

June 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.”

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FPBUU Board of Trustees Meeting Agenda

June 20, 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 - Rev. Jessica
- 6:50 Read Board Covenant - Tom
- 6:52 Special Board Meeting Vote on May 11, 2023 to Approve the slate of five candidates for Interim Minister in Rank Order FYI
- 6:52 Special Board Meeting Vote on 5/17/23 to increase the percentage of the Interim Minister's family health insurance coverage by 10% increments by decreasing her professional expenses by \$2000 increments FYI
- 6:53 Special Board Meeting on 5/22/2023 to approve the FY 23-24 budget FYI
- 6:55 Common Read Discussion (Chapter 9) - Carol
- 7:10 SteepleCom - Jim and Kris
- 7:20 Wampanoag Shells Clam Boil - Jim
- 7:30 Treasurer's Report - Karen
- 7:45 Consent Agenda: May Minutes, Lifespan Religious Education Director's Report, President's Report, Treasurer's Report, April Financial Reports
- 7:55 Check out/Closing
- 8:00 Adjourn

**FPBUU Board of Trustees Meeting, May 16, 2023, 6:30 PM
Hybrid/Zoom Meeting at Winslow House**

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

Staff present:

Twinks Hastings, Director of Lifespan Religious Education

Visitor: Gail Webb, Finance Committee

Board President Carol Yerby welcomed the Board, Staff, and Visitors at 6:30 PM

Chalice Lighting, Spiritual Opening, and Focused Check-in

Diane Willcox lit the chalice and Carol led the spiritual opening by reading "Love is Our Greatest Purpose," by Jay Abernathy. "We pledge our hearts, minds and hands... to live out our UU values every day... for all that is sacred in Life."

Liz Cable read the Board Covenant

Email Vote to Approve Interim Minister Search Committee

As per new Policy, the Board acknowledged, in this meeting, its email vote to approve the Interim Minister Search Committee.

Common Read Discussion (Chapter 8)

Carol Yerby led a discussion of "Adaptive Problems" that involve challenges to deeply held values, and require new learning and thinking outside the

box. The Trustees reflected on such problems that we have addressed this year.

Interim Search Update - Susan Smith

We have had a wonderful Interim Search committee, with learning and consensus building, and joy. This spirit permeated candidate interviews. Ken Hill introduced helpful Emotional Intelligence questions. On May 17 we will know our match, and an email will go out when the contract is e-signed, to the Board, Reverend Jessica, and the Search Committee. After that an email blast will go out to the congregation. This will be repeated in the Angle, and also announced from the pulpit. Then a transition Team is formed. The intention is that the new Interim Minister will join us on August 1. The Search Committee feels great hope and optimism!

Financial Futures Update - Susan Smith

Susan Smith said that with the Financial Futures meetings, different groups in the congregation are joining together and finding the whole stronger than the sum of the parts, resulting in palpable momentum.

Energy Group

Under Kris Yerby's leadership, a new Energy Group is exploring potential placement of the latest generation of battery technologies on our campus, to provide efficiency and resiliency to the local electric grid. A possible partnership would be with Steeplecom, which works with church clients on such projects. There would be no upfront costs to the church and an estimated yearly revenue in the range of \$36,000. Jim Lieb is studying a Letter of Intent which would start further exploration of this exciting possibility, which could include potentially a larger solar array mounted on roof-top with parking below and future EV chargers.

Improving Capacity for Events Earnings

We are cleaning and refreshing many spaces on our campus, such as the lower level of the Barn and Minister's Library, seeking to market outdoor and indoor spaces for events. Jim Lieb has communicated with town officials to ascertain all their requirements. The wooden gazebo has deteriorated and will be removed, as unsafe. We are considering possible installment of an affordable, easy to maintain vinyl pergola for wedding and event use. As part of Reparations, some members are in dialogue with Mashpee Wampanoag tribal members, who may wish to use our grounds for an outdoor Clam Boil and Craft Event, possibly in September. We would like to waive rental fees for this event, with further consideration of the Board. Jim Lieb outlined the procedure for getting Selectboard approval for up to 6 events per year.

Meetinghouse Motors

Meetinghouse Motors is launched, our first truck donation has sold and we expect to receive between \$1,200-1,500. We need more outreach to amplify this program, and are reaching out to local marinas and boat owners on the Cape, for possible boat donations as well as cars and trucks.

Financial Futures Tiger Team – SNO@UU Program

We continue to partner with CYM and Twinks to develop SNO@UU Summer Program, a wonderful mission and source of revenue, meeting a need for summer programming for kids in the last two weeks of summer. Laura Gill is coordinating this, and seeking more volunteers to make this successful.

Grants

The Grants Group is exploring additional grants from many sources, Besides cultural councils and Cape Cod 5, we are connecting with Interfaith Power and Light, looking into their Congregational Starter Kit. Gail Webb reports more grants would become available to us if we were to become a 501(c)3 corporation.

