

August 2021 Board of Trustees Meeting Packet

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

July Meeting Minutes

President’s Report

Minister’s Report

DLRE’s Report

AFD’s Report

Filtration System Info Sheet

Board of Trustees Goals 21-22

Policy Documents

Financial Reports – Year-end FY21 and July 2021

FPBUU Board of Trustees Meeting Agenda
August 17, 2021 6:30 PM

6:30 Welcome Board and Staff - Susan

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

6:55 Read Board Covenant - Bill

7:00 Board common read Mistakes and Miracles- intro-pg. 25 Jessica

7:15 Board study book Governance and Ministry ch. 2, pps15-27 Diane P.

7:25 Policy Committee-Karen Witting and John

7:40 2 Breakout working groups: Anti-racism-Carol & Jessica, Capital Campaign/Project Planning-Susan

8:05 Regather breakout groups

8:15 Consent Agenda: President's report, Minister's Report, Director of Administration and Finance report, Lifespan Religious Ed Report, Financial Reports, Covid Task Force report

8:25 Check out/Closing

8:30 Adjourn

FPBUU Board of Trustees Meeting, July 15, 2021 6:30 PM, by Zoom

Members in Attendance: Susan Smith, President; Carol Yerby, President Elect; Diane Pansire, Treasurer; Rand Burkert, Clerk. Members at large John Kielb, Liz Libby, Tom O'Brien

Staff in Attendance: Reverend Jessica Clay

Susan Smith welcomed the Board and Staff

Spiritual Opening and focused check-in - Rev Jessica read a reflection on kindness and invited all board members to reflect on kindness they have expressed or received.

Carol Yerby read the Board Covenant

Presentation of Board common reads: "Mistakes and Miracles" and "Governance and Ministry"- Jessica Clay and Susan Smith

Rev. Jessica asked the Board to read the Forward through Chapter One in "Mistakes and Miracles (for our August meeting). Susan Smith introduced our study book, "Governance and Ministry" by Dan Hotchkiss. She summarized the first chapter: "Organized religion points the way between life as it is and life as it should be. However, governance often encourages the status quo. The UUA, for us, guides us toward changes, and that is why we encourage attendance at GA. Our model is a non-profit corporation; we need to keep our head elevated, as the Board, and delegate to others for more detailed work. We have moved from a "family size" to a larger sized congregation. By governing themselves well, thriving congregations, can teach civic skills, involving their members in informed civic engagement. An example of this might be our recent and successful Annual Meeting. If souls are not healed and transformation is not achieved, no matter what the Treasurer says, we are not doing our job! (Diane Pansire volunteered to read and summarize Chapter 2 in our August meeting.)

Board Goal FY 22 Project Plan Exploration

Susan reported that she has met with Matt Cole (CEO of Cape Associates, a design-build firm on the Cape) as well as with congregant Jim Lieb, who is advising on environmental aspects of the proposed building project, such as re-envisioning our solar array. Susan is researching the project, while pursuing organization of two Board-led working groups, a fundraising group and a project planning group. Susan said an anonymous donor has offered \$100,000 for the project, specifically for an improved kitchen. The Endowment Board is also meeting about how they wish to manage their campaign to pay back the Endowment Loan. Susan is exploring hiring of a capital campaign consultant. The projected teams will grow later in the summer, in August and September. Regarding the solar panels, Susan explained they are leased, and reduce our energy costs. We have the right to raise them off the ground at our own expense. Susan indicated that the overall package of capital improvements, estimated roughly between one and two million dollars, did not seem overly ambitious to the consultants, considering the size and projected growth of our congregation.

Policy Committee: Medical Emergencies, Use of Facilities - John Kielb

John reported that per the June Board minutes, the Medical Emergencies and Use of Facilities policies are out for congregational review. As the Policy Committee has not met since nor reported on comments from the congregational review, the Board has no action at this time.

Board Goals

Carol and Susan shared a draft document in which they reframe Board of Trustees goals for the next year. They recommend two primary goals as follows:

1. Plan and conduct a capital campaign to build on our social justice legacy. This goal includes fundraising and project planning.
2. Widen our circle of welcome by creating a diverse, inclusive, and welcoming Beloved Community. Rev. Jessica will talk to us about forming a coalition of all of our social action groups to dream and plan

how to implement the 8th principle. This goal might include reviewing our bylaws and policies to ensure that they do not foster any form of oppression and offering training in Beloved Conversations and conflict management.

Carol advised that the two overall goals can be seen as wide "umbrellas"; we have not fully itemized all actions to achieve each goal.

Regarding movement on the second goal, Rev Jessica suggested that the various groups within our congregation already working on aspects of racial and social justice be gathered to better understand where they converge in relation to the 8th Principle. She hopes that a chair or coordinator can emerge for this. Individual groups need to reflect on what is responsibility of the Board, of Leadership Development, etc., with the 8th Principle in the forefront. Rev Jessica would like to convene an initial meeting of interested congregants in August. Carol Yerby may be the initial Board connector to this, though it may not evolve as a Board-centered initiative. Rev Jessica indicated that we are open to explore and experiment with the most workable structuring within the congregation to achieve this goal.

There was discussion of the framing of the two broad goals -- they need to be specified into SMART goals, (Specific, Measurable, Achievable, Realistic, and Time-Based).

Minister's Report

Rev. Jessica spoke of re-evaluation of her intention to take a sabbatical in the next year. She told the Board that she is expecting a baby, and will be taking parental leave as set out in her contract in 2022. She provided a detailed plan (attached in these minutes as Attachment B), with a calendar for 12 weeks leave to start approximately between 1/27/22 and 2/10/22 and end between 5/19/22 and 6/2/22. There would need to be a parental leave team that staff can refer to, an Executive Team to be chosen by the Board. Karena Stroh will lead staff meetings in Rev. Jessica's absence. The plan to cover costs of pastoral care was submitted by Rev. Jessica and is attached. She would like to get Board approval for this plan as soon as possible to enable early planning. This is an opportunity for this congregation to feel and flex its resilience.

Diane Pansire suggested that in future to better address personnel issues, we need to have a distinct Personnel Committee with functions distinct from the Finance Committee; Reverend Jessica said that we have effective personnel consultants for the time being. Liz Libby expressed that parental leave is an important issue for clarity, as more instances may arise in the future. For now, Jessica said a special ad hoc Executive Committee as proposed is needed for the Head of Staff's parental leave.

