

## October 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

September Meeting Minutes

Minister’s Report

Parental Leave Plan - Rev. Jessica

DLRE’s Report

President’s Report

Treasurer's Report

Email Vote to Increase Hours for Temporary Office Administrator

**FPBUU Board of Trustees Meeting Agenda**  
**October 18, 2022, 6:30 PM, Hybrid Meeting at Winslow House**

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

6:35 Chalice Lighting, Spiritual Opening and Focused Check-in - Rev. Jessica

6:55 Read Board Covenant - Tom

7:00 Common Read Discussion (Preface and Chapter 1) - Rev. Jessica

7:10 Treasurer's Report - Karen

7:20 Financial Futures Report - Susan

7:30 Revised Financial Controls Policy - John

7:35 Develop Board Objectives - Carol

7:55 Parental Leave Plan - Rev. Jessica

8:05 Consent Agenda: September Minutes, Minister's Report & Parental Leave Plan, Lifespan Religious Education Director's Report, President's Report, Treasurer's Report & August Financials, Email Vote to Increase Hours for Temporary Office Administrator

8:15 Check out/Closing

8:25 Adjourn

Executive Session

**FPBUU Board of Trustees Meeting September 20, 2022, 6:30 PM, Hybrid Meeting at Winslow House**

**Board of Trustee members in attendance:**

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

**Staff present: Rev. Jessica Clay; Twinks Hastings, Director of Lifespan Religious Education**

**Visitor: Paula Lieb, Welcoming Committee**

**Welcome Board, Staff, and Visitors - Carol Yerby**

**Chalice Lighting, Spiritual Opening and Focused Check-in - Rev. Jessica**

**Reverend Jessica led us in a reading and meditation on the poem, "One Love" by Hope Johnson**

**Liz Libby read the Board Covenant.**

**Membership Committee Request - Paula Lieb**

Paula explained that the Membership Committee is thinking about the Signing Ceremony. New members might not understand what it is and means. The Welcoming Committee has written a new document to explain the meaning, and has been making announcements in the Weekly Angle. They would like it if a Board Member could be a witness to the signing which happens on the second Sundays of each month, after a bell ringing. (Many Board members signed onto a schedule for this.) The Committee is also planning, with Rev. Jessica, welcoming events (30-45 minutes), after services the third Sunday of each month, orienting new members to various aspects of the church, such as Social Justice, the church grounds, etc.

**Treasurer's Report - Karen Witting**

Karen Witting informed us that First Parish Brewster has been approved for a credit card.

ERTC federal government pandemic relief program. The Finance Committee researched the company we engaged, ERTC Express, which says that the IRS should be giving us over \$100,000 under this program. The company charges a fee for their work. There are three options for payment (outlined in the Board Packet). Up-front payment of \$18,086.85 has been recommended by Finance, since we have the money available. The ERTC program rebates federal money to organizations that have withholdings under the Payroll Protection portion of the CARES Act.

Thomas O'Brien made a motion that we approve the motion from the Finance Committee to activate Option One – Up front payment of \$18,086.85 to ERTC Express, to apply for the ERTC rebate. Susan Smith seconded; all approved unanimously.

### **Financial Futures Report - Susan**

For the Capital Campaign and Stewardship consultancy offered by Barry Finkelstein Consulting, Susan recommends approval of the contract offered, with the adjustments made (in the Board Packet). The consultancy will help first with the Stewardship Committee and Drive, in conjunction with the Financial Futures initiatives. This seed money for the contract will come from the Capital Campaign Fund.

The Financial Futures group is now enlarged to include Stewardship and the Fundraising Team. Communication across many committees and boards has given vitality to our financial initiatives. One new initiative is a program that takes donations of large vehicles, like cars and boats. Rev. Jessica reminded all that we have a new policy about targeted donations that needs to be considered.

Susan Smith made the motion to approve the contract. Jim Lieb seconded. The Board approved unanimously.

### **Policy Committee Update - John Kielb**

John Kielb made a motion that Lindsay Straus be made a new member of the Policy Committee. Karen Witting seconded the nomination. All approved unanimously.

### **Policy Manual, Board Book, Common Read, Timekeeper - Carol Yerby**

The Personnel Committee is working on finalizing the Policy Manual. We will vote on the updated Policy Manual at the next meeting. Carol asked the Board for volunteers to review it for any recommendations. Karen Witting and Jim Lieb volunteered to help Carol with the review before the next meeting.

Board Book – Karen and Jim reviewed the Board Book already; other Board members are invited to review it and send feedback to Carol Yerby. There was discussion of a print copy versus online availability (with a password). The Board consensus was that we need both for maximum accessibility.

### **Board Common Read**

Beginning with our October meeting, we will read the Forward, Preface, and Part One of “Congregational Leadership in Anxious Times” by Peter L. Steinke. Rev. Jessica will lead the discussion.

Tom O’Brien volunteered to be our Timekeeper.

### **Voting on BOARD GOALS**

The consensus of the Board was to approve all three of the goals decided upon at the Board Retreat. They are:

Goal 1: Achieve Financial Sustainability to Support our Mission

Goal 2: Foster Relationships and Connection

Goal 3: Live Into the 8th Principle through Inner Work and Community Outreach

We agreed that actions toward the goals are to be reported on as updates each month at Board Meetings. Board members each offered to focus on specific goal areas, as follows:.

Liz Libby (Goal 2); Jim Leib: (Goal 3); Susan Smith (Goal 1); John Kielb: (Goal 1);

Diane Willcox: (Goals 1-3); Carol Yerby: (Goals 1-3); Karen Witting: (Goal 1);

Tom O'Brien: (Goals 2 and 3); Rand Burkert: (Goal 3)

### **Staffing Update - Rev. Jessica**

The Music Director job was posted at the beginning of September. We had several applicants and interviews are beginning in October. Hiring may not occur before the beginning of November. The choir will be on break; we will have some guest instrumentalists.

