

April 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.”

Table of Contents:

Meeting Agenda

March Meeting Minutes

President’s Report

DLRE’s Report

AFD’s Report

Congregational Leadership in Anxious Times, Chapter 7: We versus They

Summary of Meeting with Richard Holden

Policy Documents

Treasurer & Financial Reports

Proposal for Building Project Funding Document from March Board Meeting

FPBUU Board of Trustees Meeting Agenda
April 18, 2023, 6:30 PM Hybrid/Zoom Meeting

- 6:30 Welcome Board, Staff, and Visitors (questions/comments) - Carol
- 6:35 Chalice Lighting, Spiritual Opening, and Focused Check-in - Carol
- 6:50 Read Board Covenant - John
- 6:55 Common Read Discussion (Chapter 7) - Carol
- 7:10 Holden Lease Update - John and Jim
- 7:20 Interim Search Update - Carol and Susan
- 7:30 Financial Futures Update - Susan
- 7:40 Policy Update - John
- 7:50 Treasurer's Report - Karen
- 8:05 Consent Agenda: March Minutes, Lifespan Religious Education Director's Report, President's Report, Treasurer's Report, Report from Administration and Finance Director, February Financial Reports
- 8:10 Executive Session
- 8:30 Check out/Closing
- 8:40 Adjourn

First Parish Brewster - Board of Trustees

Meeting Minutes – March 21, 2023

Welcome Board, Staff, and Visitors

Carol opened the Zoom meeting at 6:36 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

Visitor:

Rosanne Shapiro joined after our focused check-in.

Chalice Lighting, Spiritual Opening and Focused Check-in

Twinks led a focused check-in on group conflict.

Board Covenant

Diane read the Board Covenant.

Common Read Discussion

Carol led a discussion on *Creating and Maintaining Healthy Boundaries Quotations from Chapter 6: The Essential Edge* using the information in the board packet. Chapter 7 is assigned for next month.

First Parish Brewster - Board of Trustees

Meeting Minutes – March 21, 2023

Security Concerns

Diane brought up security concerns with the next Meetinghouse Speaker Series event, with a theme of LGBTQ issues. For this specific case Diane had previously asked Carol for leadership's support for contacting the Brewster Police department for pertinent advice. Carol responded with support.

The concern for congregational safety arose for this event led Diane to wonder whether the Board should address a broader policy/training over this issue. The UUA offers guidance regarding all aspects of congregational safety. No action was requested or offered by the Board at this time.

Building a Bigger Table Special Fund

Jim led a discussion to amend a previously adopted provision. When Building a Bigger Table (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. This change does not change the requirement that BBT needs to seek the approval of the Minister or President of the Board of Trustees for the entirety (rather than half) of the proceeds of each of their fundraising activities be for their account.

The previously provision 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;”

When the previous provision was drafted the focus was on *contributions*. However, the provision must equally apply to other fundraising BBT does. The provision is therefore requested to be amended to read:

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

Jim made a motion to adopt the amended provision and Tom seconded. The motion passed unanimously.

First Parish Brewster - Board of Trustees Meeting Minutes – March 21, 2023

Treasurer's Report

Karen reviewed the year end financials, and brought three items from the Endowment Board to be approved by the Board of Trustees.

1. The Endowment Board approved an allocation of \$8,065 to be used by Build Maintenance for urgent building needs. Susan moved that the Board of Trustees also approve the allocation of \$8,065, which was seconded by Tom. The motion passed unanimously.

2. The Endowment Board approved an allocation of \$2,050 to be used to pay for an increase in Sue Weber's weekly hours by five hours per week starting this week and ending on June 30. Tom moved that the Board of Trustees also approve the allocation of \$2,050, which was seconded by Diane. The motion passed unanimously.

3. The Endowment Board approved a motion that changes the procedures for how future Building Maintenance requests are accounted. Specifically, future Building Maintenance requests from Endowment would be allocated at the time of approval by the Board of Trustees to the Capital Expense Fund to be managed by the building maintenance committee with regular reports to the Board of Trustees and the Endowment Board. Karen moved that the Board of Trustees also approve the changes to the procedures which was seconded by Susan. John made a friendly motion to amended Karen's motion to add that the Board ask the Policy Committee to review policies and make changes as needed to be submitted for Board approval. After some process discussion, Karen accepted the proposed amendment and the motion with the amendment passed unanimously.

As a point of information, the Endowment Board deferred the vote on the Board of Trustee's request for Endowment to pay \$10,000 of UUA dues for the 2023-2024 fiscal year.

First Parish Brewster - Board of Trustees

Meeting Minutes – March 21, 2023

Financial Futures Update

Susan updated the Board on the Financial Futures.

Grants have been applied for the Meetinghouse Speaker Series, and \$500 was given by Cape Cod Five. Grants may be available from Interfaith Power and Light.

A group of volunteers has been working to increase the presentation of our buildings to attract prospective renters. Board members are requested to keep an eye open to help with our buildings looking good. Some members of the Tiger Team are meeting with a wedding planner to explore a partnership to use FPB as a wedding venue.

Executive Session Discussion

Discussion regarding the Treasurer's questions regarding salaries was held in Executive Session. No votes were taken to report.

Consent Agenda

February Minutes, Lifespan Religious Education Director's Report, President's Report, Treasurer's Report, January Financial Reports

Motion to accept the consent agenda made by Diane and seconded by Tom and approved unanimously.

Check out and Closing

The meeting was adjourned at 9:36 PM.

Minutes respectfully submitted by John Kielb on March 25, 2023.

President's Report for April 2023

Securing an Interim Minister The Board of Trustees has reached out to the Unitarian Universalist Association Transition Office to begin the process of securing an Interim Minister. The Board has voted in the Interim Minister Search Committee. Members include: Susan Smith, Jim Lieb, Tavia Ossola, Nancy Benben, and Diane Pansire. Our first deadline is to submit the Congregational Interim Record Sheet by April 20th. Our second deadline is to be ready to interview candidates on May 1st. We hope to hire an Interim Minister by mid-June. Rev. Jessica's last day is July 31st. We hope that the Interim Minister will start on August 1st. Our congregation is strong and resilient and we will come together around this transition. Thank you for your support, trust, and positivity.

Proposal to Lease Access to 6A Richard Holden, CEO of Holden Building Corporation submitted a proposal 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 provide written permission from Westerly Holdings to use the driveway easement. Jim Lieb met with Brewster's Town Planner and will present his report at the April Board Meeting.

The **Executive Leadership Team** meets every two weeks with the Directors to offer their support and help problem solve.

Health Insurance is offered to staff who work 20 hours per week or more. I met with Karena and Tavia to discuss our current enrollment and potential future expenses. The Personnel Committee will make a recommendation to the Finance Committee.

Annual Budget As we look ahead to next year, we need to make some hard decisions in order to balance our budget. The Endowment Board has agreed to split the cost of the UUA dues with us next year. They indicated that this would be a one off. We are grateful for their support. Our church bylaws state that Endowment Funds can be used for Program Enrichment, Enhancement of Buildings and Grounds, Community Outreach, and Developing the wider mission of the UUA. We are working with the Finance Committee to raise staff salaries to UUA recommended amounts.

Annual Meeting The Annual Meeting is on Sunday, June 11th. Dan Silverman, Town Moderator for the town of Wellfleet has agreed to be the Moderator for our Annual Meeting. I would like to request that Board members make every effort to attend the Annual Meeting and provide support on that day. Thank you.

Carol Yerby, Board President

Director of Lifespan Religious Education, Twinks Hastings

Board Report April 2023

Overview

Once again we head into the unknown, a time of transition, sadness, and ultimately increased anxiety. The news of Jessica leaving, whilst not surprising, is deeply sad on many levels, not least the fact that we will be losing an incredible supervisor who has helped us to grow in our leadership positions and encouraged us to grow into our best selves. I have been surprised by the level of anger at the news but not at the sadness. I wish that the process of Jessica sharing the news had been handled in a way that members of the congregation hadn't heard through the rumor mill before Jessica was able to tell us as the director team. It was disconcerting and disappointing to be asked about it and to be managing folks' feelings before we knew anything about it. I've come to conclude that FPB will always be in a state of change, one way or the other, and I do look forward to practicing the adaptive leadership skills I have been learning over the past few years.

CYM

In our post covid world, religious education across our faith is changing to meet the needs of families. The long-time model of RE classes and faith formation needs to be shaken up, if we are to grow the next generation of UUs. Here is a link to a great article in the most recent UU world that speaks to this <https://www.uuworld.org/articles/religious-eds-community> As I, and we, look forward to next year, I am thinking about CYM happening after school, I'm thinking of a middle school program in the evenings, I'm considering all the ways we can meet families where they are. I want First Parish Brewster to once again be a congregation that blazes the trail as pioneers in our faith tradition, living into our historical legacy.

