

October 2023 Board of Trustees Meeting Packet

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

Meeting ID: 897 2268 6555 passcode: love

One tap mobile +13017158592,,89722686555# US (Germantown)

Covenant of First Parish Brewster UU Board of Trustees

“Entrusted by the congregation, we recognize that ours is a sacred duty and we will bring our highest selves to all work on their behalf. We promise to arrive on time, come prepared, speak gently and respectfully with each other, and allow everyone time to speak. We will operate by majority vote, trying whenever possible to work toward consensus and support a decision once it has been made.

We pledge to use one-on-one communication to express concerns or resolve conflicts with each other. When communicating with the congregation and community at large, the Board speaks with one voice. Our primary commitment is to the long-range health of First Parish Brewster Unitarian Universalist congregation.”

Table of Contents:

Meeting Agenda

September Minutes

President’s Report

Minister’s Report

AFD’s Report

Music Director’s Report

Endowment Board Report

Board Email Vote

August Financial Reports

**FPBUU Board of Trustees Meeting Agenda
October 17, 2023, 6:30 PM Hybrid/Zoom Meeting**

Welcome Board, Staff and Visitors - [3 minutes] - Jim

Timekeeper & preparation of Board Blast - [2 minutes] - Liz

Chalice Lighting & Opening Words [5 minutes] - Rev Kaaren

Focused Check-in [12 minutes] – Rev Kaaren

Read Board Covenant [2 minutes] –

Written Consents of Board since last meeting [1 minute] – Jim:

9/22/23 to approve hiring of Office Assistant

9/27/23 to approve hiring of temporary Bookkeeper

All Committee Expo [5 minutes] – Gail

501(c)(3) Application [15 minutes] – Mary Jo Jollett

Minister Housing Task Force & Strategic Planning Committee [10 minutes] - Jim

Treasurer's Presentation [5 minutes] - Karen

Consent Agenda [5 minutes] – Jim: Minister's Report; Lifespan Religious Education Director's Report, Administration and Finance Director's Report, President's Report, Treasurer's Report; Minutes, Endowment Board Report

Transition & Goals [30 Minutes] – Rev Kaaren

Common Read [20 minutes] – Twinks

Check out [5 minutes] – Jim

Adjourn

FPBUU Board of Trustees Meeting Minutes

September 19, 2023, 6:30 P.M., Hybrid/Zoom Meeting, Winslow House

Present: Jim Lieb (Board President), Gail Webb (President-Elect), Karen Witting (Treasurer), John Kielb, Leslie Rennie-Hill, Irie Mullin (Clerk).

Staff Present: 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. Read Board Covenant.**
- 5. Actions by Written Consent since July Board Meeting**

Jim said that email votes were in a short turnaround time, and going forward he will try to have more than one day to respond. Suggestion that if anyone votes no, then we should discuss it in person. Jim said that perhaps we should do that only if someone responds that they want to talk about it in a meeting. Suggestion that we should have a deadline for a response.

See attachment for votes taken (nota bene: the attachment contains a scrivener's error as to Gail's last name—it is Webb, not Webber).

- 6. Common Read Announcement**

Jim suggested we start with Proposed Article 2. He will check with Twinks whether she would be willing to lead that and what other materials we should read. The Proposed Article 2 will replace the 7 Principles.

- 7. Additional Board Liaisons**

- a. Social Justice—Leslie
- b. Religious Education/CYM—John
- c. Policy—Jim
- d. Board Blast & Time Keeper—Liz
- e. All-Committee Expo—Gail
- f. Stewardship—Diane

- 8. Transition & Board Goals—Jim & Rev Kaaren**

Elenita submitted a draft charge to the Transition Team (TT), it will be discussed by the Transition Team before the next board meeting.

Rev. Kaaren described the SWOT analysis the TT undertook at its first meeting. It is a tool, it doesn't make definitive statements one way or the other. It was more complicated to do it with both the board and the TT at the same time. There is a definitive role for the TT—the inquiry aspect, engaging the congregation, gathering information, thinking through things. But this differs from the board's role, which is taking that information and figuring out the goals for the next two years. Rev. Kaaren feels that she will be most helpful if she has more time to observe how we interact with each other and what we think about different aspects, before she can tell us what she sees and whether we want to address particular things. She would like to come up with a list of transition goals for herself that the board would pick from at the next meeting, so that she wouldn't be picking those on her own. Rev. Kaaren passed around the SWOT analysis notes. Not every issue had enough time to be completely explored. The board

spent 5 minutes reviewing the document of the strengths, weaknesses, threats and opportunities, and each board member responded as follows.

