

May 2023 Board of Trustees Meeting Packet

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

Meeting ID: 897 2268 6555 passcode: love

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

April Meeting Minutes

President’s Report

DLRE’s Report

AFD’s Report

Congregational Leadership in Anxious Times, Chapter 8 Rocking the Emotional Boat

Treasurer & Financial Reports

FPBUU Board of Trustees Meeting Agenda
May 16, 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 - Liz
- 6:53 Email Vote to Approve Interim Minister Search Committee FYI
- 6:55 Common Read Discussion (Chapter 8) - Carol
- 7:10 Interim Search Update - Susan
- 7:20 Financial Futures Update - Susan
- 7:30 Treasurer's Report - Karen
- 7:50 Consent Agenda: April Minutes, Lifespan Religious Education Director's Report, President's Report, Treasurer's Report, Report from Administration and Finance Director, March Financial Reports
- 8:00 Executive Session
- 8:20 Check out/Closing
- 8:30 Adjourn

FPBUU Board of Trustees Meeting April 18, 2023, 6:30 PM Hybrid/Zoom Meeting (Winslow House)

Board of Trustee members in attendance: Carol Yerby, President; Jim Lieb, President Elect; Susan Smith, Past President; Karen Witting, Treasurer; Rand Burkert, Clerk; Members at Large: John Kielb, Liz Libby, Tom O'Brien, Diane Willcox

Staff present:

Twinks Hastings, Director of Lifespan Religious Education

Carol Yerby opened the Zoom meeting at 6:32 PM and welcomed the Board, Staff, and Visitors.

Tom O'Brien lit the chalice and Carol Yerby led the Spiritual Opening (with a poem by Jay Abernathy), and a Focused Check-in

John Kielb read the Board Covenant

Board Reading: "Congregational Leadership in Anxious Times"

Carol Yerby led the discussion of Chapter 7, regarding types of actions that move from conflict along positive paths.

Holden Lease Update - John and Jim

Jim Lieb said the Brewster Town Planner advised us to get legal advice, as Mr. Holden's request has complex implications. Board members noted there are some issues of use that need to be resolved between the Town and Mr. Holden, and the potential for our liability is unknown.

Susan Smith made a motion that we not approve Mr. Holden's request at present, but that we allow emergency use on a case by case basis. Tom O'Brien seconded; all approved. Carol Yerby agreed to communicate this decision to Mr. Holden.

Interim Minister Search Update - Carol and Susan

Susan said that the process of searching for an Interim Minister has moved swiftly; a proactive Search Committee included Susan, Jim Lieb, Diane Pansire, Nancy Benben, and Octavia Ossola. Carol Yerby has outlined the Search timeline in her message to the Board. Our packet is due to the UUA on April 20th. The next step will be an interview process. We can receive a roster of a maximum of 8 candidates; these names will be released to us on May 1st. FPB UU member Ken Hill will join in the screening committee by Zoom as he has an assessment tool for evaluating the effectiveness of candidates. We will ask Carol Yerby to call a special Board meeting for presentation of the candidates. Our distilled list will then be submitted to the UUA Transition Office on May 15. First offers will be made on May 17 at noon EDT.

Carol Yerby said that with advice from Right Relations, she would like to schedule listening circles on Sunday, May 7th, to give members of the congregation a chance to process their feelings about Jessica's departure as Minister. The Right Relations team has asked members of the Board to be present to answer process questions on that date.

Financial Futures Update - Susan Smith

A grants group has secured 4 grants for the Meetinghouse Speaker Series. For some broader grant possibilities in the future, we would need to obtain 501c3 status.

Meetinghouse Motors is up and running, and we have our first vehicle donation, a truck. Bob Spencer continues to manage this program. We should be doing outreach on social media and through other means to promote this program.

The end of summer kids program, "SNO-UU" (Summer's Not Over) is being planned with involvement from Twinks Hastings and member volunteers, including Laura Gill who is heading the program. The program is already being advertised and 29 families have signed up. With low overhead, using our facilities, this program stands to make a considerable profit.

A new Green Energy Group is examining Federal and State sources to finance energy initiatives on our campus. Kris Yerby has done a lot of research for this. Possible placement of a battery for energy storage on our grounds looks very promising.

We have met with a wedding planner who says there are not enough venues in the middle price range on the Cape. We are making connections with wedding planners. Perhaps a focused wedding rental group could take this on. Meanwhile, Board members and volunteers are working to “declutter” and modernize some spaces to meet his multifunctional need.

The next Financial Futures meeting will be May 2nd, Tuesday, at 6:30 PM.

Policy Update - John Kielb

John Kielb moved that we approve the Policy changes to Board Meetings, Financial Controls, Fundraising and Donations as specified in the Board Packet, with two corrections: one in the Board Meeting Policy, where the word “shall” will be changed to “will” and the second in Item 5 of the Board Meetings Policy, correcting letter “c.” and the date of the revisions to 2023. Tom O’Brien seconded; all approved.

Members agreed that in accordance with the approved policy, in the Agenda for next meeting we will note that the Board, in an email vote, approved the Search Committee for the Interim Minister.

Treasurer’s Report - Karen Witting

The Endowment agreed to pay \$10,000 for the Steeple repairs; \$1,200 for an electronic bulletin board for announcements in the foyer leading to the Parish Room; and \$900.00 for more folding chairs and a carrier for them.