NELREDA

I, along with the other NELREDA board members hosted a DLRE retreat on adaptive leadership for colleagues all over the New England region. It was great to connect in person with other DLREs after a 3-year hiatus. I am so thankful that I get to do this work and take a leadership role in the wider UU faith community. I was asked to stay on the board for another year to help manage a transition there which I agreed to.

Covering for Jessica's leave

I continue to coordinate the worship services and will be leading worship at the end of the month.

Latham

Kaeza, Chuck M, Elenita, and I led worship for the Latham students this month. I was so grateful that Kaeza was willing to come and take over the service when I had to leave to attend the board. I have been asked if we would be willing to make this a more permanent arrangement, and I look forward to growing this ministry.

Summer Program

We have 120 spots available over the two weeks, we currently have 30 of those spots filled. There was a slight hold-up in the pushing of the advertising, but we are now going to advertise to the wider community. I feel hopeful that we will fill at least 60% of the spots.

OWL

Myself, Chuck R, and Marie H led the second Our Whole Lives weekend retreat, it was as fulfilling and wonderful as the first one. I am so grateful to the endowment for making this model of learning a possibility.

Grandparents raising children

I was approached by two of our members who are raising a grandchild to see if we would be willing to host this important ministry. GRC is a government program that provides support and resources to grandparents who have custody of, or are raising grandchildren. As we currently have three families in this situation I agreed to do a couple of trainings over the next few weeks to see if this is a partnership that aligns with our mission.

In conclusion.

There is no doubt this next year will be a challenging time at FPB. What I am most grateful for at this time is the support from the board to us as directors and the close-knit team that Karena, Kaeza, and I have become. They are both incredible colleagues, and I hope that FPB will be able to respond to the financial challenge to allow us all to continue working together for FPB during this ministerial transition time.

Report from Administration and Finance Director – April 2023

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

- For FY22-23, we have received, as of 4/13/23, 188 pledge units for a total of \$348,814.
- For FY23-24, we have received, as of 4/13/23, 165 pledge units for a total of \$409,783. Stewardship feels confident that we can still reach a minimum of \$420,000 in pledges for FY23-24.

Property Management

- How great it is to have the steeple looking so fresh and clean with its new coat of paint. This project has been years in the making, and a big shout out to Rog Smith who has been the lead on this project as well as the whole Building Maintenance Committee who have done an amazing amount of work this year attending to all our buildings. There are several other projects that we hope to complete this year thanks to the support of our Endowment Board through Endowment Fund distributions.

Administration as Ministry

- Last month I advocated for more temporary hours for our office assistant, and I do stand by all that I wrote about the need for more office staff hours based on what is being requested. One of the main reasons that I appreciate working at FPBUU is that we are guided by our UU values and our staff members are appreciated and treated with kindness. We prioritize their health and wellbeing above the long "to do" lists. This made it easier to navigate, when Sue Weber shared how much she was struggling, and her taking a medical leave felt like the best way to proceed. She and I will be in communication on a weekly basis, and I will keep leadership updated on how much time she may need to take. One of my mentors shared a Buddhist saying with me that I think really says it perfectly. *Proceed as the way opens.*
- This past week has been a little bit of a roller coaster with the news that Rev Jessica will be leaving at the end of July. She has been an excellent supervisor, and I will miss her terribly. I appreciate how much she helped this congregation grow in seen and unseen ways during her ministry here. We have always been a strong and resilient community, and with her leadership we have been able to face unprecedented challenges with a deepened sense of love for each other and the larger world. My hope is that we can find an Interim Minister that can help us continue to build on the healthy foundation that Rev Jessica helped us establish.
- This month I am working with the UUA staff and our new retirement management company, Empower, to learn all the new processes to submit retirement payments to Empower. There are many changes for me and Ted to understand and implement, but I am starting to see the light at the end of this tunnel.
- Next month is our Spring Festival and the Fundraising Team has really been working hard to make this not only a successful fundraiser but also a way to attract people from outside our walls. I do hope Board members will help support this important event however they are able.
- Something that has come up that I would like the Board to consider is an official policy around who is allowed to see individual pledge information. Currently, the two people, outside of administrative staff, who have access were granted this access many, many years ago by the Board. I believe more transparent is needed regarding who has access. For many of our members this is sensitive information, and I believe inaccurate assumptions can affect trust within our system.
- Building the FY23-24 budget with our Treasurer, Karen, has been a really helpful exercise due to her fabulous excel spreadsheet skills and overall approach to preparing a budget. I am thankful for her willingness to have tough conversations with an open heart. I think we will continue to learn from each other and have already come up with new and improved financial processes to support staff and the congregation alike.

Professional Development and Serving the Larger Community

- I am excited to have registered for ProDays with the Association of UU Administrator, which is held virtually. I also am registered for the UUA General Assembly, which I will be attending in person this June in Pittsburgh. I am receiving financial support to attend GA from the AUUA since I am a member of their board. This was a huge help since I had already exhausted my professional expense funds.

Kind regards, Karena Stroh, Administration and Finance Director

Congregational Leadership in Anxious Times, Chapter 7: We versus They

Figure 7.1 at the bottom of page 108 illustrates the turning point when the conflict either creates positive responses or degenerates into a negative affair.

The positive path is aided by these actions:

1. Respecting the sheer strength of survival instincts. CAROL
2. Seeking clarity. DIANE
3. Observing behavior. JIM
4. Informing. JOHN
5. Working with the healthy individuals. KAREN
6. Structuring a process. LIZ
7. Reframing the situation. RAND
8. Building up the congregation's positive emotional bank account. SUSAN
9. Bringing in a third party. TOM

Directions: Please read the information on pages 109-112, and describe how each response can create a positive response. Thank you.

Summary of Meeting with Richard Holden

Members of the Board of Trustees (BoT) and other First Parish Brewster (FPB) members met with Richard Holden in the parking lot by the solar field to discuss his proposal to lease access through FPB property for the employees and vehicles associated with his construction business. The meeting occurred on Monday, February 20, 2023. FPB attendees were:

Carol Yerby (BoT President)

Jim Lieb (BoT President Elect)

John Kielb (Bot member-at-large)

Elenita Muniz (Building and Maintenance Committee)

Liz Gordon (Landscape Committee)

Dave Rogers (Landscape Committee)

The discussion of each issue and question follows:

Why does Richard want access through FPB property rather than his own driveway?

Richard described two issues with using his own driveway. The first is respect for his neighbors living adjacent to the driveway. Although business traffic is limited to mostly the beginning and end of the work day, he would rather not subject his neighbors to early morning noise. The second is the sight lines down Main Street from his driveway are limited and he feels access via FPB property is safer.

FPB does not own the paved portion of the driveway, but has a deeded easement through the Kinlin Grover property.

John has spoken with Annie Blatz, the Kinlin Grover office manager to inform them of Richard's proposal. Annie noted that Kinlin Grover leases the property, and the owner is rarely there. According to

Summary of Meeting with Richard Holden

Richard's research, the property owner is Westerly Holdings, Osterville.

Action: Richard must obtain permission to use the paved driveway and provide FBP written "hold harmless" from Kinlin Grover/Westerly before any agreement between FBP can go forward.

Heavy trucks may not be allowed regular usage across property that is zoned for Residential use.

Richard's construction business has a heavy flatbed truck, and a heavy truck that carries foundation forms. Richard also owns a large trailer, but does not use it and intends to sell it.

Action: FBP will consult the Town of Brewster to determine if zoning restrictions allow regular use of FBP's residential zoned property for his heavy trucks.

Heavy trucks may damage the parking lot.

Some minor damage to the grass along the corner near the drains occurred when Richard had temporary access during the time his driveway was unusable. Richard had seen this and repaired the damage. It was noted that the crushed stone in the parking lot has deteriorated with time, and damage could more readily occur with heavy trucks, especially during wet conditions. Richard offered to put down fresh stone as part of the agreement. If there is plowable snow, Richard would plow himself out. Plowing might increase the potential for damage.

FPB event parking could limit clearance for access for large trucks.

Summary of Meeting with Richard Holden

Although FPB mostly uses the parking lot on Sunday morning when Richard will not be using access through the property, the parking lot is occasionally used for special events. Observation of the use of the parking lot indicates that parked vehicles may limit clearance for the construction vehicles. Richard agrees to an agreement that prohibits access to his business vehicles during special events. FPB would need to inform Richard of special events.

Liability for potential damage to property, including the solar field and fencing.

Richard offered to cover the liability from his use of FPB property on his own insurance. FPB will want confirmation that FPB's insurance will cover damage costs in the event Richard's insurance fails to do so.

