including steeple repair money already allocated from prior requests \$24,900)

FY21-22 Projects

1. New bell rope - \$200

Approved at May 3rd meeting

2. Dawes Hall front steps -- repair the bricks & iron railing for now - \$1,000 *Approved at May 3rd meeting*

3. **Begin electrical work throughout campus - \$1,000**

We have found an electrician that can do work in June allowing us to reallocate some of 22-23 request to 21-22.

FY22-23 Projects:

1. Further electrical evaluation to address long standing issues and prioritize fixing lighting outside PH/MH - \$4,000 (split expense over two FY)

2. Barn west side and door on deck needs painting – \$9,450

3. Power wash the Meetinghouse - \$1,850

This needs to be done to get an accurate idea of what painting will be needed on the exterior of the Meetinghouse.

Postponed Projects: Request Deduced by \$10,400

1. Creating family area in Meetinghouse - \$3,200

Question about approval process to Board of Trustees

2. Install instant hot water unit in Parish Room - \$1000

This was to address the inefficiency of waiting for the water in the PR to warm up to make coffee on Sundays.

3. Parish Room floor refinishing -\$2000

4. Winslow House office floors - \$4200

The floors need refinishing quite badly, but are mostly covered up with rugs to prevent further damage. This was an approved project for 21-22 that was pushed due prioritizing the air filtration systems.

May 2022

Rikki Bates as Audio Visual Tech Support has been working on organizing our AV equipment and recommends that the following equipment is no longer needed at FPBUU. **We request that the Board approve the request to get rid of the following items that we no longer need or use:**

5 disc cd changer

TC electronics multi effects processor

Two 1/3 octave equalizers

Behringer 4 channel compressor/gate

48 point patch bay

TOA 900 series II rack mounted mixer amplifier

Thank you,

Karena Stroh, Administration and Finance Director

AGENDA FOR ANNUAL MEETING

- | | |
|--|-------------------------------------|
| I. Welcome and meeting logistics | Rev Jessica Clay |
| II. Call to order | Susan Smith, President |
| III. Establishment of a quorum | Rand Burkert, Clerk |
| IV. Introduction of Moderator | Susan Smith, President |
| V. Approval of minutes from last year's annual meeting | , Moderator |
| VI. President's Report | Susan Smith, President |
| VII. Approval of Congregational Covenant | , Moderator |
| VIII. Approval of By-Law Changes | , Moderator |
| IX. Endowment Board Report | Howard Hayes, Chair |
| X. Treasurer's Report | Diane Pansire, Treasurer |
| XI. Approval of 2021-2022 Proposed Budget | , Moderator |
| XII. Leadership Development Committee Report | Judy Harrison, Chair |
| XIII. Election of Officers for the Board of Trustees, Endowment Board,
Leadership Development Committee and Children and Youth
Ministries Committee members | , Moderator |
| XIV. Approval of UUA General Assembly Delegates | , Moderator |
| XV. Special Acknowledgement of FPBUU Members | Susan Smith, President |
| XVI. Welcome to Board President | Susan Smith, President |
| XVII. New Business | Carol Yerby, President Elect |
| XVIII. Adjournment | Carol Yerby, President Elect |

FPB Bylaws 8th Principle Review (Fall 2021)

Reviewers: Jim Hild, David Sutherland, and Carol Yerby

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

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

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

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

	personal interests would conflict with the interest of the FUND.	conduct in which their personal interests would conflict with the interest of the FUND.
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Leadership Development Committee (LDC) Recommended Changes to the Bylaws

Current Bylaw	Recommended Change
<p>Article 7 Board of Trustees Section 2 - Term</p> <p>All trustees shall be elected at an annual meeting of the Society, the four (4) at-large trustees to serve for terms of three (3) years each, the President-Elect, President and Past President to serve for terms of one (1) year in each successive office (for a total of three (3) years each on the Board of Trustees), and the Treasurer and Clerk to serve for terms of two (2) years each.</p>	<p>At the end of that section add the following:</p> <p>“Any trustee filling a partial term created by a vacancy may be nominated to serve a subsequent full term position.”</p> <p>“Any trustee who currently serves on the Board may be nominated to hold an officer's position prior to their term being completed. Time on the Board shall not exceed 5 years.”</p> <p>“No trustee shall be elected for a second term until 2 successive intervening years have passed.”</p>
<p>Article 9 Leadership Development Committee Section 1 - Election and Term</p> <p>There shall be a Leadership Development Committee consisting of six (6) members. Two members shall be elected each year, at the annual meeting of the Society, to serve a term of three years. No member shall be eligible for a second term until after two successive intervening years have passed.</p>	<p>At the end of that section add the following:</p> <p>“Any committee member filling a partial term created by a vacancy may be nominated to serve a subsequent full-term position.”</p>
<p>Article 9 Leadership Development</p>	<p>Delete the second paragraph which</p>

Committee
Section 2 – Duties

The Leadership Development Committee shall nominate persons for the President, President Elect, Treasurer, Clerk and any open Trustee-at-large positions.

