

November 2022 Board of Trustees Meeting Packet

<https://us02web.zoom.us/j/89722686555>

Meeting ID: 897 2268 6555

One tap mobile +13017158592,,89722686555# US (Germantown)

Covenant of First Parish Brewster UU Board of Trustees

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

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

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FPBUU Board of Trustees Meeting Agenda
November 15, 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 - Susan
- 7:00 Common Read Discussion (Chapter 2) - Rev. Jessica
- 7:20 Staffing Update - Rev. Jessica
- 7:30 Treasurer's Report - Karen
- 7:40 Financial Futures Report - Susan and Jim
- 7:50 Policy Update - John
- 7:55 Living Into the 8th Principle - Diane (CoW), Susan (speaker series)
- 8:05 Discussion of Executive Session - Carol
- 8:15 Consent Agenda: October Minutes, Email votes, Minister's Report, Lifespan Religious Education Director's Report, President's Report, September Financial Reports
- 8:25 Check out/Closing
- 8:30 Adjourn

FPBUU Board of Trustees Meeting Agenda

October 18, 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

Visitors: Susanne Sullivan, Julia Enroth

Welcome Board, Staff, and Visitors - Carol

Chalice Lighting, Spiritual Opening and Focused Check-in - Reverend Jessica invited all present to reflect on “courage” from different perspectives.

Tom O'Brien read the Board Covenant

Board Common Read – Reverend Jessica guided us in discussion of Preface and Chapter 1 of “Congregational Leadership in Anxious Times” Next month we will discuss pages 19-30.

Treasurer's Report

Karen Witting introduced that for informing the congregation she has added a section on FPBUU Finances at a Glance to the detailed balance sheets. The significant fact is a diminution of pledges which creates a shortfall which we have been able to address, in the current budget, by using up a surplus from the previous year, largely from PPP government funds.

Financial Futures Report - Susan Smith

The next Financial Futures meeting is Thursday, November 1st.

Susan reported that we have submitted 5 grant requests to four local Town Cultural Councils for a speaker series on social justice. We need to form a subcommittee out of Reparations and Social Justice to continue the momentum of this Speaker Series.

Regarding Board Goal #1: Consultant Barry Finkelstein strongly recommends increasing income from use/rental of our spaces, especially the Barn which is our most underutilized space. We are getting quotes for remodeling costs for a possible use of a ground floor space as a work-force rental. This is only an investigation into possibility, not reflecting any consensus yet in the congregation. We could also create a space for hybrid meetings for our own use but also by other entities, as hybrid meeting space is in demand. Rental income has been on the shoulders of the Director of Finance Administration (Karena Stroh) and we would need to have a team dedicated to shouldering this area. We are continuing to also investigate groups (one in particular based in Rhode Island) who can facilitate income from large donations (cars, boats, etc.). They function as a facilitating consultancy; they would handle towing, cleaning, sale, and send us the donation check.

Stewardship: Susan is working with Debbi Klein and Ottavia Ossola, and Barry Finkelstein participated in a Zoom Meeting. We mapped the Stewardship Campaign for the year, with insights from the book "Beyond Fundraising." After some training, members willing to participate will be stewards visiting other members to encourage giving.

Susan Smith said she and some members are beginning to make preliminary explorations into the possibility of a parsonage to retain ministers and offer adequate housing opportunities for staff. This is just preliminary and does not yet have full endorsement of the Endowment Board.

Revised Financial Controls Policy

John Kielb explained the new language governing debit/credit cards which will now be issued to four staff (Administration and Finance Director, Minister, CYM Director, and Music Director) with definitions of their appropriate use only for church related expenses, as defined in the Personnel Policy. Jim Lieb made a motion, seconded by Tom O'Brien, to move voting on this to Executive Session; all agreed unanimously.

Develop Board Objectives

Carol Yerby invited discussion and brainstorming on Goals and Objectives established at the Board Retreat. Diane Willcox recommended a fourth objective under Goal #2, namely: to support efforts of the Caring Committee to reach out to members who are isolated.

Parental Leave Plan - Rev. Jessica Clay

Jessica recommended funds for her coming parental leave be pulled from the Emergency Reserve Fund. Karen Witting responded that funds there are limited. One option is to designate money from the ERTC funds (when they arrive) to the Emergency Reserve Fund. Member Suzanne Sullivan requested that the vote be delayed to next month's meeting due to complaints from some congregants. Voting on parental leave was moved to Executive Session.

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

Twinks Hastings posed a question about the Active Shooter policy which requires training youth in safety, exits, etc. There are studies that Active Shooter drills are traumatic. Members agreed to ask the Policy Committee to review this language.

Jim Leib made a motion to approve the consent agenda with the explicit exception of the Minister's Parental Leave Plan, to be discussed in Executive Session; Thomas O'Brien seconded; Board members unanimously approved.

Check out/Closing

The meeting adjourned at 8:15 PM to Executive Session.

