

April 2021 Board of Trustees Meeting Packet

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Covenant of First Parish Brewster UU Board of Trustees

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

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

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March Meeting Minutes

President’s Report

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AFD’s Report

DLRE’s Report

Congregational Covenant Task Force Report

BBT report to the Board

FY22 Draft Budget

Financial Reports –March 2020

FPBUU Board of Trustees Meeting Agenda

April 15, 2021 7 PM By Zoom

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

6:30 Welcome- Susan

6:35 Spiritual Opening and focused check-in - Jessica

6:55 Read Board Covenant - Jim

7:00 CYM speaks of Horatio Alger - Elenita

7:10 Widening the Circle Discussion (pages 127-138) -Jessica

7:30 Treasurer's Report - Diane

7:40 Congregational Covenant - Katharine & Susan

7:50 Building A Bigger Table request - Susan

8:00 Annual Meeting Sub-Committee Update - Susan, Diane & Jim

8:10 Unsung Hero -Tom

8:15 Dan Hotchkiss - Jessica & Susan

8:20 Consent Agenda: President's report, Minister's report, Life Span Religious Education Director's report, Director of Administration and Finance report, 8th Principle Task Force, Congregational Covenant Task Force

8:25 Check out/Closing

8:30

FPBUU Board of Trustees
Zoom Meeting Minutes
March 18, 2021 6:30 PM

Members in Attendance

Jim Hild, Past President
Susan Smith, President-Elect
Diane Pansire, Treasurer
Carol Yerby, Clerk
Katharine Farnham, Member at Large
Tom O'Brien, Member at Large
Frank Re, Member at Large
Bill Roberts, Member at Large

Absent Carol DiAnna, President

Staff in Attendance Twinks Hastings, Director of Lifespan Religious Education

Spiritual Opening and Focused Check-In

There was a moment of silence for victims of the shooting in Atlanta. Twinks shared the song Give Yourself to Love to open the meeting.

Read Board Covenant

Katharine Farnham read the Board Covenant.

Widening the Circle Discussion - Susan Smith

The topic was **Reparations** (page 111-126) The members of the Board discussed actions that resonated with them from the chapter. Actions included conflict engagement training for staff and members of the Board, financial support to organizations such as BLUU and DRUMM if we adopt the 8th Principle. We may want to consult the UUA Conflict Transformation Team for advice if we vote to adopt the 8th Principle. Networking with other groups that are doing similar work will also be important. Reaching out to other UU congregations and other organizations would be valuable. Susan Smith has been reaching out to other UU churches on the cape to find out whether they are doing reparation work and has not discovered any activity.

Next month's assignment is Accountability and Resources (page 127-133)

Treasurer's Report - Diane

Diane went over some highlights of the budget for next year. Steeple renovation, paying off the mortgage, and increasing staff salaries are priorities. We have a budget surplus this year due to the \$72,300 in PPP loans that do not need to be paid back. We are using half of the surplus to fund next year's budget and setting aside the other half for the following year. We are \$33,000 short and will need to either raise more money or make some cuts. The Finance Committee is planning to bring a balanced budget to the next Board meeting so that we can vote on it. Jim recommended that we build a 3-5 year budget as a template, and that we start saving for a sabbatical for Rev Jessica.

Breeze Update - Susan

Susan recommended that we foster relationships amongst members of the congregation through Breeze. She recommended we add content to our Breeze profiles, making sure that we include our picture and areas of involvement to facilitate connections with new members. Susan also recommended that we write 3-4 sentences about ourselves in the About Me section.

Adult Education - Twinks

Twinks is proposing using curriculum from the UUA's Tapestry of Faith Program to create an adult education program that helps to further the mission of First Parish Brewster, deepens the religious literacy of the congregation, develops a UU identity and provides a structure of regular programming for the lifespan of each member.

Annual Meeting Subcommittee Update and Vote on Moderator – Carol D, Susan, Diane
The subcommittee discussed having an outside moderator. Susan would like a vote from the Board that Carol D. meet with the town moderator to speak for the Board. **The Board voted to engage an outside moderator for the annual meeting.**

Minister's Report and Request - Susan

Rev Jessica requested one month of paid parental leave for Ana. Rev Jessica requested to add Juneteenth as a paid holiday for staff since it is a state law. **The Board voted to approve both of Rev Jessica's requests.**

Dan Hotchkiss (Consultant) – Susan Smith

Dan Hotchkiss is willing to meet with us. There will be two one-hour planning sessions and two Saturday morning sessions. The Endowment Board will pay his consulting fee of \$1,100. **The Board voted to approve hiring Dan Hotchkiss to meet with us.**

Endowment Fund Distribution Request - FY 2020-2021

Celine Crook, Thrift Shop Manager, requested \$2000 for equipment upgrades for the thrift shop. **The Board voted to approve the Thrift Shop's request for \$2000 from the Endowment Fund.**

Board.Consent Agenda

The Board voted to approve the consent agenda. It includes the President's Report, Minister's Report, Personnel Manual proposed updates, Director of Lifespan Faith Development's Report, Adult Education Plan, Administration and Finance Director's Report, Congregational Covenant Task Force Summary, Endowment Fund Distribution Request, Membership Committee (Breeze) Report, FY22 Budget Worksheet and Financial Reports, Stewardship timeline, and Policy Committee minutes.

Check-out/Closing

Adjourn

Respectfully submitted, Carol Yerby, Clerk

Presidents Report April 15, 2021

Life surprises us sometimes. When I was informed of Carol DiAnna's decision, I felt willing and able, with humility, to step into the role of President of the Board of Trustees 3 months early. I know the Board joins me in appreciation to Carol for all she has done for First Parish Brewster.

Our country, our region, and our congregation are seeing a change in the effect of Covid 19. Each day, more individuals are able to get the vaccine, providing some relief and some tentative changes in our behavior, at the same time as warmer weather comes to Cape Cod. We all will continue to mask and distance in public spaces to keep each other safe. But slowly, cautiously, some of us are able to gather in small groups of vaccinated individuals.

It seems we are still a long way from getting back into our sanctuary for worship.

This has been such an extraordinary time to be part of this beloved community. I am proud of all the work so many have done under difficult circumstances. The staff, pushing outside their areas of expertise, plunging into the world of video connection and worship, has given so much. Volunteers; continuing the justice work of the church with the Task Forces: 8th Principle, Reparations, & Congregational Covenant; have reached out time and again to listen and inform. Compassionate volunteers have worked tirelessly, reaching out to support our members through our Helping Hands program. Brave congregants of every age, pushing through resistance and limitations, have learned to work with Zoom and Breeze, sending video clips and reflections which help keep us all connected. As Rev Jessica said on Easter, we all continue to move towards hope. Extraordinary.

I appreciate all the messages of support I have received from members at this time of transition.

