

January 2024 Board of Trustees Meeting Packet

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

Meeting ID: 897 2268 6555 passcode: love

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

Covenant of First Parish Brewster UU Board of Trustees

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

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

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President’s Report

Minister’s Report (will be sent separately)

AFD’s Report

Music Director’s Report

Treasurer and Financial Reports

**FPBUU Board of Trustees Meeting Agenda
January 16, 2024, 6:30 PM Hybrid/Zoom Meeting**

Welcome Board, Staff and Visitors - [1 minute] - Jim

Chalice Lighting & Opening Words [2 minutes] - Rev Kaaren

Focused Check-in [10 minutes] – Rev Kaaren

Read Board Covenant [1 minute] –

Written Consents of Board since last meeting Agenda [0 minutes] – Jim:

None

Endowment Approvals [0 minutes] - Jim (if any are requested)

None

DJIC Report [5 minutes] - Irie

Personnel Committee Report [15 minutes] - Gail

Treasurer's Presentation [15 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

Transition & Goals [20 Minutes] – Rev Kaaren

Common Read [20 minutes] – Twinks

Board Blast [5 minutes] – items to highlight - Irie

EXECUTIVE SESSION [20 minutes] - Jim

Check out [5 minutes] – Jim

Adjourn

FPBUU Board of Trustees Meeting Minutes

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

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

Staff Present: Rev. Kaaren Anderson, Twinks Hastings.

Visitors: Elenita Muniz, Judy Fenner.

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

Email Vote 11/28/24 re Endowment payment of Interim Minister moving expenses

RESOLVED, that the authorization by FPB's Endowment Committee to pay from Endowment Funds the \$2,964.19 of costs incurred by Rev Kaaren in moving from Florida & Rochester to Brewster is hereby approved. **VOTE**: unanimously approved.

6. Endowment Approval

\$9,900 is needed for Dry Rot repair on Barn. Endowment has voted to approve that. Jim moved: **RESOLVED**, that we approve the Endowment's approval of \$9,900 for dry rot repair on the barn. Karen seconded. **VOTE**: unanimously approved.

7. Policies for Consideration by the Policy Committee

Jim raised two matters that the policy committee could be asked to work on.

- 1) Matters to be voted on at Annual Meeting. As written now, anything can be raised by anyone at the annual meeting, without any prior notice. This raises issues about people not coming to the meeting because they didn't know an important issue would be raised, and also no time to think through the ramifications while raising an issue in the meeting itself. If we vote to approve this, it would be to ask the policy committee to look at the issue.

Jim moved: **RESOLVED**, that the policy committee to look at matters to be voted on at the annual meeting and whether policy changes are needed. Carol seconded.

Comment that when non-agenda things get brought up at annual meeting, it is not intended that something be resolved at the meeting. Instead, it usually is a resolution to look into the issue in the coming year. Taking that away could remove a relief value on conflict. Comment that the intent is not to discourage