Resumption of Board Meeting at 8:35:

Parental Leave Plan proposal, as outlined in the Board Packet

Tom O'Brien made a motion that we approve the proposed plan for Parental Leave, and ask the Financial Committee to make a recommendation of the source of funding for the plan. The Board approved the motion unanimously, with one abstention, Karen Witting.

Committee on Shared Ministry

Karen Witting made a motion that Reverend Jessica reconstitute the Committee on Shared Ministry and make recommendations of members for the committee. John Kielb seconded the motion. The members approved it unanimously.

Policy Language on Credit Cards

Carol Yerby made a motion to approve the new Policy language governing use of credit cards by staff. Jim Lieb seconded. All members unanimously approved.

Respectfully submitted by the Clerk, Rand Burkert, on Oct. 29, 2022

On October 21, the Board voted by email to approve the **new members of the Committee on Shared Ministry**: Gloria Bailey-Davies, Daniel Beltran, Marilyn McDermott, Diane Pansire, and Chuck Ross.

On October 21, the Board voted by email to approve the hiring of our highly-qualified **Interim Music Director, Kaeza Fearn**, as requested by the search committee, the choir, and others involved in our music ministry. Her musical skills include: direction, performance, composing, and arranging. We are thrilled to welcome her in December.

President's Report for November 2022

The Board read and discussed the first chapter of this year's common read **Congregational Leadership in Anxious Times: Being Calm and Courageous No Matter What** by Peter L. Steinke. The author explains the importance of being responsive, not reactive, when faced with emotionally challenging events. "When people are **reactive**, they "blame more often; they criticize harshly; they take offense easily; they focus on others; they want instant solutions, and they cannot see the part they play in problems." When people are **responsive**, they are "more thoughtful and reflective; they act on principle not instinct; they can stand back and observe; and intent and choice characterize their behavior."

At their October meeting, the Board voted to approve **Rev. Jessica's parental leave plan**. She will be granted twelve weeks of paid leave in accordance with our Personnel Policy Manual. Her leave will begin in March and end in June. A clergy person will be contracted for pastoral care and preaching coverage. The Board will work with Rev. Jessica to select and appoint a team to supervise staff and make any necessary administrative decisions.

At their October meeting, the Board voted to reinstate the **Committee on Shared Ministry**. The purpose of the COSM is to assess and evaluate the wellbeing of the entire congregational ministry's fulfillment of its stated mission/covenant, accomplished by providing honest feedback and advice relative to the effectiveness of the minister and the congregational ministry. The COSM is also responsible for supporting the Minister in times of decision making or in times of crisis by managing conflicts, not resolving them.

On October 21, the Board voted by email to approve the **new members of the COSM**: Gloria Bailey-Davies, Daniel Beltran, Marilyn McDermott, Diane Pansire, and Chuck Ross.

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I have had several one-on-one meetings with long-time members of the congregation, and have learned a lot about how things used to be and what is different now. Our Covenant Groups are exploring the concept of **change** this month. The materials state that "change requires us to pay attention to what is going on in order to readjust our behavior, thinking, and/or expectations and plans." Living through a pandemic has forced us to make many modifications to how we live our lives and how we experience belonging to this congregation. I hope that we can apply the wisdom of our Congregational Covenant as we move this conversation forward and adjust to this new paradigm.

With gratitude and respect,
Carol Yerby

Overall thoughts:

The overall mood of the congregation right now is anxiously hopeful. The listening session on Nov 6th went really well & there was a clear ask for more of them in the future. We are doing a q&a on Sunday Dec 4th after the service as a response to this. I am hopeful that this will clear up some questions that the congregation may have.

Worship and Rites of Passage:

On Oct 16th we had our first "Getting to know Uus" orientation after the service to help newcomers get to know the congregation. There were two people who decided to participate. We will keep the program going and evaluate with the membership committee in a few months. This occurs on the third Sunday of each month. Our new member ceremony was on Oct 23rd and was full of love and energy.

We are much looking forward to having Kaeza Fearn begin her Sundays with us on Dec 4th. The Covid task force has begun discussions around the choir unmasking, before we make any decision we are going to poll the choir to ascertain their comfort levels.

Pastoral Care:

The chair of the Caring Committee (Tavia Ossola) and I held the monthly meeting of the caring committee. The caring Committee will be doing cookie visits in December. I continue to visit with people in their homes and in my office. We had one heed request this month.

Administration:

We are so happy Karena is back! Thank you for giving her a much needed sabbatical. In this board packet you will see a proposal to reduce her hours and continue to keep Sue Weber on staff. Sue has been great in the office, and this was Karena's suggestion and wish as well. The first meeting of the newly formed COSM will be on Sunday Nov 13th. I am grateful to the Search Committee for our successful hiring of Kaeza Fearn, I think she is going to be a wonderful match for our congregation. We have formed the search committee for the hiring of a minister to cover my leave, and the position is posted. We have already had four applicants. We will keep the posting listed until the end of the month and do interviews at the beginning of Dec.

