

September 2023 Board of Trustees Meeting Packet

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

Meeting ID: 897 2268 6555 passcode: love

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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
September 19, 2023, 6:30 PM Hybrid/Zoom Meeting**

Welcome Board, Staff and Visitors; indicate Timekeeper [5 minutes] - Jim
Chalice Lighting & Opening Words [5 minutes] - Rev Kaaren
Focused Check-in [15 minutes] – Jim
Read Board Covenant [2 minutes]

Actions by Written Consent since last Board Meeting Agenda [1 minute] – Jim

8/24/23 - Approval of Endowment Board funding of \$5,000 for the Fellowship Hall

9/6/23 - Approval of contract for Dan Anthony as Accompanist

9/8/23 - Approval of appointment of Susan Flaws to Endowment Board

9/12/23 - Approval of Endowment Board funding of \$8,818 on account of the Winslow House Shower and Parish Hall Ramp Door repairs and overruns on the Barn Exterior Door replacement and the Pew Change

9/12/23 - Authorize payment of \$4,995 cost for the FPB Barn Elevator repair

Common Read Announcement [1 minute] – Jim

Additional Board Liaisons [1 minute] - Jim

Transition & Board Goals [30 minutes] – Jim & Rev Kaaren

Establishment of Disability Justice and Inclusion Committee [15 Minutes] - Irie

Treasurer's Presentation [15 minutes] - Karen

Consent Agenda [5 minutes] – Jim: Minister's Report;

Administration and Finance Director's Report, Thrift Store Manager's Report, President's Report, Treasurer's Report, Minutes

Check out [5 minutes] – Jim

Adjourn

**FPBUU Board of Trustees Meeting Minutes
June 20, 2023, 6:30 PM, Hybrid/Zoom Meeting, Winslow House**

Present: Carol Yerby (Board President), Jim Lieb (President Elect), Karen Witting (Treasurer), Rand Burkert (Clerk), John Kielb, Diane Willcox, Thomas O'Brien

Staff Present: Reverend Jessica Clay

Visitors: Kris Yerby (for the Energy Committee); Gail Webb (Finance Committee and incoming President Elect)

Board President Carol Yerby welcomed the Board, Staff, and Visitors, then led the Chalice Lighting, Spiritual Opening, and Focused Check-in

Tom O'Brien read the Board Covenant

Review of Special Votes Taken – Carol Yerby

Carol reviewed the votes taken in special Board of Trustee Meetings:

On May 11th, 2023, the Board voted to approve the slate of five candidates for Interim Minister in rank order FYI.

On May 17th, 2023, the Board voted 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.

On May 22nd, 2023 there was a Special Meeting to approve the FY 23-24 budget FYI.

Common Read Discussion, "Congregational Leadership in Anxious Times." Carol Yerby led discussion of the last chapters, 7, 8, and 9.

SteepleCom, Potential Income Source – Kris Yerby

Kris Yerby explained a new Energy Committee has met with a consultant from SteepleCom, affiliated with ATP Network, which identifies additional income opportunities for churches. The State of Massachusetts legislature is providing support for battery technology initiatives. Our campus meets requirements for such projects. The first step is for our Church to become a client of Steeplecom through a contractual agreement so that the consultant can

connect us with energy initiatives and companies. SteepleCom would have an exclusive and be paid 25% of our earnings from this project in perpetuity. The modality of payment is a long-term lease of 25 to 30 years. These are lithium ion batteries that have safety functions built in. The installation can be a 5 or 6 million dollar project. These batteries are intended to augment resiliency of the local grid. (Jim Lieb said that a committee is also investigating economic advantages of potentially buying the solar field, in part to have flexibility to use the solar field space in future.)

For the contractual relationship with Steeplecom, that company's Memorandum of Agreement was shared in the Board Packet. Steeplecom would work to find a large energy company willing to do the installation and address all of the regulatory and logistic challenges.

Jim Lieb made a motion to accept the Memorandum of Agreement with SteepleCom; Tom O'Brien seconded; all approved unanimously.

Wampanoag Shells Clam Boil – Jim Lieb reported that in relation to our Reparations commitments, we had considered free rental to Wampanoag members for use of our grounds. The question has been returned to the Reparations Committee to clarify how this offer to the Tribe would function.

Treasurer's Report – Karen Witting, Treasurer

501c3 status

Karen said the Finance Committee has proposed applying to the IRS for official 501c3 designation because this will allow us to qualify for some grants. Endowment, at request of the Financial Committee, has agreed to pay the fee for application, \$750.00. Jim Lieb pointed out that many churches do not pursue 501c3 status due to onerous reporting requirements in tax returns to the IRS. Karen assured us that required disclosure information is likely to be identical to financial information already annually shared publicly by the Financial Committee. Jim offered to do further research with the UUA to find churches that have already achieved 501c3 status for pros and cons. Gail Webb also offered to contact a church that has 501c3 status for the same reason. Jessica Clay said that more churches are 501c3 than not, and she has not heard of any significant problems.

Karen Witting made a motion to authorize Karena Stroh to move forward with application for 501c3 status in July, with funding from Endowment for the application cost. Diane Willcox seconded; all approved unanimously.

Steeple Repair Allocation from Endowment:

Karen Witting made a motion to accept Endowment's decision to put the remainder of its 5% annual allocation into the Capital Expense Fund to pay off the remaining balance of the Steeple repair. Tom O'Brien seconded. All approved unanimously.

Financial Reporting to Board of Trustees:

Karen also proposed simplifying the financial reporting modality for future Board Packets to focus on most salient points. Members approved this idea. Karen also emphasized the importance of finding a new member of the Financial Committee as the requirement is 6 members and there are currently only 5.

Consent Agenda – May Minutes, Lifespan Religious Educator's Report, President's Report, Minister's Report, Treasurer's Report, and April Financial Reports

In relation to the Lifespan Religious Educator's Report, the Board noted the problem that Staff are not finding ways to take their full Paid Time Off. Part of the solution may be in clearer definition of responsibilities by the Personnel Committee for various roles. Members agreed we need to create a better support system for all staff, conferring with the incoming Interim Minister. We also agreed to research what portions of PTO have not been used by various staff and how to best rectify it.

Thomas O'Brien made a motion to approve the Consent Agenda; Diane Willcox seconded; all approved unanimously.

