

June 2022 Board of Trustees Meeting Packet

Covenant of First Parish Brewster UU Board of Trustees

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

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

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April Meeting Minutes

President’s Report

Minister’s Report (will be sent separately)

DLRE’s Report

AFD’s Report

Resolution for Building a Bigger Table

Policy documents

Financial Reports – May 2022

FPBUU Board of Trustees Meeting Agenda

June 21, 2022 6:30 PM

Winslow House

6:30 Welcome Board, Staff and Visitors - Susan

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

6:55 Read Board Covenant - Diane P.

7:00 Building a Bigger Table - Jim Lieb

7:10 Policy Committee, Communications & Records Policies - John

7:20 Fundraising Committee recap - Rand

7:30 Annual Meeting recap - Susan

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

7:45 Board goal #2 Report from Barry Finkelstein & Financial Futures - Susan

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

8:25 Check out/Closing

8:30 Adjourn

FPBUU Board of Trustees Meeting May 17, 2022 6:30 PM Winslow House and Zoom

Present: Susan Smith, President; Carol Yerby, President Elect; Diane Pansire, Treasurer; Rand Burkert, Clerk; Members at Large Bill Roberts, John Kielb, Tom O'Brien, Diane Wilcox, Liz Libby

Staff: Reverend Jessica Clay; Lifespan Religious Education Director Twinks Hastings; Administration and Finance Director, Karena Stroh

Visitor: Karen Witting, Finance Committee

Susan Smith Welcomed the Board and Visitors and opened the meeting

Focused Check-in: Reverend Jessica lit the Chalice, and opened with a poem by David Whyte, "Leaving the Island". She invited us all to share how we are nurturing beauty in our lives, and in this community.

Liz Libby read the Board Covenant

Finance & Budget - Diane Pansire and Karen Wittig

Diane and Karen presented a budget in the Board Packet, seeking to address shortfalls in our annual Stewardship drive, by using the majority of surplus funds available, holding \$10,000 for needs in the next fiscal year. Karen Witting called this a "hopeful budget," using much of our surplus to win time, without making more painful cuts – time that we must use to find a creative solution for the near future. In the budget, the estimate of Stewardship Pledges includes a prediction of some funds still to arrive. Still, the proposed budget did not allow for the cost of living increases for staff which the Board had prioritized. Some committee requests were cut, or zeroed where committees made no request.

The Board reflected that expenses are rising everywhere due to Covid and inflation; while real income is diminishing. Many congregations are struggling to meet their budgets.

Karen explained that If expenses remain the same – and not including desperately needed staff increases – next year we will need to find an additional \$73,000 to

balance the budget. We must find a way, working together, to find multiple solutions to the projected deficit.

Reverend Jessica and the Board agreed that we need to bring all congregants into this conversation, so they understand the real challenges of meeting COLA for staff and other expenses essential to our mission.

Some members of the Board said it is possible that membership fees with U.U.A. can be seen as appropriately covered by Endowment. Our Financial Futures meetings are a forum for discussing this and other ways Endowment, Stewardship, the Board, Fundraising, and other church groups can work together to find solutions.

Susan Smith said that we are likely to meet this challenge through optimism, our aspirations to have abundance in the life of our congregation. The Next Steps Weekend (for the capital drive) should help grow our solidarity. Applying for grants is also an undeveloped possibility. Twinks shared that children in CYM have raised \$14.12 for Stewardship, and are proud of making a contribution.

Various Board members expressed urgency in meeting COLA, and a modification of the proposed budget was developed in consensus. Diane Pansire made a motion to apply our full surplus to a revised budget, using all of the available \$73,000, thus dedicating \$10,000 to ensure approximately half-COLA raises for staff. The motion was seconded by Tom O'Brien. All members unanimously approved.

By Law changes from LDC - John Kielb

Bill Roberts made a motion to approve the changes to By-Laws, to propose them to all congregants at the Annual Meeting. Diane Pansire seconded; all approved.

Communications Policy - John Kielb

John Kielb said the proposed Communications Policy changes reflect the way communications are actually currently handled at FPBUU. The Board discussed needed edits to clarify safe/legal use of photos of congregants, particularly children. Twinks Hastings said that she has a list of the children who are on a no-photo list. Revised language must mention that permission for publishing such photos must be obtained from the DLRE (Director of Lifespan Religious Education).

Annual Meeting planning - Susan Smith & Diane Pansire

Susan said she is working to find the best Moderator for our Annual Meeting which will be held Sunday, May 12th.