Jessica also emphasized that a Substitute Sexton is needed, as indicated in Karena's Finance Report.

Liz Libby made a motion that we accept Rev. Jessica's parental plan proposal in the amounts stated, and leave specific allocation to the Finance Committee. Tom O'brien seconded, and all approved.

Susan Smith made a motion that the board approves an allocation of \$600.00 to hire a Substitute Sexton. John Kielb seconded, and all approved.

Housing Shortage issue

Susan Smith conveyed that some congregants, concerned about the Cape Cod affordable housing shortage, have been saying we are in a position with extra space in the Winslow House to provide some housing. Rev. Jessica said she is hesitant at this point to give up staff space in that structure (such as that for the Music Director) because it is best for staff to work in collegial proximity.

Treasurer's Report

Diane Pansire said that we have an overage of \$32,000 (over and above initial optimistic projections of solvency this year). \$22,000 was from the thrift store's excellent performance. The question is how we will use this overage. When Finance meets, they will make a proposal, but they invite input from the Board. They will have a proposal ready in September after their next meeting.

Steeple Contract

The Endowment Board meets on July 20th. We have received the contract from Valley Restoration; they have not increased their estimate. It is \$42,900, which includes a travel allowance. Susan Smith recommended that the Board approve this contract even though Finance and Endowment have not yet developed the ratio for payment. If we could authorize Karena Stroh to sign the contract, we could get into the queue for their service. The plan has been to spread expense for this between FY22 and FY23; the company accepts these terms of payment. (The contract is attached in these minutes as Attachment C).

John Kielb moved that the Board approve the proposed contract for Valley Restoration to work on the steeple, and for Karena Stroh to administer and initiate the contract. Diane Pansire seconded; all approved.

Consent Agenda

Thomas O'Brien moved that the Board accept the Consent Agenda. Liz Libby seconded. All approved unanimously.

The meeting was adjourned at 8:30 PM with unanimous approval.

Submitted by Rand Burkert, Clerk, on Sunday, July 24th, 2021

ATTACHMENT A -- Parental Leave Plan for Head of Staff

Rev Jessica Parental Leave Plan – Due Date 1/27/2022

Services for three weeks prior to due date will be ready in advance and worship associates will be prepared to lead services if necessary.

General plan – 12 weeks full leave and 4 weeks vacation, starting at birth of baby.

Probable Dates	Length	Status	Duties	Accounted For As
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Start between 1/20/22 and 2/10/22 End between 5/19/22 and 6/2/22	16 weeks	Full Leave	None	12 weeks paid parental leave, 4 weeks vacation
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Funding –

Total Estimated Cost for recommended coverage – \$5200-7200

I recommend transferring \$5000 from emergency reserve fund to a newly created Parental Leave reserve fund. It is unlikely we will use the full \$5000. (note: \$2000 will come from pulpit supply line item) Note: This money may be dispersed from another area pending finance committee approval.

Plans for Coverage –

Administrative/Executive Capacities –

A designated volunteer parental leave executive team will supervise staff & make any necessary administrative decisions. This team will be selected by the minister and the board together and appointed by the board. Team will be recruited by October, and I will meet with this team in advance of leave to develop plans and divide responsibilities.
Estimated cost – 10-30 hours/month volunteer time for 3 months divided among 3-4 volunteers
Karena Stroh will lead staff meetings in Rev Jessica’s absence.

Pastoral Capacities –

A clergy person will be contracted for pastoral care & preaching coverage. This minister will provide emergency pastoral care and support the pastoral care team.

Estimated cost –\$2000-\$3000

4 months at \$500/mo to include on-call status, 1 hour monthly meeting with pastoral care team, and up to 6 hours per month of pastoral contact.
\$50/hr for each additional hour of emergency pastoral care required over the 6 hours per month included above.

To be paid from Parental Leave Reserved Fund.

Any member memorials will be paid for by the church (\$350 each) and non-member memorials will be paid by the family directly to the minister.

Worship Leading Capacities–

Sundays regularly filled by the minister (3x per month) will be filled with the minister covering parental leave. Liturgy will be heavily supported by worship associates. Twinks Hastings will take over worship coordination.

Estimated cost – \$4200

12 Sundays at \$350/Sunday for two services, UUMA fair compensation standard rate.
To be paid \$2200 from Parental Leave Reserve Fund & \$2000 from pulpit supply line item.

Note: this worship calendar will be filled out pending hire.

Date	Worship Leader
1/30/2022	
2/6/2022	
2/13/2022	
2/20/2022	
2/27/2022	
3/6/2022	
3/13/2022	
3/20/2022	Youth leading
3/27/2022	
4/3/2022	
4/10/2022	
4/17/2022	
4/24/2022	
5/01/2022	
5/8/2022	
5/15/2022	
5/22/2022	

ATTACHMENT B

Construction Contract (Steeple Restoration)

Date: Owner:

June 28, 2021

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 15th, 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: _____

President's Report

I have been off-Cape for most of this past month, however the work of the church goes on and I continue to stay involved.

Rising Covid numbers nationally and on Cape Cod this summer have been the cause of some concern. Our children remain unvaccinated. The Covid Task Force feels confident in the protocols we have in place at this time, including masking indoors with windows open for ventilation when possible. Improving our air filtration in the Sanctuary and Parish Hall seems to be an important consideration moving forward.

We will take some time during our August Board meeting to further explore our two Board goals and break out into two groups: anti-racism and capital campaign/project planning.

The Endowment Board met on July 20 and intends to announce their campaign to pay off the remaining Endowment loan in September, with articles in the Angle and a worship service. We hope to celebrate this success around Thanksgiving.

It is imperative we improve our technological capacity and widen our circle, making hybrid meetings possible in the Parish Hall and Winslow House living room. The Tech Task Force is researching and developing ideas around making this happen.

Last month, as Karena and I were cleaning out and organizing the Archives Room upstairs in Winslow House, we took time to re-imagine the upstairs office space with the hope of converting two rooms and full bath into a staff residential suite, to be utilized by any staff or visiting clergy. The affordable housing needs on Cape Cod must be addressed by leadership as we wish to attract and retain a qualified and diverse staff.

I have reached out to an unhappy congregant who has not pledged in a couple of years, as Rev Jessica and I received a letter from them. I made myself available to further discuss these issues with them.

