

February 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

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AFD’s Report

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6mo Financial Report

FPBUU Board of Trustees Meeting Agenda
February 20, 2024, 6:30 PM Zoom Only 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 [1 minute] – Jim:

Endowment Approvals [5 minutes] - Jim (if any are requested)

Policy Committee [10 minutes] - Jim

Personnel Committee [20 minutes] - Gail

Treasurer's Presentation [10 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 [20 Minutes] – Rev Kaaren

Common Read [20 minutes] – Twinks

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

Check out [5 minutes] – Jim

Adjourn

FPBUU Board of Trustees Meeting Minutes

January 16, 2023, 6:30 P.M., Zoom Meeting

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

Staff Present: Rev. Kaaren Anderson, Kaeza Fearn.

Visitors: Elenita Muniz.

- 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 December Board Meeting**
None.

6. Board Committees

Jim made the following motion, John seconded, **unanimously approved:**

RESOLVED, that the following people are hereby appointed to the following Board Committees:

Disability Justice and Inclusion Committee: (Irie Mullin has already been named Chair); John Kielb; Carol Yerby; Elenita Muniz.

Minister Housing Taskforce (each to work on one of the three working groups): Ed Klein; Fran Schofield; Frank Re; Jim Lieb; Kevin Lowey; Kris Yerby; Laura Gill; Rob McGiver; Susan Smith.

Strategic Planning: Deb Klein; Gail Webb; Howard Hayes; Jeff Talmadge; Jim Lieb; Karen Witting; Nancy Benben; Susan Flaws; Susan Smith; Elenita Muniz.

7. DJIC Report

Irie reported on the Disability Justice and Inclusion Committee's progress. The committee is investigating a replacement for the hearing assistance system in the sanctuary, which has been the most frequently raised unmet disability access need the committee has received so far. Irie and Marcia K. went to Holy Spirit in Orleans to test a Wifi-Bluetooth system recommended by vendor East West, but they found it had a short audible delay/echo that was distracting (but still functional). The committee is continuing to investigate whether to replace the existing radio frequency system, and how to do that—either through a vendor or directly by staff. Irie will meet with Rev. Kaaren and the committee will hopefully submit a final proposal for endowment funding in early February. Rev. Kaaren commented that she is working with Kaeza on an on-going assessment of the overall live audio system in the sanctuary. This issue dovetails and Irie and Rev. Kaaren will discuss further.

8. Personnel Committee Report

Gail reported that the personnel committee met to prioritize issues to raise with the consultants from the UUA, and then met with the consultant today. A top priority was help with ways to discover or verify sources of authority to empower the work of the personnel committee.

Nothing in the manual says anything about responsibilities and expectations for the committee. There is a charge from 2016, but it's not currently in the governance manual. The committee needs clear guidance, clear expectations, and a clear charge from the board. The consultants agree. The board should be thinking about how we feel about this and what our goal might be for expressing a charge for the personnel committee. Another priority would be how to be clear, transparent, and consistent with hiring and firing policies. We need guidance and to lay out expectations for annual performance evaluations, and best practices for that. Recommendation to use your own experiences that inform how we can improve and come up with solutions. The meeting was productive, and the committee will meet with consultants again once we come up with a charge and take a look at our personnel manual to establish a staffing chart (supervisory relationships, how it is laid out in the personnel manual).

Rev. Kaaren added that we do have some pretty extensive annual performance review procedures in place, but it didn't come up in the meeting and is not in the manual. The problem with the 2016 charge is that it is confusing and internally contradictory. It will be good to have examples of charges to work from in concert with the staffing outline. It was a good first step, the consultants emphasized that we can take our time to get it right.

Comment that past struggles with certain issues on the board arose from unclear responsibilities of the personnel committee, and it will be critical and very helpful that this gets sorted out before we hire our next minister. Very happy we are working on this.

Comment that sometimes members of the congregation reference past events with Rev. Jessica, but we can be proud as a board that we did the right thing in honoring her contract and her leaves, and it can be framed in a positive way with the work that we are doing now. Comment that it is unwise to refer to the past beyond using it as a jumping off point. Comment that this is an opportunity to reduce negativity and improve positivity. Comment that they have gotten legitimate concerns regarding personnel policies from the congregation, so it's important to address those while still keeping positive and focusing on best practices for management.

9. Treasurer's Presentation & Endowment Approval

Karen presented the latest financial report. The financial report did pull out the information about the thrift store as requested. Things are looking good. There will be a 6-month review of the financials on Feb. 18 after the service, this is the first way we communicate finances to the congregation. The second way is the next session on June 2, which presents the budget to be voted on at the annual meeting.