Sincerely,
Susan Smith President

Ministers Board Report April 2021 from Rev Jessica Clay

Overall thoughts:

I am sorry that the board has gone through such an abrupt transition with Carol leaving. We will have time at the beginning of the meeting to process feelings around this.

Worship and Rites of Passage:

Online worship continues to go well. Our first sunrise service on Easter had 43 participants. People seemed to really enjoy being together, even if it was only for a brief time. Pending Covid-task force approval, we will do an outdoor flower ceremony on Saturday May 8th from 10-12. Jennie is exploring the idea of renting a tent to cover the Winslow House parking lot in the summer for some outside services. We are getting cost estimates. Right now the estimate for a tent for the annual meeting is \$3,000.

Pastoral Care:

I have started doing masked visits to peoples homes to check in on them. I continue to keep in contact with Octavia Ossola who is in charge of Helping Hands. We received 5 Heed fund requests for the last month.

Social Justice in the Public Square:

After I reached out to WCAI, they decided to do a story on our reparations work and interviewed myself and Abigail Walters. This month Rosanne Shapiro and I will be leading an Earth Day Sunday Service.

Administration:

We have formed a search committee for the Music Director search. The members are myself, Topper Roth, Kayli Cullen, Pam McLane, Gail Webb, and Chuck Ross. We had our initial meeting and will be posting the job announcement soon with an anticipated hire date of July 1. I am changing the position to year-round, 25 hours per week. It is currently 30 hours per week 10 months a year. There will not be a cost difference with this change.

I met with the membership committee to propose a project centered around getting to know our longer term members. This project idea came from the COSM. The membership committee liked the idea and hopefully will have the bandwidth to do it in the future.

All of the members of the COSM will be moving off the committee at the end of this year as they have served for four years (some much longer.) They are currently trying to determine a clear role for the committee for the next iteration of people. They would like to propose being the evaluator body for the minister and congregation. Therefore, they would complete an evaluation of the minister and congregation each year. They are interested to know your thoughts on this as in the past the board evaluated the minister as well.

Serves the Larger Unitarian Universalist Faith:

I continue to attend UUMA cluster meetings, my local interfaith women ministers group, and the zoom group of newly settled ministers that I convene. I recently took a two day course on managing skills and look forward to bringing what I learned back to the congregation.

Covid Task Force Update:

The Covid task force continues to meet monthly. We field individual requests to meet in the buildings and decide upon them on a case by case basis. We are hoping that case rates will start declining so that we can meet safely in more ways soon. We recently approved the Easter egg hunt and the story walk that CYM is leading. We do anticipate many more requests as it starts to warm up. The policy around meeting outside in groups of 10 or less is still active, so groups are welcome to meet on the grounds as long as they reserve the space with Karena in advance. Susan Smith has joined the team to replace Carol.

Report from Administration and Finance Director – April 2021

Financial Highlights & Pledges (see the cover page of the financial reports for more info)

- Financial Reports show as of March 31, 2021, a surplus of \$7,611.07 and a checking/savings balance of \$192,333, which includes the second PPP loan.
- For FY21-22, we have received, as of 4/8/21, 168 pledge units for a total of \$341,554.
- For FY20-21, we currently have 206 pledge units for a total of \$361,068 pledge commitments.

Property Management

- I was finally able to get in contact with Bob Ford from the Chowder House to discuss making our parking arrangement more official and will be follow up with more information in next month's report. I will be reaching out to members of the past Facility Taskforce to see if one of them would serve as member liaison for negotiating an official parking agreement.

Administration as Ministry

- Annual Reports will be due Monday, May 3, 2021. This is a hard deadline because I will be on vacation the last two weeks of May. I will be sending direct emails to committee chairs and there will be an announcement in the weekly Angle. Submissions should be no more than 200 words and speak to how the work of the committee over the last year has supported FPBUU's mission statement. Only groups that have been active this year should submit a report.
- I continue to work with the Finance Committee to support the budget process.
- I continue to work with Stewardship Co-chairs to follow up with those who have not pledged yet.
- I continue to support members with using Breeze, our online membership directory and making online payments.
- I have started working with a Quickbooks expert on corrections that need to be made regarding entries around the Endowment Loan repayment. I hope to have this resolved soon.
- We are still in the interview process for another Tech Position person and hope to have someone hired by mid to late April. This rehire has been tremendously challenging on multiple levels.
- I continue to meet with the 3 Employees that I supervise regularly and offer support for all staff as needed.
- The Summer Quarterly will be published July 1st and cover July and August. Submissions should be sent to cove@firstparishbrewster.org.

Membership

- I will be attending the May Membership Committee meeting to discuss what support they need.

Professional Development

- I took my second week of study leave at the end of March and am thankful for the opportunity to work on items that all too often get set aside due to more urgent tasks.
- I have been asked to be on the AUUA Professional Development Team and look forward to supporting the Administrator Group this way.
- I have also volunteered to be a facilitator for an Administrators' Soul Matters group next year.

Kind regards, Karena Stroh, Administration and Finance Director

Director of Lifespan Religious Education
Twinks Hastings
Board Report April 2021

Overview

This was a sweet month in CYM. The Easter Egg Hunt was hugely successful with 41 children and youth participants and all the accompanying adults. Many families were clearly delighted to see each other again. Our children and youth are hanging in there with CYM during this time, which is really heartening. I am looking at ways to connect outdoors as the weather improves. Sunrise worship was a great success, and we had one child and one youth which is amazing!

Outreach/Professional Development

My mock credentialing interview went well, and I feel ready and prepared for the real deal on the 28th of April. I am so thankful to Rev Jessica for organizing and all who sat on the panel. I said yes to sitting on the NELREDA board, I am looking forward to this challenge and serving our wider faith. I participated in a consultation process for redesigning the Coming of Age program and hope to use our experience at First Parish to strengthen that program.

Adult Religious Education

I have had some emails from congregants looking forward to participating in our new program and I look forward to sharing more at the Adult Coming of Age service on April 18th.

Young Adults

Rev Jessica and I hosted a zoom meeting for the younger adults in the congregation, it was well attended, and we gained a lot of insight into what the needs for this age group are (under 40ish!) It was a great start for building community and connection with this group. I see so much potential and growth of this demographic and am excited about the possibilities.

Post Pandemic

The CYM committee and I are starting to think about the ways our program will look when we are back in person. Children and youth are unlikely to even have the opportunity to be vaccinated till late 2022 and there are many questions to be answered about volunteers and the space and also how we will include families who won't be comfortable returning in person when we do. As we look for curriculum, we are trying to find programs that can be in-person, on-line or hybrid, but they are not easy to come by!

In conclusion

I feel that we are at the very start of the transition out of this pandemic and that feels hopeful!

**First Parish Brewster
Congregational Covenant
June 2021 to June 2022**

Our Covenant is an aspirational agreement of how we want to grow together in love and common understanding.

