

## July 2021 Board of Trustees Meeting Packet

Join Zoom Meeting <https://us02web.zoom.us/j/89722686555>

Meeting ID: 897 2268 6555

One tap mobile +13017158592,,89722686555#

### ***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.”

#### **Table of Contents:**

Meeting Agenda

June Meeting Minutes

President’s Report

Minister’s Report

AFD’s Report

Steeple Project Documents

Financial Reports –June 2020

## **FPBUU Board of Trustees Meeting Agenda**

**July 15, 2021 6:30 PM**

**By Zoom <https://us02web.zoom.us/j/89722686555>**

6:30 Welcome Board and Staff - Susan

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

6:55 Read Board Covenant - Carol

7:00 Board common read Mistakes and Miracles- Jessica

7:05 Board study book Governance and Ministry ch. 1, pgs 1-13 - Susan

7:15 Policy Committee: Medical Emergencies, Use of Facilities - John

7:25 Board Goal FY 22 Project Plan Exploration - Susan & Carol

7:35 Other Board Goals - Susan

7:50 Minister's Report - Jessica

8:15 Consent Agenda: President's report, Administration and Finance Director's report, Building Committee Steeple Contract and supporting document.

8:25 Check out/Closing

8:30 Adjourn

**FPBUU Board of Trustees  
Meeting Minutes  
June 17, 2021 6:30 PM**

**Members in Attendance**

Jim Hild, Past President  
Susan Smith, President  
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

**Staff in Attendance** Rev Jessica Clay and Twinks Hastings, Director of Lifespan Religious Education

**New Board Members:** Rand Burkert, John Kielb, Liz Libby, and Diane Willcox (absent)

**Welcome Board, Staff & New Board Members** - Susan Smith

Susan welcomed everyone, and noted that this is the last meeting for four members of the Board: Carol D'Anna, Jim Hild, Katharine Farnham, and Frank Re.

**Spiritual Opening and Focused Check-in** - Rev Jessica

Rev Jessica welcomed everyone and Twinks lit the chalice. Rev Jessica shared a reading. Since the theme for this month is play, we shared our name, pronouns, and our favorite type of play as a child.

**Read Board Covenant** - Frank Re

Frank read the Board Covenant.

**Annual Meeting Debrief** - Susan Smith

The Annual Meeting went smoothly over Zoom with electric polling. All participants did very well. We spent a significant amount of time educating the congregation on the main issues ahead of time, and it paid off. We had three goals which we focused on all year and the congregation voted for all of them by a huge majority. A press release announcing the adoption of the 8th Principle of Unitarian Universalism will go out to the community with Rev Jessica's signature.

**FY22 Project Plan Exploration Phase** - Susan Smith

A Steering Committee has been formed (Susan, Diane, and Carol) to share the draft Vision of the FY22 Capital Campaign (see Consent Agenda). We are going to try to pay off the endowment loan first, and then kickoff the capital campaign in March when we run the annual pledge campaign. There was a brief discussion on how to pay off the endowment loan. The Capital Campaign will have two committees: a fundraising working group and design/build project group. It will be a slow rollout. The Facilities Report from two years ago laid out the priorities for the work that needs to be done to achieve our goals. There was a discussion about the difference between certified commercial kitchens and certified warming kitchens. The

commercial grade kitchens are much more expensive and risky because they enable people to heat oil which is a greater fire hazard. We have a newly forming tech task force that will make recommendations for the church building and the Winslow House.

### **Wrapping up the Board Year/Starting the Next** - Susan Smith

Retiring Board members shared the following words of wisdom with new Board members. Listen to what is in your heart. Be open to accepting new challenges. It is okay to disagree. Work toward consensus. It is useful and valuable to share your thoughts.

### **GA Information and FPB Delegates** - Susan Smith

There will be 15 people representing FPBUU at this year's General Assembly. We have seven delegates: Rev Jessica, Twinks Hastings, Marietta Nielson, Susan Smith, Jim Hild, John Kielb, and Elenita Muniz. Thursday night's service is open to the public. GA will live stream the Sunday worship on Zoom. Friday night Synergy is also open to the public. Sunday worship is at noon. If you are attending GA, you can download an app to register for sessions.

### **RE: 2021-2022 Budget Needs** - Susan Smith

The Endowment Board voted unanimously in favor of approving the Building Maintenance Committee's request for funding in the amount of \$7,400 in FY 2022 for capital improvements as outlined in Roger Smith's email to Howard Hayes, Chair Endowment Board with attachments dated 6/10/21. Katharine made the motion to approve the plan as outlined in Roger Smith's email dated 6/16/21 pending final authorization at the July Board meeting and Jim seconded the motion. **The Board voted unanimously to approve the plan as outlined in Roger Smith's email dated 6/16/21 pending final authorization at the July Board meeting. The plan includes approving the \$7,400 in building improvements as outlined in the memo from Building Maintenance committee to Finance committee (Winslow House floors, nursery area floor and Dawes Hall hot water heater), and moving forward on the steeple project as outlined in Roger Smith's 6/16/21 email, to be finally approved at the July meeting when the \$41,700 cost has been worked out by the Endowment Board and Finance.**

### **Email Transaction: New Music Director: Kevin Badanes** - Susan Smith

Susan Smith made a motion by email to hire Kevin Badanes as our Music Director for the previously budgeted amount of \$37,073 plus \$2,500 in moving expenses. This is following the recommendation of the Music Director Search Committee, the Finance Committee, and Head of Staff. He will be relocating from NC. The moving expense money will be taken from the line item for our tech position, as Phil has resigned, thus no increase in the budget. **The Board voted unanimously to approve the hiring of Kevin Badanes as our new Music Director.**

**Consent Agenda:** President's Report, Minister's Report, Lifespan Religious Education Director's Report, Director of Administration and Finance Report, Treasurer's Report, Covid Task Force Report, Policy Committee Report, the FY22 Capital Campaign Vision Building on Our Social Justice Legacy, Roger Smith's email dated June 16, 2021. **The Board voted to approve the Consent Agenda.**

**Check out/Closing**

**Adjourn**

**Respectfully submitted, Carol Yerby, Clerk**

## President's Report

FY 20-21 has wrapped up. We held a very successful and smoothly run Annual Meeting last month. The Board of Trustees set 3 goals last August and all have been met. In addition to near unanimous approval on Congregational Covenant and the adopting the 8th Principle, the annual budget passed with similar strong support. It was very gratifying and affirming. And our first in person worship with a picnic lunch following was such a joyous celebration and coming back together.

