

March 2025 Board of Trustees Meeting Packet

FPBUU Zoom #1 Meeting Link:

<https://us02web.zoom.us/j/649089576?pwd=MFprL0IMWGZWenN2RUc1eDhDcGFNdz09>

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.

April 4, 2025

*Art Opening and Exhibit of Original Art Works
by Reverend Kaaren Anderson Parish Room*

AGENDA

First Parish Brewster Board of Trustees
March 18, 2025

1. Call to Order – Chalice Lighting - Minister Inspiration 4:00
2. Covenant Reading – Short version -Niki
3. Acknowledge Visitors 4:15
4. New Business
 - Deb Selkow - Interim CYM Director - discuss proposals and recommendations
 - Jim Hild - UU Connections - discuss proposals and recommendations
 - BBT Advocacy - Kevin
 - 2025-2026 Budget Update including pledging progress- Karen
 - Status of Bookkeeper
 - Waiver of 50/50split for Social Justice Task Forces - Niki5:05
5. Old Business
 - Reflections on March 9th and recommendations for future congregation meetings
 - Resources for healing after conflict
 - Draft a list of items that need to be addressed and decided upon, to improve staff hirings, ongoing staff support, individual accountability to the church, and guidelines to be followed for staff terminations.
 - Status of Right Relations as a Board Committee
 - Status of Wampanoag School Commitment – formal adoption plan?6:10
6. Consent Agenda
 - ✓ President’s Report
 - ✓ Finance Report
 - ✓ Endowment Report
 - ✓ Minutes from February 18 meeting.
 - ✓ Vote to waive rental fee for Wampanoag Fund Raiser6:20
7. EXECUTIVE SESSION - Present, Past and Future Personnel Planning
8. VOTE on Personnel Topics from Executive Session if Needed 6:40
9. ADJOURN 6:50

President's Report

March 2025

At the last Executive Team meeting with Reverend Kaaren, it was agreed that Reverend Kaaren would assist the Board and others for whom it is appropriate, to accomplish the following over the next couple of months. These items come from the Areas to Focus On document that she gave to the Board last month.

Along with Strong and Inspirational Worship she will work with and help us focus on:

Membership Systems – Document and secure programming for new members that ensures continuity for UU 101, Starting Point and UU 201. This will include but not limited to volunteer /lay training regarding scripts, design, coaching and ministerial collaboration. A recently suggested feature of this type of member onboarding may be applied to parents of CYM children who are new to the church but have not sought membership.

Leadership Development – Help with volunteer recruitment, identifying potential and budding leaders, equipping new leaders to FPB's operating system and practices. Support design of an onboarding and ongoing training for Board members.

Systems for Onboarding Staff - New staff are currently asked to sign a paper that says they have read the personnel policy manual. Adding a system of going over the manual and other practices would enhance support for new staff and ensure that they understand what it means to work in a congregational- polity church and to be of "service" to both volunteers and a Board of Trustees. Areas to especially address include understanding of board policy, the relationship between volunteers and staff, volunteer recognition and appreciation, volunteer support and guidance.



First Parish Brewster Unitarian Universalist

Be Mindful, Be Kind, Be of Service

Financial Review Fiscal Years 2022-2024

Prepared by: Silva Accounting Professionals, Inc.




Financial Review Engagement

Silva Accounting Professionals was contracted to perform the following functions related to the financial review of First Parish Brewster Unitarian Universalist for Fiscal Years 2022-2024.