### **Update from Twinks Hastings: Lifespan Religious Education**

Twinks would like to work on a report looking at what we offer in terms of adult ed, especially for new members; there needs to be a regular cadence of introduction to our faith, but also continuity in social connection.

### **Consent Agenda: August Minutes, Minister's Report, Lifespan Religious Education Director's Report, President's Report, July Financial Reports**

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

### **Check out/Closing – the meeting adjourned at 8:20**

Respectfully submitted by the Clerk, Rand Burkert, on October 5th, 2022

## Ministers Board Report October 2022 from Rev Jessica Clay

### **Overall thoughts:**

Tender hope seems like an apt description for the mood of the congregation right now. The outpouring of love and support with the news of my pregnancy is much appreciated. My leave plan is in this board packet and pending your approval I will start advertising for this position.

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

Worship services are going well with our attendance averaging around 100 attendees. We are two weeks into having coffee hour inside with masks optional, I have yet to hear of complaints or of covid transmission as a result.

I met with the LGBTQ Welcoming Congregation Committee and they will be leading a service on Feb 12.

On Oct 16<sup>th</sup> we will begin our "Getting to know Uus" orientations after the service to help newcomers get to know the congregation. I will be leading the first one. This new program is organized by the membership committee. Our new member ceremony is on Oct 23<sup>rd</sup> and we will be welcoming 9 new members.

### **Pastoral Care:**

The chair of the Caring Committee (Tavia Ossola) and I held a meeting to welcome new members to the committee and check in on who would benefit from visits. Many people have been "assigned" one on one check ins with our community members who are especially isolated. The Caring Committee will also be doing cookie visits in Dec. and possibly in Spring. We will hold meetings monthly from here on out. I continue to meet with people in their homes and at the office to provide pastoral care. To note: if you hear of anyone who would like one on one time with me please encourage them to reach out.

### **Administration:**

We are having monthly staff meetings to keep the lines of communication open. We are planning a welcome Karena/gratitude for Sue celebration for the first week Karena is back. The Covid task force and I continue to meet monthly to review our recommendations for keeping the congregation safe.

The stewardship committee and I met with Barry Finkelstein to begin plans for next years campaign. The committee consists of Tavia Ossola, Susan Smith, Susan Flaws, Debbi Klein, Tom O'Brien, and Howard Hayes. We are leading listening circles with the congregation after a service in Nov. to determine the theme for next years campaign. Date TBD.

There will be 2 second interviews with candidates for the Interim Music Director Position shortly. Both of these candidates are highly qualified. All congregants involved in the music program will be invited to attend as the applicants direct the choir.

The Committee on Shared Ministry was disbanded 1.5 years ago after the members served for four years. They wrote a clear description which was sent to you recently by Carol and is in the board notebooks. Last year a new one wasn't formed because of me going on leave and a limited amount of time to get them up and going. I think we are in the same boat again this year. If I form a new one our first meeting would be in Nov and they would have 3-4 months to

get up and going before I leave. Their overall tasks are to evaluate the minister and the ministries of the congregation. I brought this to the presidents during our presidents meeting and it was advised to bring it before the board. I am interested in your options.

**Serves the Larger Unitarian Universalist Faith:**

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

In Oct I will be on study leave Oct 25-31 but will be available for pastoral care.

There have been some questions about how much leave I am granted each year. Per my letter of agreement I am to preach 3 Sundays per month. My time off per my agreement is as follows:

**3.5. Annual Leave**

3.5.1. The Minister will be relieved of all responsibilities and may be absent from the area for a total of eight weeks per year, in coordination with the Board of Trustees.

3.5.2. Four of these weeks will be taken as vacation. During vacation, should an emergency arise requiring the Minister's return, all costs of such return will be borne by the Congregation.

3.5.3. Four of these weeks will be taken as study leave. During study leave, should an emergency arise requiring the Minister's return, all costs of such return will be borne by the Minister.

**3.6. Denominational Service and Continuing Education**

With the specific approval of the Board of Trustees, the Minister may be relieved of all responsibilities and absent from the area for up to four Sundays annually, inclusive of General Assembly, for participation in UUMA chapter, Ballou Channing District, and Unitarian Universalist Association functions and continuing education. Time off for Denominational Service and Continuing Education is separate and apart from Vacation and Study leave.

**3.7 Sick, Medical, Disability, Birth/Adoption, and Family Leaves**

3.7.1 Sick Leave: The Minister shall be credited with 10 sick days per calendar year each January 1, and with sick days on a prorated basis at the beginning of the initial partial year. Up to 10 days of accrued sick leave may be carried forward each year, but in no case may the balance exceed 20 days. Sick leave may be used for the minister's illness or for the illness of a member of the minister's immediate family.



# Leave Plan for Rev Jessica

**Rev Jessica Leave Plan – Due Date 3/30/2022**

General plan – 12 weeks full leave per personnel policy

I will be scheduling lay leaders and guest preachers in the pulpit for the last few weeks of February just in case as well.

Probable Dates	Length	Status	Duties	Accounted For As
Start between 3/1/22 and 3/15/22 End between 6/1/22 and 6/15/22	12 weeks	Full Leave	None	12 weeks paid leave

**Funding –**

Total Estimated Cost for recommended coverage – \$4650-5650

I recommend transferring \$5000 from emergency reserve fund to fund this position, it is unlikely we will use the full \$5000. (note: \$1000 will come from pulpit supply line item) Note: This money may be dispersed from another area pending finance committee approval.

**Plans for Coverage –**

***Administrative/Executive Capacities –***

A designated volunteer leave executive team will supervise staff & make any necessary administrative decisions. This team will be selected by the minister and the board together and appointed by the board. Team will be recruited by January, and I will meet with this team in advance of leave to develop plans and divide responsibilities.

Estimated cost – 10-30 hours/month volunteer time for 3 months divided among 3-4 volunteers Karena Stroh will lead staff meetings in Rev Jessica’s absence.

***Pastoral Capacities –***

A clergy person will be contracted for pastoral care & preaching coverage. This minister will provide emergency pastoral care and support the pastoral care team.