Social Justice in the Public Square

Our Reproductive Justice service on Oct 23rd was moving and many members spoke of how important it was to them. I am grateful to the members of the congregation who shared their stories with me.

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 Nov I will be off the week of Thanksgiving but available via phone for emergencies. Karena will be off as well.

Director of Lifespan Religious Education, Twinks Hastings

Board Report November 2022

Overview

It was great, and restoring, to be able to take some vacation time at the end of October. Start-up for the year is always hectic, so it was refreshing to get away and re-center, at my version of a retreat center.

CYM

The elementary age program went on a field trip to the beach this month to learn about turtle rescue, and have been enjoying the outdoor World of Wonder curriculum. We will be working with the caring committee to create care packages for some of our congregants in the next month.

The COA program have been working on the new resource "To this I Give my Heart" and will join the youth group on a trip to Boda Borg in Boston at the end of the month.

The High School Youth group have been getting to know their three new advisors, Caroline Carton, Jesse Lang, Chuck Ross and Kris Yerby, who has been doing great leading the way as the returning advisor this year.

Adult RE - Jessica and I have been teaching The New UU, it has been great getting to know some of the new members. I hope that over time we will be able to offer this 6-week course bi-yearly to all new members of FPB. I have had a good response to the Soul Collage workshop and Jessica ran a successful day long retreat.

Committee - The committee ran a Halloween event in my absence and have been working on repairing the playground at the Winslow side of the campus. They will be focusing on the pageant in December.

Volunteers

CYM really has the best volunteers, I feel lucky and privileged to work alongside some very creative and caring souls. There is some worry about the numbers of youth turning up, or some disappointment in attendance, but in this weird-pandemic/new-pandemic/post-pandemic world we are doing okay, and really making an impact on the youth we are serving. I am working on a mid-year volunteer recognition/thank you event in addition to the end of year recognition, in order to reassure the volunteers that they are making an impact.

Trainings

I will be rolling out the online sexual abuse prevention training to the volunteers in the next week. I am waiting to hear from the policy committee regarding the Active Shooter Drill. I am looking into taking pastoral care training, with an emphasis on the self care aspect of providing pastoral care. I am being called more and more to provide support for children, youth and families in troubling situations, and self care is, as always, my growing edge.

OWL

The OWL weekend was an incredible success, both Chuck Ross and Marie Hartley who have taught OWL many times agreed that the youth were far more engaged and open with the material when engaging with it in a residential/overnight setting. I would like to explore offering our OWL programs in this way in the future.

Conclusion

All is going well in RE and we are gearing up for the holiday season.

November 9, 2022

I want to thank the Board of Trustees for gifting me a four-month sabbatical. It was more needed than I even knew, and I have grown and deepened in ways that I could not have imagined. My sincere gratitude also for the warm welcome I received upon my return this week. It's so good to be back! Before my sabbatical I had begun to think about how to make my position more sustainable and one of the major things I did during my time off was to get quiet and create space for new ways of being to emerge. I am so pleased with how Sue Weber has done in my absence and would like to propose that we keep her on staff as our Office Assistant. To do this I would like to cut my hours from 36-28 per week, which will free funds to pay for a 10 hr/week Office Assistant at no additional cost to the congregation. I am asking the Board to approve this request.

With a heart full of gratitude,
Karena Stroh, Administration and Finance Director

How to respond when law enforcement officers arrive

- Remain calm, and follow the officers' instructions.
- Put down any items in your hands (i.e., bags, jackets).
- Immediately raise your hands and spread your fingers.
- Keep your hands visible at all times.
- Avoid making quick movements toward officers, such as holding on to them for safety.
- Do not stop to ask officers for help or direction when evacuating, just proceed in the direction from which officers are entering the premises.

Information to provide to law enforcement or the 911 operator:

- Location of the active shooter
- Number of shooters, if more than one
- Physical description of shooters
- Number and type of weapons held by the shooters
- Number of potential victims at the location

TRAINING

Ushers will be trained annually on their duties to assist evacuation of the sanctuary. The following topics will be communicated to ushers:

- Policy guidance regarding Run, Hide, Fight
- The following specific usher responsibilities:
 - Aid people in leaving the premises, assisting people with mobility problems, if safe to do so.
 - Once outside, stop people from entering the premises.
 - Direct people where to assemble.

CYM staff will be trained annually on this policy and their duties to hide with the children. The following topics will be communicated to CYM staff:

- Policy guidance regarding Run, Hide, Fight
- Specific guidance regarding hiding under the sanctuary, including a drill in the storage room and review all guidance for what to do while down there.

Parents of CYM children will be informed about the policy each year when they enroll their children. Also, every September, and CYM leaders will perform a n-annual-CYM-drill in which the leaders will be conducted in September to practice going into the room under the sanctuary and evacuating out the bulkhead doors.

