

## August 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.”

#### **Table of Contents:**

Meeting Agenda

July Meeting Minutes

Minister’s Report

DLRE’s Report

President’s Report

Building a Bigger Table: Addition to Authorizing Resolutions

How to Run a Hybrid Meeting in the Winslow House

Year End Financial Reports

**FPBUU Board of Trustees Meeting Agenda**  
**August 16, 2022 6:30 PM, Zoom**

6:30 Welcome Board, Staff, and Visitors - Carol

6:35 Chalice Lighting, Spiritual Opening and Focused Check-in - Carol

6:55 Read Board Covenant - John

7:00 Building a Bigger Table: Addition to Authorizing Resolutions - Jim

7:10 Year End Financials - Karen

7:25 Choose Common Read - Carol

7:35 Board Notebooks & Hybrid Meetings

7:45 Consent Agenda: July Minutes, Minister's Report, Lifespan Religious Education Director's Report, President's Report, How to Run a Hybrid Meeting in the Winslow House, Year End Financial Reports

7:55 Check out/Closing

8:00 Adjourn

## **FPBUU Board of Trustees Meeting Minutes July 19, 2022 6:30 PM, by ZOOM**

**Present: Carol Yerby, President; Karen Witting, Treasurer; Rand Burkert, Clerk; Susan Smith, Past President, and Members at Large: John Kielb, Diane Willcox, Liz Libby, Susan Smith, Tom O'Brien**

**Carol Yerby welcomed the Board and visitors and opened the meeting**

**Reverend Jessica Clay led the Chalice, Spiritual Opening and focused check-in**

**Diane Willcox read the Board Covenant**

### **Stewardship Report - Pat Stover**

Pat Stover presented an analysis of our Stewardship Campaign. As of this time we have had 167 pledge units. We are still \$20,000 short of projected pledge income. That is 38 fewer pledge units this year. She and Susan Flaws are optimistic that late breaking pledges may yet make up the difference. 45 members increased, 39 decreased their pledge. Inflation and financial hardship may be part of this. Also, analyzing the number who pledged last year but did not pledge this year, a good number were new members when Covid hit. Pat suggested it may have been difficult to connect as a new member when church was not "normal church" – for example, we didn't have the coffee hour for a period. In essence we are like a smaller congregation trying to support the same level of staff and services.

Barry Finkelstein noted that we did not have a face to face model when doing the Pledge drive. In 2020, Rev. Jessica worked with congregants to promote a face to face campaign but the pandemic made that unsafe. Recently, the Stewardship Committee reached out to the biggest givers. There is cultural hesitancy in our church to talk about money. We need to make it more comfortable to talk about funds. One prior campaign spelled out the cost per member for providing church and programming; it was \$1,700.00 per member at the time. (Karen Witting confirmed from data that that sum is closer to \$2,000.00 per member currently.) For next year's

campaign we will be following Barry Finkelstein recommendations for face to face conversations. Liz Libby observed, and there was consensus among members, that more openness about money *outside* of the Stewardship campaign is important to change the culture of not talking about money comfortably – without that talk being in any way shaming regarding pledge making, out of respect for widely differing financial circumstances.

### **7:15 Treasurer's Report - Karen**

Karen Witting indicated that the Finance Committee has decided to change its monthly reporting. Today we are looking at the May *reconciled* report which shows a \$30,000 deficit. June is usually a month when income is high; the Thrift Store may be expected to do well. We are hoping to finish the 2022 year entering 2023 with at least as many resources as early projections indicated.

We had a Financial Review which showed appropriate handling of our funds. One important detail to note is that we are not officially a 501c3 organization. The Finance Committee is reviewing information to decide whether that designation serves us into the future. Susan Smith suggested it may be very valuable to have 501c3 status for writing and applying for grants.

Karen Witting said that there is a company willing to give us a credit card, Charity Credit. This company focuses on serving nonprofits. On the basis of our having a Tax ID number, it may be possible to register with them. The consensus of the Board is to peruse the literature about this possibility, with primary decision making by the Finance Committee conferring with staff. Karen said she would share details about the company by email with all board members.

### **7:30 Financial Futures Update - Susan**

The first two financial Futures meetings were for the Board of Trustees, Endowment Board and Financial Committee. These have led to excellent informal discussions to develop new ideas. These discussions will lead to

enlarged Financial Futures meetings in the fall which will include the Fundraising Committee and Stewardship.

Barry Finkelstein confirmed that he wrote his report for a broad public. An article will be published in the fall Quarterly Angle, with a link to the entire report, which will be on the Capital Campaign page on our website. Barry told us a goal should be to have people visiting that website continually with periodically added information (such as an architectural design, etc.) So we are opting for full transparency about the Campaign. Diane Willcox suggested more regular mention in the Weekly Angle will draw in more ideas and participation. We will have Barry Finkelstein's support as a consultant when the Campaign is fully launched – in about 18 months. He will also help the Stewardship effort, first. Susan invited us to see where we may be able to place our efforts, and also who we may know who can give support. Carol Yerby said that a Communications Team will likely be needed.

### **Board Liaisons - Carol**

Karen is our liaison to the Finance Committee. John Kielb has been our liaison to the Policy Committee, and offered to continue that role. Susan offered to be a liaison to the Stewardship Committee. Karen Witting said the Board Notebook states that the Treasurer is the liaison to Stewardship but agreed to have Susan do it. Rand Burkert will continue to be liaison to the Fundraising Committee.