Estimated cost –\$1500-2500

3 months at \$500/mo to include on-call status, 1 hour monthly meeting with pastoral care team, and up to 6 hours per month of pastoral contact.

\$50/hr for each additional hour of emergency pastoral care required over the 6 hours per month included above.

Any member memorials will be paid for by the church (\$350 each) and non-member memorials will be paid by the family directly to the minister.

***Worship Leading Capacities—***

Sundays regularly filled by the minister (3x per month) will be filled with the minister covering parental leave. Liturgy will be heavily supported by worship associates. Twinks Hastings will take over worship coordination.

Estimated cost – \$3150

9 Sundays at \$350/Sunday for one service, UUMA fair compensation standard rate.

# Director of Lifespan Religious Education

## Twinks Hastings

### Board Report      October 2022

#### Overview

This month I completed the Renaissance Module *Dimensions of Faith*, which brought together aspects of faith development with the work of multicultural transformation. It was a powerful learning experience. One of the most inspiring things was being in conversation with colleagues about where they are in their congregations and where we are as a faith community in terms of re-engagement after the pandemic. It was an important reminder that we have all been changed by the pandemic, and if we are to grow as a faith and as a community, we must remember to continue to keep adapting and changing. The metrics we used in the past can no longer be the metrics we use now. I look forward to moving this work forward in the Religious Education programs and beyond.

#### CYM

The elementary age program led by Catie Fyfe has been working on the World of Wonder Curriculum, enjoying the outdoor space we are lucky to have on our campus.

This month our middle school coming of age program met with Diane Pansire and Daniel Beltran and started working through the new COA program "To this I give my heart" This weekend I will be leading the Parent/Mentor/Youth opening ritual. I look forward to this sacred ritual every time we hold COA.

The High School Youth group has 4 advisors this year that will be rotating in, which is a blessing. Next weekend Chuck Ross, Marie Hartley and I will be taking the youth on a weekend retreat where we will be doing an OWL refresher for those who missed OWL or did the online "Taking Flight" curriculum due to the pandemic.

Adult RE - we have enough sign-ups to run all the programs this fall, which is heartwarming. I look forward to teaching and sharing the value of RE with the adult population, and really look forward to growing this program.

#### Volunteers

I took a training course on volunteer recruitment, training and engagement in a post-pandemic world. Due to our sterling effort this year all of our program spots are covered, which is freeing up my Sunday mornings to connect with parents and be in a more supervisory role, which has not happened in many years. I hope to be able to provide more support and a better experience for our volunteers, where it doesn't feel like we are always in "just making it happen" mode, but can really grow and develop the bountiful skills and talents our folks have to share.

#### Trainings

It has been hard to schedule times for different groups of folks to get together - but I have run the CYM training, Youth Group Advisor Training and COA mentor Training this month. The online Child Abuse Prevention Training is going to be sent out in the next week.

#### Active Shooter Policy

I met with the families and as our policy dictates told them we would be running a drill, where we take the kids out of the bulkhead. The parents understood, and expressed dismay that even at church, this is now a thing their children have to endure. Later I watched a mum explain to a child with high anxiety what we were talking about and her daughter burst into tears, she later

asked me to let her know the date we would be doing the drill so her family could miss that morning. I question the need for the drill. If a situation did happen, the adults will all have had a walk through, and the children will follow them. CYM and FPB is such a sacred safe haven for our children. I would love to hear your thoughts on this.

### Conclusion

I am looking forward to the overnight and rituals of the next week, and then I am excited to have a vacation to my happy place. It's been a beautiful and busy start-up three months!

## President's Letter for October 2022

Karen Witting, Jim Lieb, and I reviewed the new Personnel Policy Manual and submitted our feedback to the Personnel Committee and Rev. Jessica. Members of the Personnel Committee include Tavia Ossola, Daniel Beltran, and Chuck Ross. When the Committee finishes their review of our feedback, we will present the revised manual to the Board.

Rev. Jessica recommended that the Board increase Sue Weber's hours from 15 hours per week to 18 hours per week for the remaining six weeks of her contract. She also recommended that we extend the term of Sue's contract so that she overlaps with Karena. These increases equate to a total of \$975. Note: We will not be paying a Music Directory in the month of October, which saves us roughly \$3,000.

At the Board retreat in September, we chose three goals for the year and began working on objectives for achieving those goals. At our October meeting, we will continue that work. Board members who expressed interest in working on Goal 1 include Susan, Karen, John, Diane, and Carol. Board members interested in working on Goal 2 include Liz, Tom, Diane, and Carol. Board members interested in working on Goal 3 include Jim, Rand, Tom, Diane, and Carol.

Please come to the meeting prepared to brainstorm and share your ideas for how we can achieve these goals.

### **Goal 1: Educate and engage the congregation in the challenges and solutions to achieve financial sustainability for FPB to fulfill our mission.**

#### **Objectives:**

1. Grow a robust Stewardship Committee to work with Barry on the annual pledge drive.
2. Support the Financial Futures Group and continue communication across all Boards and committees involved in FPB finance.
3. Communicate with the congregation our status and progress towards the goal of financial sustainability.
4. Identify ways to increase the use of our five buildings to generate income, for their maintenance and enhancement of church programming.

### **Goal 2: Foster Relationships and Connection**

#### **Objectives:**

1. Build a team to promote and enable quarterly community-building activities.

2. Offer opportunities for small social gatherings (e.g., firepit gatherings, movie nights, book groups)
3. Plan and conduct community events (e.g., children's craft workshop, pizza party, talent show)

**Goal 3: Live Into the 8th Principle by Promoting Inner Work and Community Outreach**

1. Sponsor a Social Action Festival to generate interest in our social justice ministries.
2. Organize activities that address the inner work of dismantling racism and other forms of oppression. Examples include: antiracism training, a movie series or speaker series, a book group.
3. Explore opportunities for community outreach.

I look forward to working on these goals with you this year. Thank you.

