

January 2023 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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AFD’s Report

Documents regarding Leasing Access from Main Parking lot

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FPBUU Board of Trustees Meeting Agenda
January 17, 2023, 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 - Rev. Jessica
- 6:55 Read Board Covenant - Rand
- 7:00 Common Read Discussion (Chapter 4) - Rev. Jessica
- 7:20 Leased Access to 6A - Carol
- 7:30 Managing Concerns - Rev. Jessica
- 7:50 Financial Futures Update - Susan
- 8:00 Chatham UU Meetinghouse Collaboration - Carol
- 8:10 Strategic Planning Listening Session - Carol
- 8:20 Consent Agenda: December Minutes, President's Report, Minister's Report, AFD's Report, Treasurer's Report, November Financial Reports
- 8:25 Check out/Closing
- 8:30 Adjourn

First Parish Brewster - Board of Trustees Meeting Minutes – December 20, 2022

Welcome Board, Staff, and Visitors

Carol opened the meeting at 6:00 PM.

Board of Trustee members in attendance:

Carol Yerby, President
Jim Lieb, President Elect
Susan Smith, Past President
Karen Witting, Treasurer
John Kielb, Member at Large/Acting Clerk
Liz Libby, Member at Large
Tom O'Brien, Member at Large
Diane Willcox, Member at Large

Board of Trustee members absent:

Rand Burkert, Clerk

Staff present:

Twinks Hastings, Director of Lifespan and Religious Education
Karena Stroh, Administration and Finance Director

Visitor:

Elenita Muniz, Building and Maintenance Committee
Judy Fenner, Building and Maintenance Committee
Emmitt Libby, Youth Representative
Debbi Klein, Leadership Nominating Committee

Chalice Lighting, Spiritual Opening and Focused Check-in

Twinks led a focused check-in ... *What can we (FPBUU) do for you?* and *What are the values we want for our youth?*

Board Covenant

Karen read the Board Covenant.

First Parish Brewster - Board of Trustees

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Common Read Discussion

Carol led a discussion on *differentiation* using the information in the board packet. Chapter 4 is assigned for next month.

Building Maintenance Report

Elenita reviewed the information in the board packet that provides a cost estimate for large projects for the next five years. Judy added that Nancy Barrington (who repaired the windows in the meetinghouse) found additional rot along the south wall meetinghouse. Judy, after discussions with our carpenter, will perform the repairs with drying assistance from committee members. Nancy also found a drip from the steeple along the ground wire. The issue is not considered in need of immediate attention. The repair is planned to be addressed in conjunction with the steeple project. There is also rot on the barn that is in difficult positions to repair. Rot repairs are considered an emergency repair as rot can spread quickly, therefore the repair work needs funding this year. The total cost is currently unknown but is likely to use most or all of the Capital Expense Fund.

Thanks were given to Elenita and Judy for the excellent work the Building and Maintenance Committee has been doing.

Leased Access to 6A

Carol led a discussion regarding entering a lease agreement with our neighbor Richard Holden to access 6A. Concerns were expressed, as well as a desire to be cooperative neighbors. A major concern is that Kinlin Grover owns the driveway. We have a deeded easement to use the driveway to access our parking lot. It's unclear if we could extend the easement to others, as the wording of the easement matters.

Additional time is needed to gather more information and determine legal issues.

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Treasurer's Report

Karen reviewed the year end financials.

Karen moved to retract the previous decision regarding moving money from the Music Director salary to pay the Interim Admin as that change isn't needed. Tom O'Brien seconded. The motion passed unanimously.

Karen moved to increase the professional expenses, seconded by Susan Smith. The motion is requested to correct a small error in the budget presentation at the Annual Meeting. Along with a decrease in Administration Expenses the changes result in a small decrease in expenses. The motion passed unanimously.

Karen moved to accept proposed changes to the Board Notebook, seconded by Jim Lieb. The changes to the Treasurer's job description and charge to the finance committee reflect current practice. The changes were considered logical, and the motion passed unanimously.

Karen discussed a change to the name of the Emergency Reserve Fund to the Sustainability Fund. The Capital Expense Fund is another fund that is used mainly to fund building projects and is not proposed to be included in the Sustainability Fund.

Karen moved to rename the Emergency Reserve Fund to the Sustainability Fund with no changes to its operation. Tom O'Brien seconded the motion, and the motion passed unanimously.

Karen moved that the ERTC funds be placed into the Sustainability Fund, seconded by Jim Lieb. Discussion noted that the Board of Trustees will have flexibility in approving funds from the renamed fund. The motion passed unanimously.

Conflict of Interest Policy

John moved that the draft Conflict of Interest policy be approved and made available for congregational review, per new policy process. Carol seconded the motion. After discussion, the motion passed unanimously.

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Email Vote Policy Amendment

Carol led a discussion describing a proposed policy change that an email vote in between Board of Trustee meetings needs to be referred to in the following month's minutes. The Board prefers that the email vote be included as a zero-time agenda item so that it is referenced in the minutes of that meeting. The Policy Committee is charged with determining the precise wording.

History of Enslaved People

Jim led a brief discussion that the Reparations Committee was seeking the Board's blessing to add a history of Enslaved People to the FPBUU website. The Board does not provide oversight to the website, so no motion was entertained. The discussion indicated that the Board was fully supportive of the item being added to the website.

Executive Session Discussion

Carol led a discussion recommending that the Board use Executive Session sparingly and include the Minister as often as possible for transparency and to build trust. At the Board's October meeting, Executive Session was on the agenda to discuss the Minister's leave plan and reinstatement of the Committee of Shared Ministry. At the meeting, a member of the Board recommended that we add the discussion of the staff's use of credit cards to the Executive Session.

After discussing the use of Executive Session with Hilary Allen, the UUA Congregational Consultant for the New England Region, Carol suggested that the Minister not be dismissed from Executive Sessions as a matter of course. Instead, Carol explained why Rev. Jessica should have been involved in all three discussions.