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

Carol attended a presentation by Kristen Harper of her book The Darkness Divine with members of the Social Justice Committee. Susan Smith will attend another book event with Reverend Harper at Provincetown U.U., and invites others to accompany her.

Board goal #2 Next Steps Weekend - Susan

Reverend Jessica and our consultant for the Capital Campaign, Barry Finkelstein, have prepared a service. The Next Steps Weekend schedule is very full with opportunities for all congregants and staff to learn about the Capital Campaign. Most of the invited groups have responded positively and will attend.

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

Diane Pansire made a motion to approve removing the front row pew and taking down the kick-board, as originally proposed by Twinks Hastings, to improve accessibility for children during the Time for All Ages, subject to the project being approved and funded by the Endowment Board. Liz Libby seconded the motion; all approved.

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

The meeting adjourned at 9:15 PM

Addendum: on May 24th, by email, the Board unanimously approved hiring of Sue Weber to hold the position of interim Administration and Finance Director during the 4 month interim sabbatical leave for Karena Stroh.

Respectfully submitted by the Clerk, Rand Burkert, on May 26, 2022

President's Report June 2022

Every month as I sit down to write my President's Report, I reread my last month's report to get my bearings. I am always amazed that what I wrote occurred just 30 days before. So much happens each week in the life of a vibrant community.

Last month, I saw a watershed moment during our marathon Board meeting as we grappled with difficult budget decisions. I believe the Board now has a new understanding and a greater sense of shared responsibility about our financial future. After challenging conversation, we ultimately came to unanimous consensus and passed the budget. We are moving forward together.

We held a Next Steps weekend. Our financial consultant, Barry Finkelstein of Stewardship for Us, conducted 12 separate individual/small group and large group interviews and forums, involving a total of 132 participants, not including the worship service participants, many repeats of course.

We held our first multi-platform Annual Meeting. I announced the \$100,000 anonymous donation earmarked for a new kitchen and \$178,000 total in our Capital Campaign Special Fund, all unsolicited gifts to First Parish.

As I said at our second Financial Futures meeting, I believe there is commitment to work on these financial challenges and budget shortfalls with fresh eyes and energy going forward. At Barry's suggestion, I am reading [Beyond Fundraising](#), by Wayne B. Clark, which you can find in the UUA bookstore. These issues are going to be solved by exploring multiple fronts and out-of-the-box brainstorming. Ideas are starting to come in: robust stewardship; fundraising; robust membership; grants (federal, UUA, and private); outreach to the larger community (events, book talks, concerts) and planned giving. We have the support and counsel of Barry Finklestein, a top-notch UUA fundraising consultant, who is getting his head around our community and our capacity. He is offering his guidance and best practices which will be very helpful as we make our way. We have the momentum of a future project in the works, a certified kitchen, an elevator, and who knows what else we can make happen.

The conversation is changing. Let's stay engaged. Let's dream big.

It has been an honor to serve this Board and FPBUU as your president.

Sincerely, Susan Smith President

Director of Lifespan Religious Education Twinks Hastings Board Report

June 2022

Overview

We have wrapped up the 21/22 CYM season. What a year. So much to celebrate, so much deepening of connections to First Parish by our families, so many beautiful moments, so many moments of good enough, grace and letting go. I am tired, and very much looking forward to an extended rest this summer.

Volunteer recruitment

We have been able to fill in about 60% of the required spots for next year which is fabulous. Many parents have stepped forward to teach, as well as some congregants who have never volunteered, and a couple who haven't in sometime. There are some key spots that we need to fill - most notably 2 COA leaders, 1 COA mentor, and 1 female or non-binary youth group advisor.

Summer Childcare

I have found a contract childcare provider who is willing to cover the June summer dates. We have enough contract childcare \$\$ to cover the August dates as well in this year's budget. I am hoping we can contract with them through August.

Professional Development

After credentially I tried to take a year off from formal learning. Heading into next year I will be taking the Dimensions of Faith Development Ren Mod: In this series, religious educators will explore the idea of a counter-cultural narrative of Faith Development which knits together the congregation into a holistic view of multicultural transformation. Participants will

- gain a view of Faith Development that is central to the congregation's work and weaves together all of the primary ministries of a religious body;
- develop a method for dismantling white supremacy culture within their congregation and in the world through the content and method of Lifespan Faith Development within their congregations;
- envision a model for "What's Next" in our work of dismantling white supremacy culture that leaves participants feeling empowered to move forward with the work

Spiritual Practise Program

I am also joining a year-long collegial program which includes a spiritual mentor, to engage in deeping my faith, refilling my well, and creating space for spiritual practices with the goal of sustaining me in my work. In this last year I was called into way more pastoral care work than ever. On reflection with peers and my mentor, it makes sense in times of crisis, that folks are called toward the familiar person at church, and I learnt a lot in this time of holding the grief of our community. I intend to take some more pastoral care classes in the future, but what I learnt most from this experience is the importance of building my own spiritual well, and keeping it replenished. I am grateful to have been offered a place in this program.