With respect to candidates for the Leadership Development Committee, the Board of Trustees and the Leadership Development Committee shall each nominate one (1) candidate each year. If more than two positions are to be filled, either the Board or the Leadership Development Committee shall nominate the extra candidates depending on which nominated the member (s) being replaced. Any vacancies on the Leadership Development Committee may be filled until the next annual meeting by either the Board or Leadership Development Committee depending on which nominated the member (s) being replaced.

At the request of the Board of Trustees, the Leadership Development Committee shall serve as a resource for locating personnel to fill vacancies in the terms of officers, trustees, committee chairpersons, and committee members.

has not been followed and replace with the following:

“The Leadership Development Committee shall nominate all persons to all elected boards including the Endowment Board, Leadership Development Committee and the Board of Trustees.”

First Parish Brewster Unitarian Universalist Policy

Policy Title: Communications Policy

Policy Number: 6.5

Purpose: To describe the policies and practices FPBUU uses to communicate to its members and the public.

Revisions: New

Board Review Date: 5/17/2022

Congregations' Review Period: TBD

Effective Date: TBD

POLICY STATEMENT

FPBUU communicates to members and friends via a) the Weekly and Quarterly Angle b) email messages c) the Sunday order of service d) Social media platforms. This policy describes the procedures and guidelines for use of these communication vehicles, as well as general guidance on public statements, advertisement, and promotion.

PROCEDURES

Weekly Angle: The Weekly Angle contains announcements specific to FPBUU, such as events, special meetings, and communication from staff, members, and friends related to congregation and UU business. Activities around the Cape that are relevant to our congregation and in keeping with our values are posted on the FPBUU website on an "Around the Cape and beyond" page, and referred to in the Weekly Angle. The Administration and Finance Director (AFD) is responsible for publication of the Weekly Angle, with support from COVE (Communications Office Volunteer Etc.).

Quarterly Angle: The Quarterly Angle is a more in-depth tool aimed at communicating the mission and vision of the congregation. The AFD ensures it is published each quarter, with support from COVE.

Angle Distribution: The Weekly and Quarterly Angles are sent by electronic mail to those requesting to receive the Angle via e-mail. For the Quarterly Angle, an addressee may request postal service mail. A printed version of the Weekly and Quarterly Angles will be posted, and extra copies will be available at the Welcome Table on Sunday mornings.

Congregational Emails: Emails to the congregation are used to communicate urgent and important news and updates. The Minister and AFD are authorized to send emails to the

congregation. As appropriate, the Minister and AFD may send emails to the congregation on behalf of members.

Sunday Order of Service: The Sunday Order of Service may contain flyers as approved by the Minister.

Facebook: The congregation has a Facebook page at <https://www.facebook.com/fpbuu>. The Facebook page serves as a vehicle for announcements, events, and other items that further the mission and vision of the congregation. The Facebook page is moderated by staff for consistency with the values of the congregation. Only staff have permission to post on the FPBUU Facebook page. Services are recorded and made available through Facebook.

Instagram: The Thrift Store manager manages an Instagram account specific to Thrift Store activities.

Member Letters: Letters from members that challenge a policy, respond to a sermon topic, or are controversial in nature will not be published in the Angles, or redistributed via email or at Sunday services. The writers will be encouraged to discuss their position with the Board of Trustee leadership, the minister, or the staff person responsible for the area addressed in the letter.

Photographs: Permission to publish shall be obtained from any person whose photograph is included in an Angle article, Website page, Order of Service, Facebook post or Instagram account. Parents of children in the Religious Education program are asked to provide written permission for publication of photos of their children at the start of each year.

Public Statements: Public statements on church policies or positions may be made only by the Minister or the Board President.

Advertising: The AFD or the Minister shall be notified prior to any external advertising, publicity, or publications related to FPBUU activities and may choose to require review and approval of the content.

GUIDELINES

Timing of publications:

- The Weekly Angle is published each Friday.
- The Quarterly Angle is published four times a year: September/Fall, December/Winter, March/Spring, June/Summer.

In addition to content described in Procedures, the Weekly Angle may include:

- Announcements of specific future events sponsored by the district, the denomination, and, occasionally, fund-raising events of other Unitarian Universalist churches.
- Promotional articles on UU programs.

STANDARDS

No standards are recommended at this time

DEFINITIONS

No definitions are recommended at this time

Budget Review – Karen Witting

We request the board approve the following budget to be presented and voted at the Annual Meeting on June 12.

This budget is a hopeful budget. It uses most of the \$73,000 surplus remaining from 2021-22 with the hope that through the next year the congregation will find a way to make a balanced budget for 2023-24 possible. We chose to hold 10K to be used to balance next year's budget. This is considerably less than we had hoped, but anything more than that would have required very painful cuts in expenses to the 2022-23 budget. If those painful cuts are needed, let it be only after we have communicated this problem clearly to the congregation and given them a chance to respond.