The Meeting adjourned at 8:25 PM

Minutes respectfully submitted by Board Clerk Rand Burkert on June 27th, 2023

FPBUU Board of Trustees Meeting Minutes

July 18, 2023, 6:30 P.M., Hybrid/Zoom Meeting, Winslow House

Present: Jim Lieb (Board President), Gail Webb (President-Elect), Diane Willcox, Karen Witting (Treasurer), Carol Yerby (Past President), John Kielb, Liz Cable, Leslie Rennie-Hill, Irie Mullin (Clerk).

Staff Present: Twinks Hastings

Visitors: Elenita Muniz, Kris Yerby

- 1. Welcome to the Board, Staff, and Visitors.**
- 2. Chalice Lighting, Spiritual Opening.**
- 3. Focused Check-in.**
- 4. Board Covenant.**
- 5. Committee Liaisons.**

Jim – Endowment; Gail – Personnel; Carol – Fundraising; Karen – Finance

- 6. Board Notebook and Personnel Manual are available on the website.**

- 7. Board Retreat**

The Board discussed the possibility of an upcoming Board retreat in September, and Board member availability possibly on Saturdays or Sundays. At the last retreat, the Board set three goals.

- 8. Common Read**

The Board discussed the possibility of the Board doing the Common Read as a group. Anticipate speaking to Rev. Kaaren in August about whether to do the Common Read and whether she has any suggestions of books. Will ask Karena about which book she thought would be a good Common Read at GA. Staff suggested the Board read the changes to Article II, upon which the religious education program is based on this year. A visitor supported the Board and the congregation studying the new Article II.

- 9. Interim Minister – Transition Team**

Presented the proposal for a transition team to assist Rev. Kaaren as interim minister during the transition between settled ministers.

ACTION TAKEN:

Jim moved to adopt the following resolution:

RESOLVED, that a Transition Team be formed, as contemplated by publication “In the Interim: Strategies for Interim Ministers and Congregations,” to assist FPB’s Interim

Minister in her job of helping the congregation transition from its most recent settled minister to its next, and it is further

RESOLVED, that the Transition team be co-chaired by Kaaren Anderson, as Interim Minister, and Susan Smith, and it is further

RESOLVED, that the additional members of the Transition Team be: Barbara Draper, Chuck Ross, David Sutherland, Elenita Muniz, Irie Mullin, Marilee Crocker.

Carol seconded the motion.

Discussion: The Board discussed the motion. There are no families with children in the religious education program on the proposed transition team. Jim indicated that the Board can add additional members, there is no numerical limit. Transition Team will assist with “interim tasks” and provide information about the congregation. Concern was expressed by a Board member that the congregation has a history of too much deference to ministers and regretting it later, and it would be important for us to have clear roles and to avoid ending up saying “yes” to everything. Jim pointed out that the Transition Team does not replace the Board’s continuing duty to approve or deny decision-making. Setting expectations upfront would benefit the Board. One person present indicated that she understood the expected purpose of the Transition Team would be to guide the interim process so that we are doing the work that we need to do, so when we organize a search committee, that they know what we are looking for rather than the first person who comes along that looks good. A question was raised as to the current status of the Committee on Ministry: did it get disbanded, how does the Committee interact with the Transition Team, and do we need both? Jim pointed out that the recommendation of the UUA is to put the committee on hiatus while we have the team, although he was uncertain if we agree with that. Concerns about the Transition Team getting too large, so that it would make it difficult to make decisions. A question was raised as to what are the threads of our congregation and are they at odds with the new minister or in sync. Support for asking the Transition Team to come back with a charge which defines the Team’s role.

Vote: Unanimous, Irie Mullin abstaining. Resolution carries.

10. Interim Minister – Moving Expenses

A request to install a 240V electrical line for Rev. Kaaren to plug in her electric car. Kris Yerby presented electrical installation information.

The minister’s contract states that the congregation will reimburse up to \$10,000 in expenses in relocating the minister to the congregation. Kris Yerby stated we would need to run a new circuit from the utility room in the Barn to the rear of the Barn which would have a lockable outlet for the charger; it’s not practical to share it, so it would be an amenity for just her, and there would be no way to monitor the electricity usage, so it would have to be extrapolated if we were to try to come up with a fee for the cost of electricity. Cost is \$1500-2000 for the electrical work, plus the cost of the electricity used (which is approximately \$50-70 per month). Staff stated that one member of staff charges her car at the Exit 10 park & ride charger, and that providing a charger for the exclusive use of the minister would be inequitable. There was a

description of the public charging stations at the park & ride. Suggestion that it would be better to have a public charging station on the property from which the congregation could derive revenue. Kris said it would take at least a year and a half to two years out to process a grant for a public charging station, and that this would be advantageous because charging technology is improving rapidly over time, so it would be more profitable in the future. A question about the realities of being in the historic district, having a commercial charger is a commercial operation which may not be permitted in a historic district. A further question about whether there is a permit required for Rev. Kaaren's trailer to be occupied on the property. The town stated we could have church staff live on site. A question about if there was any discussion of occupying a trailer specifically. The Brewster code contains several provisions regarding the occupation of Recreational Vehicles on various properties. A question about how it worked when Rev. Bran was here and lived on site, was there any discussion with staff. Staff stated that Rev. Bran's role was limited and short term, no furniture was moved or alterations made. There weren't conflicts in the kitchen with Rev. Bran because they were okay sharing with staff. A question as to who authorized any spending for new furniture or painting. A suggestion that the Board needs to step in because staff is not in a position to say no to Rev. Kaaren's requests. A question whether it's possible to charge on a regular 120V charger. Kris stated that it was doable but not ideal. A question: if we put in a charger for Rev. Kaaren, how much more would it cost to put in another for the other staff member. Kris said it would cost the same \$2000 in addition to the cost for the first charger, plus the cost of both cars' electricity. Rev. Kaaren will not live in her RV, but will use it as a guest house for visiting family. Kris said he is working on having the shower in Winslow repaired before August.

The matter was deferred to executive session.

11. Interim Minister & UUA's recommended 2-year term

The Board discussed the advantages and disadvantages to a two-year term versus a one-year term for the interim minister. Board members asked to think about what term we want, and whether to get a search committee set up. An informal poll of the Board as to a term was discussed. The Board could do multiple one-year terms with different interim ministers, but concerns were raised about the effect on staff to not have a leader for periods. Staff said it depends on the leader. Support voiced in favor of a two-year term, and many people worked hard to select Rev. Kaaren and she comes highly recommended. The issues are logistical and can be solved so the important work can go forward—there has been a lack of clarity and we should take ownership of that lack of clarity.