Time off

I will be away from the office from June 14th to August 1st. I have some PTO days during this time, and then I will be attending GA virtually - in person - with colleagues from NELREDA in Boston. I am looking forward to this time of in-person collegial gathering.

Conclusion

I look forward to an amazing 22/23 in CYM. We have several enquiries of new families, and a robust program for the new year.

Report from Administration and Finance Director – June 2022

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

- May 2022 Financial Reports (unreconciled) show a deficit of -43,801 without the \$53,653 surplus that is budgeted and a checking/savings balance of \$166,730.
- For FY21-22, we have received, as of 6/16/22, 205 pledge units for a total of \$378,474.
- For FY 22-23, we have received, as of 6/16/22 160 pledge units for a total of \$336,059.

I am currently doing preliminary work to see if we qualify for the Employee Retention Credit, which if we do could provide an additional source of income. I will pass on more information to the Board and Finance Committee as soon as I have it.

Property Management

While I am on sabbatical, Dave will be working with Building Maintenance Committee to handle any issues that arise with the buildings. He also has a relationship with the Town of Brewster and can act as the representative in my absence. Please remind people to fill out a Sexton request form or email him directly at dave@firstparishbrewster.org for any building needs.

Administration as Ministry

First, I want to say thank you to the Board for your leadership this year and especially for your support in me taking a 4-month sabbatical. I was deeply touched by both the precious blessing that Rev Jessica led this past Sunday and the cash that was collected to make sure that I am able to “have some fun” during my time off. I feel completely blessed and supported by this congregation and that is saying a lot considering how challenging this year has been for all of us.

I am confident that our Leave Admin, Sue Weber, will be a solid resource while I am gone. She will be working Tues 9-2pm, Wed 11-4 pm and Thurs 9-2pm. Sue will work with the COVE volunteers to produce the weekly order of service, the weekly Angle, the Fall Quarterly Angle as well as help with maintaining the website. She will be meeting with the 4 employees that I supervise on a regular basis while I am gone to provide support and continuity. She will provide support for office equipment and software as needed. She will be monitoring my email and can be reached at administrator@firstparishbrewster.org. As has already been said, 15 hrs/week is not very much and anything that can wait until I return, should. Her and I will be doing training next week as well as July 5 & 6. Please do stop in the office to welcome her and introduce yourself.

I will be leading our first COVE retreat tomorrow. I planned this to give those folx who work closely with me in the office a little extra love before I am gone for 4 months. They all work so hard to support the work of this church. They all care so deeply for the people of this church. Please let Skip Bell, Bob Flanagan, Susan Flaws, Betty Hayes, Marilyn McDermott and Sylvia Stringer know that their service is appreciated whenever and however you can. I am grateful to have Bob Spencer and Susan Smith joining our COVE team this summer.

The last 7.5 years have brought many opportunities for growth for me personally and for First Parish Brewster as a whole. We have certainly done some hard work this past year together. And as I look forward to this coming year, I know we have some tough financial issues to address. I believe that together we can live out our values and steward this community into the future. I am continually inspired by those who call this place their spiritual home, and I look forward to returning with my cup filled back up, ready to begin again with love.

My last day before going on sabbatical will be July 6th, and I will return November 7th.

Gratefully, Karena Stroh, Administration and Finance Director

RESOLVED, that there be established a committee (the "Committee") of First Parish Brewster UU to be known as "Building a Bigger Table" which shall sponsor or otherwise assist immigrants seeking asylum in the United States (the "Asylum Assistance");

BE IT FURTHER RESOLVED, that the Committee shall assume the work,(but none of the obligations, if any, of the organization of the same name previously formed by certain members of the congregation, which prior organization is being terminated;

BE IT FURTHER RESOLVED, that, unless otherwise authorized by a vote of the Board of Trustees, the Committee shall not offer to provide sanctuary to any immigrants, but shall limit its activities to Asylum Assistance as contemplated by the CAPAS (Congregational Accompaniment Project for Asylum Seekers) Handbook developed by the UU College of Social Justice;

BE IT FURTHER RESOLVED, that a Special Fund be established to receive contributions to be used exclusively by the Committee in furtherance of Asylum Assistance;

BE IT FURTHER RESOLVED, in the event of a termination of the Committee's activities, remaining amounts in the Special Fund shall be directed to a comparable social justice program either within or outside the congregation, as determined by 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, friends and the public.