Endowment: The endowment board has agreed with building maintenance on a way to better structure paying for property repairs.

Karen made the following motion, Diane seconded. **Unanimously approved.**

RESOLVED, that the following procedure approved by the Endowment Board of FPB, is hereby approved by the Board of Trustees:

In June of each year, the Endowment Board would review funds not spent and Building Maintenance Committee (BMC) projects to be done. Endowment would make a resolution regarding movement of money to the Capital Expense Fund in support of BMC Projects with the understanding that any money remaining from the disbursement to the Capital Expense Fund would be used as partial payment towards a future BMC project approved by Endowment.

Thrift store: The finance committee agrees with the original suggestion as to altering the Thrift Store hours and staffing to hopefully increase revenue. 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 [at \$20/hr] 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. We have the option as to what to do after October, the board would make the decision then and the new hire would be told that up front—all options are on the table for after October. Comment that we may determine that this position only works seasonally, and may work well for someone who goes south in the winter. Comment that it might be awkward if we hire someone who is already volunteering. Rev. Kaaren noted that we have a rule that you can’t be a member of the congregation and on staff at the same time, so it probably won’t come up. The staff feel pretty confident they can find someone. Comment that the cost of the assistant was calculated based on the number of Mondays, and what if the assistant needs to work extra hours while Celine is on vacation, how will this work? Rev. Kaaren noted that Celine would work this out with her employee within the budget she has been given. Comment that when Celine has taken vacations in the past, it has just been volunteers covering, but it is hard to rely on that and the store may need to be closed. Comment that it’s up to the staff to figure that out, it’s not a board task. Comment that it’s in the interim minister agreement that the board has to approve all hiring, suggest that if we approve this proposal, we add on that we leave it to the staff to do the hiring. Comment that they are not comfortable with that and would like to stick with what is written in the proposal. Comment that this highlights the issues that the personnel committee will be working on. Longer vacations may be an issue, but it can be addressed by Karena and raised later to the board as needed. Question whether the budget should be adjusted for this? Karen will bring this back to the finance committee. The change spreads across two budget years. It probably is not worth updating the existing budget for that, but will make adjustments for next year’s budget to reflect change.

Karen made the following motion, Irie seconded. **Unanimously approved.**

RESOLVED, that the recommendation presented to the Board of Trustees of FPB, in the Packet for the Board’s January 16, 2024 meeting, to increase from April through October 2024 the hours worked by the Manager of FPB’s Thrift Store and to hire a part-time Thrift Store Assistant from April through October 2024, is hereby approved.

10. Consent Agenda

b. Minister’s Report

c. Lifespan Religious Education Direction’s Report

d. Administration and Finance Director’s Report

Comment that Karena’s report notes that there have been issues with workload and additional tasks/new committees—is this something the board needs to address? Reference to stewardship training, but then it didn’t happen. It has been rescheduled; the first date was canceled last minute by the trainer. Communication around stewardship has been problematic. Committee member illness has resulted in additional office support being needed. Rev. Kaaren will talk to Karena as to staff support for stewardship given its importance.

Comment as to additional 501c3 tasks for Karena. Rev. Kaaren says it will take at least 2-3 full days to fill out the form, it's enormous. For Karena to do it, we need to take off some of her other tasks in order to do this one—it's enormous but she has limited hours. Comment that the form requires a lot of financial information going back years, which requires doing a deep dive into Quickbooks to find and synthesize the data. Karena is the only one who knows how to do that, but it's beyond the description of her job. The board could make this happen by paying someone to pull together the necessary financial data. Comment that the board should assess whether the cost of doing this is worth having that 501c3 status.

Visitor comment that it would be good to have redundancy as to Quickbooks in case of crisis, and also that staff shouldn't be asked to do support committee administrative tasks except stewardship as it is so important, what is being asked of them? Comment that Karena is training the new bookkeeper, but the person we have hired to know Quickbooks is Karena's position, so we don't have multiple people in that role, we can't afford it. Rev. Kaaren will check in with her again as to exactly what tasks are being placed on staff.

e. President's Report

f. Treasurer's Report

g. Minutes

A visitor notes that the last line of the first page of the December minutes says relief value instead of relief valve. As to the issues referred to the policy committee, noted that bylaw changes have to be posted with the announcement of the meeting, so it's not possible to make a bylaw change at the annual meeting without prior notice, so that question may not need to go to the policy committee. As to the resolution about policy committee review of changes, the board does not make bylaw changes, the congregation does by approving at the annual meeting. Clarification that the flagpole is not *owned* by the LGBTQ Welcoming Congregation Committee, it is owned by the church even though it was paid for by LGBTQ WCC grant funds.

