

March 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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FPBUU Board of Trustees Meeting Agenda
March 21, 2023, 6:30 PM Hybrid Meeting at Winslow House

- 6:30 Welcome Board, Staff, and Visitors (questions/comments) - Carol
(Send a Zoom link to guests in advance.)
- 6:35 Chalice Lighting, Spiritual Opening and Focused Check-in - Carol
- 6:55 Read Board Covenant - Diane
- 7:00 Common Read Discussion (Chapter 6) - Carol
- 7:20 Office Communications and Support - Carol
- 7:30 Security Policy Proposal - Diane
- 7:40 BBT Special Fund - Jim
- 7:45 Treasurer's Report - Karen
- 8:00 Financial Futures Update - Susan
- 8:10 Consent Agenda: February Minutes, Lifespan Religious Education
Director's Report, President's Report, Treasurer's Report, January Financial
Reports
- 8:20 Check out/Closing
- 8:30 Adjourn

First Parish Brewster UU Board of Directors Minutes, February 21, 2023 -- Hybrid Meeting at Winslow House

Members: Carol Yerby, Board President; Susan Smith, Past President; Jim Lieb, President Elect; Karen Witting, Treasurer; Rand Burkert, Clerk; Members at Large Liz Libby, Karen Witting, John Kielb, Diane Wilcox

Staff: Rev. Jessica Clay, Twinks Hastings DLRE

Visitors Present: Chuck Ross, Tia Cross, Ottavia Ossola, Daniel Beltran

Carol Yerby Welcomed the Board, Staff, and Visitors

Reverend Jessica Clay led the Chalice Lighting, Spiritual Opening and Focused Check-in

Donation Acceptance Policy - John Kielb

John summarized the proposed new language on restricted donations. The Board cross-checked possible conflicts in policy language concerning whether certain restricted donations must go to Endowment or toward the operating budget. Susan Smith reminded us that the Financial Futures group, in setting up the vehicle donation program for fundraising, intended that the funds enter the newly named Sustainability Fund -- to which the Board agreed at a previous meeting. Since there is still uncertainty, the board agreed to consult the Policy Committee and Endowment for further clarifications before finalizing the Donations Acceptance Policy.

Land Acknowledgement - Tia Cross

Tia, speaking for the Reparations Taskforce, read the proposed short version of the Land Acknowledgement statement recognizing that we are on Wampanoag land. The committee is also working on a longer statement that can be used on our website, and for other occasions. Tia explained that the short statement will be used whenever it is deemed important for specific events; it will be up to the Minister and other members to find a policy for when it will be necessary to invoke it.

Liz Libby made a motion to adopt the statement; Rand Burkert seconded, and all members unanimously approved.

Updated Personnel Policy Manual - Personnel Committee

Carol Yerby explained that Chuck Ross, Daniel Beltran, and Ottavia Ossola of the Personnel Committee have worked to update our Personnel Policy Manual, and that this is part of a continuous improvement cycle. Karen Witting said it could be important to clarify where the Senior Minister's contract supersedes parts of the policy and where it does not, also to write clear policy on Sabbaticals for staff.

During this discussion, Personnel Committee members asked for greater respect for their strong volunteer effort and assiduous work on the document. Some Board Members expressed apology for miscommunications; the moment led to broader reflection on how we communicate and appreciate work done by volunteers in all aspects of church life.

Susan Smith made a motion that the Personnel Policy be approved as revised; Jim Lieb seconded the motion; all approved.

Common Read Discussion (Chapter 5) - Rev. Jessica

Rev. Jessica led a reflection from p. 78: how do we handle "emotional fields" where we and congregants experience anxiety; how will we resolve conflicts and find balance? Twinks Hastings expressed that it can help to "hold oneself in grace, and remember the why: why we do this work."

Managing Conflict

Rev. Jessica asked the Board how we will deal with possible conflicts going forward: conflicts among the Board, or complaints or conflicts involving congregants. What agreements can we find for an agreed upon practice, going forward? Carol Yerby offered that our Congregational Covenant is a good touchstone for maintaining good relationships and resolving conflict, including the Right Relations team. How can we use anxiety and conflicts to grow and transform? How can we be more cohesive as a Board in responding? The Board agreed to take up these questions and discuss our praxis in the next meeting.

Financial Futures Update - Susan Smith

Susan reviewed the special new initiatives related to creative fundraising, developed out of the Financial Futures Group and the "Tiger Team" on Finances. The Vehicle Donation program is off to a good start with our first vehicle donation.

Our Meetinghouse Speaker Series received grant funding from the Dennis, Brewster and Orleans Cultural Councils. Events have been well attended, and are currently self-funding; they are pulling in non-members, and sending out a signal to the community about our Social Justice actions.

A small group is exploring more grant possibilities. Members are invited to jump in and help with creative ideas for accessing possible grants, including possibilities for historic preservation grants which may help with our building maintenance.

The Tiger Team are also cleaning out the ground floor of the Barn for potential use as an Art Room for occasional use- rental. Twinks and CYM are also proposing a new two-week end-of-summer program for parents and kids that could have staff and congregant-volunteers, and function both with paid tuition and some scholarships.

Treasurer's Report

Karen Witting presented detailed financial statements in the Board Packet and supplementary schedules sent by email. The new Budget is being worked on by the Finance Committee, understanding a focus on major goals: bringing staff to midlevel salaries and benefits, maintaining our buildings and grounds, and building Sustainability into the budget.

ERTC: we will be getting funds awarded in March, slightly less than anticipated. We paid an 18 % fee to the consultancy initially based on the anticipated higher award, and will return to the company to ask for a reduction of the fee.

Karen Witting made a motion that the Board make a formal request to Endowment to provide half of this year's UUA dues in the amount of \$10,000, the other half to come from the Operating budget. Susan Smith seconded, and the board unanimously approved.