- 1. We respect the wisdom of all**, in a friendly and loving manner. Everyone deserves to be heard, including our children and youth.
- 2. We approach one another as spiritual partners.** Before speaking, we take a breath and think: Is it true? Is it kind? Will it help? We speak directly and openly with empathy, compassion and kindness. We use “I” statements and respect healthy boundaries.
- 3. We act in good faith according to our UU values.** We listen carefully to the decisions made by leadership, and expect our leaders to honor the voices of those who disagree. When needed, we follow processes of reconciliation and resolution through Right Relations.
- 4. We embrace questions and engage directly, listening deeply.** When conflict appears, we see it as an opportunity for change and growth. Understanding our differences, we allow for missteps, and welcome feedback. We seek the goal of reconciliation, encouraging peer and social support when needed.
- 5. We aspire to be our best selves.** Whenever we need to, we have the capacity to gently remind and call each other back into covenant, into the widening circle of our loving community.

Congregational Covenant Task Force Process and Recommendations

In August, 2020 the Task Force was charged by the Board of Trustees to create a Congregational Spiritual Covenant to be presented at the Annual Meeting in June. Covenant as a practice lives in action “continually learning and doing better... we practice/we learn/we reflect” together for one year and then reassess our covenantal practices with each other.

A spiritual covenant is a “fundamental faith practice governed by mutual belonging and accountability.” It is “freely submitted to and reinforced by grace and forgiveness.”

The Task Force began the process by researching church history and UUA resources on Congregational Covenants. We held eight listening sessions with adults, children and youth, Shared Ministry, and Right Relations. We recorded and digested many thoughtful suggestions to craft an agreement that will become a change agent as it is recited and put into action.

As this is a spiritual covenant, not a behavioral covenant, there is only **practicing together, circling back, and calling each other in.**

Congregational Covenant Task Force: Rand Burkert, Barbara Draper, Katharine Farnham, Cari Keith and Susan Smith

UUA Resources:

Holy Manners

Widening the Circle

Practicing Covenant article

Why Covenants Fail web presentation

Hand-outs from UUA workshop on Congregational Covenants

8th Principle Request for Congregational Vote at the Annual Meeting

The 8th Principle Task Force would like to request a congregational vote to adopt the 8th Principle of Unitarian Universalism at the Annual Meeting on June, 13, 2021. It reads:

We covenant to affirm and promote journeying toward spiritual wholeness by working to build a diverse multicultural Beloved Community by our actions that accountably dismantle racism and other oppressions in ourselves and our institutions.

The 8th Principle Task Force spent this past year learning about the history and the importance of the 8th Principle; discussing its significance with members of FPBUU committees, the Board, and the staff; providing information to the wider congregation through our website; and reflecting on what it would mean for us, the members of First Parish Brewster, to hold ourselves accountable to dismantling racism and other oppressions in ourselves and in our institutions.

We believe that the 8th Principle supports our Mission to open hearts, grow souls, and turn love into justice, and is aligned with our Vision to create a multigenerational practice of inclusion, support, and justice in the lives of one another and in the world around us.

Members: Ed Klein, Elenita Muniz, Tom O'Brien, Jane Perkins, Rosanne Shapiro, Carol Yerby

Thursday, April 8, 2021

To First Parish Brewster Unitarian Universalist Board of Trustees:

As many of you know, Building A Bigger Table has been for several months working with a family of five from Guatemala who are seeking asylum in the US. Under the former administration's policy, Migrant Protection Protocols, the Gonzalezes were sheltering in a church on the Mexican side of the border.

Today the family crossed the border and traveled to Annunciation House and on Monday they will fly to Newark Airport in New Jersey where they will be met by relatives who live in Union City, NJ. The relative's landlord has specified that this will be a short-time visit. so they will move to The Lighthouse, a new living facility set up to assist immigrants for a term of no more than three months. The Gonzalezes will be their first tenants and will occupy two bedrooms. BBT will provide the donation/rent of \$500 per month per room.

The Lighthouse is a project of Church of the Incarnation and St. Paul's Episcopal Church and is a short walking distance from the relatives' home. The pastor, Rev. Jill Singleton has sent us a sponsor agreement which Janet Emack and I will sign as Co-coordinators of BBT.

Just to be clear, First Parish Brewster Unitarian Universalist will not incur any expense in this project. BBT has collected sufficient donations to cover the costs plus a monthly stipend for necessities.

No.		Final FY20 FYE Actual (2019-20)	Approved FY21 Budget (2020-2021)	Projected FY21 FYE 6/30/21 as of 4/7/21	Draft FY22 Budget (2021-2022)	NOTES
	INCOME					
3	A. Pledges					
4	Pledges		350,000		375,000	
5	Less: Lost Pledges (2%, 3% or 10%)		35,000		11,250	3% for draft FY22 because we lost 5% FY20 and 2% FY19
6	Total	352,458	315,000	340,000	363,750	
7	Pledges Prior Years	10,522	7,500	18,787	10,000	
8	Total Pledges	362,980	322,500	358,787	373,750	
9	TOTAL PLEDGES/TOTAL INCOME	75%	82%	79%	74%	
10	B. Other Income	1292	300	447	300	
11	C. Fund Raising					
12	Thrift Shop/Annex	68,449	40,000	55,000	80,000	
13	Church Fundraisers	11,286	2,000	12,883	9,000	includes Small Group Fund raisers. Rog will verify with Fundraising.
14	Spring Auction	623	6,500	6,500	10,000	
15	CYM Summer Program	771	-	-	-	
16	WCC - Gayla Ball	3,000	2,000	2,000	2,000	
17	Food Certificate Sales	1,850	500	1,000	1,500	
18	Women's Circle Alliance	751	-	-	-	
19	Total Fund Raising	86,730	51,000	77,383	102,500	
20	D. Offertory					
21	Offertory	20,102	13,000	14,000	20,000	
22	Total Offertory	20,102	13,000	14,000	20,000	
23	E. Building Use					
24	Space Rentals	5,737	-	-	2,500	
25	Weddings/Memorials	1,750	-	500	1,500	
26	Total Building Use	7,487	-	500	4,000	
27	F. Investment, Interest, Misc Inc.					
28	Investment Income	5,801	5,000	5,000	5,000	
29	Interest Income	312	250	250	250	
30	Total Inv, Int, Misc Inc.	6,113	5,250	5,250	5,250	
31	TOTAL INCOME	484,704	392,050	456,367	505,800	
32	EXPENSES					
33	A. Staff Salaries includes dis. ins.)					
34	Minister (Includes Housing)	91,080	91,080	91,080	96,545	6% salary increase
35	Admin & Finance Director .9 FTE	43,099	43,099	43,099	45,685	6% salary increase
36	CYM Director .916 FTE	42,228	42,101	42,101	44,627	6% salary increase
37	Music Director .625 FTE	35,308	35,308	35,308	37,073	5% salary increase
38	Thrift Shop Manager .75 FTE	32,562	31,574	31,574	31,953	1.2% salary increase
39	Sexton .51 FTE	19,359	20,325	20,325	20,946	3% salary increase
40	Bookkeeper .375 FTE	14,464	14,461	14,461	14,895	3% salary increase

