

October 2024 Board of Trustees Meeting Packet

FPBUU Zoom #1 Meeting Link:

<https://us02web.zoom.us/j/649089576?pwd=MFprL0lMWGZWenN2RUc1eDhDcGFNdz09>

Meeting ID: 649 089 576 Passcode: fpbuu

One tap mobile +13017158592,,649089576#

Covenant of the First Parish Brewster Board of Trustees

Entrusted by the congregation of First Parish Brewster, we recognize that ours is a sacred duty, and we will bring our highest selves to work on their behalf. Each of us commits to:

1. Applying professional best practices to our work as Board members.
2. Be willing to do things differently and experience discomfort in the process.
3. Develop an awareness of our own biases and prejudices. Be self-reflective.
4. Strive to create healthy partnerships; effectiveness to be measured by positive impact on FPB systems.
5. Be curious and listen to understand others.
6. Respect our collective wisdom.
7. When we disagree, we will remain committed to the mission, work hard to realize it, and speak with one voice once a vote has been taken and a decision made.
8. When lost trust is experienced, we will use this Covenant to guide an intentional effort to repair trust, including whatever amends or actions are appropriate.

Our primary commitment is to the long-range health of First Parish Brewster Unitarian Universalist Congregation.

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First Parish Brewster UU Board of Trustees Special Meeting

September 10, 2024 4-6 pm In-person meeting

Present: Gail Webb (Board President), Leslie Rennie-Hill (President-Elect), Jim Lieb (Past President), Karen Witting (Treasurer), Niki Popow (Clerk), Ed Klein, Kevin Lowey, Rob MacIver, Janet Treanor (Members-at-Large)

Staff Present: Rev. Kaaren Anderson

Invited Presenters: Kris Yerby, Susan Smith, Laura Gill, Fran Schofield

1. Call to Order, Chalice Lighting, Minister Inspiration

The meeting was called to order at 4:02 p.m. Reverend Kaaren read from a Prayer for an Invitation by David Whyte.

2. Gail read from our new Covenant.

3. Gail explained the purpose and format of this meeting, focusing on 3 options for Ministerial Housing.

Gail thanked all those who have worked on the Ministerial Housing task force. The Board will ultimately make the decision on what option for housing will be presented to the congregation. Gail and Leslie will be meeting with the Directors in the next week to inform them of the options considered and to get their viewpoints.

4. Subsidized Rental/Purchase Option- Rob MacIver, Ed Klein, Jim Lieb

Rob reviewed the power point hand-out prepared by Ed regarding a Ministerial Residence Fund. The working group provided a financial model based on three different properties: a condo, a starter home, and a moderately priced house. This group will be meeting tomorrow to get information from lending institutions, starting with Cape Cod 5

The fund would cover a short-term rental for the new minister and a loan to help them in purchasing a house that fits their needs. A loan by FPBUU would be secured with a second mortgage. This was originally thought to be a problem but Cape Cod 5 has said it would not be an issue and that it happens a lot on Cape Cod. The advantages of this proposal are that it includes equity participation by the church, flexibility for the minister, the minister is able to gain equity, and funds are reclaimed by FPBUU upon the sale of the property or

when the minister ceases to serve. We discussed taxes and the amount that would be needed for a minister to purchase a home. Rates have gone down a bit; some may be available at 6%. Rev. Kaaren suggested that the price of buying a home could be too high for a family with our current salary. Jim discussed the plans for a special fundraiser. It would be a picnic/potluck on October 5 from 11 to 2. The goal would be \$100,000 with hopes for \$150,000.

5. Home Rental/Purchase Option - Susan Smith, Laura Gill, Fran Schofield

Susan reported that they had looked at an off-site solution for ministerial housing, as most ministers do not want to live “on-campus.” They had looked at the option of the church buying a property (a parsonage) but rejected this because of expense and the difficulty of maintenance; most congregants they spoke with were not in favor of this option. There had been outreach to see if anyone had a house they would be willing to donate to the church, but no one has come forward.

The group looked at rentals that might be appropriate and available in Brewster, Harwich, Orleans, Dennis and Yarmouth. It is hard to find appropriate housing as there are few year-round rentals and prices have gone up. Monthly rental for a home Fran has for rent is \$4000.

They also considered houses that might be available for purchase, which have the same problems. They looked at several properties with a minimum of 1200 sq. feet that would sell for between \$300,00 to \$600,000.

The group believes that options should be kept open so the new minister could choose to rent or purchase a property, and we know what the housing needs are. Thus, this option can be combined with Option #1 with respect to the need for a ministerial residence fund.

6. Winslow/Barn Renovation- Long-term permanent Option- Kris Yerby

Kris reviewed this option which he presented to the Board last month. This option includes renovating Winslow House to be used as the minister’s residence, with renovations to the Barn so that it could be used as office space for the staff. This would be the most cost-effective option but it is not flexible in terms of giving the new minister options. Winslow House could be a three or four bedroom residence. A lot of the renovations would have to be done anyway in the next few years. This would include upgrading the networks and phone systems. The minister would be given a below-market rental rate, perhaps \$2400. We discussed the tax and other fiscal consequences of FPB providing a parsonage.

The Barn is approved as a commercial property. The Barn right now is underutilized. If it were to become staff offices, staff would have more room and there could be a “gathering room” or other common rooms,

We discussed the possibility of renovating the Winslow House for a house or for two apartments with FPB having the rental amount as income. There is a need for staff housing for others besides the minister.

7. Discussion

A straw poll on the options was taken; this will be discussed at the meeting next week. There needs to be a decision at the regular Board meeting next week. Before then there should be consultation with the Directors, with Building Maintenance, and with members of the Endowment Fund. The congregation should be informed of the options the Board considered and of the Board's decision. It would be helpful to have a 3 year strategic plan to present to the congregation at some point that would cover the use of our buildings, salaries, and building maintenance. Gail pointed out that a lot of work has been done by other committees and that the Board needs to make use of these and provide a plan.

