

December 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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Email Vote to Approve the Hiring of Leave Minister

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

- 6:30 Welcome Board, Staff, and Visitors (questions/comments) - Carol
- 6:35 Chalice Lighting, Spiritual Opening and Focused Check-in - Twinks
- 6:50 Read Board Covenant - Rand
- 6:55 Common Read Discussion (Chapter 3) - Carol
- 7:10 Building Maintenance Report - Elenita
- 7:25 Leased Access to 6A - Carol
- 7:40 Treasurer's Report - Karen
- 7:55 Conflict of Interest Policy - John
- 8:00 Email Vote Policy Amendment - Carol
- 8:10 History of Enslaved People - Jim
- 8:20 Executive Session Discussion - Carol
- 8:30 Consent Agenda: November Minutes, Minister's Report, Lifespan Religious Education Director's Report, President's Report, October Financial Reports, Tiger Team Report
- 8:40 Check out/Closing
- 8:45 Adjourn

FPBUU Board of Trustees Meeting Agenda November 15, 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, John Kielb. (Liz Libby unable to attend)

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

Visitors: Elenita Muniz and Judy Fenner

Carol Yerby welcomed the Board, staff, and visitors

Chalice Lighting, Spiritual Opening and Focused Check-in:

Reverend Jessica invited the members to reflect on prompts from the course she is co-teaching with Twinks Hastings, "The New UU."

Susan Smith read the Board Covenant

Common Read Discussion: Congregational Leadership in Troubled Times (Chapter 2)

Reverend. Jessica led discussion on "reactivity" and "responsiveness," inviting members to reflect on how they move between these positions in challenging moments. At the next meeting we will discuss Chapter 3 (through page 45).

Staffing Update - Reverend Jessica

Kaeza Fearn has begun as our Music Minister, with great energy. She has sent a survey to the choir and has found volunteers to help with the music library.

We have formed the search committee for the Leave Minister and have three candidates with extensive experience.

Karena Stroh has made a recommendation (outlined in the Board Packet) to retain Sue Weber as a part time employee, and to work slightly reduced hours,

resulting in the same cost for the Administration and Finance Minister responsibilities. Karen Witting made a motion to approve this recommendation; Tom O'Brien seconded and all approved unanimously.

Treasurer's Report - Karen Witting

Karen reports that the Finance Committee approves using Emergency Funds for covering the cost of the Leave Minister, with the proviso that when ERTC money is received (possibly within the next two months), the Emergency Fund will be replenished from that source.

There is also a recommendation to rename the Emergency Fund the "Sustainability Fund." Based on a recent discussion with consultant Barry Finkelstein, Susan Smith said that having a Sustainability Fund could greatly benefit flexibility for the Finance Committee. Members agreed a more robust discussion of the use of the Emergency Fund (or Sustainability Fund) should be on our next agenda.

Elenita Muniz asked that the Building Committee have an opportunity, at the next (December) meeting, to explain intended expenditures for forward-looking maintenance of our facilities.

Karen Witting made a motion to approve the 4 expenditures already approved by the Endowment Board, namely:

Repair to Meetinghouse windows \$ 14,000.00; Soul of Aging program \$3,200.00; Playground equipment repair \$600.00; Meetinghouse speaker series \$1,500.00

Carol Yerby seconded; all approved unanimously.

Financial Futures Report - Susan Smith and Jim Lieb

Susan Smith shared detailed information about the Financial Futures deliberations and exploratory work of the financial "Tiger Team" (Susan Smith, Bob Spencer, Carol Yerby, Jim Lieb, Laura Gill) to suggest new funding sources. (Her notes are attached to these minutes, below.)

Susan Smith explained the schedule for Stewardship consultant Barry Finkelstein's visit, Friday and Saturday, Jan. 6-7. He will be holding a workshop to train about 30 "Visiting Stewards" to hold conversations with members during the pledge drive.

Proposed Auto Donation Program:

Jim Lieb explained the auto donation project to be operated through "Cars for Charity" which uses another entity, "Advanced Remarketing Services." They do work for Habitat for Humanity, and for CARE, among other non profits. The Better Business Bureau gives them an A+ rating. It will be our responsibility to reach out through local promotion, to find donors of cars; they guarantee at least 80% of the proceeds of the sale come to us. Congregant Bob Spencer, who has done all the legwork on this project, has offered to be our point person for this program in the first year.

Karen Witting said we should designate this program a "fundraising" arm of the church, and that we need to discuss how this money, if it arrives, should be situated within our budget. The "Sustainability Fund" (proposed, above) may be an appropriate place to put such funds.

Jim Lieb read a motion: "Resolved, that FPBUU register as a "Cars for Charity" partner with "Advanced Remarketing Services, Inc." of Middletown RI, for the purpose of processing all aspects of any vehicle or similar donations which may be made to FPBUU from time to time." Tom O'Brien seconded the motion; all approved, unanimously.

Other research related to facilities, and sustainability:

As some of our staff are subject to housing insecurity. The Tiger Team is gathering information on the possibility of creating either a parsonage or apartment for staff on the ground floor of the Barn. The team found that our septic system is large enough and not likely an impediment. Town officials explained that FPBUU has a religious exemption and would have a right to create a parsonage, while an Accessory Dwelling Unit for the open rental market would be subject to zoning approval.

As an option for a parsonage, purchase of a condo is being studied, with possible support from an anonymous supporter who offered a loan to cover a mortgage for the purchase. This led to further discussion of anonymous offers. Karen Witting questioned the correctness (and possible risk) of taking an anonymous loan for a specific project.

Policy Update

John Kielb explained that recommended changes to the Active Shooter Policy (included in the Board Packet) were prompted by concerns about emotional harm to children being involved in active shooter drills. John Kielb made a motion to adopt the new language; Carol Yerby seconded; all approved unanimously.

The Policy Committee is also working on a new policy addressing Conflict of Interest language, to be presented in a future Board meeting.

Living Into the 8th Principle - Diane Willcox, Susan Smith

Diane Willcox thanked Twinks Hastings and the Board for supporting the Conversations on Whiteness, which were well attended and very successful. She suggested it could be re-offered next year for more broad participation.

Meetinghouse Speaker Series: Voices of Cape Cod:

Susan Smith said that a subcommittee for this social justice series has requested \$1,500.00 from Endowment to pay speakers. Two first presentations are already scheduled for January and March, and others are expected through the month of June. They will be advertised throughout the Lower Cape, in flyers, on our website, and on social media. In January, Rev. Dr. Kristen Harper will present “the Spiritual Aspects of Racial Justice, Why We Do this Work”. In March, Linda Coombs, Tribal Historian, will present “Falling Off Our Feet: A History of the Impact of Colonization on Wampanoags The People, the land and their World.” Funding for the series will be through a combination of MA Cultural Council Grants (applied for), Social Justice budget funds, a donation jar, and the Endowment Funds.

Discussion of Executive Session

Carol Yerby outlined some of the issues that can require confidential discussion by the Board. At the last Board meeting we moved three issues to Executive Session. She questioned the necessity of this, and suggested we consider changes to policy language which could allow the Minister to be present at Executive Sessions, unless the Board makes a deliberate decision to exclude her for a specific reason. (The current policy states that the Minister should step out “as a matter of course.”) Members felt are many instances where presence of the Minister at Executive Session would be helpful and not a conflict of interest.

Carol Yerby said she would call our Rep. Hilary Allen for advice.

Staff and visitors offered reflections on how Executive Session had been misused in the past at our church, causing instances of distrust among congregants. Members agreed that an open meeting and transparency are the best policy for trust in the congregation.

Reverend Jessica spoke strongly for not moving to Executive Session whenever possible, to maintain the relational value among congregants who visit meetings and the Board and staff. It is all about relationships – staying in conversation together. “Mission and vision and relationship at the core.”

Consent Agenda: October Minutes, Minister’s Report, Lifespan Religious Education Director’s Report, President’s Report, September Financial Reports

Susan Smith made a motion to approve the Consent Agenda with one change to the minutes (“complaint” to “concerns”) – Tom O’Brien seconded; all approved unanimously.

The meeting adjourned at 8:45 PM

Respectfully submitted by the Clerk, Rand Burkert, on December 1, 2022

President's Report for December 2022

The Board is reading **Congregational Leadership in Anxious Times** by Peter L. Steinke. The second chapter explains **differentiation** which is the relative ability of people to guide their own functioning by thinking clearly, acting on principle, defining self by taking a position, coming to know more about their own instinctive reactions to others, learning to regulate those reactions, staying in contact with others, and choosing a responsible course of action. Differentiation requires having the courage to chart your own course, own your voice, and speak your truth. This year, I am working on putting relationships first, being responsive not reactive, prioritizing our covenant, mission, and vision, and becoming a differentiated leader.