		Final FY20 FYE Actual (2019-20)	Approved FY21 Budget (2020-2021)	Projected FY21 FYE 6/30/21 as of 4/7/21	Draft FY22 Budget (2021-2022)	NOTES
41	Pianist .15 FTE	10,885	10,920	6,500	10,920	
42	Tech Support			5,000	2,560	temp position through Oct 2021
43	Child Care Workers	3,007	3,634	270	2,209	.85/hr increase for returning worker + new hire
44	Total Staff Salaries	291,992	292,502	289,718	307,413	
45	B. Staff Benefits/Payroll Expenses					
46	Staff Appreciation	900	-	-	900	
47	Retirement Contributions(10% of sal)	25,372	23,956	23,956	27,355	benefit kicks in on one year anniversary
48	Employee Health Insurance	32,039	35,000	32,000	35,138	making 35hr/wk full time for health benefit/100%dental/50%dependent
49	FICA (7.65% of salary)	16,212	15,239	15,239	15,954	
50	Minister's FICA (7.65%)	6,888	6,885	6,885	7,298	
51	Minister's Term Life Insurance	745	734	734	734	
52	Workers Comp. Insurance	3,052	2,910	2,910	2,910	
53	Total Staff Benefits	85,208	84,724	81,724	90,289	
54	C. Staff Professional Expenses					
55	Minister Prof. Exp.	8,743	9,000	9,000	9,540	
56	Admin & Finance Dir Prof. Exp.	1,704	1,704	1,704	2,709	increase from 4% to 6% of salary
57	CYM Director Prof. Exp.	1,337	1,664	1,664	2,646	increase from 4% to 6% of salary
58	Music Director Prof. Exp.	1,396	1,396	1,396	2,198	increase from 4% to 6% of salary
59	Total Staff Professional Expenses	13,180	13,764	13,764	17,093	
60	D. Property Management					
61	Properties-Maintenance	11,132	13,800	13,800	13,800	
62	Properties-Capital Imps	3,183	-	-		removed, can come out of endowment
63	Total Maint & Cap. Imp (5% policy)	14,315	13,800	13,800	13,800	lowered to balance budget, policy of 5% of expenses policy not applied
64	Properties-Supplies	2,567	3,000	3,000	4,200	
65	Grounds Keeping	9,563	12,000	12,000	12,000	we have been lucky to not have bad winters for many years
66	Liability/Property Insurance	13,424	14,200	14,200	14,200	
67	Housekeeping-Contractor	8,320	8,320	4,160	5,700	prorated for returning to buildings by end of October
68	Electric	5,234	3,500	3,500	5,000	
69	Gas	5,113	4,500	4,500	5,000	
70	Phone/Internet	4,501	4,300	5,100	5,000	
71	Water	1,477	1,500	1,500	1,500	
72	Total Property Management	64,514	65,120	61,760	66,400	
73	E. Office Expenses					
74	Office Equipment & Maintenance	6,839	6,200	6,200	6,200	
75	Office Expenses & Supplies	3,693	3,000	3,000	4,000	
76	Credit Card Fees/ Bank Fees	3,841	4,000	4,000	3,000	
77	Software Expense	2,043	1,800	1,800	1,800	
78	Advertising	1,734	1,500	1,500	1,500	
79	Payroll Expense	1,029	800	900	900	

		Final FY20 FYE Actual (2019-20)	Approved FY21 Budget (2020-2021)	Projected FY21 FYE 6/30/21 as of 4/7/21	Draft FY22 Budget (2021-2022)	NOTES
80	Financial Audit/Review (6-30-18)	-	-	-	2,500	
81	Total Office Expenses	19,179	17,300	17,400	19,900	
82	F. Loan Payments					
83	Endowment Loan Pymts	4,788	-	-	0	We could potentially pay this off by Dec 31, 2021 so set to 0
84	MH Mortgage Principal Pymts	4,828	4,038	4,997	4,500	
85	MH Mortgage Interest Pymts	3,806	4,597	3,637	3,100	
86	Total Loan Payments	13,422	8,635	8,634	7,600	
87	G. Denominational Dues - UUA	21,407	21,407	21,407	25,000	UUA request \$33,122
88	H. Worship and Ministry					
89	Pulpit Support/Guest Speakers	1,750	-	-	3,600	costs went up \$350/service plus \$100 travel (8 guests)
90	Substitute Sexton	580	-	-		this line item will be important once we are completely back to in
91	Pastoral Care Coverage	450	-	-		
92	Hospitality	436	300	300	650	
93	Materials and Supplies	698	1,000	1,000	1,000	
94	Total Worship and Ministry	3,914	1,300	1,300	5,250	
95	I. Committees					
96	Board of Trustees	519	100	1,200	450	\$300 for Board retreat , \$150 gifts, \$1100 for Capital Campaign Consultant for FY21
97	Covenant Groups		-			
98	Helping Hands	58	-	-	100	
99	Landscape Committee	453	500	500	700	
100	Membership Committee	718	500	730	750	
101	Reparations			200		
102	OEOP/Racial Justice		-	-		Included in Social Justice
103	Social Justice	405	-	-	750	Karen to get detailed breakdown of this number
104	Stewardship Committee	274	500	500	500	
105	UU Connections	350	-	-	560	Ware Lecture event food \$60, Support for Partner Church and Partner Church Council 500 + split plate, Common Read evening food/drinks - can come out of the Hospitality line, Scholarships for GA and workshops - this can come from the HEED fund
106	Total Committees	2,777	1,600	3,130	3,810	
107	J. Community Outreach					
108	Faith Family Kitchen					
109	Split Plates Offertory	20,102	13,000	14,000	20,000	
110	Total Community Outreach					
111	K. Lifespan Religious Education Ministries (previously CYM)					
112	Special Programming/Multigen	1,551	800	800	1,500	
113	O.W.L. (Our Whole Lives)/COA	1,531	500	500		
114	Office/Library	206	200	200	300	
115	Pre-K to Grade 8	390	650	650	1,300	