### **Consent Agenda: June Minutes, Minister's report, President's report, May Financial Reports**

Elizabeth Libby made a motion to approve the Consent Agenda; Thomas O'Brien seconded. All approved, unanimously

### **Check out/Closing**

Members discussed possible dates for a September Board Retreat and tentatively settled on the afternoon of Sunday, September 18th, to be confirmed.

Members all shared what is exciting them about the coming year. Reverend Jessica Clay gave a “charge” to find our own spiritual practices, for 5 minutes a day.

**The Meeting adjourned at 8:15 PM**

Minutes respectfully submitted by the Clerk, Rand Burkert on July 26th, 2022

## Ministers Board Report August 2022 from Rev Jessica Clay

### **Overall thoughts:**

The summer at FPBUU is going really well. We have had between 80-100 people each Sunday (which is fantastic for the summer) and our new drop in choir is fabulous. This is the first summer we have had a choir in the summer and consistently had children at our summer services which indicates the community is viewing FPB as a year-round church which was one of my goals when I first came five years ago.

### **Worship and Rites of Passage:**

Our summer services have a vibrancy to them that many people have commented on. We are much looking forward to having Rev Pancheta Peterson return to our pulpit in August. I am trying something new with having visitors introduce themselves which many people seem to like. I did one funeral/internment in July for a member whose son died in the past year.

### **Pastoral Care:**

We have had 2 Heed requests over the last month. I met with the chair of the caring committee to review the congregants who need support and have been emailing/phoning/visiting with many of them. If you hear of someone who needs support please tell them to reach out to me.

### **Social Justice in the Public Square:**

I look forward to hearing the proposed initiatives from the social justice committee for the upcoming year and supporting them.

### **Administration:**

I met with the personnel team to review their proposed changes to the personnel manual, we will have the final draft before you at the September meeting. We also discussed ways to inform the congregation of this. I continue to look for suggestions for the Committee on Shared Ministry which we be reformed as of September. I will have names to put before the board at the September meeting, apologies for the delay.

### **Serves the Larger Unitarian Universalist Faith:**

I continue to attend the UUMA cluster meetings, the local interfaith women ministers group, and UU Mass Action meetings.

In August I will be on vacation August 2-16, Rev Tracy Johnson will be covering pastoral care.

## Director of Lifespan Religious Education Twinks Hastings Board Report

August 2022

### Overview

I've jumped right back into work after my unpaid month off. August is always hectic picking up where I left off with wrapping up the previous year, volunteer recruitment, and planning for the 22/23 program year. I am grateful to be heading into this year with more confidence that our programs will run, and there will not be another shut down due to the pandemic. Finally things are starting to feel somewhat normal. After a two and half year period of "pandemic programming" this year feels like a brand new start for the CYM program, the majority of the volunteers are new or newish to the program and the committee is smaller and will be chaired by Deb Selkow. This is an exciting time, a rebirth of sorts. And it feels daunting as a time of rebuilding, retraining, and starting again after a period of deep burn out from the pandemic and the period of Jessica's bereavement leave. I am committed to taking care of myself, and staying within my contracted hours, and taking all of my vacation time this year.

### Volunteer recruitment

We are at around 80% covered for the year. It's beautiful and heartening to see folks return, and new folks step up, and I wish it wasn't such a struggle.

### Summer Childcare

We were lucky to have Dani stay on for the summer and have Maia join her for July, I have patched together the cover for August.

### Professional Development

This month I start the Dimensions of Faith Ren Mod and the Wellspring Program I talked about in my last report, I am looking forward to both.

### Programing for 22/23

We have a lot going in the RE world this year

### CYM

Nursery

K-1: Chalice Children

2-5: World of Wonder

Middle School; Coming of Age

High School Youth: Youth Group and Our Whole Lives

### Adult RE Fall

The New UU

Soul Collage

Conversations in Whiteness

### Conclusion

I look forward to an amazing 22/23 in RE. We have two new families that joined over the summer, and a new family with youth who are joining in fall. I look forward to a wonderful year together. Save the date for the sausage sizzle before ingathering!



## President's Report, August 2022

We are fortunate to have a wonderful minister who serves our congregation year round in addition to many amazing worship associates who generously give their time and talent to ensure that there are meaningful worship services all year long. I am grateful for all of the members of the staff and congregation who dedicate their time to share their wisdom and inspiration with all of us. Summer services have been spectacular!

I would like to recognize the Hospitality Team for providing coffee hour on the plaza after the worship service. These teams of volunteers arrive at church early to make coffee, set up tables and chairs on the plaza, and assemble food and drinks that have been donated by others. If you are enjoying this opportunity to build relationships with members of our congregation and visitors, please consider signing up.

I met with Rev. Jessica to discuss the goals for the Board Retreat which is scheduled for Sunday, September 18th. We will have lunch together after coffee hour and start the meeting at noon. We will then spend the afternoon setting goals and objectives for the year, sharing our personal spiritual practices with each other, reviewing our covenant, and building our team culture.

We will be choosing our Board of Trustees Common Read at our August meeting. I will email a description of the books that we are considering in advance of the meeting. Please come to the meeting prepared to discuss and choose a book. Thank you.