Tom O’Brien made a motion to approve allocation of \$10,000 for the Steeple repairs; Jim Lieb seconded; all approved.

Diane Willcox made the motion to approve allocation of \$1,200 for the electronic bulletin board; Rand Burkert seconded; all approved.

Tom O'Brien made a motion to approve allocation of \$900.00 for folding chairs and a carrier for the folding chairs. Liz Libby seconded; all approved.

Karen explained that the Endowment Board agreed to pay \$10,000 toward our annual dues to the UUA, but strongly specified, in a letter shared with the Trustees, that this participation in UUA dues is not to be repeated in subsequent years.

Regarding the budget, there are revisions since the budget has been sent out in the Board Packet. The current Pledge Campaign stands at \$409,00.00. With outstanding pledges, the campaign is projecting income of \$420,000.00. Trustees agreed this was an excellent outcome and a significant improvement over last year.

The Board discussed the allocation for the summer "SNO" UU Program. Susan said that it is hard to estimate exact earnings from this pilot program. Twinks Hastings said we currently have 29 signups with very limited advertising, of which most are paying at the bottom quota for participation (\$250.00 per child). Scholarships are available. Twinks said we will need to hire some staff, especially as a large number of children signed up are in the age range of 4 years old. With 80 signups at \$250.00 per participant, we could reach \$20,000 in gross earnings. Twinks recommended we adopt as our expected income in the budget \$15,000, which we might adjust upward. The Board adopted her recommendation.

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

Karen Witting reminded members that Karena Stroh requested that the Board consider policy guidelines regarding who can view Pledge information. The Board agreed such a policy may be needed, but should have input from the Stewardship Committee.

Liz Libby made a motion to approve the Consent Agenda; Tom O'Brien seconded; all approved.

The Board entered into Executive Session at 8:40 PM

At 9:20 the Board resumed Open session

After discussion of the search process for Interim Minister and to provide clarity to the Finance Committee, Tom O'Brien made a motion to approve the offered Interim Minister salary at \$101,000.00. Diane Willcox seconded; all approved.

Members further agreed that to clarify other Personnel issues, we would seek to have a special meeting soon with the Personnel Committee. Carol Yerby offered to establish a time for this meeting using a Doodle poll.

The Meeting adjourned at 9:25 PM

Respectfully submitted by the Clerk, Rand Burkert, on April 19th, 2023

President's Report for May 2023

Update on Interim Minister Our amazing Interim Minister Search Committee submitted the Congregational Interim Record Sheet before the deadline of April 20th. We received information on 5 candidates to consider and will conduct interviews before the May 15 deadline to submit our list of candidates with whom we would be interested in matching. We hope to hire an Interim Minister by mid-June, and to have them start on August 1st.

Proposal to Lease Access to 6A The Board voted unanimously to not accept Mr. Holden's proposal to lease access to route 6A from our Annex Parking Lot. The Board approved Mr. Holden's request to use our Annex Parking Lot for emergency use only and with our permission.

Potential Use of the Annex Parking Lot for Financial Futures Initiatives: The Financial Futures Tiger Team is exploring several important initiatives that might require the use of the Annex Parking Lot. These include: the SNO UU program, weddings, building a new parsonage on land behind the solar field that we currently own, the solar field, and battery storage.

Board Votes at April Meeting The Board voted unanimously to approve the salary of \$101,000 for the Interim Minister. The Board also voted unanimously to approve the following allocations that were approved by the Endowment Board: \$1,200 for an Electronic Bulletin Board, \$10,000 for Steeple Repair, and \$900 for folding chairs and a cart.

The **Executive Leadership Team** has been meeting every two weeks with our three Program Directors to offer them our support and help them to problem solve.

Next Year's Budget The Board met with the Personnel Committee on May 1st to discuss staff salaries and benefits. We all agreed that it is critical to keep our wonderful staff, and that we need to do what we can to achieve equitable compensation for all of our employees.

Budget Review Meeting The Budget Review Meeting will be held at 11:30 on Sunday, June 4, one week before the Annual Meeting. I encourage all Board members to attend this meeting.

Annual Meeting The Annual Meeting is on Sunday, June 11th. Dan Silverman, Town Moderator for the town of Wellfleet will be the Moderator. I hope that all Board members can participate.

GA At this year's General Assembly of the UUA, delegates will discuss and vote on replacing the UUA's 7 principles with Article II's 7 Core Values. This is a significant change and we have a say in whether or not to pass this important resolution. The UU Connections Committee is reaching out to the congregation to encourage members to attend GA, either in-person or via zoom. FPBUU has 7 delegate slots to fill. General Assembly will be held in Pittsburgh, PA from June 21 - 25. Please let me know if you would like to represent our congregation as a delegate.

Sincerely, Carol Yerby

Director of Lifespan Religious Education, Twinks Hastings

Board Report May 2023

Overview

We are wrapping up the CYM year...kind of...the summer program is feeling like an entire church year condensed into 2 weeks. I am excited about this venture and nervous about the time it's consuming. Without Laura Gill and Susan Smith on board, this program would be too big to manage individually. I am also realizing that there is not enough weeks left in the year for me to take all of my PTO and study leave. I am taking as much as I can in the last few weeks of the year whilst still maintaining the programs.