Meetinghouse Speaker Series

This very popular and impactful series has centered the voices of BIPOC citizens. It is becoming self-supporting. So far it has been funded by grants, free will donations, and contributions from the Welcoming Congregation and Social Justice Committees. We have now returned the \$1,500.00 seed money which was allocated by the Endowment Board.

With so many ideas and initiative, we need to continue working intentionally on long-range and strategic plans for FPB, something that was discussed with our Interim Minister candidates.

Treasurer's Report - Karen Witting

Endowment approved \$3,000.00 to change the front pews in accordance to our approval of the request made by Twinks. This will open up space for families with children. In the back corner, currently, kids don't have much access to become engaged in worship. From a closer perspective they will likely be more involved in musical service, the chalice lighting, etc. Twinks has had conversations with many members and most are comfortable with this change. Karen explained that the allocation is now in the Capital Expense fund, so the change can happen when Building Maintenance is ready for action.

Rand Burkert made a motion to approve this \$3,000.00 allocation for the pew change; Liz Cable seconded; all approved unanimously.

Finance Committee Membership

Diane Pansire will be leaving after great service. Jeff Talmadge has been approached and is interested in joining. Bob Mauterstock may be returning, so would not require a vote, as he is already approved.

Tom O'Brien made a motion to approve Jeff Talmadge as a member of the Finance Committee; Carol Yerby seconded; all approved. (Susan Smith recused herself.)

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

Several Board members acknowledged statements in the Lifetime Religious Education Directors' Report, mirrored in the Administration and Finance Director's Report, that indicated an amount of stress, and difficulty in taking contractual time off. The Board acknowledged that it needs to take responsibility for alleviating this stress through better planning, and possibly revisiting job descriptions – are these consistent with what staff are expected to do by congregants? It may also help to institute much clearer, and more regular communication to the congregation about clear boundaries of staff responsibilities. Broadening the volunteer base is also crucial, yet challenging when many volunteers are also feeling burnout. The Board should also handle complaints more actively, rather than staff bearing the brunt.

Susan Smith made a motion to approve the Consent Agenda; Diane Willcox seconded; all approved.

8:10 Executive Session

Executive Session ended at 9:30 PM

(Gail Webb remained at the Executive Session, as a member of the Finance Committee with relevant knowledge to the issues to be addressed.)

Karen Witting made a motion to accept the Finance Committee recommendations for the budget including all salary recommendations. Carol Yerby seconded. The motion passed with a majority of 8 members; one member opposed.

Liz Cable made a motion that we offer compensation for piano accompaniment to Kaeza Fern for those services at which we do not have an accompanist scheduled, pending further details from Administration and Finance. Diane Willcox seconded. All approved.

After a brief check-out, the meeting adjourned at 9:40 PM

Respectfully submitted by the Clerk, Rand Burkert, on May 22nd, 2023

President's Report for June 2023

Interim Minister Hired on May 17 Our Interim Minister, Rev. Kaaren Anderson, will start on August 1st. We are thrilled that she accepted our offer and will serve for one year with the option to renew for one or two more years if both parties choose to continue. Many thanks to our amazing Interim Minister Search Committee: Susan Smith (Chair), Jim Lieb, Nancy Benben, Tavia Ossola, and Diane Pansire. Special thanks to Kenton Hill for leading the interviews.

Board Votes in May 2023 (1) At the May meeting, the Board voted to approve the budget proposed by the Finance Committee and approved by the Personnel Committee. (2) On May 17, the Board voted to increase the percentage of the Interim Minister's family health insurance coverage by 10% increments in exchange for reducing her professional expenses by \$2000 increments. (3) There was a Special Board Meeting Vote on May 11, 2023 to approve the slate of five candidates for Interim Minister in Rank Order. (4) There was a Special Board Meeting Vote on 5/17/23 to increase the percentage of the Interim Minister's family health insurance coverage by 10% increments by decreasing her professional expenses by \$2000 increments. (5) There was a Special Board Meeting on 5/22/2023 to approve the budget for FY 2023-24.

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. Members include: Tavia Ossola, Barry Powers, and Carol Yerby.

Budget Review Meeting The Budget Review Meeting was held at 11:30 on Sunday, June 4, one week before the Annual Meeting.

Annual Meeting The Annual Meeting was held on Sunday, June 11th. Dan Silverman, Town Moderator for the town of Wellfleet served as Moderator. There were four motions and all were approved by well over a majority vote.

GA General Assembly will be held in Pittsburgh, PA from June 21 - 25. It will be held as a virtual meeting next year.

Sincerely,
Carol Yerby

Ministers Board Report June 2023

Dear Members of the FPBUU Board,

It will be good to be with you one last time as I zoom into the meeting from GA. First, know that I am grateful for your leadership, your presence, and your love during my time at FPBUU.

This Sunday in the service I will be talking about change and guidelines for my future contact with FPBUU. Per best practices and my code of conduct I will be taking a 2 year break from communications with staff and congregants. This includes unfriending on Facebook. At the bottom of this report you will see a Berry Street essay on best practices around leaving (highly recommended) and an excerpt from the Code of Conduct.