June is also the month of General Assembly and we had 13 FPB members and staff take advantage of this amazing 5 day gathering. I continue to access the on-demand workshops and find them so instructive. Workshops around the differences we have experienced this past year and will continue to experience post-pandemic, including one "Sustaining the Multi-platform Church", are very helpful. We will keep widening our circle! I found a workshop "Creating a Listening Community: Restorative Circle Demonstration" very interesting. This could be a training for our Right Relations Team, as we live into our Congregational Covenant.

It is inspiring to discover more resources that UUA has to offer. Rev Jessica has been instrumental in referring us to trainings and update educational opportunities available to us. I hope we can choose among several good options for leadership training and congregational-wide training in the coming year.

So we make the transition into the new Board year and warmly welcome new members to the Board of Trustees. It is our intention to orient and ground this newly configured Board as quickly and efficiently as possible. We are now the leadership of this church.

We held a Board training the first week in July which helped us coalesce as a group. Board members received their Board notebooks, our common read Mistakes and Miracles, and our Board study book Governance and Ministry. We continued our fellowship with an optional dinner gathering at The Brewster Chowder House, a gesture of thank you to them for graciously providing parking to us over many years.

I continue to make visits with church leaders to let them know about our FY 22 Capital Campaign Vision document. After some time together explaining and listening, the response has been universally positive and encouraging. Carol and I have met and are in close contact as we continue to formulate how the two working groups, project planning and fundraising, will unfold and move forward.

Sincerely, Susan Smith President

Ministers Board Report July 2021 from Rev Jessica Clay

**Overall thoughts:**

I hope the board training went well, I was sorry to miss it. I look forward to working together with this new board to support the mission and vision of FPBUU.

Currently I am on campus as needed, but by September I will be in the office Tuesdays & Wednesdays, & Sundays. I would like the board's blessing to sleep in the Winslow House when I stay overnight. Our plan is to turn the archive room upstairs into a small bedroom. There is a full bath upstairs so it would be ideal. Please let me know if you have any concerns about this. Thank you for your consideration and continued support.

**Worship and Rites of Passage:**

We had a great turnout for our outdoor service on June 18<sup>th</sup> and look forward to our first sanctuary service on July 18<sup>th</sup>. I am leading one memorial this month and one wedding. I will be convening the worship associates at the beginning of August to plan out worship services through fall.

**Pastoral Care:**

I continue to meet with congregants via phone, zoom & in person. I had 5 pastoral care meetings last month. I have been in close contact with the head of pastoral care/helping hands as well.

**Social Justice in the Public Square:**

I had a meeting with Claire Miller from UU Mass Action to talk about their regional social justice teams. As we look forward to fall I am hoping many members will sign up for Beloved Conversations online. I will be sharing info regarding that soon. In August I am hoping to gather all of our social justice groups together to dream and plan about how to implement the 8<sup>th</sup> principle and what our work is calling us to in this moment.

**Administration:**

We are so excited that Kevin Badanes has joined our staff team. Send prayers that his house sells soon so that he & his family can move up here shortly. He is not able to be at our July 18<sup>th</sup> worship but will be at our Aug 15<sup>th</sup>.

**Serves the Larger Unitarian Universalist Faith:**

The UUMA cluster meetings and my local interfaith women ministers group are on hold for the summer. I am on the retreat planning team of the NE Region as we look forward to our October retreat. We had a great turnout at GA and hope you all will tune into our GA service which will be July 25<sup>th</sup>. I am taking two weeks of study leave at the end of August and going on a writing retreat in Ireland.

## Report from Administration and Finance Director – July 2021

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

- Financial Reports show as of June 30, 2021, a surplus of \$991 (not including surplus from the prior year as budgeted) and a checking/savings balance of \$236,059.
- For FY21-22, we have received, as of 7/8/21, 198 pledge units for a total of \$372,909.
- I will be adding “Unreconciled” to the top of the Financial Report to indicate when the monthly reports are produced before the monthly bank statement reconciliation has been completed. The timing of when we receive our statements restrict how quickly these reconciliations can be done. I continue to work with Ted, our bookkeeper, to get our financial reports to be as up to date as possible.

### Thrift Store Update from Celine Crook, Manager

- The Store continues to follow the recommended guidelines for retail stores in the state of Massachusetts. We are no longer limiting capacity to 5 people. We have posted signs regarding vaccination requirements as they pertain to masks. We have kept all cleaning protocols in place, and we are keeping the plexi-glass barrier up. We still have windows and doors open most days unless it is just too hot to be in the building comfortably. We had an amazing start to the new fiscal year with Saturday July 3rd bringing in over \$1,400.00 in just one day! We are looking forward to a fun and prosperous summer season.

### Property Management

- We have opened our buildings to rentals again, and I am reminded of how helpful it would be to have clear policy around the use of our buildings particularly for rentals. I will be working on a proposal for a rental policy to be submitted to the Policy Committee this month with the goal that it can be presented to the Board of Trustees at the August Board meeting for your review.
- We have a new member code to access the buildings. Members should contact Karena at [karena@firstparishbrewster.org](mailto:karena@firstparishbrewster.org) or call the office @ 509-896-5577 ext. 304 to request the code.
- Throughout this year I will continue to move the Sexton position to Facility Manager. Jennie has begun attending the Building Maintenance Committee meetings and been the point person for the Landscape Committee and outside contractors. I will be working to establish a job description for this alternative position and formalize my recommendations as the year progresses.
- I am researching the ACH (Air Changes per Hour) of our Sanctuary (and possibly other spaces on campus) to see if we meet the minimum requirement of 4.0 or greater. This may be a factor in determining how the Choir can safely return to indoor rehearsals and performing during in-person Sunday Worship services.