CYM

I am thinking a lot about what CYM looks like next year. Meeting the needs of all ages, whilst each age group has just enough kids to run an individual class is tough. Programming for 5-11-year-olds together is tough. Keeping the older children engaged is really important. Maximizing the low numbers of volunteers, whilst providing a high-quality program is a persistent balance.

NELREDA

I will continue to serve on this board for one more year.

Covering for Jessica's leave

Once again this has been an interesting period of time. Rev Kenn has asked me to stop putting together the welcome words, announcements, and offertory words which was a task I was assigned by Rev Jessica. Rev Kenn has a different view of worship than our style, and whilst this is the benefit of an open pulpit, it once again throws into the spotlight the challenge of a minister/staff relationship when that minister is not your supervisor.

Summer Program

We have 35 of the 120 spots currently filled, we are waiting for approval to be a registered organization for a state-wide grant that folks can apply to which would cover the fee for the program.

COA/Youth Group

We are planning to take the youth to Boston Pride in June as a way to wrap up the year for them. COA will continue next year.

Professional Development

I completed my Pastoral Care training, I now have to submit a project and do a couple of supervised pastoral care visits to receive the qualification. I am also participating in the Grandparents Raising Children training in order to facilitate a group on our campus.

Consent Agenda

There have been a couple of times in the last few months that members of the board have said they don't want things put on the consent agenda because they get buried and no one will see them, which makes me wonder if there is another or better way for us to submit these reports. The consent agenda was instituted as a way to make board meetings more succinct. Historically the directors used to do a verbal report each month and the meetings would regularly be 3-4 hours long.

All church events

We held a family picnic on the lawn for the families during the Brewster in Bloom parade which was a great time of fellowship, we are also planning an end-of-year cookout, which will serve as a farewell to Rev Jessica. I am unsure if I should try adult ed classes in the Summer, I'd love your thoughts on that, especially as I don't work in July.

In conclusion

Wrapping up the year, and getting ready for the next have become one and the same, I am consistently challenged in the work which is a beautiful thing.

Report from Administration and Finance Director – May 2023

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

- For FY22-23, we have received, as of 5/11/23, 188 pledge units for a total of \$350.614.
- For FY23-24, we have received, as of 5/11/23, 170 pledge units for a total of \$415,733.71.

Property Management

- With the increase of building activity, we have an increased need for cleaning between groups. I received several messages from a congregant who was outraged that cleaning was not keeping up with the crumbs left behind from previous groups. Our Sexton only has 12 hrs. per week to oversee 5 buildings and support all our group activities, which is not enough to allow cleaning after each scheduled event or meeting. Our limited budget this year for our contract cleaners did not even cover one cleaning per week let alone a second weekly cleaning. This is not a new problem but one that this congregation has wrestled with in previous years. I am unclear on how to solve this issue of maintaining consistent clean spaces without a full-time staff to make this possible. Obviously, FPBUU does not have the fund to increase staff to this kind of level, therefore we must continue to encourage all active members to take ownership in the cleanliness of the building. Blaming our staff who are already stretch thin is the wrong approach to this community driven problem.
- I am excited to get our new digital signage for the hallway between the Sanctuary and Parish Room and hope to have this up and running by the end of the fiscal year. Thank you to the Endowment Board for funding this new communication tool. Cove will be trained on uploading the content for this new device and more information will go out to the congregation regarding this new digital board and what they can expect to see highlighted on it.

Administration as Ministry

- I have been in regular communication with Sue Weber, our office assistant in regard to her medical leave and the timing of her return. She is grateful for time to focus on her health and wellbeing and plans to return to work for our Spring Festival. In the next few weeks, her and I will make a reentry plan that will slowly increasing her hours back up to 10 with a combination of working from home and the office.
- Dave Caolo, our sexton, has been working on developing an inventory system that will streamline our ordering process and equipment rental. He is nearly ready to roll it out to a small group of volunteers and staff to work with it and offer feedback. The goal is this will provide a better way to track supplies and equipment throughout our campus and improve access to this information.
- The Spring Festival is gearing up to be another success with a wide variety of support throughout the congregation. Historically, FPBUU has focused on our Spring Auction as a community building event highlighting the various time and talent offerings from our members. This year expands this to do outreach to the wider community by offering plants, baked good and a gift shop stocked with creations from our own members who have been working throughout the year inspired by their dedication to First Parish Brewster. This festival is bound to be a fun and joyous event not to be missed.
- I appreciate the work of the Personnel Committee, the Finance Committee and the Board of Trustees to craft a budget that balances the staffing needs, program enhancement and our commitment to our larger organization. This is not an easy task, and I am buoyed by a sense of gratitude and abundance.

Sustainability

- With all that is going on I have decided to forgo taking my planned week off at the end of May. I will be taking a few days off in June but will not come close to using all my earned paid time off. Per policy I can carry two weeks into next year. I am including this in my board report because I know taking time off has been a challenge for many of our staff due to the expectations and responsibilities of the various positions. I also know that there have been several times particularly this year where staff taking their earned time off has been met with congregant complaints, and I want the Board to know what a struggle it is for our staff to take the time that they are given.

Kind regards, Karena Stroh, Administration and Finance Director

Congregational Leadership in Anxious Times, Chapter 8: Rocking the Emotional Boat

The following excerpt is quoted verbatim from text on pages 126 and 127.

“In their book **Leadership on the Line: Staying Alive through the Dangers of Leading** Ronald Heifetz and Martin Linsky, professors at Harvard University distinguish between what they call technical and adaptive problems. Each problem requires a different response.”