- Review of the financial records in both QB Desktop (July 2021-June 2023) and QB Online (July 2023-June 2024)
- Review the bank statements, credit card statements, and mortgage statements
- Review reconciliation reports against bank, credit card, and mortgage statements
 - Review balances for accuracy
 - Verify check images

Operating Funds: Review & Recommendations

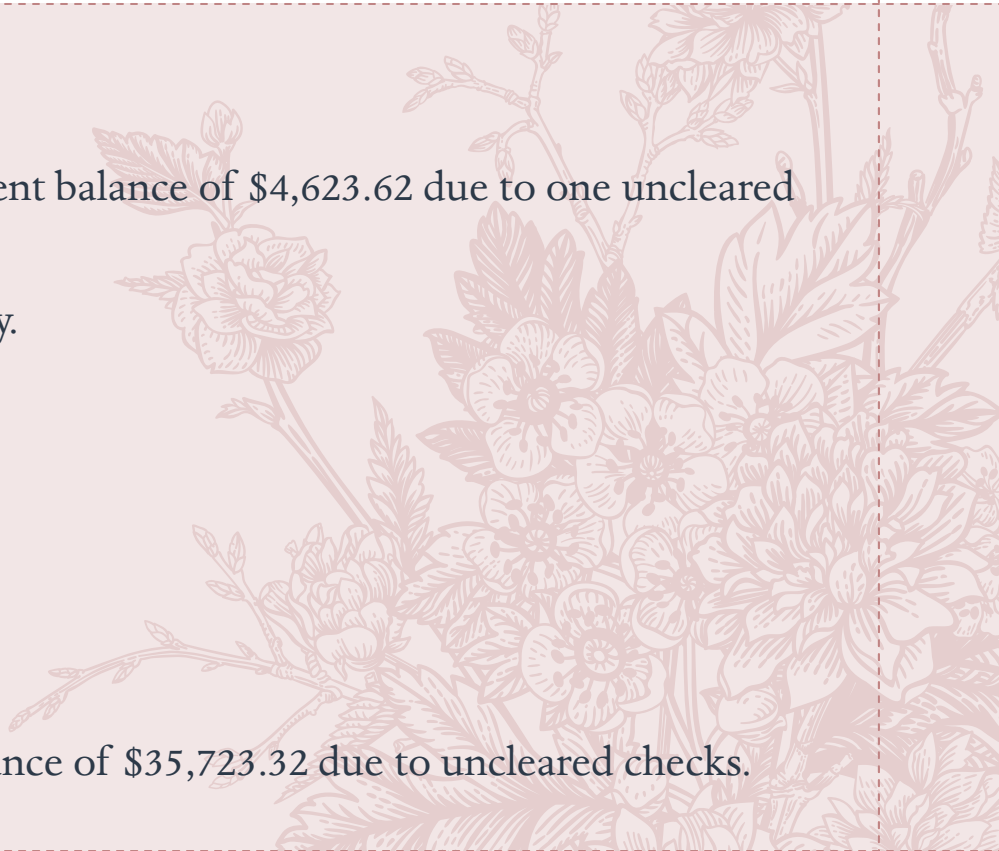
- Cape Cod Five Operating Checking x5859
 - June 30, 2024, balance of \$54,771.76 in QBO; variance from bank statement balance of \$35,325.00 due to uncleared deposits and checks.
 - Cape Cod Five Operating Sweep x0998
 - June 30, 2024, balance of \$172,655.84; QBO and statement tie.
 - Cape Cod Five Mortgage Loan x0001
 - June 14, 2024, balance of \$60,080.14; QBO and statement tie.
 - Current interest rate is 3.45%.
 - **Recommendation** – reconcile the loan account in QBO. The balance is accurate, but it should be reconciled monthly.
- 

Operating Funds: Review & Recommendations Continued

- Payroll Liability Balances as of June 30, 2024
 - ◊ Federal Taxes - \$2,481.92; paid July 2, 2024
 - ◊ MA Income Tax - \$1,134.41; paid July 3, 2024
 - ◊ Retirement - \$914.66; paid July 2, 2024
 - ◊ UUA – Dental (\$616.00); cleared up January 31, 2025
 - ◊ **Note** – Fixed Assets were captured on the balance sheet through June 30, 2023. As of July 1, 2023, all assets were removed from the balance sheet and any major purchases were captured as an expense.