First Parish Brewster Unitarian Universalist Policy

Policy Title: Active Shooter

Revisions: New policy.

Policy Number: 4.6

Board Review Date: July 18, 2019

Purpose: To provide guidance on what to do if an active shooter is on or near the FPBUU campus

Congregations' Review Period: Aug 23, 2019

Effective Date: 9/23/2019

POLICY STATEMENT

This policy establishes procedures and guidelines on how to respond when an active shooter is on or near the FPBUU campus as well as how to respond when law enforcement officers arrive.

PROCEDURES

Quickly determine the most reasonable way to protect your own life. The first option is to run, the second option is to hide from the shooter and as a last resort, and only when your life is in imminent danger, fight.

GUIDELINES

Run

If there is an accessible escape path, attempt to evacuate the premises.

Be sure to:

- Have an escape route and plan in mind.
- Evacuate regardless of whether others agree to follow.
- Leave your belongings behind.
- Help others escape, if possible.
- Prevent individuals from entering an area where the active shooter may be.
- Call 911 when you are safe.

Assembly Area: After evacuation, assemble, if possible, behind the Thrift Shop out of sight of the church building. Then evacuate along the back path to shelter in the Barn and/or Winslow House.

Hide

If evacuation is not possible, find a place to hide where the active shooter is less likely to find you.

Your hiding place should:

- Be out of the active shooter's view
- Provide protection if shots are fired in your direction (i.e., an room with a closed and locked door)
- Not trap you or restrict your options for movement

To prevent an active shooter from entering your hiding place:

- Lock the door
- Blockade the door with heavy furniture

If the active shooter is nearby:

- Lock the door
- Silence your cell phone ring tone
- Turn off any source of noise
- Hide behind large items (i.e., cabinets, desks)
- Remain quiet

If evacuation and hiding out are not possible:

- Remain calm
- Dial 911, if possible, to alert police to the active shooter's location
- If you cannot speak, leave the line open and allow the dispatcher to listen

Hiding Strategy for CYM classes during Sunday Services:

At the first sign of a disruption, the CYM leaders will take the children to the room under the Sanctuary, closing/locking doors behind them and turning off the lights.

Keep the children against the concrete walls to protect them from possible gunfire.

Keep the children there until the all clear is given by the Brewster Police Department.

If it becomes necessary to evacuate that room, the CYM leaders will take the children out the bulkhead doors.

Fight

As a last resort, and only when your life is in imminent danger, attempt to disrupt and/or incapacitate the active shooter by:

- Acting as aggressively as possible against the shooter
- Throwing items and improvising weapons
- Yelling

How to respond when law enforcement officers arrive

- Remain calm, and follow the officers' instructions.
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Program Review

The Administration & Finance Director shall communicate with the Brewster Police Department annually to see if they have additional guidance regarding protocols for active shooter scenarios.

STANDARDS

None

DEFINITIONS

Active shooter: term defined by the federal government as an individual actively engaged in killing or attempting to kill others in a confined and populated area. Implicit in the definition is that the person's criminal actions involve firearms.

A proposal for the FPBUU Board of Trustees

As each of you is well aware, we at FPBUU are enthusiastically looking at ways to raise more funds to support FPBUU buildings and programs. The “Tiger Team,” a branch of the Financial Futures effort, has discovered a tool that we believe will aid in this effort. Vehicle donations for charity efforts have been around for some time. Many groups like NPR, Unicef, Habitat, American Cancer Society, etc. have well established programs that create significant revenue streams in their philanthropic budgets. Your “Tiger Team” is proposing that FPBUU join that parade and establish a “Vehicles for the Parish” program.

Every vehicle donation program partners up with a larger entity to handle the donation process. We have researched two well established potential partners and are recommending that FPBUU partner with Advanced Remarketing Services based in Middletown, Rhode Island. Inserted below is a link to an introduction PDF that explains how this program works. Please view the link at <https://www.carsforcharity.net/register-your-non-profit/> and send any questions to Bob Spencer (bobspencer529@gail.com), the Tiger Team lead on this project.

As part of our proposal we will need to develop a tasteful website presence for this program. Furthermore, there is nothing in this proposed partnership that locks us into a long-term agreement. If it works as advertised (and we have every reason to believe it will) we have created one more income stream to support the efforts of FPBUU. If not, we simply walk away. Bob Spencer has agreed to manage this effort for the first year and to recruit others to assist as needed.

Treasurer's Report

As requested by the Board of Trustees, the Finance Committee is recommending that the Parental Leave funding be taken from the Emergency Reserve Fund and that, when the ERTC money is received, an amount equal to the total cost of the Parental Leave be taken from the money received from the ERTC and replaced within the Emergency Reserve Fund.