These are the changes from the budget as presented in April:

- We chose to use a pledge amount of \$360,000. This is considerably more than pledges to date, which were \$330,000 as of May 10. We felt that this number was both hopeful, in that it assumes the congregation will step up their pledges in the next year but is also cognizant of the challenging economic environment. Last year's pledge number was \$375,378. (line 4)
- We cut the amount for UUA dues from last year's number of \$25,000 to \$18,000. The UUA has requested we pay \$31,545. (line 84)
- We cut out six weeks of cleaning, including only 46 weeks of cleaning rather than the requested 52 weeks. (line 65)
- We cut money from committee requests and zero' d out committees that did not submit a request. (lines 87,88,90-93)

Discussion:

- **Significant Deficit Budget** - This budget shows a \$63,292 deficit (line 120) which we cover by using most of the remaining surplus resulting from our receipt of 150K of government PPP funds. We have reserved only 10K for use in the 23-24 budget. This means that if income and expenses stay the same for 23-24, we will need to find a way to balance a 53K deficit. And, if we include cost of living increases for staff, this number grows to more than 73K.
- It is the intention of the finance committee to communicate this potential disaster multiple times during the coming year. We are hopeful that with support from the Board and Minister, the congregation can find a way to balance this potential deficit so that the finance committee does not need to consider extreme solutions.

No.		Final FY21 FYE Actual (2020-21)	Approved FY22 Budget (2021-2022)	Projected FY22 FYE 6/30/22 (as of 4/12/22)	Draft FY23 Budget (2022-2023)	NOTES
	INCOME					
2	A. Pledges					
3	Pledges		375,378		360,000	
4	Less: Lost Pledges (2%, 3% or 10%)		11,261		10,800	
5	Total Current Year Pledges		364,117	369,000	349,200	
6	Pledges Prior Years		10,000	10,500	10,000	
7	Total Pledges	372,705	374,117	379,500	359,200	
8	TOTAL PLEDGES/TOTAL INCOME	74.86%	73.91%	72.77%	70.54%	
9	B. Offertory	16,816	20,000	16,000	20,000	
10	C. Fund Raising					
11	Thrift Store/Annex Income	77,583	80,000	96,000	95,000	
12	Spring Auction	9,147	10,000	10,000	10,000	
13	Church Fundraisers - Other	11,836	9,000	8,000	9,000	
14	Food Certificate Sales	1,100	1,500	1,500	1,500	
15	Welcoming Congregation-Income	2,000	2,000	0	2,000	
16	Total Fund Raising	101,666	102,500	115,500	117,500	
17	D. Building Use					
18	Space Rentals	0	2,500	3,000	4,000	
19	Weddings/Memorials	500	1,500	2,000	3,000	
20	Total Building Use	500	4,000	5,000	7,000	
21	E. Investment, Interest, Misc Inc.					
22	Misc Contributions	659	300	300	300	
23	Total Investment Income	5,224	5,000	5,000	5,000	
24	Interest Income	312	250	200	250	
25	Total Inv, Int, Misc Inc.	6,195	5,550	5,500	5,550	
26	TOTAL INCOME	497,882	506,167	521,500	509,250	
27	EXPENSES					
28	A. Staff Salaries					
29	Minister	91,080	96,175	96,175	96,175	
30	Admin&Finance Dir	43,099	45,945	45,945	45,945	
31	LRE Director	42,101	45,858	45,858	45,858	
32	Music Director	35,308	37,073	37,073	37,073	
33	ThriftShopManager	31,200	32,415	32,415	32,415	
34	Sexton	19,615	20,698	10,765	15,600	
35	Bookkeeper	14,464	15,638	15,638	15,638	
36	Pianist	5,121	10,920	8,583	13,000	Pianist salary increase
37	AV Tech Suport	3,410		3,360	8,320	
38	CYM-Childcare	270	2,208	850	2,208	
39	Total Staff Salaries	285,668	306,930	296,662	312,232	
40	B. Staff Benefits/Payroll Expenses					
41	Employee Health Insurance	30,523	35,267	34,000	36,801	additional 6 mo dental, 4% increase for second 6 mo. health insurance
42	Retirement	23,767	27,818	26,525	25,748	sexton retirement no longer needed
43	FICA Taxes	13,644	16,123	15,300	16,528	
44	Minister's FICA	6,888	7,357	7,357	7,357	
45	Minister's Term Life	819	734	734	808	
46	WorkCompInsurance	2,806	2,910	2,910	2,910	
47	Long Term Disability	0	3,525	3,525	3,525	
48	Staff Appreciation	0	900	900	900	
49	Moving Expenses	0	2,500	2,500	0	
50	Total Staff Benefits	78,447	97,134	93,751	94,577	
51	C. Staff Professional Expenses					
52	Minister's Professional Exp	9,000	9,618	9,618	9,618	
53	Admin&FinanceDirProf Ex	1,704	2,757	2,757	2,757	
54	LRE Director Professional Exp	1,664	2,752	2,752	2,752	
55	Music Director Prof Exp	1,396	2,224	2,224	2,224	
56	Total Staff Professional Expenses	13,764	17,351	17,351	17,351	
57	D. Building & Grounds					
58	Properties-Maintenance		13,800	13,800	13,800	
59	Properties-Supplies		4,200	4,200	4,200	
60	Properties-Building Projects			0	0	Assume that these needs can come out of endowment
61	Total Properties	16,284	18,000	18,000	18,000	
62	GroundsKeeping	7,372	12,000	12,000	12,000	
63	Liability/Property Insurance	14,329	14,200	16,463	18,462	rates up due to building replacement costs going up
64	Housekeeping	4,160	5,700	9,280	14,720	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 for 46 weeks, with 6 weeks off to be
65	Electric	4,129	5,000	4,000	5,000	
66	Gas	5,089	5,000	6,000	5,000	
67	Phone/Internet	5,444	5,000	6,800	7,640	Increased for additional line by \$150 a month
68	Water	1,449	1,500	1,500	1,500	