Feels happy that 25 people put in all this work to come up with these responses. The process had some anxiety in it, and it brings up all kinds of things about the church. It was a big group, a lot of information coming in. It was a lot. Focusing on just the weaknesses, the following things stand out. Making a lot of headway but that people's belief in church has not caught up with that (i.e. involvement with the outside community). Capital campaign related things—aging buildings, repairs, building maintenance, etc. Major priority is minister's housing, unless we can solve that problem, we won't find a quality settled minister. Another major priority is lack of a strategic plan, this affects building maintenance planning and could be applied productively to many other aspects of future development. List of "doable" priorities: no statement of who we are, no UU identity; adult spiritual development; lack of coherent social justice structure; age/racial homogeneity may work itself out with outreach and more religious education with Fellowship Hall; vision statement.

A strength is our community, it's an amazingly welcoming congregation, people can be themselves and be accepted. This is the key to everything else that is said. Financial sustainability is our big weakness. We have a lot of staff and a lot of buildings—these things compete for resources and we don't have any left over, both are underfunded. The congregation tends to believe that staff are here all the time and have unlimited time, producing a lack of boundaries for staff. Our organizational structure means our staff are supervised by one person, the minister, which can be a challenge if that person isn't fully present, because there is no backup. The way we manage staff is risky and challenging, and very dependent on the minister as sole in-charge. Not sure how to support all the financial issues we have. Surprised at the comment that CYM program is a weakness. Had a not great experience when volunteering with the CYM program, but thought it was an individual experience. It seems that others have had a similar experience too. Think we have a problem with communication, lack of explanation. We have a core set of amazing volunteers who are always overworked. Finance committee is down to two members plus Karen W., this is stressful. Don't agree with trying to do everything in the list, just because it is doable doesn't mean we should do it. We should make decisions about what is the right thing to do rather than just what we are able to do.

Finances were not as strong as expected initially coming in. The bigger picture is that we have weaknesses to address, finances, minister's housing, but our strengths exceed our weaknesses and believes we can make it all work. Short term situation is that cash is tight, but we have a lot of financial resources and we make it work when we need to. We are in a lot better shape than a lot of places like us. Focused on concrete things: parking, lack of certified kitchen, larger gathering space. Dinners at different people's houses may actually work better than a large gathering.

Key strength is our staff, who are wonderful and competent. But do we offer them enough support? Staff members didn't take a lot of vacation, was the barrier to that related to volunteer support so they have confidence in what is done when they are absent? Also, what can we do to address the threat of the cost of living on the Cape for the staff?

Housing for a minister is important, but also resource support in some form for our staff members. Some staff are in a precarious living situation. We want strong staff and housing has to be looked at as a whole. We should ferret out resources amongst ourselves as a church. It should be priority #1 in any strategic plan. Share some concerns with the CYM program for the same reasons, love working with kids but there didn't seem to be continuity in the curriculum

and content-based focus in the activities provided. The UUA has so many curriculum resources that we can use that are under-utilized. Young adults and bridging were so moving in the past, but it doesn't feel the same, worry about that. Surprised that adult spiritual development came up a couple of times, would be interested in hearing more about that. The archival/historical preservation is a big problem, our reputation is as a historical part of Cape Cod. No history work done since 2001. Spirit of volunteerism—it's a strength for the people who volunteer all the time, very talented people, but we don't have enough people to step up to be mentored, we need to pass on institutional and community knowledge. New people on committees help pass on knowledge. A strategic plan is critically important. Any type of plan or committee work should develop a way to report out success or results, this is a way to measure our progress and how well we achieved goals. We don't have any hard data, it's very time-consuming for staff to gather and store that data. We need to find ways to make it easier to gather data on various things. This will help communication to the congregation—how many people come to the speaker series, how many families come to church, what is the daily CYM attendance. That data collected over time and looked at analytically can give you lots of direction within a strategic plan, shows trends and plans to improve. With a system in place, data can be gathered very efficiently. There are weaknesses in the administrative structures. Time on different committees makes it clear that there are differences in the approaches in different boards and different ministers, this is hard on staff. We need more collaborative processes that provide more continuity for staff and amongst board chairs. It is hard for employees to have so many big shifts in what they expect day to day. Personnel systems have been through a lot of changes in the past few years, and that probably has a relationship to staff issues: hiring processes, onboarding.