8. Follow-Up Housing Meeting Date

The Board unanimously agreed to extend the meeting on September 17 to make a final decision on a recommended option for ministerial housing. Questions on any of the options can be sent to Jim so they can be answered at the meeting.

9. The meeting was adjourned at 5:45 p.m.

Minutes submitted by Niki Popow, Board Clerk

First Parish Brewster UU Board of Trustees Meeting Minutes
September 17, 2024 4-8 pm In-person meeting

Present: Gail Webb (Board President), Leslie Rennie-Hill (President-Elect), Jim Lieb (Past President), Karen Witting (Treasurer), Niki Popow (Clerk), Ed Klein, Kevin Lowey, Janet Treanor (Members-at-Large)

Staff Present: Rev. Kaaren Anderson

Visitors: None

1. Call to Order, Chalice Lighting, Spiritual Check-in

The meeting was called to order at 4:05 p.m. Gail thanked Rev. Kaaren for her inspiring and helpful sermon on Sunday.

2. Covenant Reading

3. Board Committees

Gail clarified that everyone on the Board should have a liaison assignment. The By-laws state that the Board has authority over all committees, those appointed by the Board and At-large committees. A Board committee has its membership approved by the Board of Trustees. Jim suggested that the Disability Justice and Inclusion Committee does not need to be a Board committee. This should be discussed with Irie Mullin, Chair of the committee.

The following liaison assignments were made or confirmed:

Board Committees:

Policy-Rob
Personnel-Gail
Finance- Karen
Stewardship- Janet
Strategic Planning Taskforce- Jim and Karen members

At-large Committees: Social Justice- Leslie
Fundraising- Kevin

Endowment: Jim

Religious education does not have an assigned liaison yet. Ed and Niki will consider this.

Two committees that have been inactive are the Safe Congregation Committee and the Right Relations Committee. The former is a Board committee and has written policy. The latter will be tabled for this year, until there is a new minister.

We discussed the role of the Board liaison. The role should be proactive; the committee members should know they are being heard by the Board, and they should be encouraged to do the work we need them to do. The committee members must be informed of Board decisions affecting them. Leslie discussed her work with the Social Justice committee: she went in with a curious attitude and to build a relationship. She asked at each meeting, what do you want me to take back to the Board, and then reported back to the committee. Jim stated that the Endowment Board was different in that his role was to bring back for the Board's approval requests to the Endowment Board that they had approved. However, it was still important to build relationships. Gail discussed her work with the Personnel Committee. They have not always felt support from the Board, and they want lots of guidance as to what should go into policies. Policies for study leave and sabbaticals, as well as taking time off and working at home, should be defined by the Board. Then they can write the policies. Further discussion of this will go on the October agenda.

4. Directors' reports

Rev. Kaaren asked us to think about what the Board wanted from the Directors' reports, and how it would help us. She does not think that the monthly "reports" simply detailing "what I'm doing" are useful. The Board should let the minister know what they would like to see coming from the staff.

Members discussed the desire to have data and metrics from the Directors. There are ways set up to report this data. There is a need for goals and objectives, developed by the minister with the directors, and periodic reports on how these are being met. Leslie said this should be presented as a way for us all to be in this together, and it could help us celebrate successes and know where we are going. Ed said that the Board needs to be consulted, not just informed, on important areas such as religious education.

Karen noted that it is different for Karena. The finance committee helps determine what is in her reports; communication with the treasurer is important. Karen thinks monthly reports from the Administration and Finance Director are important.

The Board needs to write down this change in what is expected from the Directors in terms of data and goals and objectives.

5. Split Plate Funds

A motion was made by Karen, and seconded by Leslie, that the \$1,718.75 left over from the Split Plate Funds last year be placed into the Heed Fund. The motion was passed unanimously.

(This amount was received after the checks had been written to the various organizations. The Heed Fund is the Minister's discretionary fund to help individuals with urgent financial needs, per Board Policy 3.5)

6. Treasurer's Report

Karen made the following motion:

RESOLVED, that, in connection with FPB's application for 501(c)(3) status, Karena Stroh be appointed a Representative of FPB via a Power of Attorney rather than a Fiduciary of FPB.

It was seconded by Jim and passed unanimously by the Board.

With regard to pledges being at a high percentage level at this time of the year, Karen pointed out that people often pay six months of pledges in advance. The full budget is in the Annual Meeting Report.

7. Minister's Report

Rev. Kaaren noted that she is still extremely busy. We briefly discussed whether there is a need to go to two services. Last week's attendance was high. Based on 5 people in a pew (a bit close) the sanctuary holds 220 people. Kaaren noted that if new people come into a church and it looks full, they do not come back. We will look at attendance in the next two months and return to this topic in November.

8. President's Report

Gail reported that the UUA has sent out a new retirement plan and that she is looking at it carefully. She sent it to the personnel committee and they had difficulty understanding it. Jim suggested that Rob review it when he is back on the Cape. Karen does not think that any changes in the policy are important to the Board. Rev. Kaaren agrees; they are more related to staff benefits and have no impact on the congregation. The church has always paid 10% of staff's salary into retirement; it is a major part of the compensation package.

Gail must sign agreement with the new retirement plan in October. She will check on when this must go in. Niki made the motion, which Jim seconded, that the discussion of benefits and salaries be tabled. Gail has been working on a form detailing all staff salaries and benefits which will be extremely useful.

9. Endowment Request

Jim made a motion for approval of two requests from the Endowment Board. RESOLVED, that the funding of up to \$4,000 by the Endowment Board for the adult Faith Development Trip to Boston is hereby approved.

RESOLVED, that the funding of up to \$3,000 by the Endowment Board for the Meetinghouse Speaker Series' Wampanoag Day event is hereby approved.

Karen seconded the motion and the Board approved unanimously.