The tight corner between the solar field fencing and the drop off into the woods may be dangerous, with associated damage concern to drainage field.

Richard has offered to improve the width of the corner and associated safety and damage concerns, as well as possible interference with planned and potential use by FPB. A late summer youth program at the Barn is planned. It was brought up that FPB is *considering* having electric vehicle charging stations on the property. Also, the Town of Brewster has previously indicated interest in using the FPB parking lot for increased beach access. Richard's experience is that if the FPB parking lot is used for any public access reasons, the Town of Brewster will require a 40 ft. wide driveway to allow traffic to pass in both directions. If such a remediation of the corner would happen, regardless of a leased access to Richard, the Town of Brewster must be

Summary of Meeting with Richard Holden

engaged to determine conservation/wetland restrictions. The issue may possibly be addressed by moving solar panels, though any change to the solar panels will have to be negotiated with the owner. It was noted that the lease of FPB property for the solar field is long-term with many years left plus the owner's option to extend it for an additional ten years. As this is an issue with FPB property, this issue must be addressed by FPB.

Action: Dave Rogers agreed to contact Chris Miller, the Director of the Dept. of Natural Resources for Brewster for additional information.

The timing of the recent request by Richard for temporary access was discussed, including removal of the stone wall.

Richard was in communication with the AFD during temporary access, however the initial request was with a COVE volunteer. Communication between FPB office staff and volunteers seems incomplete and there is a lack of clarity about the timing of the request for use and actual use. This led to some people in FPB feeling disrespected and wary of a future agreement. Richard apologized and had no intention of causing any disrespect or hard feelings with anyone at FPB. Richard notes that the stone wall and gate are on his property.

The financial aspect of a lease agreement was discussed.

An opinion was offered that the lease proposal seemed low. It's unclear what a fair market value is for access. For FPB to proceed, we may need to retain a lawyer to be sure everything is dealt with properly from our perspective. FPB will need to consider that cost, and whether Holden will cover it. There is also consideration of being neighborly and Richard's offers to perform maintenance work on the parking lot. It was

Summary of Meeting with Richard Holden

noted that both Kinlin Grover and Brewster Inn & Chowder House allow parking access to FPB. Regardless of whether a lease agreement happens, Richard kindly and generously offered to be of help with any construction needs at the parking lot. Richard would like to have emergency access, (for example if there was a fire), through our parking lot. It is noted that Richard donated \$500 to FPB as thanks for granting temporary access.

Summary

The meeting with Richard was open, honest, and respectful. The issues of use of the Kinlin Grover property, and zoning restrictions with the Town of Brewster must be addressed by Richard before FPB can consider an agreement. As a reminder, Richard's proposal would allow FPB to cancel the lease agreement at any time.

From: Jim Lieb <JimLieb@outlook.com>
Sent: Friday, March 24, 2023 1:21 PM
To: John Kielb
Cc: Carol Yerby (via Google Docs); susan.t.smi@gmail.com; randburkert@gmail.com; ellibby@gmail.com; dew9753@yahoo.com; wittingkaren@gmail.com; tomrudy@aol.com; twinkshastings@firstparishbrewster.org; elenita; Liz Gordon; drhawk62@comcast.net; 1st Karena
Subject: Use of FPB parking lot for access by neighbor, Richard Holden
Attachments: Summary of Meeting with Richard Holden.pdf

In connection with the action item in third point in John's attached summary, I spoke today with Jon Idman, Brewster's Town Planner. He indicated that the Town could not advise on the legality of the proposed usage of FPB's parking lot.

The issue, according to Jon, is exacerbated by the fact that Richard's use of his property does not appear to be in compliance with zoning laws. Jon recommends that, if FPB wants to understand its risks of entering into an arrangement with Richard, it hire a lawyer with expertise in both realty and zoning law.

I did have the impression from Jon that the Town did NOT have an intention of taking action against Richard's use of his property unless it received complaints about the use.

Jim

Sent from my iPad

On Mar 21, 2023, at 2:00 PM, John Kielb <johnk_1959@yahoo.com> wrote:

All,

Attached is a summary of the meeting with Richard Holden that was inadvertently left out of the Board packet. Please keep it as a reference. Discussion of the meeting is not on this month's agenda as there are action items to be completed before we contemplate going forward.

John

Participate joyfully in the sorrows of the world. We cannot cure the world of sorrows, but we can choose to live in joy.

Joseph Campbell

General:

When instances of the word “church” was found in policy documents, it was changed to “FPBUU”. As instances of the word “will” was found in policy documents to denote a requirement, it was be changed to “shall”. Minor edits were performed to improve clarity without changing meaning.

Financial Controls, Donation Acceptance, and Fundraising Policies:

During the February Board meeting a comment was made that the proposed changes to the In Fundraising Policy was in conflict with the Financial Controls policy that states unrestricted donations go directly to Endowment.

The Policy Committee reviewed these three policies to ensure there was no conflict among these related policies and improve clarity as needed.

Reference to the Emergency Reserve fund was changed to the Sustainability Fund in keeping with the Board’s renaming of that fund.

Board Meetings Policy:

The committee was asked to incorporate changes provided by the Board to executive sessions and voting by email. The guidance by the board for these items is recorded in the minutes to the December board meeting. The policy was changed to incorporate the guidance.

Further guidance was provided by e-mail from Jim and Carol after the February Board Meeting:

If a Board member suggests that an item be moved to executive session during discussion, the Board will do so by majority vote after attempting to reach consensus. Include an email vote in the agenda for the next meeting so that the action can be readily located.

That language was modified slightly without changing intent.

Additionally, the committee noticed that procedure item 4 that communicates Board information via a bulletin board in the hallway is not being followed as there is n o longer a bulletin board in the hallway. That procedure was reworded to generalize the method of communication.

First Parish Brewster Unitarian Universalist Policy

Policy Title: Board Meetings

Policy Number: 2.2

Purpose: To establish relations and communications between the Board and the members of FPBUU

Revisions: Revised April 2024

Board Review Date: February 18, 2021

Congregations' Review Period: September 2017

Effective Date: February 22, 2021

POLICY STATEMENT

This policy establishes the procedures/standards for relations and communications between the FPBUU Board of Trustees, hereafter referred to as the Board, and the members of the FPBUU Congregation.

The Board shall hold open meetings so FPBUU members can share in important decision making. The Board shall communicate Board decisions with the Congregation through the FPBUU website, the weekly Angle and quarterly Angle. The Board may also enter into an executive session to discuss confidential personnel and legal matters.

PROCEDURES

1. At the beginning of each Board meeting, time shall be allotted for members of the congregation to come before the Board to make comments or questions. Members wishing to make comments should contact the Board President prior to meeting.
2. Approval of Board minutes:
 - a. Minutes of the Board meetings shall be sent to Board members soon after each meeting for review and correction.
 - b. The Board shall have one week to submit corrections to the clerk.

c. The clerk shall send the revised version of the minutes to the Board president for final approval, and the President shall send the approved version of the minutes to the Administration and Finance Director (AFD).

d. When the AFD sends the Board packet to the Board, it also shall be posted on line.

e. Members of the congregation shall have access to the previous month's minutes and the agenda in advance of each upcoming meeting.

3. When a member or members of FPBUU bring proposals or concerns to the Board that require further study, a written response by the Board shall be made to the initiating member(s).

4. Names and photos of all Board members, along with an invitation for FPBUU members to contact the Board president with their ideas and concerns, shall be made visible to congregants in a manner or manners consistent with current FPBUU communication practices.

5. The following procedures apply to executive sessions:

a. Executive sessions may be held to manage the following:

i. Selection of members to fill Board or Committee vacancies;

ii. Human resource issues, including evaluations, compensation, and disciplinary issues;

iii. Legal issues

iv. Any other issues that arise requiring confidential discussion by the Board.

b. The Board shall decide to go into executive session in one of two ways: (1) The Board President decides in advance that an item should be addressed in executive session and indicates the item on the agenda, or (2) During discussion, a Board member suggests that an item be considered in executive session and the Board agrees to do so, either by consensus or by majority vote, if consensus cannot be achieved. Board members, the minister(s) and others whom the Board invites as needed for the purposes of the session shall be the only persons entitled to attend the executive session. When human resource issues regarding a minister are to be addressed during the executive session, the minister

shall be absent from that portion of the session after being given an opportunity to address the matter and answer questions.

d. No votes or binding decisions shall be made in an executive session, unless the nature of the issue is such that it must remain confidential until fully resolved.

e. Decisions made in executive session shall be formalized in the open Board meeting on a motion that is properly made, seconded, and voted upon.