The Finance Committee also discussed the possibility of renaming the Emergency Reserve Fund to be the Sustainable Fund and there was general agreement with this idea, although we are not formally recommending this at this time. If the Board supports this idea, they may either directly make the change, or request a formal recommendation from the Finance Committee.

Attached are the financial reports from September 2022. Our income is in line with expectations and expenses are on budget. Our only financial concern is pledging, which remains below expectations. The FPBUU By the Numbers document, created by the Finance Committee and the Board Goal # 1 volunteers, is being disseminated to the congregation through a) three weeks in the weekly Angle b) included in the Winter Quarterly Angle.

Financial Reports - September 2022

Reconciled

Submitted by Karen Witting, Treasurer

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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 25%

Points of Interest

Total Income is at 38% of budget

Total Pledge Payments received 40% of budget

Offertory is at 20% of budget

Thrift Store Income is at 41% of budget

Total Expenses are at 27% 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 September 2022

1		Sep 22	Budget	\$ Over Budget	% of Budget
2	Ordinary Income/Expense				
3	Income				
4	Pledges				
5	2022-2023 Pledges	130,452.61	349,200.00	-218,747.39	37.36%
6	2021-2022 Pledges	13,131.51	10,000.00	3,131.51	131.32%
7	2020-2021 Pledges	1,395.59			
8	Total Pledges	144,979.71	359,200.00	-214,220.29	40.36%
9	Offertory	4,093.20	20,000.00	-15,906.80	20.47%
10	Fund Raising				
11	Thrift Store/Annex Income	38,861.50	95,000.00	-56,138.50	40.91%
12	Church Fundraisers				
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	Total Church Fundraisers	355.00	19,000.00	-18,645.00	1.87%
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	Total Fund Raising	39,716.50	117,500.00	-77,783.50	33.8%
19	BldgUse				
20	Space Rentals	1,904.00	4,000.00	-2,096.00	47.6%
21	Weddings/Memorials	0.00	3,000.00	-3,000.00	0.0%
22	Total BldgUse	1,904.00	7,000.00	-5,096.00	27.2%
23	Investment,Interest, MiscIncome				
24	Misc Contributions	164.55	300.00	-135.45	54.85%
25	Investment Income				
26	UUA GIF Distribution	789.32	2,800.00	-2,010.68	28.19%
27	Alton Smith Char Trust	266.00	1,000.00	-734.00	26.6%
28	Alton Smith Irrev Trust	247.82	1,200.00	-952.18	20.65%
29	Total Investment Income	1,303.14	5,000.00	-3,696.86	26.06%
30	Interest Income	13.67	250.00	-236.33	5.47%
31	Total Investment,Interest, MiscIncome	1,481.36	5,550.00	-4,068.64	26.69%
32	Total Income	192,174.77	509,250.00	-317,075.23	37.74%
33	Gross Profit	192,174.77	509,250.00	-317,075.23	37.74%
34	Expense				
35	Staff Salaries				
36	Salary	750.00			
37	Minister	24,786.24	99,145.00	-74,358.76	25.0%
38	Admin&FinanceDir	11,958.24	47,364.00	-35,405.76	25.25%
39	LRE Director	11,818.50	47,272.00	-35,453.50	25.0%
40	Music Director	9,554.52	38,218.00	-28,663.48	25.0%
41	ThriftStoreManager	8,353.80	33,416.00	-25,062.20	25.0%
42	Sexton	3,725.00	15,600.00	-11,875.00	23.88%
43	Bookkeeper	4,030.65	16,121.00	-12,090.35	25.0%
44	Pianist	2,896.00	13,000.00	-10,104.00	22.28%
45	Tech Support	2,080.02	8,320.00	-6,239.98	25.0%
46	CYM-Childcare	395.92	2,254.00	-1,858.08	17.57%
47	Total Staff Salaries	80,348.89	320,710.00	-240,361.11	25.05%
48	Staff Benefits/Payroll Expenses				
49	Employee Health Insurance	10,016.76	36,801.00	-26,784.24	27.22%
50	Retirement	6,635.22	26,542.00	-19,906.78	25.0%
51	FICA Taxes	4,615.95	16,950.00	-12,334.05	27.23%
52	Minister's FICA	1,896.24	7,585.00	-5,688.76	25.0%
53	Minister's Term Life	311.52	808.00	-496.48	38.55%
54	WorkCompInsurance	0.00	2,910.00	-2,910.00	0.0%
55	Long Term Disability	844.26	3,379.00	-2,534.74	24.99%
56	Staff Appreciation	1,782.50	900.00	882.50	198.06%
57	Total Staff Benefits/Payroll Expenses	26,102.45	95,875.00	-69,772.55	27.23%
58	Staff Professional Expenses				
59	Minister's Professional Exp	6,067.16	9,817.00	-3,749.84	61.8%
60	Admin&FinanceDirProf Ex	2,744.95	2,814.00	-69.05	97.55%