### Administration as Ministry

- Upon reviewing the needs for the upcoming year with Rev Jessica, I realized that the funding for the Substitute Sexton was left out of this year’s budget. Our Sexton has a total of 5.5 weeks of PTO, so it is possible that we will need coverage for up to 5 Sundays over this next year. This contract position has a current hourly rate of \$25/hr. On average a sexton will be needed 4 hours per Sunday when there are two services. I will be presenting this to the Finance Committee at their August meeting with the expectation that they will support my request to ask to the Board of Trustees to authorize adding \$600 to the 21-22 Budget for Substitute Sexton expenses. This amount will cover 5 Sundays plus hours needed for training.
- I updated the physical Board Notebooks along with the Board Notebook webpage for the new fiscal year. Thank you to Susan Smith and Susan Flaws for their help with assembling the 2021-22 Board Notebooks. It was a pleasure to attend the Board training and present an overview of the notebooks.
- I have produced the new annual agreements for our staff and updated the Personnel Manual based on what the congregation approved at the 2021 Annual Meeting.
- I have met with our new Music Director several times to assist his transition to FPBUU. This includes processing all the new-hire paperwork ensuring that we meet any new hire sign ups deadlines.

### Professional Development

- I thoroughly enjoyed my Administrator Pro-Days and the opportunity to connect with colleagues from afar.

Kind regards, Karena Stroh, Administration and Finance Director

## Steeple Painting Project

To: Board of Trustees and the Endowment Board  
From: Rog Smith

From the June Board Minutes: *The Board voted unanimously to approve the plan as outlined in Roger Smith's email dated 6/16/21 pending final authorization at the July Board meeting. The plan includes approving the \$7,400 in building improvements as outlined in the memo from Building Maintenance committee to Finance committee (Winslow House floors, nursery area floor and Dawes Hall hot water heater), and moving forward on the steeple project as outlined in Roger Smith's 6/16/21 email, to be finally approved at the July meeting when the \$41,700 cost has been worked out by the Endowment Board and Finance.*

Artech Church Exteriors (DBA Valley Restorations) has submitted a contract proposal to paint the Meeting House steeple for \$41,700 plus a \$1,200 housing allowance. The contract is unchanged from their original bid in February of 2020.

The sooner we sign the contract, the sooner we get into their queue. Even if we signed and sent the contract to them immediately, it is unlikely (although not impossible) that they could fit us in by the fall of 2021. They don't work during the winter, so the most likely target to get the steeple painted is spring of 2022. The longer we wait to send in the contract, the farther into the year we get pushed.

In the interest of moving this project forward, I propose that the Board of Trustees and the Endowment Board collaborate to assign funds from the following accounts:

- \$18,000 from the Capital Expense Fund (currently has \$25,250).
- \$24,900 from the Endowment

Although I serve on both the Building Maintenance Committee and the Finance Committee, these numbers come solely from me. I am writing for neither of them in an official capacity, although both committees are in support of this project.

- The Board should also authorize Karena Stroh, Administration and Finance Director, to sign the contract when the funds have been allocated.

Please note that Valley Restoration could start work as early as October 15, 2021 and work will be complete (weather permitting) by July 1, 2022. No money is required to get us in the queue, but they want 1/3 1 week before the start of the project, 1/3 halfway through, and 1/3 upon completion.



## **Construction Contract**

Date: June 28, 2021

Owner: The First Parish Brewster Unitarian Universalist Church  
1969 Main Street  
Brewster, MA. 02631

Contractor: Valley Restoration, LLC  
254 South Lake Street  
Litchfield, CT 06759

Project: Painting and Restoration work at FPBUUC at 169 Main Street, Brewster MA.  
02631

Scope of Work: (see Exhibit "A" Scope of Work attached hereto and made part hereof)

Contract Time: Construction shall commence on or about October 15<sup>th</sup>, 2021 and be completed no later than July 1, 2022. Weather permitting and as schedule permits.

Contract Price: \$42,900.00 (Forty Two Thousand Nine Hundred Dollars)

Payment Schedule: One third 1 week before we start the project, one third halfway, and one third upon completion.

Disputes: Any disputes that arise from performance of this contract shall be settled through mediation or arbitration as administered by The American Arbitration Association 1301 Atwood Avenue Suite 211N Johnston, RI 02919

Signature: The Owner and Contractor having read this contract and familiarized themselves with its content and attached Exhibits hereby agree to its terms and contents.

Owner : The First Parish Brewster Unitarian Universalist Church

By: \_\_\_\_\_(its authorized agent)

Witness: \_\_\_\_\_

Date: \_\_\_\_\_

Contractor : Valley Restoration, LLC  
254 South Lake Street  
Litchfield, CT 06759

By: \_\_\_\_\_ (its authorized agent)

Witness: \_\_\_\_\_

Date: \_\_\_\_\_



Valley Restoration, LLC.  
Historic Plaster Solutions, LLC.

SteepleJacks and Historic Preservation  
PO Box 1147 Torrington, CT. 06790  
Major Contractor 0903779

Prepared by:  
Paul Bastiaanse  
General Manager  
Valley Restoration  
860-818-7022



# Valley Restoration, LLC. Historic Plaster Solutions, LLC.

SteepleJacks and Historic Preservation  
Po Box 1147 Torrington, CT. 06790  
MCO0903779

First Parish Brewster UU  
1969 Main Street  
Brewster, MA. 02631

February 26, 2020

After on-site inspection and discussion with the board, we submit the following proposal for your consideration.

## **Steeple**

- Gain access to steeple by using 3 block and tackle.
- Scrape and clean entire steeple using hand tools and light sand. HEPA Vacuum attachments will be used in order to reduce the amount of dust created by scraping. A 20' perimeter will be established around the base of the church with lead caution signs. Any chips that fall on the ground will be vacuumed up at the end of each working day.
- Application of one (1) coat of Mad Dog Primer to entire steeple. (Maddogprimer.com)
- After proper curing time; caulk, glaze and seal all imperfections.
- Set and seal all exposed nail heads.
- Quote includes replacement of minor dry or wet rot. Anything that is extensive we will notify a designated Church representative before we begin work. Carpentry will be replaced as a base time and material.
- After proper curing, application of two (2) coats of Sherwin Williams Duration or equivalent. (Merrifield Paints of Rocky Hill, CT).

## **Clocks**

- Remove failed fascia boards and replace with same size board stock or pvc. Fill seams to smooth finish.
- Application of Mad Dog Primer to Clock face and dial.
- Remove hands and numerals.
- On site, apply Dux Yellow Burnish Primer to all hands and numerals.

- After proper curing, application of Lafranc Slow Sizing.
- Lay 23.75k 23 gram Italian Gold Leaf.
- Reinstall with brass screws.