Our status as a Welcoming Congregation is a strength. Have done SWOTs before but with less people, like 15 total. Interesting that so many of the issues raised were both strengths and weaknesses, threats and opportunities, but people in the room identified strongly with one perspective or the other. We aren't there yet on identifying the problem, need a better sense of how all this fits together. Overall, the church has a lot of identities depending on who you are, but no sense of common identity. It is very hard to figure it out what our identity is from the website or different committees. Would love to see some "glue" that is common which is easy to relate to about what this church is about—deeds not creeds, what are we about. There are some insiders here (staff, committee chairs, volunteers, etc) who are doing good work, but it's hard to know how to join them. Not a criticism of the people, but it's hard to have a process to join and contribute. Looking for what is the way in—how do you get information, how do you contribute? Can you participate at a low level in multiple things, or do you have to go 'all in' on one single thing? Not the same level of welcome at the volunteering level (serving on committees) that there is in our in-person welcoming in church on Sundays. Rather than rush to easy fixes or what someone thinks we should do, we should take the time to work things through and figure out what we really want. A certified kitchen can mean events which means income which solves other problems. Can we stay open to how else we might be able to address problems through creative ways? SWOT was really helpful and very surprising in terms of the energy with which some people named weaknesses. Glad we are doing this process, looking forward to clarity.

Housing is a priority, but is a complicated issue—ownership versus rental versus church-owned. We should prioritize increasing age and racial diversity in the congregation, but this may take more than just outreach. We need self-reflection as to established majority groups and how to make minority groups feel welcome. The age issue is more than just young families.

Younger folks in general lack opportunities for connection on the Cape as a very small minority group in an elder-dominant area. Website accessibility/transparency can be improved. This can link us to more people, and is very doable. Personnel, on-boarding, HR systems need work.

Rev. Kaaren asked for each board member to send the top 5 things the board could address in the next two years, and the list of what Rev. Kaaren could be helpful with.

9. Establishment of Disability Justice and Inclusion Committee–Irie

Irie proposed a committee addressing Disability Justice and Inclusion in the congregation, to be organized under and reporting to the board. Irie has consulted with the UUA Disability Access coordinator. The general sense is that the UUA and congregations broadly have strengths in working on racial and gender justice issues, but there has been less focus on disability justice. The UUA is looking to change that, and is focusing funding on this area through the new access coordinator and the EqUUal Access organization. The purpose of a DJI committee at FPB would be to assess current access resources and strengths, as well as unmet needs in the congregation, and later, in our interactions with the public. The committee would survey the congregation and reach out by tabling at coffee hour and individual conversations. The UUA has many resources to help this assessment–detailed checklists to guide assessments of many different areas of congregation life, beyond just building infrastructure (i.e. communication, worship focus, etc). As finances allow, the DJI would suggest changes that could be made in our current resources to increase access and equitable inclusion, in consultation with relevant committees. Another major component of the work would be anti-ableism education through seminars, worship services, and other activities centering the experience and perspectives of disabled people. Some online seminars are offered through the UUA, and services can be organized either by worship associates or with a visiting speaker. A change to anti-ableist thinking is very low cost, and will not place any significant further burdens on church finances–this is “low-hanging fruit” that we can easily address to increase our alignment with our spiritual values of equity, inclusion, and celebration of diversity. Irie is willing to chair the committee if approved, and members can be recruited. The committee would be seeking both disabled members and non-disabled allies to share the work.

The board and visitors had the following comments. John Kielb volunteered to be a member of the committee. We have a volunteer issue, lots of people volunteer for other committees, would it be possible to wrap this project into an existing committee? Other groups might be able to take this on, but no suggestion as to which group it would be. Problem with asking an existing committee to add a task. This may appeal to people who are not yet volunteering on a committee. Wanted to make sure that it is clear that a DJIC would interact with other committees about committee-specific issues. Building maintenance thinks about accessibility in their projects, but this goes beyond that. We had an accessibility committee before, but it was focused on physical access. This is about ableism, shifting a perspective, like anti-racism. It’s a different kind of consciousness raising. It’s necessary to change the way we think, and doing an ableism program is about that. There has been a problem with masking compliance in designated areas, and it shouldn’t fall on disabled people to enforce it. Covid is coming back, we need to change our thinking. Unless that leadership comes from the pulpit and board, it won’t change. A committee like this is essential to opening our minds, we have to start thinking about it, it’s important, and we’re not doing enough. This is an interesting initiative, totally support it. In the past, these kinds of initiatives have come out of the Social Justice Committee, would rather it be a committee under social justice rather than under the board. Take

time with new initiatives, engage as wide an audience as possible. Bring the information to the whole congregation, work on communication issues. If we went ahead with this, the first thing to do would be reach out to the congregation. The UUA disability access coordinator can provide seminars/training for the board and congregation. Having a table at coffee hour can generate interest, explain what it is about. Start with a survey, get some information. No downside to forming the committee, see if there is interest in getting this going.