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

1		Sep 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	Total Staff Professional Expenses	9,036.89	17,709.00	-8,672.11	51.03%
64	BldgGrounds				
65	Property-Supplies	363.96	4,200.00	-3,836.04	8.67%
66	Property-Maintenance	3,184.71	13,800.00	-10,615.29	23.08%
67	Groundskeeping	4,706.50	12,000.00	-7,293.50	39.22%
68	Liability/Property Insurance	8,741.00	18,462.00	-9,721.00	47.35%
69	Housekeeping	2,240.00	14,720.00	-12,480.00	15.22%
70	Electric	2,359.87	5,000.00	-2,640.13	47.2%
71	Gas	300.14	5,000.00	-4,699.86	6.0%
72	Phone & Internet	2,145.63	7,640.00	-5,494.37	28.08%
73	Water	600.76	1,500.00	-899.24	40.05%
74	Total BldgGrounds	24,642.57	82,322.00	-57,679.43	29.93%
75	Office Expenses				
76	Advertising	673.00	1,500.00	-827.00	44.87%
77	Credit Card/Bank/PayPal Fees	1,370.32	4,500.00	-3,129.68	30.45%
78	Office Expense/Supplies	531.10	4,000.00	-3,468.90	13.28%
79	OfficeEquip/Maint	784.23	6,000.00	-5,215.77	13.07%
80	Payroll Software Expenses	296.43	900.00	-603.57	32.94%
81	Software Expense	807.39	2,000.00	-1,192.61	40.37%
82	Total Office Expenses	4,462.47	18,900.00	-14,437.53	23.61%
83	Total Loan & Mortgage Payments	1,846.83	7,200.00	-5,353.17	25.65%
84	Denominational Dues				
85	UUA-NER	4,500.00			
86	Denominational Dues - Other	0.00	18,000.00	-18,000.00	0.0%
87	Total Denominational Dues	4,500.00	18,000.00	-13,500.00	25.0%
88	Committees				
89	Board of Trustees	90.99	400.00	-309.01	22.75%
90	Landscape Committee	0.00	850.00	-850.00	0.0%
91	Membership	343.03	750.00	-406.97	45.74%
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	150.00	1,360.00	-1,210.00	11.03%
95	Total Committees	584.02	4,660.00	-4,075.98	12.53%
96	Lifespan Religious Education Ministries				
97	Special Programing/Multigen	198.01	1,500.00	-1,301.99	13.2%
98	Pre K-Grade 6/7	165.99	1,300.00	-1,134.01	12.77%
99	High School Youth Program	51.68	1,000.00	-948.32	5.17%
100	OWL/COA	69.00	600.00	-531.00	11.5%
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	Total CYM	536.63	6,200.00	-5,663.37	8.66%
107	Music				
108	Guest Musicians	425.00	2,200.00	-1,775.00	19.32%
109	Music Scores	41.25	1,500.00	-1,458.75	2.75%
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	Total Music	646.25	5,600.00	-4,953.75	11.54%
113	Worship				
114	Hospitality	545.38	300.00	245.38	181.79%
115	Materials/Supplies	851.33	1,000.00	-148.67	85.13%
116	Pulpit Support	1,050.00	3,600.00	-2,550.00	29.17%
117	Substitute Sexton	0.00	600.00	-600.00	0.0%
118	Total Worship	2,446.71	5,500.00	-3,053.29	44.49%
119	Total Expense	155,153.71	582,676.00	-427,522.29	26.63%

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

1	Sep 22	Budget	\$ Over Budget	% of Budget
120 Net Ordinary Income	37,021.06	-73,426.00	110,447.06	-50.42%
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	37,021.06	0.00	37,021.06	100.0%