12. Policy Committee

Karena has requested a records retention policy. The existing policy contains some things but it may not be adequate. The Use of Records policy talks about specific types of records and retention periods for each. We need to ask Karena what records are not covered that need to be addressed in a new policy.

13. Treasurer's Presentation

Treasurer's report presented, feedback requested. It helps to have treasurer explain it, difficulty understanding just from reading it. Availability to sit down one-on-one to go over the reports.

It was not clear who had check signing authority for the Capital Campaign bank account, the Board should designate a committee of the Board with co-chairs and treasurer to be authorized signers.

ACTION TAKEN:

Karen made the following motion:

RESOLVED, that the Capital Campaign Committee be a committee of the Board of Trustees, with its membership approved by the Board, and it is further RESOLVED that its Chair or Co-chairs will be chosen from the membership, and it is further RESOLVED that the FPBUU Treasurer and Co-Chairs of the Capital Campaign Committee will have the authority to sign checks, provided that, should there only be a single Chair, the Committee may elect another member to be an authorized signer.

Gail seconded. Vote: Unanimously approved.

14. Consent Agenda: Prior Month Minutes, President's Report, Lifespan Religious Education Director's Report, Music Director's Report, Administration and Finance Director's Report, Treasurer's Report, Financial Reports

CYM is looking for a few new members. Thirteen names are offered for removal from membership for failure to pay dues.

A change to the minutes for June was requested with regard to the battery storage agreement. The language of the Agreement controls, and that language needs to be reflected properly in the minutes. Jim said he will work on adjusting the language. Comment that battery storage in the parking lot is precarious because none of the other parking we use (which we don't own) is formalized, and the only parking lot we own is the forty spaces in the dirt lot with the solar farm and putting more battery storage there could be a problem. Not clear how much parking that would remove. All this still has to get worked out, but everyone is very conscious of the space issues. The current agreement is merely to find a company to do a battery storage deal with us, and the location of the batteries would be the subject of a subsequent agreement with the company found to do the deal.

ACTION TAKEN:

Approval of the June minutes is deferred.

Jim moved to vote on the consent agenda not including the minutes, John seconded. Vote: Unanimous approval.

15. Executive Session

The Board voted unanimously to go into executive session.

The Board voted unanimously to conclude executive session.

Meeting Adjourned at 9:24 P.M.

Minutes submitted by Irie Mullin, clerk.

FPBUU Board of Trustees Meeting Minutes

August 15, 2023, 6:30 P.M., Hybrid/Zoom Meeting, Winslow House

Present: Jim Lieb (Board President), Gail Webb (President-Elect), Diane Willcox, Karen Witting (Treasurer), Carol Yerby (Past President), John Kielb, Liz Cable, Leslie Rennie-Hill, Irie Mullin (Clerk).

Staff Present: Twinks Hastings, Rev. Kaaren Anderson.

Visitors: Elenita Muniz, Susan Smith.

- 1. Welcome to the Board, Staff, and Visitors.**
- 2. Chalice Lighting, Spiritual Opening.**
- 3. Focused Check-in.**
- 4. Explanation of Time-Keeping.**

A Trustee will keep time per each item and will interrupt at the end of the allotted time to determine if the board wants to add more time for the item and how much. This allows each item to get the proper amount of time rather than front loading.

- 5. Board Covenant.**
- 6. Minutes.**

June minutes: still need adjustment, approval deferred again to September meeting.

July minutes: The board discussed the draft July minutes as to level of depth and identification of specific speakers.

Original draft of minutes reflects the style of public government meeting minutes, where each comment is included and identified by particular speaker, rather than a corporate minute style where only topic and board action are documented. Purpose of open meeting law in public governance is to provide transparency, accountability, and provide a way for folks who cannot attend in person to have a clear idea of what transpired at the meeting. Difficulties occurred with the Zoom stream at last month's meeting, highlighting access issues for folks with work, family, or disability barriers to in-person attendance at our board meetings. Equity and inclusion, as well as transparency, are UU values.

Concern that the level of detail provided was too much for the purpose of the board's work and minutes. Vote and basic discussion are the most important aspects. People not willing to wade through that level of detail. Transparency is valued but board covenant says work towards consensus and speak with one voice. Concern detail could fuel divisiveness. Doesn't think including the discussion will fuel division. Congregation is in a period of anxiety and transition, and openness and transparency is valuable. Anytime when we are trying to give less information the question is why, what is driving it, what are the downsides to sharing. Always lean towards more transparency and openness, congregation has called for that. Transparency aspect outweighs the other concerns. Hesitant about identifying speakers by name. Sweet spot might be the discussion in there without naming people. Concern about people not speaking up because they are uncomfortable being quoted. Challenge of accuracy of detailed minutes without recording, felt like some things were missing. As clerk, think of the reader. Immediate reaction that there is a lot of detail but some things were missing. Concern about future ability to keep doing it.

Historical perspective that quality of minutes varied depending on who is clerk. Some did a lot of detail, others have differed. Congregants don't want to know just the decision, but what was behind it. Not naming people is reasonable, but the more detail, the better. Zoom doesn't pick up many voices, difficulty with remote access, minutes provide context. Missing info can be added upon review. Strong

feeling that people's names should not be associated with the discussion. Important for candor prior to consensus. The synergy of the board is the paramount thing. Transparency and communication of the board should be kept in mind, few read the minutes but many read to the Angle. The board should provide frequent articles updating on board activities in the Angle. Really believes in the transparency piece but pertinent points should be in, we need to find a sweet spot. Detail needs to be there as much as possible. Past minutes were lacking detail. Detail in minutes shows that board is working hard, also opportunity to personally reflect on our discussion. Names don't have to be mentioned, this isn't political like government.