ACTIONS TAKEN

Jim made the following motions:

RESOLVED, that there is hereby established, as a Committee of the Board of Trustees, a Disability Justice and Inclusion Committee to assess FPB's existing disability accommodations, identify unaddressed needs, and promote anti-ableist thinking and work in the congregation and community.

RESOLVED, that Irie Mullin be the initial Chair of the DJI Committee and that she report back to the Board of Trustees with recommendations for members of the DJI Committee to be approved by the Board of Trustees.

Gail seconded. Vote: unanimously approved.

10. Treasurer's Presentation–Karen

Karen discussed the June financials—they were as she had predicted. The approximately \$15,000 proceeds will be put in the sustainability fund. We are converting our financial systems to the online version of Quickbooks. We are not transferring old information, just starting July 1, 2023 and going forward. We can access the old information, but won't transfer it. What that means is that there won't be a comparison to prior year in the monthly financial report. We will do a manual comparison for the 6-month report and for the end of the fiscal year, but not in the intervening months. Once we get past July 1, 2024, we will go back to having prior year comparisons. Great news, the thrift store came through for us and some expenses came in under budget. Winter expenses can vary with weather. Regarding fund tables, is there a better heading than the term "spent"? Karen said she was thinking of replacing it with the term "actual," as suggested.

11. Consent Agenda–Jim

a. Minister's Report

Pastoral care training will probably be opened up to interested people. The minister will focus on staff using their vacation time.

b. Administration and Finance Director's Report

c. Thrift Store Manager's Report

d. President's Report

e. Treasurer's Report

f. Minutes

Question whether there is a process for getting back to things that say "we will get back to this" in the minutes? Yes, the president reviews several months before each meeting.

12. Check Out

13. Meeting Adjourned at 9:03 P.M.

Minutes submitted by Irie Mullin, clerk.

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

FPB Board of Trustees September Email Votes

Email Vote 9/22/2023 to Approve hiring of Office Assistant

RESOLVED, that Sue Weber be retained as FPB's Office Assistance on the terms presented to the Board of Trustees.

Vote unanimous

Email Vote 9/27/2023 to Approve hiring of temporary Bookkeeper

RESOLVED, that a temporary replacement for FPB's Bookkeeper be hired at a cost not to exceed the budgeted salary for the position.

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

Not responding: Liz Cable

PRESIDENT'S REPORT

As we all know, minister housing will be one of First Parish's biggest issues (probably the biggest issue) we will need to address as we go into search for our next settled minister. Addressing that issue begs the question of our longer-term strategy for First Parish Brewster. With that in mind, as I have previously mentioned we need to form a Minister Housing Task Force and a Strategic Planning Committee, to work in tandem with each other in addressing these matters.

I refer to the housing initiative as a Task Force because I view it as several small working groups of individuals, with each group working on a different potential solution to the issue of housing on Cape Cod, the Task Force ultimately presenting to the congregation the pros and cons of each approach. Susan Smith is starting to put together a group to look at the possibility of building housing on developable land we own in the woods south of our parking field. I am starting to put together a group to look at the possibility of establishing a fund to lend a minister a portion of downpayment needed for the minister to purchase a home on the Cape. We hope to have groups going within the next few weeks to focus on two of the other ideas that have been floated: converting Winslow House or the Barn to residential use or buying a home off-site to provide for a minister's use. If any of you are interested in assisting one of these groups (or a group to explore any other solution you might think feasible), please let me know. And please pass this invitation along to any other member of First Parish who you think might be willing to assist.

The Strategic Planning Committee (viewed as a longer-term committee of the Board) will be looking at all of First Parish's major goals and needs over the next several years. As suggested by Rev Kaaren, I will recommend that this be done as a 3-year rolling plan, to be reviewed at the end of each year and then revised (based on results and changing goals and needs) and extended out for a new 3-year period. Again, if any of you are interested in joining this Committee, please let me know and please pass this invitation along to anyone else who might be willing to serve on this Committee.