discussion, but to not vote on it at that meeting. The policy could allow people to submit issues a few weeks ahead to be on the agenda for the meeting. The goal would be to have policy committee think this through. Comment from a visitor that things come up during discussion of things on the agenda and someone proposes a solution, how would that be handled. Comment that the issue is voting on things that haven't even been contemplated yet, rather than adjustments to issues already on the agenda. Challenge of drafting a policy to not be too narrow but avoid problems. For example, not changing bylaws without prior notice on an agenda. So particular kind of changes could be required to be announced ahead of time, but other kinds of changes could be raised in the meeting, such as budget issues. This raises the issue of who is the arbiter of what is allowed to be raised and what isn't—this again implicates the 'release valve' aspect of discussion at annual meeting. It should be up to the moderator to note that things like bylaw changes without notice. Question of why it's a good idea to take this on now? Because some people might have wanted to give input on issues that were not on the agenda but were raised ad hoc, and also that issues haven't been thought through. Good idea for the policy committee to at least consider it, not to shut down the question now, don't see the draw back to them considering it. A visitor commented that at times in the past, motions from the floor that were passed were not followed up on in the future. Comment that it would be good for the board to review past annual meeting notes, but is there somewhere that that is documented? That is a good subject for a policy, which would again be the policy committee. Comment that this is a time of reorganization, and it can be unclear who has what responsibility at this point, and hopes we can make this clear over the next few months and be clear about these policies. Comment that there is a lack of clarity on who is responsible and accountable for what, it's a process we've been trying to work through. But has a reservations that if we dig into this, we could be putting in place a lot of unnecessary procedures that are distracting from other things that are higher on our priority list. The policy committee will make recommendations, that's their job, and we are going feel like we have to accept the recommendations, so we are setting a process in motion that has a foregone conclusion. Thinks this process is functioning fairly well as-is, and if we change this, which is likely to happen if the policy committee is directed towards this task, then there will be a sense in the congregation that we are trying to limit their input. Comment that if we approve, then it goes to the congregation for further approval, so not a foregone conclusion. Question again as to which specific tasks are under specific boards/committee, and whether this approval would be done by the board in collaboration with the minister. Comment that the board would request the policy committee to consider an issue, the committee comes back with recommendations, the board considers approval if there are recommendations, and then it would go out for a 30 day review by the congregation after notice in the Angle. Comment by a visitor that there is a difference between the kinds of decisions committees should be making versus

the board. The board is doing long-range planning and higher-level decision making.

VOTE: six Yes, two No, one Abstention. Approved by majority.

- 2) Policy Committee review of changes in By-Laws. Bylaw changes before they come to the board. Right now, if a committee comes to the board to make changes, such as making things consistent with the 8th principle, but it would be helpful to have the policy committee review these changes before it comes to the board.

Jim moved: **RESOLVED**, that the board ask the policy committee to consider a policy for the policy committee to review bylaw changes before such changes come to the board. Karen seconded. **VOTE:** Unanimously approved.

8. Flagpole for Pride flag

Email by Welcoming Committee regarding construction of previously approved flagpole for the Pride flag to reduce damage to the church exterior from flying the flag on the building.

Landscaping committee opposes the proposal for flagpole installation, on the basis that it is not appropriate for the church. Suggested possible alternative of flying the flag from the side of the church sign.

Judy Fenner, on behalf of the Building Maintenance Committee, reported that the flagpole is 25 feet tall, with a yardarm, from which two flags can be flown. The Pride flag would have priority since the Welcoming Committee is paying for it. The Black Lives Matter banner is plastic and causing condensation on the door behind it, so flying a BLM flag on the pole would be a good solution for property damage. Elenita Muniz, on behalf of the Building Maintenance Committee, reported that we've been flying the Pride flag off the building since 1989, the issue is getting it off the building so there is no damage. Several other area churches have flagpoles from this same company. The flagpole will have a memorial plaque for Moncrieff and Betsy Cochrane, who have given donations to the Welcoming Committee for a long time.

Question whether the Welcoming Committee is seeking funding? No, they are paying, it is just approval for installation. Question whether the opposition of the landscape committee is just aesthetic or is it church and state? Comment that some opposition questioned if we would start flying a lot of other flags. Question where on the property the flagpole would be sited? Elenita said that it would be near the wayside the pulpit away from the tree. The wayside pulpit is the sign that says "welcome Rev. Kaaren Anderson" at present. Comment that "not appropriate" doesn't have a lot of meaning without reasoning behind it, what does that mean. Preventing damage to the buildings would be a benefit. Comment that our congregation wants to send a message out to the community that we are inclusive to everyone, flying certain flags reflects the diversity of the church, and there are other groups in the church that aren't represented. Comment that they are less concerned about flagpole, more about what flags are flown. Comment that the new rainbow flag includes many other inclusivity references.

Comment that LGBTQ rights is now integrated into UU values, not necessary to highlight this individually. Comment from Rev. Kaaren that the Pride flag still matters, people are drawn into the church by seeing that, by seeing the BLM flag, since often people don't know what UU values are. She has heard the flags mentioned by about half of a group of 15 newcomers. The board has already approved this a few years ago, this shouldn't be raised all over again on a substantive level. Comment that we need to establish that this pole belongs to the Welcoming Congregation so that they have control of what is flown from there. Rev. Kaaren noted that this raises the same problem with the policy about vigils in front of the church, where it's up to the minister or the board president, if they disagree, there's a problem. We need a policy or structure on how the congregation is represented through vigils and flags. This would be a great subject for a policy.