To some this may seem harsh, but it is recommended so that the next ministry can take root and flourish. I will be in conversation with Rev. Kaaren about this, I am aware that people are going to want updates about Elanor, and we will consult as to whether this is appropriate or not. I am committed to doing whatever is best for the health of the church, in consultation with the minister. When a new settled minister comes I will create a covenant with them that sets guidelines around my contact. Know that this decision does not come lightly, but is done with intention for the health of this congregation and future ministries.

Warmly,

Jessica

Berry Street Essay:

<https://www.uua.org/.../morrison-reedmark/afterthistles.pdf>

Excerpt From Unitarian Universalist Ministers Association Code of Conduct:

1. In general, the future well-being of a congregation, agency or enterprise is best assured by the fully effective departure from leadership of any minister whose service to that institution has ended.
2. Congregations are especially vulnerable in periods of ministerial transition. Therefore, departing ministers should exercise particular care to minimize their influence and presence within the congregation, agency or enterprise and their interactions with members, staff and clients during times of transition.
3. There should be no intentional or ministerial contact between a departing minister and members, staff or clients of congregations, agencies or enterprises they have served until there can be a covenant expressed in a Letter of Understanding between predecessor and subsequent ministers. In those

uncommon cases where personal or familial relationships persist, care should be taken to assure that those relationships do not have a negative impact on the institution or on subsequent ministries.

4. Experience has shown that over the long term a congregation and a previous minister may benefit from that minister's continuing participation as a member of the congregation after their professional leadership to that community has ended. Predecessor and subsequent colleagues should adopt covenants expressed in a Letter of Understanding defining the nature and limits of this participation.
5. Unless the departed minister chooses to suspend all contact and participation in the congregation during the period of an interim ministry, the Letter of Agreement with the Interim Minister must be understood to be limited only to the period of the interim ministry. It is the responsibility of both parties to make it known to the congregation that the agreement is limited and that the provisions of the agreement with subsequent colleagues may be significantly different.
6. The provisions of this covenant should be arrived at through conversation and negotiation with an understanding that the well-being of the congregation and the new ministry is of primary importance. When disagreements persist, Good Offices may be employed, but ultimately the judgment of the new minister shall prevail. It is the responsibility of the involved ministers to inform the congregation of this covenant.
7. If either a predecessor or successor minister believes that this covenant is not being effectively maintained, then they should engage their colleague and seek reaffirmation or renegotiation of that covenant with consideration for the delicacy of the current minister's role. Should this effort not resolve the concern, Good Offices should be consulted, and with the recommendation of the Good Officer the matter may be referred to the Committee on Ethics and Collegiality.
8. A departing minister may be expected to discontinue all contact with the congregation, agency or enterprise, its members and staff if:
 - o a. the former ministry involved established misconduct;
 - o b. the departed minister violates the UUMA Code of Conduct; or
 - o c. the departed minister intentionally violates the terms of the covenant with the new minister.
9. It is good practice for a minister to prepare family members to understand that a change in the minister's relationship with a congregation, agency or enterprise may affect them all, and may mean the end of ties that family members may have with that institution. It is politically wise and collegially generous for a successor minister to reach out pastorally to the family of the predecessor minister if they remain in the congregation or community.
10. When a minister is no longer a member of the UUMA, and is no longer bound by the Code of Professional Practice, the nature of the previous professional relationship with the people of a congregation or the clients of an agency or

enterprise should not be exploited in the solicitation or conduct of their subsequent employment.

11. When a minister leaves a congregation for community ministry, they should not solicit members or presume upon a relationship they had with their former congregation until they have an opportunity to establish a covenant with the new minister of that congregation. In the absence of a new minister the covenant should be established with the leadership of the governing body of the congregation.
12. In all cases, ministers must continue to respect the confidences granted and the information about individuals gained in congregations, agencies or enterprises they once served.

Director of Lifespan Religious Education, Twinks Hastings

Board Report June 2023

Overview

The CYM year wrapped up with our closing service and a trip for the youth to Boston Pride. Overall it was a great year for children and youth ministries, the nursery is being used more, the youth are very engaged and hoping to meet during the summer, and the CYM families remain solid and committed. The reality of Rev Jessica's departure is starting to hit, it's been a great 6 years, and I am sad about the end of this collegial relationship.

CYM Committee

The committee wrapped up the year with a celebration of all the work that was done this year. Deb Selkow will continue on as chair next year and all but one will remain members.

Summer Program

We currently have 44 children currently registered, with a gross income of \$10,000. The program is coming together and I am glad to have some more room in my schedule to focus on this program.

Professional Development

I will be attending LREDA professional days and General Assembly this month. I look forward to the experience and engaging with our larger faith, colleagues, and classmates I haven't yet met in person. My pastoral care class is completed along with my year-long Wellspring program.

Personnel

I met with personnel this month to ask for an established process for salary negotiations that is fair and equitable for all staff. That way all staff can have the same process be it your supervisor making recommendations or having direct conversations with the board. I hope this will clarify for all, and then all parties can be in agreement.