Two new expenses approved by the Endowment Board today need Board approval. Karen Witting made a motion to approve \$1,500 to replace a Cove PC and monitor, and \$550.00 for the Thrift Store's purchase of wire racks and a credit card processing device. Susan Smith seconded; all approved unanimously.

Discussion of Temporary Waiver of Personnel Policy regarding hire of family members.

As we have a current job search for a choir accompanist that is as yet unfilled, and Kaeza Fern's father has been volunteering in that position for over a month, John Kielb made a motion to temporarily waive personnel policy restrictions on hiring relatives, permitting Kaeza Fearn to hire and supervise her father as temporary pianist to accompany the choir. Karen Witting seconded the motion; all members approved.

Consent Agenda: January Minutes, Minister's Report, Lifespan Religious Education Director's Report, President's Report, Treasurer's Report, December Financial Reports

With regard to the Lifespan Religious Education Director's Report, Twinks Hastings requested that some members of the board provide oversight of the Religious Education Program. Jim Lieb, Susan Smith, Carol Yerby, and Liz Libby agreed to work with her as liaisons.

Karen Witting made a motion to accept the Consent Agenda; Jim Lieb seconded; all approved unanimously.

Executive Session

Check-out and Adjournment

After a brief check-out expressing our joy and best wishes for Reverend Jessica as the birth of Elanor approaches, the Board adjourned at 9:45 PM.

Respectfully submitted by the Clerk, Rand Burkert, on February 22, 2023

President's Report for March 2023

Rev. Jessica's Parental Leave Rev. Jessica gave birth to Elanor Ann Clay on February 23, 2023. Rev. Jessica is adding ten days of accrued sick leave to the end of her 12 week parental leave. She is returning to FPB on June 11, 2023, the day of the Annual Meeting.

REV. KENN HURTO is the leave minister for Rev. Jessica. Rev. Kenn will begin on April 1st and continue through the end of Rev. Jessica's leave in June. Rev. Hurto will lead worship three times per month and will be supported by our worship associates. Rev. Kenn will provide emergency pastoral care and support the pastoral care team. He will provide on-call status, a one-hour monthly meeting with the pastoral care team, and up to six hours/month of pastoral contact. If additional emergency pastoral care is required, Rev. Kenn will be reimbursed for it.

Disruptive Behavior A parishioner spoke out during a worship service on February 12 when our guest minister was about to deliver the benediction. The **Disruptive Behavior Policy 5.1** states, "If a person is disruptive during worship, members of the Right Relations Team or members of the Board of Trustees shall be responsible for immediately responding to the person and/or situation." Rev. Jessica notified the Board that in her absence, we should respond to these situations if they arise. She also made the point that if a person disrupts a service and is not using a microphone, that is a clear indicator that the person is not participating in the service, and it is our responsibility to ask them to stop and, if necessary, ask them to leave the premises.

Information Session on March 26th at 11:30 The Financial Futures Tiger Team has been exploring the idea of purchasing a parsonage for our minister. We anticipate the need to provide housing due to the high cost of real estate and low inventory of affordable rentals on Cape Cod. We scheduled an Information Session on Sunday, March 26th at 11:30 in the sanctuary to discuss this topic with the congregation.

Proposal to Lease Access to 6A Richard Holden, CEO of Holden Building Corporation would like to lease access to route 6A from his storage lot through our Annex Parking Lot. John Kielb, Jim Lieb, Elenita Muniz, Liz Gordon, Dave Rogers and I met with Mr. Holden to discuss our concerns (zoning restrictions, insurance liability, authorized use of the driveway easement). Mr. Holden needs to get written permission from Westerly Holdings to use the easement. FPB needs to check the zoning restrictions with the town to determine whether heavy trucks are allowed on our residential zoned property. Dave Rogers is meeting with the Director of the Department of Natural Resources to discuss wetland restrictions.

Annual Meeting Planning It's time to start planning for our Annual Meeting on Sunday, June 11th. Our first priority is to hire a moderator.

Sincerely,
Carol Yerby

Director of Lifespan Religious Education, Twinks Hastings

Board Report March 2023

Overview

I, along with so many others I think, breathed a sigh of relief knowing that Jessica and Elanor made it home this week.

CYM

The Coming of Age program has struggled a little this year with the youth being present regularly, so we have decided to run the COA program for a second year with the same group. Right now I am focusing on meeting the needs of the families we have. COVID has universally changed the priorities of how folks spend their time, and families are at the forefront of this change. As we move forward I encourage us all to look at what are the metrics we use to measure successful religious education. I am more and more convinced that how many children attend on Sunday morning is not that metric.

Meeting with Chatham

I met with the volunteer who was responsible for the children and youth programming at Chatham UU. We had a really full and interesting discussion, coming to the conclusion that our programs will become the default programming for Chatham, in much so that they will advertise our programs in their literature and send any requests our way. Now, this was an arrangement made between myself and this volunteer so I'm not entirely sure of the process on her end, but I am happy to send our material her way.

Conversation with the UUA

I participated in a thoughtful discussion with a representative from the UUA about why our seasoned and credentialed DREs are leaving the profession at an alarming rate, she told me they had 110 new LREDA members in the last month which means 110 DREs had left, which is 10% of all the DREs in the USA. I hope to join a task force to take on some of these issues including DREs being systematically underpaid, credentialing being undervalued and to enhance the understanding between ministers and DREs by creating more joint continued education ventures. At GA this year the UUMA and LREDA will have shared professional days. I feel good about the UUA recognizing this as a real problem. I'd also note that ministers are also leaving the profession in large numbers.

Adult Ed

The transition to more curated adult education seems to be going well, this is a four-year plan in my head, and I look forward to working through the workbook in the next few months.

Covering for Jessica's leave

I have been working with Kaeza and Rev Kenn to get as many details of worship together for the next two months as possible. I continue to facilitate worship meetings, and make sure that the welcome and announcements are put together each week.