#### Weathervane

- If possible remove weathervane and work on it on site.
- On site, apply Dux Yellow Burnish Primer to all hands and numerals.
- After proper curing, application of Lafranc Slow Sizing.
- Lay 23.75k 23 gram Italian Gold Leaf.

**Cost Sheet**

<b><u>Steeple</u></b>	<b><u>\$25,600.00</u></b>
<b><u>Clocks</u></b>	<b><u>\$3,200.00 Each</u></b>
<b><u>Weathervane</u></b>	<b><u>\$6,500.00</u></b>
<b><u>Travel Allowance</u></b>	<b><u>\$1,200.00</u></b>

Terms of Payment  
TBD

Certificate of insurance will be provided before any work begins.  
We follow all OSHA requirements concerning fall arrest system and employee safety.  
EPA Certification for Lead Renovation R-I-91919-20-00030.  
We will not interfere with any Church activities or functions. We warranty our workmanship for five (5) years.

We have an extensive list of references. Please contact us for previously completed projects in your area.

Thank you for the opportunity to quote on this project. As always the cost of the project is negotiable to the needs of the First Parish of Brewster. Feel free to contact me at anytime via cell 860-818-7022.

Paul Bastiaanse  
*Paul Bastiaanse*  
Valley Restoration, LLC.  
SteepleJacks and Historical Preservation

Acceptance \_\_\_\_\_

Date:

# Financial Reports - June 2021

## Unreconciled

Submitted by Karena Stroh, Administration & Finance Director

### Table of Contents

Tab 2 (pages 2-4) - *Operating Fund* Profit & Loss Budget vs. Actual

Tab 3 (pages 5-7) - *Operating Fund* Profit & Loss Previous Year Comparison

Tab 4 (page 8) - *Operating Fund* Balance Sheet Previous Year Comparison

Tab 5 (page 9) - *Special Fund* P&L Previous Year Comparison

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

**% of budget should typically be at 100%**

### Points of Interest

**Total Income** is at 125% of budget (this does not include the PPP money)

Pledge Commitments FY 21-22      \$372,909

Total Pledge Payments received 116% of budget

Offertory is at 129% of budget

Thrift Store Income is at 179% of budget

**Total Expenses** are at 96% of budget

I expect this to go up slightly when the reconciliation has been completed.

**Split Plates Offeratory:** \$14,156 was distributed to 38 different organizations as of April 30th.

Both PPP loans can be found on page 8, line 21

The Endowment Loan on the Balance Sheet has finally been fixed but reflects the balance as of June 30, 2020. There are end of the fiscal year entries that need to be made to bring this up to date. As of May 31, 2021 the balance in the Loan Repayment Account is \$120,910.37 and the balance outstanding on the loan was \$51,089.63. The total value of Endowment Fund with both accounts combined is \$1,129,821.32.

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

	Jul - June 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Pledges</b>				
1	2020-2021 Pledges	344,678.05	315,000.00	29,678.05 109.42%
2	2019-2020 Pledges	27,877.24	7,500.00	20,377.24 371.7%
3	2018-2019 Pledges	150.00		
4	<b>Total Pledges</b>	<b>372,705.29</b>	<b>322,500.00</b>	<b>50,205.29 115.57%</b>
5	<b>Offertory</b>	16,776.00	13,000.00	3,776.00 129.05%
6	<b>Fund Raising</b>			
7	Thrift Store/Annex Income	71,599.43	40,000.00	31,599.43 179.0%
8	<b>Church Fundraisers</b>			
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	8,697.00	6,500.00	2,197.00 133.8%
12	Summer Auction	6,018.00	1,000.00	5,018.00 601.8%
13	Holiday Fair	3,322.82		
14	<b>Total Church Fundraisers</b>	<b>20,533.00</b>	<b>8,500.00</b>	<b>12,033.00 241.57%</b>
15	Food Certificate Sales	1,100.00	500.00	600.00 220.0%
16	Welcoming Congregation-Income	2,000.00	2,000.00	0.00 100.0%
17	<b>Total Fund Raising</b>	<b>95,232.43</b>	<b>51,000.00</b>	<b>44,232.43 186.73%</b>
18	<b>BldgUse</b>			
19	Weddings/Memorials	500.00	0.00	500.00 100.0%
20	<b>Total BldgUse</b>	<b>500.00</b>	<b>0.00</b>	<b>500.00 100.0%</b>
21	<b>Investment,Interest, MisIncome</b>			
22	<b>Investment Income</b>			
23	UUA GIF Distribution	2,950.25	2,800.00	150.25 105.37%
24	Alton Smith Char Trust	1,162.22	1,000.00	162.22 116.22%
25	Alton Smith Irrev Trust	1,111.25	1,200.00	-88.75 92.6%
26	<b>Total Investment Income</b>	<b>5,223.72</b>	<b>5,000.00</b>	<b>223.72 104.47%</b>
27	Interest Income	297.81	250.00	47.81 119.12%
28	<b>Total Investment,Interest, MisIncome</b>	<b>5,521.53</b>	<b>5,250.00</b>	<b>271.53 105.17%</b>
29	<b>Contributions</b>			
30	Misc Contributions	658.50	300.00	358.50 219.5%
31	<b>Total Contributions</b>	<b>658.50</b>	<b>300.00</b>	<b>358.50 219.5%</b>
32	<b>Total Income</b>	<b>491,393.75</b>	<b>392,050.00</b>	<b>99,343.75 125.34%</b>
33	<b>Gross Profit</b>	<b>491,393.75</b>	<b>392,050.00</b>	<b>99,343.75 125.34%</b>
34	<b>Expense</b>			
35	<b>Staff Salaries</b>			
36	Minister	91,080.00	91,080.00	0.00 100.0%
37	Admin&FinanceDir	43,098.96	43,099.00	-0.04 100.0%
38	CYM Director	42,101.28	42,101.00	0.28 100.0%
39	Music Director	35,307.60	35,308.00	-0.40 100.0%
40	ThriftStoreManager	31,200.00	31,574.00	-374.00 98.82%
41	Sexton	19,615.38	20,325.00	-709.62 96.51%
42	Bookkeeper	14,463.60	14,461.00	2.60 100.02%
43	Pianist	5,121.55	10,920.00	-5,798.45 46.9%
44	Tech Support	3,410.00		
45	CYM-Childcare	270.00	3,634.00	-3,364.00 7.43%
46	<b>Total Staff Salaries</b>	<b>285,668.37</b>	<b>292,502.00</b>	<b>-6,833.63 97.66%</b>
47	<b>Staff Benefits/Payroll Expenses</b>			
48	WorkCompInsurance	2,806.00	2,910.00	-104.00 96.43%