Carol recommended deleting this statement: **“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.”** Carol suggested replacing that statement with: **“Board members, the minister and others whom the Board invites as needed for the**

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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.”

Karen asked how a discussion is placed in an Executive Session. The board discussed two possible ways: (a) the Board President decides that an item will be in Executive Session and indicates it on the agenda, and (b) during discussion, a Board member suggests that an item be moved to Executive Session. In the second case, the decision of whether to move the item to Executive Session is decided by consensus of the Board. Karen moved that the item be sent to the Policy Committee for formalization of the approach, which was unanimously approved.

Consent Agenda

November Minutes, Minister’s Report, Lifespan Religious Education Director’s Report, President’s Report, October Financial Reports, Tiger Team Report

The consent agenda was approved without additions or changes unanimously.

Last month’s E-mail Votes

An Email vote to approve the hiring of Rev. Kenn Hurto as Leave Minister during parental leave for Rev. Jessica.

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 guest preachers will be arranged to cover the Sundays that Rev. Jessica will not be available in March.

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Carol made the motion that was seconded by John, and the motion passed unanimously.

Check out/Closing

The meeting was adjourned at 9:13 PM.

Minutes respectfully submitted by John Kielb on December 21, 2022.

President's Report January 2023

At the beginning of this church year, Rev. Jessica encouraged Board members to have a daily spiritual practice. This idea resonated with me, so I began to explore the possibilities. I have been practicing yoga for ten years, and have tried meditation and breathing exercises, but let's face it, that's not enough in the third year of a global pandemic.

Years ago, when I was a religious educator, I led a session on prayer with the children in the elementary religious education program. While researching the subject, I came across an explanation of the four different types of prayer: **Please, Thank You, I'm Sorry, and Wow!** I loved this categorization of prayer and thought that it would be meaningful to the children. We discussed each type of prayer and brainstormed examples of each one. This experience has been my inspiration for my daily spiritual practice of prayer.

After I get comfortably settled in my bed at night, I think about my prayers for the day. I start with my prayers of petition (Please) because they are usually the most critical. I then segue into my thoughts of gratitude (Thank You). I follow those with any feelings of apology or forgiveness (I'm Sorry). And finally, if I'm still awake, I top it off with my acknowledgment of the day's evidence of wonder (Wow). Fun fact: This activity also helps me to be mindful of these thoughts during the day. This spiritual practice has been working for me. Maybe it will work for you too.

Wishing you a sense of peace and calm in the new year,

Carol Yerby, Board President

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 January 2023 from Rev Jessica Clay

Overall thoughts:

I am grateful for my study leave which allowed me to go on a silent retreat over New Years. I begin the year grounded with hope for the future.

For our conversation about conflict this month I invite you to ponder these questions for our discussion:

How do you as a board want to handle conflict & complaints?

What if different board members disagree about how conflict & complaints are handled?

What agreements can we come to about how we will handle conflict & complaints?

Worship and Rites of Passage:

Worship continues to go well, our Christmas Eve services had a combined in person attendance of over 300 people. Christmas Day was 15 people, with five of them being visitors. I will be leading Sunday services for five Sundays in a row before beginning to schedule guest ministers and lay leaders as we get closer to my delivery date. Twinks Hastings will be taking over worship coordination when I am gone.

Pastoral Care:

We have had 3 heed requests this month already totaling \$1200. I am grateful to all who contributed to replenishing our HEED fund at our Christmas services. I continue to meet with people in their homes & at the office. I attended the pastoral care meeting at the beginning of January and have several more visits planned this month.

Administration:

Staff will be completing evaluations this month and I will be bringing the recommendations before personnel, followed by the finance committee, then the board in Feb. The UUA is recommending an 8.3% COLA, I am hopeful that this will be possible.

I also plan to meet with Kaeza Fearn in Feb to have a 3 months evaluation to determine whether to change her status from interim to regular, and will bring this decision before the board in Feb.

I will be convening a meeting with the executive leadership team who will support staff & the congregation while I am gone, the team is comprised of Barry Powers, Tavia Ossola, and Carol Yerby. The Covid task force polled the ensemble and the choir in Dec. about masking, it was determined that the ensemble could unmask since all members were comfortable with that. The choir still has members who would prefer to remain masked, and given the high covid rates currently, the choir will remain masked for now. This decision will be revisited in the Spring. Karena will attend Covid task force meetings in my stead when I am gone, she will also lead the monthly staff meetings.

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. (Note: I kept this in from last month to extra encourage you to attend if you are able!)

I am meeting with UU Connections this month to discuss the screening of the Ware lecture.

Serves the Larger Unitarian Universalist Faith:

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

Report from Administration and Finance Director – January 2023

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

- For FY22-23, we have received, as of 1/12/23, 178 pledges units for a total of \$339,806. Pledge reminder letters were sent out. We received six additional pledges since last month. Three members, who haven't been active over the last year or so, replied to let us know they have decided to resign their membership.

Property Management

- Being present for last month's discussion on the parking lot access, I am aware that several concerns were brought up. It was my understanding that Mr Holden would be offered an opportunity to address some of the lingering questions of the Board members before they voted on this proposal. I am disappointed that no one from the Board has spoken directly to Mr Holden about the concerns raised. I feel that our other neighbors, The Brewster Chowder House and Kinlin Grover, both for profit businesses, have been very generous with us over the decades allowing us to park in their lots free of charge. I wish we could practice this same kind of generosity with Mr Holden by allowing him the opportunity to speak to the concerns raised. From my perspective, inviting our neighbor into dialogue is time well spent regardless of how the Board votes.
- To help direct all Sexton and Maintenance requests to our Sexton, Dave has created a QR code that will be posted in each building and on the website. QR codes work by opening the camera app on your phone and pointing it at the code. A link appears that when clicked on will take you to the form. Dave and I meet weekly to prioritize these requests, and Dave reports any pertinent building issues at the monthly Building Maintenance Committee meeting.