70	Total Property Management	58,256	66,400	74,043	82,322	
71	E. Office Expenses					
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	Total Office Expenses	20,698	19,900	21,400	18,900	
80	F. Loan Payments					
81	Mortgage Principal Payments	3,937	4,500	4,100	4,100	
82	Mortgage Interest Payments	3,225	3,100	3,100	3,100	
83	Total Loan Payments	7,162	7,600	7,200	7,200	
84	G. Denominational Dues - UUA	21,408	25,000	25,000	18,000	\$31,545 requested by UUA.
85	H. Committees					
86	Board of Trustees	1,315	450	450	400	
87	HelpingHands	0	100	100	0	No request was received
88	Landscape Committee	353	700	700	850	1,000 requested
89	Membership	739	750	750	750	
90	Social Justice				1,000	2,000 requested
91	Reparations	293	295	295	0	No request was received
92	Stewardship	0	500	500	300	600 requested
93	UU Connections	0	560	560	1,360	2,860 requested
94	Total Committees	2,701	3,355	3,355	4,660	
95	I. LRE (previously CYM)					
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	
##	Contract Childcare	0	400	400	400	
##	Child Care Supplies	0	300	300	300	
##	Office/Library	263	300	300	300	
##	Child Abuse Prevention Training	0	200	200	200	
##	O.W.L. (Our Whole Lives)/COA	-350			600	We will be running this program next year
##	Total LREM	2,278	5,400	5,400	6,200	
##	J. Music					
##	Guest Musicians	1,150	2,900	2,900	2,200	reduced to accomodate cost of music for groups
##	Music Scores	565	600	600	1,500	This is a much more accurate representation of the true cost of
##	Music Support/Supplies	711	700	700	700	
##	PianoOrgan	50	700	700	1,200	the piano is going to need some work over the next two years
##	Total Music	2,476	4,900	4,900	5,600	
##	K. Worship and Ministry					
##	Hospitality	197	650	650	300	
##	Materials/Supplies	1,081	1,000	1,000	1,000	
##	Pastoral Care Coverage	0				
##	Pulpit Support	0	3,600	3,600	3,600	
##	Substitute Sexton	0	600	0	600	
##	Total Worship and Ministry	1,278	5,850	5,250	5,500	
##	TOTAL EXPENSE	494,136	559,820	554,312	572,542	
##	NET INCOME - EXPENSES	3,746	-53,653	-32,812	-63,292	
##	L. Other Income					
##	Surplus Used		53,653	32,812	63,292	
##	Total Other Income		53,653	32,812	63,292	
##						
##	NET INCOME	3,746	0	0	0	
##						
##	Surplus Remaining	106,416	52,763	73,604	10,312	

Financial Reports - April 2022

Unreconciled

Submitted by Karena Stroh, Administration & Finance Director

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

Tab 3 (pages 5-7) - *Operating Fund* Profit & Loss Previous Year Comparison

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

% of budget should typically be at 83%

Points of Interest

Total Income is at 82% of budget

Pledge Commitments FY 22-23 \$327,682

Pledge Commitments FY 21-22 \$378,474

Total Pledge Payments received 82% of budget

Offertory is at 64% of budget

Thrift Store Income is at 97% of budget

Total Expenses are at 79% 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

From Emergency Reserve Fund

*Minister- Bereavment Leave Coverage \$5,000 \$4,550

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

From Surplus FY21

Partial Year Salary Increases	\$6,200	\$6,200
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Approved by the BOT without adjusting budget (it is included in the Office Expenses line)

Network Solutions initial eval	\$750	\$750
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Operating Funds
Profit & Loss Budget vs. Actual
July 2021 through April 2022