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

	Jul - June 21	Budget	\$ Over Budget	% of Budget	
49	<b>FICA Taxes</b>	13,643.92	15,239.00	-1,595.08	89.53%
50	<b>Minister Benefit (FICA)</b>	6,888.00	6,885.00	3.00	100.04%
51	<b>Employee Health Insurance</b>	30,523.20	35,000.00	-4,476.80	87.21%
52	<b>Retirement</b>	23,766.72	23,956.00	-189.28	99.21%
53	<b>Minister's Term Life</b>	819.00	734.00	85.00	111.58%
54	<b>Total Staff Benefits/Payroll Expenses</b>	78,446.84	84,724.00	-6,277.16	92.59%
55	<b>Staff Professional Expenses</b>				
56	<b>Minister's Professional Exp</b>	7,649.12	9,000.00	-1,350.88	84.99%
57	<b>Admin&amp;FinanceDirProf Ex</b>	1,704.00	1,704.00	0.00	100.0%
58	<b>CYM Professional Exp</b>	1,183.06	1,664.00	-480.94	71.1%
59	<b>Music Director Prof Exp</b>	1,396.00	1,396.00	0.00	100.0%
60	<b>Total Staff Professional Expenses</b>	11,932.18	13,764.00	-1,831.82	86.69%
61	<b>BldgGrounds</b>				
62	<b>Electric</b>	4,129.42	3,500.00	629.42	117.98%
63	<b>Gas</b>	5,088.96	4,500.00	588.96	113.09%
64	<b>Groundskeeping</b>	7,372.08	12,000.00	-4,627.92	61.43%
65	<b>Total Reg. Maintenance</b>	16,204.72	16,800.00	-595.28	96.46%
66	<b>Liability/Property Insurance</b>	14,329.00	14,200.00	129.00	100.91%
67	<b>Phone &amp; Internet</b>	5,443.91	4,300.00	1,143.91	126.6%
68	<b>Water</b>	1,448.95	1,500.00	-51.05	96.6%
69	<b>Total BldgGrounds</b>	54,017.04	56,800.00	-2,782.96	95.1%
70	<b>Office Expenses</b>				
71	<b>Advertising</b>	1,380.00	1,500.00	-120.00	92.0%
72	<b>Credit Card/Bank/PayPal Fees</b>	5,458.46	4,000.00	1,458.46	136.46%
73	<b>Office Expense/Supplies</b>	2,582.28	3,000.00	-417.72	86.08%
74	<b>OfficeEquip/Maint</b>	7,012.03	6,200.00	812.03	113.1%
75	<b>Payroll Software Expenses</b>	1,028.50	800.00	228.50	128.56%
76	<b>Software Expense</b>	2,814.53	1,800.00	1,014.53	156.36%
77	<b>Total Office Expenses</b>	20,275.80	17,300.00	2,975.80	117.2%
78	<b>Loan &amp; Mortgage Payments</b>				
79	<b>Mortgage Principal Payments</b>	3,937.14	4,038.00	-100.86	97.5%
80	<b>Mortgage Interest Payments</b>	3,224.90	4,597.00	-1,372.10	70.15%
81	<b>Total Loan &amp; Mortgage Payments</b>	7,162.04	8,635.00	-1,472.96	82.94%
82	<b>Denominational Dues</b>				
83	<b>UUA-NER</b>	21,408.00	21,407.00	1.00	100.01%
84	<b>Total Denominational Dues</b>	21,408.00	21,407.00	1.00	100.01%
85	<b>Consultants/Contract Employees</b>				
86	<b>Housekeeping</b>	4,160.00	8,320.00	-4,160.00	50.0%
87	<b>Total Consultants/Contract Employees</b>	4,160.00	8,320.00	-4,160.00	50.0%
88	<b>Committees</b>				
89	<b>Reparations</b>	193.95			
90	<b>Board of Trustees</b>	1,315.43	100.00	1,215.43	1,315.43%
91	<b>Landscape Committee</b>	353.00	500.00	-147.00	70.6%
92	<b>Membership</b>	739.32	500.00	239.32	147.86%
93	<b>Stewardship</b>	0.00	500.00	-500.00	0.0%
94	<b>Total Committees</b>	2,601.70	1,600.00	1,001.70	162.61%
95	<b>CYM</b>				
96	<b>Special Programing/Multigen</b>	1,028.04	800.00	228.04	128.51%
97	<b>OWL/COA</b>	-349.70	500.00	-849.70	-69.94%
98	<b>High School Youth Program</b>	434.45	500.00	-65.55	86.89%
99	<b>Pre K-Grade 6/7</b>	639.68	650.00	-10.32	98.41%

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

		Jul - June 21	Budget	\$ Over Budget	% of Budget
100	Office/Library	23.89	200.00	-176.11	11.95%
101	<b>Total CYM</b>	<b>1,776.36</b>	<b>2,650.00</b>	<b>-873.64</b>	<b>67.03%</b>
102	<b>Music</b>				
103	Music Scores	564.75	600.00	-35.25	94.13%
104	Music Support/Supplies	711.22	1,000.00	-288.78	71.12%
105	Guest Musicians	1,150.00	2,000.00	-850.00	57.5%
106	PianoOrgan	49.99	150.00	-100.01	33.33%
107	<b>Total Music</b>	<b>2,475.96</b>	<b>3,750.00</b>	<b>-1,274.04</b>	<b>66.03%</b>
108	<b>Worship</b>				
109	Hospitality	-323.20	300.00	-623.20	-107.73%
110	Materials/Supplies	801.67	1,000.00	-198.33	80.17%
111	<b>Total Worship</b>	<b>478.47</b>	<b>1,300.00</b>	<b>-821.53</b>	<b>36.81%</b>
112	<b>Total Expense</b>	<b>490,402.76</b>	<b>512,752.00</b>	<b>-22,349.24</b>	<b>95.64%</b>
113	<b>Net Ordinary Income</b>	<b>990.99</b>	<b>-120,702.00</b>	<b>121,692.99</b>	<b>-0.82%</b>
114	<b>Other Income/Expense</b>				
115	<b>Other Income</b>				
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	<b>Total Other Income</b>	<b>0.00</b>	<b>130,000.00</b>	<b>-130,000.00</b>	<b>0.0%</b>
119	<b>Net Other Income</b>	<b>0.00</b>	<b>130,000.00</b>	<b>-130,000.00</b>	<b>0.0%</b>
120	<b>Net Income</b>	<b>990.99</b>	<b>9,298.00</b>	<b>-8,307.01</b>	<b>10.66%</b>