Sincerely, Susan Smith President

Ministers Board Report August 2021 from Rev Jessica Clay

Overall thoughts:

There is significant anxiety and fatigue in the community because of this Delta Variant, our Covid task force continues to monitor the situation closely and we are confident we can pivot to online if need be. I am interested to see how our in person attendance will differ for Aug 15th vs July 18th (or if it will?) I will let you know at the board meeting.

Worship and Rites of Passage:

Our first in person service on July 18th went really well, with 89 people in attendance. We are continuing to move forward with a full return to two services as of September 12th. Our choir will be resuming practice with singers masked per Covid Task Force recommendations. I did two memorials and one graveside service this past month as well as one wedding. In September I have 2 memorials and a vow renewal scheduled. Our worship associates gathering is now scheduled for Sept due to difficulties with schedule alignment. We have 11 people on the team. I am working with the Endowment Committee who is planning a service on Sept 25th and the Welcoming Congregation Committee who is helping to lead the service on Oct 10th.

Pastoral Care:

Our pastoral care/helping hands committee has changed its name to the Caring Committee. I am in close contact with the chair of it, and we are planning a gathering in Sept or early Oct. I continue to meet with congregants via phone, zoom, or in person.

Social Justice in the Public Square:

I postponed the large meeting for all of the social justice groups to Sept due to people having summer plans. I have been asked to serve on the board of UU Mass Action and am currently in discernment around that.

Administration:

Our staff retreat will be on Wednesday Sept 7th when we will gather together and set goals for the year. We are glad to have Twinks back after her month off, and I am incredibly grateful to Twinks and Karena for helping out with tech this summer. And I am looking forward to returning to in person.

Serves the Larger Unitarian Universalist Faith:

The UUMA cluster meetings and my local interfaith women ministers group will resume in Sept. I am on the retreat planning team of the NE Region as we look forward to our October retreat in NH. I am taking two weeks of study leave at the end of August and going on a writing retreat in Ireland Aug 22-Sept 6. Tracy Johnson is covering pastoral care and Twinks Hastings is the staff emergency contact. Karena will be off during this time as well.

Director of Lifespan Religious Education
Twinks Hastings
Board Report
August 2021

Overview

I had a restorative July. It is hard for me to totally tune out First Parish in my head, but towards the end of the month I was able to really get some good rest and renewal, which was much needed. Like my colleagues in New England and around the USA I am not entirely sure what our program will look like come Mid-September, but I am working towards in-person programming, with dual planning for remote/hybrid programs.

CYM committee

The 21/22 CYM committee will be having our year-opening retreat on August 26th, on a floating island in the middle of the Nantucket Sound! There is much anxiety in the committee around vaccines and COVID, especially with the under-12 group. I am staying closely connected to LREDA, the UUA, and of course our COVID task force in my planning for the year.

Adult Education

I plan to offer one online and one in-person adult ed program this Fall. I hope to collaborate with membership to offer The NEW UU and I will offer Adult Coming of Age.

Program Leaders

I am starting a hard and fast campaign for program leaders. For me right now, the piece I am most concerned about getting into place is our Youth Advisors, as we currently don't have any. Please talk to me or folks you work with in the congregation about this opportunity.

Professional Development

I will be attending an AUUMM training focused around caring for self while striving to hold the trauma and grief of our communities. One of my goals for this year is to not overwork my hours and not have two weeks of vacation to roll over at the end of the year. Last year was exhausting, and the notes I received from the credentialing committee all focused on improving my self care and work boundaries. I think this will be especially important in January. I believe this year will also contain many COVID challenges, especially with our Children and Youth, and I am focused on preventing burnout in myself and the core CYM volunteers. I will also be renewing my CPR and First Aid certification online. My work with the NELERDA Board is going well.

Conclusion

We are entering into this year with many plans up in the air; this is a new and uncomfortable space to be in, but I and we have learned from this pandemic that being flexible and responding to the needs we have on any given day are more important than a carefully mapped out plan. I am extremely excited to have our children and youth back together, and cautious in my optimism of what lies ahead of us in this church year.

Report from Administration and Finance Director – August 2021

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

- The reconciled FY21 year-end Financial Reports show as of June 30, 2021, a surplus of \$3746 (not including surplus from the prior year as budgeted) and a checking/savings balance of \$237,208.
- July 2021 Financial Reports show a surplus of \$65,306 and a checking/savings balance of \$228,219.
- For FY21-22, we have received, as of 8/10/21, 198 pledge units for a total of \$372,909.

Property Management

- The new member code to access the buildings is avail. Members should contact Karena at karena@firstparishbrewster.org or call the office @ 509-896-5577 ext. 304 to request the code.
- In preparation of returning to in-person services, Jennie has met with and got estimates from several professional cleaning companies to see what they would recommend. Currently, she is still able to absorb the regular cleaning into September, and I will have more to report on this next month.
- Judy Fenner from the Building Maintenance Committee has been following up on possible filtration system for the Meetinghouse as an option to support us safely returning to in-person services. The total cost to have the system installed for the Meetinghouse would be \$2800. I have included a document with more specifics of the equipment being recommended. Similar systems for Winslow and the Barn are also available.

Administration as Ministry

- I have sent letters to the following members asking if they wish to continue their membership with FPBUU: Amy Batts, Marian Brunck, Larry Fox, Catherine Hartley, Russell Kimball, Becky Mendible, Susan O'Neill, Susan Patterson, Kathy Ripin, Abigail Waters. The letter states they have until September 6th to let me know if they wish to continue their membership at FPBUU. These individuals have not pledged for the last two years and have been sent several pledge reminders. The letter indicates that they are welcome at FPBUU anytime whether they are a member or not, but that our bylaws require an annual pledge of record or waiver from the Minister or Board President. I ask that the Board review these names and approve removing them from membership if they have not responded by September 6th.
- I am pleased to be able to finalize the FY21 year-end reports so quickly this year. This was the result of a specific effort by Ted and myself over this past year to improve the timeliness of bank reconciliations.
- Susan Flaws and I put together new Endowment Notebooks, modelled after the Board of Trustees Notebooks. This is a part of a larger plan to support the leadership of the church with accessible resources for the work of the church.
- I am working with Susan Smith to coordinate a repurposing of the upstairs of Winslow House to make space for a residential suite. We hope to have this ready for use in September. There are a lot of moving pieces including moving the offices of both the Music Director and DLRE.