I have decided to be the Board liaison to the Endowment Board. I will attend their meeting in September with Cape Cod Five Bank which is their annual briefing about the current status of our fund and their expectations for the future. John Kielb will be the liaison with the Policy Committee, Susan Smith will be the liaison with the Stewardship Committee, and Rand Burkert will be the liaison with the Fundraising Committee.

Rikki Bates and my husband Kris met recently to test the hybrid system in the Winslow House. I joined the meeting so that I could learn how to run a hybrid meeting. What I realized is that I could use a volunteer to handle the responsibility of managing the technology while I run the meeting. If you would like to volunteer for this role, please let me know. If you are interested but do not feel qualified, please read the instructions entitled How to Run a Hybrid Meeting in the Winslow House Tap Room in the Consent Agenda.

Sincerely, Carol Yerby, President

## Building a Bigger Table: Addition to Authorizing Resolution

The resolutions making Building a Bigger Table (BBT) a formal part of FPB limited the persons they can assist to asylum seekers. BBT wants to broaden its mission to cover refugees (such as those now coming in from the Ukraine) and migrants.

Like asylum seekers, refugees have a specific legal status in the U.S. It is in fact easier to assist refugees, as they obtain the legal authority to be in the U.S. before entering the country, as opposed to asylum seekers who apply for that authority after entering the country.

Migrants are not a precisely defined category of entrants into the U.S. It covers all those who come into the country illegally and do not qualify as asylum seekers. This would include many of the Central and South Americans entering the country along the Mexican border.

In order to limit any potential liability, BBT is willing to limit its assistance to migrants to the same type of assistance it provides to asylum seekers and refugees. The current authorizing resolutions provide that the assistance offered be limited to that contemplated by the UUA's CAPAS Handbook. The Handbook indicates the following regarding assistance:

On page 7, item #1, it states that "support often includes housing, a living stipend, legal representation, medical/therapeutic care, ESL support, education/job training, transportation, and ties to other community programs."

On page 13, item #1, it similarly provides that support "includes providing secure housing (preferably in a home rather than in the church), fundraising for basic needs, accompanying the guest(s) to ICE meetings and court hearings, and offering friendship and community throughout the process."

These and similarly supportive activities are what BBT has been doing and would continue to do.

To accomplish this, it is proposed that the EXISTING RESOLUTIONS BELOW BE AMENDED BY ADDING THE LANGUAGE IN RED:

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, **such Assistance to be offered to refugees and migrants as well as asylum seekers;**

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.

## **How to Run a Hybrid Meeting in the Winslow House Living Room**

### **Hybrid Meeting System Components**

The new hybrid meeting system in the Living Room at the Winslow House includes the Kandao 360 Camera & Microphone Combo, our new Mini PC, and large screen display (TV).

The **Kandao 360** is a 360° camera & microphone combo that is designed to be used in a meeting where participants are sitting in a circle or at a table facing each other. It has an array of microphones arranged in a circular pattern that can determine the direction from which the speaker's voice comes from, and will then automatically trim the picture to frame the person while they speak. This allows remote viewers to see and hear the person who is speaking during the meeting.

### **Powering Up the System Components**

Normally all of the components of this system will be already plugged in and ready for use. However, should any of the components become disconnected, simply connect the Kandao to the Mini PC via the USB cable ports underneath the bottom of the Kandao and on the front of the Mini PC next to the on/off switch. The Samsung Video screen should be connected via the HDMI 1 port on the back of the screen and the HDMI port at the back of the Mini PC.

### **Setting up the Camera for a Meeting**

1. Place the Kandao on the table in the middle of the room. It should be elevated so that the cameras are at eye level with the participants in the room.
2. Press down on the disc in the top center of the Kandao. When you release it, the camera will pop up and the unit will turn on. You will see a blue light around the perimeter up top that will slowly blink for a little while. Once it stops blinking, the camera and mic will be ready for use.

### **Starting the System**

1. Turn on the Mini PC. The on-off switch is in front on the right. When it is on, the switch glows blue.
2. Turn on the monitor using the button in the upper left corner of the silver remote.
3. Use the wireless remote keyboard. It can be moved to any location in the room.
4. Log in to Windows. The PIN is 4673.

5. Open Zoom. To start a new meeting, select “New Meeting.” If asked to join a meeting in progress, select “Join with Computer Audio.”
6. Click on the arrow to the right of the “Mute” button in the lower left corner of the Zoom Meeting page.
7. Make sure “Kandao Meeting” is selected under “Select a Microphone” and “Select a Speaker.”
8. Click on the arrow to the right of the “Stop/Start Video” button in the lower left corner of the Zoom Meeting page. Make sure “Kandao Meeting” is selected under “Select a Camera.”
9. Listening volume is controlled by clicking on the little speaker in the lower right of the Windows taskbar and adjusting the horizontal slider that pops up. The playback sound will come from the Samsung monitor screen.
10. On the top of the Kandao camera, you will see four buttons surrounding the pop up camera. The button labeled “Mode” selects the view that remote viewers will see. The default mode upon starting the Kandao shows a 360° view on top, and four cropped views on bottom. The cropped pictures will automatically adjust depending on who is speaking in the room. Tip: Sit as close to the Kandao as possible, and always speak up, so the Kandao can “hear” the direction the voice is coming from and automatically adjust the camera to show that person. It’s also helpful for remote viewers at home who are hearing impaired.