Summer Program

Is happening - I think we have to put some thought into how to manage my unpaid month this year, taking July off and pulling off this program seems like a very bad idea.

In conclusion,

Busy, fun, challenging, and growing month.

Report from Administration and Finance Director – March 2022

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

- For FY22-23, we have received, as of 3/16/23, 188 pledge units for a total of \$343638.
- For FY23-24, we have received, as of 3/16/23, 142 pledge units for a total of \$386,964. Stewardship is working hard to contact those who haven't submitted a pledge yet and is hopeful that we will receive at least \$400,000 in pledges for FY23-24. Big thanks to all the stewards who made time to connect with other members.

Property Management

- Recently we have experienced more oddities in our buildings. Heat is being left turned way up in the Sanctuary and Parish Room. Things like step stools, mop buckets and audio-visual cords have gone missing. Air purifiers and the keypad for the Meetinghouse ramp door have been unplugged. Doors are being left open and/or unlocked. It's been quite strange and frustrating for staff and those caring for our buildings. I would ask that Board members to help remind congregants to double check that doors are securely locked, and heat is turned back down as they leave. Also please let the office or sexton know if there is an issue with equipment or the buildings so we can address issues in a timely way. Communication is key with such a busy and fiercely independent community.

Administration as Ministry

- It is important to note that there has never, in the more than 8 years that I have been in this position, been a time that I have been able to complete all that is asked of me. I have always had to prioritize what was most important and live with never completing all the tasks. This is still true now that Sue Weber has come onboard as Office Assistant. We have not created a position with more hours but split my tasks between two people. It seems that some committees are viewing Sue as a new position able to take on all the things that Karena doesn't have time to do. I am not sure how to correct this misunderstanding. It has been extremely hard for Sue to keep to her limited 10 hrs per week, and I am concerned with Rev Jessica on leave and me having additional responsibilities during this time, that this will get worse. I encourage the Board to consider approving 5 additional hours per week for Office Assistant position through the end of this fiscal year. Although what we really need is closer to 20 hrs per week for our Office Assistant, I understand that there are many personnel needs to be considered and feel that 5 additional hours will help remove a little of the tremendous pressure that is currently on our office staff.
- Our current fundraising policy states that "individuals and groups conducting Fundraising events will submit between 50-100% of all monies received in the fundraising event to the FPBUU operating budget, unless the Minister or Board President waive that requirement." I recently spoke with the Building a Bigger Table Committee about our fundraising process and was struck by their request to not be required to share any of the funds they raised with the larger organization. I understand the importance of the work they are doing to assist those seeking asylum, and I wonder what precedence it sets to grant one group a full waiver. How might that be received by other groups doing equally important work in our community? Keeping First Parish Brewster UU in good financial standing is good for all our programs and services and allows us to be generous with our neighbors and larger world. We can make a greater impact when we come together, but if each group is only concerned with their piece I think it has a long-range negative effect on the whole.
- I continue to meet regularly with the 5 staff that I supervise and offer support to other staff as needed.

Professional Development and Serving the Larger Community

- I have agreed to put my name forward for the Association of Unitarian Universalist Administrators Board of Directors election in June. I am currently filling a vacant position as one of the directors stepped down at the end of December. This is something I do in addition to my regular hours at FPBUU, but serving the larger UU community and supporting other administrators within our faith is important work.
- To serve our larger community, I have accepted a request to join the Pause A While, Inc Board of Directors. This work is dear to my heart, and I am excited to support their work. The Pause has recently relocated to Underpass Road next to the Post Office in Brewster. The recovery center offers various 12 step meetings daily. It's a great resource that I hope you will consider supporting. Massachusetts has one of the highest levels of substance abuse in the Country, and Barnstable County is 3rd in the state as being most affected.

Kind regards, Karena Stroh, Administration and Finance Director

Creating and Maintaining Healthy Boundaries

Quotations from Chapter 6: The Essential Edge

Directions: Please choose a quote that resonates with you and summarize its significance.

1. Boundaries are necessary for relationships.
2. Boundaries provide identification, protection, and connection.
3. Wherever a boundary exists in life, a relatively stable form of life also is present.
4. Leaders are pivotal in creating and maintaining healthy boundaries, especially in anxious times.
5. Anxious, reactive individuals characteristically respect no boundaries, must have it their way, and never learn from their experience.
6. Reactive people disguise their self-interest as if it's for the benefit of the whole.
7. When boundaries are inappropriately crossed and people are harmed, no one wants to name the violation. It's as if the disturbance of the group's serenity is a greater offense than the viral-like behavior. Boundary violators go unattended and suffer no consequences.
8. Some confuse tolerance with forgiveness and not being confrontive with being loving.

BBT Special Fund Amended Provision

When BBT became a Committee of FPB last year, it was agreed that a Special Fund would be established for its funds, since those funds are received for this specific purpose and can't go into the general funds of FPB if not spent by year end.

The provision that was adopted reads:

“BE IT FURTHER RESOLVED, that a Special Fund be established to receive contributions to be used exclusively by the Committee in furtherance of Asylum Assistance;”

Amended provision:

“BE IT FURTHER RESOLVED, that a Special Fund be established to receive contributions directed to and other funds raised by BBT, to be used exclusively by the Committee in furtherance of Asylum Assistance;”

Closing: Our Congregational Covenant

We **respect** the wisdom of all, in a friendly and loving manner.

Everyone deserves to be heard, including our children and youth.

We approach one another as **spiritual partners**.

Before speaking, we take a breath and think: **Is it true? Is it kind? Will it help?**

We speak directly and openly with **empathy, compassion, and kindness**.

We use “I” statements and respect healthy boundaries.

We act in good faith according to our **UU values**.

We listen carefully to the decisions made by leadership and expect our leaders to honor the voices of those who disagree.

When needed, we follow processes of **reconciliation** and resolution through **Right Relations**.