Sincerely  
Carol Yerby

## Treasurer's Report

The Finance Committee and Endowment Board have three things to share with the Board this month. The details of each of these follow this summary.

- **FPBUU by the numbers** – The Finance Committee is concerned about the status of pledging. We are far below the \$360,000 we were hoping to see. In line with the Board goal of communicating about our financial status, we have provided a first draft approach to informing the congregation about this challenge. We welcome feedback on the approach taken, and how we could make it more accessible to the general congregation. We are also considering a second appeal and welcome feedback about this idea.
- **August Financial Report** – The reconciled financial report for August. All the numbers look good, expenses are in line and income is doing well.
- **Endowment Report** – This is a report from the Endowment financial secretary, Topper Roth. He writes: “In summary, the market value of the assets in the Investment Account is down about 5.7% from the end of the second quarter, in keeping with overall market trends for this period.”

## FPBUU By the Numbers

\$582,686 - Budgeted FPBUU expenses for 2022-23

315 - number of FPBUU members

\$ 1,850 - cost per member to operate FPBUU this fiscal year

### Projected Sources of Earned Income

\$ 95,000 - Thrift Store

\$ 20,000 - Offertory

\$ 22,500 - Church fundraisers, food certificate sales, Welcoming Congregation

\$ 7,000 - Building rental

\$ 5,550 - Investments, Interest, and Miscellaneous Contributions

\$150,050 - Total Earned Income

\$ 1,373 - cost per member to operate FPBUU when factoring out earned income

\$359,200 - Budgeted member pledges for 2022-23 (Total pledge \$360,000 minus 3% loss)

\$336,429 - Pledge amount to date from 170 pledge units (Minus 3% loss = \$326,336)

Note: Prior year pledging (9/2021) \$378,374 from 205 pledge units

\$ 73,426 - Our budgeted projected deficit for 2022-23, which will be covered by a surplus from the previous year.

\$ 32,864 - Additional projected deficit due to shortfall in pledges

**Q:** *Does this cost per congregant include annual funds from Endowment?*

**FC:** *No. The per person cost to fund the church operational budget does not include Endowment Funds. The church By-Laws prohibit the use of Endowment money for regular operational expenses.*

**Q:** Why doesn't the Church require everyone who wishes to be a voting member give a minimum pledge amount?

**FC:** The Church does ask new members to make a monetary pledge within one year of becoming a member, but in order to be inclusive and welcoming to all, no minimum amount is required.

**Q:** Why is the ERTC money we are expecting to receive not included in these calculations?

**FC:** How the ERTC money will be used has not been decided yet. These additional funds must be managed cautiously because we cannot expect any further funds from the Federal Government and we have a significant ongoing shortfall to manage.

**Q:** Where does the number of FPBUU members come from?

**FC:** This number comes from Breeze, and is the combination of 303 members plus 12 member emeritus (as of 10/5/2022). The number of pledging units is lower than this due to multi-member households with one pledge.