## June 30, 2022 Year End Budget Summary

- Overall, we used 26.6K less money from surplus than our budget projected. Our budget predicted using 53.6K from surplus, and we actually used only 27K. This still means the budget was deficit by 27K. Next year's budget deficit is predicted to be 73K.
- We did \$5,650 better than the April projection, so that money stays in surplus for use in the 23-24 budget year.
- Pledging and fundraising numbers are lower than the prior year. This is a concerning short term trend and below the budget amounts.
- Thrift shop shone, making 24K more than budget. This is balanced by our very high amount for credit card fees, 2,000 more than budget.
- Expenses were overall within budget. Some adjustments between categories continues.
- Due to open staff positions we saved 14K in salary and benefits.

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

1		June 22	Budget	\$ Over Budget	% of Budget
2	<b>Ordinary Income/Expense</b>				
3	<b>Income</b>				
4	<b>Pledges</b>				
5	2021-2022 Pledges	357,770.18	364,117.00	-6,346.82	98.26%
6	2020-2021 Pledges	13,257.67	10,000.00	3,257.67	132.58%
7	2019-2020 Pledges	900.00			
8	<b>Total Pledges</b>	<b>371,927.85</b>	<b>374,117.00</b>	<b>-2,189.15</b>	<b>99.42%</b>
9	<b>Offertory</b>	17,191.33	20,000.00	-2,808.67	85.96%
10	<b>Fund Raising</b>				
11	<b>Thrift Store/Annex Income</b>	101,698.41	80,000.00	21,698.41	127.12%
12	<b>Church Fundraisers</b>				
13	Fall Fundraiser	1,043.74			
14	Small Group Fundraisers	500.00			
15	Spring Auction	10,462.58	10,000.00	462.58	104.63%
16	Holiday Fair	6,520.06			
17	Church Fundraisers - Other	-303.00	9,000.00	-9,303.00	-3.37%
18	<b>Total Church Fundraisers</b>	<b>18,223.38</b>	<b>19,000.00</b>	<b>-776.62</b>	<b>95.91%</b>
19	Food Certificate Sales	963.75	1,500.00	-536.25	64.25%
20	Welcoming Congregation-Income	0.00	2,000.00	-2,000.00	0.0%
21	<b>Total Fund Raising</b>	<b>120,885.54</b>	<b>102,500.00</b>	<b>18,385.54</b>	<b>117.94%</b>
22	<b>BldgUse</b>				
23	Space Rentals	3,748.46	2,500.00	1,248.46	149.94%
24	Weddings/Memorials	1,738.27	1,500.00	238.27	115.89%
25	<b>Total BldgUse</b>	<b>5,486.73</b>	<b>4,000.00</b>	<b>1,486.73</b>	<b>137.17%</b>
26	<b>Investment,Interest, MiscIncome</b>				
27	Misc Contributions	297.05	300.00	-2.95	99.02%
28	<b>Investment Income</b>				
29	UUA GIF Distribution	3,102.64	2,800.00	302.64	110.81%
30	Alton Smith Char Trust	1,728.32	1,000.00	728.32	172.83%
31	Alton Smith Irrev Trust	1,431.35	1,200.00	231.35	119.28%
32	<b>Total Investment Income</b>	<b>6,262.31</b>	<b>5,000.00</b>	<b>1,262.31</b>	<b>125.25%</b>
33	Interest Income	121.04	250.00	-128.96	48.42%
34	<b>Total Investment,Interest, MiscIncome</b>	<b>6,680.40</b>	<b>5,550.00</b>	<b>1,130.40</b>	<b>120.37%</b>
35	<b>Total Income</b>	<b>522,171.85</b>	<b>506,167.00</b>	<b>16,004.85</b>	<b>103.16%</b>
36	<b>Gross Profit</b>	<b>522,171.85</b>	<b>506,167.00</b>	<b>16,004.85</b>	<b>103.16%</b>
37	<b>Expense</b>				
38	<b>Staff Salaries</b>				
39	Minister	96,175.08	96,175.00	0.08	100.0%
40	Admin&FinanceDir	45,944.94	45,945.00	-0.06	100.0%
41	LRE Director	45,858.12	45,858.00	0.12	100.0%
42	Music Director	35,528.33	37,073.00	-1,544.67	95.83%
43	ThriftStoreManager	32,432.52	32,415.00	17.52	100.05%
44	Sexton	10,665.24	20,698.00	-10,032.76	51.53%
45	Bookkeeper	15,637.07	15,638.00	-0.93	99.99%
46	Pianist	8,037.50	10,920.00	-2,882.50	73.6%
47	Tech Support	4,904.71	0.00	4,904.71	100.0%
48	CYM-Childcare	810.00	2,208.00	-1,398.00	36.69%
49	<b>Total Staff Salaries</b>	<b>295,993.51</b>	<b>306,930.00</b>	<b>-10,936.49</b>	<b>96.44%</b>
50	<b>Staff Benefits/Payroll Expenses</b>				
51	Employee Health Insurance	34,514.88	35,267.00	-752.12	97.87%
52	Retirement	26,522.97	27,818.00	-1,295.03	95.35%
53	FICA Taxes	15,117.46	16,123.00	-1,005.54	93.76%
54	Minister's FICA	7,297.92	7,357.00	-59.08	99.2%
55	Minister's Term Life	833.16	734.00	99.16	113.51%
56	WorkComplnsurance	3,109.00	2,910.00	199.00	106.84%
57	Long Term Disability	3,370.41	3,525.00	-154.59	95.61%
58	Staff Appreciation	700.00	900.00	-200.00	77.78%
59	Moving Expenses	2,500.00	2,500.00	0.00	100.0%
60	<b>Total Staff Benefits/Payroll Expenses</b>	<b>93,965.80</b>	<b>97,134.00</b>	<b>-3,168.20</b>	<b>96.74%</b>