Revisions: New

Board Review Date: 6/21/2022

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, and d) website and 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.

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.

Website: The congregation maintains a website at <https://fpbuu.org/>. The website is managed by the AFD.

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: Confirmation of parental permission must be obtained from the DLRE prior to publication of photos of children in an Angle article, Website page, Order of Service, Facebook post or Instagram account.

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.

STANDARDS

No standards are recommended at this time

DEFINITIONS

No definitions are recommended at this time

First Parish Brewster Unitarian Universalist Policy

Policy Title: Use and Protection of Personal Data

Policy Number: 6.6

Purpose: This policy deals with access to, and the use and protection of, personal data in FPBUU records.

Revisions: New

Board Review Date: 6/21/2022

Congregations' Review Period: TBD

Effective Date: TBD

POLICY STATEMENT

This policy deals with access to, and the use and protection of, personal data in FPBUU records.

Types of records containing personal information:

FPBUU records that contain personal data ("Records") include:

- a) FPBUU's directory of members and friends, currently maintained in Breeze ("Directory");
- b) Mailing lists, currently maintained in Breeze and MailChimp ("Mailing Lists");
- c) Records of pledges and contributions to FPBUU ("Contribution Records");
- d) Background checks of FPBUU staff, prospective staff and volunteers, including signatories on bank accounts and Thrift Store volunteers ("Background Checks"); and
- e) Evaluations and employment records of staff ("Personnel Records").

PROCEDURES

1. Use of and Access to Records

- a) Records may never be used for:
 - solicitations (whether commercial or non-profit) that are not related to FPBUU's activities or operations,
 - endorsements of political candidates,
 - any use that might encroach on the principle of separation of church and state, or
 - anything else that would constitute an abuse of privacy.

- b) The Directory may be used by members, friends and staff for personal and FPBUU purposes only (including to provide the UUA with an updated list of FPBUU's membership).
- c) The Mailing Lists may not be shared with other organizations or persons. They are to be used by staff in accordance with FPBUU's Communications Policy.
- d) Contribution Records of individuals may be accessed only by:
 - FPBUU's minister, Administration & Finance Director ("AFD")
 - As approved by the Board of Trustees, FPBUU members who may require information for purposes of soliciting funds for FPBUU (such as members of the Stewardship Committee).

Such Records shall be kept confidential, except as permitted by the contributor. Aggregated pledge and contribution information that does not identify individuals may be shared with members and other appropriate recipients.

- e) Background Checks may be accessed only by the minister, AFD and (for checks on religious education volunteers and staff) the Lifespan Religious Education Director. Such Records shall be kept confidential except as necessary for the supervision of staff and volunteers.
- f) Personnel Records may be accessed only by the minister and AFD. Such Records shall be kept confidential except as necessary for the supervision of staff. Requests for information concerning past or present staff (e.g. from prospective employers) must be directed to the AFD.

2. Protection of Records

- a) Securing Records:
 - Hard copies of Records shall be kept in a locked cabinet.
 - Digital copies of Records shall be maintained on servers with a high level of security. All passwords to access digital Records shall be changed at least annually.
 - Security on FPBUU's website shall be updated as recommended by the website host.
- b) Records Retention:
 - Directory and Mailing Lists shall be retained for such period as permitted by the software used to maintain the list.
 - Contribution Records shall be maintained for a period of 6 years from the end of the year in which they are produced.
 - Background Checks shall be maintained for a period of 6 years after a staff member or volunteer leaves such position or, in the case of a prospective employee not hired, 6 years after the date employment is not offered or is turned down.
 - Personnel Records shall be maintained for a period of 6 years after termination of employment of a staff member.

3. Responsibility for Securing and Retention of Records

The AFD shall be responsible for implementing and monitoring this Policy. There should be a review by the AFD at the beginning of each fiscal year (in July or August) to determine that these procedures are being followed.

GUIDELINES

No guidelines are recommended at this time.

STANDARDS

No standards are recommended at this time.

DEFINITIONS

All definitions are included above under "Policy Statement."