Endowment & Special Funds: Review & Recommendations

- Cape Cod Five Endowment Checking x6220
 - June 30, 2024, balance of \$4,584.67 in QBO; variance from bank statement balance of \$4,623.62 due to one uncleared check.
 - **Note** - There are no check images on these statements to verify accuracy.
 - Cape Cod Five Endowment Fund Investment x7015
 - June 30, 2024, balance of \$1,302,848.06; QBO and statement tie.
 - Cape Cod Five Special Funds Checking x6071
 - The Special Funds account is used to track restricted funds.
 - June 30, 2024, balance of \$34,574.04; variance from bank statement balance of \$35,723.32 due to uncleared checks.
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Capital Campaign Funds: Review & Recommendations

- Cape Cod Five Capital Campaign Checking x7508
 - June 30, 2024, balance of \$6,425.41; QBO and statement tie.
- Cape Cod Five Capital Campaign HY Savings x8341
 - June 30, 2024, balance of \$33,609.45; QBO and statement tie.
- Cape Cod Five Capital Campaign MM x6108
 - June 30, 2024, balance of \$12,374.74; QBO and statement tie.



Credit Card: Review & Recommendations

- Commerce Credit Card
 - June 14, 2024, balance of \$4,421.38; QBO and statement tie.
 - **Note** – Starting September 15, 2023, the credit card was captured as a credit card on the Balance Sheet
 - Prior to that, the balance of the credit card was entered in through the Vendor Center
 - **Recommendation** – reconcile the credit card monthly; it was last reconciled on May 14, 2024.



Other Review & Notes

- Accounts Payable – there are no outstanding payables as of June 30, 2024.
- Accounts Receivable – the AR balance as of June 30, 2024, is \$7,615. All outstanding AR has subsequently been received.
- A review of the Statement of Activity as of June 30, 2024, shows a net deficit of (\$1,473.22)
- As of June 30, 2024 – the total cash balance is \$1,746,554.46
- As of June 30, 2024 – the total Liability balance is \$76,306.45; the total Equity balance is \$1,442,225.90
 - Debt to Equity Ratio = .05 (Benchmark is under 1) – this measures the financial leverage of the organization.

Review Recap & Conclusion

- The financial records were kept in four separate QB Desktop files from July 2021-June 2023. As of July 2023, all records were transferred into a single QB Online file.
 - All beginning balances were transferred accurately.
- The CC5 Endowment Checking account x6220 statements did not include check copies. This did not allow for verification of any of these checks.
 - Policies are in place to prevent misuse of funds: bookkeeper prepares the checks and Treasurer review and signs all checks.
- Policies & Procedures are in place to ensure consistent operations, maintain accountability, protect its reputation, manage risks, and provide clear guidelines for staff, volunteers, and board members. As procedures change, the manual is updated.
- Recommendation: with QB Online, you can attach bank, loan, and credit card statements. I would recommend using this feature. For the next review, this would allow for ease of access to those statements.
- Conclusion: There are no material issues regarding the financial records of First Parish Brewster. All recordkeeping is adhering to best practices.



Thank You

Valerie Silva, President

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Financial Reports January 2025

Reconciled

Submitted by Karen Witting, Treasurer

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[P&L Budget vs. Actual Summary](#)

[Statement of Activity Comparison Summary](#)

% of budget should typically be at 58%

Points of Interest

Total Income is at 73% of budget

[Total Pledge Payments](#) received 75% of budget

[Offertory](#) is at 63% of budget

[Thrift Store Income](#) is at 65% of budget

Total Expenses are at 56% of budget

Split Plate Donations totals TBD

Capital Expense Fund

	Actual Expenditure	Board Approved	Remaining	Remaining	Status
Balance 7/1/2024	4,293.37	4,293.37			
Balance 1/31/2025	4,293.37	4,293.37	-146.87		

Sustainability Fund

	Actual Expenditure	Board Approved
Balance 7/1/2023	68,218.00	68,218.00
CYM Stipend	0.00	-4,000.00
AFD Celebration		-1,000.00
Funds to Balance the Budget		-30,000.00
Balance 1/31/2025	68,218.00	33,218.00

First Parish Brewster UU
Budget vs. Actuals: Operating Budget FY25
July 2024 - January 2025