Question as to whether the Board Blast went out to the whole congregation. It went out to the board but it didn't seem to have shown up in the Angle. It needs to be submitted to Cove to get in the Angle. Jim will check with Liz as to sending it to the congregation.

Motion to approve the consent agenda, Gail. Seconded, Karen. **Unanimously approved.**

11. Transition & Goals

Rev. Kaaren noted that personnel committee will work on the organizational chart first, the board will not do that before then. Waiting to hear from Hillary Allen from the UUA, and also what would work for Gail. We are going to do mission work as a congregation in February or March. *OR* we are going to do history work with the transition team and the board first, then mission work second. History work is looking at the last 50 years to try to see patterns of issues or strengths. The consultants will work with us on this. Annual performance evaluations and goal setting with staff will occur in February. 360 Reviews are a strength of the congregation. Excited about having Barry talk to us more about financial futures topics (teams around tree house, Airbnb projects), he will give his opinion and thoughts. In April and May, it is the board's job to spearhead the search committee voting. Rev. Kaaren will help the board reach out to the congregation for recommendations for search committee members based on needed skills/strengths, collect those names and then reach out to them. Board and Transition Team members can't be on the search committee. People need to understand how much work it is to be on a search committee, it is a lot of work, they need to understand the arc of the work. The

Settlement Handbook has a good set of questions to use to figure out who to put on the list, we need 7 people usually. Rev. Kaaren can't be part of the search process, but she can talk to the search committee regarding the findings of the Transition Team. This is a lot of work for the Board to do to assemble this search committee, the Board should make sure it doesn't fall on one person and burn them out.

12. Executive Session

The board entered executive session at 8:17 P.M.

The board left executive session at 9:00 P.M.

13. Open Session

The board voted unanimously to offer Rev. Kaaren an extension of her contract for a second year, subject to revisions as agreed with respect to the inclusion of language referencing the use and occupancy agreement for Winslow House.

14. Meeting Adjourned at 09:05 P.M.

Minutes submitted by Irie Mullin, clerk.

PRESIDENT'S REPORT

Here's an update on two of the newest revenue raising proposals:

1. The Tree Houses – After discussions with the Town of Brewster, it was determined that most of our property south of Rt 6A is in an area designated as having “Potential Conservation Soils.” While I can't tell you just what such soils are, I can tell you that we have been advised that an engineering firm must determine if we have any such soils before we can do any construction on our vacant lands south of Route 6A. That study will be needed whether we decide to build Tree Houses or anything else. Bob Spencer has been in touch with the engineering firm that was engaged to assist with the major renovations on the Meeting House 15 years ago and we are awaiting a date they can meet with us and let us know what would be involved in making a “Conservation Soils” determination.

2. UUVacation Homes – Working in partnership with *WeNeedAVacation.com*, the group working on this project is beginning to approach congregants who are homeowners and might be willing to list their homes for rent for a few weeks in the summer and donate a portion of the funds received to First Parish. The group has developed a flier and is offering coaching, logistical support, and a free listing on the *WeNeedAVacation* website. Joan Talmadge and Jeff Talmadge, who own *WeNeedAVacation*, and Kris Yerby and Susan Smith are working on this initiative.

Jim Lieb

Rev. Kaaren Anderson
Board Report
February 2024

Staff

Performance reviews are underway. By the middle of the month these will be completed. The biggest change and insight came out of reviewing Karena's work and work load. We are looking to create a Property Management position to take this role off her plate, and are moving communications to Sue Weber. I met with personnel and Karen Witting, to run the idea by them. They are all in favor of the change. Karena is overwhelmed with weighted job description that is impossible to fulfill within her time restrictions. We all agreed this change is needed and we must act on it. More on this forthcoming. I continue to meet each month with Directors for supervision sessions and we just met for our quarterly Directors lunch. Staff meetings are proceeding as well, usually every month.

Worship

Worship continues to be robust, lively and thriving. I met (we had a retreat) with the Worship Associates in January, and we've mapped out a new way of working together. With the influx of various ministers in the last number of years in the pulpit, I am filling the pulpit when I am away or off with these very talented and insightful associates.