“When we are dealing with technical problems, we use know-how and follow a set of procedures.

Adaptive problems, however, involve challenges to deeply held values and well-entrenched attitudes. They require new learning.

Adaptive Problems

- Problems demand change in values, attitudes, and behaviors.
- People’s hearts and minds need to change, not only their likes and dislikes.
- Problems surface that no existing technical expertise can solve.
- Leaders ask questions that challenge people’s beliefs.
- Problems require a mindset shift that will result in some loss, especially for people who benefited from previous circumstances or patterns.
- People are challenged to use their competence to bring about new solutions. Leaders bring people's attention to the problem and expect them to take responsibility for it.
- Problem solving involves new experiments, uncertainty, and loss.”

DIRECTIONS: Consider the problems that the Board wrestled with this year: whether to approve the Holden Lease Proposal, who should pay the UUA dues, how should we use the Sustainability Fund (ERTC funds), what salary increases should we recommend (COLA vs. UUA recommendations), should we ask the Endowment Board to increase next year’s allocation of funds, and how should we address the parsonage issue. Are these adaptive problems? Which bulleted items resonate with you? Please come to the meeting prepared to comment on one of these issues. Thank you.

Treasurer's Report

A) Finance Committee Membership

The Finance Committee requests the approval of Jeff Talmadge as a new member of the committee.

Bob Mauterstock resigned from the committee earlier this year due to health concerns and is considering rejoining. Since he has been previously approved, I believe he does not need to be approved again. If he decides not to rejoin, I will be looking for one additional committee member. Let me know if you have any suggestions.

Diane Pansire will be leaving the committee and we wish her well and thank her for her exceptional service as Treasurer and Finance Committee member.

Remaining members are Rog Smith, Susan Flaws and Gail Webb.

B) 2023-2024 Budget Planning

Below is a one-page summary of the proposed budget.

We have chosen a pledge level of \$427,000. As of 5/1 our pledge level is \$413,883. There is some concern that this may be overly optimistic but was chosen to accommodate desired salary increases. In past years pledges have increased \$20,000 between May and the following Spring. But some members of the Finance Committee are not comfortable using past performance due to several changing factors this year.

C) March Financial Reports

Below are the financial reports from March 2023.

No.		Final FY21 FYE Actual (2020-21)	Final FY22 FYE Actual (2021-22)	Approved FY23 Budget (2022- 2023)	Projected FY23 FYE 6/30/22 as of 3/8/23	Draft FY24 Budget (2023- 2024)	Difference from prior year budget
2	INCOME						
3	A. Pledges						
4	Pledges			360,000	350,000	427,000	67,000
5	Less: Lost Pledges (3%)			10,800	10,500	12,810	2,010
6	Total Current Year Pledges			349,200	339,500	414,190	64,990
7	Pledges Prior Years			10,000	10,000	10,000	0
8	Total Pledges	372,705	371,928	359,200	349,500	424,190	64,990
9	B. Offertory	16,816	17,191	20,000	20,000	20,000	0
10	C. Fund Raising	0	0	0	0	0	0
11	Thrift Store/Annex Income	77,583	101,698	95,000	100,000	102,000	7,000
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	11,000	2,000
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	139,500	22,000
17	Total Building Use	500	5,487	7,000	5,000	8,000	1,000
18	Total Inv, Int, Misc Inc.	6,195	6,680	5,550	6,365	7,550	2,000
19	TOTAL INCOME	497,882	522,172	509,250	501,365	599,240	89,990
20	EXPENSES						
21	Total Staff Salaries	285,668	295,994	323,183	323,246	377,828	54,645
22	Total Staff Benefits	78,447	94,128	93,069	91,795	112,863	19,794
23	Total Staff Professional Expenses	13,764	16,035	17,253	17,253	19,776	2,523
24	D. Building & Grounds	0	0	0	0	0	0
25	Properties-Maintenance	0	3,254	13,800	13,800	13,800	0
26	Properties-Supplies	0	13,906	4,200	4,200	4,200	0
27	Properties-Building Projects	0	0	0	0	0	0
28	Total Properties	16,284	17,160	18,000	18,000	18,000	0
29	Total Property Management	58,256	74,049	82,322	85,030	88,827	6,505
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	-8,000
33	Total Committees	2,701	2,213	4,660	4,310	4,260	-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	5,500	0
37	TOTAL EXPENSE	494,135	549,802	581,887	583,434	657,204	75,317
38	NET ORDINARY INCOME/LOSS	3,746	-27,630	-72,637	-82,069	-57,964	14,673
39	L. Transfer from Sustainability Fund	0	0	0	-	58,000	58,000
40	NET INCOME/LOSS	3,746	-27,630	-72,637	-82,069	36	72,673

Financial Reports - March 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 75%

Points of Interest

Total Income is at 75% of budget

Total Pledge Payments received 74% of budget

Offertory is at 66% of budget

Thrift Store Income is at 84% of budget

Total Expenses are at 70% 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 March 2023