Professional Development

- I have registered for *Managing to Change the World Online 2-Day Series* through the Management Center at the end of October. This course was recommended by Rev Jessica and is a pre-requisite to another one focused on Racial Equity & Inclusion that I am hoping that all the directors can take together.
- I will be facilitating a Soul Matters Group for Admins this year through the AUUA. I have also joined the AUUA's Professional Development Team and look forward to working with other church admins on finding ways to support those called to the amazingly complex job of church administrator.

Sustainable Leadership

- I will be on vacation from August 20th- September 6th. Cove volunteers (cove@firstparishbrewster.org or 508-274-5561) will be covering office needs in my absence.
- In December of this year, I will have been in my position at FPBUU for 7 years. Church administration is rewarding and challenging work. I would like to officially request a 4-month sabbatical to be taken between September 2022 and July 2023. I will submit a detailed proposal including potential cost with my September Board report. I am happy to attend the September Board meeting to present and answer any questions.

Kind regards, Karena Stroh, Administration and Finance Director

RGF[®] Environmental Group Study: REME HALO[®] Inactivates SARS-CoV-2 by 99.9%

Proprietary PHI- Cell[®] Technology Eliminates the Need for Virus Particles to Travel through HVAC or Air Purification Systems

Port of Palm Beach, Florida (October 26, 2020) – RGF[®] Environmental Group, Inc., a leading environmental design and manufacturing company, has released the results of a third-party study that reveal REME HALO[®] efficacy of 99.9% against the SARS-CoV-2 virus, commonly known as the coronavirus 2019 or COVID-19.

Commencing in March 2020, the study was overseen by Dr. James Marsden, Executive Director of Science and Technology at RGF. “The study results show the REME HALO[®] to be effective in combating the COVID-19 virus and a valuable solution to immediately improve the Indoor Air Quality of residential and commercial spaces and protect occupants against exposure to the SARS-CoV-2 virus.” The studies are ongoing.

The independent third-party study focused on the inactivation of SARS-CoV-2 using RGF’s proprietary REME HALO[®] product with PHI- Cell[®] technology. The testing, performed at the Innovative Bioanalysis Laboratories in Cypress, Calif., looked at neutralizing the virus within the occupied space in the air and on surfaces.

“In our New Normal, the public deserves the confidence of Indoor Air Quality solutions that are backed by science. This study proves the efficacy of one of our flagship products,” said Ron Fink, CEO, RGF[®] Environmental Group, Inc. “From restaurants to schools and places of business, RGF’s REME HALO[®] is a tested and proven solution that provides the peace of mind needed to get America back to work.”

The test procedure used the SARS-CoV-2 virus inside a large chamber (1,280 cu. ft.) representing a real-world air-conditioned office or home. The virus was nebulized into the space simulating a sneeze or cough from an infected person. With the



Figure 1: Dr. James Marsden, Executive Director of Science and Technology

Testing summary: 99.9% inactivation of the SARS-CoV-2 virus

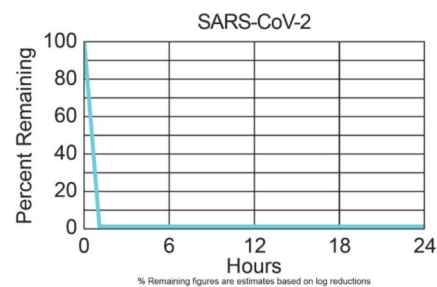


Image 2: Testing Summary: 99.9% Inactivation of the SARS-CoV-2 utilizing REME HALO[®].

REME HALO® operating inside the chamber the virus was reduced on contact, resulting in a 99.9% reduction of the virus within the simulated real-world space.

The REME HALO® active air purification system testing showed the SARS-CoV-2 virus was significantly neutralized within the occupied space on airborne virus, reducing the risk of person-to-person infection by respiratory particles and aerosols. The REME HALO® is an “active” solution that neutralizes SARS-CoV-2 within the occupied space, eliminating the need for virus particles to travel through the HVAC system filters or UV air purification system.

DISCLAIMER: The summary and any comments herein are based on the results from an independent laboratory study performed under controlled conditions and are not in any way medical claims. The product(s) and technologies described are not medical devices and are not intended to diagnose, treat, cure, or prevent any disease, virus or illness.



Scan the QR code with your smartphone to view the SARS-CoV-2 test results video with Dr. Marsden or visit this link: <https://www.rgf.com/rgf-environmental-group-study-reme-halo-inactivates-sars-cov-2-by-99-9/>

For more information on testing, please contact Dr. James Marsden at Dr.IAQ@rgf.com.

About RGF Environmental Group, Inc.

RGF manufactures over 500 environmental products and has a 35+ year history of providing the world with the safest air, water and food without the use of chemicals. RGF is an ISO 9001:2015 certified research and innovation company, holding numerous patents for wastewater treatment systems, air purifying devices, and food sanitation systems. Situated in the heart of the Port of Palm Beach Enterprise Zone, RGF Headquarters span 9 acres, with 130,000 square feet of manufacturing, warehouse and office facilities. RGF has recently upgraded its facilities, creating an increased vertical approach to manufacturing, further allowing the company to provide the highest quality and best-engineered products on the market. For more information, visit RGF.com.

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Board of Trustees Goals

We are recommending two primary goals for 2021-22:

1. Plan and conduct a capital campaign to build on our social justice legacy. This goal includes fundraising and project planning.
2. Widen our circle of welcome by creating a diverse, inclusive, and welcoming Beloved Community. Rev. Jessica will talk to us about forming a coalition of all of our social action groups to dream and plan how to implement the 8th principle. This goal might include reviewing our bylaws and policies to ensure that they do not foster any form of oppression and offering training in Beloved Conversations and conflict management.

Greetings FPBUU Board members,

As the Policy Committee prepares for the next year of work we look to the Board for guidance regarding our priorities and direction. This past year we have accomplished the following:

- Published new and updated policies: Board Meetings (updated), Procurement, COVID Procedures, Demonstration.
- Improved the Board Policies website
- Built a solid team of Policy Committee members

Our goals for the following year:

- Publish Use of Facilities and Medical Emergencies (no congregational comments were received)
- Update as appropriate: COVID Procedures
- Complete policy work in progress: Communications, Fire Safety
- Develop recommendations for whether emergency decision making, Bomb threats and lockdown/shelter in place procedures are necessary.
- Review list of policies labeled “Awaiting Board Direction.”