Transition Team and Board

The transition team is scheduled to work on a history timeline with Hilary Allen from the UUA mid February. Revisiting the historical time line of the congregation serves to better understand patterns, behaviors and the congregations DNA and how knowing that will allow us to be honest about our challenges and gifts when we are in search for a settled minister next year. A reminder that the transition team is in service to me in implementing and assessing changes and assets this congregation holds.

Committees

This month has proven top heavy with committee work.

Stewardship - 3 days of meetings with Barry and Stewardship training. Along with the 6 families I am meeting with for their pledge. Another 2 one on one meetings with stewardship leadership. There is a Financial Analysis Team created, that somehow I got roped into being on. lol

Membership- I just completed another 3 week course for potential new members- called Starting Point. With the help of Bob Spencer, we are starting a Soul Matters group with these new people to get them integrated and connected to one another and the congregation.

Personnel- I've had 6 meetings with the personnel committee in the last month. We've flushed out a revised charge from the board, roles, and responsibilities and are turning to procedures, and policies to put in place to offer best practices that will bring continuity and balance to the larger church system.

Caring- I connect with Tavia often on pastoral issues. I visited Judy Ellis before she died. A truly delightful woman, she will be missed. In the last month I've had another 5 direct pastoral issues to address as well.

Communication- Elenita and Debbie Klein just mapped out the beginning of a communications plan, that includes better Sunday am information from bulletin boards, to pew reminders, to website, to constant contact reminders, just to name a few. We are working with Sue Weber to better design and implement all of this. There is a lot to cover. I'm hopeful the work will ease people's anxiety about not knowing what is going on at the church and make it easier for people to connect both to lay leaders and staff.

Respectfully submitted, Rev. Kaaren Anderson

Report from Administration and Finance Director – February 2024

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

- For FY23-24, we have received, as of 2/15/2024, 184 pledge units for a total of \$428,490.
- Stewardship Campaign began Sunday, January 28th. For FY24-25, we have received, as of 2/15/2024, 73 pledge units for a total of \$257,561.

Property Management

- I am working on new job descriptions for Property Manager and Custodian based on my conversation with Rev. Kaaren regarding removing property management from my job description by creating a new position. I am excited to explore this possibility of right sizing my position and grateful for all the support around this proposal.

Administry

- I have been able to work out a few more issues with our QuickBooks Online. Although the reports from our new system are different, I have found some work arounds that will allow me to produce the needed reports going forward. Karen Witting has been extremely helpful during this process.
- Sue Weber and I have been working to create a system to track and communicate payments for the Summer Program. There is a need for more detailed invoices than what I sent last year, and this new system is close to being up and running.
- I finally found another UU administrator that has filed the 501c3 paperwork. I meet with her this week and feel much more confident on filling out the financial data section. With Karen's help, I hope to have this completed within the next month.
- I continue to meet with all 4 employees that I supervise and support other staff as needed. I have finished annual evaluations for the employees I supervise. We had good conversations about accomplishments, expectations and jobs scope. Thank you to all who filled out the staff feedback survey, which helps give us a more complete picture of how each staff member is interacting with the congregation.
- We just passed the mid-point of our Stewardship Campaign and have approximately half of the pledge we need to meet the goal of \$518,000. It's a little hard at this point for me to predict how close we will come to that goal.

Sustainability, Professional Development and Serving the Larger Community

- This month I have attended two meetings as representative from the Association of UU Administrators. One is UU Religious Professionals, which has representatives from each UU professional organization, with the intent of growing connections across the various religious professional organizations. The second is Shared Ministry Training Development, which is led by UUA staff with the intent of creating curriculum to train religious professionals in this dynamic and collaborative ministry. Both of these allow me to elevate the role of UU administrators within the whole denomination. As a reference, I am unable to serve as a UUA General Assembly delegate as an administrator of a congregation, which isn't the case for some other religious professionals. My hope is that my work with the AUUA will help change this and allow for a more inclusive democratic process at GA.

Kind regards, Karena Stroh, Administration and Finance Director

Director of Lifespan Religious Education, Twinks Hastings

Board Report February 2024

Overview

The program is going really well this year, we are starting to see new families, and are finding volunteer support to bring back some of the extra programming like our monthly movie nights.

CYM Committee

This month they will be working on Easter programming and starting to look towards 24/25!

Professional Development/Serving the Wider Faith

I coordinated a retreat for members of LREDA and our UUA regional representatives, this was a powerful time for reconnecting in person with colleagues. I have also been asked to become a mentor in the credentialing program, and will be a speaker in a UUA webinar around summer programs, due to the success of SNO@UU

Pastoral Care

I continue to support 1 youth who is navigating a tough situation as well as their family. I also met with a single mum this month, and a young adult who was struggling with family and homophobia.