	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Pledges				
2022-2023 Pledges	255,329.22	349,200.00	-93,870.78	73.12%
2021-2022 Pledges	8,199.13	10,000.00	-1,800.87	81.99%
2020-2021 Pledges	1,395.59			
Total Pledges	264,923.94	359,200.00	-94,276.06	73.75%
Offertory	13,215.86	20,000.00	-6,784.14	66.08%
Fund Raising				
Thrift Store/Annex Income	79,322.78	95,000.00	-15,677.22	83.5%
SNOUU-Summer Program (CYM)	1,200.00			
Church Fundraisers				
Small Group Fundraisers	75.00			
Spring Auction	700.00	10,000.00	-9,300.00	7.0%
Holiday Fair	8,287.33			
Church Fundraisers - Other	559.22	9,000.00	-8,440.78	6.21%
Total Church Fundraisers	9,621.55	19,000.00	-9,378.45	50.64%
Food Certificate Sales	1,500.00	1,500.00	0.00	100.0%
Women's Circle Alliance	250.00			
Welcoming Congregation-Income	0.00	2,000.00	-2,000.00	0.0%
Total Fund Raising	91,894.33	117,500.00	-25,605.67	78.21%
BldgUse				
Space Rentals	3,645.00	4,000.00	-355.00	91.13%
Weddings/Memorials	400.00	3,000.00	-2,600.00	13.33%
Total BldgUse	4,045.00	7,000.00	-2,955.00	57.79%
Investment,Interest,Misc Income				
Misc Contributions	692.66	300.00	392.66	230.89%
Investment Income				
UUA GIF Distribution	2,352.77	2,800.00	-447.23	84.03%
Alton Smith Char Trust	1,494.01	1,000.00	494.01	149.4%
Alton Smith Irrev Trust	1,246.10	1,200.00	46.10	103.84%
Total Investment Income	5,092.88	5,000.00	92.88	101.86%
Interest Income	207.42	250.00	-42.58	82.97%
Total Investment,Interest,Misc Income	5,992.96	5,550.00	442.96	107.98%
Total Income	380,072.09	509,250.00	-129,177.91	74.63%
Gross Profit	380,072.09	509,250.00	-129,177.91	74.63%
Expense				
Staff Salaries				
Minister	74,358.72	99,145.00	-24,786.28	75.0%
Admin&Fin Director	31,751.28	36,837.00	-5,085.72	86.19%
Office Assistant	5,868.75	13,000.00	-7,131.25	45.14%
LRE Director	35,455.50	47,272.00	-11,816.50	75.0%
Music Director	25,619.88	38,218.00	-12,598.12	67.04%
ThriftStoreManager	25,061.40	33,416.00	-8,354.60	75.0%
Sexton	11,925.00	15,600.00	-3,675.00	76.44%
Bookkeeper	12,091.95	16,121.00	-4,029.05	75.01%
Pianist	5,621.00	13,000.00	-7,379.00	43.24%
Tech Support	6,240.06	8,320.00	-2,079.94	75.0%
CYM-Childcare	1,313.68	2,254.00	-940.32	58.28%
Total Staff Salaries	235,307.22	323,183.00	-87,875.78	72.81%
Staff Benefits/Payroll Expenses				
Employee Health Insurance	29,433.51	34,985.00	-5,551.49	84.13%
Retirement	17,600.10	25,489.20	-7,889.10	69.05%
FICA Taxes	12,469.86	17,139.00	-4,669.14	72.76%
Minister's FICA	5,688.72	7,585.00	-1,896.28	75.0%
Minister's Term Life	799.92	808.00	-8.08	99.0%
WorkCompInsurance	0.00	2,910.00	-2,910.00	0.0%
Long Term Disability	2,414.97	3,253.00	-838.03	74.24%