Jim moves: **RESOLVED**, that the construction of a flagpole proposed by the LGBTQ Welcoming Congregation Committee to be paid for out of their funds, with the Landscape Committee to be consulted as to site location, be approved. **FURTHER RESOLVED**, that a policy will be created as to the flying of flags from the pole. Leslie seconded. **VOTE**: Unanimously approved.

9. Minister Housing Taskforce & Strategic Planning Committee

The President's letter covers the progress on this, Jim will circulate a list of names to approve by email for members of the taskforce and committee.

10. Personnel Committee liaison report

Gail reports that the personnel committee had a long discussion about the suggestion for a consultant to determine salary and benefits and governance. Gail will reconnect with the consultant assigned to our District; the consultant will be free. Several people from the committee will meet with the consultant in January to start the discussion. The committee discussed a time study, and data has been submitted by the office personnel. Office personnel have decided to sit down and analyze the data and bring back questions and proposals to the committee. Two main points of the broader discussion were: 1) the personnel committee is looking for a statement of purpose, and want their role and responsibilities to be clear; 2) how does personnel committee fit in the overall governance structure and to what extent do they interact with other entities and to whom are they accountable.

Rev. Kaaren reports that it was super helpful. The personnel committee had one role while Rev. Jessica was here, and took on a different role while she was gone. Since Rev. Kaaren has come, she has been confused as to whose role is what. Two issues: 1) the organizational chart we have is a bit of a mess, it's unclear, hard for people to read it and understand who they need to talk to. The more Rev. Kaaren is here and understands, the more she sees that our organizational chart differs from other congregations of all sizes who have the minister as the head, our organizational chart is somewhat of an "anti-CEO" model. There are other ways to do this, Rev. Kaaren wants to talk to Hilary Allen to develop a more shared-ministry model.

Example: Twinks is in charge of religious education from kids to seniors, and then there's people that just want to run a class but they don't want to have to go through Twinks, and then there's covenant groups are just a separate entity with no involvement by Twinks. It would be awesome to have a shared ministry team that works together so that you have a staff member, a chair of CYM committee, and then have covenant groups that are there together, they create a plan together on how to organize running a class, simple procedures. This kind of structure allows more freedom, more empowerment, less arguments. Get rid of the CEO minister model, replace it with "head of staff", because there is a difference in how people are processing those different words. This congregation needs a shared ministry model that people can get behind and be more likely to be accountable to than a CEO model. All kinds of things happen where people get upset because they went to the wrong person to make a request. Creating a workable structure and holding each other accountable to it will solve this. Right now we don't even use the organizational chart because its confusing. We need this to be ready for a settled minister.

Comment thank you, very interesting to see where this goes.

11. Treasurer's Presentation

Karen has no formal report for this month. She is making good progress getting Quickbooks working, and will be drilling into that in the coming months.

There is something in the admin and finance director's report that needs to be raised however. We have spent \$1600 from the capital expense fund that was not approved to be spent—deposit for the door repair, and carpet repair, which came in overbudget.

Karen moves: **RESOLVED**, that the board approve the expenditures in the amount \$1,603.50 from the capital expense fund to cover the parish hall door repair and carpet repair. John seconded. **VOTE**: unanimously approved.

Comment that separating the Thrift Store income out from the Fundraising line item in the Financial Report would be helpful. Karen will do this.