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

	June 22	Budget	\$ Over Budget	% of Budget	
1					
61	<b>Staff Professional Expenses</b>				
62	Minister's Professional Exp	9,442.05	9,618.00	-175.95	98.17%
63	Admin&FinanceDirProf Ex	2,526.94	2,757.00	-230.06	91.66%
64	LRE Director Professional Exp	2,329.38	2,752.00	-422.62	84.64%
65	Music Director Prof Exp	1,508.99	2,224.00	-715.01	67.85%
66	<b>Total Staff Professional Expenses</b>	<b>15,807.36</b>	<b>17,351.00</b>	<b>-1,543.64</b>	<b>91.1%</b>
67	<b>BldgGrounds</b>				
68	Property-Supplies	2,809.35	4,200.00	-1,390.65	66.89%
69	Property-Maintenance	13,905.91	13,800.00	105.91	100.77%
70	Groundskeeping	11,477.50	12,000.00	-522.50	95.65%
71	Liability/Property Insurance	16,463.00	14,200.00	2,263.00	115.94%
72	Housekeeping	9,920.00	5,700.00	4,220.00	174.04%
73	Electric	4,037.03	5,000.00	-962.97	80.74%
74	Gas	6,459.11	5,000.00	1,459.11	129.18%
75	Phone & Internet	7,046.22	5,000.00	2,046.22	140.92%
76	Water	1,485.98	1,500.00	-14.02	99.07%
77	<b>Total BldgGrounds</b>	<b>73,604.10</b>	<b>66,400.00</b>	<b>7,204.10</b>	<b>110.85%</b>
78	<b>Office Expenses</b>				
79	Advertising	1,511.02	1,500.00	11.02	100.74%
80	Credit Card/Bank/PayPal Fees	5,195.54	3,000.00	2,195.54	173.19%
81	Financial Audit	2,000.00	2,500.00	-500.00	80.0%
82	Office Expense/Supplies	3,468.28	4,000.00	-531.72	86.71%
83	OfficeEquip/Maint	6,088.89	6,200.00	-111.11	98.21%
84	Payroll Software Expenses	616.27	900.00	-283.73	68.47%
85	Software Expense	2,249.21	1,800.00	449.21	124.96%
86	<b>Total Office Expenses</b>	<b>21,129.21</b>	<b>19,900.00</b>	<b>1,229.21</b>	<b>106.18%</b>
87	<b>Total Loan &amp; Mortgage Payments</b>	<b>7,387.32</b>	<b>7,600.00</b>	<b>-212.68</b>	<b>97.2%</b>
88	<b>Denominational Dues</b>				
89	UUA-NER	25,000.00	25,000.00	0.00	100.0%
90	<b>Total Denominational Dues</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>100.0%</b>
91	<b>Committees</b>				
92	Board of Trustees	627.06	450.00	177.06	139.35%
93	HelpingHands	0.00	100.00	-100.00	0.0%
94	Landscape Committee	200.75	700.00	-499.25	28.68%
95	Membership	364.00	750.00	-386.00	48.53%
96	Reparations	198.00	295.00	-97.00	67.12%
97	Stewardship	400.78	500.00	-99.22	80.16%
98	UU Connections	422.00	560.00	-138.00	75.36%
99	<b>Total Committees</b>	<b>2,212.59</b>	<b>3,355.00</b>	<b>-1,142.41</b>	<b>65.95%</b>
100	<b>Lifespan Religious Education Ministries</b>				
101	Special Programing/Multigen	1,804.64	1,500.00	304.64	120.31%
102	Pre K-Grade 6/7	692.37	1,300.00	-607.63	53.26%
103	High School Youth Program	1,260.73	800.00	460.73	157.59%
104	Pathways/AdultFaithDevelopment	136.66	600.00	-463.34	22.78%
105	Contract Childcare	110.00	400.00	-290.00	27.5%
106	Child Care Supplies	219.25	300.00	-80.75	73.08%
107	Office/Library	329.20	300.00	29.20	109.73%
108	Child Abuse Prevention Training	0.00	200.00	-200.00	0.0%
109	<b>Total CYM</b>	<b>4,552.85</b>	<b>5,400.00</b>	<b>-847.15</b>	<b>84.31%</b>
110	<b>Music</b>				
111	Guest Musicians	2,815.00	2,900.00	-85.00	97.07%
112	Music Scores	1,481.43	600.00	881.43	246.91%
113	Music Support/Supplies	35.54	700.00	-664.46	5.08%
114	PianoOrgan	150.00	700.00	-550.00	21.43%
115	<b>Total Music</b>	<b>4,481.97</b>	<b>4,900.00</b>	<b>-418.03</b>	<b>91.47%</b>
116	<b>Worship</b>				
117	Hospitality	492.28	650.00	-157.72	75.74%
118	Materials/Supplies	1,039.21	1,000.00	39.21	103.92%
119	Pulpit Support	3,500.00	3,600.00	-100.00	97.22%