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

	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
Staff Appreciation	850.00	900.00	-50.00	94.44%
Total Staff Benefits/Payroll Expenses	69,257.08	93,069.20	-23,812.12	74.42%
Staff Professional Expenses				
Minister's Professional Exp	8,370.07	9,914.00	-1,543.93	84.43%
Admin&Fin Director Prof Ex	2,210.00	2,210.00	0.00	100.0%
LRE Director Professional Exp	780.15	2,836.00	-2,055.85	27.51%
Music Director Prof Exp	0.00	2,293.00	-2,293.00	0.0%
Total Staff Professional Expenses	11,360.22	17,253.00	-5,892.78	65.85%
BldgGrounds				
Property-Supplies	1,877.23	4,200.00	-2,322.77	44.7%
Property-Maintenance	8,643.69	13,800.00	-5,156.31	62.64%
Groundskeeping	8,553.50	12,000.00	-3,446.50	71.28%
Liability/Property Insurance	7,272.00	18,462.00	-11,190.00	39.39%
Housekeeping	9,700.00	14,720.00	-5,020.00	65.9%
Electric	6,145.39	5,000.00	1,145.39	122.91%
Gas	3,600.68	5,000.00	-1,399.32	72.01%
Phone & Internet	6,475.51	7,640.00	-1,164.49	84.76%
Water	1,548.46	1,500.00	48.46	103.23%
Total BldgGrounds	53,816.46	82,322.00	-28,505.54	65.37%
Office Expenses				
Advertising	1,319.70	1,500.00	-180.30	87.98%
Credit Card/Bank/PayPal Fees				
Thrift Store Credit Card Fees	2,664.98			
Credit Card/Bank/PayPal Fees - Other	1,122.67	4,500.00	-3,377.33	24.95%
Total Credit Card/Bank/PayPal Fees	3,787.65	4,500.00	-712.35	84.17%
Office Expense/Supplies	2,599.69	4,000.00	-1,400.31	64.99%
OfficeEquip/Maint	2,767.65	6,000.00	-3,232.35	46.13%
Payroll Software Expenses	937.11	900.00	37.11	104.12%
Software Expense	1,745.48	2,000.00	-254.52	87.27%
Total Office Expenses	13,157.28	18,900.00	-5,742.72	69.62%
Loan & Mortgage Payments	5,540.49	7,200.00	-1,659.51	76.95%
Denominational Dues				
UUA-NER	13,500.00	18,000.00	-4,500.00	75.0%
Total Denominational Dues	13,500.00	18,000.00	-4,500.00	75.0%
Committees				
Caring Committee	95.00			
Board of Trustees	90.99	400.00	-309.01	22.75%
Landscape Committee	140.00	850.00	-710.00	16.47%
Membership	343.03	750.00	-406.97	45.74%
Social Justice	1,000.00	1,000.00	0.00	100.0%
Stewardship	161.33	300.00	-138.67	53.78%
UU Connections	250.00	1,360.00	-1,110.00	18.38%
Total Committees	2,080.35	4,660.00	-2,579.65	44.64%
Lifespan Religious Education				
Special Programing/Multigen	626.82	1,500.00	-873.18	41.79%
Pre K-Grade 6/7	389.15	1,300.00	-910.85	29.94%
High School Youth Program	727.66	1,000.00	-272.34	72.77%
OWL/COA	120.64	600.00	-479.36	20.11%
Adult Faith Development	291.58	600.00	-308.42	48.6%
Contract Childcare	30.00	400.00	-370.00	7.5%
Child Care Supplies	96.81	300.00	-203.19	32.27%
Office/Library	84.43	300.00	-215.57	28.14%
Child Abuse Prevention Training	200.00	200.00	0.00	100.0%
Total Lifespan Religious Education	2,567.09	6,200.00	-3,632.91	41.41%
Music				
Guest Musicians	1,175.00	2,200.00	-1,025.00	53.41%
Music Scores	231.94	1,500.00	-1,268.06	15.46%
Music Support/Supplies	0.00	700.00	-700.00	0.0%

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

	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
PianoOrgan	180.00	1,200.00	-1,020.00	15.0%
Total Music	1,586.94	5,600.00	-4,013.06	28.34%
Worship				
Hospitality	488.14	300.00	188.14	162.71%
Materials/Supplies	1,207.51	1,000.00	207.51	120.75%
Pulpit Support	3,630.00	3,600.00	30.00	100.83%
Substitute Sexton	0.00	600.00	-600.00	0.0%
Total Worship	5,325.65	5,500.00	-174.35	96.83%
Total Expense	413,498.78	581,887.20	-168,388.42	71.06%
Net Ordinary Income	-33,426.69	-72,637.20	39,210.51	46.02%
Other Income/Expense				
Other Income				
Other Income and Expenses				
Surplus from prior year	0.00	72,637.20	-72,637.20	0.0%
Total Other Income and Expenses	0.00	72,637.20	-72,637.20	0.0%
Total Other Income	0.00	72,637.20	-72,637.20	0.0%
Net Other Income	0.00	72,637.20	-72,637.20	0.0%
Net Income	-33,426.69	0.00	-33,426.69	100.0%

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

	Jul '22 - Mar 23	Jul '21 - Mar 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
Pledges				
2022-2023 Pledges	255,329.22	0.00	255,329.22	100.0%
2021-2022 Pledges	8,199.13	282,383.27	-274,184.14	-97.1%
2020-2021 Pledges	1,395.59	11,119.67	-9,724.08	-87.45%
2019-2020 Pledges	0.00	900.00	-900.00	-100.0%
Total Pledges	264,923.94	294,402.94	-29,479.00	-10.01%
Offertory	13,215.86	11,673.33	1,542.53	13.21%
Fund Raising				
Thrift Store/Annex Income	79,322.78	73,024.84	6,297.94	8.62%
SNOUU-Summer Program (CYM)	1,200.00	0.00	1,200.00	100.0%
Church Fundraisers				
Fall Fundraiser	0.00	1,204.52	-1,204.52	-100.0%
Small Group Fundraisers	75.00	1,775.00	-1,700.00	-95.78%
Spring Auction	700.00	31.20	668.80	2,143.59%
Holiday Fair	8,287.33	6,520.06	1,767.27	27.11%
Church Fundraisers - Other	559.22	-303.00	862.22	284.56%
Total Church Fundraisers	9,621.55	9,227.78	393.77	4.27%
Food Certificate Sales	1,500.00	963.75	536.25	55.64%
Women's Circle Alliance	250.00	166.00	84.00	50.6%
Total Fund Raising	91,894.33	83,382.37	8,511.96	10.21%
BldgUse				
Space Rentals	3,645.00	1,972.66	1,672.34	84.78%
Weddings/Memorials	400.00	1,738.27	-1,338.27	-76.99%
Total BldgUse	4,045.00	3,710.93	334.07	9.0%
Investment,Interest,Misc Income				
Misc Contributions	692.66	254.20	438.46	172.49%
Investment Income				
UUA GIF Distribution	2,352.77	2,311.68	41.09	1.78%
Alton Smith Char Trust	1,494.01	1,415.01	79.00	5.58%
Alton Smith Irrev Trust	1,246.10	1,144.87	101.23	8.84%
Total Investment Income	5,092.88	4,871.56	221.32	4.54%
Interest Income	207.42	101.10	106.32	105.16%
Total Investment,Interest,Misc Income	5,992.96	5,226.86	766.10	14.66%
Total Income	380,072.09	398,396.43	-18,324.34	-4.6%
Gross Profit	380,072.09	398,396.43	-18,324.34	-4.6%
Expense				
Staff Salaries				
Minister	74,358.72	72,066.72	2,292.00	3.18%
Leave Minister	0.00	3,000.00	-3,000.00	-100.0%
Admin&Fin Director	31,751.28	34,391.88	-2,640.60	-7.68%
Office Assistant	5,868.75	0.00	5,868.75	100.0%
LRE Director	35,455.50	34,246.92	1,208.58	3.53%
Music Director	25,619.88	27,804.78	-2,184.90	-7.86%
ThriftStoreManager	25,061.40	24,258.12	803.28	3.31%
Sexton	11,925.00	7,465.24	4,459.76	59.74%
Bookkeeper	12,091.95	11,651.27	440.68	3.78%
Pianist	5,621.00	5,145.50	475.50	9.24%
Tech Support	6,240.06	1,344.00	4,896.06	364.29%
CYM-Childcare	1,313.68	495.00	818.68	165.39%