12. Consent Agenda

a. Minister's Report

b. Lifespan Religious Education Direction's Report

Twinks discussed the long CYM email, and drawbacks. Discussed potentially doing a survey on adult religious education. Comments that the pageant was wonderful and everyone had such a great time. Twinks reports that youth who have trouble with public speaking wanted to participate and did well, this was wonderful to see them experience.

c. Administration and Finance Director's Report

d. Thrift Store Manager's Report

Recommendation regarding Thrift Store operations will be taken to the Finance Committee by Karen, to see if they have any recommendations, and then that will be brought back to the board in January.

e. President's Report

f. Treasurer's Report

g. Minutes

John was not at last month's meeting, incorrectly reported as attending in the minutes. Two changes were made after the draft went out: one was a clarification that the strategic planning committee will be receiving initial long range financial plan advice from Barry Finklestein; two was that building a treehouse was to be rented out as a *spiritual* retreat (this was important based on a conversation with the town regarding use).

h. Endowment Board Report

Liz moved: **RESOLVED**, that the consent agenda with corrected minutes be approved. Gail seconded. **VOTE**: unanimously approved.

12. Transition & Goals

Rev. Kaaren has a whole schedule of events with the Transition coming up through June. The meeting around the four ideas to raise revenue was fantastic, she is grateful for the participation. She suggested that comments or thoughts be framed as "and" rather than "but" statements to keep the ideas and conversation flowing. That worked really well, she is excited by it, 40-50 people there. People were engaged and signing up for groups.

13. Common Read

Twinks had a fun in-person activity planned, she will do it at the next meeting.

14. Board Blast

Liz requests 3 to 5 bullet points for the board blast, as well as a standing 5 minute item at the end of each meeting to agree on these points.

Flagpole and welcoming committee. Working the structure of our organizational chart that clarifies our current governance model, and our communications around that.
Working on the strategic planning committee and housing taskforce.

15. Discussion of Meeting by Zoom next month

Choice to meet by Zoom-only next month to address access issues and members who are away. Discussion of improving hybrid technology and practices in the future. The meeting posting will be clear that it is Zoom only next month.

16. Check out

17. Meeting Adjourned at 8:29 P.M.

Minutes submitted by Irie Mullin, clerk.

PRESIDENT'S REPORT

Following up on my report last month about the Strategic Planning Committee, a group met earlier this week with the financial consultant FPB has been using, Barry Finklestein. (I will be presenting separately to the Board by email the names of those proposed to be members of the Committee.)

Barry's primary admonition (endorsed by Rev Kaaren) was that we not set the goals of a Strategic Plan before the arrival of our next settled minister. We can, however, focus on means, in particular our long-term financial strategy. The proposed members of the Committee will be meeting further with Barry at the end of January to focus on next steps. After that, development can proceed on a Charge to the Committee, for approval by the Board.

Report from Administration and Finance Director – January 2024

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

- For FY23-24, we have received, as of 1/11/2024, 182 pledge units for a total of \$428,140. Although our budget number for pledge payments is \$428,013, the Stewardship goal is \$441,250 to account for a 3% loss of pledges.

Property Management

- Building Maintenance Committee is working hard to prioritize building projects for the coming year to submit their budget request. In the most recent years the operating budget has not included any funds for special building projects and funding for these projects has come from the Endowment Fund. There are always more projects that need to be done than funds available, but BMC is working to inform leadership of needed projects before they are urgent whenever possible.

Administry

- I am still working on a few challenges with this new QuickBooks Online software. One issue has prevented me from being able to run a Balance Sheet report, and I am working with QBO support to resolve the issue.
- As busy as December was, January started with a sprint to produce Stewardship materials for the training of the stewards by our consultant, Barry Finkelstein originally scheduled for January 8th. The office and Stewardship are working together to improve this process to allow more time for in-house design work for Stewardship materials with the intent of reducing unnecessary stress on all parties. This is one example of how the work of committees or new subcommittees impacts the workflow of the office staff and volunteers. There is definitely more being asked of office. We are trying to accommodate this increased workload and need leadership to be aware of and take this into consideration as we move forward with strategic planning and preparing for the new ministerial search.
- I need to identify which tasks I can set down in order to have time to pull all the financial details needed for the 501c3 application. When this was first purposed, I had no idea what kind of time I would need to spend on this project. One major issue is how to interpret the categories on the required form, which are designed for regular non-profits as opposed to churches. January is already a very busy month with Staff evaluations, preparing for Stewardship, budget development for the coming fiscal year and preparing necessary tax documents for pledge payments and payroll.
- I continue to meet with all 4 employees that I supervise and support other staff as needed. This month during evaluations, we review job descriptions to make sure they are up to date.