10. New Business: Negotiating Team for Settled Minister Contract

Leslie made a motion that Ed Klein and Kevin Lowey be appointed to the Negotiating Team for the settled minister's contract. Janet seconded the motion and the Board unanimously approved. Julia Enroth, Chair of the Search Committee, is also on the Team. Kevin has a UUA sample contract that will need to be modified. The Board makes changes and the final contract is approved by the Board. Kaaren said that the UUA recommends that the model contract be used with few changes. The contract is made available in January to all applicants. When an offer is made to the chosen minister, it goes to the negotiating team. This discussion will be continued.

11. Consent Agenda Approval

- Minutes of August Board Meeting
- President's Report
- Minister's Report
- Administration & Finance Director's Report
- July Summary Financial Reports

Jim requested that one line in the August minutes be modified as requested by Sue Trask on the Social Justice committee. The next to last sentence in the section on Social Justice activities should read: "*The Board voted unanimously to approve the pilot proposal for reorganizing Social Justice activities and initiatives.*"

Kevin moved that the Consent Agenda, as modified, be approved. Ed seconded the motion and the Board unanimously approved the motion.

Karen asked that the items to be voted on in the Consent Agenda be listed on the meeting Agenda. Gail agreed to do this.

12. Ministerial Housing Options Discussion

Karen discussed her view on the housing options previously presented to the Board. There are monetary risks involved in lending money to a new minister for a mortgage. The risks are somewhat improved by tying the loan to interest rates. The idea of converting FPBUU property to a residence is in the congregation's interest in the long term. She suggested converting Winslow House now, having the minister live there for 1 or 2 years, and within that time holding a campaign for funds for the minister to use towards the purchase of a house. This year's budget is \$30,000 short and the church would save money in using Winslow House for ministerial housing.

The Board discussed some of the amounts estimated to be needed for renovations and the pros and cons of this approach.

Jim brought up the fundraising picnic now being planned for October 5. The Board needs to have a decision by then on the approach we support. It could be presented as a 3-step plan.

The Board discussed the use of Endowment funds. There is \$15,000 left for this year. We could ask the Endowment Board to hold funds for ministerial housing. It also might be possible to get a loan from the Endowment fund, which would need to be approved by the congregation.

The interests of the staff were discussed; they will need clarity and protection if a move to the Barn is determined to be in the best interest of the church.

Rev. Kaaren noted that Winslow House has a bad mold problem that will need to be remediated.

Karen and Ed volunteered to prepare a document to share with the congregation detailing the options and the Board's decision on ministerial housing.

13. Next Meeting

The Board agreed to meet again on October 1 at 4 p.m. in the Parish Room to further discuss the options for ministerial housing.

14. Check Out

The meeting was adjourned at 7:55 p.m.

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Minutes submitted by Niki Popow, Board Clerk

President's Report - October

I hosted my first GEO Peer Group President's meeting on October 3rd. Getting to know one another and highlighting common concerns and topics as well as sharing ideas for solving common problems and challenges in church governance were on the agenda. We meet again on November 5th.

Leslie and I met again with the three Directors to update them on the two proposals for Minister Housing and Remodeling Winslow House and the Barn. They had some helpful comments and the brief discussion was positive. Without specific final plans completed they remain somewhat skeptical but willing to keep communication open.

It has been a busy few weeks with more emails and phone calls to field since I retired.....I think that's a good thing??? That is, we are generating lots of idea input and communication.

Report from Administration and Finance Director – October 2024

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

- FY24-25, we have received, as of 10/8/2024, 172 pledge units for a total of \$487,304.
- The 501c3 application was submitted 10/7/24. Many thanks to Judy Jollett, Karen Witting and Finn Allen.
- With many thanks to Karen Witting, the FY24 year-end reports are finalized. FY24 was a remarkable year with the changing of our accounting software AND how the various accounts and funds were structured within our system. It took way more time and energy than I predicted, and losing our bookkeeper of 10+ years just as we began the migration added to challenging nature of this project.
- See the separate Thrift Store report for results and recommendations regarding increased hours and staffing for the Thrift Store.

Property Management

- Hiring Team of myself, Dave Caolo, Elenita Muniz and Daniel Beltran have met, reviewed the job description, created the ad and have started to post the ad both virtually and physically. We will prioritize resumes submitted by October 25, 2024 and could hire as soon as mid-November.

Administry

- I facilitated the All Committees Meeting September 29, which was well attended and received. A communications survey was sent out and will be in the October 11 Weekly Angle to gather more submissions. This survey was initially intended to help inform the design for the publication that will take the place of the Quarterly Angle. As Shelma has finished up the majority of the website remodel, she will be shifting gears and coming up with some options that we can try out. This is a process. The plan is to offer many ways to hear from everyone within the community about what is needed.
- This month, the Board will need to vote to adopt the restatement of the UU Organizations Retirement Plan, which will be implemented January 1, 2025. The Board also needs to complete a new Employer Participation Agreement to take effect January 1, 2025.
- I continue to meet regularly with the 4 staff members that I supervise as well as support the rest of the staff as needed. We are regularly looking for ways to improve systems and clarify processes.

Kind regards,

Karena Stroh, Administration and Finance Director

Thrift Store Operational Report: Extended Hours Update

Date: October 8, 2024

Overview

On April 1st, the Thrift Store extended its operating hours, adding Mondays to the weekly schedule and increasing daily hours by one hour. The store is now open from Monday through Saturday, 10 AM to 4 PM. This change was made to increase revenue and provide more availability for our customers. We plan to return to the 3 pm closing time after Indigenous Peoples Day (Oct. 14th) due to the dramatic drop in business after Labor Day during the 3 pm to 4 pm time slot. Staying open until 4 pm during the summer months helps us take advantage of people who are leaving the beach mid-afternoon.

Revenue Impact

The addition of Mondays and extended hours was successful. We met and exceeded our projected revenue increases, which highlighted the demand for more accessible hours during the busy summer season. Mondays are steady even after Labor Day.