July

I will be taking two weeks off in July which will be rollover PTO from this year. I will lose about 50 hours of untaken PTO. The rest of July will be spent on administration for our summer program and getting a head start on the next church year.

Youth Con

We are planning to host a New England Region youth CON at FPB Oct 20-22nd. I am working with youth from 4 congregations to organize the event. Im so glad that these in-person over night programs are beginning to happen again.

Pastoral care

I supported two families and one youth this month with pastoral issues.

NELLREDA

I met with the new LREDA board this month and look forward to serving our greater faith through my roll as events coordinator for the chapter.

In conclusion

I am cautiously optimistic about this new chapter at FPB

Congregational Leadership in Anxious Times: Being Calm and Courageous No Matter What by Peter L. Steinke

Directions: Please choose one of the key concepts covered in the text and share an important learning from that chapter. Thank you.

Chapter	Key Concept	Important Learning
1	Anxiety	
2	Differentiation	
3	Self-Management	
4	Thoughtful Action	
5	Change	
6	Boundaries	
7	Conflict	
8	Adaptive Change	
9	Self-Management	

Treasurer's Report

A) Request approval to file for 501(c)(3) designation letter

The Finance Committee requests board approval to begin the process of filing for a 501(c)(3) Designation Letter. Churches/Congregations are automatically considered nonprofit organizations and do not need to obtain such determination from the U.S. Internal Revenue Service. As such, contributions are tax-deductible to donors, and congregations must comply with rules governing nonprofits. However, there are reasons for congregations to seek their own Determination Letter from the IRS. The Finance committee has determined that our Congregation will benefit from requesting a Determination Letter and there are no significant downsides to doing this. The primary impetus for filing the Determination Letter now is that we have identified grants which require such a letter. There is a one-time fee estimated at \$750 which the Finance Committee is requesting of Endowment. We hope that the Board will support this step which we believe will increase our ability to be financially self-supporting. If approved, Karena will work on submitting the application over the Summer.

B) Changing the format of Financial Reports in the Board Packet

The nine page financial report included in the board packet is a lot of detail and probably does not best present the parts the Board should be focusing on. For the next fiscal year, I would like to create a summarized report of only a few pages to be included in the Board packet. The full report could be made available through a link off the Board Minutes page, so the Board and congregation will still be able to review the details. But a smaller summary would be included in the Board Packet.

If the Board supports this change, I'll collect feedback regarding what types of information is most important to be included and provide a draft for the Board to review in July.

C) Finance Committee Membership

The Finance Committee is supposed to include six members and we only have five. Please help me find one additional member.

D) April Financial Reports

Below are the financial reports from April 2023.

Financial Reports - April 2023

Reconciled

Submitted by Karena Stroh, Admin & Finance Director

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

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

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

% of budget should typically be at 83%

Points of Interest

Total Income is at 79% of budget

Total Pledge Payments received 77% of budget

Offertory is at 74% of budget

Thrift Store Income is at 93% of budget

Total Expenses are at 78% of budget

Capital Expense Fund

	Spent	Planned
Balance 7/1/2022	23,750.00	23,750.00
Steeple	-18,000.00	-18,000.00
Remaining	5,750.00	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	-1,550.00	-5,650.00
Remaining	112,074.21	107,974.21