Operating Funds Profit & Loss Prev Year Comparison July through September 2022

1	Sep 22	Sep 21	\$ Change	% Change
2 Ordinary Income/Expense				
3 Income				
4 Pledges				
5 2022-2023 Pledges	130,452.61	0.00	130,452.61	100.0%
6 2021-2022 Pledges	13,131.51	149,114.64	-135,983.13	-91.19%
7 2020-2021 Pledges	1,395.59	9,769.67	-8,374.08	-85.72%
8 Total Pledges	144,979.71	158,884.31	-13,904.60	-8.75%
9 Offertory	4,093.20	2,630.27	1,462.93	55.62%
10 Fund Raising				
11 Thrift Store/Annex Income	38,861.50	37,356.05	1,505.45	4.03%
12 Church Fundraisers				
13 Fall Fundraiser	0.00	829.92	-829.92	-100.0%
14 Spring Auction	355.00	31.20	323.80	1,037.82%
15 Total Church Fundraisers	355.00	861.12	-506.12	-58.78%
16 Food Certificate Sales	500.00	0.00	500.00	100.0%
17 Total Fund Raising	39,716.50	38,217.17	1,499.33	3.92%
18 BldgUse				
19 Space Rentals	1,904.00	1,121.06	782.94	69.84%
20 Weddings/Memorials	0.00	1,188.27	-1,188.27	-100.0%
21 Total BldgUse	1,904.00	2,309.33	-405.33	-17.55%
22 Investment,Interest, MiscIncome				
23 Misc Contributions	164.55	226.28	-61.73	-27.28%
24 Investment Income				
25 UUA GIF Distribution	789.32	760.56	28.76	3.78%
26 Alton Smith Char Trust	266.00	213.48	52.52	24.6%
27 Alton Smith Irrev Trust	247.82	255.14	-7.32	-2.87%
28 Total Investment Income	1,303.14	1,229.18	73.96	6.02%
29 Interest Income	13.67	52.65	-38.98	-74.04%
30 Total Investment,Interest, MiscIncome	1,481.36	1,508.11	-26.75	-1.77%
31 Total Income	192,174.77	203,549.19	-11,374.42	-5.59%
32 Gross Profit	192,174.77	203,549.19	-11,374.42	-5.59%
33 Expense				
34 Staff Salaries				
35 Salary	750.00	0.00	750.00	100.0%
36 Minister	24,786.24	23,850.00	936.24	3.93%
37 Admin&FinanceDir	11,958.24	11,285.76	672.48	5.96%
38 LRE Director	11,818.50	11,024.52	793.98	7.2%
39 Music Director	9,554.52	9,268.26	286.26	3.09%
40 ThriftStoreManager	8,353.80	7,893.60	460.20	5.83%
41 Sexton	3,725.00	5,047.74	-1,322.74	-26.21%
42 Bookkeeper	4,030.65	3,679.67	350.98	9.54%
43 Pianist	2,896.00	910.00	1,986.00	218.24%
44 Tech Support	2,080.02	0.00	2,080.02	100.0%
45 CYM-Childcare	395.92	22.50	373.42	1,659.64%
46 Total Staff Salaries	80,348.89	72,982.05	7,366.84	10.09%
47 Staff Benefits/Payroll Expenses				
48 Employee Health Insurance	10,016.76	7,901.88	2,114.88	26.76%
49 Retirement	6,635.22	6,849.60	-214.38	-3.13%
50 FICA Taxes	4,615.95	3,853.84	762.11	19.78%
51 Minister's FICA	1,896.24	1,824.48	71.76	3.93%
52 Minister's Term Life	311.52	189.00	122.52	64.83%
53 Long Term Disability	844.26	866.22	-21.96	-2.54%
54 Staff Appreciation	1,782.50	0.00	1,782.50	100.0%

Operating Funds Profit & Loss Prev Year Comparison July through September 2022

1	Sep 22	Sep 21	\$ Change	% Change	
55	Moving Expenses	0.00	2,500.00	-2,500.00	-100.0%
56	Total Staff Benefits/Payroll Expenses	26,102.45	23,985.02	2,117.43	8.83%
57	Staff Professional Expenses				
58	Minister's Professional Exp	6,067.16	5,085.59	981.57	19.3%
59	Admin&FinanceDirProf Ex	2,744.95	864.01	1,880.94	217.7%
60	LRE Director Professional Exp	224.78	110.00	114.78	104.35%
61	Total Staff Professional Expenses	9,036.89	6,059.60	2,977.29	49.13%
62	BldgGrounds				
63	Property-Supplies	363.96	195.04	168.92	86.61%
64	Property-Maintenance	3,184.71	3,526.93	-342.22	-9.7%
65	Groundskeeping	4,706.50	4,691.00	15.50	0.33%
66	Liability/Property Insurance	8,741.00	7,202.00	1,539.00	21.37%
67	Housekeeping	2,240.00	0.00	2,240.00	100.0%
68	Electric	2,359.87	1,103.21	1,256.66	113.91%
69	Gas	300.14	154.85	145.29	93.83%
70	Phone & Internet	2,145.63	1,577.00	568.63	36.06%
71	Water	600.76	644.23	-43.47	-6.75%
72	Winslow Renovations	0.00	181.88	-181.88	-100.0%
73	Total BldgGrounds	24,642.57	19,276.14	5,366.43	27.84%
74	Office Expenses				
75	Advertising	673.00	525.84	147.16	27.99%
76	Credit Card/Bank/PayPal Fees	1,370.32	1,593.46	-223.14	-14.0%
77	Office Expense/Supplies	531.10	867.27	-336.17	-38.76%
78	OfficeEquip/Maint	784.23	1,395.85	-611.62	-43.82%
79	Payroll Software Expenses	296.43	97.75	198.68	203.25%
80	Software Expense	807.39	856.20	-48.81	-5.7%
81	Total Office Expenses	4,462.47	5,336.37	-873.90	-16.38%
82	Total Loan & Mortgage Payments	1,846.83	658.68	1,188.15	180.38%
83	Denominational Dues				
84	UUA-NER	4,500.00	8,332.00	-3,832.00	-45.99%
85	Total Denominational Dues	4,500.00	8,332.00	-3,832.00	-45.99%
86	Committees				
87	Board of Trustees	90.99	164.00	-73.01	-44.52%
88	Membership	343.03	0.00	343.03	100.0%
89	UU Connections	150.00	0.00	150.00	100.0%
90	Total Committees	584.02	164.00	420.02	256.11%
91	Lifespan Religious Education Ministries				
92	Special Programing/Multigen	198.01	1,109.47	-911.46	-82.15%
93	Pre K-Grade 6/7	165.99	159.77	6.22	3.89%
94	High School Youth Program	51.68	75.00	-23.32	-31.09%
95	OWL/COA	69.00	0.00	69.00	100.0%
96	Child Care Supplies	0.00	20.00	-20.00	-100.0%
97	Office/Library	51.95	0.00	51.95	100.0%
98	Total CYM	536.63	1,364.24	-827.61	-60.67%
99	Music				
100	Guest Musicians	425.00	0.00	425.00	100.0%
101	Music Scores	41.25	172.23	-130.98	-76.05%
102	Music Support/Supplies	0.00	35.54	-35.54	-100.0%
103	PianoOrgan	180.00	0.00	180.00	100.0%
104	Total Music	646.25	207.77	438.48	211.04%
105	Worship				
106	Hospitality	545.38	0.00	545.38	100.0%
107	Materials/Supplies	851.33	459.28	392.05	85.36%