Sustainability, Professional Development and Serving the Larger Community

- I have been asked and have accepted the position of Vice President of Pause A While, Inc Board. The prior VP stepped down after many years of service and will now serve as one of our Executive Advisors. This work, although not part of my position at FPBUU, is such an important way I am serving the larger community.
- I am very grateful for the week off between Christmas and New Year's Day.

Kind regards, Karena Stroh, Administration and Finance Director

Music Director's Report

January 2024

There was a lot of positive feedback about the Christmas Eve program, particularly the 7pm service featuring choir and instrumental ensemble! We tried placing the whole choir on the chancel, to make space for the crowd sitting in the pews, and it worked. Among topics I discussed with the choir was the idea of somehow raising up the back row of singers. It is challenging for them to see and be seen, and also in terms of voice projection. We batted around ideas, including a small riser. The space has limited depth, and members need room for their feet, and we need to be safe. This will need to be carefully thought out and may require custom built portable pieces. My head is swimming, but it's a good issue to be having in terms of maintaining a robust choir size.

I have expressed to the choir that it's my sense we need to limit new additions of choir members to only taking tenors and basses. Someone pointed out the male-female gender balance in our congregation (influencing the higher numbers of sopranos and altos). While there is repertoire written for SAB (Soprano, Alto, and Baritone – in choral music a combo of tenor/bass) which would balance us a bit better, SAB repertoire provides fewer harmonic possibilities and limits the choral texture. Our choir does seem to enjoy singing SATB. While needing to build a better musical balance in voice parts, I also recognize the need to continue to build the vocal program in a congregation that loves to sing. One idea I have been percolating is a once-in-a-while popup choir that does slightly easier music, meets on a non-Wednesday, and includes anyone who shows up. This might be something I'd beckon another song-leader in to help facilitate.

I have been tasked by Rev. Kaaren with starting to think of ideas of how to do music if we do eventually move to 2 services. The choir had plenty of opinions about this, and the feeling about an 8am arrival was not joyful. The idea of splitting the choir also is not a good idea. We talked about the pattern of the past, when there were 2 services and the choir filed out after they sang, before the sermon. There was concern about it being premature to go to 2 services before we have a settled minister. Other ideas, have the choir sing at 1 of the 2 services only, and me plan other music for the other service, or hire someone to do music at the 2nd, more ideas that make my head swim. :-D

There is an exciting February 17 gospel workshop that Jane Lowey and I have been collaborating to organize, and Jane offered for all proceeds to go to the music program, most likely in the form of an in-kind donation. I am soon hoping to replace the upright piano in the Parish Room. That upright was originally donated by Don Schober, whom I recently spoke with; Don has given us his blessing to retire the instrument (either sell if we can, or give away). It is important for the choir to learn and rehearse with a piano in excellent tune. With the need for such frequent tunings, the limited instrument maintenance budget and increase in organ maintenance costs, replacing the upright seems to be a good idea. Of course, we (or maybe just I) would miss the resonance of an acoustic piano, but the choir is apt to benefit from the consistent tuning!

Other tidbits: We're exploring assessing our in-house audio situation, as we currently receive regular comments about audio feedback lately. Also, a small handpan group is starting up this month, so stay tuned about that embryo in months to come!

Swimming onwards, fondly,

Kaeza Fearn
Music Director

Treasurer's Report

A) Increase Thrift Store Income Proposal

The Finance Committee reviewed the suggestions for increasing Thrift Store Income, as documented below. This documentation was distributed to the Board in December and has not changed. The majority of the Finance Committee supports the recommendation from Karena and Celine which would be to "increase Celine's hours to 35 hrs/week and hire a Thrift Store Assistant that allows us to both open an additional day and extend operating hours." The recommendation is to start this in April 2024 with the intent to continue it through October. In September Karena and Celine will provide income data to be reviewed by the Finance Committee in early October to make a recommendation going forward.

B) November Financial Report

The November Financial Report is below and shows income at a very healthy level and expenses as expected. As requested, the Thrift Store Income has been separated out of other fundraising income.