Amenable to not having names attached, level of detail is appreciated, helps review if you have memory issues, helps process and remember. Very few people read the minutes, but we are accountable to have info accessible whether or not people read it. Our meetings are public and the info is public to the congregation. More info accessible will ease anxiety. In our covenant we are committed to bringing the highest selves to this work. If uncomfortable having a name attached to a comment, suggestion to think twice about whether to say it. Level of trust that needs to be here but also care with our words. Concern that lack of names would result in certain statements attributed generally to board members that didn't say those comments. The purpose of the board and the way the board deliberates is that we talk together and be open to persuasion, makes for a messy discussion, might change positions by the end of it. People with soft voices can be hard to hear, it can be tricky to capture what is important to share. It doesn't have to be perceived as hidden, but as we are working together to create understanding, there are other things that are different kind of issues and want to make room for people to be persuaded. From a conflict resolution perspective, meetings get bogged down in we/they conflict.

Rev. Kaaren's experience is robust discussion in minutes without naming who said what. Public entities don't have to speak as one voice like boards do. You can do minutes that say what the discussion was, and in the end we ended up voting 5/4 without saying who it was. Part of the agreement is that we still speak as one voice even if we voted the other way. In a church situation, there are 7 ways to get a message out. Board member can break down issues in communications to the congregation. As many ways as you can get things in front of people is the best, the minutes should be publicly posted. People have difficulty remembering things, not a lot of people read minutes. We have a different obligation to each other in community than you do at a public meeting. Length is not an issue, the issue is naming. Naming can turn into triangles in way that isn't part of the covenant. Following the agenda, there is usually some issue that comes up and the minutes should reflect that these aspects of the issue were discussed and the ultimate decision was carried out on the vote on the motion, and results of that. That covers all of the info about all of what went on but takes away any focus on any individual's contribution.

ACTION TAKEN:

Liz moved: That we continue the minutes at a high level of detail but with no names attached to the comments. John seconded. Vote: Unanimously approved.

7. Transition

Susan Smith reports on purpose of Transition Team. More congregations now take the interim period to assess themselves and take the opportunity to be better congregation and meet people where they are. The work is ours not Rev. Kaaren's. We will learn from other UU guides, look forward to Sept 14th 6:30-9pm meeting, board, committee chairs, and Transition Team. Together at the meeting, with a wide circle, begin to gather input, name priorities, and chart the course. Energy, positivity, and joy.

Outreach is critical to reach those who need us. Transition Team is Rev. Kaaren & Susan as co-chairs, Marilee Crocker, Barb Draper, Irie Mullin, Elenita Muniz, Chuck Ross, and David Sutherland.

Rev Kaaren speaks to the process. We will do a SWOT analysis (Strengths, Weaknesses, Opportunities, Threats). Things can be both a strength and a weakness. The Transition Team is going to be charged to go off and meet with their own groups and as many people in the congregation as possible to do “appreciative inquiry.” This lets us know what people are excited about, what is important. It is a process of positive feedback rather than negativity, then sifting through that to see what it says about us as a congregation. The Transition Team will identify commonalities and frequent themes, Rev. Kaaren will facilitate. This will inform some of the transition goals but that will take longer. We have to decide who is accountable, who is responsible, for transition goals, who’s responsible for us meeting those things in next two years. Normally that would be the board. But the best way is usually to have that as the board’s two-year goals as we move forward. When the Transition Team is done, they may have other things that get added as well. This is part of the reason we are putting off a board retreat and focusing on this in the meantime, we may want to take those goals as our goals.

Congregations may have different goals, but it helps to work with strengths of minister. FPB’s goals for transition included worship and pastoral care. We need to determine what we want the minister to focus on. Rev. Kaaren’s strengths are things like her background in art, might be leveraged for improving RE program environment. The Barn has been an RE space but we are trying to keep it nice for other things. However, the RE space in the Parish Hall basement is dark and dingy. Kids need a wondrous beautiful space, which can be transformed with color and decorations and interactive art. Rev. Kaaren is working with Twinks on what we could do, they are excited about positive improvements for not much money, almost like a Montessori-style set up with five different areas kids can go into for each theme. Maker space, nature space, book space, etc. Distinct different areas that are evocative for kids with spatial installations—a “kid environment” instead of just a basement. We can’t just leave program on Twinks’ spit, grit and imagination, we need to support her. They talked about writing a grant and are going through pricing. It probably won’t cost that much if volunteers build it. To support Twinks as supervisor, Rev. Kaaren needs to help her get her environment right to have program she and congregation deserves. This doesn’t have to be a transition goal, but could be. We need to come up with 5-6 goals, and Rev. Kaaren will take on 2 or 3 so she can manage the rest of her job.

8. Board Retreat—skipped

9. Common Read—skipped

10. Committee Liaisons

Irie will liaise with the Transition Team, is a member. No CYM liaison yet. Policy committee—John will do it unless someone else wants to. We will make a list so everyone knows who is the liaison to each committee, and identify empty spots.

Board minutes used to be posted in hallway between sanctuary and parish hall, might be a good idea to physically post them. The idea was to have a monitor there, but folks can’t see it from standing in line to see the minister after services. Physical minutes are hard to see as well. Bulletin boards have been a historic source of conflict.

11. Treasurer's Presentation

We have been trying to close last year's books. Preliminary numbers show \$14,000 better than budgeted. First page is summary of the income, income came in slightly under budget but expenses came even more under budget. Capital expenses and sustainability funds are in there to help people understand what is going on. Capital-Next report starts July 1 2023. Sustainability is looking good, federal funds helped, relief minister cost less than expected. Last number is the remaining surplus-budget year ending last June, we used up all the surplus we had received from the federal govt, we budgeted to use all of it but didn't use all of it, leaving \$14k. She is moving that into sustainability fund rather than leaving it as "remaining surplus." Pretty healthy-looking sustainability fund now. We have already spent some of it, and we have to keep \$20k in there, so less overall actually available. Budget for last year planned to use \$72k but only used \$57k, so \$14k left over. The next page looks at comparison to last year's "actuals." Operating balance sheet. Also included on page 13 of packet, all our special funds and their balance. This shows negative numbers but it is positive balances. Page 14 of packet talks about endowment fund, which spent all of its distribution this past year. Last page of packet, put it together because people need numbers that are helpful as we are figuring out budget, specifically a pledge number goal. This information that is here is what is easy for the treasurer to get, which may help with that goal. Pledge payments actual (paying w/in fiscal year and total payments, so back pledges too). Budgeted amount, total pledges. Pledge units & members-unit is a family or individual, total number at the end of the fiscal year that actually have done pledges. Member numbers are based on the December/January time point, because that is the only thing available.