Operational Challenges

We encountered some challenges, primarily related to staffing and volunteer availability:

- **Volunteer Shortage:** There was a lack of volunteers to cover the extended hours, including on Mondays. This issue led to an increased reliance on paid staff to ensure smooth operations.
- **Manager Coverage:** Celine, the Thrift Store Manager, had to take on more shifts than originally anticipated. Her commitment to covering additional hours ensured that the store ran efficiently, but it stretched her ability to attend to managerial responsibilities.

Schedule and Staffing Recommendations

Given the success of being open on Mondays as well as the challenges, we make the following recommendations:

1. **Mondays:** Keep the store open on Mondays throughout the year. This means keeping the assistant year-round at five hours per week. (November-March) as an expanded trial period. We have almost received the total projected revenue for expanded store hours for a full year. This does not include any October sales, which will put us over the projected increase in revenue.
2. **Celine's Schedule:** Keep Celine, the Thrift Store Manager, at 35 hours per week year-round. We have almost received the total projected revenue for expanded store hours for a full year. This does not include any October sales, which will put us over the projected increase in revenue. These extra five hours in the slower months of the year will serve to offset the stretched summer schedule and allow for focus on volunteer recruitment, media campaigns and general store management.

3. **Lisa's Schedule:** Move Lisa, the Assistant Manager, to six hours on Mondays (April through October), rather than the current five hours. This adjustment reflects the actual time needed to manage the store when volunteers are unavailable or there is only one volunteer available. It isn't prudent to have only one volunteer managing the store, especially during the busy summer months.

4. **Additional Hours for Lisa:** Between April and October, add up to 4 more hours per week to Lisa's schedule in order to ease the burden on Celine and better distribute the workload.

Numbers from original Proposals for Thrift Store to move Thrift Store Manager to 35 hrs/week & add additional staff at \$20/hr to cover Mondays.

Board approved in FY24 partial year option

Requested Board approval for FY25

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

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

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

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

Net Additional Revenue Projected: \$7,200

Net Additional Revenue Projected: \$9,800

Actual Revenue (April-June FY24) \$5,900 more than April - June FY23.

Actual Revenue (July - Sept FY25) \$17,000 more than July - Sept FY24

Total Actual Revenue April 2024-Sept 2024 is 22,900 more than prior year.

Expenses are inline with the expense totals from the original proposal listed above.

Action: We ask the Board vote to approve all four of the recommendations listed above.

Submitted by Celine Crook and Karena Stroh

Music Director's Report

As the article in the Angle coming out Friday Oct 11 says, we had a piano swap in the Parish Room recently. I've had my eye on doing this for about a year. There are several reasons for the change as listed in the Angle. It's a thrilling improvement to have a portable digital instrument that will get use in the sanctuary on contemporary music and likely also around campus as soon as October 27 for the fundraising event. It was particularly meaningful that Cindy Wood, a member of the wider FPBUU community who sings in the choir when she is in residence on Cape Cod, will house the Yamaha for her son who studies at Berklee.

Rikki Bates has worked very hard to upgrade the sound system. We are currently working on updating the audio manual for those who substitute on Sunday mornings on occasion when Rikki is off. The new speakers are definitely an improvement!

If you were just at services on September 29, you heard the 5-person (soon to be 6-person!) FPBUU clarinet ensemble, a new group inspired by Judy Jollett, who leads most rehearsals (the group currently meets on Sunday evenings when I'm off, although their schedule could change in the future). This group includes 3 members and 3 visitors. I enjoyed coaching them in preparation for their appearance, and am in the process of scheduling future dates for them. Music is such a great way to get people from the community involved at the church. Kudos to Judy for this musical offspring.

The wider FPBUU ensemble that included flute, 3 clarinets, trumpet, sax, & trombone is shape-shifting because 2 members cannot participate anymore due to other priorities. This ensemble will still perform a couple of times this year but are not meeting weekly.

Meanwhile, the Handpan Ensemble had a fantastic summer, complete with several outings practicing under a big, beautiful beech tree in Yarmouth, which attracted passersby who had *no idea* what the thing was. We also performed on a concert for a good cause at the Yarmouth Senior Center in September.

Other musical endeavors and plans for music guests are in the works, so stay in tune... (haha)

Kaeza Fearn
Music Director

First Parish Brewster Unitarian Universalist Policy

Policy Title: Special Funds

Policy Number: 3.5

Purpose: Describe the use of the Special Funds checking account and the creation, management, and removal of Special Funds within that account.

Revisions: New

Board Review Date: June 18, 2024

Congregations' Review Period: June 28, 2024 through July 28, 2024

Effective Date: 10/16/2024

POLICY STATEMENT

A separate checking account, referred to as the Special Funds Checking account, contains 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. and each supports an aspect of the mission and vision of the congregation. FPBUU provides the financial management of these Funds because they are in alignment with the congregation's hopes and dreams.

PROCEDURES

Accounting Procedures

Accounting for each Fund is managed by the Finance Director. The money for each Fund is comingled within a single checking account, referred to as the Special Funds account. Donations and earned income are deposited into this checking account and accounted for within the appropriate Fund. Spending from the Fund is requested through standard office procedures and generated via a check, which is signed by the Treasurer, or such other method as is appropriate for the type of expense. Regular reports of the status of each Fund are provided to the congregation.

Creation of Funds

From time to time, a person or group of people identifies a need to manage money dedicated to a particular purpose and wishes to have FPBUU provide the vehicle for that management through the creation of a new Special Fund. The Board of Trustees must approve the creation of a new Fund. The requestor should provide to the BOT the following:

- Proposed name of the Fund

- Description of the purpose of the Fund, as well as the sources of income and the expected use of the money collected.
- The person or group responsible for managing the Fund.

The BOT should consider whether the purpose is consistent with the mission and vision of the church, and reflects the current spiritual direction of FPBUU.

Once approved, the Finance Director will set up the Fund and work with responsible parties to transfer any existing money into the Special Funds checking account. The Policy Committee should also be directed to update this Policy to include a description of the new Fund.