C) Financial Presentations

Please note the following dates when we will be presenting financial information to the congregation after the Sunday service, approximately 11:30 am.

2/18/2024 – Six-month review of financials

6/2/2024 – 2024-2025 Budget Presentation

In FY 22-23 (last fiscal year) the Thrift Store's budgeted income was \$95,000 and the actual income was nearly \$113,000. For FY 23-24 (current year) the budgeted income is \$102,000 and based on the actual income as of 12/13/23, we project end of year totals at \$115,000.

Suggestions to increase Thrift Store Revenue

- **open an additional day (Sunday or Monday)**
- **add an extra hour per day.**

If we open an additional day per week and add an extra hour per day throughout the year, we can expect to earn an additional

- \$11,500 from 45 additional days (Sunday or Monday) at an estimated \$255 per day
- \$13,500 from one extra hour per day (an extra 270 hours) at an estimated \$50 per day

Based on these projections, we estimate an additional income of \$25,000 per year.

Proposals for Increasing Revenue from the Thrift Store

#1. Move Celine, Thrift Store Manager to 35 hrs/week

A. year-round adds \$8,500 to salary/retirement/taxes or

B. only April-October adds \$4,500 to salary, retirement/taxes

- This covers extended hours only on days already opened. This would allow Celine as Thrift Store Manager to keep the store open longer and perhaps with additional volunteers, we may even be able to stay open past 4pm. The current 30 hrs per week limits Celine's ability to increase the store revenue.
- Celine is often the only coverage for when volunteers are on vacation or can't make it for their shift.

Potential Revenue for A (year-round) \$12,500

Proposed Expense for A (year-round) \$8,500

Net Additional Revenue Projected: \$4,000

Potential Revenue for B (April-October) \$7,500

Proposed Expense for B (April-October) \$4,500

Net Additional Revenue Projected: \$3,000

#2. Adding additional staff at \$20/hr to cover Mondays

A. year-round \$6,700 added to salary/taxes or

B. only April -October (31 weeks) \$3,300 added to salary/taxes

- This new position would be supervised by Celine but work independently with volunteers on additional day (Sunday or Monday).
- We need at least two volunteers for an additional day as well as paid staff.

Potential Revenue for A (year-round) \$12,500

Proposed Expense for A (year-round) \$6,700

Net Additional Revenue Projected: \$5,800

Potential Revenue for B (April-October) \$7,500

Proposed Expense for B (April-October) \$3,300

Net Additional Revenue Projected: \$4,200

#3. A Combination of #1 and #2 above

Potential Revenue for A (year-round) \$25,000

Proposed Expense for A (year-round) \$15,200

Net Additional Revenue Projected: \$9,800

Potential Revenue for B (April-October) \$15,000

Proposed Expense for B (April-October) \$7,800

Net Additional Revenue Projected: \$7,200

#4. Extending hours with volunteers only

The Positives

- Does not increase the cost to the operating budget.
- This past Sunday during a financial presentation by Rev. Kaaren, 8 people volunteered to help out in the Thrift Store, which is hopeful.

The Risks

- Although volunteers have been and will continue to be essential to the success of the Thrift Store, it is hard to ensure that volunteers will be consistently available throughout the year. In the summer requires at least two people working the store. Working a shift alone during the summer can be very stressful and contributes to theft because we don't have enough "eyes" on the store.
- In contrast to other volunteer roles, volunteering at the Thrift Store necessitates physical capability and consistent availability. While other volunteer positions may tolerate occasional absences without significant impact, the Thrift Store's operational continuity relies heavily on dependable coverage to ensure the store remains open. This is especially true for our store because we don't have a lot of backup volunteers. Most of our volunteers are retired and travel extensively making this option unpredictable and uncertain. At the end of the day, the Thrift Store is a business, and if we have days when we just close when we are supposed to be open we will most likely accumulate bad reviews online and unhappy customers.
- Volunteers able to cover Sundays or Mondays would need to be self-sufficient and confident with operations (fixing trouble with the credit card machine, problems with the internet, changing register tape, answering questions etc.)