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

	Jul - June 21	Jul - June 20	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Pledges</b>				
1 <b>2020-2021 Pledges</b>	344,678.05	0.00	344,678.05	100.0%
2 <b>2019-2020 Pledges</b>	27,877.24	352,458.47	-324,581.23	-92.09%
3 <b>2018-2019 Pledges</b>	150.00	10,222.00	-10,072.00	-98.53%
4 <b>2017-2018 Pledges</b>	0.00	300.00	-300.00	-100.0%
5 <b>Total Pledges</b>	372,705.29	362,980.47	9,724.82	2.68%
6 <b>Offertory</b>	16,776.00	20,102.11	-3,326.11	-16.55%
7 <b>Fund Raising</b>				
8 <b>Thrift Store/Annex Income</b>	71,599.43	68,448.97	3,150.46	4.6%
9 <b>Church Fundraisers</b>				
10 <b>Garden Tours</b>	2,182.00	0.00	2,182.00	100.0%
11 <b>Small Group Fundraisers</b>	313.18	1,185.00	-871.82	-73.57%
12 <b>Spring Auction</b>	8,697.00	623.00	8,074.00	1,295.99%
13 <b>Summer Auction</b>	6,018.00	0.00	6,018.00	100.0%
14 <b>Holiday Fair</b>	3,322.82	1,418.00	1,904.82	134.33%
15 <b>Church Fundraisers - Other</b>	0.00	8,683.70	-8,683.70	-100.0%
16 <b>Total Church Fundraisers</b>	20,533.00	11,909.70	8,623.30	72.41%
17 <b>CYM Summer Program</b>	0.00	770.92	-770.92	-100.0%
18 <b>Food Certificate Sales</b>	1,100.00	1,850.00	-750.00	-40.54%
19 <b>Women's Circle Alliance</b>	0.00	750.50	-750.50	-100.0%
20 <b>Welcoming Congregation-Income</b>	2,000.00	3,000.00	-1,000.00	-33.33%
21 <b>Total Fund Raising</b>	95,232.43	86,730.09	8,502.34	9.8%
22 <b>BldgUse</b>				
23 <b>Space Rentals</b>	0.00	5,736.55	-5,736.55	-100.0%
24 <b>Weddings/Memorials</b>	500.00	1,750.00	-1,250.00	-71.43%
25 <b>Total BldgUse</b>	500.00	7,486.55	-6,986.55	-93.32%
26 <b>Investment,Interest, MiscIncome</b>				
27 <b>Investment Income</b>				
28 <b>UUA GIF Distribution</b>	2,950.25	2,884.55	65.70	2.28%
29 <b>Alton Smith Char Trust</b>	1,162.22	1,552.97	-390.75	-25.16%
30 <b>Alton Smith Irrev Trust</b>	1,111.25	1,363.87	-252.62	-18.52%
31 <b>Total Investment Income</b>	5,223.72	5,801.39	-577.67	-9.96%
32 <b>Interest Income</b>	297.81	312.18	-14.37	-4.6%
33 <b>Total Investment,Interest, MiscIncome</b>	5,521.53	6,113.57	-592.04	-9.68%
34 <b>Contributions</b>				
35 <b>Misc Contributions</b>	658.50	1,291.52	-633.02	-49.01%
36 <b>Total Contributions</b>	658.50	1,291.52	-633.02	-49.01%
37 <b>Total Income</b>	491,393.75	484,704.31	6,689.44	1.38%
38 <b>Gross Profit</b>	491,393.75	484,704.31	6,689.44	1.38%
39 <b>Expense</b>				
40 <b>Staff Salaries</b>				
41 <b>Staff Appreciation</b>	0.00	900.00	-900.00	-100.0%
42 <b>Minister</b>	91,080.00	91,080.00	0.00	0.0%
43 <b>Admin&amp;FinanceDir</b>	43,098.96	43,098.96	0.00	0.0%
44 <b>CYM Director</b>	42,101.28	42,101.28	0.00	0.0%
45 <b>Music Director</b>	35,307.60	35,307.60	0.00	0.0%
46 <b>ThriftStoreManager</b>	31,200.00	32,562.44	-1,362.44	-4.18%
47 <b>Sexton</b>	19,615.38	19,459.00	156.38	0.8%
48 <b>Bookkeeper</b>	14,463.60	14,463.60	0.00	0.0%