CORIS

I have been in contact with the Safe Congregation Committee and the Policy committee in order to get a policy around CORIs (background checks) and what would prohibit someone from volunteering at FPB - both in CYM programming and the wider church.

Article 2

I am once again offering a program around the article 2 by-law changes on Feb 21st from 4-6. I really encourage you as the board to show up if you can and encourage those you interact with in the congregation to do the same. Anyone who intends to vote at General Assembly should understand these changes. This vote will change our faith.

SNO@UU

We have started registration and planning for SNO@UU and have 10 spots left in week 1 and 7 in week 2. This is without any advertising whatsoever. I firmly believe that if we invested in expanding this program over the next few years the potential income is significant.

Nursery provider

Dani will be heading college in the New Year - we have been so lucky to have her, filling this position is tough so I am already putting feelers out there. If you know of anyone that might be interested please let me know.

Emails

Much of what is going on in the RE programming can be found in my bi-weekly emails to the congregation, please find copies attached to this report.

Emails

Feb14th

Snow or no!

Are you a snow lover or a snow hater? I have always firmly fallen into the latter category until the wisdom that is Facebook threw a meme at me that said something along the lines

of: If you choose not to find joy in the snow, you will have less joy in your life but still the same amount of snow. This stuck with me, so now my practice is to try and embrace the storm, snuggle in, experience the beauty it brings, and find the joy. However, I'm not that great at it; I hate having wet feet, and driving in snow or after a storm is very stressful for me. It's just very annoying to navigate the world post-snowstorm. What has changed for me, however, is letting go of the anxiety of not being able to do things I had planned, or that become impossible in the snow. I now accept that my day is going to look different, and I work hard to find joy in that.

Working through the theme of Justice and Equity this month, both with the children and youth and in worship this week, I've been struck by the realization that we are always going to struggle to bring Justice and/or Equity into our world. It's hard work to put aside our comfort and joy, to bring equity to our hurting world, and a never-ending task. Instead of getting stuck in what could and should be, what an equitable world would look like, and how impossible that task seems, I am focusing on what's right outside my door. What can I do today to make my community better, what is a tiny way I can turn around someone's day? What can I advocate for in my life? With an understanding that much like the snow, this work is always going to be there and there is always joy to be found in it, as long as I'm open to seeing it.

Pizza and Process - Meet JETPIG!

On Wednesday, Feb 21st from 4-6 pm please join me as we eat pizza and discuss what is going to be a HUGE change in Unitarian Universalism. The Article 2 bylaw changes are calling us to change the way we live into our Unitarian Universalist Faith. Changing our principles to values, and centering love in all we do. I cannot emphasize how important it is to be educated on this subject before this year's General Assembly. Want to know who JETPIG is? Come to this conversation and find out!

Email twinks@firstparishbrewster.org if you plan to attend so I can buy the right amount of pizza.

What's happening in CYM?

One of the biggest upcoming events for CYM is our Youth Group service on March 10th. It's been a few years since we heard from our youth, and this service is shaping up to be another inspiring morning. The youth are also planning on a retreat where they will participate in the High School version of Our Whole Lives as well as explore our UU history and different spiritual practices.

We held our first monthly movie night this month and had a very fun evening of connection and a spontaneous dance party!

We continue to explore our monthly themes through our creative downstairs space; this month we are creating jigsaws of what makes us, us, making Valentine cards and candy to

give to folks who need a little extra love, and playing Unfair Candy Land - which helps us to understand how privilege can give us a big advantage in life.

No CYM on Sunday the 18th

There will be no programming on the 18th due to school vacation, but Dani and Claudia will be available in the nursery during service and your child is always welcome to join them.

As ever, I am here if you need me - don't hesitate to reach out.

Love, Twinks

Feb 1st

Welcome to February!

In the coming weeks, we will be delving into a theme central to our Unitarian Universalist values – justice and equity. Here are the topics the children will be engaging with over the month.

Understanding Diversity: Fostering an understanding and appreciation for the diverse backgrounds and perspectives that make up our community. We will celebrate our differences and highlight the strength that comes from embracing diversity.

Empathy and Compassion: Central to justice and equity is the ability to empathize with others and cultivate compassion. We will guide the children in exploring the experiences of individuals who may face inequality and injustice.

Critical Thinking: We will encourage critical thinking skills as children examine issues related to justice and equity. The hope is to empower them to question, analyze, and think independently about the world around them.