We embrace questions and engage directly, listening deeply.

When **conflict** appears, we see it as an opportunity for change and growth.

Understanding our differences, we allow for missteps, and welcome feedback.

We seek the goal of **reconciliation**, encouraging peer and social support when needed.

We aspire to be our best selves.

Whenever we need to, we have the capacity to gently remind and call each other back into covenant, into the widening circle of our loving community.

Treasurer's Report

A) 2023-2024 Budget Planning

Below is a one-page summary of our current draft budget. This draft includes the following:

- The stewardship committee has provided a conservative estimate of final pledges, which is \$400,000. We can expect to get at least that much, and perhaps this number will increase in the next couple of months.
- Karena and I have reviewed the non-discretionary budget items and adjusted the projected and budget amounts based on current knowledge.
- I have included \$10,000 for UUA Dues with the assumption that Endowment will match this amount. I will report on the response from Endowment at our meeting.

Three cells in this spreadsheet are highlighted because I am looking for guidance regarding each of these areas. I'm not expecting a precise or final number, just a rough range regarding how the Board would like to see the budget develop. The three areas I am looking for guidance about are:

1) Staff Salaries. This budget reflects no change to staff salaries. Given the options presented last month by Jessica and the current state of the budget, approximately how much would the Board recommend be added to this line?

2) Properties-Building Projects. This budget reflects 5% of income covering building maintenance plus projects. For several years this line has been zero, asking Endowment to cover the needs. What are the Board's thoughts about this line at this point.

3) Transfer from Sustainability Fund. This draft budget shows a deficit of 43K. The Finance Committee can decrease this number somewhat, but the bulk of the deficit will need to be covered outside our normal income streams. After adding the ERTC money to the Sustainability Fund we have approximately 108K in that Fund – as you can see on the first page of the Financial Reports. Our policy requires that 20K of this must remain in the Sustainability Fund as a financial buffer. Leaving 88K available for use. How much of this should be used to balance the budget this year?

B) Solar Panel status

On April 5 the Finance Committee will be hosting the owner of our Solar Panels, which we lease, to review our options going forward. This is only an information gathering meeting. Representatives from these groups have been invited and are planning to attend; Board, Buildings, Landscaping. Anyone else in the congregation interested in attending should contact Karen Witting.

C) January Financial Reports

Below are the financial reports from January 2023.

No.		Final FY21 FYE Actual (2020-21)	Final FY22 FYE Actual (2021-22)	Approved FY23 Budget (2022-	Projected FY23 FYE 6/30/22 as of 3/8/23	Draft FY24 Budget (2023-2024)	NOTES	Difference from prior year budget
2	INCOME							
3	A. Pledges							
4	Pledges			360,000	350,000	400,000		40,000
5	Less: Lost Pledges (3%)			10,800	10,500	12,000		1,200
6	Total Current Year Pledges			349,200	339,500	388,000		38,800
7	Pledges Prior Years			10,000	10,000	10,000		0
8	Total Pledges	372,705	371,928	359,200	349,500	398,000		38,800
9	B. Offertory	16,816	17,191	20,000	20,000	20,000		0
10	C. Fund Raising							
11	Thrift Store/Annex Income	77,583	101,698	95,000	100,000	100,000		5,000
12	Spring Auction	9,147	10,463	10,000	10,000	10,000		0
13	Church Fundraisers - Other	11,836	7,761	9,000	9,000	9,000		0
14	Food Certificate Sales	1,100	964	1,500	1,500	1,500		0
15	Welcoming Congregation-Income	2,000	0	2,000	0	0		-2,000
16	Total Fund Raising	101,666	120,886	117,500	120,500	120,500		3,000
17	Total Building Use	500	5,487	7,000	5,000	7,000		0
18	Total Investment, Int, Misc Inc.	6,195	6,680	5,550	6,365	5,550		0
19	TOTAL INCOME	497,882	522,172	509,250	501,365	551,050		41,800
20	EXPENSES							
21	Total Staff Salaries	285,668	295,994	323,183	323,246	323,183	No salary increases included	0
22	Total Staff Benefits	78,447	94,128	93,069	91,795	96,556		3,487
23	Total Staff Professional Expenses	13,764	16,035	17,253	17,253	17,253		0
24	D. Building & Grounds							
25	Properties-Maintenance		3,254	13,800	13,800	13,800		0
26	Properties-Supplies		13,906	4,200	4,200	4,200		0
27	Properties-Building Projects		0	0	0	11,663	Calculated as 5% of income minus amount for Properties-Maintenanc	11,663
28	Total Properties	16,284	17,160	18,000	18,000	29,663		11,663
29	Total Property Management	58,256	74,049	82,322	85,030	98,065		15,743
30	Total Office Expenses	20,698	21,158	18,900	19,300	19,200		300
31	F. Loan Payments	7,162	7,387	7,200	7,200	7,200		0
32	G. Denominational Dues - UUA	21,408	25,000	18,000	18,000	10,000	In 2022 \$31,545 requested by UUA. Assumes 10K from	-8,000
33	Total Committees	2,701	2,213	4,660	4,310	5,060		400
34	Total Lifespan RE	2,278	4,326	6,200	6,200	6,150		-50
35	Total Music	2,476	4,482	5,600	5,600	5,600		0
36	Total Worship and Ministry	1,278	5,031	5,500	5,500	6,000		500
37	TOTAL EXPENSE	494,135	549,802	581,887	583,434	594,267		12,379
38	NET ORDINARY INCOME/LOSS	3,746	-27,630	-72,637	-82,069	-43,217		29,421
39	Transfer from Sustainability Fund	0	0	0	-	0	How much of the ERTC money to use to balance the budget?	
40	NET INCOME/LOSS	3,746	-27,630	-72,637	-82,069	-43,217		

Financial Reports - January 2023

Reconciled

Submitted by Karena Stroh, Admin & Finance Director

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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 58%