6. Voting by email - Under special circumstances, the Board may be required to vote on a specific issue by email. In such an event, responses by a quorum of Board members shall be required for the vote to be valid. The results of an email vote shall be included as an item on the agenda of the next Board meeting.

GUIDELINES

1. When issues arise that require tasks beyond Board members' available time or special skills or knowledge, the Board should be mindful of the possibility of appealing to the FPBUU community for assistance in order to ensure the best outcome and as a way of inviting greater numbers of FPBUU members to become involved in the operation of FPBUU.
2. The Board should seek congregational input when considering Board decisions that would create a major departure from current practices.
3. The Board shall consider holding some meetings during the day to accommodate those who want to attend Board meetings but do not drive at night.
4. Before any vote by the Board, comments and opinions from any congregants present should be solicited.

STANDARDS

No standards are recommended at this time.

DEFINITIONS

1. Executive sessions are exclusive to Board members and the minister(s), but others may be invited. The core functions of the executive sessions are to assure confidentiality, create a mechanism for Board independence and oversight, and

enhance relationships among Board members. While such sessions seem contrary to the expected openness and transparency of the Board, these sessions provide a mechanism to respond to confidential issues.

First Parish Brewster Unitarian Universalist Policy

Policy Title: Financial Controls Policy

Revisions: updated April 2023

Policy Number: 3.1

Board Review Date: 11/21/2019, 3/15/2022

Purpose: To define financial practices and procedures to be used by FPBUU to ensure finances are managed with accuracy, efficiency, and transparency.

Congregations' Review Period: 1/10/2020 to 2/10/2020

Effective Date: 3/15/2022

POLICY STATEMENT

FPBUU is committed to ensuring that: the administration of the financial resources of the organization conform to generally accepted accounting principles; assets are safeguarded; guidelines of grantors and donors are complied with; and finances are managed with accuracy, efficiency, and transparency.

PROCEDURES

Receiving money:

- The Treasurer or Administration and Finance Director (AFD) is authorized to receive any securities transferred in payment of pledges, oversee their sale, and transfer the funds to the operating account. A brokerage account at a local bank will be used for this purpose.
- All donations to FPBUU of cash or marketable securities will be accounted to a FPBUU fund, if stipulated by the donor. If the donor has not stipulated how the gift is to be processed, the AFD will contact the donor to determine their wishes. If the donor cannot be contacted (is deceased or otherwise unavailable) or has no preference, the gift will go to the Endowment Fund, if it is specified as a testamentary bequest, and, if not, to the Sustainability Fund. The AFD is authorized to liquidate non-monetary donations and add the proceeds to the designated fund. The Endowment Board is authorized to liquidate non-monetary donations and add the proceeds to the Endowment Fund.
- Funds collected as part of FPBUU events, including Sunday service collections, collections at special events, and rental fees, shall be handled as follows:
 - Ushers at Sunday services are responsible for sorting, counting and recording the cash collection, counting and recording the number of checks, and depositing the funds in cash and checks in the safe. The same procedure is to be followed by organizers of special events.
 - There will be two unrelated cash counters at every service or special event, with each verifying the other's count and initialing the form. Money counters will be rotated.
 - Counting and recording will be done behind a closed door.

- Rental fees should be deposited in the safe or placed with the Administration and Finance Director.
- Cash is kept in a safe until it is deposited. Any substantial amount of cash should be deposited as soon as possible, including use of a night depository as appropriate.
- If an event is organized to provide financial aid to an individual FPBUU member who has a special financial need, it must be approved by the Administration and Finance Director (in consultation with the Board of Trustees) and all money given directly to the individual and not included in FPBUU accounting. Checks received in a fundraiser for an individual FPBUU member must be made out to the beneficiary, not to FPBUU.

Managing money:

- FPBUU will maintain at least \$20,000 in its Sustainability Fund. The yearly budget process will include a review of the current value of the Sustainability Fund and a budget line-item included whenever the fund drops below \$20,000. The fund can also be increased through other means such as special appeals and directed donations.
- FPBUU will maintain the Capital Expense Fund to be used exclusively for property building projects. Money is added to this fund when it is allocated as part of an operating budget or Endowment Fund distribution or through directed donations. The Building Maintenance Committee (BMC) will manage distributions from the Fund, providing regular status reports to the Board of Trustees and Endowment Board.
- The following reports will be produced by the AFD, evaluated monthly at the Finance committee meeting, and distributed to the Board of Trustees:
 - Profit/loss, actual vs budget
 - Profit/loss, previous year comparison
 - Balance sheet, previous year comparison
- The Finance Committee is responsible for reviewing the monthly reports, monitoring the budget and providing early warning of budget issues like overspending or budget shortfalls to the Board of Trustees.
- The special funds report is produced and reviewed quarterly.
- A member of the Finance Committee, who does not have signing privileges, will be assigned to examine and approve the monthly bank reconciliations, which includes all debit card transactions. This review will be done as promptly as possible but at least within 2 months of the statement closing date.

Spending money:

- Clergy, staff, Board President, and committee chairs have sole authority to spend operating funds and are responsible for staying within their budgets. All others must obtain prior approval from the appropriate responsible person.
- As stated in our By-Laws, the Board of Trustees may vote to make adjustments to the annual budget as long as those changes are not in excess of five percent of the annual budget.
- Only the Treasurer, Board President and Board Clerk are authorized to sign checks against the operating fund and special fund. Only the Endowment Board Chair, Financial Secretary and Recording Secretary are authorized to sign checks against the Endowment Fund.

- Only the Bookkeeper and Administration and Finance Director have access to blank checks. This ensures that every check written has been reviewed by two people, the staff person who made out the check and the board member who signed it. Ministers have no access to checks, nor do they have signing authority. No staff member can be a check-signer.
- All disbursements are made by pre-numbered checks.
- Every check has written documentation attached to the check stub (check request/receipt/invoice) except for payroll checks. Payroll records should be maintained separately to be able to trace payments back to the records, without the records being readily available to members without the need to know.
- Blank checks are never to be signed in advance.
- Use of signature stamps is prohibited.
- Debit cards will be issued to only the following three staff members: Administration and Finance Director, Minister, and CYM Director. Daily limit of cash withdrawals is \$500 and point of sale transaction limit is \$2,500. Special events may require a short-term exception to these limitations. Debit cards may not be used for personal expenses.
- Any check or electronic transfer in excess of \$1,000 (with the exception of payroll checks or checks which are specifically provided for in the approved budget) requires the initials of the Board president, or in the absence of the president, those of the president elect, or the clerk.
- The signers of checks must not be the person authorizing the expense.
- Within approved budgets, any expenditure in excess of \$1,000 requires advanced notification of, and approval by, the Administration and Finance Director or the Treasurer.
- Any expenditure outside of or exceeding the operating budget must receive prior approval from the Board of Trustees. A procedure for approving emergency expenditures will be developed to avoid lengthy delays.
- Petty cash, up to \$100, is accessible only to the Bookkeeper and Administration and Finance Director. Amounts are withdrawn by the Administration and Finance Director, who provides receipts to the bookkeeper. The bookkeeper adjusts the books to reflect the cash used and replenishes petty cash as needed.
- A fixed amount of 5% of the annual budget should be committed to maintenance of the Meeting House and other campus buildings.
- Background checks are conducted on all employees prior to hiring. Background checks are conducted for all check signers prior to them starting a check signing role. Background checks are also conducted on Thrift Store Volunteers prior to beginning that role. Once conducted, background checks are not repeated for things like changing roles or remaining in a job for an extended time-period, unless a special circumstance warrants it.

GUIDELINES

No guidelines are recommended at this time

STANDARDS

No standards are recommended at this time

DEFINITIONS

Background Check – FPBUU uses Criminal Offender Record Information (CORI) checks as its background check. CORI checks are performed by the AFD and are free for non-profits.

Fiscal Year – The fiscal year for FPBUU is July 1 to June 30.

Donation – all contributions of cash, cash equivalent or personal property given to FPBUU. Common types of donations (defined next): Pledge, Offertory, Special Appeals, Fundraising, Thrift Store Donations, and Miscellaneous.

Pledge – a promise to fund a particular fiscal year budget. Pledge payments are all amounts given as a pledge. Pledge payments are not always equal to the initial pledge but are always considered part of pledge income.

Offertory – money given as part of a service.

Special Appeals – money given in response to a special appeal, typically to fund a particular FPBUU initiative like budget shortfalls, large capital projects, special community needs.

Fundraising – an event or program whose purpose is to raise funds either for FPBUU or another charitable organization that shares FPBUU values. Activities that raise funds for individuals are considered separate from typical fundraising.

Thrift Shop Donations – personal property received specifically for resale within the Thrift Store.

Miscellaneous – donations that are not identified as Pledge, Offertory, Special Appeals, Fundraising, and Thrift Shop Donations.