Information and explanation is very helpful. Page 2, what is the current balance for the endowment transfer. Money wasn't completely designated for the steeple, only about \$2k of that money was used for steeple. \$9k covers building project, \$3k for movement of pews and some special projects left over. If anyone needs more info, reach out to the treasurer.

ACTIONS TAKEN:

Jim made the following motions:

RESOLVED, that the funding by FPB's Endowment of \$412 for a gaga ball pit is approved.

Gail seconded. Discussion: This is cheap for a gaga pit. "Hard yes." Vote: unanimously approved.

RESOLVED, that \$46,000 of Rev Kaaren's compensation shall be designated as Housing Allowance.

John seconded. Discussion: Researched IRS guidance. Rev. Kaaren must determine the housing allowance she is entitled to put on her taxes. The Board merely designates a maximum amount of her compensation that can be so designated by her. Value of residential use of Winslow House must also be determined by the Board as it must appear as income on her W-2. Rev. Kaaren is meeting with realtors to determine the rental value the residential portion of Winslow House, including utilities, which will be reflected as additional compensation for tax purposes. Vote: Unanimously approved.

12. Consent Agenda: Lifespan Religious Education Director's Report, Administration and Finance Director's Report, President's Report.

Lifespan Religious Education Director's report.

Counselors were hired for the SNO-UU two-week day camp in August. We couldn't find enough volunteers to properly staff the camp. Hired Hailey Rae (age 24) has worked in education, she will be the head counselor. The other counselors will be Julia (age 15) and Via (age 15) from the youth group. The counselors are responsible for three different groups, and will keep their eyes on their assigned youth at all times. The camp runs from 7:30am-5:30pm. We can't get volunteers for that kind of full-time hours for two weeks. Hiring counselors takes a chunk out of the income, but it would be impossible to do the camp at all without them. All counselors are paid the same. They seemed very nice and responsible.

Twinks does pastoral care of youth and families—struck by how Twinks is doing individual support as well as all the group work. Also has been doing adult pastoral care and a lot of it. Rev. Kaaren has taken that back over, and she feels lighter now.

Office assistant position description.

Really great description, it includes 8th principle and we should focus on this in action.

ACTION TAKEN:

Karen moved to accept the consent agenda, Diane seconded. Vote: Unanimously approved.

13. Executive Session

The board voted unanimously to enter executive session.

The board voted unanimously to leave executive session.

ACTIONS TAKEN:

Irie moves to have an attorney draft a use and occupancy agreement for Rev. Kaaren and Scott with respect to residency in certain areas of Winslow house. Liz seconded. Unanimously approved.

Liz moves to have monthly “board blast” short newsletter she will prepare to be sent to the congregation, with Jim doing reminders and a draft sent to the board for approval before dissemination. Karen seconded. Vote: Unanimously approved.

Jim moves to purchase and install a second refrigerator in the Winslow kitchen, with associated wiring and any necessary carpentry, for total cost of \$500 maximum, using funds from sustainability fund. The existing fridge is small and old, and the minister & family need an adequate fridge. Leslie second. Vote: 8 yay, 1 nay. Approved.

Meeting Adjourned at 9:15 P.M.

Minutes submitted by Irie Mullin, clerk.

President's Report for September 2023

By the time you are reading this, we will have had our joint Board of Trustees, Transition Committee and Committee Chairs meeting to discuss Transition. We expect transition, and the various goals that will be created around that, to be a principal theme of this year.

Otherwise, since our Board meeting in August, FPB has been gearing up for the start of a new year with summer a time for many, but certainly not all, committees to catch their breath. But the Meetinghouse Speaker Series is off to a quick start, with a second Walk with Marcus Hendricks of the Mashpee Wampanoag tribe having taken place on last Saturday and an event with Leslie Jonas coming up on **Sunday Sept. 24** from 2-4 PM (I hope some of you can make that).

A companion project dubbed the "Brewster Meetinghouse Gallery" is in the works for displaying artwork in the Parish Room. The FPB group putting this together is working with Nauset Interfaith and the Family Diversity Projects www.familydiversityprojects.org to bring two of their fabulous photo exhibits to FPB. They are hoping to get "Of Many Colors" in October and "Love Makes A Family" in November. The group is also in conversation with the Dennis Union Church about bringing a portion of Julia Cumes' fabulous exhibit, Trans(Formations). Julia, a friend of FPBUU, is a well-known Cape photographer, and this is a special, sensitive project centering trans folks on Cape Cod. Please let me know if you'd like to assist with any of this.

On a more mundane note, the second refrigerator has been installed in the Winslow House. Cost of installation exceeded the budget for this, but contributions have been received to cover the excess over the aggregate \$500 that was budgeted for this project.

Rev. Kaaren Anderson
Board Report
September Board Report

First let me say I'm so grateful for the warm welcome upon arriving in Brewster. Scott and I have settled in nicely and just starting to explore the area. In short, you all are a delight! I feel honored and lucky to be here.

Staff

They are lovely, talented and committed. Not sure you can ask for more than that. I bring a different style to the work than what they've previously experienced, so we are working through expectations, roles, passing on batons and whose responsible for what lane. Kaeza and Twinks need to take the time off they have coming to them, and I will be persistent in nagging them to do so! :) I don't want two very accomplished and valued employees to burn out. The three directors and I are taking an online class at the end of the month put on by The Guild of Interim Religious Educators called: The 3 C's of Staff Relations: Covenant, Conflict and Community. I'm hoping it will set the ground for the next couple of years.

Worship

So far, I'm loving the engagement with the congregation and am happy that my style of worship seems welcomed. Kaeza is wonderful to work with and Twinks' energy and ideas add so much to the team's dynamic. The worship associates are well versed in worship which makes working with them a pleasure. Overall, there is a lot of talent in this congregation and it's great to step into that environment and feel like I have partners in the process and execution.

Transition Team

As of this writing, we have not done the SWOT analysis, but I'm looking forward to getting a better picture of the work ahead for the team, the board and myself.

Committees

I've met with the Caring Committee, Presidents, Membership, Endowment, Gallery Group, and Women's Circle Alliance. Next month we will hold a retreat for the worship associates and Staff. I hope to get to a pastoral care training sometime in the fall.