Rev. Kaaren Anderson
Board Report
October Board Report

Staff

The three directors and I took an online Class- the 3 C's of Staff Relations: Covenant, Conflict and Community. It helped us get a better understanding of working together and how best to think through healthy communication and practices. I have set up monthly supervision meeting with all three directors, a monthly staff meeting and a monthly directors meeting.

We had our first staff meeting where we covered staff covenant, time off, and how we each prefer to communicate with one another. The staff wrote a little goofy fabulous song about me, as an icebreaker and welcome to the greater team!

Congregation

I have met on average with 2 to 3 people a week who have wanted to connect with the minister. Conversations have ranged from personal pastoral care, to members who haven't been around in years, to checking in with leaders of the congregation. I anticipate for at least these next few months a similar type engagement. Meeting so many people one on one, gives me a better insight into the assets and gifts of the congregation and the quirks and peculiarities as well.

Rites of passage presided over to date:

3 memorials
1 wedding

Transition Team and Board

It was great to debrief the meeting with you at the September meeting, and I will be doing so with the transitions team on Monday right before the October meeting. By all accounts, with such a large group the process was a little more unruly than usual! However, I still believe it produced insights and challenges that are worth shining light on and reflecting on. I plan on doing the same process with the staff as well at a retreat.

Worship

Worship continues to be a vibrant spiritual practice and I'm grateful to my teammates for making it so. I've wriggled around a few aspects to the order of service which seem to make it more coherent and give it a better flow, especially for my style of worship. We are often packed. As you may know, the rule generally is if the congregation consistently has 75% to 80% of the space full, you will likely turn away visitors and those wanting to re-engage with the congregation. That said, if the numbers hold, I am exploring with the staff team, what the costs are associated with 2 service once again. While 2 services may feel controversial to some, it's much easier to go back to 2 when you've already done it before. Two services would allow the congregation to grow by building moral, expansion of RE and opportunities for various music, increase financial resources, etc.

Committees

Last month I met with a number of committee's. This month I've focused on helping the membership committee get a better handle on a far more comprehensive approach to membership. One that includes a deeper investment in the congregation and our mission through classes and discussion groups. We hope to implement it the end of the month. More on this work in my report for transitions.

Children and Youth Remake

The youth space is almost completely done. A few little tweaks here and there. If you haven't made it down there to check it out, please do. It's a marvel, thanks to about 30 volunteers who gave of their time and talent. It couldn't have happened without their dedication and love of the programming we offer.

Respectfully submitted, Rev. Kaaren Anderson

Report from Administration and Finance Director – October 2023

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

- For FY23-24, we have received, as of 10/12/23, 178 pledge units for a total of \$421,625.

Property Management

- It's important for the congregation to check in about using the dumpster at the Thrift Store prior to using it. Multiple times over the last few months I had to reach out to Nauset Disposal to request extra pickups because members filled the dumpster without getting permission beforehand. Projects that expect to produce trash should reach out to Dave a couple of weeks before to ensure we have enough time to request extra dumpster pick-ups as needed. With the summer program, full-time residence in Winslow, the many clean-out projects throughout campus and Fellowship Hall renovations, our need for trash disposal expanded dramatically.
- In the past we had a volunteer that would come in weekly to pick up the recycling and take it all to the transfer station. We currently have no one doing recycling at FPBUU, so all recycling is going into the trash. A request for volunteers for this was run in the Weekly Angle with no response.

Administration as Ministry

- Thank you to all who helped us show our love and appreciation for Ted Jalowick who resigned as bookkeeper as of October 4. With notes of thanks, a song and pastries, we gathered on his last day, and he was very appreciative of all the many ways we thanked him for his 12 years at FPBUU.
- 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.
- Our migration to QuickBooks Online from the desktop version is progressing nicely. There are still many items to sort out, but we are on track to have it all up and running by the end of October.
- I am pleased to report that Victorea Luminary has accepted the position of Interim Bookkeeper and will start the week of October 30th. I appreciate the Board approving my hiring an interim so that we can evaluate this position over this fiscal year before filling it permanently. I plan to do an official hiring with a hiring team in May-June 2024.
- I am thrilled to have Sue Weber back as our Office Assistant, particularly with the transition of accounting software and bookkeeper. I look forward to working with her to streamline our office processes and systems to support a better work office workflow.
- This Sunday, October 15, we will have a brief recognition of Celine Crook our Thrift Store Manager at the end of the spoken announcements. She will be in the Parish Room during coffee hour for anyone who wants to know more about volunteering in the Thrift Store.
- Today when I checked, we only had one more person that needs to go to Cape Cod Five to sign paperwork for our signatures, so I expect that will be all set by next week.