First Parish Brewster Unitarian Universalist Policy

Policy Title: Fundraising

Revisions: March 2023

Policy Number: 3.2

Board Review Date: Nov 2019

Purpose: To describe the process of fundraising approval and the distribution of the funds.

Congregations' Review Period: 10-25-2019 to 11-25-2019

Effective Date: 1-7-2020

POLICY STATEMENT

Fundraising is an event or program whose purpose is to raise funds either for FPBUU or another charitable organization that shares FPBUU values. Activities that raise funds for individuals are considered separate from typical fundraising (see Financial Controls Policy).

FPBUU individuals and groups conducting fundraising events/programs shall submit between 50%-100% of all monies received in the event/program to an FPBUU Operating Fund, unless the Minister or Board President waives that requirement.

All FPBUU fundraising events/programs must be approved by the Administration and Finance Director (AFD), unless the event is a standard yearly event, such as the Pledge Drive, Spring Raffle, etc.

PROCEDURES

- Plans for fundraising shall be evaluated by the AFD as to appropriateness, feasibility, potential profitability, volunteer commitment required, and coordination with other pre-existing or ongoing fundraising efforts by FPBUU. The committee or group requesting permission to conduct a fundraising event/program shall submit a written proposal that includes the specific designation of the amount or percentage of the fundraising monies that will be added to an Operating Fund.
- Between 50%-100% of all fundraising projects' monies shall be given to the appropriate Operating Fund, unless this requirement has been waived by the Minister or Board President.
- The AFD shall ensure that fundraising events/programs are scheduled so as not to interfere with other events in the FPBUU community. Conflicting fundraising event/program dates may result in cancellation or lack of First Parish Brewster sponsorship.
- Fundraising events/programs that support Youth group activities, e.g., trips, must be approved by their adult advisors and the CYM Director, but do not require approval by the AFD.
- Money collected at events/programs held under FPBUU sponsorship shall be accounted for within the FPBUU accounting structure. Organizers of events/programs not sponsored by FPBUU shall ensure that money is sent directly to the receiving entity.

- Money collected at events/programs held under the sponsorship of FPBUU that is submitted to a non-fundraising line item of the FPBUU operating budget must be used within the same FPBUU fiscal year in which it is raised. Money remaining within that non-fundraising line item at the end of the fiscal year shall not carry forward into the next fiscal year.

GUIDELINES

It is our hope and goal in creating this policy that by following the steps outlined above, congregants, committees and special groups comprised of FPBUU members will be encouraged and feel supported in planning and conducting fundraising events and programs.

STANDARDS

No standards are recommended at this time.

DEFINITIONS

Fundraising – an event or program whose purpose is to raise funds for either FPBUU or another charitable organization that shares FPBUU values. Activities that raise funds for individuals are considered separate from typical fundraising.

FPBUU Operating Funds – The Operating Funds are a collection of funds used to support the regular expenses of FPBUU. They include: the Fundraising line item in the annual operating budget, the Sustainability Fund, and the Capital Expense Fund.

First Parish Brewster Unitarian Universalist Policy

Policy Title: Donation Acceptance Policy

Board Review Date: Sept 2019, February 2023

Policy Number: 3.3

Congregations' Review Period: 10-25-2019 to 11-25-2019

Purpose: Describe only whether a donation will be accepted by FPBUU, especially donations of personal property.

Effective Date: 1-7-2020

Revisions: March 2023

POLICY STATEMENT

There are many types of donations received by FPBUU, all of which are defined within the Financial Controls Policy. Some types of donations come with implied restrictions, i.e., pledges, are given to fund a particular fiscal year's operating budget. In this policy, the restrictions referenced are special restrictions requested by the donor. Implied restrictions are addressed in the Financial Controls policy.

FPBUU will accept all unrestricted donations of cash or marketable securities. Unrestricted donations of tangible and intangible property of limited value will usually be accepted. Acceptance of other types of donations, for example, closely-held securities, limited partnership interests, interests in real estate, and tangible and intangible property of significant value, is at the discretion of the Board of Trustees. Restricted donations will be subject to the procedures described below.

PROCEDURES

- **Donations without restriction:** Donors of unrestricted donations of tangible property should understand that FPBUU may use the property in any way desired and may sell or dispose of the property at any time.
- **Tangible Personal Property:** As a general rule, FPBUU will accept donations of tangible personal property (jewelry, books, works of art, collections, equipment, and other tangible property). In determining whether a donation should be accepted, the size, value, and usefulness of the property must be considered. Acceptance of any property of significant size or value must be approved by the Board of Trustees. Acceptance of any tangible property donated as part of a fundraising event or program does not require approval by the Board of Trustees.
- **Restricted Donations:** Donations with restrictions that are directed to programs included in FPBUU's operating budget, its Endowment Fund, or an existing restricted reserve fund will be accepted. All other restricted donations must be approved by the Board of Trustees and the restrictions on the donation fully documented. The following general rules apply:
 - Donations with restrictions may be accepted on a case-by-case basis, if they further FPBUU's mission.
 - FPBUU reserves the right to decline donations that are too restrictive in purpose, too difficult or costly to administer, or for purposes outside of its mission.

GUIDELINES

No guidelines are recommended at this time.

STANDARDS

No standards are recommended at this time.

DEFINITIONS

Donation – all contributions of cash, cash equivalent or personal property given to FPBUU. The following types of donations are further defined in the Financial Controls policy: Pledge, Offertory, Special Appeals, Fundraising, Thrift Store Donations, Gifts.

Intangible property - Intangible personal property is something of individual value that cannot be touched or held. Intangible personal property can include any item of value that is not physical in nature but instead represents something else of value. Examples of intangible personal property include patents, trademarks, copyrights, life insurance contracts, securities investments and partnership interests.

Treasurer's Report

A) 2023-2024 Budget Planning

Below is a one-page summary of our current draft budget. Here are a few points of interest:

- The stewardship committee has provided an updated estimate of final pledges, which is \$420,000. As of 4/11 our pledge level is \$409,783. The Stewardship Committee wants the board to understand that there are lots of variables and they can't be sure of the final outcome of the pledge drive.
- At last month's meeting the BOT recommended including \$20,000 of income for the Summer Program.
- We have included \$10,000 for UUA Dues which will match the \$10,000 Endowment has agreed to fund.
- The Finance Committee has reviewed other budget numbers and made minor adjustments. The Budget numbers, other than staff salary and benefits, are close to final, unless new information is identified.
- We have included \$44,000 from the Sustainability Fund, which represents approximately half of the funds available beyond what is needed to pay for the leave minister and the 20K that policy requires remain in the Sustainability Fund.
- We have included an increase in staff salaries that a) move all staff to at least the minimum of the new UUA salary range for their position b) increases Twinks' hours to be full time all year.

B) Move Capital Expense Fund from Operating checking account to Special Funds checking account

The Finance Committee recommends that the Capital Expense Fund be transferred from its current location, within the Operating checking account, to the Special Funds checking account. This change is recommended because money will be put into this Fund from both Operating and Endowment so it should reside in a space independent from them both. This merely changes the location of the Capital Expense fund from one bank account to another, but not how it is managed nor its conceptual use.

C) February Financial Reports

Below are the financial reports from February 2023.

<u>No.</u>		Approved FY23 Budget (2022-2023)	Draft FY24 Budget (2023-2024)	NOTES	Difference from prior year budget
2	<u>INCOME</u>				
3	<u>A. Pledges</u>				
4	Pledges	360,000	420,000		60,000
5	Less: Lost Pledges (3%)	10,800	12,600		1,800
6	Total Current Year Pledges	349,200	407,400		58,200
7	Pledges Prior Years	10,000	10,000		0
8	Total Pledges	359,200	417,400	0	58,200
9	<u>B. Offertory</u>	20,000	20,000	0	0
10	<u>C. Fund Raising</u>			0	
11	Thrift Store/Annex Income	95,000	100,000	0	5,000
12	Spring Auction	10,000	10,000	0	0
13	Church Fundraisers - Other	9,000	9,000	0	0
14	Food Certificate Sales	1,500	1,500	0	0
15	Summer Program	0	20,000	0	20,000
16	Welcoming Congregation-Income	2,000	0	0	-2,000
17	Total Fund Raising	117,500	140,500	0	23,000
18	Total Building Use	7,000	7,000	0	0
19	Total Inv, Int, Misc Inc.	5,550	5,550	0	0
20	TOTAL INCOME	509,250	590,450	0	81,200
21	<u>EXPENSES</u>			0	
22	Staff Salary, Benefits & Prof. Exp	433,505	500,142	All Staff to minimum of UUA Range and Twinks full time for 12 months	66,637
23	<u>D. Building & Grounds</u>	0	0		0
24	Properties-Maintenance	13,800	13,800		0
25	Properties-Supplies	4,200	4,200		0
26	Properties-Building Projects	0	0	BOT directed to keep this value as zero	0
27	Total Properties	18,000	18,000		0
28	Total Property Management	82,322	86,402	0	4,080
29	Total Office Expenses	18,900	19,200	0	300
30	F. Loan Payments	7,200	7,200	0	0
31	<u>G. Denominational Dues - UUA</u>	18,000	10,000	In 2022 \$31,545 requested by UUA. Assume 10K from Endowment	-8,000
32	Total Committees	4,660	4,260	0	-400
33	Total Lifespan RE	6,200	6,150	0	-50
34	Total Music	5,600	5,600	0	0
35	Total Worship and Ministry	5,500	5,500	0	0
36	TOTAL EXPENSE	581,887	644,454	0	62,567
37	NET ORDINARY INCOME/LOSS	-72,637	-54,004	0	18,633
38	From Sustainability Fund	0	44,000	BOT directed to use half of available money in Sustainability Fund	
39	NET INCOME/LOSS	-72,637	-10,004	0	