		Final FY20 FYE Actual (2019-20)	Approved FY21 Budget (2020-2021)	Projected FY21 FYE 6/30/21 as of 4/7/21	Draft FY22 Budget (2021-2022)	NOTES
116	High School Youth Group	457	500	500	800	
117	Child Abuse Prevention Training	-	-	-	200	
118	Adult Ed.	-	-	-	600	
119	CYM Childcare	420	-	-	400	
120	Child Care Supplies	154	-	-	300	
121	Total LREM	4,709	2,650	2,650	5,400	
122	L. Music					
123	Music-Contractor	2,400	-	-		
124	Guest Musicians	725	2,000	2,000	2,900	
125	Music Scores	1,449	600	600	600	
126	Piano/Organ Mntnce/Tuning	1,088	150	150	700	
127	Music Support/Supplies	838	1,000	1,000	700	
128	Total Music	6,500	3,750	3,750	4,900	
129	M. Contingencies & Other Funds					
130	PPP loan funds/surplus	72,300	20,000	102,770	35,574	66% of surplus FY21 year end
131	Endowment Fund Distribution		110,000			
132						
133	Total Contingencies & Other Funds	72,300	130,000	102,770	35,574	
134	TOTAL EXPENSES	526,802	512,752	505,237	553,055	
135	NET INCOME	30,202	9,298	53,900	-11,681	

Financial Reports - March 2021

Submitted by Karena Stroh, Administration & Finance Director

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Tab 6 (pages 9-10) - *Special Fund* Balance Sheet Previous Year Comparison

% of budget should typically be at 75%

Points of Interest

Total Income is at 92% of budget (this does not include the PPP money)

Pledge Commitments FY 21-22 \$341,554

Pledge Commitments FY 20-21 \$361,068

Total Pledge Payments received 87% of budget

Offertory is at 85% of budget

Thrift Store Income is at 125% of budget

Total Expenses are at 69% of budget

Split Plates Offeratory: \$10,062 was distributed to 34 different organizations as of Feb 28th.

Both PPP loans can be found on page 8, line22

Operating Funds
Profit & Loss Budget vs. Actual
July 2020 through March 2021

	Jul - Mar 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Pledges				
1 2020-2021 Pledges	261,150.37	315,000.00	-53,849.63	82.91%
2 2019-2020 Pledges	18,802.24	7,500.00	11,302.24	250.7%
3 2018-2019 Pledges	150.00			
4 Total Pledges	<u>280,102.61</u>	<u>322,500.00</u>	<u>-42,397.39</u>	<u>86.85%</u>
5 Offertory	11,067.00	13,000.00	-1,933.00	85.13%
6 Fund Raising				
7 Thrift Store/Annex Income	50,129.96	40,000.00		
8 Church Fundraisers				
9 Garden Tours	2,182.00	1,000.00	1,182.00	218.2%
10 Small Group Fundraisers	313.18	0.00	313.18	100.0%
11 Spring Auction	0.00	6,500.00	-6,500.00	0.0%
12 Summer Auction	6,018.00	1,000.00	5,018.00	601.8%
13 Holiday Fair	3,322.82			
14 Total Church Fundraisers	<u>61,965.96</u>	<u>48,500.00</u>	<u>13,465.96</u>	<u>127.77%</u>
15 Food Certificate Sales	950.00	500.00	450.00	190.0%
16 Welcoming Congregation-Income	2,000.00	2,000.00	0.00	100.0%
17 Total Fund Raising	<u>64,915.96</u>	<u>51,000.00</u>	<u>13,915.96</u>	<u>127.29%</u>
18 BldgUse				
19 Weddings/Memorials	500.00	0.00	500.00	100.0%
20 Total BldgUse	<u>500.00</u>	<u>0.00</u>	<u>500.00</u>	<u>100.0%</u>
21 Investment,Interest, MiscIncome				
22 Investment Income				
23 UUA GIF Distribution	2,200.86	2,800.00	-599.14	78.6%
24 Alton Smith Char Trust	894.45	1,000.00	-105.55	89.45%
25 Alton Smith Irrev Trust	877.48	1,200.00	-322.52	73.12%
26 Total Investment Income	<u>3,972.79</u>	<u>5,000.00</u>	<u>-1,027.21</u>	<u>79.46%</u>
27 Interest Income	230.49	250.00	-19.51	92.2%
28 Total Investment,Interest, MiscIncome	<u>4,203.28</u>	<u>5,250.00</u>	<u>-1,046.72</u>	<u>80.06%</u>
29 Contributions				
30 Misc Contributions	580.78	300.00	280.78	193.59%
31 Total Contributions	<u>580.78</u>	<u>300.00</u>	<u>280.78</u>	<u>193.59%</u>
32 Total Income	<u>361,369.63</u>	<u>392,050.00</u>	<u>-30,680.37</u>	<u>92.17%</u>
33 Gross Profit	361,369.63	392,050.00	-30,680.37	92.17%
34 Expense				
35 Staff Salaries				
36 Minister	68,310.00	91,080.00	-22,770.00	75.0%
37 Admin&FinanceDir	32,324.22	43,099.00	-10,774.78	75.0%
38 CYM Director	31,575.96	42,101.00	-10,525.04	75.0%
39 Music Director	26,480.70	35,308.00	-8,827.30	75.0%
40 ThriftStoreManager	23,400.00	31,574.00	-8,174.00	74.11%
41 Sexton	14,655.30	20,325.00	-5,669.70	72.11%
42 Bookkeeper	10,847.70	14,461.00	-3,613.30	75.01%
43 Pianist	4,141.55	10,920.00	-6,778.45	37.93%
44 Tech Support	2,160.00			
45 CYM-Childcare	270.00	3,634.00	-3,364.00	7.43%
46 Total Staff Salaries	<u>214,165.43</u>	<u>292,502.00</u>	<u>-78,336.57</u>	<u>73.22%</u>
47 Staff Benefits/Payroll Expenses				
48 WorkComplnsurance	-204.00	2,910.00	-3,114.00	-7.01%