# **Financial Reports - August 2022**

## **Reconciled**

Submitted by Karen Witting, Treasurer

### **Table of Contents**

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

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

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

**% of budget should typically be at 17%**

## **Points of Interest**

**Total Income** is at 32% of budget

Total Pledge Payments received 36% of budget

Offertory is at 14% of budget

Thrift Store Income is at 30% of budget

**Total Expenses** are at 18% of budget

### **From Capital Expense Fund**

Steeple

Budget  
\$18,000

Spent  
\$0

### **From Emergency Reserve Fund**

None Planned

## Operating Funds Profit & Loss Budget vs. Actual July through August 2022

1	Aug 22	Budget	\$ Over Budget	% of Budget	
2	<b>Ordinary Income/Expense</b>				
3	<b>Income</b>				
4	<b>Pledges</b>				
5	2022-2023 Pledges	118,748.61	349,200.00	-230,451.39	34.01%
6	2021-2022 Pledges	9,964.05	10,000.00	-35.95	99.64%
7	2020-2021 Pledges	1,395.59			
8	<b>Total Pledges</b>	<b>130,108.25</b>	<b>359,200.00</b>	<b>-229,091.75</b>	<b>36.22%</b>
9	<b>Offertory</b>	<b>2,834.70</b>	<b>20,000.00</b>	<b>-17,165.30</b>	<b>14.17%</b>
10	<b>Fund Raising</b>				
11	Thrift Store/Annex Income	28,580.25	95,000.00	-66,419.75	30.08%
12	<b>Church Fundraisers</b>				
13	Spring Auction	355.00	10,000.00	-9,645.00	3.55%
14	Church Fundraisers - Other	0.00	9,000.00	-9,000.00	0.0%
15	<b>Total Church Fundraisers</b>	<b>355.00</b>	<b>19,000.00</b>	<b>-18,645.00</b>	<b>1.87%</b>
16	Food Certificate Sales	500.00	1,500.00	-1,000.00	33.33%
17	Welcoming Congregation-Income	0.00	2,000.00	-2,000.00	0.0%
18	<b>Total Fund Raising</b>	<b>29,435.25</b>	<b>117,500.00</b>	<b>-88,064.75</b>	<b>25.05%</b>
19	<b>BldgUse</b>				
20	Space Rentals	1,714.00	4,000.00	-2,286.00	42.85%
21	Weddings/Memorials	0.00	3,000.00	-3,000.00	0.0%
22	<b>Total BldgUse</b>	<b>1,714.00</b>	<b>7,000.00</b>	<b>-5,286.00</b>	<b>24.49%</b>
23	<b>Investment,Interest, MiscIncome</b>				
24	Misc Contributions	0.00	300.00	-300.00	0.0%
25	<b>Investment Income</b>				
26	UUA GIF Distribution	789.32	2,800.00	-2,010.68	28.19%
27	Alton Smith Char Trust	0.00	1,000.00	-1,000.00	0.0%
28	Alton Smith Irrev Trust	0.00	1,200.00	-1,200.00	0.0%
29	<b>Total Investment Income</b>	<b>789.32</b>	<b>5,000.00</b>	<b>-4,210.68</b>	<b>15.79%</b>
30	Interest Income	13.67	250.00	-236.33	5.47%
31	<b>Total Investment,Interest, MiscIncome</b>	<b>802.99</b>	<b>5,550.00</b>	<b>-4,747.01</b>	<b>14.47%</b>
32	<b>Total Income</b>	<b>164,895.19</b>	<b>509,250.00</b>	<b>-344,354.81</b>	<b>32.38%</b>
33	<b>Gross Profit</b>	<b>164,895.19</b>	<b>509,250.00</b>	<b>-344,354.81</b>	<b>32.38%</b>
34	<b>Expense</b>				
35	<b>Staff Salaries</b>				
36	Salary	39,568.51			
37	Minister	7,356.04	99,145.00	-91,788.96	7.42%
38	Admin&FinanceDir	1,993.04	47,364.00	-45,370.96	4.21%
39	LRE Director	1,969.75	47,272.00	-45,302.25	4.17%
40	Music Director	1,592.42	38,218.00	-36,625.58	4.17%
41	ThriftStoreManager	1,392.30	33,416.00	-32,023.70	4.17%
42	Sexton	600.00	15,600.00	-15,000.00	3.85%
43	Bookkeeper	620.10	16,121.00	-15,500.90	3.85%
44	Pianist	1,396.00	13,000.00	-11,604.00	10.74%
45	Tech Support	346.67	8,320.00	-7,973.33	4.17%
46	CYM-Childcare	45.00	2,254.00	-2,209.00	2.0%
47	<b>Total Staff Salaries</b>	<b>56,879.83</b>	<b>320,710.00</b>	<b>-263,830.17</b>	<b>17.74%</b>
48	<b>Staff Benefits/Payroll Expenses</b>				
49	Employee Health Insurance	6,757.84	36,801.00	-30,043.16	18.36%
50	Retirement	4,423.48	26,542.00	-22,118.52	16.67%
51	FICA Taxes	3,013.59	16,950.00	-13,936.41	17.78%
52	Minister's FICA	1,264.16	7,585.00	-6,320.84	16.67%
53	Minister's Term Life	230.12	808.00	-577.88	28.48%
54	WorkComplInsurance	0.00	2,910.00	-2,910.00	0.0%
55	Long Term Disability	562.84	3,379.00	-2,816.16	16.66%
56	Staff Appreciation	0.00	900.00	-900.00	0.0%
57	<b>Total Staff Benefits/Payroll Expenses</b>	<b>16,252.03</b>	<b>95,875.00</b>	<b>-79,622.97</b>	<b>16.95%</b>
58	<b>Staff Professional Expenses</b>				
59	Minister's Professional Exp	5,858.65	9,817.00	-3,958.35	59.68%
60	Admin&FinanceDirProf Ex	1,580.95	2,814.00	-1,233.05	56.18%

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

1		Aug 22	Budget	\$ Over Budget	% of Budget
61	LRE Director Professional Exp	224.78	2,808.00	-2,583.22	8.01%
62	Music Director Prof Exp	0.00	2,270.00	-2,270.00	0.0%
63	<b>Total Staff Professional Expenses</b>	<b>7,664.38</b>	<b>17,709.00</b>	<b>-10,044.62</b>	<b>43.28%</b>
64	<b>BldgGrounds</b>				
65	Property-Supplies	343.32	4,200.00	-3,856.68	8.17%
66	Property-Maintenance	2,528.21	13,800.00	-11,271.79	18.32%
67	Groundskeeping	3,761.50	12,000.00	-8,238.50	31.35%
68	Liability/Property Insurance	0.00	18,462.00	-18,462.00	0.0%
69	Housekeeping	2,240.00	14,720.00	-12,480.00	15.22%
70	Electric	1,106.30	5,000.00	-3,893.70	22.13%
71	Gas	243.88	5,000.00	-4,756.12	4.88%
72	Phone & Internet	1,430.42	7,640.00	-6,209.58	18.72%
73	Water	600.76	1,500.00	-899.24	40.05%
74	<b>Total BldgGrounds</b>	<b>12,254.39</b>	<b>82,322.00</b>	<b>-70,067.61</b>	<b>14.89%</b>
75	<b>Office Expenses</b>				
76	Advertising	673.00	1,500.00	-827.00	44.87%
77	Credit Card/Bank/PayPal Fees	995.96	4,500.00	-3,504.04	22.13%
78	Office Expense/Supplies	531.10	4,000.00	-3,468.90	13.28%
79	OfficeEquip/Maint	569.71	6,000.00	-5,430.29	9.5%
80	Payroll Software Expenses	197.62	900.00	-702.38	21.96%
81	Software Expense	683.03	2,000.00	-1,316.97	34.15%
82	<b>Total Office Expenses</b>	<b>3,650.42</b>	<b>18,900.00</b>	<b>-15,249.58</b>	<b>19.31%</b>
83	<b>Total Loan &amp; Mortgage Payments</b>	<b>1,231.22</b>	<b>7,200.00</b>	<b>-5,968.78</b>	<b>17.1%</b>
84	<b>Denominational Dues</b>				
85	UUA-NER	3,000.00			
86	Denominational Dues - Other	0.00	18,000.00	-18,000.00	0.0%
87	<b>Total Denominational Dues</b>	<b>3,000.00</b>	<b>18,000.00</b>	<b>-15,000.00</b>	<b>16.67%</b>
88	<b>Committees</b>				
89	Board of Trustees	0.00	400.00	-400.00	0.0%
90	Landscape Committee	0.00	850.00	-850.00	0.0%
91	Membership	277.62	750.00	-472.38	37.02%
92	Social Justice	0.00	1,000.00	-1,000.00	0.0%
93	Stewardship	0.00	300.00	-300.00	0.0%
94	UU Connections	0.00	1,360.00	-1,360.00	0.0%
95	<b>Total Committees</b>	<b>277.62</b>	<b>4,660.00</b>	<b>-4,382.38</b>	<b>5.96%</b>
96	<b>Lifespan Religious Education Ministries</b>				
97	Special Programing/Multigen	0.00	1,500.00	-1,500.00	0.0%
98	Pre K-Grade 6/7	0.00	1,300.00	-1,300.00	0.0%
99	High School Youth Program	30.00	1,000.00	-970.00	3.0%
100	OWL/COA	0.00	600.00	-600.00	0.0%
101	Pathways/AdultFaithDevelopment	0.00	600.00	-600.00	0.0%
102	Contract Childcare	0.00	400.00	-400.00	0.0%
103	Child Care Supplies	0.00	300.00	-300.00	0.0%
104	Office/Library	51.95	300.00	-248.05	17.32%
105	Child Abuse Prevention Training	0.00	200.00	-200.00	0.0%
106	<b>Total CYM</b>	<b>81.95</b>	<b>6,200.00</b>	<b>-6,118.05</b>	<b>1.32%</b>
107	<b>Music</b>				
108	Guest Musicians	325.00	2,200.00	-1,875.00	14.77%
109	Music Scores	0.00	1,500.00	-1,500.00	0.0%
110	Music Support/Supplies	0.00	700.00	-700.00	0.0%
111	PianoOrgan	180.00	1,200.00	-1,020.00	15.0%
112	<b>Total Music</b>	<b>505.00</b>	<b>5,600.00</b>	<b>-5,095.00</b>	<b>9.02%</b>
113	<b>Worship</b>				
114	Hospitality	140.69	300.00	-159.31	46.9%
115	Materials/Supplies	821.78	1,000.00	-178.22	82.18%
116	Pulpit Support	750.00	3,600.00	-2,850.00	20.83%
117	Substitute Sexton	0.00	600.00	-600.00	0.0%
118	<b>Total Worship</b>	<b>1,712.47</b>	<b>5,500.00</b>	<b>-3,787.53</b>	<b>31.14%</b>
119	<b>Total Expense</b>	<b>103,509.31</b>	<b>582,676.00</b>	<b>-479,166.69</b>	<b>17.76%</b>