Administration as Ministry

- The UUA has come out with a new Congregational Salary Program. They have put together a great resource of materials for congregations to consider when setting staff salaries. Overall, their intent is to center the process and our shared UU values when making staffing decisions. As I poured over all the pages, I was encouraged by how much we, with Rev Jessica leadership, have worked towards the same benchmarks now included in this program. A couple points that I would like to lift up include that not only are these recommendations a practical way for congregations to attract and retain quality staff, they also encourage us to live into our values with a focus on equity and economic justice. It is not a surprise to anyone that as a congregation, we are understaffed compared to other UU congregations. That coupled with having only two staff members at mid-range for the new recommendations is something that leadership will continue to wrestle with for the foreseeable future. I would encourage anyone interested to check out the new program at <https://www.uua.org/leaderlab/congregational-salary>.
- I have been working with members of the Stewardship Committee to finalize their materials for the stewards and members. Thanks to Sue Weber for this year's logo and pledge card design. Big thanks to Susan Flaws for her hours of running the numbers for our pie charts along with all the other weekly office work she does. It is always a good reminder that she does the work of a paid office assistant for free. Her decades of experience and love for this church is invaluable.
- I am working on our UUA certification that is due February 1st. This certifies our current membership numbers and financial information for the previous fiscal year as well as confirms contact info and leaders and staff listing.
- This month is when we do our annual evaluation for staff. I have three staff members who haven't been here for a whole year, but I still plan to meet with them for a partial year review. As staff, we each set goals for the coming year that are measurable and support the work of the church. During the evaluations, we review the job descriptions to ensure that these are living documents that reflect the current roles and responsibility for each position. I continue to meet regularly with the 5 staff that I currently supervise, and offer support to other staff as needed.

Kind regards, Karena Stroh, Administration and Finance Director

Carol -

I have given considerable thought to Richard Holden's request for leased access over FPB's parking lot, and have a number of concerns. As I won't be at the January Board meeting, I wanted to provide you with my thoughts to share with the Board.

1. Continued usage by heavy trucks can cause substantial wear & tear to the parking lot. This could be addressed by requiring the tenant to repair any damage he caused. However, since much of the damage would likely occur over time, rather than in a sudden singular occurrence, it would likely be very difficult to establish whose usage (FPB's or tenant's) caused any problems.

2. Leased access could limit FPB's use of its parking lot. While the tenant indicated he will not use the access on Sunday, it is possible that there will be days other than Sunday when FPB may want to use the parking lot without having to be sure there is adequate clearance for tenant's trucks to maneuver.

3. As discussed at the last Board meeting, access to FPB's parking lot is over a paved driveway easement. The terms of the easement may be broad enough to allow FPB to have the tenant also use the paved driveway, but its regular use by heavy trucks could cause damage to the driveway. I would not want to see FPB take the risk of a dispute with the owner of the driveway. If FPB were to consider providing leased access, it should required the tenant to obtain written permission from the owner of the paved driveway and a release of FPB by the owner of the driveway for any damage to the driveway (regardless of cause since, as noted above, it may be difficult to establish the cause).

4. The access required by the tenant is very close to a corner of the solar panel field (and surrounding fence), which is not owned by FPB, but leased to a third party. Tenant's trucks could inadvertently damage the solar panels or fence. While we can of course require tenant to deal with any such damage (including lost profits of the third party solar panel owner while any panels are out of commission), it may again be difficult to prove who caused the damage if the tenant does not acknowledge same.

While all these risks can be addressed in some fashion, for me it would require a significant income to FPB to warrant taking these risks (and the time that would be involved in addressing any issues that arise even if the tenant ultimately assumes any loss).

Jim Lieb

TO: FPBUU Board of Trustees
FROM: Judy Fenner and Elenita Muñiz
RE: Expanded use of FPB parking lot

DATE: January 5, 2023

Thank you for inviting us to convey our concerns about the possibility of allowing the next-door building business to use the FPB parking lot to access his facility. Given our experience as "parking directors" for FPB events large and small, here are some of our major questions about the advisability of allowing this use to continue:

1. We don't own the driveway to our parking lot, and should not authorize heavy truck traffic on it. That is a decision for the Kinlin Grover folks.
2. Living on a dirt road as we do, we are concerned about the wear-and-tear on the surface of our parking lot. Over time, with rain and snow, heavy trucks will decimate the surface of the lot.
3. The entrance to our lot at the corner of the solar farm is too narrow as it is, with no room for two cars to pass at the same time. With the solar farm fence on one side and a four-foot drop-off on the other, it is hazardous at the best of times. Damage to the fence/farm or damage to an on-coming car are more likely when the other vehicle is a big truck.
4. The trucks have already started to cut the corner at the transition from lot to driveway, as shown by the tire tracks on the grass at that point. There is a drainage system underneath the grass at the east side of the driveway there, which is why we always block off parking on that spot. Heavy trucks will damage not only the grass, but possibly the drainage system as well.
5. We wonder what our increased liability might be with the heavier traffic of larger vehicles in and out of our lot.
6. This is the second time our neighbor has acted first and asked permission later. It's not a great way to be neighborly. We don't understand why he needs this means of access when he has a new driveway of his own and why he has erected a gate to keep people from entering his property, leaving access to our property entirely up to him and his crew.

It is certainly good for us to be generous neighbors. We also need to take proper care of our own property, including the parking lot. Allowing this new use to continue seems to work against that proper care. We would be happy to answer any questions you might have about these issues.

Sincerely,

Updated Summary on 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 from his storage lot through our Annex Parking Lot.

We do **not** own the driveway leading to our parking lot from route 6a. We have a deeded easement from Kinlan Grover to use that driveway.

His driveway is now completed. He no longer needs to use our lot to access his lot.

Mr. Holden has already

- removed a section of the stone wall (which he plans to restore),
- installed a driveway that connects his lot to ours,
- planted several trees between our property and his storage area, and
- started using our Annex Parking Lot to park cars and trucks (**without our permission**).