	April 22	Budget	\$ Over Budget	% of Budget	
1					
2	Ordinary Income/Expense				
3	Income				
4	Pledges				
5	2021-2022 Pledges	294,608.60	364,117.00	-69,508.40	80.91%
6	2020-2021 Pledges	11,119.67	10,000.00	1,119.67	111.2%
7	2019-2020 Pledges	900.00			
8	Total Pledges	306,628.27	374,117.00	-67,488.73	81.96%
9	Offertory	12,805.33	20,000.00	-7,194.67	64.03%
10	Fund Raising				
11	Thrift Store/Annex Income	77,720.66	80,000.00	-2,279.34	97.15%
12	Church Fundraisers				
13	Fall Fundraiser	1,043.74			
14	Small Group Fundraisers	500.00			
15	Spring Auction	31.20	10,000.00	-9,968.80	0.31%
16	Holiday Fair	6,520.06			
17	Church Fundraisers - Other	-303.00	9,000.00	-9,303.00	-3.37%
18	Total Church Fundraisers	7,792.00	19,000.00	-11,208.00	41.01%
19	Food Certificate Sales	963.75	1,500.00	-536.25	64.25%
20	Women's Circle Alliance	191.00			
21	Welcoming Congregation-Income	0.00	2,000.00	-2,000.00	0.0%
22	Total Fund Raising	86,667.41	102,500.00	-15,832.59	84.55%
23	BldgUse				
24	Space Rentals	2,754.66	2,500.00	254.66	110.19%
25	Weddings/Memorials	1,738.27	1,500.00	238.27	115.89%
26	Total BldgUse	4,492.93	4,000.00	492.93	112.32%
27	Investment,Interest, MiscIncome				
28	Misc Contributions	254.20	300.00	-45.80	84.73%
29	Investment Income				
30	UUA GIF Distribution	2,311.68	2,800.00	-488.32	82.56%
31	Alton Smith Char Trust	1,415.01	1,000.00	415.01	141.5%
32	Alton Smith Irrev Trust	1,144.87	1,200.00	-55.13	95.41%
33	Total Investment Income	4,871.56	5,000.00	-128.44	97.43%
34	Interest Income	101.10	250.00	-148.90	40.44%
35	Total Investment,Interest, MiscIncome	5,226.86	5,550.00	-323.14	94.18%
36	Total Income	415,820.80	506,167.00	-90,346.20	82.15%
37	Gross Profit	415,820.80	506,167.00	-90,346.20	82.15%
38	Expense				
39	Staff Salaries				
40	Minister	80,102.84	96,175.00	-16,072.16	83.29%
41	Admin&FinanceDir	38,242.90	45,945.00	-7,702.10	83.24%
42	CYM Director	38,117.32	45,858.00	-7,740.68	83.12%
43	Music Director	29,349.49	37,073.00	-7,723.51	79.17%
44	ThriftStoreManager	26,982.92	32,415.00	-5,432.08	83.24%
45	Sexton	8,115.24	20,698.00	-12,582.76	39.21%
46	Bookkeeper	12,877.67	15,638.00	-2,760.33	82.35%
47	Pianist	6,291.50	10,920.00	-4,628.50	57.61%
48	Tech Support	3,560.71	0.00	3,560.71	100.0%
49	CYM-Childcare	562.50	2,208.00	-1,645.50	25.48%
50	Total Staff Salaries	244,203.09	306,930.00	-62,726.91	79.56%
51	Staff Benefits/Payroll Expenses				
52	Employee Health Insurance	27,997.04	35,267.00	-7,269.96	79.39%
53	Retirement	22,208.61	27,818.00	-5,609.39	79.84%
54	FICA Taxes	12,459.19	16,123.00	-3,663.81	77.28%
55	Minister's FICA	6,081.60	7,357.00	-1,275.40	82.66%
56	Minister's Term Life	644.44	734.00	-89.56	87.8%
57	WorkCompinsurance	3,109.00	2,910.00	199.00	106.84%
58	Long Term Disability	2,820.81	3,525.00	-704.19	80.02%
59	Staff Appreciation	700.00	900.00	-200.00	77.78%
60	Moving Expenses	2,500.00	2,500.00	0.00	100.0%