Financial Reports - February 2023

Reconciled

Submitted by Karena Stroh, Admin & Finance Director

Table of Contents

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

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

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

% of budget should typically be at 67%

Points of Interest

Total Income is at 66% of budget

Total Pledge Payments received 65% of budget

Offertory is at 58% of budget

Thrift Store Income is at 77% of budget

Total Expenses are at 63% 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 February 2023

	Jul '22 - Feb 23	Budget	\$ Over Budget	% of Budget	
1					
2					
3	Ordinary Income/Expense				
4	Income				
5	Pledges				
6	2022-2023 Pledges	223,168.07	349,200.00	-126,031.93	63.91%
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	232,262.79	359,200.00	-126,937.21	64.66%
10	Offertory	11,690.68	20,000.00	-8,309.32	58.45%
11	Fund Raising				
12	Thrift Store/Annex Income	73,306.47	95,000.00	-21,693.53	77.17%
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	8,287.33			
17	Church Fundraisers - Other	559.22	9,000.00	-8,440.78	6.21%
18	Total Church Fundraisers	9,621.55	19,000.00	-9,378.45	50.64%
19	Food Certificate Sales	1,500.00	1,500.00	0.00	100.00%
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	84,678.02	117,500.00	-32,821.98	72.07%
23	BldgUse				
24	Space Rentals	3,065.00	4,000.00	-935.00	76.63%
25	Weddings/Memorials	400.00	3,000.00	-2,600.00	13.33%
26	Total BldgUse	3,465.00	7,000.00	-3,535.00	49.5%
27	Investment,Interest,Misc Income				
28	Misc Contributions	672.66	300.00	372.66	224.22%
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	207.42	250.00	-42.58	82.97%
35	Total Investment,Interest,Misc Income	5,097.24	5,550.00	-452.76	91.84%
36	Total Income	337,193.73	509,250.00	-172,056.27	66.21%
37	Gross Profit	337,193.73	509,250.00	-172,056.27	66.21%
38	Expense				
39	Staff Salaries				
40	Minister	66,096.64	99,145.00	-33,048.36	66.67%
41	Admin&Fin Director	29,712.77	36,837.00	-7,124.23	80.66%
42	Office Assistant	3,418.75	13,000.00	-9,581.25	26.3%
43	LRE Director	31,516.00	47,272.00	-15,756.00	66.67%
44	Music Director	22,435.04	38,218.00	-15,782.96	58.7%
45	ThriftStoreManager	22,276.80	33,416.00	-11,139.20	66.67%
46	Sexton	10,362.50	15,600.00	-5,237.50	66.43%
47	Bookkeeper	10,748.40	16,121.00	-5,372.60	66.67%
48	Pianist	4,821.00	13,000.00	-8,179.00	37.09%
49	Tech Support	5,546.72	8,320.00	-2,773.28	66.67%
50	CYM-Childcare	1,149.47	2,254.00	-1,104.53	51.0%
51	Total Staff Salaries	208,084.09	323,183.00	-115,098.91	64.39%
52	Staff Benefits/Payroll Expenses				
53	Employee Health Insurance	25,947.55	34,985.00	-9,037.45	74.17%
54	Retirement	15,794.54	25,489.20	-9,694.66	61.97%
55	FICA Taxes	11,142.25	17,139.00	-5,996.75	65.01%
56	Minister's FICA	5,056.64	7,585.00	-2,528.36	66.67%
57	Minister's Term Life	651.20	808.00	-156.80	80.59%
58	WorkCompInsurance	0.00	2,910.00	-2,910.00	0.0%
59	Long Term Disability	2,142.61	3,253.00	-1,110.39	65.87%
60	Staff Appreciation	850.00	900.00	-50.00	94.44%

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

	Jul '22 - Feb 23	Budget	\$ Over Budget	% of Budget	
1					
2					
61	Total Staff Benefits/Payroll Expenses	61,584.79	93,069.20	-31,484.41	66.17%
62	Staff Professional Expenses				
63	Minister's Professional Exp	8,370.07	9,914.00	-1,543.93	84.43%
64	Admin&Fin Director Prof Ex	2,210.00	2,210.00	0.00	100.0%
65	LRE Director Professional Exp	780.15	2,836.00	-2,055.85	27.51%
66	Music Director Prof Exp	0.00	2,293.00	-2,293.00	0.0%
67	Total Staff Professional Expenses	11,360.22	17,253.00	-5,892.78	65.85%
68	BldgGrounds				
69	Property-Supplies	1,329.88	4,200.00	-2,870.12	31.66%
70	Property-Maintenance	8,042.50	13,800.00	-5,757.50	58.28%
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	8,420.00	14,720.00	-6,300.00	57.2%
74	Electric	5,128.32	5,000.00	128.32	102.57%
75	Gas	3,256.34	5,000.00	-1,743.66	65.13%
76	Phone & Internet	5,726.72	7,640.00	-1,913.28	74.96%
77	Water	1,548.46	1,500.00	48.46	103.23%
78	Total BldgGrounds	49,087.72	82,322.00	-33,234.28	59.63%
79	Office Expenses				
80	Advertising	1,319.70	1,500.00	-180.30	87.98%
81	Credit Card/Bank/PayPal Fees				
82	Thrift Store Credit Card Fees	2,379.91			
83	Credit Card/Bank/PayPal Fees - Other	819.21	4,500.00	-3,680.79	18.21%
84	Total Credit Card/Bank/PayPal Fees	3,199.12	4,500.00	-1,300.88	71.09%
85	Office Expense/Supplies	2,386.02	4,000.00	-1,613.98	59.65%
86	OfficeEquip/Maint	2,402.19	6,000.00	-3,597.81	40.04%
87	Payroll Software Expenses	830.86	900.00	-69.14	92.32%
88	Software Expense	1,489.50	2,000.00	-510.50	74.48%
89	Total Office Expenses	11,627.39	18,900.00	-7,272.61	61.52%
90	Loan & Mortgage Payments	4,924.88	7,200.00	-2,275.12	68.4%
91	Denominational Dues				
92	UUA-NER	12,000.00	18,000.00	-6,000.00	66.67%
93	Total Denominational Dues	12,000.00	18,000.00	-6,000.00	66.67%
94	Committees				
95	Caring Committee	95.00			
96	Board of Trustees	90.99	400.00	-309.01	22.75%
97	Landscape Committee	140.00	850.00	-710.00	16.47%
98	Membership	343.03	750.00	-406.97	45.74%
99	Social Justice	0.00	1,000.00	-1,000.00	0.0%
100	Stewardship	161.33	300.00	-138.67	53.78%
101	UU Connections	150.00	1,360.00	-1,210.00	11.03%
102	Total Committees	980.35	4,660.00	-3,679.65	21.04%
103	Lifespan Religious Education				
104	Special Programing/Multigen	626.82	1,500.00	-873.18	41.79%
105	Pre K-Grade 6/7	337.94	1,300.00	-962.06	26.0%
106	High School Youth Program	727.66	1,000.00	-272.34	72.77%
107	OWL/COA	120.64	600.00	-479.36	20.11%
108	Adult Faith Development	122.70	600.00	-477.30	20.45%
109	Contract Childcare	30.00	400.00	-370.00	7.5%
110	Child Care Supplies	0.00	300.00	-300.00	0.0%
111	Office/Library	78.44	300.00	-221.56	26.15%
112	Child Abuse Prevention Training	200.00	200.00	0.00	100.0%
113	Total Lifespan Religious Education	2,244.20	6,200.00	-3,955.80	36.2%
114	Music				
115	Guest Musicians	1,175.00	2,200.00	-1,025.00	53.41%
116	Music Scores	195.94	1,500.00	-1,304.06	13.06%
117	Music Support/Supplies	0.00	700.00	-700.00	0.0%
118	PianoOrgan	180.00	1,200.00	-1,020.00	15.0%