Mr. Holden was given verbal approval from Karena to use our parking lot on a temporary basis while his new driveway was being installed. (Karena noted that this same situation happened several years ago.) He made a \$500 donation to thank us for this temporary arrangement which began sometime in the fall.

Mr. Holden would like to lease access through our Annex Parking Lot to 6a on a trial basis for one year. **Please see his letter and proposal for a one-year lease at \$125 per month or \$1,500 per year in the December Board Packet.** This proposal has been reviewed by Jim Lieb, Howard Hayes, Elenita Muniz, Judy Fenner, and other members of the congregation. **All reviewers are in agreement that we should not lease the use of our Annex Parking Lot because the risks far outweigh the benefits.** Who would be responsible for monitoring and managing this situation going forward?

I believe that we have been a good neighbor to Mr Holden and now it is time to prioritize our relationship with our neighbor Kinlan Grover who

- provides the deeded easement for our use of their driveway which leads to the Annex Parking Lot from route 6a, and
- allows us to use their parking lot behind their office building on Sunday mornings.

I would like to discuss this situation at our meeting next week. Please read the attached email from Dave Rogers and the letters from Jim Lieb, Judy Fenner and Elenita Muniz. in the January BOT Meeting Packet.

Thank you,
Carol Yerby

From: **david rogers** <drhawk62@comcast.net>

Date: Wed, Dec 21, 2022 at 12:07 PM

Subject: the solar parking lot

To: Karena Stroh <karenastroh@firstparishbrewster.org>, carolyerby@gmail.com
<carolyerby@gmail.com>

Good Morning Karena and Carol,

Chris asked me to send "tidbits" of my contacts with Richie Holden, our new neighbor and his foreman Mike.

I have been called, emailed and texted and had a talk with Mike after church two Sundays ago.

Both are excited about how we can become good neighbors and help one another, in sharing our solar parking lot. It is their hope that the drive to the lot and the lot itself, will become the main entrance and exit for Mr Holden's business.

Their "plan" would be to create pleasing landscape additions to the lot and to correct the difficult turn into the lot, at the corner of the solar field fence. Mr Holden said that this would be "so easy" for him to do, making it a safer entrance for all.

He seemed to be offering also, to snowplow the lot when it is needed.

Both see a future relationship that will work.

It is not my desire to insert my feelings into this whole matter. This is for board and others in authority to pursue.

I hope this has helped.

Be Well, Dave Rogers

Treasurer's Report

A) November Financial Reports

Below are the financial reports from November 2022. We continue to see weakness in offertory and pledging. Expenses are tracking in line with the budget.

Especially pledging is concerning. The budget assumed a pledged amount of \$360,000 and so far we have only \$338,104 of pledges. Based on that difference, I am estimating we will have an additional budget shortfall of \$21,237. Meaning, to have a balanced budget we will need 21,000 MORE than what was left in surplus because the Board elected to use the entirety of surplus in this fiscal year budget. I'm hoping a special appeal in the spring might resolve this, but if not, we will need to use all the remaining contents of the newly named sustainability fund. If ERTC funds arrive they can be factored into these calculations. Karena contacted the IRS and was told they have received the forms, but an analyst has not yet reviewed them.

Please add to your calendars February 29 when the Finance Committee will be presenting the six-month financial review to the congregation. Typically the Board also does an update at that time.

B) 2023-2024 Budget Planning

In February the Finance Committee will begin the Budget Planning process for FY ending 2024. The timeline for this process is as follows:

- February 21 – review budget goals
- March 21 – first review of the draft budget. Discuss how to cover likely shortfall, my estimate that shortfall will be on the order of \$100,000. Discuss potential use of ERTC funds, if they have arrived.
- April 18 – second review of draft budget. Refine decisions from March.
- May 16 – approve budget for congregational vote
- June 4 – Budget presentation to the congregation
- June 11 – congregational vote at annual meeting

B) 501C3

The question of applying to the IRS to be granted official 501C3 status has been deferred. There are still many in favor of it, but the Finance Committee is inclined to wait until a decision about a capital campaign is made. The committee feels that it would be most helpful to have this status when running a particular type of capital campaign and until that time there are other more urgent things to focus on.