Operating Funds
Profit & Loss Budget vs. Actual
July 2020 through March 2021

	Jul - Mar 21	Budget	\$ Over Budget	% of Budget	
49	FICA Taxes	10,285.02	15,239.00	-4,953.98	67.49%
50	Minister Benefit (FICA)	5,166.00	6,885.00	-1,719.00	75.03%
51	Employee Health Insurance	22,549.86	35,000.00	-12,450.14	64.43%
52	Retirement	16,232.54	23,956.00	-7,723.46	67.76%
53	Minister's Term Life	630.00	734.00	-104.00	85.83%
54	Total Staff Benefits/Payroll Expenses	54,659.42	84,724.00	-30,064.58	64.52%
55	Staff Professional Expenses				
56	Minister's Professional Exp	6,101.54	9,000.00	-2,898.46	67.8%
57	Admin&FinanceDirProf Ex	1,567.92	1,704.00	-136.08	92.01%
58	CYM Professional Exp	893.06	1,664.00	-770.94	53.67%
59	Music Director Prof Exp	1,396.00	1,396.00	0.00	100.0%
60	Total Staff Professional Expenses	9,958.52	13,764.00	-3,805.48	72.35%
61	BldgGrounds				
62	Electric	2,894.97	3,500.00	-605.03	82.71%
63	Gas	4,348.59	4,500.00	-151.41	96.64%
64	Groundskeeping	5,381.08	12,000.00	-6,618.92	44.84%
65	Total Reg. Maintenance	12,348.86	16,800.00	-4,451.14	73.51%
66	Liability/Property Insurance	6,308.00	14,200.00	-7,892.00	44.42%
67	Phone & Internet	3,969.62	4,300.00	-330.38	92.32%
68	Water	1,448.95	1,500.00	-51.05	96.6%
69	Total BldgGrounds	36,700.07	56,800.00	-20,099.93	64.61%
70	Office Expenses				
71	Advertising	582.00	1,500.00	-918.00	38.8%
72	Credit Card/Bank/PayPal Fees	3,217.91	4,000.00	-782.09	80.45%
73	Office Expense/Supplies	1,557.04	3,000.00	-1,442.96	51.9%
74	OfficeEquip/Maint	3,469.38	6,200.00	-2,730.62	55.96%
75	Payroll Software Expenses	884.00	800.00	84.00	110.5%
76	Software Expense	2,107.47	1,800.00	307.47	117.08%
77	Total Office Expenses	11,817.80	17,300.00	-5,482.20	68.31%
78	Loan & Mortgage Payments				
79	Mortgage Principal Payments	2,759.51	4,038.00	-1,278.49	68.34%
80	Mortgage Interest Payments	2,555.70	4,597.00	-2,041.30	55.6%
81	Total Loan & Mortgage Payments	5,315.21	8,635.00	-3,319.79	61.55%
82	Denominational Dues				
83	UUA-NER	12,488.00	21,407.00	-8,919.00	58.34%
84	Total Denominational Dues	12,488.00	21,407.00	-8,919.00	58.34%
85	Consultants/Contract Employees				
86	Housekeeping	4,160.00	8,320.00	-4,160.00	50.0%
87	Total Consultants/Contract Employees	4,160.00	8,320.00	-4,160.00	50.0%
88	Committees				
89	Reparations	193.95			
90	Board of Trustees	300.00	100.00	200.00	300.0%
91	Landscape Committee	-67.00	500.00	-567.00	-13.4%
92	Membership	630.55	500.00	130.55	126.11%
93	Stewardship	0.00	500.00	-500.00	0.0%
94	Total Committees	1,057.50	1,600.00	-542.50	66.09%
95	CYM				
96	Special Programing/Multigen	1,028.04	800.00	228.04	128.51%
97	OWL/COA	-600.00	500.00	-1,100.00	-120.0%
98	High School Youth Program	81.28	500.00	-418.72	16.26%
99	Pre K-Grade 6/7	268.63	650.00	-381.37	41.33%

Operating Funds
Profit & Loss Budget vs. Actual
 July 2020 through March 2021

	Jul - Mar 21	Budget	\$ Over Budget	% of Budget	
100	Office/Library	23.89	200.00	-176.11	11.95%
101	Total CYM	801.84	2,650.00	-1,848.16	30.26%
102	Music				
103	Music Scores	564.75	600.00	-35.25	94.13%
104	Music Support/Supplies	689.46	1,000.00	-310.54	68.95%
105	Guest Musicians	600.00	2,000.00	-1,400.00	30.0%
106	PianoOrgan	49.99	150.00	-100.01	33.33%
107	Total Music	1,904.20	3,750.00	-1,845.80	50.78%
108	Worship				
109	Hospitality	201.80	300.00	-98.20	67.27%
110	Materials/Supplies	528.77	1,000.00	-471.23	52.88%
111	Total Worship	730.57	1,300.00	-569.43	56.2%
112	Total Expense	353,758.56	512,752.00	-158,993.44	68.99%
113	Net Ordinary Income	7,611.07	-120,702.00	128,313.07	-6.31%
114	Other Income/Expense				
115	Other Income				
116	Endowment Fund Distribution	0.00	110,000.00	-110,000.00	0.0%
117	Surplus Transfer	0.00	20,000.00	-20,000.00	0.0%
118	Total Other Income	0.00	130,000.00	-130,000.00	0.0%
119	Net Other Income	0.00	130,000.00	-130,000.00	0.0%
120	Net Income	7,611.07	9,298.00	-1,686.93	81.86%

Operating Funds
Profit & Loss Prev Year Comparison
 July 2020 through March 2021

	Jul - Mar 21	Jul - Mar 20	\$ Change	% Change
Ordinary Income/Expense				
Income				
Pledges				
1 2020-2021 Pledges	261,150.37	0.00	261,150.37	100.0%
2 2019-2020 Pledges	18,802.24	269,166.95	-250,364.71	-93.02%
3 2018-2019 Pledges	150.00	10,222.00	-10,072.00	-98.53%
4 2017-2018 Pledges	0.00	300.00	-300.00	-100.0%
5 Total Pledges	280,102.61	279,688.95	413.66	0.15%
6 Offertory	11,067.00	15,131.61	-4,064.61	-26.86%
7 Fund Raising				
8 Thrift Store/Annex Income	50,129.96	68,448.97	-18,319.01	-26.76%
9 Church Fundraisers				
10 Garden Tours	2,182.00	0.00	2,182.00	100.0%
11 Small Group Fundraisers	313.18	1,185.00	-871.82	-73.57%
12 Spring Auction	0.00	373.00	-373.00	-100.0%
13 Summer Auction	6,018.00	0.00	6,018.00	100.0%
14 Holiday Fair	3,322.82	1,418.00	1,904.82	134.33%
15 Church Fundraisers - Other	0.00	8,563.70	-8,563.70	-100.0%
16 Total Church Fundraisers	11,836.00	11,539.70	296.30	2.57%
17 CYM Summer Program	0.00	770.92	-770.92	-100.0%
18 Food Certificate Sales	950.00	1,850.00	-900.00	-48.65%
19 Women's Circle Alliance	0.00	750.50	-750.50	-100.0%
20 Welcoming Congregation-Income	2,000.00	0.00	2,000.00	100.0%
21 Total Fund Raising	64,915.96	83,360.09	-18,444.13	-22.13%
22 BldgUse				
23 Space Rentals	0.00	6,006.55	-6,006.55	-100.0%
24 Weddings/Memorials	500.00	1,750.00	-1,250.00	-71.43%
25 Total BldgUse	500.00	7,756.55	-7,256.55	-93.55%
26 Investment,Interest, MiscIncome				
27 Investment Income				
28 UUA GIF Distribution	2,200.86	2,159.27	41.59	1.93%
29 Alton Smith Char Trust	894.45	1,219.26	-324.81	-26.64%
30 Alton Smith Irrev Trust	877.48	1,057.96	-180.48	-17.06%
31 Total Investment Income	3,972.79	4,436.49	-463.70	-10.45%
32 Interest Income	230.49	182.85	47.64	26.05%
33 Total Investment,Interest, MiscIncome	4,203.28	4,619.34	-416.06	-9.01%
34 Contributions				
35 Misc Contributions	580.78	517.73	63.05	12.18%
36 Total Contributions	580.78	517.73	63.05	12.18%
37 Total Income	361,369.63	391,074.27	-29,704.64	-7.6%
38 Gross Profit	361,369.63	391,074.27	-29,704.64	-7.6%
39 Expense				
40 Staff Salaries				
41 Staff Appreciation	0.00	900.00	-900.00	-100.0%
42 Minister	68,310.00	68,310.00	0.00	0.0%
43 Admin&FinanceDir	32,324.22	32,324.22	0.00	0.0%
44 CYM Director	31,575.96	31,575.96	0.00	0.0%
45 Music Director	26,480.70	26,480.70	0.00	0.0%
46 ThriftStoreManager	23,400.00	24,762.44	-1,362.44	-5.5%
47 Sexton	14,655.30	14,702.50	-47.20	-0.32%
48 Bookkeeper	10,847.70	10,847.70	0.00	0.0%
49 Pianist	4,141.55	7,372.50	-3,230.95	-43.82%
50 Tech Support	2,160.00	0.00	2,160.00	100.0%