Children and Youth Remake

Some of my time has gone into the creation of the new space. I'm so excited about Twink's vision for the space and am honored to be a part of bringing that to life. We submitted an Endowment Fund distribution request to the Endowment Board for the work for \$5,000, which was approved. I must also lift up Rog Smith. This project could not have happened without his time, talent and unique skills. I'm confident that the end result will be magical and allow Twinks to bring her vision forward to the betterment of the program and the thrill of the children. This weekend, we are gathering volunteers to finish up some of the areas. The project should be concluded by the end of the month.

Respectfully submitted,
Rev. Kaaren Anderson

Report from Administration and Finance Director – September 2023

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

- For FY23-24, we have received, as of 9/14/23, 178 pledge units for a total of \$417,324.

Property Management

- Planned and unplanned building expenses have been quite high at this time in our fiscal year. It's been great to see the Board of Trustees, the Endowment Board and Finance Committee working together to figure out the best way to pay these bills and hope we can continue to look at our processes and what's working and what is not. This interim time is a good time to do this work.

Administration as Ministry

- I still need the Board to set a rental rate for the Winslow House residence so I can update Rev. Kaaren's payroll with this is a taxable benefit.
- Susan Smith, Daniel Beltran and I have done one interview for our Office Assistant position, and we have two more scheduled next week. We hope to have chosen our top candidate by the end of next week. We had a ton of resumes submitted, and scheduled interviews with our top 3 applicants. Since Sue Weber has been able to resolve some medical issues that had caused her to resign from this position, I have hired her on a contract basis until we fill this position. It has been great to have her back to work on some of the administrative tasks that my limited hours don't allow me to get to.
- I am continuing to work with the Personnel Committee and Rev. Kaaren to update job descriptions. We also are working together on an evaluation of our office staff and volunteer positions with a time tracking exercise this fall. The intent is to determine if our current structure meets the church's needs and if changes need to be made.
- I am continuing to work with Mike from Boardwalk Business Group to transition our accounting software from QuickBooks Desktop version to QuickBooks Online. Sue Weber has agreed to fill in for our bookkeeper, Ted, who will be off from October 5 through November 12.
- With all that is happening at this time of the church year, it has been hard to find a time for our All-Committees' Meeting. Although we still hope to schedule this at some point, Cove and I are working on putting a video together that will highlight our procedures for things such as room requests, fundraising events and public relations that support all the work of the church. Once this video is completed, it will go out to our FPBUU groups and be added to our website as a resource.
- I am coordinating with Rev. Kaaren to have a brief recognition of Celine, our Thrift Store Manager, during one of our upcoming Sunday services. Celine has done an amazing job. You will see in her report, included in this packet, that the major limitation she has to increasing the store's revenue is lack of volunteers to staff the store. My hope is by doing this recognition we will be able to recruit 3 more volunteers for the Thrift Store.

Sustainability, Professional Development and Serving the Larger Community

- It was so wonderful to spend a week on Star Island for a meditation retreat.
- I attended Good Officer training led by Liberal Religious Educators Association in August, and I look forward to using what I learned to support other UU Administrators.
- I look forward to attending a workshop with Rev. Kaaren, Twinks and Kaeza about the 3 C's of staff relations: covenant, conflict and community at the end of this month.
- My work on the Pause A While Inc. Board continues to be meaningful work. We held our first golf tournament fundraiser this August and raised over \$20,000 to support the recovery center.
- I am facilitating a monthly Admin Soul Matters group for the 3rd year, which has been a wonderful way to connect to other UU professionals and explore our monthly themes.

Kind regards, Karena Stroh, Administration and Finance Director

Thrift Store Update from Celine Crook, Thrift Store Manager
End of First Quarter 2023

We had an extremely busy summer at the thrift store. We moved an incredible amount of merchandise through the shop and we were consistently busy (sometimes it was a little overwhelming.) A big part of being monetarily successful is going through new merchandise, cleaning it, pricing it and getting it on the floor. This takes a lot of hands on work and can be a challenge sometimes if volunteers are away. Although we officially designate Fridays as donation day, we often take items all week. We also are very lucky to still have our collaboration with Consigning Women. The clothing we get from them is high quality and is a big part of why we get so many returning shoppers.

We currently have 11 volunteers. This is a very small amount compared to most of the bigger non-profit thrift stores I have spoken with. Most shops are still having issues with recruiting volunteers however they all seem to think it's getting a little better. The issue with recruiting volunteers for the shop is that working at the store can be more intensive than many of the other volunteer opportunities within the church setting. Volunteers at the shop need to be reliable, consistent, able to handle money and the public. It can be overwhelming for many. We currently have two volunteers who are not members of the church. They are newly retired and live in Brewster and support the work we do as a community. In general, the group we have now seems to really enjoy their time at the store.

We consistently hear that we are the best thrift shop around. Our prices are fair, our staff is very friendly and welcoming and the shop is clean and well organized. I have done some research and from the information I have gathered we are a top producing local non-profit thrift store. At only approximately 1000 square feet and only being open 25 hours per week we are able to generate a good amount of sales throughout the year. Another perk is that we don't pay rent which is a huge issue for some of the other shops.

The thrift store could grow in profitability if we increased our hours and working volunteers. It would be extremely beneficial to increase hours even in just the summer months. However to do that we would need at least four more consistent individuals. It can be so busy in the shop during the summer months that most volunteers are not comfortable being at the shop alone. It would be helpful for me to be able to be at the shop more during hours that we are closed because there is a lot for me to do that can be very difficult to accomplish when the store is jam packed with people.

This summer we were contacted by an internet personality named Dr. Lori. She is an antique appraiser and is extremely popular and well known. She has been on the Discovery Channel and the History channel as well. Dr. Lori spent 3 hours in the shop filming...talking about various items we had in the shop etc. The reason they reached out to us was due to our presence on the internet. Specifically our social media pages and website. We expect edits to be done this fall and they will send us a link to the videos.

Our social media pages continue to grow. At this time our instagram page has 429 followers and our Facebook page has 298 likes. The pages have been beneficial at bringing customers into the store when they see an item they are interested in highlighted online. My plan is to continue to grow those pages as well as grow the reach of the website when I have extra time. Other ideas that are in the works are creating a front check out area that facilitates quicker check-outs in the summer, utilizing one of the sheds as a "furniture" annex that could be opened when there is more than one person working the store and (as always) trying to create more space for more inventory.