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

	Jul '22 - Apr 23	Budget	\$ Over Budget	% of Budget	
1					
2					
3	Ordinary Income/Expense				
4	Income				
5	Pledges				
6	2022-2023 Pledges	266,325.68	349,200.00	-82,874.32	76.27%
7	2021-2022 Pledges	8,199.13	10,000.00	-1,800.87	81.99%
8	2020-2021 Pledges	1,395.59			
9	Total Pledges	275,920.40	359,200.00	-83,279.60	76.82%
10	Offertory	14,896.81	20,000.00	-5,103.19	74.48%
11	Fund Raising				
12	Thrift Store/Annex Income	88,685.73	95,000.00	-6,314.27	93.35%
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	1,264.22	9,000.00	-7,735.78	14.05%
18	Total Church Fundraisers	10,326.55	19,000.00	-8,673.45	54.35%
19	Food Certificate Sales	1,500.00	1,500.00	0.00	100.0%
20	Women's Circle Alliance	300.00			
21	Welcoming Congregation-Income	0.00	2,000.00	-2,000.00	0.0%
22	Total Fund Raising	100,812.28	117,500.00	-16,687.72	85.8%
23	BldgUse				
24	Space Rentals	3,803.00	4,000.00	-197.00	95.08%
25	Weddings/Memorials	550.00	3,000.00	-2,450.00	18.33%
26	Total BldgUse	4,353.00	7,000.00	-2,647.00	62.19%
27	Investment,Interest,Misc Income				
28	Misc Contributions	692.66	300.00	392.66	230.89%
29	Investment Income				
30	UUA GIF Distribution	3,129.72	2,800.00	329.72	111.78%
31	Alton Smith Char Trust	1,494.01	1,000.00	494.01	149.4%
32	Alton Smith Irrev Trust	1,246.10	1,200.00	46.10	103.84%
33	Total Investment Income	5,869.83	5,000.00	869.83	117.4%
34	Interest Income	673.22	250.00	423.22	269.29%
35	Total Investment,Interest,Misc Income	7,235.71	5,550.00	1,685.71	130.37%
36	Total Income	403,218.20	509,250.00	-106,031.80	79.18%
37	Gross Profit	403,218.20	509,250.00	-106,031.80	79.18%
38	Expense				
39	Staff Salaries				
40	Minister	82,620.80	99,145.00	-16,524.20	83.33%
41	Admin&Fin Director	34,821.04	36,837.00	-2,015.96	94.53%
42	Office Assistant	6,200.00	13,000.00	-6,800.00	47.69%
43	LRE Director	39,440.00	47,272.00	-7,832.00	83.43%
44	Music Director	28,804.72	38,218.00	-9,413.28	75.37%
45	ThriftStoreManager	27,846.00	33,416.00	-5,570.00	83.33%
46	Sexton	13,175.00	15,600.00	-2,425.00	84.46%
47	Bookkeeper	13,332.15	16,121.00	-2,788.85	82.7%
48	Pianist	5,621.00	13,000.00	-7,379.00	43.24%
49	Tech Support	6,933.40	8,320.00	-1,386.60	83.33%
50	CYM-Childcare	1,457.62	2,254.00	-796.38	64.67%
51	Total Staff Salaries	260,251.73	323,183.00	-62,931.27	80.53%
52	Staff Benefits/Payroll Expenses				
53	Employee Health Insurance	32,681.77	34,985.00	-2,303.23	93.42%
54	Retirement	19,405.66	25,489.20	-6,083.54	76.13%
55	FICA Taxes	13,684.37	17,139.00	-3,454.63	79.84%
56	Minister's FICA	6,320.80	7,585.00	-1,264.20	83.33%
57	Minister's Term Life	814.00	808.00	6.00	100.74%
58	WorkCompInsurance	0.00	2,910.00	-2,910.00	0.0%
59	Long Term Disability	2,687.33	3,253.00	-565.67	82.61%
60	Staff Appreciation	850.00	900.00	-50.00	94.44%

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

	Jul '22 - Apr 23	Budget	\$ Over Budget	% of Budget
1				
2				
61	Total Staff Benefits/Payroll Expenses	76,443.93	93,069.20	-16,625.27 82.14%
62	Staff Professional Expenses			
63	Minister's Professional Exp	8,737.87	9,914.00	-1,176.13 88.14%
64	Admin&Fin Director Prof Ex	2,210.00	2,210.00	0.00 100.0%
65	LRE Director Professional Exp	785.83	2,836.00	-2,050.17 27.71%
66	Music Director Prof Exp	0.00	2,293.00	-2,293.00 0.0%
67	Total Staff Professional Expenses	11,733.70	17,253.00	-5,519.30 68.01%
68	BldgGrounds			
69	Property-Supplies	2,159.09	4,200.00	-2,040.91 51.41%
70	Property-Maintenance	9,205.69	13,800.00	-4,594.31 66.71%
71	Groundskeeping	8,553.50	12,000.00	-3,446.50 71.28%
72	Liability/Property Insurance	7,272.00	18,462.00	-11,190.00 39.39%
73	Housekeeping	11,300.00	14,720.00	-3,420.00 76.77%
74	Electric	7,045.15	5,000.00	2,045.15 140.9%
75	Gas	5,833.77	5,000.00	833.77 116.68%
76	Phone & Internet	6,746.70	7,640.00	-893.30 88.31%
77	Water	1,548.46	1,500.00	48.46 103.23%
78	Total BldgGrounds	59,664.36	82,322.00	-22,657.64 72.48%
79	Office Expenses			
80	Advertising	1,335.55	1,500.00	-164.45 89.04%
81	Credit Card/Bank/PayPal Fees			
82	Thrift Store Credit Card Fees	2,811.98		
83	Credit Card/Bank/PayPal Fees - Other	1,205.89	4,500.00	-3,294.11 26.8%
84	Total Credit Card/Bank/PayPal Fees	4,017.87	4,500.00	-482.13 89.29%
85	Office Expense/Supplies	2,758.74	4,000.00	-1,241.26 68.97%
86	OfficeEquip/Maint	3,664.04	6,000.00	-2,335.96 61.07%
87	Payroll Software Expenses	1,043.36	900.00	143.36 115.93%
88	Software Expense	2,047.84	2,000.00	47.84 102.39%
89	Total Office Expenses	14,867.40	18,900.00	-4,032.60 78.66%
90	Loan & Mortgage Payments	6,156.10	7,200.00	-1,043.90 85.5%
91	Denominational Dues	15,000.00	18,000.00	-3,000.00 83.33%
92	Committees			
93	Caring Committee	95.00		
94	Board of Trustees	90.99	400.00	-309.01 22.75%
95	Landscape Committee	140.00	850.00	-710.00 16.47%
96	Membership	343.03	750.00	-406.97 45.74%
97	Social Justice	1,000.00	1,000.00	0.00 100.0%
98	Stewardship	161.33	300.00	-138.67 53.78%
99	UU Connections	250.00	1,360.00	-1,110.00 18.38%
100	Total Committees	2,080.35	4,660.00	-2,579.65 44.64%
101	Lifespan Religious Education			
102	Special Programing/Multigen	820.07	1,500.00	-679.93 54.67%
103	Pre K-Grade 6/7	389.15	1,300.00	-910.85 29.94%
104	High School Youth Program	840.51	1,000.00	-159.49 84.05%
105	OWL/COA	120.64	600.00	-479.36 20.11%
106	Adult Faith Development	396.58	600.00	-203.42 66.1%
107	Contract Childcare	30.00	400.00	-370.00 7.5%
108	Child Care Supplies	107.03	300.00	-192.97 35.68%
109	Office/Library	84.43	300.00	-215.57 28.14%
110	Child Abuse Prevention Training	200.00	200.00	0.00 100.0%
111	Total Lifespan Religious Education	2,988.41	6,200.00	-3,211.59 48.2%
112	Music			
113	Guest Musicians	1,175.00	2,200.00	-1,025.00 53.41%
114	Music Scores	231.94	1,500.00	-1,268.06 15.46%
115	Music Support/Supplies	-84.05	700.00	-784.05 -12.01%
116	PianoOrgan	180.00	1,200.00	-1,020.00 15.0%
117	Total Music	1,502.89	5,600.00	-4,097.11 26.84%
118	Worship			