Financial Reports - May 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 92%

Points of Interest

Total Income is at 90% of budget

Pledge Commitments FY 22-23 \$336,059

Pledge Commitments FY 21-22 \$378,374

Total Pledge Payments received 88% of budget

Offertory is at 74% of budget

Thrift Store Income is at 108% of budget

Total Expenses are at 90% 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

Steeple

Budget
\$18,000

Spent
\$0

Winslow House Renovations

\$1,500

\$1,500 ***shows on BS*

From Emergency Reserve Fund

*Minister- Bereavment Leave Coverage

\$5,000

\$5,325

***Will be reflected on BS in May*

*\$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 May 2022

	May 22	Budget	\$ Over Budget	% of Budget	
1					
2	Ordinary Income/Expense				
3	Income				
4	Pledges				
5	2021-2022 Pledges	316,136.04	364,117.00	-47,980.96	86.82%
6	2020-2021 Pledges	12,119.67	10,000.00	2,119.67	121.2%
7	2019-2020 Pledges	900.00			
8	Total Pledges	329,155.71	374,117.00	-44,961.29	87.98%
9	Offertory	14,798.33	20,000.00	-5,201.67	73.99%
10	Fund Raising				
11	Thrift Store/Annex Income	86,270.41	80,000.00	6,270.41	107.84%
12	Church Fundraisers				
13	Fall Fundraiser	1,043.74			
14	Small Group Fundraisers	500.00			
15	Spring Auction	4,976.45	10,000.00	-5,023.55	49.77%
16	Holiday Fair	6,520.06			
17	Church Fundraisers - Other	-303.00	9,000.00	-9,303.00	-3.37%
18	Total Church Fundraisers	12,737.25	19,000.00	-6,262.75	67.04%
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	100,162.41	102,500.00	-2,337.59	97.72%
23	BldgUse				
24	Space Rentals	3,357.46	2,500.00	857.46	134.3%
25	Weddings/Memorials	1,738.27	1,500.00	238.27	115.89%
26	Total BldgUse	5,095.73	4,000.00	1,095.73	127.39%
27	Investment,Interest, MiscIncome				
28	Misc Contributions	254.20	300.00	-45.80	84.73%
29	Investment Income				
30	UUA GIF Distribution	3,102.64	2,800.00	302.64	110.81%
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	5,662.52	5,000.00	662.52	113.25%
34	Interest Income	107.94	250.00	-142.06	43.18%
35	Total Investment,Interest, MiscIncome	6,024.66	5,550.00	474.66	108.55%
36	Total Income	455,236.84	506,167.00	-50,930.16	89.94%
37	Gross Profit	455,236.84	506,167.00	-50,930.16	89.94%
38	Expense				
39	Staff Salaries				
40	Minister	88,138.96	96,175.00	-8,036.04	91.64%
41	Admin&FinanceDir	42,093.92	45,945.00	-3,851.08	91.62%
42	LRE Director	41,987.72	45,858.00	-3,870.28	91.56%
43	Music Director	32,438.91	37,073.00	-4,634.09	87.5%
44	ThriftStoreManager	29,707.72	32,415.00	-2,707.28	91.65%
45	Sexton	9,490.24	20,698.00	-11,207.76	45.85%
46	Bookkeeper	14,308.47	15,638.00	-1,329.53	91.5%
47	Pianist	8,037.50	10,920.00	-2,882.50	73.6%
48	Tech Support	4,232.71	0.00	4,232.71	100.0%
49	CYM-Childcare	652.50	2,208.00	-1,555.50	29.55%
50	Total Staff Salaries	271,088.65	306,930.00	-35,841.35	88.32%
51	Staff Benefits/Payroll Expenses				
52	Employee Health Insurance	31,255.96	35,267.00	-4,011.04	88.63%
53	Retirement	24,365.79	27,818.00	-3,452.21	87.59%
54	FICA Taxes	13,864.09	16,123.00	-2,258.91	85.99%
55	Minister's FICA	6,689.76	7,357.00	-667.24	90.93%
56	Minister's Term Life	725.84	734.00	-8.16	98.89%
57	WorkComplnsurance	3,109.00	2,910.00	199.00	106.84%
58	Long Term Disability	3,095.61	3,525.00	-429.39	87.82%
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 May 2022