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

1		June 22	Budget	\$ Over Budget	% of Budget
120	Substitute Sexton	0.00	600.00	-600.00	0.0%
121	Total Worship	5,031.49	5,850.00	-818.51	86.01%
122	Total Expense	549,166.20	559,820.00	-10,653.80	98.1%
123	Net Ordinary Income	-26,994.35	-53,653.00	26,658.65	50.31%
124	Other Income/Expense				
125	Other Income				
126	Other Income and Expenses				
127	Surplus from prior year	0.00	53,653.00	-53,653.00	0.0%
128	Total Other Income and Expenses	0.00	53,653.00	-53,653.00	0.0%
129	Total Other Income	0.00	53,653.00	-53,653.00	0.0%
130	Net Other Income	0.00	53,653.00	-53,653.00	0.0%
131		<b>-26,994.35</b>	<b>0.00</b>	<b>-26,994.35</b>	<b>100.0%</b>

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

1	June 30, 22	June 30, 2021	\$ Change	% Change
2				
3 <b>Current Assets</b>				
4 <b>Checking/Savings</b>				
5 <b>CC5 Ckg - 5859</b>	27,325.92	34,519.81	-7,193.89	-20.84%
6 <b>Repo Sweep - 0998</b>	160,110.25	202,687.77	-42,577.52	-21.01%
7 <b>Total Checking/Savings</b>	187,436.17	237,207.58	-49,771.41	-20.98%
8 <b>Other Current Assets</b>				
9 <b>Payroll Corrections</b>	-129.04	-129.04	0.00	0.0%
10 <b>Emergency Reserve Fund</b>	-24,075.00	-29,400.00	5,325.00	18.11%
11 <b>Capital Expense Fund</b>	-23,750.00	-25,250.00	1,500.00	5.94%
12 <b>Unearned Pledges</b>	-51,064.61	-75,825.67	24,761.06	32.66%
13 <b>Total Other Current Assets</b>	-99,018.65	-130,604.71	31,586.06	24.18%
14 <b>Total Current Assets</b>	88,417.52	106,602.87	-18,185.35	-17.06%
15 <b>Fixed Assets</b>	1,761,018.93	1,761,018.93	0.00	0.0%
16 <b>Other Assets</b>				
17 <b>Transfer Suspense</b>	1,502.86	875.84	627.02	71.59%
18 <b>Food Coupon Inventory</b>	4,279.76	7,745.00	-3,465.24	-44.74%
19 <b>Petty Cash</b>	100.00	100.00	0.00	0.0%
20 <b>Total Other Assets</b>	5,882.62	8,720.84	-2,838.22	-32.55%
21	<b>1,855,319.07</b>	<b>1,876,342.64</b>	<b>-21,023.57</b>	<b>-1.12%</b>
22				
23 <b>Liabilities</b>				
24 <b>Current Liabilities</b>				
25 <b>Other Current Liabilities</b>				
26 <b>Split Plate</b>	5,464.00	2,635.00	2,829.00	107.36%
27 <b>UUSC Coffee Sales</b>	541.40	393.48	147.92	37.59%
28 <b>Current portion-Loan Meeting H</b>	4,080.00	4,080.00	0.00	0.0%
29 <b>Payroll Liabilities</b>	3,424.02	262.66	3,161.36	1,203.59%
30 <b>Total Other Current Liabilities</b>	13,509.42	7,371.14	6,138.28	83.28%
31 <b>Total Current Liabilities</b>	13,509.42	7,371.14	6,138.28	83.28%
32 <b>Long Term Liabilities</b>				
33 <b>Loan-Meeting House Improvements</b>	66,189.63	71,026.45	-4,836.82	-6.81%
34 <b>Loan-Endowment Fund</b>	0.00	49,425.63	-49,425.63	-100.0%
35 <b>Total Long Term Liabilities</b>	66,189.63	120,452.08	-54,262.45	-45.05%
36 <b>Total Liabilities</b>	79,699.05	127,823.22	-48,124.17	-37.65%
37 <b>Equity</b>				
38 <b>Unrealized Endow Loan Gain/Loss</b>	302,369.30	252,943.67	49,425.63	19.54%
39 <b>Retained Earnings</b>	1,495,575.75	1,415,325.51	80,250.24	5.67%
40 <b>Net Income</b>	-22,325.03	80,250.24	-102,575.27	-127.82%
41 <b>Total Equity</b>	1,775,620.02	1,748,519.42	27,100.60	1.55%
42	<b>1,855,319.07</b>	<b>1,876,342.64</b>	<b>-21,023.57</b>	<b>-1.12%</b>