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

	April 22	Budget	\$ Over Budget	% of Budget	
1					
61	Total Staff Benefits/Payroll Expenses	78,520.69	97,134.00	-18,613.31	80.84%
62	Staff Professional Expenses				
63	Minister's Professional Exp	9,085.05	9,618.00	-532.95	94.46%
64	Admin&FinanceDirProf Ex	1,515.02	2,757.00	-1,241.98	54.95%
65	CYM Professional Exp	397.18	2,752.00	-2,354.82	14.43%
66	Music Director Prof Exp	1,508.99	2,224.00	-715.01	67.85%
67	Total Staff Professional Expenses	12,506.24	17,351.00	-4,844.76	72.08%
68	BldgGrounds				
69	Property-Supplies	1,201.59	4,200.00	-2,998.41	28.61%
70	Property-Maintenance	10,023.07	13,800.00	-3,776.93	72.63%
71	Groundskeeping	9,368.00	12,000.00	-2,632.00	78.07%
72	Liability/Property Insurance	7,229.00	14,200.00	-6,971.00	50.91%
73	Housekeeping	5,760.00	5,700.00	60.00	101.05%
74	Electric	2,719.16	5,000.00	-2,280.84	54.38%
75	Gas	6,092.90	5,000.00	1,092.90	121.86%
76	Phone & Internet	5,072.78	5,000.00	72.78	101.46%
77	Water	1,485.98	1,500.00	-14.02	99.07%
78	Total BldgGrounds	48,952.48	66,400.00	-17,447.52	73.72%
79	Office Expenses				
80	Transfer Suspense Account	167.50			
81	Advertising	1,237.84	1,500.00	-262.16	82.52%
82	Credit Card/Bank/PayPal Fees	3,799.88	3,000.00	799.88	126.66%
83	Financial Audit	1,000.00	2,500.00	-1,500.00	40.0%
84	Office Expense/Supplies	2,730.35	4,000.00	-1,269.65	68.26%
85	OfficeEquip/Maint	5,304.18	6,200.00	-895.82	85.55%
86	Payroll Software Expenses	395.65	900.00	-504.35	43.96%
87	Software Expense	1,743.65	1,800.00	-56.35	96.87%
88	Total Office Expenses	16,379.05	19,900.00	-3,520.95	82.31%
89	Loan & Mortgage Payments				
90	Mortgage Principal Payments	4,019.94	4,500.00	-480.06	89.33%
91	Mortgage Interest Payments	2,136.16	3,100.00	-963.84	68.91%
92	Total Loan & Mortgage Payments	6,156.10	7,600.00	-1,443.90	81.0%
93	Denominational Dues				
94	UUA-NER	22,913.00	25,000.00	-2,087.00	91.65%
95	Total Denominational Dues	22,913.00	25,000.00	-2,087.00	91.65%
96	Committees				
97	Board of Trustees	202.06	450.00	-247.94	44.9%
98	HelpingHands	0.00	100.00	-100.00	0.0%
99	Landscape Committee	200.75	700.00	-499.25	28.68%
100	Membership	364.00	750.00	-386.00	48.53%
101	Reparations	99.00	295.00	-196.00	33.56%
102	Stewardship	400.78	500.00	-99.22	80.16%
103	UU the Vote	-150.00			
104	UU Connections	100.00	560.00	-460.00	17.86%
105	Total Committees	1,216.59	3,355.00	-2,138.41	36.26%
106	CYM				
107	Special Proqraming/Multigen	1,589.71	1,500.00	89.71	105.98%
108	Pre K-Grade 6/7	559.49	1,300.00	-740.51	43.04%
109	High School Youth Program	833.51	800.00	33.51	104.19%
110	Pathways/AdultFaithDevelopment	136.66	600.00	-463.34	22.78%
111	Contract Childcare	20.00	400.00	-380.00	5.0%
112	Child Care Supplies	219.25	300.00	-80.75	73.08%
113	Office/Library	0.00	300.00	-300.00	0.0%
114	Child Abuse Prevention Training	0.00	200.00	-200.00	0.0%
115	Total CYM	3,358.62	5,400.00	-2,041.38	62.2%
116	Music				
117	Guest Musicians	2,665.00	2,900.00	-235.00	91.9%
118	Music Scores	1,149.56	600.00	549.56	191.59%
119	Music Support/Supplies	35.54	700.00	-664.46	5.08%

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

	April 22	Budget	\$ Over Budget	% of Budget	
1					
120	PianoOrgan	150.00	700.00	-550.00	21.43%
121	Total Music	4,000.10	4,900.00	-899.90	81.64%
122	Worship				
123	Hospitality	0.00	650.00	-650.00	0.0%
124	Materials/Supplies	795.22	1,000.00	-204.78	79.52%
125	Pulpit Support	3,500.00	3,600.00	-100.00	97.22%
126	Substitute Sexton	0.00	600.00	-600.00	0.0%
127	Total Worship	4,295.22	5,850.00	-1,554.78	73.42%
128	Total Expense	442,501.18	559,820.00	-117,318.82	79.04%
129	Net Ordinary Income	-26,680.38	-53,653.00	26,972.62	49.73%
130	Other Income/Expense				
131	Other Income				
132	Other Income and Expenses				
133	Surplus from prior year	0.00	53,653.00	-53,653.00	0.0%
134	Total Other Income and Expenses	0.00	53,653.00	-53,653.00	0.0%
135	Total Other Income	0.00	53,653.00	-53,653.00	0.0%
136	Net Other Income	0.00	53,653.00	-53,653.00	0.0%
137	Net Income	-26,680.38	0.00	-26,680.38	100.0%