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

	Jul '22 - Mar 23	Jul '21 - Mar 22	\$ Change	% Change
Total Staff Salaries	235,307.22	221,869.43	13,437.79	6.06%
Staff Benefits/Payroll Expenses				
Employee Health Insurance	29,433.51	24,978.12	4,455.39	17.84%
Retirement	17,600.10	20,051.43	-2,451.33	-12.23%
FICA Taxes	12,469.86	11,173.03	1,296.83	11.61%
Minister's FICA	5,688.72	5,473.44	215.28	3.93%
Minister's Term Life	799.92	630.36	169.56	26.9%
Long Term Disability	2,414.97	2,546.01	-131.04	-5.15%
Staff Appreciation	850.00	862.67	-12.67	-1.47%
Moving Expenses	0.00	2,500.00	-2,500.00	-100.0%
Total Staff Benefits/Payroll Expenses	69,257.08	68,215.06	1,042.02	1.53%
Staff Professional Expenses				
Minister's Professional Exp	8,370.07	9,085.05	-714.98	-7.87%
Admin&Fin Director Prof Ex	2,210.00	1,515.02	694.98	45.87%
LRE Director Professional Exp	780.15	535.31	244.84	45.74%
Music Director Prof Exp	0.00	1,508.99	-1,508.99	-100.0%
Total Staff Professional Expenses	11,360.22	12,644.37	-1,284.15	-10.16%
BldgGrounds				
Property-Supplies	1,877.23	1,646.59	230.64	14.01%
Property-Maintenance	8,643.69	8,230.57	413.12	5.02%
Groundskeeping	8,553.50	9,368.00	-814.50	-8.69%
Liability/Property Insurance	7,272.00	7,229.00	43.00	0.6%
Housekeeping	9,700.00	5,760.00	3,940.00	68.4%
Electric	6,145.39	2,719.16	3,426.23	126.0%
Gas	3,600.68	5,292.30	-1,691.62	-31.96%
Phone & Internet	6,475.51	4,811.59	1,663.92	34.58%
Water	1,548.46	1,485.98	62.48	4.21%
Winslow Renovations	0.00	1,465.56	-1,465.56	-100.0%
Total BldgGrounds	53,816.46	48,008.75	5,807.71	12.1%
Office Expenses				
Advertising	1,319.70	1,237.84	81.86	6.61%
Credit Card/Bank/PayPal Fees				
Thrft Store Credit Card Fees	2,664.98	2,338.62	326.36	13.96%
Credit Card/Bank/PayPal Fees - Other	1,122.67	1,461.26	-338.59	-23.17%
Total Credit Card/Bank/PayPal Fees	3,787.65	3,799.88	-12.23	-0.32%
Financial Audit	0.00	1,000.00	-1,000.00	-100.0%
Office Expense/Supplies	2,599.69	2,521.36	78.33	3.11%
OfficeEquip/Maint	2,767.65	5,089.66	-2,322.01	-45.62%
Payroll Software Expenses	937.11	424.21	512.90	120.91%
Software Expense	1,745.48	1,743.65	1.83	0.11%
Total Office Expenses	13,157.28	15,816.60	-2,659.32	-16.81%
Loan & Mortgage Payments	5,540.49	5,540.49	0.00	0.0%
Denominational Dues				
UUA-NER	13,500.00	18,747.00	-5,247.00	-27.99%
Total Denominational Dues	13,500.00	18,747.00	-5,247.00	-27.99%
Committees				
Caring Committee	95.00	0.00	95.00	100.0%
Board of Trustees	90.99	164.00	-73.01	-44.52%
Landscape Committee	140.00	200.75	-60.75	-30.26%
Membership	343.03	364.00	-20.97	-5.76%
Reparations	0.00	99.00	-99.00	-100.0%