Activism and Advocacy: As Unitarian Universalists, we believe in the power of positive change. We will inspire a sense of agency in the children, encouraging them to identify areas where they can contribute to justice and equity.

Unitarian Universalist Principles: Throughout our exploration, we will continuously connect the discussions to our Unitarian Universalist principles. These principles serve as a guiding force, emphasizing the inherent worth and dignity of every person and the importance of justice, equity, and compassion in human relations.

We encourage you to engage with your children about what they are learning, ask questions, and explore these topics together as a family. If you ever need resources to continue the conversation please don't hesitate to reach out.

Upcoming classes and events:

It's back!

On Feb 9th we are bringing back our monthly movie night. We will be watching Encanto. Movie night is from 5-7.30 pm, we will have pizza and snacks, feel free to bring a friend!

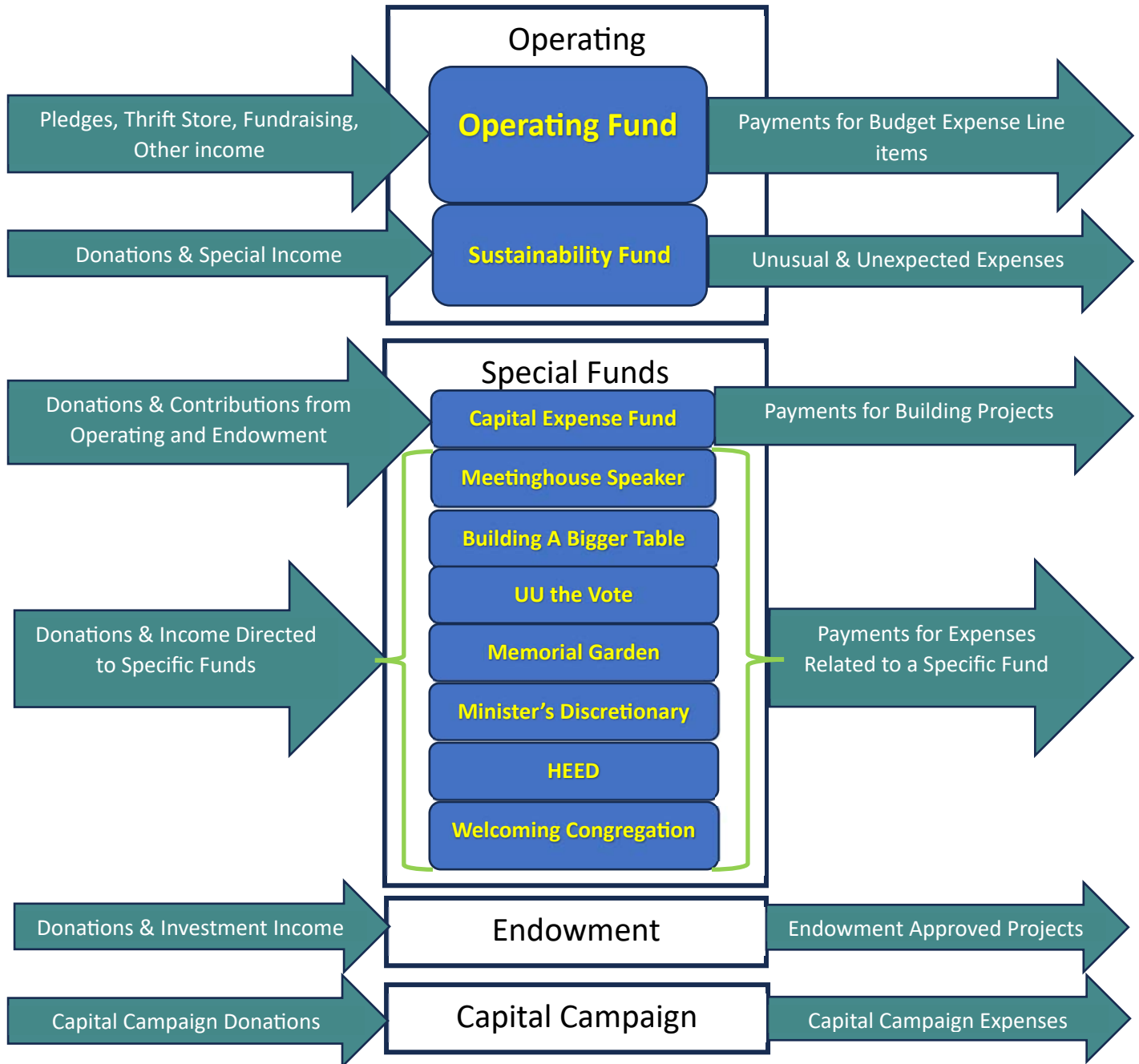
On Sunday, Feb 11th from 2-3.15, Dr Deborah Madansky will be offering a training on the Circles of Security, a relationship-based model for promoting secure attachment in children and understanding human interaction. This program is for everyone who wants to understand more about human interactions and is not just for parents. Email dmadansky@mac.com for more information.

