

January 2026 Board of Trustees Meeting Packet

Zoom #1

<https://us02web.zoom.us/j/87973310409?pwd=.17AQdOA8MA5jH7w9Biq1Ebt4arZZ7mO>

Meeting ID: 879 7331 0409

Passcode: fpbuu

+16468769923,,87973310409#,,,,*167552#

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.

Table of Contents:

Meeting Agenda

Dec 2025 Meeting Minutes

CYM Director Report

325th Anniversary Special Fund

Financial Control Policy

*We cultivate liberating love by:
Living with mindful intention,
Acting with kindness,
Serving needs greater than our own*

FPB Board Meeting Agenda
January 20th, 2026. 4pm

4:00 PM: Begin Meeting

4:00-4:05: Light Chalice – Opening Words - By Julia or Scot

4:05-4:15: Check In

4:15-4:30: Acknowledgement of visitors

4:30-5:03: Debrief as needed about AFD's Resignation

5:03-5:20: Updates

1. Paula – 325th Anniversary events.
2. Scott - Progress of Right Relations Team in getting ready to become “open for business”.
3. Scott - Designing the workshop with Rev. Kimberly of the UUA, scheduled for March 28th.
4. Jeff - Update Strategic Planning Committee.
5. Rob and Janet - CYM and Policy Committee.
6. Gail - Minister's Housing Fund contributions owed.
7. Gail - UUA General Assembly delegates.
8. Julia and Niki - Social Justice Task Forces – guidelines and procedures.

5:20-5:30: Updates Doc as part of monthly BOT minutes.

5:30-5:50: 1/16 meeting with UUA reps, and consideration of next steps

5:50-5:58: “Installation Ceremony” for Julia and Scot.

5:58 -6:06: Brief intro by Rev's. Scot and Julia of the idea that we might at some point want to consider having an intern minister here.

6:06-6:21: Karen - Review of Financial Controls Policy.

Executive Session: 6:21-6:30: Paula, Gail, and Scott - re updating the ministers' contract to reflect contract ministry to settled ministry. **End Executive Session**

6:30-6:35: Vote on Consent Agenda

Adjourn Meeting at 6:35

First Parish Brewster UU Board of Trustees Meeting Minutes

December 16, 2025 4-6:30 p.m. In-person/Zoom

Present: Scott McLane (Board President), Gail Webb (Past President), Paula Lieb, (President-Elect), Karen Witting (Treasurer), Niki Popow (Clerk), Ed Klein, Rob MacIver (online), Jeff Talmadge, Janet Treanor (Members-at-Large), Rev. Scot Hull, Rev. Julia Jones

No Visitors

1. Call to order, Reading, Check in— The meeting was called to order at 4:02 p.m. Rev. Julia shared a reading on hope. Check-in consisted of sharing our perspectives on the Sunday congregational meeting and the calling of Rev. Julia and Rev. Scot to be our settled ministers.

2. Discussion of Installation for new ministers

Board members and Rev. Julia and Rev. Scot all agreed we would like to do this. It would indicate a “moving forward” and a re-covenanting ourselves to one another. There would be music and food; a budget would need to be determined. Timing was discussed and March or April was suggested.

3. Funds from Fair

Debbi Klein reported that we made \$10,896 (gross) from the fair, which is more than last year. No children came to see Santa, only pets.

4. Update on 325th Anniversary

Paula reported that activities for the 325 year anniversary events are going well. She encourages all Board members to attend the events. The organ concert will be February 1. Others were impressed by the excellent historical photo gallery.

5. Right Relations Team

Scott reported that the review of RRT's procedures is moving ahead. The team has talked with the ministers, and they are on-board with meeting to discuss possibly changing the RRT's charge to include making it clear they can work with staff and ministers. The charge currently only allows for helping with conflicts between members. It was suggested that, if there are conflicts involving staff, the ministers should be consulted.

6. UUA Workshop

Scott has been in contact with the UUA consultant, Rev. Kimberly, regarding designing a workshop for the Board/congregation. Her dates are limited. After discussion, Scott made the motion, seconded by Gail, that he respond to the UUA email **proposing March 28 as the date for the workshop**. 8 members voted yes, one abstained.