Financial Reports - November 2022

Reconciled

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

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

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

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

% of budget should typically be at 42%

Points of Interest

Total Income is at 49% of budget

Total Pledge Payments received 50% of budget

Offertory is at 37% of budget

Thrift Store Income is at 60% of budget

Total Expenses are at 43% of budget

From Capital Expense Fund

Steeple

Budget
\$18,000

Spent
\$0

From Sustainability Fund

Leave Minister

\$5,650

\$0

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

	Jul - Nov 22	Budget	\$ Over Budget	% of Budget	
1					
2					
3	Ordinary Income/Expense				
4	Income				
5	Pledges				
6	2022-2023 Pledges	162,334.07	349,200.00	-186,865.93	46.49%
7	2021-2022 Pledges	15,608.97	10,000.00	5,608.97	156.09%
8	2020-2021 Pledges	1,395.59			
9	Total Pledges	179,338.63	359,200.00	-179,861.37	49.93%
10	Offeritory	7,360.72	20,000.00	-12,639.28	36.8%
11	Fund Raising				
12	Thrift Store/Annex Income	56,862.75	95,000.00	-38,137.25	59.86%
13	Church Fundraisers				
14	Small Group Fundraisers	20.00			
15	Spring Auction	700.00	10,000.00	-9,300.00	7.0%
16	Church Fundraisers - Other	-510.78	9,000.00	-9,510.78	-5.68%
17	Total Church Fundraisers	209.22	19,000.00	-18,790.78	1.1%
18	Food Certificate Sales	750.00	1,500.00	-750.00	50.0%
19	Women's Circle Alliance	140.00			
20	Welcoming Congregation-Income	0.00	2,000.00	-2,000.00	0.0%
21	Total Fund Raising	57,961.97	117,500.00	-59,538.03	49.33%
22	BldgUse				
23	Space Rentals	2,530.00	4,000.00	-1,470.00	63.25%
24	Weddings/Memorials	0.00	3,000.00	-3,000.00	0.0%
25	Total BldgUse	2,530.00	7,000.00	-4,470.00	36.14%
26	Investment,Interest,Misc Income				
27	Misc Contributions	190.43	300.00	-109.57	63.48%
28	Investment Income				
29	UUA GIF Distribution	1,572.31	2,800.00	-1,227.69	56.15%
30	Alton Smith Char Trust	266.00	1,000.00	-734.00	26.6%
31	Alton Smith Irrev Trust	247.82	1,200.00	-952.18	20.65%
32	Total Investment Income	2,086.13	5,000.00	-2,913.87	41.72%
33	Interest Income	31.48	250.00	-218.52	12.59%
34	Total Investment,Interest,Misc Income	2,308.04	5,550.00	-3,241.96	41.59%
35	Total Income	249,499.36	509,250.00	-259,750.64	48.99%
36	Gross Profit	249,499.36	509,250.00	-259,750.64	48.99%
37	Expense				
38	Staff Salaries				
39	Minister	41,310.40	99,145.00	-57,834.60	41.67%
40	Admin&Fin Director	19,472.24	36,837.00	-17,364.76	52.86%
41	Office Assistant	693.75	13,000.00	-12,306.25	5.34%
42	LRE Director	19,697.50	47,272.00	-27,574.50	41.67%
43	Music Director	12,880.52	38,218.00	-25,337.48	33.7%
44	ThriftStoreManager	13,923.00	33,416.00	-19,493.00	41.67%
45	Sexton	6,375.00	15,600.00	-9,225.00	40.87%
46	Bookkeeper	6,821.10	16,121.00	-9,299.90	42.31%
47	Pianist	4,021.00	13,000.00	-8,979.00	30.93%
48	Tech Support	3,466.70	8,320.00	-4,853.30	41.67%
49	CYM-Childcare	701.84	2,254.00	-1,552.16	31.14%
50	Total Staff Salaries	129,363.05	323,183.00	-193,819.95	40.03%
51	Staff Benefits/Payroll Expenses				
52	Employee Health Insurance	16,501.97	34,985.00	-18,483.03	47.17%
53	Retirement	10,377.86	25,489.20	-15,111.34	40.72%
54	FICA Taxes	7,133.00	17,139.00	-10,006.00	41.62%
55	Minister's FICA	3,160.40	7,585.00	-4,424.60	41.67%
56	Minister's Term Life	474.32	808.00	-333.68	58.7%
57	WorkComplnsurance	0.00	2,910.00	-2,910.00	0.0%
58	Long Term Disability	1,325.53	3,253.00	-1,927.47	40.75%
59	Staff Appreciation	0.00	900.00	-900.00	0.0%
60	Total Staff Benefits/Payroll Expenses	38,973.08	93,069.20	-54,096.12	41.88%

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

	Jul - Nov 22	Budget	\$ Over Budget	% of Budget	
1					
2					
61	Staff Professional Expenses				
62	Minister's Professional Exp	6,834.84	9,914.00	-3,079.16	68.94%
63	Admin&Fin Director Prof Ex	2,210.00	2,210.00	0.00	100.0%
64	LRE Director Professional Exp	224.78	2,836.00	-2,611.22	7.93%
65	Music Director Prof Exp	0.00	2,293.00	-2,293.00	0.0%
66	Total Staff Professional Expenses	9,269.62	17,253.00	-7,983.38	53.73%
67	BldgGrounds				
68	Property-Supplies	477.50	4,200.00	-3,722.50	11.37%
69	Property-Maintenance	4,568.63	13,800.00	-9,231.37	33.11%
70	Groundskeeping	7,883.00	12,000.00	-4,117.00	65.69%
71	Liability/Property Insurance	7,272.00	18,462.00	-11,190.00	39.39%
72	Housekeeping	6,080.00	14,720.00	-8,640.00	41.3%
73	Electric	3,390.42	5,000.00	-1,609.58	67.81%
74	Gas	491.88	5,000.00	-4,508.12	9.84%
75	Phone & Internet	3,573.05	7,640.00	-4,066.95	46.77%
76	Water	600.76	1,500.00	-899.24	40.05%
77	Total BldgGrounds	34,337.24	82,322.00	-47,984.76	41.71%
78	Office Expenses				
79	ERTC.Com Prep Expense	18,086.85			
80	Advertising	848.00	1,500.00	-652.00	56.53%
81	Credit Card/Bank/PayPal Fees	2,163.93	4,500.00	-2,336.07	48.09%
82	Office Expense/Supplies	725.12	4,000.00	-3,274.88	18.13%
83	OfficeEquip/Maint	1,353.94	6,000.00	-4,646.06	22.57%
84	Payroll Software Expenses	506.80	900.00	-393.20	56.31%
85	Software Expense	1,121.07	2,000.00	-878.93	56.05%
86	Total Office Expenses	24,805.71	18,900.00	5,905.71	131.25%
87	Loan & Mortgage Payments	3,078.05	7,200.00	-4,121.95	42.75%
88	Denominational Dues				
89	UUA-NER	7,500.00	18,000.00	-10,500.00	41.67%
90	Total Denominational Dues	7,500.00	18,000.00	-10,500.00	41.67%
91	Committees				
92	Board of Trustees	90.99	400.00	-309.01	22.75%
93	Landscape Committee	0.00	850.00	-850.00	0.0%
94	Membership	343.03	750.00	-406.97	45.74%
95	Social Justice	0.00	1,000.00	-1,000.00	0.0%
96	Stewardship	0.00	300.00	-300.00	0.0%
97	UU Connections	150.00	1,360.00	-1,210.00	11.03%
98	Total Committees	584.02	4,660.00	-4,075.98	12.53%
99	Lifespan Religious Education				
100	Special Programing/Multigen	490.74	1,500.00	-1,009.26	32.72%
101	Pre K-Grade 6/7	192.83	1,300.00	-1,107.17	14.83%
102	High School Youth Program	301.65	1,000.00	-698.35	30.17%
103	OWL/COA	158.66	600.00	-441.34	26.44%
104	Adult Faith Development	0.00	600.00	-600.00	0.0%
105	Contract Childcare	0.00	400.00	-400.00	0.0%
106	Child Care Supplies	0.00	300.00	-300.00	0.0%
107	Office/Library	73.15	300.00	-226.85	24.38%
108	Child Abuse Prevention Training	200.00	200.00	0.00	100.0%
109	Total Lifespan Religious Education	1,417.03	6,200.00	-4,782.97	22.86%
110	Music				
111	Guest Musicians	525.00	2,200.00	-1,675.00	23.86%
112	Music Scores	41.25	1,500.00	-1,458.75	2.75%
113	Music Support/Supplies	0.00	700.00	-700.00	0.0%
114	PianoOrgan	180.00	1,200.00	-1,020.00	15.0%
115	Total Music	746.25	5,600.00	-4,853.75	13.33%
116	Worship				
117	Hospitality	488.14	300.00	188.14	162.71%
118	Materials/Supplies	934.40	1,000.00	-65.60	93.44%