As ever I am here if you need me

Twinks

2023-2024 Six Month Financial Report

The following diagram shows the flow of money through our financial systems. We have four checking accounts: Operating, Special Funds, Endowment and Capital Campaign. Money flows in from the left and out through the right of this diagram.



First Parish Brewster Unitarian Universalist

Fiscal Year (FY) 2023-24

Six-month Financial Report

It is the Finance Committee's responsibility to monitor income and expenses throughout the fiscal year. At the end of December we would expect income and expenses to be close to 50% of the budget. Income is at 60% of the budget which is better than last year when it was only 55%. Typically we do see income running higher than 50% in the first half of the year, and the higher this number is, the better our prospects look for the end of the fiscal year. As a reminder, this year's budget uses \$58,000 from the Sustainability Fund in order to balance the budget. Any improvement over budget this year will mean we have more money in the Sustainability Fund to further our growth long term. Expenses are at 48% of the budget, which is nearly identical with last year.

Below are the highlights of our six-month report.

- Our Pledge goal for 2023-2024 is \$441,250. As of 1/11/2024 we have total pledges of \$428,140. As of 12/31/2023 58% of those pledges have already been paid, which is better than last year when only 52.5% of pledges had been paid in the first six months.
- Church Fundraisers are doing well and Offertory is much better than last year, at 63% of budget while last year it was only 42.5%.
- The Thrift Shop is providing solid income, currently at 64% of its budgeted income, which is similar to past years. To further build on the value of this resource, the Board of Trustees has authorized a trial period, starting in April, of increased personnel resources to allow for opening for longer hours and an additional day. The trial will continue through October, at which time the Board of Trustees will review the resulting data and decide if the expanded hours should be continued. The increased personnel resources will increase our staff costs in this fiscal year but those are expected to be more than offset by additional revenue from the store.
- Most expenses are at or below budget, with an overall 6-month expense at 48% of budget.
- We expect by the end of the fiscal year Health Insurance will be about \$5,000 above budget due to increases in Health Insurance costs and changes in employee election of health insurance.
- The broader FPBUU community is casting a wide net looking for ways to increase our income and build our financial sustainability. This year we launched the "UU Vacation Home" Program and investigation is in progress regarding other potential projects on our property.

In conclusion, we are confident with our budget as we proceed into the second half of this fiscal year. The key challenges as we continue to build our community are: financial sustainability, minister and staff housing, maintaining our buildings and ensuring our staff are paid equitably. These are all significant challenges but with the enthusiasm and participation of many we see high hopes for our future.

Operating Funds

P&L Actual vs Budget FY24

July - December, 2023

	Actual	Budget	Remaining	% of Budget
1 Revenue				
2 Fundraising				
3 Church Fundraisers	11,604	21,000	9,396	55.26%
4 Food Card Sales	775	1,500	725	51.67%
5 SnoUU Summer Program	13,097	15,000	1,903	87.31%
6 Total Fundraising	25,475	37,500	12,025	67.93%
7 Investment, Interest, Misc	5,339	7,550	2,211	70.71%
8 Offertory	12,605	20,000	7,395	63.02%
9 Pledges				
10 Current Year	249,032	428,013	178,981	58.18%
11 Prior Year	5,611	10,000	4,389	56.11%
12 Total Pledges	254,643	438,013	183,370	58.14%
13 Rental	3,618	8,000	4,382	45.23%
14 Thrift Store Income	65,153	102,000	36,847	63.88%
15 Total Revenue	366,833	613,063	246,230	59.84%
16 Gross Profit	366,833	613,063	246,230	59.84%
17 Expenditures				
18 Administrative	8,205	19,200	10,995	42.73%
19 BldgGrounds	46,834	88,827	41,993	52.73%
20 Committees			0	
21 Board of Trustees		400	400	0.00%
22 Caring Committee		200	200	0.00%
23 Landscape Committee	150	500	350	30.00%
24 Membership	130	750	620	17.29%
25 Social Justice	662	1,000	338	66.20%
26 Stewardship		400	400	0.00%
27 UU Connections	400	1,010	610	39.60%
28 Total Committees	1,342	4,260	2,918	31.49%
29 Lifespan Religious Education	2,322	6,150	3,828	37.75%
30 Mortgage Loan Payments	3,694	7,200	3,506	51.30%
31 Music	2,264	5,600	3,336	40.44%
32 Staff			0	
33 Staff Benefits/Payroll	53,151	130,359	77,208	40.77%
34 Staff Professional	5,217	13,986	8,769	37.30%
35 Staff Salaries	190,075	379,928	189,853	50.03%
36 Total Staff	248,443	524,273	275,830	47.39%
37 UUA/NER Dues	5,004	10,000	4,996	50.04%
38 Worship	2,895	5,500	2,605	52.63%
39 Total Expenditures	321,002	671,010	350,008	47.84%
40 Net Revenue	45,831	-57,947	-103,778	-79.09%