The **Financial Futures Task Force** has been meeting regularly this year to brainstorm ways to generate income. Our Treasurer, Karen Witting, estimates that we will spend \$100,000 more than we will receive this year. Although we were able to balance the budget this year, we are estimating that we will have a deficit budget next year. One of the ideas that the Board voted to move forward with is the **Vehicles for Change** program. (Note: The name of this program has not yet been determined.) Bob Spencer has generously offered to be the point person for the first year of this program.

The five-session **Conversations on Whiteness** course ended in November. Thirteen members of the congregation attended the course and gave it rave reviews. If there is enough interest, this course may be offered again in the spring.

The **Endowment Board** is authorized to make an annual distribution of up to 5% of the Endowment Fund balance as of the end of the calendar year in the following fiscal year. That means that for FY23 (July 2022-June 2023), the Endowment Board can distribute up to \$72,500. As of November 15, the balance remaining to be allocated is \$29,100. Programs for financial support are recommended by the Endowment Board and approved by the Board of Trustees for funding. Purposes such as, but not limited to, the following will receive consideration: program enrichment, enhancement of buildings and grounds, community outreach, and developing the wider mission of the UUA. At the December Board meeting, we will learn about what it costs to maintain the five buildings on our campus.

I hope you all experience a sense of wonder this holiday season, and wish that all of your dreams will come true.

With gratitude and respect,
Carol Yerby

The Board of Trustees Goals for This Year

- Achieve Financial Sustainability to Support our Mission
- Foster Relationships and Connection in the Congregation
- Live Into the 8th Principle Through Inner Work and Community Outreach

Ministers Board Report December 2022 from Rev Jessica Clay

Overall thoughts:

It is interesting that only 10 people came to the q&a at the beginning of Dec. I think it was good for us to offer it but I am not seeing a need for that in the future.

I have now met with 3 congregants who have complained about me taking my vacation and study leave. I am taking the allotted amount of time that is in my letter of agreement (and was in the board report from Oct). I am feeling weary from these meetings. I am meeting with my clergy coach at the beginning of January and look forward to talking with him about this. I am sure I am weary because of it being December, but I am not sure that now I should meet with everyone who has a complaint. I wonder since my letter of agreement (LOA) was negotiated by the board, that the board could say this is in her LOA- end of conversation? I hope we can make time to have a conversation about this at the January board meeting. This speaks to the bigger question of what we do with complaints. This is due to many factors but anxiety is definitely high for many people right now. I think it is a combination of my impending leave/having another baby /being worried about the outcome, COVID, THE AFD & me each having leaves of absence in this calendar year, and peoples own stuff around the holidays.

Worship and Rites of Passage:

Worship has had higher attendance in Dec so far than most of the fall. Many people are very excited about Kaeza, her welcome and reception has been wonderful. The Covid task force decided to poll the choir and ensemble around current covid protocols and their comfort level with masking. The ensemble all were ok with unmasking, therefore we have changed our policy on that (will be in the angle). For the choir, 2 members said if the choir unmasked they would not participate, no one said if we kept masks that they would leave- therefore we decided to keep the choir masked for now and revisit in the Spring.

I participated in one memorial service this month.

Pastoral Care:

We have had 6 heed requests this month. I continue to meet with people in their homes & at the office. We have had many losses as a congregation this past year. I encourage anyone reading this to reach out to people in our congregation to check in, especially those who have had people close to them pass away.

Administration:

The leave ministers search committee and I are so excited to welcome Rev Kenn Hurto to cover my parental leave. He brings a wealth of experience and will be beneficial in addressing issues of conflict and anxiety. Because of what happened last year I am planning on preaching through the first weekend of February and having congregants/guest speakers from there on out. I will be still working but do not want to leave the congregation in a lurch just in case I have to deliver early.

We had a wonderful staff dinner to celebrate the holidays thanks to the ministers discretionary fund. We gave all staff who have been here 6 months or longer bonuses out of the staff

hospitality line item. I did not take a bonus. This line item will need to be increased in next years budget as we now have 12 people on staff.

I had a rich conversation with Barry Finkelstein about staff salaries, the endowment, and the ERTC funds. He stressed the importance of having a five year plan. I look forward to further discussions on this.

The UUA has put out new salary guidelines, we increased a geo index as well. I had an initial meeting with the personnel committee to begin to look at the new recommendations, it will take us several years to reach midrange for staff with these new amounts. This should be part of the five year plan as well. We will do staff evaluations in January and I will meet with personnel before bringing the recommendations to the finance committee in Feb. I hope to bring them before the board in Feb as well.

Social Justice in the Public Square

I continue to serve on the board of UU Mass Action, they have many campaigns they are involved with as well as legislative justice day on March 28th. I encourage many of you to attend if you are able. You can find more information here:

<https://www.uumassaction.org/awards>

Serves the Larger Unitarian Universalist Faith:

I continue to attend the UUMA cluster meetings and the local interfaith women ministers group.

I will be off Dec 18-23, but will only be taking 3 days of vacation due to working Christmas and 7 days the week of Dec 5th. I will be taking study leave Dec 29-Jan 7. This will only account to 3 days of accrued study leave due to staff having the week after Christmas off.

Director of Lifespan Religious Education, Twinks Hastings

Board Report December 2022

Overview

The holidays are upon us, and this year feels different around FPB. Karena described it best in a recent meeting as “muted”. As we work towards preparing for Christmas Eve, the Pageant and the fair, we are learning how to do these things again, in-person, in a new living-with-the-pandemic kind of way.

CYM

This month the CYM program created the Christmas village with Armando and Daniel Beltran supported by Rand. The children love this experience and have a great sense of pride in creating this for our community. I encourage you all to take a look at it and ask the children about it, they would love to explain what being a village takes. We also participated in creating cards for helping hands, delivering care packages to folks in our community and baking for the fair.

Pews

I am planning to apply to the endowment fund for funding to move this project forward. In the New Year I will be working with Rev Jessica to move the project forward.

Trainings

In January I will be taking a Renaissance module on Pastoral Care, and in February will be attending the ACA conference in Orlando. I have been seeking further training on Pastoral Care since last December as I have been called upon to provide more and more pastoral care. Rev Jessica had to approve me through the UUA for this training and I look forward to advancing my skills in this area.

Adult Ed

Rev Jessica and I completed a very successful New UU class, ideally this class will be run bi-yearly for all new members. I also led a Soul collage workshop that was renewing for all who participated, I have been asked to provide more of those opportunities.

Parents

I met with a circle of mums for a conversation around the program and church in general, they shared many thoughts and feelings about our community. The vast majority of feedback was overwhelmingly positive, and something that struck me, **was every single mum had at least one and usually many stories to share where they either ended up in tears, left the space, or felt bad about something someone had said about or too their kids.** I don't want this to be the narrative about FPB and this is work we need to do together if we want to continue to grow as a community.

December

I recrafted this year's pageant, so it is an all new service, same story, told very differently. It was time for a change, and in the preliminary stages of planning, it could not be helped to associate our pageant with the grief of losing Penelope. I have been fielding a marked uptick in questions around Penelope and Rev Jessica's pregnancy. It makes sense that there is a growing anxiety there, and I am working with Chuck, Wilderness and Karena to address this in the community in January.

I am also creating and leading the 4:30 pm Christmas Eve service. I look forward to this challenge and our first gathering on Christmas Eve since Covid.

Report from Administration and Finance Director – December 2022

Financial Highlights & Pledges (see the Treasurer's report for more info)

- For FY22-23, we have received, as of 12/14/22, 173 pledges units for a total of \$336,919.
- The Holiday Fair raised just over \$8,000, nearly \$1,500 more than last year. It was very well attended by church members and larger community visitors. Debbi Klein, with support from the Fundraising Team and Staff, did an outstanding job as coordinator of this event. We are already talking about adjustments for next year to address the minor problems that came up this year. If you haven't ever participated in the event, I strongly encourage you to put this on your calendar for next year!
- A big thank you to Celine, our Thrift Store Manager, who has consistently raised more money by optimizing both the items for sale and the displays in the store. She has a very dedicated team of volunteers, and this is a great place for new or older members to service the church in a meaningful and fun way.