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

1	June 22	June 21	\$ Change	% Change
2 <b>Ordinary Income/Expense</b>				
3 <b>Income</b>				
4 <b>Pledges</b>				
5     2021-2022 Pledges	357,770.18	0.00	357,770.18	100.0%
6     2020-2021 Pledges	13,257.67	344,678.05	-331,420.38	-96.15%
7     2019-2020 Pledges	900.00	27,877.24	-26,977.24	-96.77%
8     2018-2019 Pledges	0.00	150.00	-150.00	-100.0%
9 <b>Total Pledges</b>	<u>371,927.85</u>	<u>372,705.29</u>	-777.44	-0.21%
10 <b>Offertory</b>	17,191.33	16,816.00	375.33	2.23%
11 <b>Fund Raising</b>				
12 <b>Thrift Store/Annex Income</b>	101,698.41	77,582.78	24,115.63	31.08%
13 <b>Church Fundraisers</b>				
14         Fall Fundraiser	1,043.74	0.00	1,043.74	100.0%
15         Garden Tours	0.00	2,182.00	-2,182.00	-100.0%
16         Small Group Fundraisers	500.00	313.18	186.82	59.65%
17         Spring Auction	10,462.58	9,147.00	1,315.58	14.38%
18         Summer Auction	0.00	6,018.00	-6,018.00	-100.0%
19         Holiday Fair	6,520.06	3,322.82	3,197.24	96.22%
20         Church Fundraisers - Other	-303.00	0.00	-303.00	-100.0%
21 <b>Total Church Fundraisers</b>	<u>18,223.38</u>	<u>20,983.00</u>	-2,759.62	-13.15%
22 <b>Food Certificate Sales</b>	963.75	1,100.00	-136.25	-12.39%
23 <b>Welcoming Congregation-Income</b>	0.00	2,000.00	-2,000.00	-100.0%
24 <b>Total Fund Raising</b>	<u>120,885.54</u>	<u>101,665.78</u>	19,219.76	18.91%
25 <b>BldgUse</b>				
26     Space Rentals	3,748.46	0.00	3,748.46	100.0%
27     Weddings/Memorials	1,738.27	500.00	1,238.27	247.65%
28 <b>Total BldgUse</b>	<u>5,486.73</u>	<u>500.00</u>	4,986.73	997.35%
29 <b>Investment,Interest, MiscIncome</b>				
30     Non-taxable Income	0.00	72,567.50	-72,567.50	-100.0%
31     Misc Contributions	297.05	658.50	-361.45	-54.89%
32 <b>Investment Income</b>				
33         UUA GIF Distribution	3,102.64	2,950.25	152.39	5.17%
34         Alton Smith Char Trust	1,728.32	1,162.22	566.10	48.71%
35         Alton Smith Irrev Trust	1,431.35	1,111.25	320.10	28.81%
36 <b>Total Investment Income</b>	<u>6,262.31</u>	<u>5,223.72</u>	1,038.59	19.88%
37     Interest Income	121.04	312.24	-191.20	-61.24%
38 <b>Total Investment,Interest, MiscIncome</b>	<u>6,680.40</u>	<u>78,761.96</u>	-72,081.56	-91.52%
39 <b>Total Income</b>	<u>522,171.85</u>	<u>570,449.03</u>	-48,277.18	-8.46%
40 <b>Gross Profit</b>	522,171.85	570,449.03	-48,277.18	-8.46%
41 <b>Expense</b>				
42 <b>Staff Salaries</b>				
43         Minister	96,175.08	91,080.00	5,095.08	5.59%
44         Admin&FinanceDir	45,944.94	43,098.96	2,845.98	6.6%
45         LRE Director	45,858.12	42,101.28	3,756.84	8.92%
46         Music Director	35,528.33	35,307.60	220.73	0.63%
47         ThriftStoreManager	32,432.52	31,200.00	1,232.52	3.95%
48         Sexton	10,665.24	19,615.38	-8,950.14	-45.63%
49         Bookkeeper	15,637.07	14,463.60	1,173.47	8.11%
50         Pianist	8,037.50	5,121.55	2,915.95	56.94%
51         Tech Support	4,904.71	3,410.00	1,494.71	43.83%
52         CYM-Childcare	810.00	270.00	540.00	200.0%
53 <b>Total Staff Salaries</b>	<u>295,993.51</u>	<u>285,668.37</u>	10,325.14	3.61%
54 <b>Staff Benefits/Payroll Expenses</b>				
55         Employee Health Insurance	34,514.88	30,523.20	3,991.68	13.08%