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

1	Aug 22	Budget	\$ Over Budget	% of Budget
120 Net Ordinary Income	61,385.88	-73,426.00	134,811.88	-83.6%
121 Other Income/Expense				
122 Other Income				
123 Other Income and Expenses				
124 Surplus from prior year	0.00	73,426.00	-73,426.00	0.0%
125 Total Other Income and Expenses	0.00	73,426.00	-73,426.00	0.0%
126 Total Other Income	0.00	73,426.00	-73,426.00	0.0%
127 Net Other Income	0.00	73,426.00	-73,426.00	0.0%
128	<b>61,385.88</b>	<b>0.00</b>	<b>61,385.88</b>	<b>100.0%</b>

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

1	Aug 22	Aug 21	\$ Change	% Change
2 <b>Ordinary Income/Expense</b>				
3 <b>Income</b>				
4 <b>Pledges</b>				
5     2022-2023 Pledges	118,748.61	0.00	118,748.61	100.0%
6     2021-2022 Pledges	9,964.05	119,361.78	-109,397.73	-91.65%
7     2020-2021 Pledges	1,395.59	6,569.67	-5,174.08	-78.76%
8 <b>Total Pledges</b>	130,108.25	125,931.45	4,176.80	3.32%
9 <b>Offertory</b>	2,834.70	1,440.36	1,394.34	96.81%
10 <b>Fund Raising</b>				
11     Thrift Store/Annex Income	28,580.25	27,475.43	1,104.82	4.02%
12 <b>Church Fundraisers</b>				
13     Spring Auction	355.00	31.20	323.80	1,037.82%
14 <b>Total Church Fundraisers</b>	355.00	31.20	323.80	1,037.82%
15 <b>Food Certificate Sales</b>	500.00	0.00	500.00	100.0%
16 <b>Total Fund Raising</b>	29,435.25	27,506.63	1,928.62	7.01%
17 <b>BldgUse</b>				
18     Space Rentals	1,714.00	951.27	762.73	80.18%
19     Weddings/Memorials	0.00	700.00	-700.00	-100.0%
20 <b>Total BldgUse</b>	1,714.00	1,651.27	62.73	3.8%
21 <b>Investment,Interest, MiscIncome</b>				
22     Misc Contributions	0.00	26.28	-26.28	-100.0%
23 <b>Investment Income</b>				
24     UUA GIF Distribution	789.32	760.56	28.76	3.78%
25 <b>Total Investment Income</b>	789.32	760.56	28.76	3.78%
26 <b>Interest Income</b>	13.67	35.04	-21.37	-60.99%
27 <b>Total Investment,Interest, MiscIncome</b>	802.99	821.88	-18.89	-2.3%
28 <b>Total Income</b>	164,895.19	157,351.59	7,543.60	4.79%
29 <b>Gross Profit</b>	164,895.19	157,351.59	7,543.60	4.79%
30 <b>Expense</b>				
31 <b>Staff Salaries</b>				
32     Salary	39,568.51	0.00	39,568.51	100.0%
33     Minister	7,356.04	15,900.00	-8,543.96	-53.74%
34     Admin&FinanceDir	1,993.04	7,523.84	-5,530.80	-73.51%
35     LRE Director	1,969.75	7,349.68	-5,379.93	-73.2%
36     Music Director	1,592.42	6,178.84	-4,586.42	-74.23%
37     ThriftStoreManager	1,392.30	5,262.40	-3,870.10	-73.54%
38     Sexton	600.00	3,365.16	-2,765.16	-82.17%
39     Bookkeeper	620.10	2,453.12	-1,833.02	-74.72%
40     Pianist	1,396.00	280.00	1,116.00	398.57%
41     Tech Support	346.67	0.00	346.67	100.0%
42     CYM-Childcare	45.00	0.00	45.00	100.0%
43 <b>Total Staff Salaries</b>	56,879.83	48,313.04	8,566.79	17.73%
44 <b>Staff Benefits/Payroll Expenses</b>				
45     Employee Health Insurance	6,757.84	5,267.92	1,489.92	28.28%
46     Retirement	4,423.48	4,566.40	-142.92	-3.13%
47     FICA Taxes	3,013.59	2,415.59	598.00	24.76%
48     Minister's FICA	1,264.16	1,216.32	47.84	3.93%
49     Minister's Term Life	230.12	126.00	104.12	82.64%
50     Long Term Disability	562.84	577.48	-14.64	-2.54%
51 <b>Total Staff Benefits/Payroll Expenses</b>	16,252.03	14,169.71	2,082.32	14.7%
52 <b>Staff Professional Expenses</b>				
53     Minister's Professional Exp	5,858.65	3,164.58	2,694.07	85.13%
54     Admin&FinanceDirProf Ex	1,580.95	864.01	716.94	82.98%