***Potential Revenue for A (year-round) \$25,000**

***Potential Revenue for B (April-October) \$15,000**

* Although we believe these revenue projections are possible, there is much more risk and challenge with this option.

Recommendation from Thrift Store Manager and Administration and Finance Director

After reviewing the numbers and discussing various options, we believe that the church's best option is to increase Celine's hours to 35 hrs/week and hire a Thrift Store Assistant that allows us to both open an additional day and extend operating hours. Initially, we suggest making this change starting in April 2024 through October. In September, we would evaluate the success of this approach and consider the possibility of more extended hours and additional day operations throughout the year if deemed advantageous.

This recommendation would effectively be adding the equivalent of two extra operational days per week and add net \$7,200 in revenue for the initial trial period (April-October).

With these staffing changes and a robust and dedicated pool of volunteers, we believe we can build on the foundational success of the last couple years. The revenue numbers are moderate projections based on limited volunteers. With more people willing to volunteer at the Thrift Store it is quite possible we can surpass these projections with even greater success in years to come.

In Faith,

Celine Crook, Thrift Store Manager

Karena Stroh, Administration and Finance Director

Financial Reports - November 2023

Reconciled

Submitted by Karena Stroh, Admin & Finance Director

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P&L Budget vs. Actual Summary

% of budget should typically be at 42%

Points of Interest

Total Income is at 48% of budget

Total Pledge Payments received 45% of budget

Offertory is at 53% of budget

Thrift Store Income is at 58% of budget

Total Expenses are at 40% of budget

Capital Expense Fund

	Actual Expenditure	Board Approved	Remaining	Status
Balance 7/1/2023	15,199.29	15,199.29		
Steeple (Endowment)	-2,057.42	-2,057.42	0.00	Complete
Pew Change (Endowment)	-3,000.00	-3,000.00	0.00	Complete
BMC Special Projects (Endowment)	-4,245.00	-4,391.87	-146.87	Complete
Deposit for PH door repair	-457.50	-457.50	0.00	Complete
Sanctuary Carpet repair	-1146.00	-1146	0.00	Complete
Balance 12/31/2023	4,293.37	4,146.50	-146.87	

Sustainability Fund

	Actual Expenditure	Board Approved
Balance 7/1/2023	129,596.70	129,596.70
Unexpected elevator repair	-4,995.00	-4,995.00
Additional Fridge in WH	-500.00	-500.00
Donation received	845.00	
Funds to Balance the Budget	0.00	-58,000.00
Balance 12/31/2023	124,946.70	66,101.70

First Parish Brewster UU
P&L Actual vs Budget FY24 Summary Report
July - November, 2023

	Total			
	Actual	Budget	Remaining	% of Budget
Revenue				
Fundraising	16,431	37,500	21,069	43.82%
Investment, Interest, Misc	3,643	7,550	3,907	48.25%
Offertory	10,693	20,000	9,307	53.47%
Pledges	198,667	438,013	239,346	45.36%
Rental	3,218	8,000	4,782	40.23%
Thrift Store Income	59,383	102,000	42,617	58.22%
Total Revenue	\$ 292,035	\$ 613,063	\$ 321,028	47.64%
Gross Profit	\$ 292,035	\$ 613,063	\$ 321,028	47.64%
Expenditures				
Administrative	6,369	19,200	12,831	33.17%
BldgGrounds	42,620	88,827	46,207	47.98%
Committees	2,130	4,260	2,130	49.99%
Lifespan Religious Education	1,989	6,150	4,161	32.34%
Mortgage Loan Payments	3,078	7,200	4,122	42.75%
Music	1,507	5,600	4,093	26.91%
Staff	205,965	524,273	318,308	39.29%
UUA/NER Dues	4,170	10,000	5,830	41.70%
Worship	2,797	5,500	2,703	50.86%
Total Expenditures	\$ 270,625	\$ 671,010	\$ 400,385	40.33%
Net Operating Revenue	\$ 21,410	-\$ 57,947	-\$ 79,357	-36.95%
Net Revenue	\$ 21,410	-\$ 57,947	-\$ 79,357	-36.95%

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