Removal of Funds

At some point a Fund may become obsolete, for reasons such as: (a) all money has been spent and no further money is expected; (b) the group managing the Fund disbands; (c) FPBUU decides to redirect the resources; or (d) there has been no activity for an extended period of time. The individual initiating the removal of a Fund (most likely a member of leadership, such as the Finance Director, Minister, President of the Board or Treasurer) must request approval of the BOT by submitting a proposal to the BOT. The proposal should include an explanation of why the Fund has become obsolete. If there is money remaining in the Fund, the BOT will decide what to do with the money, usually in response to a recommendation from the person initiating the removal request and taking into account any prior commitments made by the BOT regarding that particular Fund.

Once approved by the BOT, any remaining money is transferred as specified by the BOT, and the Fund is deprecated¹ in the FPBUU Financial Systems. If appropriate, then the contact for the Fund is notified of its closure.

GUIDELINES

Building a Bigger Table Fund

The purpose of the Building a Bigger Table (BBT) Fund is to provide ongoing financial assistance in accordance with its mission to “support asylum seekers, refugees and migrants.” Income is derived from individual donations and fundraisers specific to this cause.

Capital Expense Fund

FPBUU maintains the Capital Expense Fund to be used exclusively for property building projects as approved by the Board of Trustees. Money is added to this Fund when it is allocated as part

¹ In several fields, especially computing, depreciation is the discouragement of use of some terminology, feature, design, or practice, typically because it has been superseded or is no longer considered efficient or safe, without completely removing it or prohibiting its use.

of an operating budget or Endowment Fund distribution, or through directed donations. Any funds provided by the Endowment Board which are not used for the project for which they are provided may only be used for another project for which the Endowment Board approves their use. The Building Maintenance Committee (BMC) will manage distributions from the Fund, providing regular status reports to the Board of Trustees and Endowment Board.

Heed Fund

The Heed Fund supports urgent financial needs of individuals, as determined by the Minister or Minister designee. It is used to support both congregants and others. It may also be used to support the personal needs of staff, other than the Minister, but may never benefit the person determining the need. Disbursements are not given directly to individuals, but paid to institutions on behalf of an individual or as gift cards for specific purposes. For example, we would pay the utility bill directly to the utility or provide the individual with a grocery store gift card. The identity of the individual receiving financial support is confidential.

The Christmas Eve service is the primary fund raiser for this Fund, but additional directed donations are received throughout the year.

Meetinghouse Speaker Series Fund

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

The monthly speaker series is funded with grants from the Cultural Councils of Brewster, Dennis & Orleans, Cape Cod Five, the FPB Welcoming Congregation Committee and the FPB Social Justice Committee, as well as donations. The money is spent exclusively for speaker fees.

Memorial Garden Fund

The purpose of the Memorial Garden Fund is to provide for the inscription of names of departed loved ones on a Memorial Post in the FPBUU Memorial Garden. The Fund also provides for the purchase and installation of new posts as needed, any costs associated with the annual commemoration service, and general maintenance of the Garden. The fund is supported by the fees paid for the inscription of names and other donations. The Landscape Committee manages this Fund.

Minister's Discretionary Fund

The Minister's Discretionary Fund supports the mission and programs of the church. It is funded by private donations, administered by the Minister, and used for any purpose at the Minister's discretion within the context of the mission and programs of the church.

UU the Vote Fund

The purpose of the UU the Vote Fund is to support FPBUU's UU the Vote Team, which is responsible for its management. This team works with the UUA's UU the Vote initiative to encourage people to vote, especially in areas of the country where voter suppression is reported.

It is funded from several sources, including private donations.

Welcoming Congregation Fund

The Welcoming Congregation Fund supports the work of, and is administered by, the LGBTQ Welcoming Congregation Committee. This Committee focuses on LGBTQ initiatives on the Cape and beyond.

The most significant project supported by the Fund is the annual GAYLA Ball, a joyful Cape-wide dinner dance for the LGBTQ community and its allies. The Fund is also used for initiatives such as educational programs, demonstrations and vigils, and other LGBTQ-related events.

This Fund is partially supported by an annual bequest from the Cochran Memorial Trust Fund of the Cape Cod Foundation.

STANDARDS

No standards are recommended at this time.

DEFINITIONS

No definitions are recommended at this time.

Adoption Motion: 2025 Restatement Unitarian Universalist Organizations Retirement Plan
October 15, 2024

Whereas the *First Parish Brewster Unitarian Universalist* is committed to assisting all of its employees 18 years and older prepare for their retirement years, and;

Whereas the Unitarian Universalist Organizations Retirement Plan (the "Plan") is the retirement plan sponsored by the Unitarian Universalist Association, therefore;

Be It Resolved that the *First Parish Brewster Unitarian Universalist* hereby adopts the 2025 Restatement of the Unitarian Universalist Organizations Retirement Plan with an implementation date of January 1, 2025 and commits to complying with all the provisions of the Plan and the elections made by *First Parish Brewster Unitarian Universalist* in the 2025 Employer Participation Agreement that we submit to the UUA Retirement Plan Committee and they acknowledge receipt and approve via counter signature of same.

Employer Participation Agreement

Unitarian Universalist Organizations Retirement Plan

January 2025 Plan Restatement

The Unitarian Universalist Association (UUA) “Plan Sponsor” maintains the Unitarian Universalist Organizations Retirement Plan (UUORP) the “Plan” to enable all employees of congregations, regions, the national association and other UUA organizations to accumulate funds for their retirement. The Plan is an IRS qualified 401(a)/401(k) defined contribution, multiple employer, church retirement plan that is intended to be tax-qualified under section 401(a) of the Internal Revenue Code. The UUA Retirement Plan Committee serves as the “Plan Administrator” and, along with its delegates, has the authority to execute this Employer Participation Agreement and implement its provisions as provided herein.