Property Management

- This past month, I received a request from one of our neighbors for temporary access to his property from our main parking lot. In exchange for our kindness, a generous donation towards our operating budget was received. There is a proposal in this month's packet from this neighbor to lease this access, and I will be present at the Board meeting to answer any questions the trustees may have.
- A big thank you to Dave, our Sexton, who works hard to attend to our buildings and support our events, with only 12 hours per week. It's vital that Sexton requests and maintenance issues are reported in a timely manner either by using the online Sexton Request Form on the website or by email dave@firstparishbrewster.org. I also think it's important to note that by reducing the housekeeping budget, which we did this year, we are putting more stress on the Sexton on the weeks the cleaners are off. I did my best to pick less busy times for the cleaners to be off, but as more and more events are being requested this has become quite a challenge for us to keep clean and tidy buildings. Starting in January, Dave and I will be exploring other ways to streamline our calendar and equipment requests to manage the varied needs of this congregation and our rentals.

Administration as Ministry

- We are experiencing a surge in room and event requests with more people being comfortable gathering in larger groups. Our COVE volunteers and office staff are working hard to maintain an up to date calendar and appreciate when requests are submitted well in advance. Per policy, all fundraising events must be approved by the Administration and Finance Director and 50% of proceeds going to support the operating budget of the church. Exemptions of this policy are approved by the Board President or Minister and communicated to the AFD ideally well before the event.
- It is so good to be back from my sabbatical. I look forward to sharing some of my time away with the congregation during a service in the coming year. It was life affirming and has allowed me to return with fresh eyes and a clear mind.
- Sue Weber, as our new office assistant, will be focusing primarily on communications and pr. I will be putting together a job description for this new position for the Board and Personnel Committee to review.
- This month, I have been onboarding our new Music Director. I met regularly with the 5 staff that I currently supervise, and offer support to other staff as needed.

Professional Development

- I have been asked to join the Association of UU Administrators Board for the remainder of this fiscal year to fill an empty position. I am excited about this opportunity to serve in leadership of my professional organization.
- I am grateful for my professional expense funds that enabled me to attend a week-long meditation retreat on Star Island in September. This was my first meditation retreat, and I met some wonderful people. This experience has given me more tools to grow spiritually, and I continue to meet with this group that live throughout the world via Zoom.

Kind regards, Karena Stroh, Administration and Finance Director

Financial Futures Tiger Team
Board Update December 20, 2022

1. In order to secure a comfortable financial future, it is vital that we continue our financial planning and have a robust **Stewardship Campaign** this year. We are promoting the January 6-7 weekend with Barry Finkelstein, sharing the Save the Date information, and hopefully signing up a large group of visiting stewards. See Tavia at coffee hour.

January 6-7 Weekend

3 Important Sessions with our Financial Consultant Barry Finkelstein

January 6 Friday 6:30-8 Winslow House & Zoom

Financial Futures Hybrid Meeting:

“An Approach to Long-Range Financial Health and Planning”

January 7 Saturday 9-12 Parish Room

Visiting Stewards Training Workshop

“Community, Connection, Commitment: Moving Forward Together”

January 7 Saturday 1:30-2:30 Parish Room

Questions and Answers

“Understanding the FY 2024-25 Capital Campaign Process”

2. **Cars for Cash** Bob Spencer has done an excellent job of researching, securing, and launching this program with the Board’s blessing last month. As you can see from the Weekly Angle, we are currently in a “Name the Program” Contest for the month of December. The Financial Futures Tiger Team will cull the entries into a manageable number and a few CYM youth will pick a winner! Submit your entry to carsFPBUU@gmail.com.

3. Parsonage Research

The Financial Futures Tiger Team continues to do research. Some of us have attended Brewster Housing Forums, one most recently sponsored by WeNeedAVacation.com with Alisa Magnotta CEO of Housing Assistance Corp, Hadley Luddy CEO of the Homeless Prevention Council, Terri Barron Director of Housing Rehabilitation Programs at the Community Development Partnership, and Beth Wade Director of Land Acquisition & Project Development at Habitat for Humanity of Cape Cod. It is clear to us that the lack of workforce and affordable housing is the biggest crisis facing the Cape. We are all in this together and must endeavor to help find solutions.

A one BR Apartment in the Barn

As there are so few affordable units available and several of our staff are currently housing insecure, it seems as if addressing this now is a critical priority. We have been

told by Jill Scaliere Brewster Housing Coordinator, Jon Idman Town Planner, and Davis Walters Town Building Commissioner & Zoning Officer that creating a parsonage (housing for any member of our staff) is within the rights of a faith community, with no zoning approval necessary. However, if we decide to convert this space to residential, we would like to be assured that we could rent it on the open market if we have no staff who are interested at any given time. We continue to research the process of establishing an Accessory Dwelling Unit (ADU) by consulting with, among others, Vicky Crea, ADU specialist at Community Development Partnerships. We also are looking into ways of protecting us as landlords, by using a highly recommended housing attorney to prepare the lease and perhaps renting to a Brewster employer for their employee, providing us a guarantor. We are looping in the Building Maintenance Committee on this research by attending their meetings as necessary.

Parsonage for the Minister

As we talk to congregants, many of whom have expressed wanting to assist the minister in locating a place to live on the Cape, we are exploring all the options that might be available to First Parish to offer to the minister now and on into the future. These include the purchase of a residential unit or, if offered, accepting a gift of real estate. It will be important to get the Board and congregation behind this idea, even as we walk through this process with more questions than answers. There are many possible solutions out there to this very real challenge facing us and all employers on Cape Cod.

4. Grants

Our first cultural council grant approval has come in for our Meetinghouse Speaker Series: Voices of Cape Cod, a \$200 grant from the town of Dennis. We await word on 3 others. We put out a call in the Angle, but no others from the congregation have volunteered to help with further grant research and writing at this time.

5. Other

We continue to address other rental income possibilities and UUA programs we may wish to pursue including UU'er Home, Faithify and Chalice Lighters.

Tiger Team Members

Laura Gill, Howard Hayes, Jim Lieb, Susan Smith, Bob Spencer, Carol Yerby

Congregational Leadership in Anxious Times, Chapter 2 Topic: Differentiation
Important: All of the information in this summary is taken directly from the book.

Differentiation is the relative ability of people to guide their own functioning by

- Thinking clearly
- Acting on principle
- Defining self by taking a position
- Coming to know more about their own instinctive reactions to others
- Learning to regulate those reactions
- Staying in contact with others
- Choosing a responsible course of action

Differentiation is a process that takes place in relationships.

Differentiation is about balancing two life forces— individuality and togetherness—when interacting with others.

Differentiation describes the process by which two instinctual life forces—separateness and closeness—are managed by a person and within a relationship system.

Differentiation cannot take place in a vacuum. It has to take place in relation to others.

One can be an individual only in a relationship, and a relationship can function properly only when individuals play distinctive roles in it.

Individuality forces are derived from the need to be centered, have a mind of our own, and grow as an emotionally separate human being.

Togetherness forces are derivatives of the need to mingle, to be close, to exchange warmth, and to participate in the life of the other.

To live a healthy life requires the capacity to stand apart and to stand together.

A differentiated self is one who can maintain emotional objectivity while in the midst of an emotional system in turmoil, yet at the same time actively relate to key people in the system.

Differentiation is the capacity to take “I positions” based on principles and to stay connected to others in a responsible way.

Differentiation is intentional, responsive, responsible, thoughtful behavior.

Differentiated leaders take a stand, focus on self, stay connected to others, set clear goals, and seek challenges.

Building	Task	Done Date	Interval	Due Date	Cost Estimate	Notes	22-23	23-24	24-25	25-26	26-27
BARN											
	Doors			2023	\$1,200	Lower		1200			
	Floors	2018	10	2028	\$4,500						
	Furnace	2016	20	2036							
	Paint	2022	7-Jan	2029	7,450						
	Roof	2004	25	2029	15000						
	Shingles	2016	20	2036	12000						
	Sprinklers										
	Stairs (exterior)										
DAWES HALL											
	Doors	2019	15	2034	1800						
	Floors	?	10	2018	1500	overdue		1500			
	Furnace	2018	20	2038							
	Masonry	?		2023	2500	safety!		2500			
	Paint	2015	7	2022	15000	overdue			15000		
	Ramp	?	15	2030	5,000						
	Roof	2005	20	2025	12000				12000		
	Septic	2020	5	2025	800					800	
MEETING HOUSE											
	Carpet	2011	25	2036	8000						
	Cushions	2011	15	2026 ?							
	Doors	2011	10	2021 *		w/painting					
	Floors	2011	10	2021	3300	overdue			3300		
	Furnace	2011	20	2031							
	Masonry	2011	20	2031		repair now					
	Paint	2011	12	2023	3000	touch-up; full coat 2021	3000			45000	
	Roof	2011	30	2041							
	Septic	2019	3	2022	1200	pumping	1200				
	Steeple	2011	8	2019	42,900	overdue	18000	24900			
PARISH HALL											
	Doors	?	10	2030 ?							
	Floors	2016	2	2018	800	biannual mai	800				
	Paint	2017	5	2022	15000	bubbling, peeling		15000			
	Ramp	2017	5	2022	500	rails; treatme	500				
	Roof	2006	20	2026	12000						12000
WINSLOW HOUSE											
	Doors	2019	15	2034	1500						
	Floors	1990	15	2005	4200	overdue		4200			
	Furnace	2018	20	2038	1300						
	Paint	2019	5	2024	25000					25000	
	Ramp	2011	7	2018	3500	partial replac	1000				
	Roof	2004	20	2024	18000			[18000]			
	Septic	2022	3	2025	800	pumping				800	
	Shingles	2017	20	2037	5000						
SPECIAL PROJECTS-- one-time											
	MH Family ar			23-24	3500			3500			
	MH street ligl ?			2027	5000						
TOTALS/FISCAL YR.							22-23	23-24	24-25	25-26	26-27
							21,500**	55,800	31,900	70,000	#####