	May 22	Budget	\$ Over Budget	% of Budget	
1					
61	Total Staff Benefits/Payroll Expenses	86,306.05	97,134.00	-10,827.95	88.85%
62	Staff Professional Expenses				
63	Minister's Professional Exp	9,085.05	9,618.00	-532.95	94.46%
64	Admin&FinanceDirProf Ex	2,129.47	2,757.00	-627.53	77.24%
65	LRE Director 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	13,120.69	17,351.00	-4,230.31	75.62%
68	BldgGrounds				
69	Property-Supplies	1,525.16	4,200.00	-2,674.84	36.31%
70	Property-Maintenance	12,550.37	13,800.00	-1,249.63	90.95%
71	Groundskeeping	9,655.00	12,000.00	-2,345.00	80.46%
72	Liability/Property Insurance	16,463.00	14,200.00	2,263.00	115.94%
73	Housekeeping	7,360.00	5,700.00	1,660.00	129.12%
74	Electric	3,431.60	5,000.00	-1,568.40	68.63%
75	Gas	6,092.90	5,000.00	1,092.90	121.86%
76	Phone & Internet	6,333.66	5,000.00	1,333.66	126.67%
77	Water	1,485.98	1,500.00	-14.02	99.07%
78	Total BldgGrounds	64,897.67	66,400.00	-1,502.33	97.74%
79	Office Expenses				
80	Transfer Suspense Account	167.50			
81	Advertising	1,511.02	1,500.00	11.02	100.74%
82	Credit Card/Bank/PayPal Fees	4,240.61	3,000.00	1,240.61	141.35%
83	Financial Audit	1,000.00	2,500.00	-1,500.00	40.0%
84	Office Expense/Supplies	2,886.42	4,000.00	-1,113.58	72.16%
85	OfficeEquip/Maint	5,733.70	6,200.00	-466.30	92.48%
86	Payroll Software Expenses	427.15	900.00	-472.85	47.46%
87	Software Expense	1,994.26	1,800.00	194.26	110.79%
88	Total Office Expenses	17,960.66	19,900.00	-1,939.34	90.26%
89	Loan & Mortgage Payments				
90	Mortgage Principal Payments	4,431.17	4,500.00	-68.83	98.47%
91	Mortgage Interest Payments	2,547.39	3,100.00	-552.61	82.17%
92	Total Loan & Mortgage Payments	6,978.56	7,600.00	-621.44	91.82%
93	Denominational Dues				
94	UUA-NER	25,000.00	25,000.00	0.00	100.0%
95	Total Denominational Dues	25,000.00	25,000.00	0.00	100.0%
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	300.00	560.00	-260.00	53.57%
105	Total Committees	1,416.59	3,355.00	-1,938.41	42.22%
106	Lifespan Religious Education Ministries				
107	Special Programing/Multigen	1,788.71	1,500.00	288.71	119.25%
108	Pre K-Grade 6/7	602.99	1,300.00	-697.01	46.38%
109	High School Youth Program	715.51	800.00	-84.49	89.44%
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	3,483.12	5,400.00	-1,916.88	64.5%
116	Music				
117	Guest Musicians	2,665.00	2,900.00	-235.00	91.9%
118	Music Scores	1,432.94	600.00	832.94	238.82%
119	Music Support/Supplies	35.54	700.00	-664.46	5.08%
120	PianoOrgan	150.00	700.00	-550.00	21.43%

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

1		May 22	Budget	\$ Over Budget	% of Budget
121	Total Music	4,283.48	4,900.00	-616.52	87.42%
122	Worship				
123	Hospitality	76.48	650.00	-573.52	11.77%
124	Materials/Supplies	925.96	1,000.00	-74.04	92.6%
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	4,502.44	5,850.00	-1,347.56	76.97%
128	Total Expense	499,037.91	559,820.00	-60,782.09	89.14%
129	Net Ordinary Income	-43,801.07	-53,653.00	9,851.93	81.64%
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%
	Net Income	-43,801.07	0.00	-43,801.07	100.0%