We welcome input from the Board on these goals. In particular, we have reviewed the policies labeled “Awaiting Board Direction” and have a recommendation (described below) for each which we ask that the Board review. As background, this list of proposed policies was accumulated early in the life of the Policy Committee and has had little progress or interest since that time. As you will see, for most of them we recommend that they be removed as proposed policies because we feel that they are not needed at this time.

Proposed policy to be created:

Use and Protection of Church Records: We recommend this become a policy to be developed in the coming year. It will include content from two proposed policies in our list, “Use of Church Records” and “Security and Record protection”. We combine this content because it feels related. The policy would describe guidelines and procedures for managing private information and distribution lists. Types of data to be considered are breeze contents, mailing lists, background checks, evaluations and any other confidential information collected in the course of church activities.

Proposed policy to be merged with an in-progress policy:

We recommend that the “Advertising” and “Publicity/publications” proposed policies be merged into the in-progress policy on Communications. Currently the Communications Policy is focused on internal communications, primarily the Weekly and Quarterly Angle. But it does include content about public statements which, we feel, should be enhanced to address advertising, publicity and publications. Our recommendation for content about this would be that all external advertising, publicity or publications should be reviewed and approved by either the AFD or the Minister.

Proposed policy to be cancelled as not needed at this time:

We recommend that all the other proposed policies be canceled at this time because they are not needed. For each listed below we have provided a brief explanation of our recommendation. These explanations are based on the limited knowledge of our small team, so we very much welcome

feedback. We would be happy to pursue any of these policies if we were able to understand the kind of problems they should be designed to address.

- **Sabbatical** – part of contract negotiations with staff members and done following UUA guidelines. No further church specific guidelines or procedures are needed.
- **Severance pay** – handled as part of staff management and a congregational level policy would only interfere with appropriate flexibility on this topic.
- **FPBUU position (job) description Policy** – in the last year several jobs have been listed and filled and there has been no suggestion that a policy guiding this process is needed.
- **Minister Evaluation** – the UUA outlines a process of evaluation, and no further guidance is needed.
- **Board Self-evaluation** – the president of the board provides a form probably from the UUA and no further church specific guidance is needed.
- **Leadership Evaluation** – staff evaluations are conducted by Head of Staff and no congregational level guidance is needed on this.
- **Board News Bulletin Board Policy** – covered in the board meeting policy which was recently updated, nothing further is needed.
- **Building Maintenance Budget Policy** – covered in the Financial Controls policy and nothing further is needed.
- **Succession planning** – covered by the by-laws and no further guidance is needed.

First Parish Brewster Unitarian Universalist Policy

Policy Title: COVID Procedures

Policy Number: 4.9

Purpose: To describe the procedures for meetings on FPBUU campus during the COVID pandemic.

Revisions: new

Board Review Date: 9/17/2020, Covid Task Force 7/14/21

Congregations' Review Period: 9/25/2020-10/25/2020

Effective Date: 11/19/2020

POLICY STATEMENT

Due to the COVID pandemic, use of the FPBUU buildings and grounds has been significantly restricted. This revised policy describes the restrictions on gatherings of groups on FPBUU property effective June 15, 2021.

PROCEDURES

- All gatherings must be reserved in advance with the Administration and Finance Director.
- At indoor gatherings, and upon entering any building during an outdoor gathering, masks or face coverings must be worn over the mouth and nose at all times. Activities that cannot be done while wearing a mask (including, but not limited to, eating, drinking, playing wind/brass instruments) will not be allowed at this time. There will be an exception to mask-wearing indoors while speaking and at a distance from others, for anyone speaking from the pulpit or speaking to a small group while leading an event. Masks are optional at outdoor gatherings.
- Children will be welcome at Sunday services held indoors, but will need to remain in the sanctuary with their adults throughout the service unless childcare coverage or religious education is available.
- Singing on FPBUU grounds is permitted during outdoor worship, and inside only where the following conditions are met: All singing groups will be separated from worship participants by 20 feet. Singing groups of five or less singers may remove their masks while singing, while distancing as much as possible. Singing groups of more than 5 singers must remain masked, unless all singers are members of the same household. Worship participants must remain masked while singing during worship.
- Hand sanitizer, disinfectant wipes and masks are available in meeting spaces.

GUIDELINES

No guidelines are recommended at this time.

STANDARDS

No standards are recommended at this time

DEFINITIONS

No definitions are recommended at this time

Financial Reports - June 2021

Reconciled

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

Tab 7 (page 11) - *Endowment Fund* Balance Sheet Previous Year Comparison

% of budget should typically be at 100%

Points of Interest

Total Income is at 127% 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 194% of budget

Total Expenses are at 96% of budget

Split Plates Offeratory: \$16,420 was distributed to 45 different organizations as of June 30th.

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

The **Endowment Loan** balance as of 6/30/21 is \$49,426.

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

	Jul - June 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Pledges				
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 Total Pledges	372,705.29	322,500.00	50,205.29	115.57%
5 Offertory	16,816.00	13,000.00	3,816.00	129.35%
6 Fund Raising				
7 Thrift Store/Annex Income	77,582.78	40,000.00	37,582.78	193.96%
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	9,147.00	6,500.00	2,647.00	140.72%
12 Summer Auction	6,018.00	1,000.00	5,018.00	601.8%
13 Holiday Fair	3,322.82			
14 Total Church Fundraisers	20,983.00	8,500.00	12,483.00	246.86%
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 Total Fund Raising	101,665.78	51,000.00	50,665.78	199.35%
18 BldgUse				
19 Weddings/Memorials	500.00	0.00	500.00	100.0%
20 Total BldgUse	500.00	0.00	500.00	100.0%
21 Investment,Interest, MiscIncome				
22 Investment Income				
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 Total Investment Income	5,223.72	5,000.00	223.72	104.47%
27 Interest Income	312.24	250.00	62.24	124.9%
28 Total Investment,Interest, MiscIncome	5,535.96	5,250.00	285.96	105.45%
29 Contributions				
30 Misc Contributions	658.50	300.00	358.50	219.5%
31 Total Contributions	658.50	300.00	358.50	219.5%
32 Total Income	497,881.53	392,050.00	105,831.53	126.99%
33 Gross Profit	497,881.53	392,050.00	105,831.53	126.99%
34 Expense				
35 Staff Salaries				
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	0.00	3,410.00	100.0%
45 CYM-Childcare	270.00	3,634.00	-3,364.00	7.43%
46 Total Staff Salaries	285,668.37	292,502.00	-6,833.63	97.66%
47 Staff Benefits/Payroll Expenses				
48 WorkComplnsurance	2,806.00	2,910.00	-104.00	96.43%
49 FICA Taxes	13,643.92	15,239.00	-1,595.08	89.53%