7. Strategic Planning Committee

Jeff has met with Elenita to discuss how to get started. The committee will meet in January to formulate a charge for the committee, which they will bring to the Board. Gail asked about incorporating the RACI model into the plans. Others suggested we defer this consideration.

8. CYM Committee Work on Policy Changes

Rob reported that the CYM Committee and the Policy Committee are collaborating in deciding what needs to be updated in several policies and what can be left to the good judgment of the people involved. Deborah Madansky and Topper Roth are the contacts for the two committees. An immediate need is for complete first aid kits to be in more locations. In this area, Mary Bryne, our administrator, is in charge and should be consulted. We also discussed having safety assessments from the police and the fire department and purchasing a defibrillator for the sanctuary.

9. Reminders regarding Ministers' Housing Fund

Gail will put something in the Angle this week to remind those who have not paid their pledged amount to submit their payments.

10. Delegates to UU General Assembly

Gail reported that there is no required policy or procedure that must be followed in appointing delegates to the UUA General Assembly (GA). She suggested that they be named at the Mid-year church review meeting. Karen advised the Board that the Finance Committee plans to hold the Financial Review on February 8. Ed and Paula have volunteered to be delegates to the GA, and the UUA connections committee and the leadership nominating committee should be consulted for persons who may be interested. We can have 7 delegates, all of whom can vote, along with the ministers. It is

important to have these representatives to promote more active involvement with the UUA and to keep in touch with what is happening there.

11. Questions sent to UUA re. their investigation of Rev. Kaaren

Paula and Ed sent their questions, which the Board has reviewed, to Evin Carvill-Ziemer at the UUA. The questions were sent to their supervisor as well. Our ministers have talked with Evin but have not heard back. Evin is planning to be here to talk with the Board directly.

12. Special Fund for 325th Activities

Paula proposed setting up a special fund to receive and expend money for the activities of the 325th Anniversary of FPB. She proposed that any funds left over go to the clock tower. Karen and Paula will reword the proposal and send it out for review. The Board voted unanimously to **approve the creation of a special fund for the 325th Anniversary.**

13. Stewardship Goal

Karen discussed FPB's budgetary situation and the need for approval of an amount for the stewardship campaign. Regarding our current year budgetary situation, our pledges are about \$20,000 below what we assumed we would get, and there will be increases in health insurance costs. But the amount of prior year pledges is above budget by more than \$20,000 so we are looking ok for the current year budget. As a reminder, the current year budget uses \$15,000 from the Sustainability Fund.

Regarding setting a pledge goal for next year's budget, Karen has worked with the Ministers and AFD and crunched a bunch of numbers and has provided detailed information suggesting a pledge goal of \$522,000. Discussion was that this was too low a goal and we should aim higher. Paula moved, and Niki seconded, a motion to **set the pledge goal at \$525,00.** The Board approved this unanimously; Karen will draft new text that describes the reasoning behind this number, to be reviewed by the Board via email and then sent to the Stewardship Committee Chairs in January.

14. Executive Session

The Board voted unanimously to move into Executive Session to discuss Personnel/legal issues.

15. Motion regarding reworking of Ministers' Contract

After voting to end the Executive Session, the Board approved the following motion: **Paula, Gail, and Scott will work on the contract revisions needed for the settled ministers and will report to the Board on the next steps.**

16. Consent Agenda

The Board unanimously approved the November minutes. Reports from the President, Music Director, and Administrator were gratefully received.

17. Adjourn 6:21 p.m.

Submitted by Niki Popow, Board Clerk

CYM Director' Report - Anna Smith, CYM Director

CYM Program Update

Since we began digital check-in in October, we have gained a clearer picture of weekly participation in CYM and are averaging eight children each week. Now that families are used to the check-in process, we introduced a digital checkout requirement at pick-up this month, strengthening our safety practices.

As of today, eight families are officially registered as CYM members. In addition, three families who are not yet registered continue to stay connected through our weekly CYM email communications, allowing us to maintain relationships and encourage future engagement.

As we continue to respond to the needs of our children, we are making thoughtful adjustments to the CYM space. Based on our current demographic, which includes many younger and more active preschoolers, we are swapping the play area with the makers/art space. This change will give our littlest participants more room to move, play, and explore, while still preserving opportunities for creative activities.