** Does not include 22-23 projects already approved by Endowment.

Maintenance Task List for FPB Campus

Walk-around October 29, 2022

(South=toward Route 6A; East=toward Chowder House; North=toward cemetery; west=toward Breakwater Road)

Parish Hall exterior:

South side: peeling paint, needs power wash and touch-up (Marcio)

East side: ramp to Fellowship Hall – leaves blocking drains (Landscaping Committee?)

Caulk around flood light; apparent rot

Peeling/bubbling paint: power wash and touch-up

Throw away old sand table

North side: Clean and repair gutters (Gutter Monkeys?)

Clean window wells and install new covers

Damage to clapboards from town mowing in numerous places

Power wash; paint window frames

Meeting House exterior:

West side: attend to the old beam somehow

North side: needs power wash

South side: repair rot in central door trim (Judy)

Repaint “1969” numbers

Repair/prevent dents to east door where it hits the trim (Judy)

Replace weather-stripping at bottom

Plaza and walkway cement/stones are deteriorating (Cape Associates?)

Ramp rails rotting – replace and put on finish; refinish flooring

Steeple – repaint, repair clocks

Basement: insulation falling down

Parish Hall Interior:

Minister’s study: spackle walls, repaint, install cork strip

Parish Hall: Purchase rubber tips for chairs

Meeting House interior: left bank floodlights: replace rear bulb

Replace white cap at end of pew rail in front of choir loft (west side)

Risers on chancel need touch-up paint

Dawes Hall exterior: Clean all gutters (Gutter Monkeys?)

Moss on southeast corner of roof (ask Dave R. how to clean)

All window frames need re-painting

South side: Paint bulkhead

A/C needs covering (replace with mini-split?)

West side: shingles need touch up paint

North side: Stoop needs immediate repair and eventual redesign/rebuild

Chips in front door paint (Judy)

Dawes Hall interior: both bathrooms need serious cleaning – now!

Barn exterior: rot repair needed in three locations* – in the works for this year

East side: Replace shattered window in art room door

Replace whole door and frame – don't fit and major leakage

*Repair rotten window frame on 3rd floor

North side: Re-grade the slope away from building to prevent leaks into breaker panel
in basement

Prune and cut back plantings to allow access to building

Barn interior: animal poop (?) in built-in storage boxes in south room, basement floor

Basement dehumidifier too small and in wrong place; need one in each room,

South one to be emptied daily (north drains into sink)

Elevator door won't open in basement

Refill Kanberra gels; add more

Note: Roger's neighbor donating new window A/C unit to church; Roger will ask nephew re:replacement door for barn ground floor.

Proposal to Lease Access to 6A Via Annex Parking Lot

Richard Holden, CEO of Holden Building Corporation located at 2022 Main Street, would like to lease access to route 6A through our Annex Parking Lot. He has already removed a section of the stone wall (which he plans to restore), installed a driveway that connects his lot to ours, and planted several trees between our property and his in order to hide their unsightly storage area.

Mr. Holden was given verbal approval from Karena to do this work and use our parking lot on a temporary basis while his driveway was being installed. (Karena noted that this same situation happened several years ago.) He has also made a \$500 donation to our church to thank us for this temporary arrangement. Now he would like to lease access through our parking lot to 6a on a trial basis for one year. Please see his attached letter and proposal for a one-year lease at \$125 per month or \$1,500 per year and for more detailed information.

I would like to discuss the pros and cons of this proposal at our meeting on December 20th.

Thank you,

Carol Yerby

First Parish Brewster

December 4, 2022

Unitarian Universalist Church

I would like to thank you all for allowing my family and small business temporary access to Route 6A via your annex parking lot over the last several weeks . During the last couple of years our fresh water well had turned to an unsafe high iron and salt content. We have been on bottled water to bathe and cook since June of this year. Through the help of the Town Health and Water Dept. we were able to obtain an emergency permit to horizontally drill under 6A and bring in fresh water to our home. This turned into much more of a project than anyone of us could ever have imagined.

It was also with your help that played a vital role for all the teams involved. Everyone was able to safely access the project as our entire narrow driveway was trenched out 6A. We could not have completed this emergency health challenge without your generosity and neighborly assistance.

At this stage we still have to complete the final grading and the laying of the asphalt driveway which is scheduled for this week. I am also going to plant a series of several evergreens to create a thick green privacy curtain between our land and the annex parking lot. During this process, my partner and I both used your access and could not help but notice how unsightly our storage area for our small business looks. We plan on planting trees immediately and should be complete by weeks' end.

Again, we want to personally thank you for your patience, kindness and generosity throughout this process. Please accept our donation to the Church in our appreciation.

As we move forward, we would like to take this opportunity to ask if you would consider leasing us this access 6 days a week on a trial basis for our small business. We feel that this experience has increased our neighborly relationship and we make this request with the utmost respect for your land and your community. I will include a working proposal on the next page.

Thank you for your consideration.

Your neighbor,



Richard Holden

First Parish Brewster
Unitarian Universalist Church

December 4, 2022

From: Richard Holden
2022 Main Street
Brewster, MA.

Proposal

ACCESS TO 6A VIA ANNEX PARKING LOT

We propose to lease an access to route 6A via your annex parking lot to our land for our small business. The access will be only 6 days a week at best with the exception of Sunday. Typically it will be morning and afternoon and will primarily be only used for a couple trucks and a couple of our employees personal vehicles . We only have 4 employees. We shall furnish a green curtain wall of Arborvitae and Leland Cyprus evergreen trees for privacy and a nice stone wall turnout.

We propose a 1 year lease at \$ 125.00 per month or \$ 1,500.00 per year.

All funds can be payable in advance and the lease terminated at your discretion.

This access would be a great help for us and we sincerely appreciate your consideration.

Thank you,



Richard Holden

Treasurer's Report

A) Changes to the Budget

1. In September, in response to a request from Rev. Jessica, the Board voted to move \$1,000 from the Music Director salary to pay the Interim Admin an additional \$1,000. In fact, Karena has determined that this additional \$1,000 is not needed to cover Interim Admin costs. So, the Finance Committee is recommending that the Board vote to retract its previous decision and no budget lines be changed for this purpose.
2. It was discovered that the budget numbers regarding staff professional expenses, as presented to the Congregation at the Annual Meeting, were incorrect. We presume this happened due to late changes to the budget. The Finance Committee is recommending that this error be corrected, and staff professional expenses be corrected to be consistent with our practice of 6% of salary. This increases our expenses by about \$150 but is offset by the decrease in expenses resulting from the adjustments from hiring an Administrative Assistant. In the below chart both changes are detailed, only the lines that are changing are listed. It shows that overall, our expenses will decrease by \$789 as a result of these two changes to the budget. The Finance Committee recommends approving these changes to the budget.