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

		Jul '22 - Feb 23	Budget	\$ Over Budget	% of Budget
1					
2					
119	Total Music	1,550.94	5,600.00	-4,049.06	27.7%
120	Worship				
121	Hospitality	488.14	300.00	188.14	162.71%
122	Materials/Supplies	1,136.41	1,000.00	136.41	113.64%
123	Pulpit Support	2,480.00	3,600.00	-1,120.00	68.89%
124	Substitute Sexton	0.00	600.00	-600.00	0.0%
125	Total Worship	4,104.55	5,500.00	-1,395.45	74.63%
126	Total Expense	367,549.13	581,887.20	-214,338.07	63.17%
127	Net Ordinary Income	-30,355.40	-72,637.20	42,281.80	41.79%
128	Other Income/Expense				
129	Other Income				
130	Other Income and Expenses				
131	Surplus from prior year	0.00	72,637.20	-72,637.20	0.0%
132	Total Other Income and Expenses	0.00	72,637.20	-72,637.20	0.0%
133	Total Other Income	0.00	72,637.20	-72,637.20	0.0%
134	Net Other Income	0.00	72,637.20	-72,637.20	0.0%
135	Net Income	-30,355.40	0.00	-30,355.40	100.0%

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

	Jul '22 - Feb 23	Jul '21 - Feb 22	\$ Change	% Change
1				
2				
3	Ordinary Income/Expense			
4	Income			
5	Pledges			
6	2022-2023 Pledges	223,168.07	0.00	223,168.07
7	2021-2022 Pledges	7,699.13	239,217.81	-231,518.68
8	2020-2021 Pledges	1,395.59	10,519.67	-9,124.08
9	Total Pledges	232,262.79	249,737.48	-17,474.69
10	Offertory	11,690.68	9,398.33	2,292.35
11	Fund Raising			
12	Thrift Store/Annex Income	73,306.47	65,856.69	7,449.78
13	Church Fundraisers			
14	Fall Fundraiser	0.00	1,204.52	-1,204.52
15	Small Group Fundraisers	75.00	1,275.00	-1,200.00
16	Spring Auction	700.00	31.20	668.80
17	Holiday Fair	8,287.33	6,520.06	1,767.27
18	Church Fundraisers - Other	559.22	-303.00	862.22
19	Total Church Fundraisers	9,621.55	8,727.78	893.77
20	Food Certificate Sales	1,500.00	713.75	786.25
21	Women's Circle Alliance	250.00	166.00	84.00
22	Total Fund Raising	84,678.02	75,464.22	9,213.80
23	BldgUse			
24	Space Rentals	3,065.00	1,768.26	1,296.74
25	Weddings/Memorials	400.00	1,738.27	-1,338.27
26	Total BldgUse	3,465.00	3,506.53	-41.53
27	Investment,Interest,Misc Income			
28	Misc Contributions	672.66	218.88	453.78
29	Investment Income			
30	UUA GIF Distribution	2,352.77	2,311.68	41.09
31	Alton Smith Char Trust	1,037.88	955.54	82.34
32	Alton Smith Irrev Trust	826.51	757.21	69.30
33	Total Investment Income	4,217.16	4,024.43	192.73
34	Interest Income	207.42	95.57	111.85
35	Total Investment,Interest,Misc Income	5,097.24	4,338.88	758.36
36	Total Income	337,193.73	342,445.44	-5,251.71
37	Gross Profit	337,193.73	342,445.44	-5,251.71
38	Expense			
39	Staff Salaries			
40	Minister	66,096.64	64,030.60	2,066.04
41	Leave Minister	0.00	1,100.00	-1,100.00
42	Admin&Fin Director	29,712.77	30,540.86	-828.09
43	Office Assistant	3,418.75	0.00	3,418.75
44	LRE Director	31,516.00	30,376.52	1,139.48
45	Music Director	22,435.04	24,715.36	-2,280.32
46	ThriftStoreManager	22,276.80	21,533.32	743.48
47	Sexton	10,362.50	7,465.24	2,897.26
48	Bookkeeper	10,748.40	10,220.47	527.93
49	Pianist	4,821.00	3,749.50	1,071.50
50	Tech Support	5,546.72	672.00	4,874.72
51	CYM-Childcare	1,149.47	405.00	744.47
52	Total Staff Salaries	208,084.09	194,808.87	13,275.22
53	Staff Benefits/Payroll Expenses			

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

	Jul '22 - Feb 23	Jul '21 - Feb 22	\$ Change	% Change	
1					
2					
54	Employee Health Insurance	25,947.55	21,671.68	4,275.87	19.73%
55	Retirement	15,794.54	17,894.25	-2,099.71	-11.73%
56	FICA Taxes	11,142.25	9,898.13	1,244.12	12.57%
57	Minister's FICA	5,056.64	4,865.28	191.36	3.93%
58	Minister's Term Life	651.20	490.28	160.92	32.82%
59	Long Term Disability	2,142.61	2,271.21	-128.60	-5.66%
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	61,584.79	60,453.50	1,131.29	1.87%
63	Staff Professional Expenses				
64	Minister's Professional Exp	8,370.07	9,026.05	-655.98	-7.27%
65	Admin&Fin Director Prof Ex	2,210.00	1,176.48	1,033.52	87.85%
66	LRE Director Professional Exp	780.15	498.13	282.02	56.62%
67	Music Director Prof Exp	0.00	1,508.99	-1,508.99	-100.0%
68	Total Staff Professional Expenses	11,360.22	12,209.65	-849.43	-6.96%
69	BldgGrounds				
70	Property-Supplies	1,329.88	1,646.59	-316.71	-19.23%
71	Property-Maintenance	8,042.50	7,464.32	578.18	7.75%
72	Groundskeeping	8,363.50	8,398.00	-34.50	-0.41%
73	Liability/Property Insurance	7,272.00	7,229.00	43.00	0.6%
74	Housekeeping	8,420.00	3,200.00	5,220.00	163.13%
75	Electric	5,128.32	2,311.75	2,816.57	121.84%
76	Gas	3,256.34	4,071.03	-814.69	-20.01%
77	Phone & Internet	5,726.72	4,074.97	1,651.75	40.53%
78	Water	1,548.46	1,485.98	62.48	4.21%
79	Winslow Renovations	0.00	1,331.61	-1,331.61	-100.0%
80	Total BldgGrounds	49,087.72	41,213.25	7,874.47	19.11%
81	Office Expenses				
82	Advertising	1,319.70	775.84	543.86	70.1%
83	Credit Card/Bank/PayPal Fees				
84	Thrift Store Credit Card Fees	2,379.91	2,154.39	225.52	10.47%
85	Credit Card/Bank/PayPal Fees - Other	819.21	1,220.99	-401.78	-32.91%
86	Total Credit Card/Bank/PayPal Fees	3,199.12	3,375.38	-176.26	-5.22%
87	Financial Audit	0.00	1,000.00	-1,000.00	-100.0%
88	Office Expense/Supplies	2,386.02	2,342.41	43.61	1.86%
89	OfficeEquip/Maint	2,402.19	4,515.17	-2,112.98	-46.8%
90	Payroll Software Expenses	830.86	844.56	-13.70	-1.62%
91	Software Expense	1,489.50	1,516.74	-27.24	-1.8%
92	Total Office Expenses	11,627.39	14,370.10	-2,742.71	-19.09%
93	Loan & Mortgage Payments	4,924.88	4,924.88	0.00	0.0%
94	Denominational Dues				
95	UUA-NER	12,000.00	16,664.00	-4,664.00	-27.99%
96	Total Denominational Dues	12,000.00	16,664.00	-4,664.00	-27.99%
97	Committees				
98	Caring Committee	95.00	0.00	95.00	100.0%
99	Board of Trustees	90.99	164.00	-73.01	-44.52%
100	Landscape Committee	140.00	169.99	-29.99	-17.64%
101	Membership	343.03	0.00	343.03	100.0%
102	Reparations	0.00	99.00	-99.00	-100.0%
103	Stewardship	161.33	0.00	161.33	100.0%
104	UU Connections	150.00	0.00	150.00	100.0%