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

	Jul - Nov 22	Budget	\$ Over Budget	% of Budget
1				
2				
119	1,500.00	3,600.00	-2,100.00	41.67%
120	0.00	600.00	-600.00	0.0%
121	2,922.54	5,500.00	-2,577.46	53.14%
122	252,996.59	581,887.20	-328,890.61	43.48%
123	-3,497.23	-72,637.20	69,139.97	4.82%
124				
125				
126				
127	0.00	72,637.20	-72,637.20	0.0%
128	0.00	72,637.20	-72,637.20	0.0%
129	0.00	72,637.20	-72,637.20	0.0%
130	0.00	72,637.20	-72,637.20	0.0%
131	-3,497.23	0.00	-3,497.23	100.0%

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

	Jul - Nov 22	Jul - Nov 21	\$ Change	% Change	
1					
2					
3	Ordinary Income/Expense				
4	Income				
5	Pledges				
6	2022-2023 Pledges	162,334.07	0.00	162,334.07	100.0%
7	2021-2022 Pledges	15,608.97	184,989.82	-169,380.85	-91.56%
8	2020-2021 Pledges	1,395.59	10,419.67	-9,024.08	-86.61%
9	Total Pledges	179,338.63	195,409.49	-16,070.86	-8.22%
10	Offertory	7,360.72	5,942.93	1,417.79	23.86%
11	Fund Raising				
12	Thrift Store/Annex Income	56,862.75	51,559.20	5,303.55	10.29%
13	Church Fundraisers				
14	Fall Fundraiser	0.00	1,204.52	-1,204.52	-100.0%
15	Small Group Fundraisers	20.00	585.00	-565.00	-96.58%
16	Spring Auction	700.00	31.20	668.80	2,143.59%
17	Holiday Fair	0.00	-140.52	140.52	100.0%
18	Church Fundraisers - Other	-510.78	-303.00	-207.78	-68.57%
19	Total Church Fundraisers	209.22	1,377.20	-1,167.98	-84.81%
20	Food Certificate Sales	750.00	250.00	500.00	200.0%
21	Women's Circle Alliance	140.00	0.00	140.00	100.0%
22	Total Fund Raising	57,961.97	53,186.40	4,775.57	8.98%
23	BldgUse				
24	Space Rentals	2,530.00	1,304.46	1,225.54	93.95%
25	Weddings/Memorials	0.00	1,738.27	-1,738.27	-100.0%
26	Total BldgUse	2,530.00	3,042.73	-512.73	-16.85%
27	Investment,Interest,Misc Income				
28	Misc Contributions	190.43	193.88	-3.45	-1.78%
29	Investment Income				
30	UUA GIF Distribution	1,572.31	1,531.22	41.09	2.68%
31	Alton Smith Char Trust	266.00	213.48	52.52	24.6%
32	Alton Smith Irrev Trust	247.82	255.14	-7.32	-2.87%
33	Total Investment Income	2,086.13	1,999.84	86.29	4.32%
34	Interest Income	31.48	75.48	-44.00	-58.29%
35	Total Investment,Interest,Misc Income	2,308.04	2,269.20	38.84	1.71%
36	Total Income	249,499.36	259,850.75	-10,351.39	-3.98%
37	Gross Profit	249,499.36	259,850.75	-10,351.39	-3.98%
38	Expense				
39	Staff Salaries				
40	Minister	41,310.40	39,922.24	1,388.16	3.48%
41	Admin&Fin Director	19,472.24	18,987.80	484.44	2.55%
42	Office Assistant	693.75	0.00	693.75	100.0%
43	LRE Director	19,697.50	18,765.32	932.18	4.97%
44	Music Director	12,880.52	15,447.10	-2,566.58	-16.62%
45	ThriftStoreManager	13,923.00	13,358.92	564.08	4.22%
46	Sexton	6,375.00	7,465.24	-1,090.24	-14.6%
47	Bookkeeper	6,821.10	6,336.87	484.23	7.64%
48	Pianist	4,021.00	2,082.50	1,938.50	93.09%
49	Tech Support	3,466.70	0.00	3,466.70	100.0%
50	CYM-Childcare	701.84	202.50	499.34	246.59%
51	Total Staff Salaries	129,363.05	122,568.49	6,794.56	5.54%
52	Staff Benefits/Payroll Expenses				
53	Employee Health Insurance	16,501.97	13,229.80	3,272.17	24.73%