Sustainability, Professional Development and Serving the Larger Community

- I will be taking vacation October 23-25 to celebrate 50 amazing years on this planet.
- I will be taking vacation November 14-23 to celebrate my mother's 80th birthday. I will need submissions for the November Board packet early by Monday, November 13 at noon.

Kind regards, Karena Stroh, Administration and Finance Director

Music Director's Report

October 2023

Things are going well in the realm of music, the most notable change during the past quarter being the addition of Dan Anthony as choral accompanist in September. The choir greets him with enthusiasm, and his humor, knowledge of vocal ensemble singing, and educational approach make him a very positive addition to the choir's rehearsals on Wednesdays and music making on Sundays. He is flexible, skilled, and has high energy. While some piano accompaniments are out of his range, he shows much promise and we are lucky to have him! I am optimistic about things working beyond late December, when his current contract ends. He and I will have a more "long term" conversation in November.

One of my goals for this fall has been to have Rikki Bates train some volunteers on A/V tech. Success! Rikki and I met with John Emilian and Joshua Wagner on September 19 for initial training. John Emilian is trying out substituting for Rikki for a worship service this month. In addition, this movement toward volunteer support has precipitated the creation, by the incomparable Dave Caolo, of the How To Livestream Manual, to which I am adding an Audio Manual encompassing directions for the in-person sanctuary sound mix as well as the mixing of sound for the Livestream. We're getting organized! The need for this kind of volunteer support is essential, as events at FPBUU seem to be multiplying. 😊

The choir picked up a handful of members this fall, two of whom head south in the coming weeks, but several of whom are permanent residents of the Cape. This is exciting and fun! It has been recommended by Rev. Kaaren to seat the choir on the chancel in order to provide seating for congregants. This tightens up the service flow because it negates the need for "walking music" for the choir getting up and back from the chancel. On the other hand, it also brings up the challenge of proper seating for the choir, given the architecture of the stairs and the acoustics of choir sound. We do currently have some willing stair sitters but I worry it will get not so charming after repetition. We shall see...

The wind/brass instrumental ensemble begins rehearsing in October and it will be fabulous to fold them into services in the upcoming months and dig into holiday music in November.

In other instrumental news, things are in a kind of infancy period around starting up a handpan ensemble. I see the potential for such an ensemble to magnetize new members and also be a very unique feature not only within FPBUU, but also on Cape Cod! Stay tuned.

Other behind the scenes progress that's been made is the basic home-finding of many piles of music and other relics that had been unearthed and placed in the music office during the July cleanout of several more spaces. Goals for 2024 are the undertaking of an online instrumental catalog, but more sorting and organizing needs to happen before that can be accomplished.

Warmly,
Kaeza Fearn, Music Director

**3rd Quarter 2023 (1st Quarter of FY 2023-24) Endowment Board Report
To FPBUU Board of Trustees**

Balance in Investment Account	\$1,167,862
Balance in Checking Account	4,834

Total Assets	\$1,172,696
Available for distribution in FY 2023-24	\$59,067
Already approved for FY 2023-24	34,702

Remaining for FY 2023-24	\$24,365

Topper Roth
Financial Secretary, FPBUU Endowment Board
10-09-2023

Financial Reports - August 2023

Reconciled

Submitted by Karena Stroh, Admin & Finance Director

Table of Contents

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

Tab 3 (pages 4) - *Operating Fund* Profit & Loss Previous Year Comparison

Tab 4 (page 7) - *Operating Fund* Balance Sheet Previous Year Comparison

Tab 5 (page 8) - P&L Budget vs. Actual Summary

Tab 6 (page 9) - P&L Prev Yr Comp Summary

% of budget should typically be at 17%

Points of Interest

Total Income is at 31% of budget

Total Pledge Payments received 31% of budget

Offertory is at 20% of budget

Thrift Store Income is at 30% of budget

Total Expenses are at 15% of budget

Capital Expense Fund

	Actual	Planned
Balance 7/1/2023	15,199.29	15,199.29
Steeple	-2,057.42	-2,057.42
Pew Change	-2,500.00	-3,000.00
BMC Special Projects	-4,245.00	-4,391.87
Deposit for PH door repair	-457.50	
Balance 9/1/2023	5,939.37	5,750.00