	Total			
	Actual	Budget	Remaining	% of Budget
7 Revenue				
8 Fundraising	33,329	43,500	10,171	76.62%
9 Investment, Interest, Misc	6,756	8,550	1,794	79.01%
10 Offertory	15,822	25,000	9,178	63.29%
11 Pledges	362,593	480,450	117,857	75.47%
12 Rental	6,241	8,000	1,759	78.01%
13 Thrift Store Income	92,321	142,397	50,076	64.83%
14 Total Revenue	\$ 517,062	\$ 707,897	\$ 190,835	73.04%
15 Gross Profit	\$ 517,062	\$ 707,897	\$ 190,835	73.04%
16 Expenditures				
17 Administrative	8,497	18,800	10,303	45.20%
18 BldgGrounds	58,476	100,201	41,725	58.36%
19 Committees	2,408	4,360	1,952	55.22%
20 Lifespan Religious Education	2,698	6,150	3,452	43.87%
21 Mortgage Loan Payments	4,309	7,400	3,091	58.23%
22 Music	2,158	5,900	3,742	36.58%
23 Staff	328,946	579,186	250,240	56.79%
24 UUA/NER Dues	7,000	12,000	5,000	58.33%
25 Worship	809	3,900	3,091	20.75%
26 Total Expenditures	\$ 415,302	\$ 737,897	\$ 322,595	56.28%
27 Net Operating Revenue	\$ 101,760	-\$ 30,000	-\$ 131,760	-339.20%
28 Net Revenue	\$ 101,760	-\$ 30,000	-\$ 131,760	-339.20%

Thursday, Feb 20, 2025 02:14:20 PM GMT-8 - Accrual Basis

First Parish Brewster
Statement of Activity Comparison
July 2024 - January 2025

	Total	
	Jul 2024 - Jan 2025	Jul 2023 - Jan 2024 (PY)
7 Revenue		
8 Fundraising	33,329.20	29,284.74
9 Investment, Interest, Misc	6,755.55	5,598.40
10 Offertory	15,821.77	14,221.77
11 Pledges	362,593.22	285,366.28
12 Rental	6,241.00	3,767.00
13 Thrift Store Income	92,321.15	69,935.12
14 Total Revenue	\$ 517,061.89	\$ 408,173.31
15 Gross Profit	\$ 517,061.89	\$ 408,173.31
16 Expenditures		
17 Administrative	8,497.01	10,354.97
18 BldgGrounds	58,475.52	55,181.76
19 Committees	2,407.65	2,212.63
20 Lifespan Religious Education	2,698.00	2,530.49
21 Mortgage Loan Payments	4,309.27	4,309.27
22 Music	2,158.38	2,076.38
23 Staff	328,946.43	292,028.48
24 UUA/NER Dues	7,000.00	6,672.00
25 Worship	809.29	3,081.34
26 Total Expenditures	\$ 415,301.55	\$ 378,447.32
27 Net Operating Revenue	\$ 101,760.34	\$ 29,725.99
28 Net Revenue	\$ 101,760.34	\$ 29,725.99

Thursday, Feb 20, 2025 02:09:20 PM GMT-8 - Accrual Basis

FPBUU Endowment Board Summary – March 2025

Available for distribution FY 2024-25 \$63,680

Approved/provisional projects for FY 2024/25 (through 03-13-25):

	<u>Amount approved</u>	<u>Amount spent/expected</u>
UUA dues	\$ 8,000	\$ 5,335/8,000
Reglaze MH windows	13,500	13,500*
UU the Vote	1,400	1,400*
501c3 application	750	600/750
Ministerial search	15,000	2,282/15,000
Reparations stone	2,500	0/2,400
Sound system	800	800*
Adult faith development	4,000	0*
Speaker series	2,000	2,000*
BOT training, etc.	1,000	270/1000

* Project has been or can be considered completed

Totals YTD	\$ 48,950	\$ 26,187/44,850
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Remaining for distribution FY2024-25 \$ 18,830

CC5 Investment (03-13-25)	\$ 1,314,465
CC5 Checking (03-13-25)	6,949

Total Endowment Fund assets	\$ 1,321,414
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T. Roth
03-13-25

First Parish Brewster UU Board of Trustees Meeting Minutes

February 18, 2025 4-7 pm In-person/zoom meeting

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

Staff Present: Rev. Kaaren Anderson

Visitors: None

1. Call to Order, Chalice Lighting, Minister Inspiration

The meeting was called to order at 4:00 p.m.