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

	Jul '22 - Mar 23	Jul '21 - Mar 22	\$ Change	% Change
Social Justice	1,000.00	0.00	1,000.00	100.0%
Stewardship	161.33	103.18	58.15	56.36%
UU the Vote	0.00	-150.00	150.00	100.0%
UU Connections	250.00	100.00	150.00	150.0%
Total Committees	2,080.35	880.93	1,199.42	136.15%
Lifespan Religious Education				
Special Programing/Multigen	626.82	1,589.71	-962.89	-60.57%
Pre K-Grade 6/7	389.15	464.49	-75.34	-16.22%
High School Youth Program	727.66	790.38	-62.72	-7.94%
OWL/COA	120.64	0.00	120.64	100.0%
Adult Faith Development	291.58	136.66	154.92	113.36%
Contract Childcare	30.00	20.00	10.00	50.0%
Child Care Supplies	96.81	219.25	-122.44	-55.85%
Office/Library	84.43	0.00	84.43	100.0%
Child Abuse Prevention Training	200.00	0.00	200.00	100.0%
Total Lifespan Religious Education	2,567.09	3,220.49	-653.40	-20.29%
Music				
Guest Musicians	1,175.00	2,540.00	-1,365.00	-53.74%
Music Scores	231.94	1,100.81	-868.87	-78.93%
Music Support/Supplies	0.00	35.54	-35.54	-100.0%
PianoOrgan	180.00	150.00	30.00	20.0%
Total Music	1,586.94	3,826.35	-2,239.41	-58.53%
Worship				
Hospitality	488.14	0.00	488.14	100.0%
Materials/Supplies	1,207.51	795.22	412.29	51.85%
Pulpit Support	3,630.00	3,500.00	130.00	3.71%
Total Worship	5,325.65	4,295.22	1,030.43	23.99%
Total Expense	413,498.78	403,064.69	10,434.09	2.59%
Net Ordinary Income	-33,426.69	-4,668.26	-28,758.43	-616.04%
Net Income	-33,426.69	-4,668.26	-28,758.43	-616.04%

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

	Mar 31, 23	Mar 31, 22	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CC5 Ckg - 5859	86,823.94	37,110.24	49,713.70	133.96%
Repo Sweep - 0998	131,995.44	147,747.61	-15,752.17	-10.66%
Total Checking/Savings	218,819.38	184,857.85	33,961.53	18.37%
Other Current Assets				
Payroll Corrections	-129.04	-129.04	0.00	0.0%
Sustainability Fund	-116,824.21	-32,600.00	-84,224.21	-258.36%
Capital Expense Fund	-23,750.00	-25,250.00	1,500.00	5.94%
Unearned Pledges	-31,384.79	-22,144.61	-9,240.18	-41.73%
Total Other Current Assets	-172,088.04	-80,123.65	-91,964.39	-114.78%
Total Current Assets	46,731.34	104,734.20	-58,002.86	-55.38%
Fixed Assets	1,761,018.93	1,761,018.93	0.00	0.0%
Other Assets				
Transfer Suspense	-115.00	178.66	-293.66	-164.37%
Food Coupon Inventory	9,029.76	12,354.76	-3,325.00	-26.91%
Petty Cash	100.00	100.00	0.00	0.0%
Total Other Assets	9,014.76	12,633.42	-3,618.66	-28.64%
TOTAL ASSETS	1,816,765.03	1,878,386.55	-61,621.52	-3.28%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
Split Plate	5,789.00	5,628.00	161.00	2.86%
UUSC Coffee Sales	-9.60	255.15	-264.75	-103.76%
Current portion-Loan Meeting H	4,080.00	4,080.00	0.00	0.0%
Payroll Liabilities	-1,717.93	3,571.61	-5,289.54	-148.1%
Total Other Current Liabilities	8,141.47	13,534.76	-5,393.29	-39.85%
Total Current Liabilities	8,141.47	13,534.76	-5,393.29	-39.85%
Long Term Liabilities				
Loan-Meeting House Improvements	62,444.82	67,409.70	-4,964.88	-7.37%
Total Long Term Liabilities	62,444.82	67,409.70	-4,964.88	-7.37%
Total Liabilities	70,586.29	80,944.46	-10,358.17	-12.8%
Equity				
Unrealized Endow Loan Gain/Loss	302,369.30	302,369.30	0.00	0.0%
Retained Earnings	1,473,491.32	1,496,124.30	-22,632.98	-1.51%
Net Income	-29,681.88	-1,051.51	-28,630.37	-2,722.79%
Total Equity	1,746,178.74	1,797,442.09	-51,263.35	-2.85%
TOTAL LIABILITIES & EQUITY	1,816,765.03	1,878,386.55	-61,621.52	-3.28%

			Mar 31, 23
ASSETS			
Current Assets			
Checking/Savings			
		Cape Cod Five-CK - 6071	23,757.84
		Total Checking/Savings	23,757.84
Other Current Assets			
		Meetinghouse Speaker series	-1,271.10
		Building a Bigger Table	-1,325.00
		Interim Admin Pay	-112.50
		UUtheVote	-1,568.48
		Music Fund	-84.05
		Memorial Garden	-3,385.15
		Minister's Discretionary	-1,144.15
		Heed	-3,261.66
		Welc.Cong./Cochrane Fund	-7,613.20
		Total Other Current Assets	-19,765.29
		Total Current Assets	3,992.55
TOTAL ASSETS			3,992.55
LIABILITIES & EQUITY			
Equity			
		Retained Earnings	454.05
		Net Income	3,538.50
		Total Equity	3,992.55
TOTAL LIABILITIES & EQUITY			3,992.55