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

	Jul - Nov 22	Jul - Nov 21	\$ Change	% Change	
1					
2					
54	Retirement	10,377.86	11,422.71	-1,044.85	-9.15%
55	FICA Taxes	7,133.00	6,353.74	779.26	12.27%
56	Minister's FICA	3,160.40	3,040.80	119.60	3.93%
57	Minister's Term Life	474.32	259.04	215.28	83.11%
58	Long Term Disability	1,325.53	1,446.81	-121.28	-8.38%
59	Staff Appreciation	0.00	372.67	-372.67	-100.0%
60	Moving Expenses	0.00	2,500.00	-2,500.00	-100.0%
61	Total Staff Benefits/Payroll Expenses	38,973.08	38,625.57	347.51	0.9%
62	Staff Professional Expenses				
63	Minister's Professional Exp	6,834.84	7,016.36	-181.52	-2.59%
64	Admin&Fin Director Prof Ex	2,210.00	1,002.57	1,207.43	120.43%
65	LRE Director Professional Exp	224.78	264.53	-39.75	-15.03%
66	Music Director Prof Exp	0.00	1,484.99	-1,484.99	-100.0%
67	Total Staff Professional Expenses	9,269.62	9,768.45	-498.83	-5.11%
68	BldgGrounds				
69	Property-Supplies	477.50	1,244.55	-767.05	-61.63%
70	Property-Maintenance	4,568.63	4,028.29	540.34	13.41%
71	Groundskeeping	7,883.00	7,149.00	734.00	10.27%
72	Liability/Property Insurance	7,272.00	7,229.00	43.00	0.6%
73	Housekeeping	6,080.00	0.00	6,080.00	100.0%
74	Electric	3,390.42	1,725.10	1,665.32	96.54%
75	Gas	491.88	525.51	-33.63	-6.4%
76	Phone & Internet	3,573.05	2,557.18	1,015.87	39.73%
77	Water	600.76	644.23	-43.47	-6.75%
78	Winslow Renovations	0.00	181.88	-181.88	-100.0%
79	Total BldgGrounds	34,337.24	25,284.74	9,052.50	35.8%
80	Office Expenses				
81	ERTC.Com Prep Expense	18,086.85	0.00	18,086.85	100.0%
82	Advertising	848.00	525.84	322.16	61.27%
83	Credit Card/Bank/PayPal Fees	2,163.93	2,376.88	-212.95	-8.96%
84	Financial Audit	0.00	1,000.00	-1,000.00	-100.0%
85	Office Expense/Supplies	725.12	2,059.35	-1,334.23	-64.79%
86	OfficeEquip/Maint	1,353.94	2,038.75	-684.81	-33.59%
87	Payroll Software Expenses	506.80	178.50	328.30	183.92%
88	Software Expense	1,121.07	1,121.90	-0.83	-0.07%
89	Total Office Expenses	24,805.71	9,301.22	15,504.49	166.69%
90	Loan & Mortgage Payments	3,078.05	3,078.05	0.00	0.0%
91	Denominational Dues				
92	UUA-NER	7,500.00	12,498.00	-4,998.00	-39.99%
93	Total Denominational Dues	7,500.00	12,498.00	-4,998.00	-39.99%
94	Committees				
95	Board of Trustees	90.99	164.00	-73.01	-44.52%
96	Membership	343.03	0.00	343.03	100.0%
97	UU Connections	150.00	0.00	150.00	100.0%
98	Total Committees	584.02	164.00	420.02	256.11%
99	Lifespan Religious Education				
100	Special Progaming/Multigen	490.74	1,464.71	-973.97	-66.5%
101	Pre K-Grade 6/7	192.83	164.98	27.85	16.88%
102	High School Youth Program	301.65	555.71	-254.06	-45.72%
103	OWL/COA	158.66	0.00	158.66	100.0%
104	Contract Childcare	0.00	20.00	-20.00	-100.0%

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

1		Jul - Nov 22	Jul - Nov 21	\$ Change	% Change
2					
105	Child Care Supplies	0.00	20.00	-20.00	-100.0%
106	Office/Library	73.15	0.00	73.15	100.0%
107	Child Abuse Prevention Training	200.00	0.00	200.00	100.0%
108	Total Lifespan Religious Education	1,417.03	2,225.40	-808.37	-36.33%
109	Music				
110	Guest Musicians	525.00	150.00	375.00	250.0%
111	Music Scores	41.25	756.67	-715.42	-94.55%
112	Music Support/Supplies	0.00	35.54	-35.54	-100.0%
113	PianoOrgan	180.00	0.00	180.00	100.0%
114	Total Music	746.25	942.21	-195.96	-20.8%
115	Worship				
116	Hospitality	488.14	0.00	488.14	100.0%
117	Materials/Supplies	934.40	530.41	403.99	76.17%
118	Pulpit Support	1,500.00	0.00	1,500.00	100.0%
119	Total Worship	2,922.54	530.41	2,392.13	451.0%
120	Total Expense	252,996.59	224,986.54	28,010.05	12.45%
121	Net Ordinary Income	-3,497.23	34,864.21	-38,361.44	-110.03%
122	Net Income	-3,497.23	34,864.21	-38,361.44	-110.03%