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

1	June 22	June 21	\$ Change	% Change	
56	Retirement	26,522.97	23,766.72	2,756.25	11.6%
57	FICA Taxes	15,117.46	13,643.92	1,473.54	10.8%
58	Minister's FICA	7,297.92	6,888.00	409.92	5.95%
59	Minister's Term Life	833.16	819.00	14.16	1.73%
60	WorkCompInsurance	3,109.00	2,806.00	303.00	10.8%
61	Long Term Disability	3,370.41	0.00	3,370.41	100.0%
62	Staff Appreciation	700.00	0.00	700.00	100.0%
63	Moving Expenses	2,500.00	0.00	2,500.00	100.0%
64	<b>Total Staff Benefits/Payroll Expenses</b>	<b>93,965.80</b>	<b>78,446.84</b>	<b>15,518.96</b>	<b>19.78%</b>
65	<b>Staff Professional Expenses</b>				
66	Minister's Professional Exp	9,442.05	9,000.00	442.05	4.91%
67	Admin&FinanceDirProf Ex	2,526.94	1,704.00	822.94	48.3%
68	LRE Director Professional Exp	2,329.38	1,664.00	665.38	39.99%
69	Music Director Prof Exp	1,508.99	1,396.00	112.99	8.09%
70	<b>Total Staff Professional Expenses</b>	<b>15,807.36</b>	<b>13,764.00</b>	<b>2,043.36</b>	<b>14.85%</b>
71	<b>BldgGrounds</b>				
72	Property-Supplies	2,809.35	2,157.47	651.88	30.22%
73	Property-Maintenance	13,905.91	14,126.32	-220.41	-1.56%
74	Groundskeeping	11,477.50	7,372.08	4,105.42	55.69%
75	Liability/Property Insurance	16,463.00	14,329.00	2,134.00	14.89%
76	Housekeeping	9,920.00	4,160.00	5,760.00	138.46%
77	Electric	4,037.03	4,129.42	-92.39	-2.24%
78	Gas	6,459.11	5,088.96	1,370.15	26.92%
79	Phone & Internet	7,046.22	5,443.91	1,602.31	29.43%
80	Water	1,485.98	1,448.95	37.03	2.56%
81	<b>Total BldgGrounds</b>	<b>73,604.10</b>	<b>58,256.11</b>	<b>15,347.99</b>	<b>26.35%</b>
82	<b>Office Expenses</b>				
83	Advertising	1,511.02	1,380.00	131.02	9.49%
84	Credit Card/Bank/PayPal Fees	5,195.54	5,637.13	-441.59	-7.83%
85	Financial Audit	2,000.00	0.00	2,000.00	100.0%
86	Office Expense/Supplies	3,468.28	2,582.28	886.00	34.31%
87	OfficeEquip/Maint	6,088.89	6,904.17	-815.28	-11.81%
88	Payroll Software Expenses	616.27	1,079.50	-463.23	-42.91%
89	Software Expense	2,249.21	3,114.76	-865.55	-27.79%
90	<b>Total Office Expenses</b>	<b>21,129.21</b>	<b>20,697.84</b>	<b>431.37</b>	<b>2.08%</b>
91	<b>Loan &amp; Mortgage Payments</b>				
92					
93	Mortgage Interest Payments	2,550.50	3,224.90	-674.40	-20.91%
94	<b>Total Loan &amp; Mortgage Payments</b>	<b>2,550.50</b>	<b>3,224.90</b>	<b>-674.40</b>	<b>-20.91%</b>
95	<b>Denominational Dues</b>				
96	UUA-NER	25,000.00	21,408.00	3,592.00	16.78%
97	<b>Total Denominational Dues</b>	<b>25,000.00</b>	<b>21,408.00</b>	<b>3,592.00</b>	<b>16.78%</b>
98	<b>Committees</b>				
99	Board of Trustees	627.06	1,315.43	-688.37	-52.33%
100	Landscape Committee	200.75	353.00	-152.25	-43.13%
101	Membership	364.00	739.32	-375.32	-50.77%
102	Reparations	198.00	292.95	-94.95	-32.41%
103	Stewardship	400.78	0.00	400.78	100.0%
104	UU Connections	422.00	0.00	422.00	100.0%
105	<b>Total Committees</b>	<b>2,212.59</b>	<b>2,700.70</b>	<b>-488.11</b>	<b>-18.07%</b>
106	<b>Lifespan Religious Education Ministries</b>				
107	Special Progaming/Multigen	1,804.64	1,252.94	551.70	44.03%
108	Pre K-Grade 6/7	692.37	677.83	14.54	2.15%
109	High School Youth Program	1,260.73	434.45	826.28	190.19%

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

1		June 22	June 21	\$ Change	% Change
110	OWL/COA	0.00	-349.70	349.70	100.0%
111	Adult Faith Development	136.66	0.00	136.66	100.0%
112	Contract Childcare	110.00	0.00	110.00	100.0%
113	Child Care Supplies	219.25	0.00	219.25	100.0%
114	Office/Library	329.20	262.63	66.57	25.35%
115	<b>Total CYM</b>	<b>4,552.85</b>	<b>2,278.15</b>	<b>2,274.70</b>	<b>99.85%</b>
116	<b>Music</b>				
117	Guest Musicians	2,815.00	1,150.00	1,665.00	144.78%
118	Music Scores	1,481.43	564.75	916.68	162.32%
119	Music Support/Supplies	35.54	711.22	-675.68	-95.0%
120	PianoOrgan	150.00	49.99	100.01	200.06%
121	<b>Total Music</b>	<b>4,481.97</b>	<b>2,475.96</b>	<b>2,006.01</b>	<b>81.02%</b>
122	<b>Worship</b>				
123	Hospitality	492.28	196.90	295.38	150.02%
124	Materials/Supplies	1,039.21	1,081.02	-41.81	-3.87%
125	Pulpit Support	3,500.00	0.00	3,500.00	100.0%
126	<b>Total Worship</b>	<b>5,031.49</b>	<b>1,277.92</b>	<b>3,753.57</b>	<b>293.73%</b>
127	<b>Total Expense</b>	<b>544,329.38</b>	<b>490,198.79</b>	<b>54,130.59</b>	<b>11.04%</b>
128	<b>Net Ordinary Income</b>	<b>-22,157.53</b>	<b>80,250.24</b>	<b>-102,407.77</b>	<b>-127.61%</b>
129		<b>-22157.53</b>	<b>80250.24</b>	<b>-102407.77</b>	<b>-1.27611</b>