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

1	Aug 22	Aug 21	\$ Change	% Change	
55	LRE Director Professional Exp	224.78	110.00	114.78	104.35%
56	<b>Total Staff Professional Expenses</b>	<b>7,664.38</b>	<b>4,138.59</b>	<b>3,525.79</b>	<b>85.19%</b>
57	<b>BldgGrounds</b>				
58	Property-Supplies	343.32	195.04	148.28	76.03%
59	Property-Maintenance	2,528.21	723.18	1,805.03	249.6%
60	Groundskeeping	3,761.50	3,412.00	349.50	10.24%
61	Housekeeping	2,240.00	0.00	2,240.00	100.0%
62	Electric	1,106.30	752.48	353.82	47.02%
63	Gas	243.88	104.26	139.62	133.92%
64	Phone & Internet	1,430.42	984.70	445.72	45.27%
65	Water	600.76	644.23	-43.47	-6.75%
66	<b>Total BldgGrounds</b>	<b>12,254.39</b>	<b>6,815.89</b>	<b>5,438.50</b>	<b>79.79%</b>
67	<b>Office Expenses</b>				
68	Advertising	673.00	525.84	147.16	27.99%
69	Credit Card/Bank/PayPal Fees	995.96	1,080.94	-84.98	-7.86%
70	Office Expense/Supplies	531.10	492.27	38.83	7.89%
71	OfficeEquip/Maint	569.71	642.90	-73.19	-11.38%
72	Payroll Software Expenses	197.62	63.75	133.87	209.99%
73	Software Expense	683.03	702.07	-19.04	-2.71%
74	<b>Total Office Expenses</b>	<b>3,650.42</b>	<b>3,507.77</b>	<b>142.65</b>	<b>4.07%</b>
75	<b>Total Loan &amp; Mortgage Payments</b>	<b>1,231.22</b>	<b>437.91</b>	<b>793.31</b>	<b>181.16%</b>
76	<b>Denominational Dues</b>				
77	UUA-NER	3,000.00	6,249.00	-3,249.00	-51.99%
78	<b>Total Denominational Dues</b>	<b>3,000.00</b>	<b>6,249.00</b>	<b>-3,249.00</b>	<b>-51.99%</b>
79	<b>Committees</b>				
80	Board of Trustees	0.00	164.00	-164.00	-100.0%
81	Membership	277.62	0.00	277.62	100.0%
82	<b>Total Committees</b>	<b>277.62</b>	<b>164.00</b>	<b>113.62</b>	<b>69.28%</b>
83	<b>Lifespan Religious Education Ministries</b>				
84	Special Programing/Multigen	0.00	851.62	-851.62	-100.0%
85	High School Youth Program	30.00	0.00	30.00	100.0%
86	Office/Library	51.95	0.00	51.95	100.0%
87	<b>Total CYM</b>	<b>81.95</b>	<b>851.62</b>	<b>-769.67</b>	<b>-90.38%</b>
88	<b>Music</b>				
89	Guest Musicians	325.00	0.00	325.00	100.0%
90	Music Support/Supplies	0.00	24.76	-24.76	-100.0%
91	PianoOrgan	180.00	0.00	180.00	100.0%
92	<b>Total Music</b>	<b>505.00</b>	<b>24.76</b>	<b>480.24</b>	<b>1,939.58%</b>
93	<b>Worship</b>				
94	Hospitality	140.69	0.00	140.69	100.0%
95	Materials/Supplies	821.78	370.00	451.78	122.1%
96	Pulpit Support	750.00	0.00	750.00	100.0%
97	<b>Total Worship</b>	<b>1,712.47</b>	<b>370.00</b>	<b>1,342.47</b>	<b>362.83%</b>
98	<b>Total Expense</b>	<b>103,509.31</b>	<b>85,042.29</b>	<b>18,467.02</b>	<b>21.72%</b>
99	<b>Net Ordinary Income</b>	<b>61,385.88</b>	<b>72,309.30</b>	<b>-10,923.42</b>	<b>-15.11%</b>
100		<b>61385.88</b>	<b>72309.3</b>	<b>-10923.42</b>	<b>-0.15107</b>