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

	May 22	May 21	\$ Change	% Change
1				
2	Ordinary Income/Expense			
3	Income			
4	Pledges			
5	2021-2022 Pledges	316,136.04	0.00	316,136.04 100.0%
6	2020-2021 Pledges	12,119.67	308,939.38	-296,819.71 -96.08%
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	329,155.71	327,966.62	1,189.09 0.36%
10	Offertory	14,798.33	15,573.00	-774.67 -4.97%
11	Fund Raising			
12	Thrift Store/Annex Income	86,270.41	65,432.43	20,837.98 31.85%
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	4,976.45	6,428.00	-1,451.55 -22.58%
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	12,737.25	18,264.00	-5,526.75 -30.26%
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	100,162.41	86,646.43	13,515.98 15.6%
26	BldgUse			
27	Space Rentals	3,357.46	0.00	3,357.46 100.0%
28	Weddings/Memorials	1,738.27	500.00	1,238.27 247.65%
29	Total BldgUse	5,095.73	500.00	4,595.73 919.15%
30	Investment,Interest, MiscIncome			
31	Misc Contributions	254.20	638.50	-384.30 -60.19%
32	Investment Income			
33	UUA GIF Distribution	3,102.64	2,950.25	152.39 5.17%
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	Total Investment Income	5,662.52	4,722.18	940.34 19.91%
37	Interest Income	107.94	297.81	-189.87 -63.76%
38	Total Investment,Interest, MiscIncome	6,024.66	5,658.49	366.17 6.47%
39	Total Income	455,236.84	436,344.54	18,892.30 4.33%
40	Gross Profit	455,236.84	436,344.54	18,892.30 4.33%
41	Expense			
42	Staff Salaries			
43	Minister	88,138.96	83,490.00	4,648.96 5.57%
44	Admin&FinanceDir	42,093.92	39,507.38	2,586.54 6.55%
45	LRE Director	41,987.72	38,592.84	3,394.88 8.8%
46	Music Director	32,438.91	32,365.30	73.61 0.23%
47	ThriftStoreManager	29,707.72	28,600.00	1,107.72 3.87%
48	Sexton	9,490.24	17,962.02	-8,471.78 -47.17%
49	Bookkeeper	14,308.47	13,258.30	1,050.17 7.92%
50	Pianist	8,037.50	4,841.55	3,195.95 66.01%
51	Tech Support	4,232.71	3,075.00	1,157.71 37.65%
52	CYM-Childcare	652.50	270.00	382.50 141.67%
53	Total Staff Salaries	271,088.65	261,962.39	9,126.26 3.48%

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

	May 22	May 21	\$ Change	% Change
1				
54	Staff Benefits/Payroll Expenses			
55	Employee Health Insurance	31,255.96	27,865.42	3,390.54 12.17%
56	Retirement	24,365.79	21,602.16	2,763.63 12.79%
57	FICA Taxes	13,864.09	12,534.11	1,329.98 10.61%
58	Minister's FICA	6,689.76	6,314.00	375.76 5.95%
59	Minister's Term Life	725.84	756.00	-30.16 -3.99%
60	WorkCompInsurance	3,109.00	2,806.00	303.00 10.8%
61	Long Term Disability	3,095.61	0.00	3,095.61 100.0%
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	Total Staff Benefits/Payroll Expenses	86,306.05	71,877.69	14,428.36 20.07%
65	Staff Professional Expenses			
66	Minister's Professional Exp	9,085.05	7,369.77	1,715.28 23.28%
67	Admin&FinanceDirProf Ex	2,129.47	1,841.48	287.99 15.64%
68	LRE Director Professional Exp	397.18	1,183.06	-785.88 -66.43%
69	Music Director Prof Exp	1,508.99	1,396.00	112.99 8.09%
70	Total Staff Professional Expenses	13,120.69	11,790.31	1,330.38 11.28%
71	BldgGrounds			
72	Property-Supplies	1,525.16	1,865.66	-340.50 -18.25%
73	Property-Maintenance	12,550.37	13,204.51	-654.14 -4.95%
74	Groundskeeping	9,655.00	5,872.08	3,782.92 64.42%
75	Liability/Property Insurance	16,463.00	14,329.00	2,134.00 14.89%
76	Housekeeping	7,360.00	4,160.00	3,200.00 76.92%
77	Electric	3,431.60	3,705.84	-274.24 -7.4%
78	Gas	6,092.90	5,010.81	1,082.09 21.6%
79	Phone & Internet	6,333.66	4,952.44	1,381.22 27.89%
80	Water	1,485.98	1,448.95	37.03 2.56%
81	Total BldgGrounds	64,897.67	54,549.29	10,348.38 18.97%
82	Office Expenses			
83	Transfer Suspense Account	167.50	0.00	167.50 100.0%
84	Advertising	1,511.02	985.00	526.02 53.4%
85	Credit Card/Bank/PayPal Fees	4,240.61	4,656.41	-415.80 -8.93%
86	Financial Audit	1,000.00	0.00	1,000.00 100.0%
87	Office Expense/Supplies	2,886.42	2,408.01	478.41 19.87%
88	OfficeEquip/Maint	5,733.70	6,640.22	-906.52 -13.65%
89	Payroll Software Expenses	427.15	1,028.50	-601.35 -58.47%
90	Software Expense	1,994.26	2,922.39	-928.13 -31.76%
91	Total Office Expenses	17,960.66	18,640.53	-679.87 -3.65%
92	Loan & Mortgage Payments			
93	Mortgage Principal Payments	4,431.17		
94	Mortgage Interest Payments	2,547.39	3,000.61	-453.22 -15.1%
95	Total Loan & Mortgage Payments	6,978.56	3,000.61	3,977.95 132.57%
96	Denominational Dues			
97	UUA-NER	25,000.00	21,408.00	3,592.00 16.78%
98	Total Denominational Dues	25,000.00	21,408.00	3,592.00 16.78%
99	Committees			
100	Board of Trustees	202.06	300.00	-97.94 -32.65%
101	Landscape Committee	200.75	353.00	-152.25 -43.13%
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 May 2022