Budget Line Item	Prior Amount	New Amount	Amount of Change
Staff Salaries			
Admin&Finance Dir	47,364	36,837	-10,527
Office Assistant	0	13,000	13,000
Total Staff Salaries	320,710	323,183	2,473
Staff Benefits			
Employee Health Insurance	36,801	34,985	-1,816
Retirement	26,542	25,489	-1,053
FICA Taxes	16,950	17,139	189
Long Term Disability	3,379	3,253	-126
Total Staff Benefits	95,875	93,069	-2,806
Staff Professional Expenses			
Minister's Professional Exp	9,817	9,914	97
Admin & Finance Dir Prof Ex	2,814	2,210	-604
LRE Director Professional Exp	2,808	2,836	28
Music Director Prof Exp	2,270	2,293	23
Total Staff Professional Expenses	17,709	17,253	-456
TOTAL EXPENSE	582,676	581,887	-789

B) Emergency Fund Recommendations

The Finance Committee has discussed the existing Emergency Fund and how it has been used in the last couple of years and make the following recommendations:

- i. We recommend renaming the Emergency Fund to become the Sustainability Fund. This change in name reflects our recent use of the fund, is consistent with the recommendation of Barry Finkelstein and supports our ongoing budget challenges by having an intermediate fund to draw from.
- ii. Use of the Sustainability Fund would follow the same process as for the Emergency Fund, the Board makes final decisions but would often act on Finance Committee recommendations.
- iii. Money would be added to the Sustainability Fund through the following sources: a) directed donations b) surplus from budget c) government rebates and credits d) specific fundraising activity as identified by the board (for example car donations). Other sources may be added as they are identified.
- iv. We recommend that the entirety of the ERTC money received should be put into the Sustainability Fund.

C) Updated Board Notebook Materials

The Finance Committee is recommending minor updates to two documents within the Board Notebook. The Treasurer Job Description and Charge to the FBP Finance Committee are both updated to align them with actual practice. The documents are provided after this report, with insertions noted by bold text and deletions noted by cross out text.

D) October Financial Reports

Attached are the financial reports from October 2022.

Treasurer Job Description

The Treasurer shall ensure that all funds and securities of the church and of any charitable trusts managed by it are received in a timely manner and prudently maintained. The Treasurer shall ensure expenses of the church are paid out as warranted, in an appropriate and timely manner. Also, the Treasurer shall ensure all insurance policies of the church are obtained and maintained in a prudent manner. All of the above are subject to any directions as may be given by the Board of Trustees. **Proper accounts of all receipts and payments shall be maintained by the Treasurer. After the close of each fiscal year of the church the Treasurer shall present to the Board of Trustees and the Minister(s) a written report showing the financial condition of the church at the close of such fiscal year.** ~~Proper accounts of all receipts and payments shall be maintained by the Treasurer and after the close of each fiscal year of the church, and before the Annual Meeting, the Treasurer shall present to the Board of Trustees and the Minister(s) a written report showing the financial condition of the church at the close of such fiscal year and the details of receipts and expenditures for such fiscal year.~~

The Treasurer shall have such other powers and duties as the Board of Trustees may designate. If, in an emergency, the President, Past President, President-Elect and Clerk are unavailable, the Treasurer, with the Minister(s), is authorized to make a decision or take any action necessary in the name of the Board of Trustees, and then notify the rest of the Board in a timely manner.

More specifically, the Treasurer shall prepare or require preparation of the following reports:

- Monthly and/or Year to Date Income and Expense Statements detailing all sources of income and expenses for the church in comparison to the Budget for that time period.
- Monthly and/or Year to Date Income and Expense Statements detailing all sources of income and expenses for the church in comparison to the same time period in the prior fiscal year, as available.
- Monthly Balance Sheets showing the financial condition of the church by detailing all assets, liabilities, and equity accounts in comparison to the same time period in the prior fiscal year.

Other duties include:

- Submitting monthly reports to the Board of Trustees and reporting on the financial condition of the church at each monthly Board meeting.
- Weekly, or as necessary, signing checks for payments to creditors, staff, or other payees.
- Preparing, in conjunction with the Finance Committee, an annual budget to be approved by the Board of Trustees and then submitted to the congregation for its approval at the Annual Meeting.
- Periodically, as necessary, informing the congregation of the status of the church's financial condition through reports, presentations, or other such means.

- Periodically, as necessary, preparing financial information on the “Special Funds” held by the church including but not limited to the HEED Fund, Welcoming Congregation/Cochrane Fund, Memorial Marker, **and** Minister’s Discretionary Fund, ~~and High School Youth Group Fundraiser.~~
- Ensuring adequate safeguards over handling of cash from Offertory collections, FundRaising events, Petty Cash held on hand, and other sources of cash.
- Maintaining proper controls over all financial records of the church, including electronic records maintained on computers or other similar digital media and/or in databases like “Quick Books”.
- Participating in regular Board of Trustees meetings as a member.
- Heading up the Finance Committee by directing its activities, convening regular meetings, and reporting its findings to the Board.
- ~~Attending regular Stewardship Committee meetings as the Board Liaison.~~
- Attending regular Endowment Board meetings as an Ex-Officio member.

Charge to the FPB Finance Committee

The Finance Committee is a Board appointed committee of 6 people responsible for the management of the financial resources. An effective finance committee works with all standing committees of the congregation to help in developing a budget. Those recommendations are given to the budget development team (Minister, Director of Administration & Finance Director and Treasurer) and are used in the development of the budget. The budget is referred to the Board of Trustees and voted on by the membership. Ideally the budget will be based on the congregation's vision and mission.

The Finance Committee monitors the congregation's income, expenses and pledge payments, and reports this to the Board either directly or through the Treasurer. Specifically, the Finance Committee will meet at least quarterly (will most likely meet more frequently during budget time) with the Treasurer to review quarterly financial reports before they are delivered to the Board. The committee may also make recommendations to modify the budget at mid-year if it appears that there may be a shortfall with the budget, or there are special circumstances that would necessitate a change in the budget.

Each Spring the Finance Committee **works with the Administration & Finance Director and the Minister to develop a proposed budget for the next fiscal year.** ~~will be involved in the budget process by reviewing and recommending modifications to the current income and expenses of the church. Those recommendations will be brought forward by the Treasurer in his/her role on the Budget~~

~~Development Team. They~~ **The Finance Committee are** ~~may~~ also be charged with gathering information from the congregation concerning priorities for the next fiscal year's annual budget. This may be done through congregational meetings early in the budget process. The **proposed budget** ~~se~~ recommendations will be delivered to the board either directly or through the Treasurer.

~~The Finance Committee will review the annual budget(s) that have been developed by the Budget Development Team and offer comments through the Treasurer or directly to Budget Development Team. Specifically, the Finance Committee may review the draft budget(s) during the budget process and make recommendations before they are presented to the Board. The committee may make financial recommendations either directly to the Board, to the Budget Development Team or through the Treasurer of the Board.~~

The Finance Committee welcomes direct input from the Minister and the Administration & Finance Director at any of their meetings.

The Finance Committee may partner with other committees when issues that affect the budget overlap with the charge of other committees.