The _____ “Applicant” and, once approved, “Participating Employer”, with UUA Congregation ID# _____ Federal Employer # (EIN): _____ at mailing address: _____ hereby submits this Participation Agreement on _____ to adopt the Plan, as restated January 1, 2025, with an implementation date of January 1, 2025 and with the following elections:

Employer Base Contribution Election:

_____ % (*enter whole percentage amount, minimum 5%*) Per the Plan requirement, the Participating Employer elects to provide this base employer contribution on all “Compensation,” as that term is defined in the Plan for purposes of calculating contributions. This base employer contribution will be made to each employee who has attained the age of 18 and has met the Plan’s “Year of Eligibility Service” (YOES), as defined in the Plan, either with this Participating Employer; as a UUA credentialed minister, credentialed religious educator, or certified music leader; through previous service with another Participating Employer or concurrently with another Participating Employer (pursuant to the terms of the Plan).

Matching Employer Contribution:

_____ % (*enter whole percentage amount, 0-6%*) In addition to the employer base contribution selected above, the Participating Employer may elect to match eligible employees’ elective salary deferrals on a dollar for dollar basis, up to the percentage of Compensation shown here for the applicable payroll period (there is no annual true-up match). This matching employer contribution will be made for any employee that has satisfied the YOES, as defined in the Plan. (*Please enter 0% if Participating Employer is not electing to provide a matching employer contribution.*)

Participating Employer Certifications and Attestations:

1.Certification of Board Motion and Approval: The governing board of the Participating Employer has passed a motion to adopt the Plan at their Board Meeting on _____.
(A Sample Adoption Motion is available at uua.org/UUORP-AdoptPlan)

_____ (Pres./Chair) _____ (Treas.)

2.Certification of Eligibility and Enrollment: The Participating Employer acknowledges that all employees aged 18 years and older are eligible to participate in the Plan from the first day of the month following their first day of employment. These employees must be enrolled in the Plan and given the opportunity to make pre-tax contributions and rollover contributions. Eligibility applies to all employees without exceptions regarding hours worked, employer policies, employment terms, or previous satisfaction of the YOES. Enrollment will be processed in accordance with the procedures provided by the Plan Administrator. Employees must be informed of their eligibility to participate in the Plan and provided instructions on how to access their account. For accurate recordkeeping, all eligible employees must select their preferred salary deferral election, which may include opting in or out (including \$0 contributions), through their account profile with the recordkeeper after being enrolled. Employees can update their salary deferral election at any time during their employment with the Participating Employer.

Important compliance note: Participating Employers that fail to enroll an employee and ensure they have a salary deferral election on record may be liable for up to 100% of missed salary deferral contributions for any employee who would have wanted to make a salary deferral and was not given the opportunity to do so.

_____ (Pres./Chair) _____ (Treas.)

3.Certification Benefit Only Offered to Employees: The Participating Employer attests that it understands that 1099 contractors are not employees and are therefore not eligible to participate in the Plan.

_____ (Pres./Chair) _____ (Treas.)

4.Certification of Employee Census Data: The Participating Employer attests that it has reviewed the list of current enrolled employees (*as provided by the UUA*) to make sure that the list is accurate and up to date. If there are any current employees not enrolled, or are no longer in service, the Participating Employer has submitted the designated Employee Data form to update this information, including salary information to determine Participating Employer's compliance with IRS safe harbor status in the Plan. Safe harbor status will be assigned to all Participating Employers unless they are deemed to employ a highly compensated employee (HCE) as defined by the IRS (*compensation to determine a HCE does not include housing allowance OR, for parsonage, fair rental value of parsonage*). A Participating Employer that has at least one HCE agrees to perform annual ADP/ACP testing with the assistance of the Plan Administrator. In addition, the Participating Employer agrees to review and update their list of enrolled employees each new Plan Year when requested and due by the Plan Administrator.

_____ (Pres./Chair) _____ (Treas.)

5.Certification of Non-Discrimination: The Participating Employer attests that all employees that have satisfied the age and YOES requirements must receive the same percentage employer base contribution. No employee in any position may receive a different percentage employer base contribution. In addition, if the Participating Employer offers a matching contribution, all employees who have satisfied the age and YOES requirements and have a salary deferral on record will be eligible to receive a matching contribution percentage based on their salary deferral amount, up to the maximum matching contribution percentage offered by the Participating

Employer. The right to receive both the employer base contribution and the matching contribution (if applicable) cannot be waived or modified by any Participating Employer or employee under any circumstances.

_____ (Pres./Chair) _____ (Treas.)

6.Certification of Definition of Compensation: The Participating Employer has reviewed the Plan definition of Compensation and understands how to compute the employer base contribution, any employer match contribution, and employee salary deferral amounts. (For example: (i) for clergy, Plan Compensation includes any amounts designated as housing or parsonage allowance but does not include amounts designated as ‘in lieu of FICA’; and (ii) for all employees, Plan Compensation does not include insurance stipends or reimbursements for moving and travel expenses.) *Note: The definition of Compensation is detailed and has additional items that are specifically included or excluded. It is important to review the full definition in the Plan document.*

_____ (Pres./Chair) _____ (Treas.)

7.Certification of Employee Notification: The Participating Employer attests that it provides a copy of this Participation Agreement, along with the Summary Plan Description (SPD), to all employees when on-boarding them with information about the Plan. The Participating Employer also gives all employees instructions on how to register their accounts with the recordkeeper and make their salary deferral election, even if they elect \$0. In addition, the Participating Employer will provide a copy of the Participation Agreement and Summary Plan Description (SPD) to all current employees at the time this Participation Agreement is signed and whenever a new Participation Agreement is enacted or modified.

_____ (Pres./Chair) _____ (Treas.)

8.Certification of Designated Plan Remitting Admin: The Participating Employer attests that it will always have at least one person designated as a Remitting Admin for their organization and will maintain a secure login to the recordkeeper platform to perform all required administrative tasks, including the timely remittance of all employee and employer contributions and hours worked. Participating Employer understands that Remitting Admin login credentials may never be shared or transferred.