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

1		Jul '22 - Apr 23	Budget	\$ Over Budget	% of Budget
2					
119	Hospitality	488.14	300.00	188.14	162.71%
120	Materials/Supplies	1,251.33	1,000.00	251.33	125.13%
121	Pulpit Support	3,630.00	3,600.00	30.00	100.83%
122	Substitute Sexton	0.00	600.00	-600.00	0.0%
123	Total Worship	5,369.47	5,500.00	-130.53	97.63%
124	Total Expense	456,058.34	581,887.20	-125,828.86	78.38%
125	Net Ordinary Income	-52,840.14	-72,637.20	19,797.06	72.75%
126	Other Income/Expense				
127	Other Income				
128	Other Income and Expenses				
129	Surplus from prior year	0.00	72,637.20	-72,637.20	0.0%
130	Total Other Income and Expenses	0.00	72,637.20	-72,637.20	0.0%
131	Total Other Income	0.00	72,637.20	-72,637.20	0.0%
132	Net Other Income	0.00	72,637.20	-72,637.20	0.0%
133	Net Income	-52,840.14	0.00	-52,840.14	100.0%

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

	Jul '22 - Apr 23	Jul '21 - Apr 22	\$ Change	% Change	
1					
2					
3	Ordinary Income/Expense				
4	Income				
5	Pledges				
6	2022-2023 Pledges	266,325.68	0.00	266,325.68	100.0%
7	2021-2022 Pledges	8,199.13	302,380.71	-294,181.58	-97.29%
8	2020-2021 Pledges	1,395.59	11,119.67	-9,724.08	-87.45%
9	2019-2020 Pledges	0.00	900.00	-900.00	-100.0%
10	Total Pledges	275,920.40	314,400.38	-38,479.98	-12.24%
11	Offertory	14,896.81	13,385.33	1,511.48	11.29%
12	Fund Raising				
13	Thrift Store/Annex Income	88,685.73	81,584.91	7,100.82	8.7%
14	Church Fundraisers				
15	Fall Fundraiser	0.00	1,204.52	-1,204.52	-100.0%
16	Small Group Fundraisers	75.00	500.00	-425.00	-85.0%
17	Spring Auction	700.00	31.20	668.80	2,143.59%
18	Holiday Fair	8,287.33	6,520.06	1,767.27	27.11%
19	Church Fundraisers - Other	1,264.22	-303.00	1,567.22	517.23%
20	Total Church Fundraisers	10,326.55	7,952.78	2,373.77	29.85%
21	Food Certificate Sales	1,500.00	963.75	536.25	55.64%
22	Women's Circle Alliance	300.00	191.00	109.00	57.07%
23	Total Fund Raising	100,812.28	90,692.44	10,119.84	11.16%
24	BldgUse				
25	Space Rentals	3,803.00	3,054.66	748.34	24.5%
26	Weddings/Memorials	550.00	1,738.27	-1,188.27	-68.36%
27	Total BldgUse	4,353.00	4,792.93	-439.93	-9.18%
28	Investment,Interest,Misc Income				
29	Misc Contributions	692.66	254.20	438.46	172.49%
30	Investment Income				
31	UUA GIF Distribution	3,129.72	3,102.64	27.08	0.87%
32	Alton Smith Char Trust	1,494.01	1,415.01	79.00	5.58%
33	Alton Smith Irrev Trust	1,246.10	1,144.87	101.23	8.84%
34	Total Investment Income	5,869.83	5,662.52	207.31	3.66%
35	Interest Income	673.22	101.10	572.12	565.9%
36	Total Investment,Interest,Misc Income	7,235.71	6,017.82	1,217.89	20.24%
37	Total Income	403,218.20	429,288.90	-26,070.70	-6.07%
38	Gross Profit	403,218.20	429,288.90	-26,070.70	-6.07%
39	Expense				
40	Staff Salaries				
41	Minister	82,620.80	80,102.84	2,517.96	3.14%
42	Leave Minister	0.00	4,550.00	-4,550.00	-100.0%
43	Admin&Fin Director	34,821.04	38,242.90	-3,421.86	-8.95%
44	Office Assistant	6,200.00	0.00	6,200.00	100.0%
45	LRE Director	39,440.00	38,117.32	1,322.68	3.47%
46	Music Director	28,804.72	29,349.49	-544.77	-1.86%
47	ThriftStoreManager	27,846.00	26,982.92	863.08	3.2%
48	Sexton	13,175.00	8,115.24	5,059.76	62.35%
49	Bookkeeper	13,332.15	12,877.67	454.48	3.53%
50	Pianist	5,621.00	6,291.50	-670.50	-10.66%
51	Tech Support	6,933.40	3,560.71	3,372.69	94.72%
52	CYM-Childcare	1,457.62	562.50	895.12	159.13%
53	Total Staff Salaries	260,251.73	248,753.09	11,498.64	4.62%