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

		Jul - June 21	Budget	\$ Over Budget	% of Budget
50	Minister Benefit (FICA)	6,888.00	6,885.00	3.00	100.04%
51	Employee Health Insurance	30,523.20	35,000.00	-4,476.80	87.21%
52	Retirement	23,766.72	23,956.00	-189.28	99.21%
53	Minister's Term Life	819.00	734.00	85.00	111.58%
54	Total Staff Benefits/Payroll Expenses	78,446.84	84,724.00	-6,277.16	92.59%
55	Staff Professional Expenses				
56	Minister's Professional Exp	9,000.00	9,000.00	0.00	100.0%
57	Admin&FinanceDirProf Ex	1,704.00	1,704.00	0.00	100.0%
58	CYM Professional Exp	1,664.00	1,664.00	0.00	100.0%
59	Music Director Prof Exp	1,396.00	1,396.00	0.00	100.0%
60	Total Staff Professional Expenses	13,764.00	13,764.00	0.00	100.0%
61	BldgGrounds				
62	Electric	4,129.42	3,500.00	629.42	117.98%
63	Gas	5,088.96	4,500.00	588.96	113.09%
64	Groundskeeping	7,372.08	12,000.00	-4,627.92	61.43%
65	Total Reg. Maintenance	16,283.79	16,800.00	-516.21	96.93%
66	Liability/Property Insurance	14,329.00	14,200.00	129.00	100.91%
67	Phone & Internet	5,443.91	4,300.00	1,143.91	126.6%
68	Water	1,448.95	1,500.00	-51.05	96.6%
69	Total BldgGrounds	54,096.11	56,800.00	-2,703.89	95.24%
70	Office Expenses				
71	Advertising	1,380.00	1,500.00	-120.00	92.0%
72	Credit Card/Bank/PayPal Fees	5,637.13	4,000.00	1,637.13	140.93%
73	Office Expense/Supplies	2,582.28	3,000.00	-417.72	86.08%
74	OfficeEquip/Maint	6,904.17	6,200.00	704.17	111.36%
75	Payroll Software Expenses	1,079.50	800.00	279.50	134.94%
76	Software Expense	3,114.76	1,800.00	1,314.76	173.04%
77	Total Office Expenses	20,697.84	17,300.00	3,397.84	119.64%
78	Loan & Mortgage Payments				
79	Mortgage Principal Payments	3,937.14	4,038.00	-100.86	97.5%
80	Mortgage Interest Payments	3,224.90	4,597.00	-1,372.10	70.15%
81	Total Loan & Mortgage Payments	7,162.04	8,635.00	-1,472.96	82.94%
82	Denominational Dues				
83	UUA-NER	21,408.00	21,407.00	1.00	100.01%
84	Total Denominational Dues	21,408.00	21,407.00	1.00	100.01%
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	292.95	0.00	292.95	100.0%
90	Board of Trustees	1,315.43	100.00	1,215.43	1,315.43%
91	Landscape Committee	353.00	500.00	-147.00	70.6%
92	Membership	739.32	500.00	239.32	147.86%
93	Stewardship	0.00	500.00	-500.00	0.0%
94	Total Committees	2,700.70	1,600.00	1,100.70	168.79%
95	CYM				
96	Special Programing/Multigen	1,252.94	800.00	452.94	156.62%
97	OWL/COA	-349.70	500.00	-849.70	-69.94%
98	High School Youth Program	434.45	500.00	-65.55	86.89%
99	Pre K-Grade 6/7	677.83	650.00	27.83	104.28%
100	Office/Library	262.63	200.00	62.63	131.32%
101	Total CYM	2,278.15	2,650.00	-371.85	85.97%

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

		Jul - June 21	Budget	\$ Over Budget	% of Budget
102	Music				
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	Total Music	2,475.96	3,750.00	-1,274.04	66.03%
108	Worship				
109	Hospitality	196.90	300.00	-103.10	65.63%
110	Materials/Supplies	1,081.02	1,000.00	81.02	108.1%
111	Total Worship	1,277.92	1,300.00	-22.08	98.3%
112	Total Expense	494,135.93	512,752.00	-18,616.07	96.37%
113	Net Ordinary Income	3,745.60	-120,702.00	124,447.60	-3.1%
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	3,745.60	9,298.00	-5,552.40	40.28%