Sustainability Fund

	Actual	Planned
Balance 7/1/2023	129,596.70	129,596.70
Unexpected elevator repair		-4,995.00
Additional Fridge in WH		-500.00
Funds to Balance the Budget		-58,000.00
Balance 9/1/2023	129,596.70	66,101.70

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

	Jul - Aug 23	Budget	\$ Over Budget	% of Budget	
1					
2					
3	Ordinary Income/Expense				
4	Income				
5	Pledges				
6	2023-2024 Pledges	133,706.17	428,013.00	-294,306.83	31.24%
7	2022-2023 Pledges	2,261.28	10,000.00	-7,738.72	22.61%
8	2021-2022 Pledges	233.34	0.00	233.34	100.0%
9	2020-2021 Pledges	25.46	0.00	25.46	100.0%
10	Total Pledges	136,226.25	438,013.00	-301,786.75	31.1%
11	Offeritory	4,089.62	20,000.00	-15,910.38	20.45%
12	Fund Raising				
13	Thrifty Store/Annex Income	30,297.66	102,000.00	-71,702.34	29.7%
14	Church Fundraisers	802.00	21,000.00	-20,198.00	3.82%
15	Food Certificate Sales	250.00	1,500.00	-1,250.00	16.67%
16	SNOUU-Summer Program (CYM)	15,486.22	15,000.00	486.22	103.24%
17	Total Fund Raising	46,835.88	139,500.00	-92,664.12	33.57%
18	BldgUse	1,761.00	8,000.00	-6,239.00	22.01%
19	Investment,Interest,Misc Income	1,673.71	7,550.00	-5,876.29	22.17%
20	Total Income	190,586.46	613,063.00	-422,476.54	31.09%
21	Gross Profit	190,586.46	613,063.00	-422,476.54	31.09%
22	Expense				
23	Staff Salaries	61,272.45	379,928.00	-318,655.55	16.13%
24	Staff Benefits/Payroll Expenses	18,297.42	130,359.00	-112,061.58	14.04%
25	Staff Professional Expenses	675.88	13,986.00	-13,310.12	4.83%
26	BldgGrounds	12,351.65	88,827.00	-76,475.35	13.91%
27	Office Expenses	2,839.74	19,200.00	-16,360.26	14.79%
28	Loan & Mortgage Payments	1,231.22	7,200.00	-5,968.78	17.1%
29	Denominational Dues	2,502.00	10,000.00	-7,498.00	25.02%
30	Committees				
31	Caring Committee	0.00	200.00	-200.00	0.0%
32	Board of Trustees	0.00	400.00	-400.00	0.0%
33	Landscape Committee	0.00	500.00	-500.00	0.0%
34	Membership	0.00	750.00	-750.00	0.0%
35	Social Justice	0.00	1,000.00	-1,000.00	0.0%
36	Stewardship	0.00	400.00	-400.00	0.0%
37	UU Connections	0.00	1,010.00	-1,010.00	0.0%
38	Total Committees	0.00	4,260.00	-4,260.00	0.0%
39	Lifespan Religious Education	812.05	6,150.00	-5,337.95	13.2%
40	Music	347.33	5,600.00	-5,252.67	6.2%
41	Worship	1,016.74	5,500.00	-4,483.26	18.49%
42	Total Expense	101,346.48	671,010.00	-569,663.52	15.1%
43	Net Ordinary Income	89,239.98	-57,947.00	147,186.98	-154.0%
44	Net Income	89,239.98	-57,947.00	147,186.98	-154.0%