Operating Funds
Profit & Loss Prev Year Comparison
July 2020 through March 2021

	Jul - Mar 21	Jul - Mar 20	\$ Change	% Change	
51	CYM-Childcare	270.00	1,747.50	-1,477.50	-84.55%
52	Total Staff Salaries	214,165.43	219,023.52	-4,858.09	-2.22%
53	Staff Benefits/Payroll Expenses				
54	WorkCompInsurance	-204.00	73.00	-277.00	-379.45%
55	FICA Taxes	10,285.02	11,263.14	-978.12	-8.68%
56	Minister Benefit (FICA)	5,166.00	5,166.00	0.00	0.0%
57	Employee Health Insurance	22,549.86	24,546.78	-1,996.92	-8.14%
58	Retirement	16,232.54	17,857.96	-1,625.42	-9.1%
59	Minister's Term Life	630.00	619.20	10.80	1.74%
60	Total Staff Benefits/Payroll Expenses	54,659.42	59,526.08	-4,866.66	-8.18%
61	Staff Professional Expenses				
62	Minister's Professional Exp	6,101.54	8,471.43	-2,369.89	-27.98%
63	Admin&FinanceDirProf Ex	1,567.92	769.63	798.29	103.72%
64	CYM Professional Exp	893.06	50.00	843.06	1,686.12%
65	Music Director Prof Exp	1,396.00	941.65	454.35	48.25%
66	Total Staff Professional Expenses	9,958.52	10,232.71	-274.19	-2.68%
67	BldgGrounds				
68	Electric	2,894.97	3,884.90	-989.93	-25.48%
69	Gas	4,348.59	3,488.09	860.50	24.67%
70	Groundskeeping	5,381.08	7,683.88	-2,302.80	-29.97%
71	Total Reg. Maintenance	12,348.86	11,865.95	482.91	4.07%
72	Maint-Special Bldg Projects	0.00	3,182.82	-3,182.82	-100.0%
73	Liability/Property Insurance	6,308.00	6,344.50	-36.50	-0.58%
74	Phone & Internet	3,969.62	3,272.34	697.28	21.31%
75	Water	1,448.95	1,477.23	-28.28	-1.91%
76	Total BldgGrounds	36,700.07	41,199.71	-4,499.64	-10.92%
77	Office Expenses				
78	Transfer Suspense Account	0.00	63.13	-63.13	-100.0%
79	Advertising	582.00	1,186.26	-604.26	-50.94%
80	Credit Card/Bank/PayPal Fees	3,217.91	2,480.46	737.45	29.73%
81	Office Expense/Supplies	1,557.04	2,530.96	-973.92	-38.48%
82	OfficeEquip/Maint	3,469.38	3,640.31	-170.93	-4.7%
83	Payroll Software Expenses	884.00	892.50	-8.50	-0.95%
84	Software Expense	2,107.47	1,518.23	589.24	38.81%
85	Total Office Expenses	11,817.80	12,311.85	-494.05	-4.01%
86	Loan & Mortgage Payments				
87	Mortgage Interest Payments	2,555.70	2,870.28	-314.58	-10.96%
88	EndowLoanRepayment	0.00	3,591.00	-3,591.00	-100.0%
89	Total Loan & Mortgage Payments	2,555.70	6,461.28	-3,905.58	-60.45%
90	Denominational Dues				
91	UUA-NER	12,488.00	10,704.00	1,784.00	16.67%
92	Total Denominational Dues	12,488.00	10,704.00	1,784.00	16.67%
93	Consultants/Contract Employees				
94	Substitute Sexton	0.00	580.00	-580.00	-100.0%
95	OMG Music	0.00	1,200.00	-1,200.00	-100.0%
96	Housekeeping	4,160.00	6,240.00	-2,080.00	-33.33%
97	Total Consultants/Contract Employees	4,160.00	8,020.00	-3,860.00	-48.13%
98	Committees				
99	Reparations	193.95	0.00	193.95	100.0%
100	Board of Trustees	300.00	519.24	-219.24	-42.22%
101	HelpingHands	0.00	58.14	-58.14	-100.0%
102	Landscape Committee	-67.00	405.92	-472.92	-116.51%
103	Membership	630.55	487.48	143.07	29.35%

Operating Funds
Profit & Loss Prev Year Comparison
 July 2020 through March 2021

		Jul - Mar 21	Jul - Mar 20	\$ Change	% Change
104	Social Justice	0.00	405.50	-405.50	-100.0%
105	Stewardship	0.00	273.70	-273.70	-100.0%
106	UU Connections	0.00	350.00	-350.00	-100.0%
107	Total Committees	1,057.50	2,499.98	-1,442.48	-57.7%
108	CYM				
109	Special Programing/Multigen	1,028.04	1,334.11	-306.07	-22.94%
110	OWL/COA	-600.00	1,530.97	-2,130.97	-139.19%
111	High School Youth Program	81.28	357.18	-275.90	-77.24%
112	Pre K-Grade 6/7	268.63	390.38	-121.75	-31.19%
113	Contract Childcare	0.00	420.00	-420.00	-100.0%
114	Office/Library	23.89	206.11	-182.22	-88.41%
115	Child Care Supplies	0.00	154.24	-154.24	-100.0%
116	Total CYM	801.84	4,392.99	-3,591.15	-81.75%
117	Music				
118	Music Scores	564.75	459.59	105.16	22.88%
119	Music Support/Supplies	689.46	116.78	572.68	490.39%
120	Guest Musicians	600.00	425.00	175.00	41.18%
121	PianoOrgan	49.99	1,088.21	-1,038.22	-95.41%
122	Total Music	1,904.20	2,089.58	-185.38	-8.87%
123	Reconciliation Discrepancies	0.00	129.04	-129.04	-100.0%
124	Worship				
125	Pastoral Care Coverage	0.00	450.00	-450.00	-100.0%
126	Hospitality	201.80	435.85	-234.05	-53.7%
127	Materials/Supplies	528.77	688.84	-160.07	-23.24%
128	Pulpit Support	0.00	1,500.00	-1,500.00	-100.0%
129	Total Worship	730.57	3,074.69	-2,344.12	-76.24%
130	Total Expense	350,999.05	379,665.43	-28,666.38	-7.55%
131	Net Ordinary Income	10,370.58	11,408.84	-1,038.26	-9.1%
132	Net Income	10,370.58	11,408.84	-1,038.26	-9.1%