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

	<u>Jul - June 21</u>	<u>Jul - June 20</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
Pledges				
1 2020-2021 Pledges	344,678.05	0.00	344,678.05	100.0%
2 2019-2020 Pledges	27,877.24	352,458.47	-324,581.23	-92.09%
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	372,705.29	362,980.47	9,724.82	2.68%
6 Offertory	16,816.00	20,102.11	-3,286.11	-16.35%
7 Fund Raising				
8 Thrift Store/Annex Income	77,582.78	68,448.97	9,133.81	13.34%
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	9,147.00	623.00	8,524.00	1,368.22%
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	8,683.70	-8,683.70	-100.0%
16 Total Church Fundraisers	20,983.00	11,909.70	9,073.30	76.18%
17 CYM Summer Program	0.00	770.92	-770.92	-100.0%
18 Food Certificate Sales	1,100.00	1,850.00	-750.00	-40.54%
19 Women's Circle Alliance	0.00	750.50	-750.50	-100.0%
20 Welcoming Congregation-Income	2,000.00	3,000.00	-1,000.00	-33.33%
21 Total Fund Raising	101,665.78	86,730.09	14,935.69	17.22%
22 BldgUse				
23 Space Rentals	0.00	5,736.55	-5,736.55	-100.0%
24 Weddings/Memorials	500.00	1,750.00	-1,250.00	-71.43%
25 Total BldgUse	500.00	7,486.55	-6,986.55	-93.32%
26 Investment,Interest, MiscIncome				
27 Investment Income				
28 UUA GIF Distribution	2,950.25	2,884.55	65.70	2.28%
29 Alton Smith Char Trust	1,162.22	1,552.97	-390.75	-25.16%
30 Alton Smith Irrev Trust	1,111.25	1,363.87	-252.62	-18.52%
31 Total Investment Income	5,223.72	5,801.39	-577.67	-9.96%
32 Interest Income	312.24	312.18	0.06	0.02%
33 Total Investment,Interest, MiscIncome	5,535.96	6,113.57	-577.61	-9.45%
34 Contributions				
35 Misc Contributions	658.50	1,291.52	-633.02	-49.01%
36 Total Contributions	658.50	1,291.52	-633.02	-49.01%
37 Total Income	497,881.53	484,704.31	13,177.22	2.72%
38 Gross Profit	497,881.53	484,704.31	13,177.22	2.72%
39 Expense				
40 Staff Salaries				
41 Staff Appreciation	0.00	900.00	-900.00	-100.0%
42 Minister	91,080.00	91,080.00	0.00	0.0%
43 Admin&FinanceDir	43,098.96	43,098.96	0.00	0.0%
44 CYM Director	42,101.28	42,101.28	0.00	0.0%
45 Music Director	35,307.60	35,307.60	0.00	0.0%
46 ThriftStoreManager	31,200.00	32,562.44	-1,362.44	-4.18%
47 Sexton	19,615.38	19,459.00	156.38	0.8%
48 Bookkeeper	14,463.60	14,463.60	0.00	0.0%
49 Pianist	5,121.55	10,785.00	-5,663.45	-52.51%

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

	Jul - June 21	Jul - June 20	\$ Change	% Change	
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	Total Staff Salaries	285,668.37	292,765.38	-7,097.01	-2.42%
53	Staff Benefits/Payroll Expenses				
54	WorkComplnsurance	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	Total Staff Benefits/Payroll Expenses	78,446.84	84,434.93	-5,988.09	-7.09%
61	Staff Professional Expenses				
62	Minister's Professional Exp	9,000.00	8,743.07	256.93	2.94%
63	Admin&FinanceDirProf Ex	1,704.00	1,704.00	0.00	0.0%
64	CYM Professional Exp	1,664.00	1,337.24	326.76	24.44%
65	Music Director Prof Exp	1,396.00	1,395.65	0.35	0.03%
66	Total Staff Professional Expenses	13,764.00	13,179.96	584.04	4.43%
67	BldgGrounds				
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	Total Reg. Maintenance	16,283.79	13,698.89	2,584.90	18.87%
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	Total BldgGrounds	54,096.11	56,193.38	-2,097.27	-3.73%
77	Office Expenses				
78	Advertising	1,380.00	1,734.37	-354.37	-20.43%
79	Credit Card/Bank/PayPal Fees	5,637.13	3,840.72	1,796.41	46.77%
80	Office Expense/Supplies	2,582.28	3,588.96	-1,006.68	-28.05%
81	OfficeEquip/Maint	6,904.17	6,839.16	65.01	0.95%
82	Payroll Software Expenses	1,079.50	1,028.50	51.00	4.96%
83	Software Expense	3,114.76	2,147.40	967.36	45.05%
84	Total Office Expenses	20,697.84	19,179.11	1,518.73	7.92%
85	Loan & Mortgage Payments				
86	Mortgage Interest Payments	3,224.90	3,805.82	-580.92	-15.26%
87	EndowLoanRepayment	0.00	4,788.00	-4,788.00	-100.0%
88	Total Loan & Mortgage Payments	3,224.90	8,593.82	-5,368.92	-62.47%
89	Denominational Dues				
90	UUA-NER	21,408.00	21,407.00	1.00	0.01%
91	Total Denominational Dues	21,408.00	21,407.00	1.00	0.01%
92	Consultants/Contract Employees				
93	Substitute Sexton	0.00	580.00	-580.00	-100.0%
94	OMG Music	0.00	2,400.00	-2,400.00	-100.0%
95	Housekeeping	4,160.00	8,320.00	-4,160.00	-50.0%
96	Total Consultants/Contract Employees	4,160.00	11,300.00	-7,140.00	-63.19%
97	Committees				
98	Reparations	292.95	0.00	292.95	100.0%
99	Board of Trustees	1,315.43	519.24	796.19	153.34%
100	HelpingHands	0.00	58.14	-58.14	-100.0%
101	Landscape Committee	353.00	452.52	-99.52	-21.99%

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

		Jul - June 21	Jul - June 20	\$ Change	% Change
102	Membership	739.32	717.98	21.34	2.97%
103	Social Justice	0.00	405.50	-405.50	-100.0%
104	Stewardship	0.00	273.70	-273.70	-100.0%
105	UU Connections	0.00	350.00	-350.00	-100.0%
106	Total Committees	2,700.70	2,777.08	-76.38	-2.75%
107	CYM				
108	Special Programing/Multigen	1,252.94	1,550.51	-297.57	-19.19%
109	OWL/COA	-349.70	1,530.97	-1,880.67	-122.84%
110	High School Youth Program	434.45	457.18	-22.73	-4.97%
111	Pre K-Grade 6/7	677.83	390.38	287.45	73.63%
112	Contract Childcare	0.00	420.00	-420.00	-100.0%
113	Office/Library	262.63	206.11	56.52	27.42%
114	Child Care Supplies	0.00	154.24	-154.24	-100.0%
115	Total CYM	2,278.15	4,709.39	-2,431.24	-51.63%
116	Music				
117	Music Scores	564.75	1,448.57	-883.82	-61.01%
118	Music Support/Supplies	711.22	837.78	-126.56	-15.11%
119	Guest Musicians	1,150.00	725.00	425.00	58.62%
120	PianoOrgan	49.99	1,088.21	-1,038.22	-95.41%
121	Total Music	2,475.96	4,099.56	-1,623.60	-39.6%
122	Reconciliation Discrepancies	0.00	129.04	-129.04	-100.0%
123	Worship				
124	Pastoral Care Coverage	0.00	450.00	-450.00	-100.0%
125	Hospitality	196.90	435.85	-238.95	-54.82%
126	Materials/Supplies	1,081.02	697.57	383.45	54.97%
127	Pulpit Support	0.00	1,750.00	-1,750.00	-100.0%
128	Total Worship	1,277.92	3,333.42	-2,055.50	-61.66%
129	Total Expense	490,198.79	522,102.07	-31,903.28	-6.11%
130	Net Ordinary Income	7,682.74	-37,397.76	45,080.50	120.54%
131	Net Income	7,682.74	-37,397.76	45,080.50	120.54%