_____ (Pres./Chair) _____ (Treas.)

Participation Agreement Updates or Terminating Participation in the Plan:

Following a decision of their board, Participating Employers wishing to make changes to their employer elections may submit a new Participation Agreement at any time, requesting an implementation date at the start of an upcoming Plan Year (calendar) or its Fiscal Year. Retroactive changes and changes at times other than the calendar or employer fiscal year are not allowed. Participating Employers agree to abide by the provisions of its existing Participation Agreement until the Plan Administrator-approved implementation date as stated on a signed and fully executed copy of a new Participation Agreement.

The board of a Participating Employer may elect to terminate its active participation in the Plan by submitting a request to terminate to the Plan Administrator. For the termination to be effective, the Plan Administrator must acknowledge the request and provide an approved termination date. The Participating Employer understands that, before it can terminate participation, it must make any contributions owed under the terms of the Plan and shall be required to take such other action as required by the Plan Administrator to confirm compliance with the terms of the Plan and the Participation Agreement.

The UUA may amend the Plan (including the Participation Agreement) at any time. The Retirement Plan Committee may also make certain amendments to the Plan (including the Participation Agreement). The UUA will notify Participating Employers in advance of any amendment to the Plan or the Participation Agreement that changes the employer's duties or liabilities. If a Participating Employer objects to any changes to the Plan or the Participation Agreement, the Participating Employer may terminate its active participation in the Plan by providing written notice to the Plan Administrator.

Pursuant to the terms of this Participation Agreement, the Applicant listed above hereby adopts the 2025 Restatement of the Unitarian Universalist Organizations Retirement Plan and all amendments, becomes (or continues as) a Participating Employer under the Plan, and agrees to be bound by the terms of the Plan subject to federal law and regulations.

Date of Board Motion		Implementation Date
Signature of President/Board Chair	Date	Printed Name of President/Board Chair
Signature of Treasurer	Date	Printed Name of Treasurer

To be completed by Plan Administrator:

Employee Census/Enrollment Data Submitted and Reviewed		
Authorized Implementation Date		
Signature of Plan Administrator Representative / Delegate	Date	Printed Name of Plan Administrator Representative / Delegate

First Parish Brewster Unitarian Universalist

Committee Organization Plan and Definitions

All committees and task forces should be given a charter, charge or other document communicating their role. Congregational Mission Committees will develop their own purpose and mission statements and provide copies to the Board of Trustees. On an annual basis, tasks and what the board expects /needs for their work in the reports and recommendations shall be communicated to each Board Committee chair.

Board Committees are defined in the board policies. Committees such as Safety, Finance, and Personnel develop and provide detailed expertise and distill information in their reports and recommendations to the board so that the board can make informed decisions in these areas. *Members of Board Committees at First Parish Brewster shall be nominated by the chair of the committee and submitted to the Board of Trustees for approval. A majority vote by the BOT is required for any Board Committee approval.*

Standing Committees are accountable to the congregation as a whole, as defined in the congregation's bylaws. Examples include Nominating Committees and Endowment Committees.

Congregational Mission Committees are defined service and action committees that are in alignment with the mission of First Parish Brewster and whose membership is open to all.

Task Forces are teams of people appointed by the Board of Trustees or the Minister, working on a defined, limited scope job or task, that has a finite duration. A final report is provided to the Congregation and kept on file in church records.

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Board of Trustees Liaisons to Board Committees

2024 – 2025

Finance - Karen Witting

Personnel - Gail Webb

Policy - Rob Maclver

Stewardship - Janet Treanor

Capital Campaign -

Boad of Trustees Liaisons to Standing and Congregational Committees

FUNdraising - Kevin Lowey

Social Justice (Task Forces) - Leslie-Rennie Hill

LRE/ CYM -

Endowment - Jim Lieb

Board of Trustees Task Force Members

Strategic Planning - Jim Lieb

Minister Housing - Jim Lieb, Ed Klein, Rob Maclver

SOURCES: First Parish Brewster By-Laws, Policies
UUA definitions and responsibilities of committees on UUA.org

October 15, 2024

FUNDRAISING COMMITTEE MEETING

10.4.2024 – Minutes

Meetinghouse Concert Series –

- 11.3.2024, Sunday, 1pm – Kim Moberg
- Kim is a Cape resident and of Native American Heritage
- Kim is performing during “Native American Month”
- Please look over Concert Series Check List
- Barb has designed the flyer
- Debbi to have flyers printed out for distribution in the Meetinghouse
- Promotion –
 - o Debbi to contact Shelma –
 - post on Facebook, Brewster Chamber of Commerce web page, WMR
 - Members post on their own town pages
 - o Angle articles
 - o Set up Eventbrite – cost per ticket \$20
 - o Debbi will get list of locations that have previously had flyers posted in. Ask members of our church community to hang in their local town.
 - o Lawn sign – Enter with arrow pointing to the left, back - Enter with arrow pointing to the right. Debbi to order.
- Debbi to contact Susan Flaws for a money/change purse for event
- Needed for the event
 - o Ushers (4) – Rog, Rand, Debbi to ask Pamela Phipps, Debbi (will be handling the money)
 - o Sexton
 - o Equipment – Microphone for Emcee
 - o Food –
 - Rand – Brownies
 - Rog – Apple slices and caramel dip
 - Judy – Cookies w/ nuts
- Judy has announced she needs to step back from the concert series as she has many obligations.
- We need to find a key group of people that love music to continue this wonderful endeavor.
 - o Talent scout, PR, Hospitality (ushers, food)

Holiday Fair –

- New date – Saturday, November 23rd (Saturday before Thanksgiving)
- Bard has made Holiday Fair flyer – need to edit as we will not be having Santa photos nor caroling. It is determined the week prior to Thanksgiving is too early
- Online auction
 - o Start date – Saturday, 16th
 - o End date – Friday, 22nd
 - o Debbi to set up auction program
 - o Debbi to write newsletter articles