Operating Funds
Balance Sheet Prev Year Comparison
As of March 31, 2021

	Mar 31, 21	Mar 31, 2020	\$ Change	% Change	
ASSETS					
Current Assets					
Checking/Savings					
1	CC5 Ckg - 5859	28,399.18	24,910.33	3,488.85	14.01%
2	Repo Sweep - 0998	163,933.60	73,692.47	90,241.13	122.46%
3	Total Checking/Savings	192,332.78	98,602.80	93,729.98	95.06%
4	Other Current Assets				
5	Payroll Corrections	-129.04	-129.04	0.00	0.0%
6	Clergy Housing Repayment	0.00	825.00	-825.00	-100.0%
7	Emergency Reserve Fund	-29,400.00	-29,400.00	0.00	0.0%
8	Capital Expense Fund	-25,250.00	-25,250.00	0.00	0.0%
9	Unearned Pledges	-20,090.28	-28,082.00	7,991.72	28.46%
10	Total Other Current Assets	-74,869.32	-82,036.04	7,166.72	8.74%
11	Total Current Assets	117,463.46	16,566.76	100,896.70	609.03%
12	Fixed Assets	1,761,018.93	1,761,018.93	0.00	0.0%
13	Other Assets				
14	Food Coupon Inventory	8,735.00	6,525.00	2,210.00	33.87%
15	Petty Cash	100.00	100.00	0.00	0.0%
16	Total Other Assets	8,835.00	6,625.00	2,210.00	33.36%
17	TOTAL ASSETS	1,887,317.39	1,784,210.69	103,106.70	5.78%
18	LIABILITIES & EQUITY				
19	Liabilities				
20	Current Liabilities				
21	Other Current Liabilities				
22	PPP Loan	144,867.50	0.00	144,867.50	100.0%
23	Split Plate	2,147.00	3,400.00	-1,253.00	-36.85%
24	UUSC Coffee Sales	454.13	-40.20	494.33	1,229.68%
25	Current Portion-Loan Endow	0.00	10,399.00	-10,399.00	-100.0%
26	Current portion-Loan Meeting H	4,080.00	4,080.00	0.00	0.0%
27	Payroll Liabilities	7,183.68	5,556.58	1,627.10	29.28%
28	Total Other Current Liabilities	158,732.31	23,395.38	135,336.93	578.48%
29	Total Current Liabilities	158,732.31	23,395.38	135,336.93	578.48%
30	Long Term Liabilities				
31	Loan-Meeting House Improvements	72,613.79	77,139.26	-4,525.47	-5.87%
32	Loan-Endowment Fund	58,174.09	185,385.71	-127,211.62	-68.62%
33	Total Long Term Liabilities	130,787.88	262,524.97	-131,737.09	-50.18%
34	Total Liabilities	289,520.19	285,920.35	3,599.84	1.26%
35	Equity				
36	Unrealized Endow Loan Gain/Loss	169,955.19	106,584.59	63,370.60	59.46%
37	Retained Earnings	1,343,025.51	1,380,423.27	-37,397.76	-2.71%
38	Net Income	10,576.48	11,282.48	-706.00	-6.26%
39	Total Equity	1,523,557.18	1,498,290.34	25,266.84	1.69%
40	TOTAL LIABILITIES & EQUITY	1,813,077.37	1,784,210.69	28,866.68	1.62%

1 PPP has been forgiven so is not a liability anymore. #2 PPP loan should be forgiven as well.

Special Funds / First Parish Brewster
Profit & Loss Prev Year Comparison
 July 2020 through March 2021

	Jul - Mar 21	Jul - Mar 20	\$ Change	% Change	
Income					
1	WelcCong/CochraneFund	3,142.00	18,114.00	-14,972.00	-82.65%
2	Heed-Income	8,103.00	7,444.00	659.00	8.85%
3	Minister's Discretionary-Income	0.00	629.27	-629.27	-100.0%
4	MemorialMarker-Income	2,715.00	2,240.00	475.00	21.21%
5	Interest-Checking 6071	5.35	4.52	0.83	18.36%
6	Total Income	13,965.35	28,431.79	-14,466.44	-50.88%
Expense					
8	WelcCong/CochraneFund-E	2,000.00	16,388.75	-14,388.75	-87.8%
9	Heed-E	5,664.44	7,534.34	-1,869.90	-24.82%
10	Minister'sDiscretionary-E	913.83	961.13	-47.30	-4.92%
11	MemorialMarker-E	3,665.40	1,589.02	2,076.38	130.67%
12	Total Expense	12,243.67	26,473.24	-14,229.57	-53.75%
13	Net Income	1,721.68	1,958.55	-236.87	-12.09%

Special Funds / First Parish Brewster
Balance Sheet Prev Year Comparison
 As of March 31, 2021

	Mar 31, 21	Mar 31, 20	\$ Change	% Change	
ASSETS					
Current Assets					
Checking/Savings					
1	Cape Cod Five-CK - 6071	17,395.45	15,417.11	1,978.34	12.83%
2	Checking/Savings	17,395.45	15,417.11	1,978.34	12.83%
3	Other Current Assets				
4	Music Fund	-334.05	0.00	-334.05	-100.0%
5	Memorial Marker	-4,145.55	-3,729.62	-415.93	-11.15%
6	Minister's Discretionary	-1,988.15	-2,383.14	394.99	16.57%
7	Heed	-4,418.82	-4,291.16	-127.66	-2.98%
8	Welc.Cong./Cochrane Fund	-4,423.20	-2,697.95	-1,725.25	-63.95%
9	Total Other Current Assets	-15,309.77	-13,101.87	-2,207.90	-16.85%
10	Total Current Assets	2,085.68	2,315.24	-229.56	-9.92%
11	TOTAL ASSETS	2,085.68	2,315.24	-229.56	-9.92%
12 LIABILITIES & EQUITY					
13	Equity				
14	Retained Earnings	364.00	356.69	7.31	2.05%
15	Net Income	1,721.68	1,958.55	-236.87	-12.09%
16	Total Equity	2,085.68	2,315.24	-229.56	-9.92%
17	TOTAL LIABILITIES & EQUITY	2,085.68	2,315.24	-229.56	-9.92%