Points of Interest

Total Income is at 61% of budget

Total Pledge Payments received 61% of budget

Offertory is at 52% of budget

Thrift Store Income is at 70% of budget

Total Expenses are at 55% of budget

Capital Expense Fund

	Spent	Planned
Balance 7/1/2022	23,750.00	23,750.00
Steeple	0.00	-18,000.00
Remaining	23,750.00	5,750.00

Sustainability Fund

	Spent	Planned
Balance 7/1/2022	24,075.00	24,075.00
ERTC	89,549.21	89,549.21
Leave Minister	0.00	-5,650.00
Remaining	113,624.21	107,974.21

Operating Funds
Profit & Loss Budget vs. Actual
July 2022 through January 2023

	Jul '22 - Jan 23	Budget	\$ Over Budget	% of Budget	
1					
2					
3	Ordinary Income/Expense				
4	Income				
5	Pledges				
6	2022-2023 Pledges	208,251.61	349,200.00	-140,948.39	59.64%
7	2021-2022 Pledges	7,699.13	10,000.00	-2,300.87	76.99%
8	2020-2021 Pledges	1,395.59			
9	Total Pledges	217,346.33	359,200.00	-141,853.67	60.51%
10	Offertory	10,377.43	20,000.00	-9,622.57	51.89%
11	Fund Raising				
12	Thrift Store/Annex Income	66,729.78	95,000.00	-28,270.22	70.24%
13	Church Fundraisers				
14	Small Group Fundraisers	75.00			
15	Spring Auction	700.00	10,000.00	-9,300.00	7.0%
16	Holiday Fair	8,251.33			
17	Church Fundraisers - Other	-510.78	9,000.00	-9,510.78	-5.68%
18	Total Church Fundraisers	8,515.55	19,000.00	-10,484.45	44.82%
19	Food Certificate Sales	1,000.00	1,500.00	-500.00	66.67%
20	Women's Circle Alliance	250.00			
21	Welcoming Congregation-Income	0.00	2,000.00	-2,000.00	0.0%
22	Total Fund Raising	76,495.33	117,500.00	-41,004.67	65.1%
23	BldgUse				
24	Space Rentals	2,946.00	4,000.00	-1,054.00	73.65%
25	Weddings/Memorials	400.00	3,000.00	-2,600.00	13.33%
26	Total BldgUse	3,346.00	7,000.00	-3,654.00	47.8%
27	Investment,Interest,Misc Income				
28	Misc Contributions	615.43	300.00	315.43	205.14%
29	Investment Income				
30	UUA GIF Distribution	2,352.77	2,800.00	-447.23	84.03%
31	Alton Smith Char Trust	1,037.88	1,000.00	37.88	103.79%
32	Alton Smith Irrev Trust	826.51	1,200.00	-373.49	68.88%
33	Total Investment Income	4,217.16	5,000.00	-782.84	84.34%
34	Interest Income	129.46	250.00	-120.54	51.78%
35	Total Investment,Interest,Misc Income	4,962.05	5,550.00	-587.95	89.41%
36	Total Income	312,527.14	509,250.00	-196,722.86	61.37%
37	Gross Profit	312,527.14	509,250.00	-196,722.86	61.37%
38	Expense				
39	Staff Salaries				
40	Minister	57,834.56	99,145.00	-41,310.44	58.33%
41	Admin&Fin Director	25,611.76	36,837.00	-11,225.24	69.53%
42	Office Assistant	2,543.75	13,000.00	-10,456.25	19.57%
43	LRE Director	27,576.50	47,272.00	-19,695.50	58.34%
44	Music Director	19,250.20	38,218.00	-18,967.80	50.37%
45	ThriftStoreManager	19,492.20	33,416.00	-13,923.80	58.33%
46	Sexton	8,562.50	15,600.00	-7,037.50	54.89%
47	Bookkeeper	9,508.20	16,121.00	-6,612.80	58.98%
48	Pianist	4,821.00	13,000.00	-8,179.00	37.09%
49	Tech Support	4,853.38	8,320.00	-3,466.62	58.33%
50	CYM-Childcare	985.26	2,254.00	-1,268.74	43.71%
51	Total Staff Salaries	181,039.31	323,183.00	-142,143.69	56.02%
52	Staff Benefits/Payroll Expenses				
53	Employee Health Insurance	22,701.59	34,985.00	-12,283.41	64.89%
54	Retirement	13,988.98	25,489.20	-11,500.22	54.88%
55	FICA Taxes	9,767.10	17,139.00	-7,371.90	56.99%
56	Minister's FICA	4,424.56	7,585.00	-3,160.44	58.33%
57	Minister's Term Life	569.80	808.00	-238.20	70.52%
58	WorkCompInsurance	0.00	2,910.00	-2,910.00	0.0%
59	Long Term Disability	1,870.25	3,253.00	-1,382.75	57.49%
60	Staff Appreciation	850.00	900.00	-50.00	94.44%