Financial Reports - October 2022

Reconciled

Submitted by Karen Witting, Treasurer & Karena Stroh, Admin & Finance Director

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 33%

Points of Interest

Total Income is at 43% of budget

Total Pledge Payments received 44% of budget

Offertory is at 29% of budget

Thrift Store Income is at 52% of budget

Total Expenses are at 36% of budget

From Capital Expense Fund

Steeple

Budget
\$18,000

Spent
\$0

From Emergency Reserve Fund

Leave Minister

\$5,650

\$0

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

	<u>Jul - Oct 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	
1					
2					
3	Ordinary Income/Expense				
4	Income				
5	Pledges				
6	2022-2023 Pledges	141,811.61	349,200.00	-207,388.39	40.61%
7	2021-2022 Pledges	15,293.97	10,000.00	5,293.97	152.94%
8	2020-2021 Pledges	1,395.59			
9	Total Pledges	<u>158,501.17</u>	<u>359,200.00</u>	<u>-200,698.83</u>	<u>44.13%</u>
10	Offertory	5,809.72	20,000.00	-14,190.28	29.05%
11	Fund Raising				
12	Thrift Store/Annex Income	49,287.50	95,000.00	-45,712.50	51.88%
13	Church Fundraisers				
14	Spring Auction	475.00	10,000.00	-9,525.00	4.75%
15	Church Fundraisers - Other	0.00	9,000.00	-9,000.00	0.0%
16	Total Church Fundraisers	<u>475.00</u>	<u>19,000.00</u>	<u>-18,525.00</u>	<u>2.5%</u>
17	Food Certificate Sales	500.00	1,500.00	-1,000.00	33.33%
18	Women's Circle Alliance	140.00			
19	Welcoming Congregation-Income	0.00	2,000.00	-2,000.00	0.0%
20	Total Fund Raising	<u>50,402.50</u>	<u>117,500.00</u>	<u>-67,097.50</u>	<u>42.9%</u>
21	BldgUse				
22	Space Rentals	2,151.00	4,000.00	-1,849.00	53.78%
23	Weddings/Memorials	0.00	3,000.00	-3,000.00	0.0%
24	Total BldgUse	<u>2,151.00</u>	<u>7,000.00</u>	<u>-4,849.00</u>	<u>30.73%</u>
25	Investment,Interest,Misc Income				
26	Misc Contributions	164.55	300.00	-135.45	54.85%
27	Investment Income				
28	UUA GIF Distribution	1,572.31	2,800.00	-1,227.69	56.15%
29	Alton Smith Char Trust	266.00	1,000.00	-734.00	26.6%
30	Alton Smith Irrev Trust	247.82	1,200.00	-952.18	20.65%
31	Total Investment Income	<u>2,086.13</u>	<u>5,000.00</u>	<u>-2,913.87</u>	<u>41.72%</u>
32	Interest Income	25.48	250.00	-224.52	10.19%
33	Total Investment,Interest,Misc Income	<u>2,276.16</u>	<u>5,550.00</u>	<u>-3,273.84</u>	<u>41.01%</u>
34	Total Income	<u>219,140.55</u>	<u>509,250.00</u>	<u>-290,109.45</u>	<u>43.03%</u>
35	Gross Profit	219,140.55	509,250.00	-290,109.45	43.03%
36	Expense				
37	Staff Salaries				
38	Minister	33,048.32	99,145.00	-66,096.68	33.33%
39	Admin&Fin Director	15,944.32	47,364.00	-31,419.68	33.66%
40	Interim Admin	900.00	0.00	900.00	100.0%
41	LRE Director	15,758.00	47,272.00	-31,514.00	33.34%
42	Music Director	11,337.02	38,218.00	-26,880.98	29.66%
43	ThriftStoreManager	11,138.40	33,416.00	-22,277.60	33.33%
44	Sexton	4,925.00	15,600.00	-10,675.00	31.57%
45	Bookkeeper	5,374.20	16,121.00	-10,746.80	33.34%
46	Pianist	3,271.00	13,000.00	-9,729.00	25.16%
47	Tech Support	2,773.36	8,320.00	-5,546.64	33.33%
48	CYM-Childcare	537.63	2,254.00	-1,716.37	23.85%
49	Total Staff Salaries	<u>105,007.25</u>	<u>320,710.00</u>	<u>-215,702.75</u>	<u>32.74%</u>
50	Staff Benefits/Payroll Expenses				
51	Employee Health Insurance	13,275.68	36,801.00	-23,525.32	36.07%
52	Retirement	8,528.46	26,542.00	-18,013.54	32.13%
53	FICA Taxes	5,820.41	16,950.00	-11,129.59	34.34%
54	Minister's FICA	2,528.32	7,585.00	-5,056.68	33.33%
55	Minister's Term Life	392.92	808.00	-415.08	48.63%
56	WorkComplnsurance	0.00	2,910.00	-2,910.00	0.0%
57	Long Term Disability	1,087.52	3,379.00	-2,291.48	32.19%
58	Staff Appreciation	0.00	900.00	-900.00	0.0%
59	Total Staff Benefits/Payroll Expenses	<u>31,633.31</u>	<u>95,875.00</u>	<u>-64,241.69</u>	<u>32.99%</u>
60	Staff Professional Expenses				

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

	<u>Jul - Oct 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	
1					
2					
61	Minister's Professional Exp	6,221.61	9,817.00	-3,595.39	63.38%
62	Admin&Fin Director Prof Ex	2,744.95	2,814.00	-69.05	97.55%
63	LRE Director Professional Exp	224.78	2,808.00	-2,583.22	8.01%
64	Music Director Prof Exp	0.00	2,270.00	-2,270.00	0.0%
65	Total Staff Professional Expenses	9,191.34	17,709.00	-8,517.66	51.9%
66	BldgGrounds				
67	Property-Supplies	417.94	4,200.00	-3,782.06	9.95%
68	Property-Maintenance	3,284.43	13,800.00	-10,515.57	23.8%
69	Groundskeeping	6,181.00	12,000.00	-5,819.00	51.51%
70	Liability/Property Insurance	7,272.00	18,462.00	-11,190.00	39.39%
71	Housekeeping	3,520.00	14,720.00	-11,200.00	23.91%
72	Electric	2,865.18	5,000.00	-2,134.82	57.3%
73	Gas	382.95	5,000.00	-4,617.05	7.66%
74	Phone & Internet	2,859.34	7,640.00	-4,780.66	37.43%
75	Water	600.76	1,500.00	-899.24	40.05%
76	Total BldgGrounds	27,383.60	82,322.00	-54,938.40	33.26%
77	Office Expenses				
78	ERTC.Com Prep Expense	18,086.85			
79	Advertising	848.00	1,500.00	-652.00	56.53%
80	Credit Card/Bank/PayPal Fees	1,727.40	4,500.00	-2,772.60	38.39%
81	Office Expense/Supplies	725.12	4,000.00	-3,274.88	18.13%
82	OfficeEquip/Maint	998.75	6,000.00	-5,001.25	16.65%
83	Payroll Software Expenses	395.24	900.00	-504.76	43.92%
84	Software Expense	995.47	2,000.00	-1,004.53	49.77%
85	Total Office Expenses	23,776.83	18,900.00	4,876.83	125.8%
86	Loan & Mortgage Payments	2,462.44	7,200.00	-4,737.56	34.2%
87	Denominational Dues				
88	UUA-NER	6,000.00	18,000.00	-12,000.00	33.33%
89	Total Denominational Dues	6,000.00	18,000.00	-12,000.00	33.33%
90	Committees				
91	Board of Trustees	90.99	400.00	-309.01	22.75%
92	Landscape Committee	0.00	850.00	-850.00	0.0%
93	Membership	343.03	750.00	-406.97	45.74%
94	Social Justice	0.00	1,000.00	-1,000.00	0.0%
95	Stewardship	0.00	300.00	-300.00	0.0%
96	UU Connections	150.00	1,360.00	-1,210.00	11.03%
97	Total Committees	584.02	4,660.00	-4,075.98	12.53%
98	Lifespan Religious Education				
99	Special Programing/Multigen	456.81	1,500.00	-1,043.19	30.45%
100	Pre K-Grade 6/7	165.99	1,300.00	-1,134.01	12.77%
101	High School Youth Program	301.65	1,000.00	-698.35	30.17%
102	OWL/COA	158.66	600.00	-441.34	26.44%
103	Adult Faith Development	0.00	600.00	-600.00	0.0%
104	Contract Childcare	0.00	400.00	-400.00	0.0%
105	Child Care Supplies	0.00	300.00	-300.00	0.0%
106	Office/Library	73.15	300.00	-226.85	24.38%
107	Child Abuse Prevention Training	0.00	200.00	-200.00	0.0%
108	Total Lifespan Religious Education	1,156.26	6,200.00	-5,043.74	18.65%
109	Music				
110	Guest Musicians	525.00	2,200.00	-1,675.00	23.86%
111	Music Scores	41.25	1,500.00	-1,458.75	2.75%
112	Music Support/Supplies	0.00	700.00	-700.00	0.0%
113	PianoOrgan	180.00	1,200.00	-1,020.00	15.0%
114	Total Music	746.25	5,600.00	-4,853.75	13.33%
115	Worship				
116	Hospitality	488.14	300.00	188.14	162.71%
117	Materials/Supplies	934.40	1,000.00	-65.60	93.44%
118	Pulpit Support	1,050.00	3,600.00	-2,550.00	29.17%

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

	Jul - Oct 22	Budget	\$ Over Budget	% of Budget
1				
2				
119	0.00	600.00	-600.00	0.0%
120	2,472.54	5,500.00	-3,027.46	44.96%
121	210,413.84	582,676.00	-372,262.16	36.11%
122	8,726.71	-73,426.00	82,152.71	-11.89%
123				
124				
125				
126	0.00	73,426.00	-73,426.00	0.0%
127	0.00	73,426.00	-73,426.00	0.0%
128	0.00	73,426.00	-73,426.00	0.0%
129	0.00	73,426.00	-73,426.00	0.0%
130	8,726.71	0.00	8,726.71	100.0%