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

	Jul '22 - Apr 23	Jul '21 - Apr 22	\$ Change	% Change	
1					
2					
54	Staff Benefits/Payroll Expenses				
55	Employee Health Insurance	32,681.77	27,997.04	4,684.73	16.73%
56	Retirement	19,405.66	22,208.61	-2,802.95	-12.62%
57	FICA Taxes	13,684.37	12,459.19	1,225.18	9.83%
58	Minister's FICA	6,320.80	6,081.60	239.20	3.93%
59	Minister's Term Life	814.00	644.44	169.56	26.31%
60	WorkCompInsurance	0.00	3,109.00	-3,109.00	-100.0%
61	Long Term Disability	2,687.33	2,820.81	-133.48	-4.73%
62	Staff Appreciation	850.00	862.67	-12.67	-1.47%
63	Moving Expenses	0.00	2,500.00	-2,500.00	-100.0%
64	Total Staff Benefits/Payroll Expenses	76,443.93	78,683.36	-2,239.43	-2.85%
65	Staff Professional Expenses				
66	Minister's Professional Exp	8,737.87	9,085.05	-347.18	-3.82%
67	Admin&Fin Director Prof Ex	2,210.00	1,674.99	535.01	31.94%
68	LRE Director Professional Exp	785.83	535.31	250.52	46.8%
69	Music Director Prof Exp	0.00	1,508.99	-1,508.99	-100.0%
70	Total Staff Professional Expenses	11,733.70	12,804.34	-1,070.64	-8.36%
71	BldgGrounds				
72	Property-Supplies	2,159.09	1,646.59	512.50	31.13%
73	Property-Maintenance	9,205.69	10,197.25	-991.56	-9.72%
74	Groundskeeping	8,553.50	9,368.00	-814.50	-8.69%
75	Liability/Property Insurance	7,272.00	7,229.00	43.00	0.6%
76	Housekeeping	11,300.00	5,760.00	5,540.00	96.18%
77	Electric	7,045.15	2,719.16	4,325.99	159.09%
78	Gas	5,833.77	6,092.90	-259.13	-4.25%
79	Phone & Internet	6,746.70	5,072.78	1,673.92	33.0%
80	Water	1,548.46	1,485.98	62.48	4.21%
81	Total BldgGrounds	59,664.36	49,571.66	10,092.70	20.36%
82	Office Expenses				
83	Advertising	1,335.55	1,237.84	97.71	7.89%
84	Credit Card/Bank/PayPal Fees				
85	Thrift Store Credit Card Fees	2,811.98	2,545.03	266.95	10.49%
86	Credit Card/Bank/PayPal Fees - Other	1,205.89	1,695.58	-489.69	-28.88%
87	Total Credit Card/Bank/PayPal Fees	4,017.87	4,240.61	-222.74	-5.25%
88	Financial Audit	0.00	1,000.00	-1,000.00	-100.0%
89	Office Expense/Supplies	2,758.74	2,767.54	-8.80	-0.32%
90	OfficeEquip/Maint	3,664.04	5,304.18	-1,640.14	-30.92%
91	Payroll Software Expenses	1,043.36	455.71	587.65	128.95%
92	Software Expense	2,047.84	1,994.26	53.58	2.69%
93	Total Office Expenses	14,867.40	17,000.14	-2,132.74	-12.55%
94	Loan & Mortgage Payments	6,156.10	6,156.10	0.00	0.0%
95	Denominational Dues	15,000.00	22,913.00	-7,913.00	-34.54%
96	Committees				
97	Caring Committee	95.00	0.00	95.00	100.0%
98	Board of Trustees	90.99	202.06	-111.07	-54.97%
99	Landscape Committee	140.00	200.75	-60.75	-30.26%
100	Membership	343.03	364.00	-20.97	-5.76%
101	Reparations	0.00	99.00	-99.00	-100.0%
102	Social Justice	1,000.00	0.00	1,000.00	100.0%
103	Stewardship	161.33	400.78	-239.45	-59.75%
104	UU the Vote	0.00	-150.00	150.00	100.0%