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

1		Jul '22 - Feb 23	Jul '21 - Feb 22	\$ Change	% Change
2					
105	Total Committees	980.35	432.99	547.36	126.41%
106	Lifespan Religious Education				
107	Special Programing/Multigen	626.82	1,589.71	-962.89	-60.57%
108	Pre K-Grade 6/7	337.94	326.38	11.56	3.54%
109	High School Youth Program	727.66	773.68	-46.02	-5.95%
110	OWL/COA	120.64	0.00	120.64	100.0%
111	Adult Faith Development	122.70	143.78	-21.08	-14.66%
112	Contract Childcare	30.00	20.00	10.00	50.0%
113	Child Care Supplies	0.00	20.00	-20.00	-100.0%
114	Office/Library	78.44	0.00	78.44	100.0%
115	Child Abuse Prevention Training	200.00	0.00	200.00	100.0%
116	Total Lifespan Religious Education	2,244.20	2,873.55	-629.35	-21.9%
117	Music				
118	Guest Musicians	1,175.00	2,390.00	-1,215.00	-50.84%
119	Music Scores	195.94	987.06	-791.12	-80.15%
120	Music Support/Supplies	0.00	35.54	-35.54	-100.0%
121	PianoOrgan	180.00	150.00	30.00	20.0%
122	Total Music	1,550.94	3,562.60	-2,011.66	-56.47%
123	Worship				
124	Hospitality	488.14	0.00	488.14	100.0%
125	Materials/Supplies	1,136.41	795.22	341.19	42.91%
126	Pulpit Support	2,480.00	3,500.00	-1,020.00	-29.14%
127	Total Worship	4,104.55	4,295.22	-190.67	-4.44%
128	Total Expense	367,549.13	355,808.61	11,740.52	3.3%
129	Net Ordinary Income	-30,355.40	-13,363.17	-16,992.23	-127.16%
130	Net Income	-30,355.40	-13,363.17	-16,992.23	-127.16%

Operating Funds
Balance Sheet Prev Year Comparison
As of February 28, 2023

	Feb 28, 23	Feb 28, 22	\$ Change	% Change	
1					
2					
3	ASSETS				
4	Current Assets				
5	Checking/Savings				
6	CC5 Ckg - 5859	33,170.44	29,974.84	3,195.60	10.66%
7	Repo Sweep - 0998	131,995.44	120,530.79	11,464.65	9.51%
8	Total Checking/Savings	165,165.88	150,505.63	14,660.25	9.74%
9	Other Current Assets				
10	Payroll Corrections	-129.04	-129.04	0.00	0.0%
11	Sustainability Fund	-74,514.83	-32,600.00	-41,914.83	-128.57%
12	Capital Expense Fund	-23,750.00	-25,250.00	1,500.00	5.94%
13	Unearned Pledges	-15,850.00	0.00	-15,850.00	-100.0%
14	Total Other Current Assets	-114,243.87	-57,979.04	-56,264.83	-97.04%
15	Total Current Assets	50,922.01	92,526.59	-41,604.58	-44.97%
16	Fixed Assets	1,761,018.93	1,761,018.93	0.00	0.0%
17	Other Assets				
18	Transfer Suspense	-1,145.00	4,823.26	-5,968.26	-123.74%
19	Food Coupon Inventory	11,704.76	9,654.76	2,050.00	21.23%
20	Petty Cash	100.00	100.00	0.00	0.0%
21	Total Other Assets	10,659.76	14,578.02	-3,918.26	-26.88%
22	TOTAL ASSETS	1,822,600.70	1,868,123.54	-45,522.84	-2.44%
23	LIABILITIES & EQUITY				
24	Liabilities				
25	Current Liabilities				
26	Other Current Liabilities				
27	Split Plate	5,429.00	4,125.00	1,304.00	31.61%
28	UUSC Coffee Sales	71.80	151.40	-79.60	-52.58%
29	Current portion-Loan Meeting H	4,080.00	4,080.00	0.00	0.0%
30	Payroll Liabilities	1,325.05	3,610.26	-2,285.21	-63.3%
31	Total Other Current Liabilities	10,905.85	11,966.66	-1,060.81	-8.87%
32	Total Current Liabilities	10,905.85	11,966.66	-1,060.81	-8.87%
33	Long Term Liabilities				
34	Loan-Meeting House Improvements	62,880.75	67,832.31	-4,951.56	-7.3%
35	Total Long Term Liabilities	62,880.75	67,832.31	-4,951.56	-7.3%
36	Total Liabilities	73,786.60	79,798.97	-6,012.37	-7.53%
37	Equity				
38	Unrealized Endow Loan Gain/Loss	302,369.30	302,369.30	0.00	0.0%
39	Retained Earnings	1,473,491.32	1,496,124.30	-22,632.98	-1.51%
40	Net Income	-27,046.52	-10,169.03	-16,877.49	-165.97%
41	Total Equity	1,748,814.10	1,788,324.57	-39,510.47	-2.21%
42	TOTAL LIABILITIES & EQUITY	1,822,600.70	1,868,123.54	-45,522.84	-2.44%

Proposal re: Building Project Funding

Background:

The Building Maintenance Committee has been charged with the overall monitoring of our five buildings (Meeting House, Parish Hall, Dawes Hall, Winslow House, and Barn), planning for upkeep and repair, hiring and overseeing contractors for same, and setting priorities for such work. *Always*, our goal is to best manage the funds available to us to reduce long range maintenance costs where possible and to use the congregation's funds most efficiently.

In addition, because some projects require considerable sums of money we have sometimes tried to schedule such work so that we can allocate the costs over two fiscal years (i.e., have the work performed in June and July, with payments made in those two months.)

While we try to schedule work to best meet the needs of the church community and governance structure, we do not always have control over when such work is actually performed.

If we sign a contract for a particular project anticipating it will be done in the current fiscal year, and there is a delay for some reason, *the full amount of the contract is still due*.

For example:

Using the **steeple repainting/clocks repair** as an example, the job was originally scheduled to be done in the spring, with half the payment due in one fiscal year and the second half due in the second fiscal year.

However, the work was delayed due to Covid. Then our contractor injured his back, causing a further delay.

The down payment of \$18,000 remains safely in the Capital Reserve Fund. The balance has effectively "disappeared" due to zero-based budgeting. Because it wasn't spent in the year it was scheduled, it returned to the general Endowment Fund. When we are ready to have the work done, we need to reapply to Endowment for the money. This year, however, we have already spent more than our 5% allocation and will, in fact, need to draw on the Capital Reserve Fund for some emergency rot repairs.

If our steeplejack recovers his health, we will need to wait until the spring/summer to do the work, in order to account for the costs over two fiscal years.

This causes a problem in terms of getting needed work done on our buildings. It can also result in a credibility gap with our contractors when delayed work suddenly has no funding.

Our Proposal:

To resolve this problem, the Building Maintenance Committee requests that the following procedure be adopted:

- Each winter/spring (as scheduled by the Board of Trustees), the Building Maintenance Committee will submit its annual list of work needed in the coming year, with estimates of the cost to do the work. The list will be prioritized, with most urgent work receiving the highest priority.

We realize the project total may well exceed the 5% allocation for Building Maintenance Projects that the Board committed to November 18, 2010. We include ALL needed work, however, so that the Board et al. will be kept informed of the *actual costs* of maintaining our five buildings.

- The Board/Finance Committee/Endowment Fund Board approve a single total amount (\$XXX.00) for the coming fiscal year allocated to Building Maintenance Projects. The source of these monies may be either the Endowment Fund or the annual operating budget of the church.
- This amount (\$XXX.00) is "reserved" for Building Maintenance Projects and transferred into the Capital Reserve Fund.
- The Building Maintenance Committee will, throughout the fiscal year, determine priorities and schedule the spending of (\$XXX.00). Actual projects scheduled, contracted for, and completed will be influenced by evolving needs and discoveries throughout the year, *always guided* by our goal of managing the church's funds efficiently and with an eye to reducing the long-term maintenance costs of our buildings.
- The Building Maintenance Committee will report regularly to the Board/Finance Committee/ Endowment Fund Board on expenditures, both actual and planned.
- Building Maintenance Committee will also keep the Board/Finance Committee/ Endowment Fund Board apprised of any changes in priorities, such as emergency needs or newly discovered and urgently needed repairs/maintenance.
- On June 30, any funds left of (\$XXX.00) that are contracted for will be held in the Capital Reserve Fund for spending in the following fiscal year when the work is completed.
- On June 30, any balance left of (\$XXX.00) that is not spent nor contracted for will be allocated to the "reserve" portion of the Capital Reserve Fund, toward future significant maintenance costs.
- The Capital Reserve Fund will also become the repository for any donations to FPBUU that are restricted to building maintenance.

- All monies in the Capital Reserve Fund will be restricted to building maintenance projects, not to be used for any other portion of the operating budget.

We would be happy to meet with the Board of Trustees, Finance Committee, and the Endowment Board to discuss this proposal further. We hope for your consideration of this proposal this fiscal year. Thank you.