Operating Funds Profit & Loss Prev Year Comparison July through August 2023

	Jul - Aug 23	Jul - Aug 22	\$ Change	% Change
1				
2				
3	Ordinary Income/Expense			
4	Income			
5	Pledges			
6	2023-2024 Pledges	133,706.17	0.00	133,706.17
7	2022-2023 Pledges	2,261.28	122,653.53	-120,392.25
8	2021-2022 Pledges	233.34	6,059.13	-5,825.79
9	2020-2021 Pledges	25.46	1,395.59	-1,370.13
10	Total Pledges	136,226.25	130,108.25	6,118.00
11	Offertory	4,089.62	2,834.70	1,254.92
12	Fund Raising			
13	Thrift Store/Annex Income	30,297.66	28,580.25	1,717.41
14	Church Fundraisers	802.00	355.00	447.00
15	Food Certificate Sales	250.00	500.00	-250.00
16	SNOUU-Summer Program (CYM)	15,486.22	0.00	15,486.22
17	Total Fund Raising	46,835.88	29,435.25	17,400.63
18	BldgUse	1,761.00	1,714.00	47.00
19	Investment,Interest,Misc Income	1,673.71	802.99	870.72
20	Total Income	190,586.46	164,895.19	25,691.27
21	Gross Profit	190,586.46	164,895.19	25,691.27
22	Expense			
23	Staff Salaries	61,272.45	56,879.83	4,392.62
24	Staff Benefits/Payroll Expenses	18,297.42	16,252.03	2,045.39
25	Staff Professional Expenses	675.88	7,664.38	-6,988.50
26	BldgGrounds	12,351.65	12,254.39	97.26
27	Office Expenses	2,839.74	3,650.42	-810.68
28	Loan & Mortgage Payments	1,231.22	1,231.22	0.00
29	Denominational Dues	2,502.00	3,000.00	-498.00
30	Committees			
31	Membership	0.00	277.62	-277.62
32	Total Committees	0.00	277.62	-277.62
33	Lifespan Religious Education	812.05	81.95	730.10
34	Music	347.33	505.00	-157.67
35	Worship	1,016.74	1,712.47	-695.73
36	Total Expense	101,346.48	103,509.31	-2,162.83
37	Net Ordinary Income	89,239.98	61,385.88	27,854.10
38	Net Income	89,239.98	61,385.88	27,854.10

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

	Aug 31, 23	Aug 31, 22	\$ Change	% Change
1				
2				
3	ASSETS			
4	Current Assets			
5	Checking/Savings			
6	CC5 Ckg - 5859	38,667.57	29,974.08	8,693.49 29.0%
7	Repo Sweep - 0998	200,602.04	160,232.37	40,369.67 25.19%
8	Total Checking/Savings	239,269.61	190,206.45	49,063.16 25.8%
9	Other Current Assets			
10	Sustainability Fund	-129,596.70	-27,275.00	-102,321.70 -375.15%
11	Capital Expense Fund	0.00	-23,750.00	23,750.00 100.0%
12	Payroll Corrections	-129.04	-129.04	0.00 0.0%
13	Total Other Current Assets	-129,725.74	-51,154.04	-78,571.70 -153.6%
14	Total Current Assets	109,543.87	139,052.41	-29,508.54 -21.22%
15	Fixed Assets	1,761,018.93	1,761,018.93	0.00 0.0%
16	Other Assets			
17	Transfer Suspense	0.00	98.66	-98.66 -100.0%
18	Food Coupon Inventory	7,994.76	9,779.76	-1,785.00 -18.25%
19	Petty Cash	75.79	100.00	-24.21 -24.21%
20	Total Other Assets	8,070.55	9,978.42	-1,907.87 -19.12%
21	TOTAL ASSETS	1,878,633.35	1,910,049.76	-31,416.41 -1.65%
22	LIABILITIES & EQUITY			
23	Liabilities			
24	Current Liabilities			
25	Other Current Liabilities			
26	Split Plate	5,408.00	4,785.00	623.00 13.02%
27	UUSC Coffee Sales	0.00	833.40	-833.40 -100.0%
28	Current portion-Loan Meeting H	4,080.00	4,080.00	0.00 0.0%
29	Payroll Liabilities	-4,556.23	-3,145.33	-1,410.90 -44.86%
30	Total Other Current Liabilities	4,931.77	6,553.07	-1,621.30 -24.74%
31	Total Current Liabilities	4,931.77	6,553.07	-1,621.30 -24.74%
32	Long Term Liabilities			
33	Loan-Meeting House Improvements	60,329.91	65,367.97	-5,038.06 -7.71%
34	Total Long Term Liabilities	60,329.91	65,367.97	-5,038.06 -7.71%
35	Total Liabilities	65,261.68	71,921.04	-6,659.36 -9.26%
36	Equity			
37	Unrealized Endow Loan Gain/Loss	302,369.30	302,369.30	0.00 0.0%
38	Retained Earnings	1,420,911.41	1,473,551.88	-52,640.47 -3.57%
39	Net Income	90,090.96	62,207.54	27,883.42 44.82%
40	Total Equity	1,813,371.67	1,838,128.72	-24,757.05 -1.35%
41	TOTAL LIABILITIES & EQUITY	1,878,633.35	1,910,049.76	-31,416.41 -1.65%