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

1	Aug 31, 22	Aug 31, 2021	\$ Change	% Change
2				
3 <b>Current Assets</b>				
4 <b>Checking/Savings</b>				
5 <b>CC5 Ckg - 5859</b>	25,671.41	19,670.10	6,001.31	30.51%
6 <b>Repo Sweep - 0998</b>	160,232.37	211,955.53	-51,723.16	-24.4%
7 <b>Total Checking/Savings</b>	185,903.78	231,625.63	-45,721.85	-19.74%
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>Total Other Current Assets</b>	-47,954.04	-54,779.04	6,825.00	12.46%
13 <b>Total Current Assets</b>	137,949.74	176,846.59	-38,896.85	-22.0%
14 <b>Fixed Assets</b>	1,761,018.93	1,761,018.93	0.00	0.0%
15 <b>Other Assets</b>				
16 <b>Transfer Suspense</b>	98.66	0.00	98.66	100.0%
17 <b>Food Coupon Inventory</b>	9,779.76	5,645.00	4,134.76	73.25%
18 <b>Petty Cash</b>	100.00	100.00	0.00	0.0%
19 <b>Total Other Assets</b>	9,978.42	5,745.00	4,233.42	73.69%
20	<b>1,908,947.09</b>	<b>1,943,610.52</b>	<b>-34,663.43</b>	<b>-1.78%</b>
21				
22 <b>Liabilities</b>				
23 <b>Current Liabilities</b>				
24 <b>Other Current Liabilities</b>				
25 <b>Split Plate</b>	4,441.00	2,099.00	2,342.00	111.58%
26 <b>UUSC Coffee Sales</b>	833.40	478.28	355.12	74.25%
27 <b>Current portion-Loan Meeting H</b>	4,080.00	4,080.00	0.00	0.0%
28 <b>Payroll Liabilities</b>	-3,134.11	-3,534.25	400.14	11.32%
29 <b>Total Other Current Liabilities</b>	6,220.29	3,123.03	3,097.26	99.18%
30 <b>Total Current Liabilities</b>	6,220.29	3,123.03	3,097.26	99.18%
31 <b>Long Term Liabilities</b>				
32 <b>Loan-Meeting House Improvements</b>	65,367.97	70,233.14	-4,865.17	-6.93%
33 <b>Loan-Endowment Fund</b>	0.00	49,425.63	-49,425.63	-100.0%
34 <b>Total Long Term Liabilities</b>	65,367.97	119,658.77	-54,290.80	-45.37%
35 <b>Total Liabilities</b>	71,588.26	122,781.80	-51,193.54	-41.7%
36 <b>Equity</b>				
37 <b>Unrealized Endow Loan Gain/Loss</b>	302,369.30	252,943.67	49,425.63	19.54%
38 <b>Retained Earnings</b>	1,472,781.99	1,495,575.75	-22,793.76	-1.52%
39 <b>Net Income</b>	62,207.54	72,309.30	-10,101.76	-13.97%
40 <b>Total Equity</b>	1,837,358.83	1,820,828.72	16,530.11	0.91%
41	<b>1,908,947.09</b>	<b>1,943,610.52</b>	<b>-34,663.43</b>	<b>-1.78%</b>

### 3rd Quarter 2022 report from FPBUU Endowment Board

Balance in Investment Account: \$1,111,818.41

Balance in Checking Account: \$8,675.45

Available for distribution in FY 2022-23: \$72,527

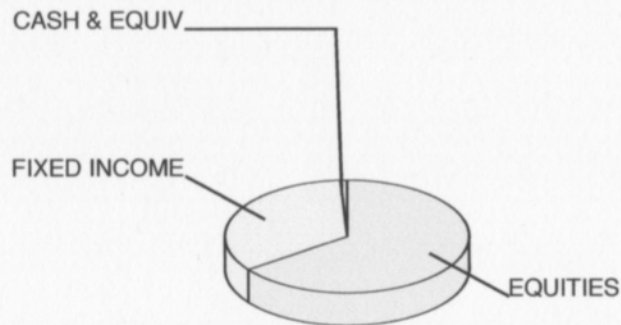
Already approved for FY 2022-23: \$50,500 (This number should not be considered "fixed," as some projects that have been approved may be "swapped out" for other ones determined to be more pressing.)

Remaining for FY 2022-23: \$22, 027

Topper Roth  
Financial Secretary, FPBUU Endowment Board  
10-07-2022



**PORTFOLIO SUMMARY**



**VALUE OF PORTFOLIO**

DESCRIPTION	MARKET VALUE	% OF ACCOUNT
CASH & EQUIV	11,497.96	1.0%
FIXED INCOME	378,926.16	34.1%
EQUITIES	719,604.16	64.8%
<b>TOTAL PORTFOLIO</b>	<b>\$ 1,110,028.28</b>	<b>100.0%</b>
ACCRUED INCOME	982.13	
<b>TOTAL VALUATION</b>	<b>\$ 1,111,010.41</b>	

**MARKET RECONCILEMENT**

	CURRENT PERIOD	YEAR TO DATE
<b>BEGINNING MARKET VALUE</b>	<b>\$ 1,198,450.60</b>	<b>\$ 1,431,497.43</b>
RECEIPTS		
INTEREST.....	21.46	88.20
DIVIDENDS.....	956.48	7,431.71
DISTRIBUTIONS		
DISTRIBUTIONS TO/FOR BENEFICIARY.....	0.00	-13,000.00
FEES AND EXPENSES.....	-918.68	-8,521.89
CASH TRANSFERS.....	0.00	0.00
REALIZED GAINS/(LOSSES).....	0.00	-1,912.31
CHANGE IN ACCRUED INCOME BALANCE.....	4.20	373.15
UNREALIZED APPRECIATION/(DEPRECIATION).....	-87,503.65	-304,959.73
NON-CASH ACTIVITY.....	0.00	13.85
<b>ENDING MARKET VALUE</b>	<b>\$ 1,111,010.41</b>	<b>\$ 1,111,010.41</b>

## Email Vote Dated 9/22/22 to Increase Hours for Temporary Office Administrator

Rev. Jessica recommended that we increase Sue Weber's hours from 15 hours per week to 18 hours per week for the remaining six weeks of her contract. This increase would cost \$600.

Rev. Jessica is also recommending that we extend the duration of Sue Weber's contract so that it overlaps with Karena's return. This increase equates to an additional \$375 for a total of \$975.

Note: We will not be paying a Music Director in the month of October, which saves us roughly \$3,000.

Karen Witting made the following motion: Given that Sue Weber's hours have been determined to be insufficient and that we will not be paying a Music Director in the month of October, I move that the Music Director salary be decreased by \$1,000 and a new budget item be added under Staff Salaries called something like "Interim Admin" with a budget of \$1,000.

Carol Yerby seconded the motion.

The Board voted unanimously to approve the increased hours for the Temporary Office Administrator on 9/22/22.