FPB Board of Trustees August & September Email Votes

Email Vote 8/24/2023 to Approve Endowment Board funding

RESOLVED, that the funding by the Endowment Board of \$5,000 for the Fellowship Hall improvements described to the Board of Trustees by Rev. Kaaren at our last Board Meeting is hereby approved.

Voting in favor: Rennie Hill, John Kielb, Jim Lieb, Irie Mullin, Gail Webber, Diane Willcox, Carol Yerby

Not responding: Liz Cable & Karen Witting

Email Vote 9/6/2023 to Approve Choir Accompanist

RESOLVED, that the contract for FPB to hire Dan Anthony as Accompanist, in the form presented to the Board of Trustees on September 6, 2023, is hereby approved.

Vote unanimous

Email Vote 9/8/2023 to Fill Vacancy on Endowment Board

RESOLVED, that the appointment ,by the President of FPB's Board of Trustees, of Susan Flaws to fill the vacancy on FPB's Endowment Board, is hereby approved.

Vote unanimous

Email Vote 9/12/2023 to Approve Endowment Board funding

RESOLVED, that the funding by FPB's Endowment Board of the payment of \$8,818 on account of the Winslow House Shower and Parish Hall Ramp Door repairs and overruns on the Barn Exterior Door replacement and the Pew Change is hereby approved.

Voting in favor: Rennie Hill, John Kielb, Jim Lieb, Irie Mullin, Gail Webber, Diane Willcox, Karen Witting, Carol Yerby

Not responding: Liz Cable

E mail Vote 9/12/2023 to Authorize Payment of Barn Elevator Repair

RESOLVED, that the \$4,995 cost for the FPB Barn Elevator repair be paid from FPB's Sustainability Fund.

Voting in favor: Rennie Hill, John Kielb, Jim Lieb, Irie Mullin, Gail Webber, Diane Willcox, Karen Witting, Carol Yerby

Not responding: Liz Cable

Treasurer's Report

A) Final June Financial Report

The Final June Financial Report is included. My estimate from August was accurate, and there are no changes to the numbers. The final numbers show that we were almost \$15,000 better than budget. Since the 22-23 budget used up all the remaining surplus, nearly \$15,000 will be added to the Sustainability Fund, as shown on the first page.

B) Conversion to online QuickBooks

We are planning the conversion from QuickBooks desktop to online, hoping to have this conversion completed within the next month. This will allow for significant improvement in the efficiency of financial management. Because we are taking this opportunity to clean up our financial organization within QuickBooks, the conversion will be done by downloading the bank transactions for July through September and manually transitioning the accounting of them within QuickBooks online. Because of this approach, it would be labor intensive to transfer transactions from prior years. We will continue to have access to that content in the desktop QuickBooks. Thus, for this fiscal year it will be difficult to produce the monthly comparison to prior year report. In light of this, the Finance Committee recommends that for this fiscal year the comparison to prior year report be created only for the six-month report and the final end of year report. This change in process will only apply through June 2024. After that we will go back to running this report monthly.

Financial Reports - June 2023

Reconciled

Submitted by Karena Stroh, Admin & Finance Director

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

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

% of budget should typically be at 100%

Points of Interest

Total Income is at 100% of budget

Total Pledge Payments received 95% of budget

Offertory is at 91% of budget

Thrift Store Income is at 119% of budget

Total Expenses are at 97% of budget

Capital Expense Fund

	Spent	Planned
Balance 7/1/2022	23,750.00	23,750.00
Steeple	-18,000.00	-18,000.00
Transfer from Endowment	9,449.29	
Balance 7/1/2023	15,199.29	5,750.00

Sustainability Fund

	Spent	Planned
Balance 7/1/2022	27,275.00	27,275.00
ERTC	89,549.21	89,549.21
Leave Minister	-3,800.00	-5,650.00
Meetinghouse Motors income	1,584.50	
Remaining Surplus after June 2023	14,987.99	
Balance 7/1/2023	129,596.70	111,174.21

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

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Pledges				
2022-2023 Pledges	330,238.60	349,200.00	-18,961.40	94.57%
2021-2022 Pledges	8,199.13	10,000.00	-1,800.87	81.99%
2020-2021 Pledges	1,395.59	0.00	1,395.59	100.0%
Total Pledges	339,833.32	359,200.00	-19,366.68	94.61%
Offertory	18,113.24	20,000.00	-1,886.76	90.57%
Fund Raising				
Thrift Store/Annex Income	112,895.39	95,000.00	17,895.39	118.84%
Church Fundraisers	20,389.27	19,000.00	1,389.27	107.31%
Food Certificate Sales	1,750.00	1,500.00	250.00	116.67%
Women's Circle Alliance	300.00	0.00	300.00	100.0%
Welcoming Congregation-Income	0.00	2,000.00	-2,000.00	0.0%
Total Fund Raising	135,334.66	117,500.00	17,834.66	115.18%
BldgUse	5,942.00	7,000.00	-1,058.00	84.89%
Investment,Interest,Misc Income	8,385.00	5,550.00	2,835.00	151.08%
Total Income	507,608.22	509,250.00	-1,641.78	99.68%
Gross Profit	507,608.22	509,250.00	-1,641.78	99.68%
Expense				
Staff Salaries	312,590.81	323,183.00	-10,592.19	96.72%
Staff Benefits/Payroll Expenses	91,486.04	93,069.20	-1,583.16	98.3%
Staff Professional Expenses	15,561.65	17,253.00	-1,691.35	90.2%
BldgGrounds	84,311.13	82,322.00	1,989.13	102.42%
Office Expenses	17,801.59	18,900.00	-1,098.41	94.19%
Loan & Mortgage Payments	7,387.32	7,200.00	187.32	102.6%
Denominational Dues	18,000.00	18,000.00	0.00	100.0%
Committees				
Caring Committee	95.00	0.00	95.00	100.0%
Board of Trustees	414.12	400.00	14.12	103.53%
Landscape Committee	140.00	850.00	-710.00	16.47%
Membership	445.83	750.00	-304.17	59.44%
Social Justice	1,000.00	1,000.00	0.00	100.0%
Stewardship	161.33	300.00	-138.67	53.78%
UU Connections	298.00	1,360.00	-1,062.00	21.91%
Total Committees	2,554.28	4,660.00	-2,105.72	54.81%
Lifespan Religious Education	5,316.74	6,200.00	-883.26	85.75%
Music	4,819.40	5,600.00	-780.60	86.06%
Worship	5,428.47	5,500.00	-71.53	98.7%
Total Expense	565,257.43	581,887.20	-16,629.77	97.14%
Net Ordinary Income	-57,649.21	-72,637.20	14,987.99	79.37%