MEMORANDUM

TO: Board of Trustees, First Parish Brewster UU
FROM: 325th Anniversary Planning Team
DATE: December 16, 2025
RE: Request approval for to create 325th Anniversary Special Fund

Proposed name of the Fund: 325th Anniversary

Purpose: To support activities between October 2025—October 2026 to celebrate 325 years of building community at First Parish, which was organized as an “ecclesiastical society” on October 16, 1700. Some of the activities will support connection within our First Parish Community, while others open to the public will support connection with the greater community and help them get to know us.

Group Responsible for Managing the Fund: The 325th Anniversary Planning Team will manage this Fund.

Use of the Fund: The Fund will be the repository of the Endowment grants for the 325th Anniversary celebration and the proceeds of activities/items for which there will be a charge. It will also be the account from which all expenses of the 325th Anniversary Celebration will be paid.

Expenses and Sources of Income:

The Endowment Board has approved a total of \$4,200 for use by the 325th Anniversary Planning Team. This includes purchasing Coffee Mugs and T-shirts to be sold throughout the year of celebration as well as funding for events planned by the 325th Anniversary Planning Team.

The anticipated flow of income/expenses is summarized below:

\$8,162 – total estimated costs for planned events and purchases
(\$3,962) – recoverable costs (sale of mugs, T-Shirts, Organ Concert, summer tours)
\$4,200 – funds provided from Endowment

Use of Proceeds from Activities/Items for Which there Will be a Charge

Proceeds from mugs, T-shirts, Organ Concert, and tour of our campus with a Wampanoag guide will be used as follows:

- a) The proceeds of each of those activities/items up to the cost of that activity/item will, when recovered, be used to cover costs of other of the 325th events (rather than being returned to the Endowment Fund).
- b) The proceeds of each of those activities/items in excess of the cost of that activity/item will be donated to the congregation’s efforts to restore the Tower Bell & Clock.

Of course, any amounts in the Special Fund not spent on 325th activities or contributed to the Tower Bell & Clock restoration as noted above will be returned to Endowment.

For example, mugs were purchased for \$7.50 each. Mugs are being sold for \$10 each, which is used (a) \$7.50 of this is used to cover other 325th Anniversary expenses and (b) \$2.50 of this will be donated to the Tower Bell & Clock Fund. If any of the \$7.50 remains once all 325th activities are paid for, that remaining amount will be returned to Endowment.

First Parish Brewster Unitarian Universalist Policy

Policy Title: Financial Controls Policy

Revisions: updated April 2023

Policy Number: 3.1

Board Review Date: 11/21/2019,
3/15/2022, 4/18/2023

Purpose: To define financial practices and procedures to be used by FPBUU to ensure finances are managed with accuracy, efficiency, and transparency.

Congregations' Review Period: 1/10/2020
to 2/10/2020

Effective Date: 4/18/2023

POLICY STATEMENT

FPBUU is committed to ensuring that: the administration of the financial resources of the organization conform to generally accepted accounting principles; assets are safeguarded; guidelines of grantors and donors are complied with; and finances are managed with accuracy, efficiency, and transparency.

PROCEDURES

Receiving money:

- The Treasurer or Administration and Finance Director (AFD) is authorized to receive any securities transferred in payment of pledges, oversee their sale, and transfer the funds to the operating account. A brokerage account at a local bank will be used for this purpose.
- All donations to FPBUU of cash or marketable securities will be accounted to a FPBUU fund, if stipulated by the donor. If the donor has not stipulated how the gift is to be processed, the AFD will contact the donor to determine their wishes. If the donor cannot be contacted (is deceased or otherwise unavailable) or has no preference, the gift will go to the Endowment Fund, if it is specified as a testamentary bequest, and, if not, to the Sustainability Fund. The AFD is authorized to liquidate non-monetary donations and add the proceeds to the designated fund. The Endowment Board is authorized to liquidate non-monetary donations and add the proceeds to the Endowment Fund.
- Funds collected as part of FPBUU events, including Sunday service collections, collections at special events, and rental fees, shall be handled as follows:
 - Ushers at Sunday services are responsible for sorting, counting and recording the cash collection, counting and recording the number of checks, and depositing the funds in cash and checks in the safe. The same procedure is to be followed by organizers of special events.
 - There will be two cash counters, unrelated to each other, at every service or special event, with each verifying the other's count and initialing the form. Money counters will be rotated.
 - Counting and recording will be done behind a closed door.