Operating Funds
Profit & Loss Budget vs. Actual
July 2022 through January 2023

	Jul '22 - Jan 23	Budget	\$ Over Budget	% of Budget	
1					
2					
61	Total Staff Benefits/Payroll Expenses	54,172.28	93,069.20	-38,896.92	58.21%
62	Staff Professional Expenses				
63	Minister's Professional Exp	7,774.84	9,914.00	-2,139.16	78.42%
64	Admin&Fin Director Prof Ex	2,210.00	2,210.00	0.00	100.0%
65	LRE Director Professional Exp	453.86	2,836.00	-2,382.14	16.0%
66	Music Director Prof Exp	0.00	2,293.00	-2,293.00	0.0%
67	Total Staff Professional Expenses	10,438.70	17,253.00	-6,814.30	60.5%
68	BldgGrounds				
69	Property-Supplies	1,198.13	4,200.00	-3,001.87	28.53%
70	Property-Maintenance	7,232.40	13,800.00	-6,567.60	52.41%
71	Groundskeeping	8,363.50	12,000.00	-3,636.50	69.7%
72	Liability/Property Insurance	7,272.00	18,462.00	-11,190.00	39.39%
73	Housekeeping	7,040.00	14,720.00	-7,680.00	47.83%
74	Electric	4,749.53	5,000.00	-250.47	94.99%
75	Gas	2,265.40	5,000.00	-2,734.60	45.31%
76	Phone & Internet	5,726.72	7,640.00	-1,913.28	74.96%
77	Water	600.76	1,500.00	-899.24	40.05%
78	Total BldgGrounds	44,448.44	82,322.00	-37,873.56	53.99%
79	Office Expenses				
80	Advertising	1,088.70	1,500.00	-411.30	72.58%
81	Credit Card/Bank/PayPal Fees				
82	Thrift Store Credit Card Fees	2,242.12			
83	Credit Card/Bank/PayPal Fees - Other	677.63	4,500.00	-3,822.37	15.06%
84	Total Credit Card/Bank/PayPal Fees	2,919.75	4,500.00	-1,580.25	64.88%
85	Office Expense/Supplies	1,749.57	4,000.00	-2,250.43	43.74%
86	OfficeEquip/Maint	1,782.98	6,000.00	-4,217.02	29.72%
87	Payroll Software Expenses	724.61	900.00	-175.39	80.51%
88	Software Expense	1,323.50	2,000.00	-676.50	66.18%
89	Total Office Expenses	9,589.11	18,900.00	-9,310.89	50.74%
90	Loan & Mortgage Payments	4,309.27	7,200.00	-2,890.73	59.85%
91	Denominational Dues				
92	UUA-NER	10,500.00	18,000.00	-7,500.00	58.33%
93	Total Denominational Dues	10,500.00	18,000.00	-7,500.00	58.33%
94	Committees				
95	Board of Trustees	90.99	400.00	-309.01	22.75%
96	Landscape Committee	140.00	850.00	-710.00	16.47%
97	Membership	343.03	750.00	-406.97	45.74%
98	Social Justice	0.00	1,000.00	-1,000.00	0.0%
99	Stewardship	161.33	300.00	-138.67	53.78%
100	UU Connections	150.00	1,360.00	-1,210.00	11.03%
101	Total Committees	885.35	4,660.00	-3,774.65	19.0%
102	Lifespan Religious Education				
103	Special Programing/Multigen	626.82	1,500.00	-873.18	41.79%
104	Pre K-Grade 6/7	337.94	1,300.00	-962.06	26.0%
105	High School Youth Program	641.36	1,000.00	-358.64	64.14%
106	OWL/COA	120.64	600.00	-479.36	20.11%
107	Adult Faith Development	122.70	600.00	-477.30	20.45%
108	Contract Childcare	30.00	400.00	-370.00	7.5%
109	Child Care Supplies	0.00	300.00	-300.00	0.0%
110	Office/Library	73.15	300.00	-226.85	24.38%
111	Child Abuse Prevention Training	200.00	200.00	0.00	100.0%
112	Total Lifespan Religious Education	2,152.61	6,200.00	-4,047.39	34.72%
113	Music				
114	Guest Musicians	1,050.00	2,200.00	-1,150.00	47.73%
115	Music Scores	41.25	1,500.00	-1,458.75	2.75%
116	Music Support/Supplies	0.00	700.00	-700.00	0.0%
117	PianoOrgan	180.00	1,200.00	-1,020.00	15.0%
118	Total Music	1,271.25	5,600.00	-4,328.75	22.7%

Operating Funds
Profit & Loss Budget vs. Actual
July 2022 through January 2023

	Jul '22 - Jan 23	Budget	\$ Over Budget	% of Budget	
1					
2					
119	Worship				
120	Hospitality	488.14	300.00	188.14	162.71%
121	Materials/Supplies	1,128.98	1,000.00	128.98	112.9%
122	Pulpit Support	2,300.00	3,600.00	-1,300.00	63.89%
123	Substitute Sexton	0.00	600.00	-600.00	0.0%
124	Total Worship	3,917.12	5,500.00	-1,582.88	71.22%
125	Total Expense	322,723.44	581,887.20	-259,163.76	55.46%
126	Net Ordinary Income	-10,196.30	-72,637.20	62,440.90	14.04%
127	Other Income/Expense				
128	Other Income				
129	Other Income and Expenses				
130	Surplus from prior year	0.00	72,637.20	-72,637.20	0.0%
131	Total Other Income and Expenses	0.00	72,637.20	-72,637.20	0.0%
132	Total Other Income	0.00	72,637.20	-72,637.20	0.0%
133	Net Other Income	0.00	72,637.20	-72,637.20	0.0%
134	Net Income	-10,196.30	0.00	-10,196.30	100.0%

Operating Funds
Profit & Loss Prev Year Comparison
July 2022 through January 2023