1		May 22	May 21	\$ Change	% Change
106	UU Connections	300.00	0.00	300.00	100.0%
107	Total Committees	1,416.59	1,586.27	-169.68	-10.7%
108	Lifespan Religious Education Ministries				
109	Special Programing/Multigen	1,788.71	1,028.04	760.67	73.99%
110	Pre K-Grade 6/7	602.99	499.68	103.31	20.68%
111	High School Youth Program	715.51	294.45	421.06	143.0%
112	OWL/COA	0.00	-489.70	489.70	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	3,483.12	1,356.36	2,126.76	156.8%
118	Music				
119	Guest Musicians	2,665.00	1,150.00	1,515.00	131.74%
120	Music Scores	1,432.94	564.75	868.19	153.73%
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	4,283.48	2,465.08	1,818.40	73.77%
124	Worship				
125	Hospitality	76.48	201.80	-125.32	-62.1%
126	Materials/Supplies	925.96	1,081.02	-155.06	-14.34%
127	Pulpit Support	3,500.00	0.00	3,500.00	100.0%
128	Total Worship	4,502.44	1,282.82	3,219.62	250.98%
129	Total Expense	499,037.91	449,919.35	49,118.56	10.92%
130	Net Ordinary Income	-43,801.07	-13,574.81	-30,226.26	-222.66%
	Net Income	-43,801.07	-13,574.81	-30,226.26	-222.66%

Operating Funds
Balance Sheet Prev Year Comparison
As of May 31, 2022

1	May 31, 22	May 31, 2021	\$ Change	% Change
2 ASSETS				
3 Current Assets				
4 Checking/Savings				
5 CC5 Ckg - 5859	13,424.54	20,247.41	-6,822.87	-33.7%
6 Repo Sweep - 0998	153,305.74	165,824.62	-12,518.88	-7.55%
7 Total Checking/Savings	166,730.28	186,072.03	-19,341.75	-10.4%
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	-23,750.00	-25,250.00	1,500.00	5.94%
12 Unearned Pledges	-44,704.61	-46,393.67	1,689.06	3.64%
13 Total Other Current Assets	-97,983.65	-101,172.71	3,189.06	3.15%
14 Total Current Assets	68,746.63	84,899.32	-16,152.69	-19.03%
15 Fixed Assets	1,761,018.93	1,761,018.93	0.00	0.0%
16 Other Assets				
17 Transfer Suspense	1,027.18	1,451.54	-424.36	-29.24%
18 Food Coupon Inventory	6,979.76	5,745.00	1,234.76	21.49%
19 Petty Cash	100.00	100.00	0.00	0.0%
20 Total Other Assets	8,106.94	7,296.54	810.40	11.11%
21 TOTAL ASSETS	1,837,872.50	1,853,214.79	-15,342.29	-0.83%
22 LIABILITIES & EQUITY				
23 Liabilities				
24 Current Liabilities				
25 Other Current Liabilities				
26 Split Plate	4,437.00	2,610.00	1,827.00	70.0%
27 UUSC Coffee Sales	784.40	490.88	293.52	59.8%
28 Current portion-Loan Meeting H	4,080.00	4,080.00	0.00	0.0%
29 Payroll Liabilities	7,903.21	-2,071.36	9,974.57	481.55%
30 Total Other Current Liabilities	17,204.61	5,109.52	12,095.09	236.72%
31 Total Current Liabilities	17,204.61	5,109.52	12,095.09	236.72%
32 Long Term Liabilities				
33 Loan-Meeting House Improvements	67,006.51	71,417.77	-4,411.26	-6.18%
34 Loan-Endowment Fund	0.00	122,015.71	-122,015.71	-100.0%
35 Total Long Term Liabilities	67,006.51	193,433.48	-126,426.97	-65.36%
36 Total Liabilities	84,211.12	198,543.00	-114,331.88	-57.59%
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	-44,283.67	58,992.69	-103,276.36	-175.07%
41 Total Equity	1,753,661.38	1,654,671.79	98,989.59	5.98%
42 TOTAL LIABILITIES & EQUITY	1,837,872.50	1,853,214.79	-15,342.29	-0.83%