2. Reading of Covenant

3. Endowment Report- No report; the Endowment Board will meet next week.

4. Old Business-Discussion of Governance Model for FPB

- Gail asked that Board members read Chapters 11 and 3 in the Hotchkiss book, Governance and Ministry, before the next meeting. They deal with the dynamics of the relationship between lay and clergy leaderships. We need to think about what would work for us at FPB. We need to continue to define a governance model that can be carried over from one Board to the next. There needs to be implementation of this model, not just reading and talking about it.
- Gail reported that a congregant had called into question her role as liaison from the Board to the Personnel Committee, since she was also a member of the Personnel Committee in the past. They believe it is a conflict of interest. The Board does not see that there is any conflict of interest. However, Gail has chosen to give up the role of liaison; Ed Klein has volunteered to take her place.

5. New Business

- Consent Agenda- Rob moved that the Board accept the Minutes and the Financial Report. Jim seconded the motion and it was unanimously approved.
- Kevin reported that the FUNdraising committee has raised \$12,900 this year. Future events are the Spring Festival and a concert by Kim Moberg in June, which will be entirely paid for by her grants.

- UU Connections Committee- The Committee met on January 22; they supplied the Board with suggestions for establishing policies and programs to help make FPBUU members more aware of the value of working with the UUA and New England Region as well as our partner church in Romania and our participation with various Cape Cod organizations. They would like to discuss their suggestions with the Board.
The Board is interested in discussing these suggestions at a future time. It would be helpful if the Committee could come with concrete proposals. It is unclear if there is congregational support for working with a Partner Church at this time. A check to the Romanian Partner Church written in the Fall has not been cashed.
- Karena's Farewell- Karena has asked to speak from the pulpit with Elenita Muñiz. This will take place on March 23. A reception/party will be held after the service. **Karen moved that money for the farewell (up to \$1000) be taken from the Sustainability Fund.** Rob seconded the motion and it was unanimously approved.
- Kevin and Janet reported on their meeting with the staff. Much of their feedback related to the Board's lack of attention to the staff, feeling invisible, and not being heard. Kevin and others presented a number of ideas for improving relationships and for gaining a better understanding of the role of the Board and the staff. These will be further discussed in the next meetings.
- The CYM parents have let us know that they and the children do not feel seen or heard by the church. Janet and Gail will meet with them and Deb Selkow to build better relationships.
- Treasurer's Report- The 6 month review will take place this Sunday. Overall, finances are in good shape. The Finance Committee has asked for budget requests to be in by February 28. We are awaiting the report from the outside financial review.
- Ed noted that the Taskforce for the Inventory of Data and Applications (IDA) Committee needs information from Karena and the Cove volunteers to complete the inventory.

A motion was made by Karen and seconded by Rob to move into **Executive Session** to discuss personnel matters. The motion was passed unanimously.

After ending the Executive Session, the following motions were made:

RESOLVED that, to provide the Minister with sufficient time to work on congregational development, which the Board has identified as the priority for her remaining time with the congregation, and to provide the Board of Trustees with the opportunity to better understand staffing needs and responsibilities, the Board of Trustees hereby establishes an Interim Supervision Team for all supervision of staff through the balance of the Minister's engagement by the congregation.

The motion was offered by Karen and seconded by Jim. It was approved unanimously.

A second motion, to **approve a credit card for Shelma Pierre**, was made by Karen and seconded by Ed. The motion passed unanimously.

6. Adjourn- The meeting was adjourned at **7:50 pm**.