	Jul '22 - Jan 23	Jul '21 - Jan 22	\$ Change	% Change
1				
2				
3	Ordinary Income/Expense			
4	Income			
5	Pledges			
6	2022-2023 Pledges	208,251.61	0.00	208,251.61 100.0%
7	2021-2022 Pledges	7,699.13	227,038.04	-219,338.91 -96.61%
8	2020-2021 Pledges	1,395.59	10,519.67	-9,124.08 -86.73%
9	Total Pledges	217,346.33	237,557.71	-20,211.38 -8.51%
10	Offertory	10,377.43	8,356.33	2,021.10 24.19%
11	Fund Raising			
12	Thrift Store/Annex Income	66,729.78	59,075.71	7,654.07 12.96%
13	Church Fundraisers			
14	Fall Fundraiser	0.00	1,204.52	-1,204.52 -100.0%
15	Small Group Fundraisers	75.00	1,275.00	-1,200.00 -94.12%
16	Spring Auction	700.00	31.20	668.80 2,143.59%
17	Holiday Fair	8,251.33	6,460.06	1,791.27 27.73%
18	Church Fundraisers - Other	-510.78	-303.00	-207.78 -68.57%
19	Total Church Fundraisers	8,515.55	8,667.78	-152.23 -1.76%
20	Food Certificate Sales	1,000.00	713.75	286.25 40.11%
21	Women's Circle Alliance	250.00	166.00	84.00 50.6%
22	Total Fund Raising	76,495.33	68,623.24	7,872.09 11.47%
23	BldgUse			
24	Space Rentals	2,946.00	1,595.26	1,350.74 84.67%
25	Weddings/Memorials	400.00	1,738.27	-1,338.27 -76.99%
26	Total BldgUse	3,346.00	3,333.53	12.47 0.37%
27	Investment,Interest,Misc Income			
28	Misc Contributions	615.43	218.88	396.55 181.17%
29	Investment Income			
30	UUA GIF Distribution	2,352.77	2,311.68	41.09 1.78%
31	Alton Smith Char Trust	1,037.88	955.54	82.34 8.62%
32	Alton Smith Irrev Trust	826.51	757.21	69.30 9.15%
33	Total Investment Income	4,217.16	4,024.43	192.73 4.79%
34	Interest Income	129.46	90.21	39.25 43.51%
35	Total Investment,Interest,Misc Income	4,962.05	4,333.52	628.53 14.5%
36	Total Income	312,527.14	322,204.33	-9,677.19 -3.0%
37	Gross Profit	312,527.14	322,204.33	-9,677.19 -3.0%
38	Expense			
39	Staff Salaries			
40	Minister	57,834.56	55,994.48	1,840.08 3.29%
41	Leave Minister	0.00	500.00	-500.00 -100.0%
42	Admin&Fin Director	25,611.76	26,689.84	-1,078.08 -4.04%
43	Office Assistant	2,543.75	0.00	2,543.75 100.0%
44	LRE Director	27,576.50	26,506.12	1,070.38 4.04%
45	Music Director	19,250.20	21,625.94	-2,375.74 -10.99%
46	ThriftStoreManager	19,492.20	18,808.52	683.68 3.64%
47	Sexton	8,562.50	7,465.24	1,097.26 14.7%
48	Bookkeeper	9,508.20	8,994.07	514.13 5.72%
49	Pianist	4,821.00	2,603.50	2,217.50 85.17%
50	Tech Support	4,853.38	0.00	4,853.38 100.0%
51	CYM-Childcare	985.26	315.00	670.26 212.78%
52	Total Staff Salaries	181,039.31	169,502.71	11,536.60 6.81%
53	Staff Benefits/Payroll Expenses			

Operating Funds Profit & Loss Prev Year Comparison July 2022 through January 2023

	Jul '22 - Jan 23	Jul '21 - Jan 22	\$ Change	% Change	
1					
2					
54	Employee Health Insurance	22,701.59	18,797.72	3,903.87	20.77%
55	Retirement	13,988.98	15,737.07	-1,748.09	-11.11%
56	FICA Taxes	9,767.10	8,656.01	1,111.09	12.84%
57	Minister's FICA	4,424.56	4,257.12	167.44	3.93%
58	Minister's Term Life	569.80	413.20	156.60	37.9%
59	Long Term Disability	1,870.25	1,996.41	-126.16	-6.32%
60	Staff Appreciation	850.00	862.67	-12.67	-1.47%
61	Moving Expenses	0.00	2,500.00	-2,500.00	-100.0%
62	Total Staff Benefits/Payroll Expenses	54,172.28	53,220.20	952.08	1.79%
63	Staff Professional Expenses				
64	Minister's Professional Exp	7,774.84	7,735.85	38.99	0.5%
65	Admin&Fin Director Prof Ex	2,210.00	1,102.57	1,107.43	100.44%
66	LRE Director Professional Exp	453.86	464.53	-10.67	-2.3%
67	Music Director Prof Exp	0.00	1,484.99	-1,484.99	-100.0%
68	Total Staff Professional Expenses	10,438.70	10,787.94	-349.24	-3.24%
69	BldgGrounds				
70	Property-Supplies	1,198.13	1,646.59	-448.46	-27.24%
71	Property-Maintenance	7,232.40	6,702.82	529.58	7.9%
72	Groundskeeping	8,363.50	7,738.00	625.50	8.08%
73	Liability/Property Insurance	7,272.00	7,229.00	43.00	0.6%
74	Housekeeping	7,040.00	1,920.00	5,120.00	266.67%
75	Electric	4,749.53	2,028.22	2,721.31	134.17%
76	Gas	2,265.40	1,485.47	779.93	52.5%
77	Phone & Internet	5,726.72	3,570.79	2,155.93	60.38%
78	Water	600.76	644.23	-43.47	-6.75%
79	Winslow Renovations	0.00	331.61	-331.61	-100.0%
80	Total BldgGrounds	44,448.44	33,296.73	11,151.71	33.49%
81	Office Expenses				
82	Advertising	1,088.70	525.84	562.86	107.04%
83	Credit Card/Bank/PayPal Fees				
84	Thrift Store Credit Card Fees	2,242.12	1,995.53	246.59	12.36%
85	Credit Card/Bank/PayPal Fees - Other	677.63	1,123.89	-446.26	-39.71%
86	Total Credit Card/Bank/PayPal Fees	2,919.75	3,119.42	-199.67	-6.4%
87	Financial Audit	0.00	1,000.00	-1,000.00	-100.0%
88	Office Expense/Supplies	1,749.57	2,176.65	-427.08	-19.62%
89	OfficeEquip/Maint	1,782.98	3,095.65	-1,312.67	-42.4%
90	Payroll Software Expenses	724.61	275.06	449.55	163.44%
91	Software Expense	1,323.50	1,316.74	6.76	0.51%
92	Total Office Expenses	9,589.11	11,509.36	-1,920.25	-16.68%
93	Loan & Mortgage Payments	4,309.27	4,309.27	0.00	0.0%
94	Denominational Dues				
95	UUA-NER	10,500.00	14,581.00	-4,081.00	-27.99%
96	Total Denominational Dues	10,500.00	14,581.00	-4,081.00	-27.99%
97	Committees				
98	Board of Trustees	90.99	164.00	-73.01	-44.52%
99	Landscape Committee	140.00	0.00	140.00	100.0%
100	Membership	343.03	0.00	343.03	100.0%
101	Reparations	0.00	99.00	-99.00	-100.0%
102	Stewardship	161.33	0.00	161.33	100.0%
103	UU Connections	150.00	0.00	150.00	100.0%
104	Total Committees	885.35	263.00	622.35	236.64%