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

		Jul - June 21	Jul - June 20	\$ Change	% Change
49	Pianist	5,121.55	10,785.00	-5,663.45	-52.51%
50	Tech Support	3,410.00	0.00	3,410.00	100.0%
51	CYM-Childcare	270.00	3,007.50	-2,737.50	-91.02%
52	<b>Total Staff Salaries</b>	<b>285,668.37</b>	<b>292,765.38</b>	<b>-7,097.01</b>	<b>-2.42%</b>
53	<b>Staff Benefits/Payroll Expenses</b>				
54	WorkCompInsurance	2,806.00	3,052.00	-246.00	-8.06%
55	FICA Taxes	13,643.92	16,338.55	-2,694.63	-16.49%
56	Minister Benefit (FICA)	6,888.00	6,888.00	0.00	0.0%
57	Employee Health Insurance	30,523.20	32,039.04	-1,515.84	-4.73%
58	Retirement	23,766.72	25,372.14	-1,605.42	-6.33%
59	Minister's Term Life	819.00	745.20	73.80	9.9%
60	<b>Total Staff Benefits/Payroll Expenses</b>	<b>78,446.84</b>	<b>84,434.93</b>	<b>-5,988.09</b>	<b>-7.09%</b>
61	<b>Staff Professional Expenses</b>				
62	Minister's Professional Exp	7,649.12	8,743.07	-1,093.95	-12.51%
63	Admin&FinanceDirProf Ex	1,704.00	1,704.00	0.00	0.0%
64	CYM Professional Exp	1,183.06	1,337.24	-154.18	-11.53%
65	Music Director Prof Exp	1,396.00	1,395.65	0.35	0.03%
66	<b>Total Staff Professional Expenses</b>	<b>11,932.18</b>	<b>13,179.96</b>	<b>-1,247.78</b>	<b>-9.47%</b>
67	<b>BldgGrounds</b>				
68	Electric	4,129.42	5,233.78	-1,104.36	-21.1%
69	Gas	5,088.96	5,112.58	-23.62	-0.46%
70	Groundskeeping	7,372.08	9,563.15	-2,191.07	-22.91%
71	<b>Total Reg. Maintenance</b>	<b>16,204.72</b>	<b>13,698.89</b>	<b>2,505.83</b>	<b>18.29%</b>
72	Maint-Special Bldg Projects	0.00	3,182.82	-3,182.82	-100.0%
73	Liability/Property Insurance	14,329.00	13,423.50	905.50	6.75%
74	Phone & Internet	5,443.91	4,501.43	942.48	20.94%
75	Water	1,448.95	1,477.23	-28.28	-1.91%
76	<b>Total BldgGrounds</b>	<b>54,017.04</b>	<b>56,193.38</b>	<b>-2,176.34</b>	<b>-3.87%</b>
77	<b>Office Expenses</b>				
78	Advertising	1,380.00	1,734.37	-354.37	-20.43%
79	Credit Card/Bank/PayPal Fees	5,458.46	3,840.72	1,617.74	42.12%
80	Office Expense/Supplies	2,582.28	3,692.61	-1,110.33	-30.07%
81	OfficeEquip/Maint	7,012.03	6,839.16	172.87	2.53%
82	Payroll Software Expenses	1,028.50	1,028.50	0.00	0.0%
83	Software Expense	2,814.53	2,147.40	667.13	31.07%
84	Office Expenses - Other	0.00	-103.65	103.65	100.0%
85	<b>Total Office Expenses</b>	<b>20,275.80</b>	<b>19,179.11</b>	<b>1,096.69</b>	<b>5.72%</b>
86	<b>Loan &amp; Mortgage Payments</b>				
87	Mortgage Interest Payments	3,224.90	3,805.82	-580.92	-15.26%
88	EndowLoanRepayment	0.00	4,788.00	-4,788.00	-100.0%
89	<b>Total Loan &amp; Mortgage Payments</b>	<b>3,224.90</b>	<b>8,593.82</b>	<b>-5,368.92</b>	<b>-62.47%</b>
90	<b>Denominational Dues</b>				
91	UUA-NER	21,408.00	21,407.00	1.00	0.01%
92	<b>Total Denominational Dues</b>	<b>21,408.00</b>	<b>21,407.00</b>	<b>1.00</b>	<b>0.01%</b>
93	<b>Consultants/Contract Employees</b>				
94	Substitute Sexton	0.00	580.00	-580.00	-100.0%
95	OMG Music	0.00	2,400.00	-2,400.00	-100.0%
96	Housekeeping	4,160.00	8,320.00	-4,160.00	-50.0%
97	<b>Total Consultants/Contract Employees</b>	<b>4,160.00</b>	<b>11,300.00</b>	<b>-7,140.00</b>	<b>-63.19%</b>
98	<b>Committees</b>				
99	Reparations	193.95	0.00	193.95	100.0%

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

		Jul - June 21	Jul - June 20	\$ Change	% Change
100	Board of Trustees	1,315.43	519.24	796.19	153.34%
101	HelpingHands	0.00	58.14	-58.14	-100.0%
102	Landscape Committee	353.00	452.52	-99.52	-21.99%
103	Membership	739.32	717.98	21.34	2.97%
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	<b>Total Committees</b>	<b>2,601.70</b>	<b>2,777.08</b>	<b>-175.38</b>	<b>-6.32%</b>
108	<b>CYM</b>				
109	Special Programing/Multigen	1,028.04	1,550.51	-522.47	-33.7%
110	OWL/COA	-349.70	1,530.97	-1,880.67	-122.84%
111	High School Youth Program	434.45	457.18	-22.73	-4.97%
112	Pre K-Grade 6/7	639.68	390.38	249.30	63.86%
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	<b>Total CYM</b>	<b>1,776.36</b>	<b>4,709.39</b>	<b>-2,933.03</b>	<b>-62.28%</b>
117	<b>Music</b>				
118	Music Scores	564.75	1,448.57	-883.82	-61.01%
119	Music Support/Supplies	711.22	837.78	-126.56	-15.11%
120	Guest Musicians	1,150.00	725.00	425.00	58.62%
121	PianoOrgan	49.99	1,088.21	-1,038.22	-95.41%
122	<b>Total Music</b>	<b>2,475.96</b>	<b>4,099.56</b>	<b>-1,623.60</b>	<b>-39.6%</b>
123	<b>Reconciliation Discrepancies</b>	<b>0.00</b>	<b>129.04</b>	<b>-129.04</b>	<b>-100.0%</b>
124	<b>Worship</b>				
125	Pastoral Care Coverage	0.00	450.00	-450.00	-100.0%
126	Hospitality	-323.20	435.85	-759.05	-174.15%
127	Materials/Supplies	801.67	697.57	104.10	14.92%
128	Pulpit Support	0.00	1,750.00	-1,750.00	-100.0%
129	<b>Total Worship</b>	<b>478.47</b>	<b>3,333.42</b>	<b>-2,854.95</b>	<b>-85.65%</b>
130	<b>Total Expense</b>	<b>486,465.62</b>	<b>522,102.07</b>	<b>-35,636.45</b>	<b>-6.83%</b>
131	<b>Net Ordinary Income</b>	<b>4,928.13</b>	<b>-37,397.76</b>	<b>42,325.89</b>	<b>113.18%</b>
132	<b>Net Income</b>	<b>4,928.13</b>	<b>-37,397.76</b>	<b>42,325.89</b>	<b>113.18%</b>