Operating Funds

Profit & Loss Prev Year Comparison

July 2022 through June 2023

	Jul '22 - Jun 23	Jul '21 - Jun 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
Pledges				
2022-2023 Pledges	330,238.60	0.00	330,238.60	100.0%
2021-2022 Pledges	8,199.13	357,770.18	-349,571.05	-97.71%
2020-2021 Pledges	1,395.59	13,257.67	-11,862.08	-89.47%
2019-2020 Pledges	0.00	900.00	-900.00	-100.0%
Total Pledges	339,833.32	371,927.85	-32,094.53	-8.63%
Offertory	18,113.24	17,191.33	921.91	5.36%
Fund Raising				
Thrift Store/Annex Income	112,895.39	101,698.41	11,196.98	11.01%
Church Fundraisers	20,389.27	18,384.16	2,005.11	10.91%
Food Certificate Sales	1,750.00	963.75	786.25	81.58%
Women's Circle Alliance	300.00	0.00	300.00	100.0%
Total Fund Raising	135,334.66	121,046.32	14,288.34	11.8%
BldgUse	5,942.00	5,486.73	455.27	8.3%
Investment,Interest,Misc Income	8,385.00	6,680.40	1,704.60	25.52%
Total Income	507,608.22	522,332.63	-14,724.41	-2.82%
Gross Profit	507,608.22	522,332.63	-14,724.41	-2.82%
Expense				
Staff Salaries	312,590.81	295,993.51	16,597.30	5.61%
Staff Benefits/Payroll Expenses	91,486.04	94,128.47	-2,642.43	-2.81%
Staff Professional Expenses	15,561.65	16,034.71	-473.06	-2.95%
BldgGrounds	84,311.13	74,049.10	10,262.03	13.86%
Office Expenses	17,801.59	21,157.77	-3,356.18	-15.86%
Loan & Mortgage Payments	7,387.32	7,387.32	0.00	0.0%
Denominational Dues	18,000.00	25,000.00	-7,000.00	-28.0%
Committees				
Caring Committee	95.00	0.00	95.00	100.0%
Board of Trustees	414.12	627.06	-212.94	-33.96%
Landscape Committee	140.00	200.75	-60.75	-30.26%
Membership	445.83	364.00	81.83	22.48%
Reparations	0.00	198.00	-198.00	-100.0%
Social Justice	1,000.00	0.00	1,000.00	100.0%
Stewardship	161.33	400.78	-239.45	-59.75%
UU Connections	298.00	422.00	-124.00	-29.38%
Total Committees	2,554.28	2,212.59	341.69	15.44%
Lifespan Religious Education	5,316.74	4,325.50	991.24	22.92%
Music	4,819.40	4,481.97	337.43	7.53%
Worship	5,428.47	5,031.49	396.98	7.89%
Total Expense	565,257.43	549,802.43	15,455.00	2.81%
Net Ordinary Income	-57,649.21	-27,469.80	-30,179.41	-109.86%
Net Income	-57,649.21	-27,469.80	-30,179.41	-109.86%

	Jun 30, 23	Jun 30, 22	\$ Change	% Change	
1					
2					
3	ASSETS				
4	Current Assets				
5	Checking/Savings				
6	CC5 Ckg - 5859	37,829.93	31,628.59	6,201.34	19.61%
7	Repo Sweep - 0998	199,929.13	160,110.25	39,818.88	24.87%
8	Total Checking/Savings	237,759.06	191,738.84	46,020.22	24.0%
9	Other Current Assets				
10	Sustainability Fund	-114,608.71	-27,275.00	-87,333.71	-320.2%
11	Capital Expense Fund	0.00	-23,750.00	23,750.00	100.0%
12	Unearned Pledges	-88,540.50	-51,064.61	-37,475.89	-73.39%
13	Unearned Summer Program Funds	-1,900.00	0.00	-1,900.00	-100.0%
14	Payroll Corrections	-129.04	-129.04	0.00	0.0%
15	Total Other Current Assets	-205,178.25	-102,218.65	-102,959.60	-100.73%
16	Total Current Assets	32,580.81	89,520.19	-56,939.38	-63.61%
17	Fixed Assets	1,761,018.93	1,761,018.93	0.00	0.0%
18	Other Assets				
19	Transfer Suspense	0.00	1,034.13	-1,034.13	-100.0%
20	Food Coupon Inventory	7,079.76	4,279.76	2,800.00	65.42%
21	Petty Cash	75.79	100.00	-24.21	-24.21%
22	Total Other Assets	7,155.55	5,413.89	1,741.66	32.17%
23	TOTAL ASSETS	1,800,755.29	1,855,953.01	-55,197.72	-2.97%
24	LIABILITIES & EQUITY				
25	Liabilities				
26	Current Liabilities				
27	Other Current Liabilities				
28	Split Plate	6,367.00	5,808.00	559.00	9.63%
29	UUSC Coffee Sales	-80.18	541.40	-621.58	-114.81%
30	Current portion-Loan Meeting H	4,080.00	4,080.00	0.00	0.0%
31	Payroll Liabilities	5,926.87	3,412.80	2,514.07	73.67%
32	Total Other Current Liabilities	16,293.69	13,842.20	2,451.49	17.71%
33	Total Current Liabilities	16,293.69	13,842.20	2,451.49	17.71%
34	Long Term Liabilities				
35	Loan-Meeting House Improvements	61,180.89	66,189.63	-5,008.74	-7.57%
36	Total Long Term Liabilities	61,180.89	66,189.63	-5,008.74	-7.57%
37	Total Liabilities	77,474.58	80,031.83	-2,557.25	-3.2%
38	Equity				
39	Unrealized Endow Loan Gain/Loss	302,369.30	302,369.30	0.00	0.0%
40	Retained Earnings	1,473,551.88	1,496,184.86	-22,632.98	-1.51%
41	Net Income	-52,640.47	-22,632.98	-30,007.49	-132.58%
42	Total Equity	1,723,280.71	1,775,921.18	-52,640.47	-2.96%
43	TOTAL LIABILITIES & EQUITY	1,800,755.29	1,855,953.01	-55,197.72	-2.97%