Operating Funds
Profit & Loss Prev Year Comparison
July 2022 through January 2023

1		Jul '22 - Jan 23	Jul '21 - Jan 22	\$ Change	% Change
2					
105	Lifespan Religious Education				
106	Special Programing/Multigen	626.82	1,589.71	-962.89	-60.57%
107	Pre K-Grade 6/7	337.94	250.58	87.36	34.86%
108	High School Youth Program	641.36	773.68	-132.32	-17.1%
109	OWL/COA	120.64	0.00	120.64	100.0%
110	Adult Faith Development	122.70	0.00	122.70	100.0%
111	Contract Childcare	30.00	20.00	10.00	50.0%
112	Child Care Supplies	0.00	20.00	-20.00	-100.0%
113	Office/Library	73.15	0.00	73.15	100.0%
114	Child Abuse Prevention Training	200.00	0.00	200.00	100.0%
115	Total Lifespan Religious Education	2,152.61	2,653.97	-501.36	-18.89%
116	Music				
117	Guest Musicians	1,050.00	2,165.00	-1,115.00	-51.5%
118	Music Scores	41.25	973.31	-932.06	-95.76%
119	Music Support/Supplies	0.00	35.54	-35.54	-100.0%
120	PianoOrgan	180.00	150.00	30.00	20.0%
121	Total Music	1,271.25	3,323.85	-2,052.60	-61.75%
122	Worship				
123	Hospitality	488.14	0.00	488.14	100.0%
124	Materials/Supplies	1,128.98	795.22	333.76	41.97%
125	Pulpit Support	2,300.00	2,550.00	-250.00	-9.8%
126	Total Worship	3,917.12	3,345.22	571.90	17.1%
127	Total Expense	322,723.44	306,793.25	15,930.19	5.19%
128	Net Ordinary Income	-10,196.30	15,411.08	-25,607.38	-166.16%
129	Net Income	-10,196.30	15,411.08	-25,607.38	-166.16%

Operating Funds
Balance Sheet Prev Year Comparison
As of January 31, 2023

	Jan 31, 23	Jan 31, 22	\$ Change	% Change	
1					
2					
3	ASSETS				
4	Current Assets				
5	Checking/Savings				
6	CC5 Ckg - 5859	28,502.88	29,674.69	-1,171.81	-3.95%
7	Repo Sweep - 0998	78,097.38	154,488.48	-76,391.10	-49.45%
8	Total Checking/Savings	106,600.26	184,163.17	-77,562.91	-42.12%
9	Other Current Assets				
10	Payroll Corrections	-129.04	-129.04	0.00	0.0%
11	Sustainability Fund	-5,988.15	-29,400.00	23,411.85	79.63%
12	Capital Expense Fund	-23,750.00	-25,250.00	1,500.00	5.94%
13	Unearned Pledges	-3,300.00	0.00	-3,300.00	-100.0%
14	Total Other Current Assets	-33,167.19	-54,779.04	21,611.85	39.45%
15	Total Current Assets	73,433.07	129,384.13	-55,951.06	-43.24%
16	Fixed Assets				
17	Other Assets				
18	Transfer Suspense	-100.00	98.81	-198.81	-201.2%
19	Food Coupon Inventory	4,504.76	11,979.76	-7,475.00	-62.4%
20	Petty Cash	100.00	100.00	0.00	0.0%
21	Total Other Assets	4,504.76	12,178.57	-7,673.81	-63.01%
22	TOTAL ASSETS	1,838,956.76	1,902,581.63	-63,624.87	-3.34%
23	LIABILITIES & EQUITY				
24	Liabilities				
25	Current Liabilities				
26	Other Current Liabilities				
27	Split Plate	4,670.00	5,601.00	-931.00	-16.62%
28	UUSC Coffee Sales	-51.80	244.80	-296.60	-121.16%
29	Current portion-Loan Meeting H	4,080.00	4,080.00	0.00	0.0%
30	Payroll Liabilities	-1,046.84	8,273.25	-9,320.09	-112.65%
31	Total Other Current Liabilities	7,651.36	18,199.05	-10,547.69	-57.96%
32	Total Current Liabilities	7,651.36	18,199.05	-10,547.69	-57.96%
33	Long Term Liabilities				
34	Loan-Meeting House Improvements	63,296.20	68,233.09	-4,936.89	-7.24%
35	Total Long Term Liabilities	63,296.20	68,233.09	-4,936.89	-7.24%
36	Total Liabilities	70,947.56	86,432.14	-15,484.58	-17.92%
37	Equity				
38	Unrealized Endow Loan Gain/Loss	302,369.30	302,369.30	0.00	0.0%
39	Retained Earnings	1,472,942.77	1,495,575.75	-22,632.98	-1.51%
40	Net Income	-7,302.87	18,204.44	-25,507.31	-140.12%
41	Total Equity	1,768,009.20	1,816,149.49	-48,140.29	-2.65%
42	TOTAL LIABILITIES & EQUITY	1,838,956.76	1,902,581.63	-63,624.87	-3.34%