Capital Expense Fund

The Capital Expense Fund is used exclusively for property building projects. It is a Special Fund and receives funding from multiple sources, including designated Operating Funds, Endowment Funds and directed donations.

	Actual Expenditure	Board Approved	Remaining	Status
Balance 7/1/2023	15,199.29	15,199.29		
Steeple (Endowment YE2023)	-2,057.42	-2,057.42	0.00	Complete
Pew Change (Endowment YE2023)	-3,000.00	-3,000.00	0.00	Complete
BMC Special Projects (Endowment YE2023)	-4,245.00	-4,391.87	-146.87	Complete
Deposit for PH door repair	-457.50	-457.50	0.00	Complete
Sanctuary Carpet repair	-1,146.00	-1,146.00	0.00	Complete
Balance 12/31/2023	4,293.37	4,146.50	-146.87	

Sustainability Fund

The Sustainability Fund is an intermediate fund that supports the Budget and other unexpected financial challenges. It receives money from directed donations, budget surpluses, rebates/credits, grants and specific fundraising.

	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

Special Funds

A separate checking account, referred to as the Special Funds Checking account, contains combined money from multiple Funds, each one managed by a person or group of people. These Funds are independent of the money used for the operations of the congregation, but each Fund supports an aspect of the mission and vision of the congregation.

This table shows the activity of each fund:

	Balance 7/1/2023	total income	total expenses	Balance 12/31/2023
Building a Bigger Table Fund	4,102	2,038	-1,389	4,750
Capital Expense Fund	15,199	0	-10,906	4,293
Heed Fund	4,696	5,387	-3,278	6,805
Meetinghouse Speaker Series Fund	2,432	1,817	-2,655	1,594
Memorial Garden Fund	3,103	2,175	-1,581	3,697
Minister's Discretionary Fund	117	637	-480	274
UU the Vote Fund	1,568	0	0	1,568
Welcoming Congregation Fund	9,113	3,676	-2,298	10,492

Building a Bigger Table Fund - provide ongoing financial assistance in accordance with our mission to “support asylum seekers, refugees and migrants”.

Capital Expense Fund - used exclusively for property building projects.

Heed Fund - supports urgent financial needs of individuals, as determined by the Minister. Support is available to congregants and individuals from the wider community.

Meetinghouse Speaker Series Fund - provides a monthly speaker series to amplify the voices of black and Indigenous People, of marginalized people, and of trans people in our midst.

Memorial Garden Fund - provides for the inscription of names of loved ones on the Memorial Post in the Memorial Garden at the church and to maintain the beauty of the gardens.

Minister’s Discretionary Fund - supports the mission and programs of the church and is used for any purpose within that context at the Minister’s discretion.

UU the Vote Fund - get out the vote especially in campaigns in areas of the country where there is voter suppression.

Welcoming Congregation Fund - focus on LGBTQ initiatives on the Cape and beyond and support programs as appropriate.

More details will be available within a new policy on the Special Funds Account coming soon.

Six Month Endowment Fund Review

According to the FPB By-laws, the Endowment Board with BOT approval may distribute up to 5% of the value of the fund as of December 31st in the upcoming year.

In the current fiscal year, the Endowment Board may distribute up to \$59,067. To date the Board has approved a total of \$47,566. This includes funds for building projects including the steeple repair, \$10,000 toward our UUA dues and the CYM revitalization of Fellowship Hall.

The value of the Fund as of December 31, 2023 was \$1,273,595. Therefore, the Endowment Board will be able to distribute up to 5% (\$63,680) for projects in FY 24-25 as allowed under the By-laws.