**Operating Funds**  
**Balance Sheet Prev Year Comparison**  
As of June 30, 2021

	June 30, 21	June 30, 2020	\$ Change	% Change	
<b>ASSETS</b>					
<b>Current Assets</b>					
<b>Checking/Savings</b>					
1	CC5 Ckg - 5859	70,235.20	29,906.29	40,328.91	134.85%
2	Repo Sweep - 0998	165,824.62	114,942.99	50,881.63	44.27%
3	<b>Total Checking/Savings</b>	<b>236,059.82</b>	<b>144,849.28</b>	<b>91,210.54</b>	<b>62.97%</b>
4	<b>Other Current Assets</b>				
5	Payroll Corrections	-129.04	-129.04	0.00	0.0%
6	Emergency Reserve Fund	-29,400.00	-29,400.00	0.00	0.0%
7	Capital Expense Fund	-25,250.00	-25,250.00	0.00	0.0%
8	Unearned Pledges	-75,825.67	-38,117.00	-37,708.67	-98.93%
9	<b>Total Other Current Assets</b>	<b>-130,604.71</b>	<b>-92,896.04</b>	<b>-37,708.67</b>	<b>-40.59%</b>
10	<b>Total Current Assets</b>	<b>105,455.11</b>	<b>51,953.24</b>	<b>53,501.87</b>	<b>102.98%</b>
11	<b>Fixed Assets</b>	<b>1,761,018.93</b>	<b>1,761,018.93</b>	<b>0.00</b>	<b>0.0%</b>
12	<b>Other Assets</b>				
13	Food Coupon Inventory	7,745.00	1,975.00	5,770.00	292.15%
14	Petty Cash	100.00	100.00	0.00	0.0%
15	<b>Total Other Assets</b>	<b>7,845.00</b>	<b>2,075.00</b>	<b>5,770.00</b>	<b>278.07%</b>
16	<b>TOTAL ASSETS</b>	<b>1,874,319.04</b>	<b>1,815,047.17</b>	<b>59,271.87</b>	<b>3.27%</b>
17	<b>LIABILITIES &amp; EQUITY</b>				
18	<b>Liabilities</b>				
19	<b>Current Liabilities</b>				
20	<b>Other Current Liabilities</b>				
21	PPP Loan	144,867.50	72,300.00	72,567.50	100.37%
22	Split Plate	2,595.00	3,888.00	-1,293.00	-33.26%
23	UUSC Coffee Sales	548.88	174.80	374.08	214.01%
24	Current portion-Loan Meeting H	4,080.00	4,080.00	0.00	0.0%
25	Payroll Liabilities	262.66	13,293.32	-13,030.66	-98.02%
26	<b>Total Other Current Liabilities</b>	<b>152,354.04</b>	<b>93,736.12</b>	<b>58,617.92</b>	<b>62.54%</b>
27	<b>Total Current Liabilities</b>	<b>152,354.04</b>	<b>93,736.12</b>	<b>58,617.92</b>	<b>62.54%</b>
28	<b>Long Term Liabilities</b>				
29	Loan-Meeting House Improvements	71,417.77	75,916.24	-4,498.47	-5.93%
30	Loan-Endowment Fund	122,015.71	122,015.71	0.00	0.0%
31	<b>Total Long Term Liabilities</b>	<b>193,433.48</b>	<b>197,931.95</b>	<b>-4,498.47</b>	<b>-2.27%</b>
32	<b>Total Liabilities</b>	<b>345,787.52</b>	<b>291,668.07</b>	<b>54,119.45</b>	<b>18.56%</b>
33	<b>Equity</b>				
34	Unrealized Endow Loan Gain/Loss	180,353.59	180,353.59	0.00	0.0%
35	Retained Earnings	1,343,025.51	1,380,423.27	-37,397.76	-2.71%
36	Net Income	5,152.42	-37,397.76	42,550.18	113.78%
37	<b>Total Equity</b>	<b>1,528,531.52</b>	<b>1,523,379.10</b>	<b>5,152.42</b>	<b>0.34%</b>
38	<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,874,319.04</b>	<b>1,815,047.17</b>	<b>59,271.87</b>	<b>3.27%</b>

# 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 June 2021**

	Jul - June 21	Jul - June 20	\$ Change	% Change
<b>Income</b>				
1 WelcCong/CochraneFund	3,142.00	18,114.00	-14,972.00	-82.65%
2 Heed-Income	8,553.00	8,444.00	109.00	1.29%
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	6.23	7.31	-1.08	-14.77%
6 <b>Total Income</b>	<b>14,416.23</b>	<b>29,434.58</b>	<b>-15,018.35</b>	<b>-51.02%</b>
<b>Expense</b>				
8 WelcCong/CochraneFund-E	2,000.00	16,388.75	-14,388.75	-87.8%
9 Heed-E	8,172.16	8,316.34	-144.18	-1.73%
10 Minister'sDiscretionary-E	1,018.80	1,024.26	-5.46	-0.53%
11 MemorialMarker-E	3,665.40	1,824.07	1,841.33	100.95%
12 <b>Total Expense</b>	<b>14,856.36</b>	<b>27,553.42</b>	<b>-12,697.06</b>	<b>-46.08%</b>
13 <b>Net Income</b>	<b>-440.13</b>	<b>1,881.16</b>	<b>-2,321.29</b>	<b>-123.4%</b>

**Special Funds / First Parish Brewster**  
**Balance Sheet Prev Year Comparison**  
 As of June 30, 2021

		June 30, 21	June 30, 20	\$ Change	% Change
<b>ASSETS</b>					
<b>Current Assets</b>					
<b>Checking/Savings</b>					
1	Cape Cod Five-CK - 6071	14,983.64	15,839.72	-856.08	-5.41%
2	Checking/Savings	14,983.64	15,839.72	-856.08	-5.41%
3	<b>Other Current Assets</b>				
4	Music Fund	-84.05	-500.00	415.95	83.19%
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	<b>Total Other Current Assets</b>	-15,059.77	-13,601.87	-1,457.90	-10.72%
10	<b>Total Current Assets</b>	-76.13	2,237.85	-2,313.98	-103.4%
11	<b>TOTAL ASSETS</b>	<b>-76.13</b>	<b>2,237.85</b>	<b>-2,313.98</b>	<b>-103.4%</b>
<b>12 LIABILITIES &amp; EQUITY</b>					
13	<b>Equity</b>				
14	Retained Earnings	364.00	356.69	7.31	2.05%
15	Net Income	-440.13	1,881.16	-2,321.29	-123.4%
16	<b>Total Equity</b>	-76.13	2,237.85	-2,313.98	-103.4%
17	<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>-76.13</b>	<b>2,237.85</b>	<b>-2,313.98</b>	<b>-103.4%</b>