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

	Jul '22 - Apr 23	Jul '21 - Apr 22	\$ Change	% Change	
1					
2					
105	250.00	100.00	150.00	150.0%	
106	Total Committees	2,080.35	1,216.59	863.76	71.0%
107	Lifespan Religious Education				
108	820.07	1,788.71	-968.64	-54.15%	
109	389.15	507.99	-118.84	-23.39%	
110	840.51	790.38	50.13	6.34%	
111	120.64	0.00	120.64	100.0%	
112	396.58	136.66	259.92	190.2%	
113	30.00	20.00	10.00	50.0%	
114	107.03	219.25	-112.22	-51.18%	
115	84.43	0.00	84.43	100.0%	
116	200.00	0.00	200.00	100.0%	
117	Total Lifespan Religious Education	2,988.41	3,462.99	-474.58	-13.7%
118	Music				
119	1,175.00	2,665.00	-1,490.00	-55.91%	
120	231.94	1,149.56	-917.62	-79.82%	
121	-84.05	35.54	-119.59	-336.49%	
122	180.00	150.00	30.00	20.0%	
123	Total Music	1,502.89	4,000.10	-2,497.21	-62.43%
124	Worship				
125	488.14	0.00	488.14	100.0%	
126	1,251.33	875.96	375.37	42.85%	
127	3,630.00	3,500.00	130.00	3.71%	
128	Total Worship	5,369.47	4,375.96	993.51	22.7%
129	Total Expense	456,058.34	448,937.33	7,121.01	1.59%
130	Net Ordinary Income	-52,840.14	-19,648.43	-33,191.71	-168.93%
131	Net Income	-52,840.14	-19,648.43	-33,191.71	-168.93%

Operating Funds
Balance Sheet Prev Year Comparison
As of April 30, 2023

	Apr 30, 23	Apr 30, 22	\$ Change	% Change
1				
2				
3	ASSETS			
4	Current Assets			
5	Checking/Savings			
6	CC5 Ckg - 5859	28,037.19	6,312.47	22.52%
7	Repo Sweep - 0998	147,747.61	21,530.99	14.57%
8	Total Checking/Savings	175,784.80	27,843.46	15.84%
9	Other Current Assets			
10	Sustainability Fund	-32,600.00	-82,674.21	-253.6%
11	Capital Expense Fund	-23,750.00	18,000.00	75.79%
12	Unearned Pledges	-25,504.61	-22,880.18	-89.71%
13	Unearned Summer Program Funds	0.00	-1,250.00	-100.0%
14	Payroll Corrections	-129.04	0.00	0.0%
15	Total Other Current Assets	-81,983.65	-88,804.39	-108.32%
16	Total Current Assets	93,801.15	-60,960.93	-64.99%
17	Fixed Assets			
18	Other Assets			
19	Transfer Suspense	558.45	-558.45	-100.0%
20	Food Coupon Inventory	10,029.76	-2,400.00	-23.93%
21	Petty Cash	100.00	-24.21	-24.21%
22	Total Other Assets	10,688.21	-2,982.66	-27.91%
23	TOTAL ASSETS	1,865,508.29	-63,943.59	-3.43%
24	LIABILITIES & EQUITY			
25	Liabilities			
26	Current Liabilities			
27	Other Current Liabilities			
28	Split Plate	7,360.00	131.00	1.78%
29	UUSC Coffee Sales	306.40	-20.50	-6.69%
30	Current portion-Loan Meeting H	4,080.00	0.00	0.0%
31	Payroll Liabilities	3,890.27	-3,392.58	-87.21%
32	Total Other Current Liabilities	15,636.67	-3,282.08	-20.99%
33	Total Current Liabilities	15,636.67	-3,282.08	-20.99%
34	Long Term Liabilities			
35	Loan-Meeting House Improvements	67,006.51	-4,979.66	-7.43%
36	Total Long Term Liabilities	67,006.51	-4,979.66	-7.43%
37	Total Liabilities	82,643.18	-8,261.74	-10.0%
38	Equity			
39	Unrealized Endow Loan Gain/Loss	302,369.30	0.00	0.0%
40	Retained Earnings	1,496,124.30	-22,632.98	-1.51%
41	Net Income	-15,628.49	-33,048.87	-211.47%
42	Total Equity	1,782,865.11	-55,681.85	-3.12%
43	TOTAL LIABILITIES & EQUITY	1,865,508.29	-63,943.59	-3.43%