- Rental fees should be deposited in the safe or placed with the Administration and Finance Director.
- Cash collected at the Thrift Store is counted every day and put in a safe within the Thrift Store. Cash from the Thrift Store is transferred to the office safe every Saturday. Prior to leaving the Thrift Store it is counted by two Thrift Store staff and prior to being deposited to the bank it is counted and checked by office staff.
- Cash is kept in a safe until it is deposited. Any substantial amount of cash should be deposited as soon as possible, including use of a night depository as appropriate.
- The person responsible for reconciling the books cannot be the person responsible for depositing money to the bank.
- If an event is organized to provide financial aid to an individual FPBUU member who has a special financial need, it must be approved by the Administration and Finance Director (in consultation with the Board of Trustees) and all money given directly to the individual and not included in FPBUU accounting. Checks received in a fundraiser for an individual FPBUU member must be made out to the beneficiary, not to FPBUU.

Managing money:

- FPBUU will maintain at least \$20,000 in its Sustainability Fund. The yearly budget process will include a review of the current value of the Sustainability Fund and a budget line-item included whenever the fund drops below \$20,000. The fund can also be increased through other means such as special appeals and directed donations.
- FPBUU shall maintain the Capital Expense Fund to be used exclusively for property building projects. Money is added to this fund when it is allocated as part of an operating budget or through directed donations. The Building Oversight Committee shall manage distributions from the Fund.
- The following reports shall be produced each month by the AFD, evaluated at the monthly Finance committee meeting, and distributed to the Board of Trustees:
 - Profit/loss, actual vs budget
 - Profit/loss, previous year comparison
- The following reports shall be produced quarterly by the AFD, evaluated at the monthly Finance committee meeting, and distributed to the Board of Trustees:
 - Statement of Financial Position, previous year comparison
- The Finance Committee is responsible for reviewing the monthly and quarterly reports, monitoring the budget and providing early warning of budget issues like overspending or budget shortfalls to the Board of Trustees.
- A member of the Finance Committee, who does not have signing privileges, shall be assigned to examine and approve the monthly bank reconciliations. This review shall be done as promptly as possible but at least within 2 months of the statement closing date.

Spending money:

- Ministers, staff, Board President, and committee chairs have sole authority to spend operating funds and are responsible for staying within their budgets. All others must obtain prior approval from the appropriate responsible person.
- As stated in our By-Laws, the Board of Trustees may vote to make adjustments to the annual budget as long as those changes are not in excess of five percent of the annual budget.