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

	April 22	April 21	\$ Change	% Change
1				
2	Ordinary Income/Expense			
3	Income			
4	Pledges			
5	2021-2022 Pledges	294,608.60	0.00	294,608.60 100.0%
6	2020-2021 Pledges	11,119.67	286,316.71	-275,197.04 -96.12%
7	2019-2020 Pledges	900.00	18,877.24	-17,977.24 -95.23%
8	2018-2019 Pledges	0.00	150.00	-150.00 -100.0%
9	Total Pledges	306,628.27	305,343.95	1,284.32 0.42%
10	Offertory	12,805.33	14,273.00	-1,467.67 -10.28%
11	Fund Raising			
12	Thrift Store/Annex Income	77,720.66	58,332.05	19,388.61 33.24%
13	Church Fundraisers			
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	Total Church Fundraisers	7,792.00	11,836.00	-4,044.00 -34.17%
22	Food Certificate Sales	963.75	950.00	13.75 1.45%
23	Women's Circle Alliance	191.00	0.00	191.00 100.0%
24	Welcoming Congregation-Income	0.00	2,000.00	-2,000.00 -100.0%
25	Total Fund Raising	86,667.41	73,118.05	13,549.36 18.53%
26	BldgUse			
27	Space Rentals	2,754.66	0.00	2,754.66 100.0%
28	Weddings/Memorials	1,738.27	500.00	1,238.27 247.65%
29	Total BldgUse	4,492.93	500.00	3,992.93 798.59%
30	Investment,Interest, MiscIncome			
31	Non-taxable Income	0.00	72,567.50	-72,567.50 -100.0%
32	Misc Contributions	254.20	580.78	-326.58 -56.23%
33	Investment Income			
34	UUA GIF Distribution	2,311.68	2,950.25	-638.57 -21.65%
35	Alton Smith Char Trust	1,415.01	894.45	520.56 58.2%
36	Alton Smith Irrev Trust	1,144.87	877.48	267.39 30.47%
37	Total Investment Income	4,871.56	4,722.18	149.38 3.16%
38	Interest Income	101.10	277.02	-175.92 -63.5%
39	Total Investment,Interest, MiscIncome	5,226.86	78,147.48	-72,920.62 -93.31%
40	Total Income	415,820.80	471,382.48	-55,561.68 -11.79%
41	Gross Profit	415,820.80	471,382.48	-55,561.68 -11.79%
42	Expense			
43	Staff Salaries			
44	Minister	80,102.84	75,900.00	4,202.84 5.54%
45	Admin&FinanceDir	38,242.90	35,915.80	2,327.10 6.48%
46	CYM Director	38,117.32	35,084.40	3,032.92 8.65%
47	Music Director	29,349.49	29,423.00	-73.51 -0.25%
48	ThriftStoreManager	26,982.92	26,000.00	982.92 3.78%
49	Sexton	8,115.24	16,308.66	-8,193.42 -50.24%
50	Bookkeeper	12,877.67	12,053.00	824.67 6.84%
51	Pianist	6,291.50	4,491.55	1,799.95 40.07%
52	Tech Support	3,560.71	2,320.00	1,240.71 53.48%
53	CYM-Childcare	562.50	270.00	292.50 108.33%

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

	April 22	April 21	\$ Change	% Change	
1					
54	Total Staff Salaries	244,203.09	237,766.41	6,436.68	2.71%
55	Staff Benefits/Payroll Expenses				
56	Employee Health Insurance	27,997.04	25,207.64	2,789.40	11.07%
57	Retirement	22,208.61	18,050.60	4,158.01	23.04%
58	FICA Taxes	12,459.19	11,386.79	1,072.40	9.42%
59	Minister's FICA	6,081.60	5,740.00	341.60	5.95%
60	Minister's Term Life	644.44	693.00	-48.56	-7.01%
61	WorkCompInsurance	3,109.00	-204.00	3,313.00	1,624.02%
62	Long Term Disability	2,820.81	0.00	2,820.81	100.0%
63	Staff Appreciation	700.00	0.00	700.00	100.0%
64	Moving Expenses	2,500.00	0.00	2,500.00	100.0%
65	Total Staff Benefits/Payroll Expenses	78,520.69	60,874.03	17,646.66	28.99%
66	Staff Professional Expenses				
67	Minister's Professional Exp	9,085.05	7,013.28	2,071.77	29.54%
68	Admin&FinanceDirProf Ex	1,515.02	1,841.48	-326.46	-17.73%
69	CYM Professional Exp	397.18	933.06	-535.88	-57.43%
70	Music Director Prof Exp	1,508.99	1,396.00	112.99	8.09%
71	Total Staff Professional Expenses	12,506.24	11,183.82	1,322.42	11.82%
72	BldgGrounds				
73	Property-Supplies	1,201.59	1,849.09	-647.50	-35.02%
74	Property-Maintenance	10,023.07	11,041.01	-1,017.94	-9.22%
75	Groundskeeping	9,368.00	5,381.08	3,986.92	74.09%
76	Liability/Property Insurance	7,229.00	6,308.00	921.00	14.6%
77	Housekeeping	5,760.00	4,160.00	1,600.00	38.46%
78	Electric	2,719.16	3,284.30	-565.14	-17.21%
79	Gas	6,092.90	4,797.97	1,294.93	26.99%
80	Phone & Internet	5,072.78	4,460.97	611.81	13.72%
81	Water	1,485.98	1,448.95	37.03	2.56%
82	Total BldgGrounds	48,952.48	42,731.37	6,221.11	14.56%
83	Office Expenses				
84	Transfer Suspense Account	167.50	0.00	167.50	100.0%
85	Advertising	1,237.84	985.00	252.84	25.67%
86	Credit Card/Bank/PayPal Fees	3,799.88	4,135.32	-335.44	-8.11%
87	Financial Audit	1,000.00	0.00	1,000.00	100.0%
88	Office Expense/Supplies	2,730.35	2,339.61	390.74	16.7%
89	OfficeEquip/Maint	5,304.18	3,625.47	1,678.71	46.3%
90	Payroll Software Expenses	395.65	977.50	-581.85	-59.52%
91	Software Expense	1,743.65	2,787.40	-1,043.75	-37.45%
92	Total Office Expenses	16,379.05	14,850.30	1,528.75	10.29%
93	Loan & Mortgage Payments				
94	Mortgage Interest Payments	2,136.16	2,782.41	-646.25	-23.23%
95	Total Loan & Mortgage Payments	2,136.16	2,782.41	-646.25	-23.23%
96	Denominational Dues				
97	UUA-NER	22,913.00	17,840.00	5,073.00	28.44%
98	Total Denominational Dues	22,913.00	17,840.00	5,073.00	28.44%
99	Committees				
100	Board of Trustees	202.06	300.00	-97.94	-32.65%
101	Landscape Committee	200.75	228.77	-28.02	-12.25%
102	Membership	364.00	739.32	-375.32	-50.77%
103	Reparations	99.00	193.95	-94.95	-48.96%
104	Stewardship	400.78	0.00	400.78	100.0%
105	UU the Vote	-150.00	0.00	-150.00	-100.0%