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

	31-Oct-22	31-Oct-21	\$ Change	% Change
1				
2	Ordinary Income/Expense			
3	Income			
4	Pledges			
5	2022-2023 Pledges	141,811.61	0.00	141,811.61 100.0%
6	2021-2022 Pledges	15,293.97	164,224.10	-148,930.13 -90.69%
7	2020-2021 Pledges	1,395.59	10,169.67	-8,774.08 -86.28%
8	Total Pledges	158,501.17	174,393.77	-15,892.60 -9.11%
9	Offertory	5,809.72	4,000.07	1,809.65 45.24%
10	Fund Raising			
11	Thrift Store/Annex Income	49,287.50	45,140.20	4,147.30 9.19%
12	Church Fundraisers			
13	Fall Fundraiser	0.00	1,204.52	-1,204.52 -100.0%
14	Spring Auction	475.00	31.20	443.80 1,422.44%
15	Total Church Fundraisers	475.00	1,235.72	-760.72 -61.56%
16	Food Certificate Sales	500.00	250.00	250.00 100.0%
17	Women's Circle Alliance	140.00	0.00	140.00 100.0%
18	Total Fund Raising	50,402.50	46,625.92	3,776.58 8.1%
19	BldgUse			
20	Space Rentals	2,151.00	1,136.06	1,014.94 89.34%
21	Weddings/Memorials	0.00	1,388.27	-1,388.27 -100.0%
22	Total BldgUse	2,151.00	2,524.33	-373.33 -14.79%
23	Investment,Interest, MiscIncome			
24	Misc Contributions	164.55	126.28	38.27 30.31%
25	Investment Income			
26	UUA GIF Distribution	1,572.31	1,531.22	41.09 2.68%
27	Alton Smith Char Trust	266.00	213.48	52.52 24.6%
28	Alton Smith Irrev Trust	247.82	255.14	-7.32 -2.87%
29	Total Investment Income	2,086.13	1,999.84	86.29 4.32%
30	Interest Income	25.48	68.04	-42.56 -62.55%
31	Total Investment,Interest, MiscIncome	2,276.16	2,194.16	82.00 3.74%
32	Total Income	219,140.55	229,738.25	-10,597.70 -4.61%
33	Gross Profit	219,140.55	229,738.25	-10,597.70 -4.61%
34	Expense			
35	Staff Salaries			
36	Minister	33,048.32	31,886.12	1,162.20 3.65%
37	Admin&FinanceDir	15,944.32	15,136.78	807.54 5.34%
38	Interim Admin	900.00	0.00	900.00 100.0%
39	LRE Director	15,758.00	14,894.92	863.08 5.79%
40	Music Director	9,554.52	12,357.68	-2,803.16 -22.68%
41	ThriftStoreManager	11,138.40	10,634.12	504.28 4.74%
42	Sexton	4,925.00	6,749.66	-1,824.66 -27.03%
43	Bookkeeper	5,374.20	4,906.07	468.13 9.54%
44	Pianist	3,271.00	1,435.00	1,836.00 127.94%
45	Tech Support	2,773.36	0.00	2,773.36 100.0%
46	CYM-Childcare	537.63	112.50	425.13 377.89%
47	Total Staff Salaries	103,224.75	98,112.85	5,111.90 5.21%
48	Staff Benefits/Payroll Expenses			
49	Employee Health Insurance	13,275.68	10,535.84	2,739.84 26.01%
50	Retirement	8,528.46	9,179.28	-650.82 -7.09%
51	FICA Taxes	5,820.41	5,130.00	690.41 13.46%
52	Minister's FICA	2,528.32	2,432.64	95.68 3.93%
53	Minister's Term Life	392.92	189.00	203.92 107.89%

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

	31-Oct-22	31-Oct-21	\$ Change	% Change	
1					
54	Long Term Disability	1,087.52	1,161.68	-74.16	-6.38%
55	Accrued Vacation - Music Dir.	1,782.50	0.00	1,782.50	100.0%
56	Moving Expenses	0.00	2,500.00	-2,500.00	-100.0%
57	Total Staff Benefits/Payroll Expenses	33,415.81	31,128.44	2,287.37	7.35%
58	Staff Professional Expenses				
59	Minister's Professional Exp	6,221.61	6,786.54	-564.93	-8.32%
60	Admin&FinanceDirProf Ex	2,744.95	1,002.57	1,742.38	173.79%
61	LRE Director Professional Exp	224.78	169.53	55.25	32.59%
62	Music Director Prof Exp	0.00	1,484.99	-1,484.99	-100.0%
63	Total Staff Professional Expenses	9,191.34	9,443.63	-252.29	-2.67%
64	BldgGrounds				
65	Property-Supplies	417.94	605.84	-187.90	-31.02%
66	Property-Maintenance	3,284.43	5,423.31	-2,138.88	-39.44%
67	Groundskeeping	6,181.00	6,249.00	-68.00	-1.09%
68	Liability/Property Insurance	7,272.00	7,202.00	70.00	0.97%
69	Housekeeping	3,520.00	0.00	3,520.00	100.0%
70	Electric	2,865.18	1,464.73	1,400.45	95.61%
71	Gas	382.95	206.75	176.20	85.22%
72	Phone & Internet	2,859.34	2,067.09	792.25	38.33%
73	Water	600.76	644.23	-43.47	-6.75%
74	Winslow Renovations	0.00	181.88	-181.88	-100.0%
75	Total BldgGrounds	27,383.60	24,044.83	3,338.77	13.89%
76	Office Expenses				
77	ERTC.Com Prep Expense	18,086.85	0.00	18,086.85	100.0%
78	Advertising	848.00	525.84	322.16	61.27%
79	Credit Card/Bank/PayPal Fees	1,727.40	1,956.18	-228.78	-11.7%
80	Office Expense/Supplies	725.12	2,315.85	-1,590.73	-68.69%
81	OfficeEquip/Maint	998.75	1,659.80	-661.05	-39.83%
82	Payroll Software Expenses	395.24	136.00	259.24	190.62%
83	Software Expense	995.47	1,020.90	-25.43	-2.49%
84	Total Office Expenses	23,776.83	7,614.57	16,162.26	212.25%
85	Total Loan & Mortgage Payments	1,231.22	871.20	360.02	41.33%
86	Denominational Dues				
87	UUA-NER	2,462.44	2,462.44	0.00	0.0%
88	Total Denominational Dues	2,462.44	2,462.44	0.00	0.0%
89	Committees				
90	Board of Trustees	90.99	164.00	-73.01	-44.52%
91	Membership	343.03	0.00	343.03	100.0%
92	UU Connections	150.00	0.00	150.00	100.0%
93	Total Committees	584.02	164.00	420.02	256.11%
94	Lifespan Religious Education Ministries				
95	Special Programing/Multigen	456.81	1,258.47	-801.66	-63.7%
96	Pre K-Grade 6/7	165.99	159.77	6.22	3.89%
97	High School Youth Program	301.65	270.14	31.51	11.66%
98	OWL/COA	158.66	0.00	158.66	100.0%
99	Contract Childcare	0.00	20.00	-20.00	-100.0%
100	Child Care Supplies	0.00	20.00	-20.00	-100.0%
101	Office/Library	73.15	0.00	73.15	100.0%
102	Total CYM	1,156.26	1,728.38	-572.12	-33.1%
103	Music				
104	Guest Musicians	525.00	150.00	375.00	250.0%
105	Music Scores	41.25	505.93	-464.68	-91.85%

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

1		31-Oct-22	31-Oct-21	\$ Change	% Change
106	Music Support/Supplies	0.00	35.54	-35.54	-100.0%
107	PianoOrgan	180.00	0.00	180.00	100.0%
108	Total Music	746.25	691.47	54.78	7.92%
109	Worship				
110	Hospitality	429.14	0.00	429.14	100.0%
111	Materials/Supplies	934.40	459.28	475.12	103.45%
112	Pulpit Support	1,050.00	0.00	1,050.00	100.0%
113	Total Worship	2,413.54	459.28	1,954.26	425.51%
114	Total Expense	205,586.06	176,721.09	28,864.97	16.33%
115	Net Ordinary Income	13,554.49	53,017.16	-39,462.67	-74.43%
116		13,554.49	53,017.16	-39,462.67	-0.74434