- All expenditures are reviewed through procedures designated by the AFD and include:
 - The Financial Administrator documents the expenditure in QuickBooks, specifying details about the payee, purpose of payment and source of funding.
 - The AFD reviews all expenditures ensuring each is an appropriate expense as documented in QuickBooks and in line with the intentions of the congregation and decisions of the Board of Trustees.
 - The Treasurer approves the expenditure by reviewing the material and signing off on the expenditure.
- Only the Treasurer, Board President and Board Clerk are authorized to sign checks against the operating fund and special fund. Only the Endowment Board Chair, Financial Secretary and Recording Secretary are authorized to sign checks against the Endowment Fund.
- Only the Financial Administrator and Administration and Finance Director have access to blank checks. This ensures that every check written has been reviewed by two people, the staff person who made out the check and the board member who signed it. Ministers have no access to checks, nor do they have signing authority. No staff member has the authority to sign checks.
- All disbursements via check are made by pre-numbered checks.
- Every check has written documentation attached to the check stub (check request/receipt/invoice) except for payroll checks. Payroll records should be maintained separately to be able to trace payments back to the records, without the records being readily available to members without the need to know.
- Blank checks are never to be signed in advance.
- Electronic payments are made either a) via automatic payments for regular billed accounts or b) via the Cape Cod 5 (CC5) bill payment capability. For automatic payments, bills are regularly reviewed by the Treasurer. CC5 bill payments shall be approved by the Treasurer prior to execution.
- All electronic transfers, i.e. transfers among FPBUU accounts at CC5, are documented with detailed explanations of the purpose of the transfer. Electronic transfers shall be approved by the Treasurer prior to execution.
- Use of signature stamps is prohibited.
- Credit cards shall be issued to the following staff members: Administration and Finance Director, Financial Administrator, Minister, Music Director and CYM Director. Cash Withdrawals are disallowed, and no payment of a loan can be made with a credit card (such as, in case of need, a car or other loan paid from the HEED fund). Credit cards may not be used for personal expenses. Treasurer shall review all credit card charges including receipts provided and shall approve payment of the credit card. Credit card charges shall be supported with a receipt conforming to the Receipt clause below.
- A single Debit card shall be issued on the Special Funds account to be used ONLY for payment of HEED requests. The Debit card shall be in the name of the AFD or Financial Administrator and used in coordination with the Minister to pay HEED requests involving the payment of credit accounts.
- **Receipts:** All credit card purchases and reimbursement requests from staff or congregants shall be accompanied by a receipt. The receipt must specify: a) date of purchase, b) products or services purchased, and c) total cost. Under unusual circumstances, when a receipt cannot be provided, a Lost Receipt Form shall be filed as a replacement for a receipt.

- All disbursements must be approved by the appropriate Fund Manager (see Definitions). The AFD shall maintain a list of Fund Managers, for accounts within both the operating account and special funds account. Endowment has a formal process for disbursements from Endowment funds.
- The signer of a check must not be the person authorizing the expense.
- Any expenditure outside of or exceeding the operating budget must receive prior approval from the Board of Trustees. The Urgent Decision Making Policy shall be used if emergency expenditures are needed.
- A fixed amount of 5% of the annual budget should be committed to maintenance of the Meeting House and other campus buildings.
- Background checks are conducted on all employees prior to hiring. Background checks are conducted for all check signers prior to them starting a check signing role. Background checks are also conducted on Thrift Store Volunteers prior to beginning that role. Once conducted, background checks are not repeated for things like changing roles or remaining in a job for an extended time-period, unless a special circumstance warrants it.

GUIDELINES

No guidelines are recommended at this time.

STANDARDS

No standards are recommended at this time.

DEFINITIONS

Fund Manager – each discretionary expense line-item in the budget or other type of fund shall be managed by a person or small group of people. For example, the Board of Trustees line-item in the budget is managed by the Board of Trustees as represented by the Board President. The Fund Manager is responsible for a) approving all expenditures charged to that fund b) ensuring spending remains within the limits of the fund. For budget line-items, spending should remain at or below budget. For other types of Funds, spending shall be limited by the current value of the Fund. For non-discretionary spending, for example utilities such as gas and electricity, there is no Fund Manager, but the Finance Committee shall review the spending and identify concerns to be investigated.

Background Check – FPBUU uses Criminal Offender Record Information (CORI) checks as its background check. CORI checks are performed by the AFD and are free for non-profits.

Fiscal Year – The fiscal year for FPBUU is July 1 to June 30.

Donation – all contributions of cash, cash equivalent or personal property given to FPBUU. Common types of donations (defined next): Pledge, Offertory, Special Appeals, Fundraising, Thrift Store Donations, and Miscellaneous.

Pledge – a promise to fund a particular fiscal year budget. Pledge payments include all amounts given as a pledge. Pledge payments are not always equal to the initial pledge but are always considered part of pledge income.

Offertory – money given as part of a service.

Special Appeals – money given in response to a special appeal, typically to fund a particular FPBUU initiative like budget shortfalls, large capital projects, or special community needs.

Fundraising – an event or program whose purpose is to raise funds either for FPBUU or another charitable organization that shares FPBUU values. Activities that raise funds for individuals are considered separate from typical fundraising.

Thrift Shop Donations – personal property received specifically for resale within the Thrift Store.

Miscellaneous – donations that are not identified as Pledge, Offertory, Special Appeals, Fundraising, or Thrift Shop Donations.