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

1		April 22	April 21	\$ Change	% Change
106	UU Connections	100.00	0.00	100.00	100.0%
107	Total Committees	1,216.59	1,462.04	-245.45	-16.79%
108	CYM				
109	Special Programing/Multigen	1,589.71	1,028.04	561.67	54.64%
110	Pre K-Grade 6/7	559.49	362.61	196.88	54.3%
111	High School Youth Program	833.51	161.50	672.01	416.11%
112	OWL/COA	0.00	-600.00	600.00	100.0%
113	Adult Faith Development	136.66	0.00	136.66	100.0%
114	Contract Childcare	20.00	0.00	20.00	100.0%
115	Child Care Supplies	219.25	0.00	219.25	100.0%
116	Office/Library	0.00	23.89	-23.89	-100.0%
117	Total CYM	3,358.62	976.04	2,382.58	244.11%
118	Music				
119	Guest Musicians	2,665.00	1,150.00	1,515.00	131.74%
120	Music Scores	1,149.56	564.75	584.81	103.55%
121	Music Support/Supplies	35.54	700.34	-664.80	-94.93%
122	PianoOrgan	150.00	49.99	100.01	200.06%
123	Total Music	4,000.10	2,465.08	1,535.02	62.27%
124	Worship				
125	Hospitality	0.00	201.80	-201.80	-100.0%
126	Materials/Supplies	795.22	684.92	110.30	16.1%
127	Pulpit Support	3,500.00	0.00	3,500.00	100.0%
128	Total Worship	4,295.22	886.72	3,408.50	384.39%
129	Total Expense	438,481.24	393,818.22	44,663.02	11.34%
130	Net Ordinary Income	-22,660.44	77,564.26	-100,224.70	-129.22%
131	Net Income	-22,660.44	77,564.26	-100,224.70	-129.22%

Operating Funds
Balance Sheet Prev Year Comparison
As of April 30, 2022

1	April 30, 22	April 30, 2021	\$ Change	% Change
2 ASSETS				
3 Current Assets				
4 Checking/Savings				
5 CC5 Ckg - 5859	12,621.55	15,984.11	-3,362.56	-21.04%
6 Repo Sweep - 0998	147,747.61	182,370.74	-34,623.13	-18.99%
7 Total Checking/Savings	160,369.16	198,354.85	-37,985.69	-19.15%
8 Other Current Assets				
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	-25,304.61	-34,246.23	8,941.62	26.11%
13 Total Other Current Assets	-80,083.65	-89,025.27	8,941.62	10.04%
14 Total Current Assets	80,285.51	109,329.58	-29,044.07	-26.57%
15 Fixed Assets	1,761,018.93	1,761,018.93	0.00	0.0%
16 Other Assets				
17 Transfer Suspense	647.39	1,149.30	-501.91	-43.67%
18 Food Coupon Inventory	10,029.76	7,720.00	2,309.76	29.92%
19 Petty Cash	100.00	100.00	0.00	0.0%
20 Total Other Assets	10,777.15	8,969.30	1,807.85	20.16%
21 TOTAL ASSETS	1,852,081.59	1,879,317.81	-27,236.22	-1.45%
22 LIABILITIES & EQUITY				
23 Liabilities				
24 Current Liabilities				
25 Other Current Liabilities				
26 Split Plate	6,765.00	2,920.00	3,845.00	131.68%
27 UUSC Coffee Sales	455.15	225.73	229.42	101.64%
28 Current portion-Loan Meeting H	4,080.00	4,080.00	0.00	0.0%
29 Payroll Liabilities	3,890.27	5,017.83	-1,127.56	-22.47%
30 Total Other Current Liabilities	15,190.42	12,243.56	2,946.86	24.07%
31 Total Current Liabilities	15,190.42	12,243.56	2,946.86	24.07%
32 Long Term Liabilities				
33 Loan-Meeting House Improvements	67,409.70	71,815.18	-4,405.48	-6.13%
34 Loan-Endowment Fund	0.00	122,015.71	-122,015.71	-100.0%
35 Total Long Term Liabilities	67,409.70	193,830.89	-126,421.19	-65.22%
36 Total Liabilities	82,600.12	206,074.45	-123,474.33	-59.92%
37 Equity				
38 Unrealized Endow Loan Gain/Loss	302,369.30	180,353.59	122,015.71	67.65%
39 Retained Earnings	1,495,575.75	1,415,325.51	80,250.24	5.67%
40 Net Income	-28,463.58	77,564.26	-106,027.84	-136.7%
41 Total Equity	1,769,481.47	1,673,243.36	96,238.11	5.75%
42 TOTAL LIABILITIES & EQUITY	1,852,081.59	1,879,317.81	-27,236.22	-1.45%