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

	Oct 31, 22	Oct 31, 21	\$ Change	% Change
1				
2				
3	ASSETS			
4	Current Assets			
5	Checking/Savings			
6	23,327.79	28,893.08	-5,565.29	-19.26%
7	111,207.03	184,891.37	-73,684.34	-39.85%
8	134,534.82	213,784.45	-79,249.63	-37.07%
9	Other Current Assets			
10	-129.04	-129.04	0.00	0.0%
11	-24,075.00	-29,400.00	5,325.00	18.11%
12	-23,750.00	-25,250.00	1,500.00	5.94%
13	-47,954.04	-54,779.04	6,825.00	12.46%
14	86,580.78	159,005.41	-72,424.63	-45.55%
15	Fixed Assets			
16	Other Assets			
17	720.92	1,584.06	-863.14	-54.49%
18	3,979.76	9,229.76	-5,250.00	-56.88%
19	100.00	100.00	0.00	0.0%
20	4,800.68	10,913.82	-6,113.14	-56.01%
21	1,852,400.39	1,930,938.16	-78,537.77	-4.07%
22	LIABILITIES & EQUITY			
23	Liabilities			
24	Current Liabilities			
25	Other Current Liabilities			
26	3,331.00	2,969.00	362.00	12.19%
27	803.33	648.28	155.05	23.92%
28	4,080.00	4,080.00	0.00	0.0%
29	-6,101.35	10,796.02	-16,897.37	-156.52%
30	2,112.98	18,493.30	-16,380.32	-88.57%
31	2,112.98	18,493.30	-16,380.32	-88.57%
32	Long Term Liabilities			
33	64,541.63	69,435.21	-4,893.58	-7.05%
34	0.00	23,400.12	-23,400.12	-100.0%
35	64,541.63	92,835.33	-28,293.70	-30.48%
36	66,654.61	111,328.63	-44,674.02	-40.13%
37	Equity			
38	302,369.30	278,969.18	23,400.12	8.39%
39	1,472,942.77	1,495,575.75	-22,632.98	-1.51%
40	10,433.71	45,064.60	-34,630.89	-76.85%
41	1,785,745.78	1,819,609.53	-33,863.75	-1.86%
42	1,852,400.39	1,930,938.16	-78,537.77	-4.07%

First Parish Brewster Unitarian Universalist Policy (Draft)

Policy Title: Conflict of Interest

Policy Number: 2.3

Purpose: This policy protects the integrity of decision-making by FPBUU Boards

Revisions: First draft of a new policy

Board Review Date:

Congregations' Review Period:

Effective Date:

POLICY STATEMENT

This policy describes procedures to avoid actual or perceived Conflicts of Interest in the decision-making of the Board of Trustees and Endowment Board.

PROCEDURES

Household Members Within Boards

Members from the same household shall not serve simultaneously on the same elected Board.

Disclosure of Potential Conflicts

When a member of the Board of Trustees or Endowment Board believes they have, or another member of the Board has, an actual or potential Conflict of Interest concerning the compensation, performance evaluation, hiring/firing, working conditions (etc.) of a staff member or outside contractor, or concerning the awarding of FPBUU funds to a particular FPBUU program, they shall promptly bring it to the attention of the respective Board President or Chair.

Resolving Potential Conflicts of Interest

When a potential Conflict of Interest is disclosed, the person with the potential Conflict shall be given the opportunity to make a statement, either in person or in writing. The Board, meeting in Executive Session, shall then determine if a Conflict of Interest exists. The person with the potential Conflict may not be present during the Board's deliberations.

If the Board determines that a Conflict of Interest exists, the Board shall promptly communicate that to the person. The person with the Conflict shall thereafter refrain from attempting to exert any influence on FPBUU that would affect the Board's decision on the matter under consideration. Further, the person with the Conflict shall not participate in any way in deliberations about the decision and shall leave the room during any discussion of the matter.

Dissemination of Policy

On an annual basis, the Board of Trustees President shall have written or email notice of this policy provided to all members of each Board and to other elected office holders. In addition, the AFD shall ensure that an item about this policy is published in the weekly Angle every September.

GUIDELINES

While this Policy specifically addresses Boards that have financial decision-making responsibility, *all* participants in FPBUU Committees/groups should endeavor to be cognizant of potential or actual Conflicts of Interest in the course of their activities.

When requesting a decision by either Board, committees shall disclose potential conflicts within the committee, unless the individual with a conflict was excluded from the decision making.

STANDARDS

No standards are recommended at this time.

DEFINITIONS

A **Conflict of Interest** is any actual or potential situation in which an individual's close relationship with another party might prevent (or reasonably be perceived as preventing) such person from acting fairly and objectively in carrying out their obligations to FPBUU.

A **Close Relationship** may be:

1. A relationship with a spouse or domestic partner; parent or child; sibling; aunt, uncle, niece, or nephew; or the spouse/domestic partner of any of these persons; or any similar relationships; or
2. Any other close family, personal, professional, or business relationship that might create a Conflict of Interest.

Request for Policy Committee to Modify the Email Voting Procedure

I would like to recommend that the **Board Meetings Policy Number 2.2** be modified as follows.

Procedure No. 6. Voting by Email

Add the following statement to the end of the procedure.

Documentation describing an email vote needs to be included in the following month's Board Packet so that it will be included in the minutes of that Board meeting.

This webpage is revised is updated as we learn more about our history:

Enslaved people at First Parish Brewster

The written record connects at least 19 enslaved people to First Parish Brewster Unitarian Universalist Church. These people attended services and some were baptized at First Parish. Their stolen lives and labor contributed to the generational wealth that helped build First Parish Brewster, the economy on Cape Cod, Massachusetts, and the United States. Many of these enslaved people were Black or mixed race of Black and Indigenous descent.

The information regarding the enslaved people that appears in the written record varies. In some cases, an enslaved person's name appears with a description of their actions, but many enslaved people are listed only once. Frequently they appear in the written record only with a first name and their monetary value to their White enslavers. Many enslaved people are recorded without a name at all. This gap in the historic record reflects the White supremacist attitudes that did not value recording the rich lives of enslaved people beyond their monetary value. Any detailed descriptions of the lives of enslaved people were written by their enslavers and are not likely to reflect the experience of the enslaved. The Western archival tradition has prioritized the preservation of history from the perspective of White, rich, and powerful men. It is highly likely that other enslaved people are connected to First Parish Brewster but were unmentioned within the written history.

First Parish Brewster acknowledges each of the known 19 enslaved individuals recorded within the church's history and remembers those who are unmentioned in written history:

[FIGURE](#) - based on King Chapel's website:

In Memory of the Enslaved People at First Parish Brewster

These people lived and endured under the institution of chattel slavery. Their stolen lives and labor contributed to the wealth that created First Parish Brewster and the founding of the United States of America.

We invite you to read the names of enslaved individuals connected to First Parish Brewster in the 1700s and honor their lives and humanity, and continue to pursue justice and equity for all people.

Ann	James	Millie	Young unnamed girl
Anna	James Oliver	Molley	Unnamed person
Hamsheir	Jesse Caesar	Oliver	Unnamed person
Hannah	Jolly	Sarah	Unnamed person
Jack	Mary	Elder unnamed man	Unnamed person

The names of enslaved people that appear in recorded history may not have been chosen by the individuals and their families, but assigned to them by White enslavers. At this time, these given names are what we have available to identify and acknowledge these people's existences.

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Executive Session Discussion

The Board Meetings Policy has standards for when to hold Executive Sessions to discuss confidential personnel and legal matters such as compensation, evaluations, disciplinary issues and any other issues that require confidential discussion by the Board.

At our October Board meeting, we moved three discussions to Executive Session. They included: approving Jessica's parental leave plan, approving a policy change regarding credit cards for staff, and reinstating the Committee on Shared Ministry. As chief of staff, I think that Rev. Jessica should have been involved in the discussion about credit card use. I also believe that she should have been present for the discussion about reinstating the Committee on Shared Ministry. And finally, I think that she should have been there for the discussion about her parental leave plan because it was in accordance with our personnel policy.

I spoke with Hillary Allen, the UUA Congregational Consultant for the New England Region, about this issue. She explained that the UUA recommends that Executive Sessions be used sparingly, and that congregations should include the minister in Executive Session discussions as often as possible for transparency. Here is the link to an excellent article from the UUA website on Executive Sessions. <https://www.uua.org/leaderlab/executive-sessions>

One of the Guidelines in our current Board Meetings Policy states: "Unless the minister or ministers are required to attend an Executive Session, the minister or ministers will be excused from Executive Sessions as a matter of course."

I would like to recommend that we replace the above guideline with the following statement: "Board members, the minister and others whom the Board invites as needed for the purposes of the session shall be the only persons entitled to attend the Executive Session. However, when human resource issues regarding the minister are to be addressed in some portion of the session, the minister shall be absent from that portion of the Executive Session after an opportunity to address the matter and answer questions."

It's all about relationships, building trust, and transparency.

Email Vote to Approve the Hiring of Leave Minister Rev. Kenn Hurto

On December 12, 2022, the Board voted unanimously by email to approve the hiring of leave minister Rev. Kenn Hurto to fill in for Rev. Jessica while she is on parental leave. The leave minister search committee and Rev. Jessica were very impressed by Rev. Hurto's experience, presence, and genuine love of the ministry. Rev. Hurto will be paid according to the terms laid out in the leave plan that Rev. Jessica submitted in October. He is available from April 1-June 15, so we will need to get guest preachers to cover the Sundays that Rev. Jessica will not be available in March.