Operating Funds
Profit & Loss Prev Year Comparison
July through September 2022

1		Sep 22	Sep 21	\$ Change	% Change
108	Pulpit Support	1,050.00	0.00	1,050.00	100.0%
109	Total Worship	2,446.71	459.28	1,987.43	432.73%
110	Total Expense	155,153.71	138,825.15	16,328.56	11.76%
111	Net Ordinary Income	37,021.06	64,724.04	-27,702.98	-42.8%
112		37021.06	64724.04	-27702.98	-0.42802

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

1	Sep 30, 22	Sep 30, 2021	\$ Change	% Change
2				
3 Current Assets				
4 Checking/Savings				
5 CC5 Ckg - 5859	-11,728.26	16,175.87	-27,904.13	-172.51%
6 Repo Sweep - 0998	160,232.37	212,893.22	-52,660.85	-24.74%
7 Total Checking/Savings	148,504.11	229,069.09	-80,564.98	-35.17%
8 Other Current Assets				
9 Payroll Corrections	-129.04	-129.04	0.00	0.0%
10 Emergency Reserve Fund	-24,075.00	-29,400.00	5,325.00	18.11%
11 Capital Expense Fund	-23,750.00	-25,250.00	1,500.00	5.94%
12 Total Other Current Assets	-47,954.04	-54,779.04	6,825.00	12.46%
13 Total Current Assets	100,550.07	174,290.05	-73,739.98	-42.31%
14 Fixed Assets	1,761,018.93	1,761,018.93	0.00	0.0%
15 Other Assets				
16 Transfer Suspense	515.72	-1,357.47	1,873.19	137.99%
17 Food Coupon Inventory	6,154.76	5,129.76	1,025.00	19.98%
18 Petty Cash	100.00	100.00	0.00	0.0%
19 Total Other Assets	6,770.48	3,872.29	2,898.19	74.84%
20	1,868,339.48	1,939,181.27	-70,841.79	-3.65%
21				
22 Liabilities				
23 Current Liabilities				
24 Other Current Liabilities				
25 Split Plate	4,083.00	2,647.00	1,436.00	54.25%
26 UUSC Coffee Sales	478.33	790.28	-311.95	-39.47%
27 Current portion-Loan Meeting H	4,080.00	4,080.00	0.00	0.0%
28 Payroll Liabilities	-576.98	-843.40	266.42	31.59%
29 Total Other Current Liabilities	8,064.35	6,673.88	1,390.47	20.84%
30 Total Current Liabilities	8,064.35	6,673.88	1,390.47	20.84%
31 Long Term Liabilities				
32 Loan-Meeting House Improvements	64,958.75	69,838.30	-4,879.55	-6.99%
33 Loan-Endowment Fund	0.00	23,400.12	-23,400.12	-100.0%
34 Total Long Term Liabilities	64,958.75	93,238.42	-28,279.67	-30.33%
35 Total Liabilities	73,023.10	99,912.30	-26,889.20	-26.91%
36 Equity				
37 Unrealized Endow Loan Gain/Loss	302,369.30	278,969.18	23,400.12	8.39%
38 Retained Earnings	1,472,781.99	1,495,575.75	-22,793.76	-1.52%
39 Net Income	20,165.09	64,724.04	-44,558.95	-68.85%
40 Total Equity	1,795,316.38	1,839,268.97	-43,952.59	-2.39%
41	1,868,339.48	1,939,181.27	-70,841.79	-3.65%