- Debbi will have table set up in coffee hour to promote the auction
- Shelma to submit flyer to Brewster for their winter flyer (verify the flyer is coming out before Thanksgiving)
- Bake Shoppe
 - Bard has sent out an email to all past bakers asking for baking support
 - There will be a Bake Shoppe sign-up sheet during coffee hour
 - Newsletter article reaching out to bakers, look for gift ideas of jams/jellies, etc
 - Debbi to inventory the packaging supplies and order as needed
- Holiday Decorations
 - Need to find a storage spot for the holiday decorations to be sold, previous spot has been reserved
- Knitwear
 - Patsy has been actively knitting!
 - Debbi will put out a newsletter article for more knitters
- Wreaths
 - Offer “themed” decorated wreaths
 - Judy to contact Hart Farm to ask about purchasing at cost. We decorate and sell for \$30-\$35 (minimum) depending on the costs to make
 - Judy Reached Hart Farm and the guestimate is the cost of plain wreaths to be \$15
 - There is no definitive date the wreaths are due in, but, Hart Farm says they are always in about a week before Thanksgiving
 - As a guide, the Barnstable UU church purchased about 3 dozen wreaths. But they have been offering wreaths for a few years and is probably a known entity. It may take a year or two to grow a reputation.
 - Popular themes - Beach, holiday
 - Get ribbon and pre make the bowls
 - Get a group of volunteers to help decorate before the Fair
 - Sell on the front lawn, how to display, volunteers to sell outside
- Do we consider making Thanksgiving Centerpieces?
- We have decided NOT to have caroling or Santa photos. Some people feel before Thanksgiving too early for the man in red

Upcoming FUNdraising events

- December – pop up Soup Shoppe as there is a lot of interest and we do well
 - Reach out to previous soup makers that have taken time off to see if they would be interested in cooking for this event
- February – Souper Bowl Sunday, Feb 9th
- March – Community Yard Sale (Parish Room)
 - Already have interested church members (Sue Waters, Kip Keene, Judy Jollett)
 - Get 2-3 more people to work on the event
- April – Dance Party ?
- May – Spring Festival – Sunday, May 18th

Next Fundraising Committee Meeting – Thursday, October 25th, 5pm

Treasurer's Report

A) 2023-2024 YE Financial Report Complete

Fiscal Year 2023-24, which ended on June 30, is now fully reconciled and a full report is available to the congregation. The report includes information about our Operating Budget, Statement of Financial Position, Endowment and Special Funds. You may access it at [FYE Report 2023-2024](#). The Finance Committee offers highlights and perspective on Page 2. The major takeaway: we did **slightly** better than budget.

D) 501c3

The application for 501c3 status was submitted on 10/7.

B) June 2024 YE Financial Reports

The August 2024 Financial Summary report follows.

Financial Reports August 2024

Reconciled

Submitted by Karena Stroh, Admin & Finance Director

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P&L Budget vs. Actual Summary

Statement of Activity Comparison

% of budget should typically be at 16.7%

Points of Interest

Total Income is at 41% of budget

[Total Pledge Payments](#) received 46% of budget

[Offertory](#) is at 16% of budget

[Thrift Store Income](#) is at 32% of budget

Total Expenses are at 17% of budget

Split Plate Donations totals \$1,657 to 4 organizations for July 2024

Capital Expense Fund

	Actual Expenditure	Board Approved	Remaining	Status
Balance 7/1/2024	4,293.37	4,293.37		
BMC Special Projects (Endowment YE2023)	0.00	-146.87	-146.87	
Balance 8/31/2024	4,293.37	4,146.50		

Sustainability Fund

	Actual Expenditure	Board Approved
Balance 7/1/2024	68,218.00	68,218.00
Funds to Balance the Budget		-30,000.00
Balance 8/31/2024	68,218.00	38,218.00

First Parish Brewster UU
FY25 P&L Budget vs. Actuals Operating
July - August, 2024

	Total			
	Actual	Budget	Remaining	% of Budget
Revenue				
Fundraising	16,626	43,500	26,874	38.22%
Investment, Interest, Misc	1,300	8,550	7,250	15.21%
Offertory	4,075	25,000	20,925	16.30%
Pledges	219,623	480,450	260,827	45.71%
Rental	1,902	8,000	6,098	23.78%
Thrift Store Income	43,205	135,000	91,795	32.00%
Total Revenue	\$ 286,731	\$ 700,500	\$ 413,769	40.93%
Gross Profit	\$ 286,731	\$ 700,500	\$ 413,769	40.93%
Expenditures				
Administrative	2,982	18,800	15,818	15.86%
BldgGrounds	24,598	100,201	75,603	24.55%
Committees		4,360	4,360	0.00%
Lifespan Religious Education	456	6,150	5,694	7.42%
Mortgage Loan Payments	1,231	7,400	6,169	16.64%
Music	204	5,900	5,696	3.46%
Staff	94,336	571,789	477,453	16.50%
UUA/NER Dues	2,000	12,000	10,000	16.67%
Worship	295	3,900	3,605	7.57%
Total Expenditures	\$ 126,102	\$ 730,500	\$ 604,398	17.26%
Net Operating Revenue	\$ 160,628	-\$ 30,000	-\$ 190,628	-535.43%
Net Revenue	\$ 160,628	-\$ 30,000	-\$ 190,628	-535.43%

First Parish Brewster
FY25 Statement of Activity Comparison
July - August, 2024

	Total	
	Jul - Aug, 2024	Jul - Aug, 2023 (PY)
Revenue		
Fundraising	16,626	16,528
Investment, Interest, Misc	1,300	1,421
Offertory	4,075	4,090
Pledges	219,623	136,006
Rental	1,902	1,761
Thrift Store Income	43,205	30,298
Total Revenue	286,731	190,104
Gross Profit	286,731	190,104
Expenditures		
Administrative	2,982	2,830
BldgGrounds	24,598	12,420
Lifespan Religious Education	456	812
Mortgage Loan Payments	1,231	1,231
Music	204	347
Staff	94,336	80,178
UUA/NER Dues	2,000	2,502
Worship	295	949
Total Expenditures	126,102	101,269
Net Operating Revenue	160,628	88,835
Net Revenue	160,628	88,835