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

	Nov 30, 22	Nov 30, 21	\$ Change	% Change	
1					
2					
3	ASSETS				
4	Current Assets				
5	Checking/Savings				
6	CC5 Ckg - 5859	24,841.24	34,610.39	-9,769.15	-28.23%
7	Repo Sweep - 0998	97,914.59	164,246.60	-66,332.01	-40.39%
8	Total Checking/Savings	122,755.83	198,856.99	-76,101.16	-38.27%
9	Other Current Assets				
10	Payroll Corrections	-129.04	-129.04	0.00	0.0%
11	Sustainability Fund	-24,075.00	-29,400.00	5,325.00	18.11%
12	Capital Expense Fund	-23,750.00	-25,250.00	1,500.00	5.94%
13	Total Other Current Assets	-47,954.04	-54,779.04	6,825.00	12.46%
14	Total Current Assets	74,801.79	144,077.95	-69,276.16	-48.08%
15	Fixed Assets	1,761,018.93	1,761,018.93	0.00	0.0%
16	Other Assets				
17	Transfer Suspense	720.92	5,520.00	-4,799.08	-86.94%
18	Food Coupon Inventory	6,429.76	6,929.76	-500.00	-7.22%
19	Petty Cash	100.00	100.00	0.00	0.0%
20	Total Other Assets	7,250.68	12,549.76	-5,299.08	-42.23%
21	TOTAL ASSETS	1,843,071.40	1,917,646.64	-74,575.24	-3.89%
22	LIABILITIES & EQUITY				
23	Liabilities				
24	Current Liabilities				
25	Other Current Liabilities				
26	Split Plate	4,908.00	4,924.00	-16.00	-0.33%
27	UUSC Coffee Sales	-149.80	320.40	-470.20	-146.75%
28	Current portion-Loan Meeting H	4,080.00	4,080.00	0.00	0.0%
29	Payroll Liabilities	-3,771.27	4,486.53	-8,257.80	-184.06%
30	Total Other Current Liabilities	5,066.93	13,810.93	-8,744.00	-63.31%
31	Total Current Liabilities	5,066.93	13,810.93	-8,744.00	-63.31%
32	Long Term Liabilities				
33	Loan-Meeting House Improvements	64,129.88	69,038.00	-4,908.12	-7.11%
34	Loan-Endowment Fund	0.00	23,400.12	-23,400.12	-100.0%
35	Total Long Term Liabilities	64,129.88	92,438.12	-28,308.24	-30.62%
36	Total Liabilities	69,196.81	106,249.05	-37,052.24	-34.87%
37	Equity				
38	Unrealized Endow Loan Gain/Loss	302,369.30	278,969.18	23,400.12	8.39%
39	Retained Earnings	1,472,942.77	1,495,575.75	-22,632.98	-1.51%
40	Net Income	-1,437.48	36,852.66	-38,290.14	-103.9%
41	Total Equity	1,773,874.59	1,811,397.59	-37,523.00	-2.07%
42	TOTAL LIABILITIES & EQUITY	1,843,071.40	1,917,646.64	-74,575.24	-3.89%

Special Funds / First Parish Brewster
Profit & Loss Prev Year Comparison
 July through November 2022

1					
2		<u>Jul - Nov 22</u>	<u>Jul - Nov 21</u>	<u>\$ Change</u>	<u>% Change</u>
3	Income				
4	WelcCong/CochraneFund	5,538.00	4,548.00	990.00	21.77%
5	Heed-Income	4,660.00	1,350.00	3,310.00	245.19%
6	Minister's Discretionary-Income	200.00	250.00	-50.00	-20.0%
7	MemorialMarker-Income	900.00	1,425.00	-525.00	-36.84%
8	Interest-Checking 6071	0.98	1.51	-0.53	-35.1%
9	Total Income	<u>11,298.98</u>	<u>7,574.51</u>	<u>3,724.47</u>	<u>49.17%</u>
10	Expense				
11	WelcCong/CochraneFund-E	0.00	2,000.00	-2,000.00	-100.0%
12	Heed-E	3,869.59	2,150.00	1,719.59	79.98%
13	Minister'sDiscretionary-E	808.92	50.20	758.72	1,511.39%
14	MemorialMarker-E	1,182.00	1,235.00	-53.00	-4.29%
15	Suspense Acct-Debit Card	87.51	0.00	87.51	100.0%
16	Total Expense	<u>5,948.02</u>	<u>5,435.20</u>	<u>512.82</u>	<u>9.44%</u>
17	Net Income	<u><u>5,350.96</u></u>	<u><u>2,139.31</u></u>	<u><u>3,211.65</u></u>	<u><u>150.13%</u></u>

Special Funds / First Parish Brewster
Balance Sheet Prev Year Comparison
 As of November 30, 2022

	<u>Nov 30, 22</u>	<u>Nov 30, 21</u>	<u>\$ Change</u>	<u>% Change</u>
1				
2				
3 ASSETS				
4 Current Assets				
5 Checking/Savings				
6 Cape Cod Five-CK - 6071	23,443.20	17,123.20	6,320.00	36.91%
7 Total Checking/Savings	<u>23,443.20</u>	<u>17,123.20</u>	<u>6,320.00</u>	<u>36.91%</u>
8 Other Current Assets				
9 Building a Bigger Table	-550.00	0.00	-550.00	-100.0%
10 Interim Admin Pay	-112.50	0.00	-112.50	-100.0%
11 UUtheVote	-1,568.48	0.00	-1,568.48	-100.0%
12 Music Fund	-84.05	-84.05	0.00	0.0%
13 Memorial Garden	-3,385.15	-3,195.15	-190.00	-5.95%
14 Minister's Discretionary	-1,144.15	-969.35	-174.80	-18.03%
15 Heed	-3,261.66	-4,799.66	1,538.00	32.04%
16 Welc.Cong./Cochrane Fund	-7,613.20	-5,565.20	-2,048.00	-36.8%
17 Total Other Current Assets	<u>-17,719.19</u>	<u>-14,613.41</u>	<u>-3,105.78</u>	<u>-21.25%</u>
18 Total Current Assets	<u>5,724.01</u>	<u>2,509.79</u>	<u>3,214.22</u>	<u>128.07%</u>
19 TOTAL ASSETS	<u>5,724.01</u>	<u>2,509.79</u>	<u>3,214.22</u>	<u>128.07%</u>
20 LIABILITIES & EQUITY				
21 Equity				
22 Retained Earnings	373.05	370.48	2.57	0.69%
23 Net Income	5,350.96	2,139.31	3,211.65	150.13%
24 Total Equity	<u>5,724.01</u>	<u>2,509.79</u>	<u>3,214.22</u>	<u>128.07%</u>
25 TOTAL LIABILITIES & EQUITY	<u>5,724.01</u>	<u>2,509.79</u>	<u>3,214.22</u>	<u>128.07%</u>