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

	June 30, 21	June 30, 2020	\$ Change	% Change	
ASSETS					
Current Assets					
Checking/Savings					
1	CC5 Ckg - 5859	34,519.81	29,906.29	4,613.52	15.43%
2	Repo Sweep - 0998	202,687.77	114,942.99	87,744.78	76.34%
3	Total Checking/Savings	237,207.58	144,849.28	92,358.30	63.76%
Other Current Assets					
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	Total Other Current Assets	-130,604.71	-92,896.04	-37,708.67	-40.59%
10	Total Current Assets	106,602.87	51,953.24	54,649.63	105.19%
11	Fixed Assets	1,761,018.93	1,761,018.93	0.00	0.0%
Other Assets					
13	Transfer Suspense	875.84	0.00	875.84	100.0%
14	Food Coupon Inventory	7,745.00	1,975.00	5,770.00	292.15%
15	Petty Cash	100.00	100.00	0.00	0.0%
16	Total Other Assets	8,720.84	2,075.00	6,645.84	320.28%
17	TOTAL ASSETS	1,876,342.64	1,815,047.17	61,295.47	3.38%
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Other Current Liabilities					
22	PPP Loan	144,867.50	72,300.00	72,567.50	100.37%
23	Split Plate	2,635.00	3,888.00	-1,253.00	-32.23%
24	UUSC Coffee Sales	393.48	174.80	218.68	125.1%
25	Current portion-Loan Meeting H	4,080.00	4,080.00	0.00	0.0%
26	Payroll Liabilities	262.66	13,293.32	-13,030.66	-98.02%
27	Total Other Current Liabilities	152,238.64	93,736.12	58,502.52	62.41%
28	Total Current Liabilities	152,238.64	93,736.12	58,502.52	62.41%
Long Term Liabilities					
30	Loan-Meeting House Improvements	71,026.45	75,916.24	-4,889.79	-6.44%
31	Loan-Endowment Fund	49,425.63	122,015.71	-72,590.08	-59.49%
32	Total Long Term Liabilities	120,452.08	197,931.95	-77,479.87	-39.15%
33	Total Liabilities	272,690.72	291,668.07	-18,977.35	-6.51%
Equity					
35	Unrealized Endow Loan Gain/Loss	252,943.67	180,353.59	72,590.08	40.25%
36	Retained Earnings	1,343,025.51	1,380,423.27	-37,397.76	-2.71%
37	Net Income	7,682.74	-37,397.76	45,080.50	120.54%
38	Total Equity	1,603,651.92	1,523,379.10	80,272.82	5.27%
39	TOTAL LIABILITIES & EQUITY	1,876,342.64	1,815,047.17	61,295.47	3.38%

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
Income					
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	6.48	7.31	-0.83	-11.35%
6	Total Income	14,416.48	29,434.58	-15,018.10	-51.02%
Expense					
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	Total Expense	14,856.36	27,553.42	-12,697.06	-46.08%
13	Net Income	-439.88	1,881.16	-2,321.04	-123.38%

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

		June 30, 21	June 30, 20	\$ Change	% Change
ASSETS					
Current Assets					
Checking/Savings					
1	Cape Cod Five-CK - 6071	14,983.89	15,839.72	-855.83	-5.4%
2	Checking/Savings	14,983.89	15,839.72	-855.83	-5.4%
3	Other Current Assets				
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	Total Other Current Assets	-15,059.77	-13,601.87	-1,457.90	-10.72%
10	Total Current Assets	-75.88	2,237.85	-2,313.73	-103.39%
11	TOTAL ASSETS	-75.88	2,237.85	-2,313.73	-103.39%
12 LIABILITIES & EQUITY					
13	Equity				
14	Retained Earnings	364.00	356.69	7.31	2.05%
15	Net Income	-439.88	1,881.16	-2,321.04	-123.38%
16	Total Equity	-75.88	2,237.85	-2,313.73	-103.39%
17	TOTAL LIABILITIES & EQUITY	-75.88	2,237.85	-2,313.73	-103.39%

First Parish Endowment Fund
Balance Sheet Prev Year Comparison
 As of June 30, 2021

		Jun 30, 21	Jun 30, 20	\$ Change	% Change
ASSETS					
Current Assets					
Checking/Savings					
1	Cape Cod Five 6220	4,337.46	2,020.08	2,317.38	114.72%
2	CC5 Endowment Fund 01-5	1,182,663.84	972,871.12	209,792.72	21.56%
3	Total Checking/Savings	1,187,001.30	974,891.20	212,110.10	21.76%
4	Other Current Assets				
5	CC5 Endowment Loan 02-3	122,574.37	49,984.89	72,589.48	145.22%
6	Building Fund Note	49,425.63	122,015.11	-72,589.48	-59.49%
7	Total Other Current Assets	172,000.00	172,000.00	0.00	0.0%
8	Total Current Assets	1,359,001.30	1,146,891.20	212,110.10	18.49%
9	TOTAL ASSETS	1,359,001.30	1,146,891.20	212,110.10	18.49%
10	LIABILITIES & EQUITY				
11	Equity				
12	Unrealized Capital Gains/Losses	129,545.33	202,134.81	-72,589.48	-35.91%
13	Retained Earnings	944,756.39	1,245,410.74	-300,654.35	-24.14%
14	Net Income	284,699.58	-300,654.35	585,353.93	194.69%
15	Total Equity	1,359,001.30	1,146,891.20	212,110.10	18.49%
16	TOTAL LIABILITIES & EQUITY	1,359,001.30	1,146,891.20	212,110.10	18.49%

Financial Reports - July 2021

Reconciled

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

% of budget should typically be at 8%

Points of Interest

Total Income is at 22% of budget

Pledge Commitments FY 21-22 \$372,909

Total Pledge Payments received 25% of budget

Offertory is at 4% of budget

Thrift Store Income is at 17% of budget

Total Expenses are at 8% of budget

Please note that I have separated the long term disability from the staff salaries, so it now has its own line (line 33, page 2)

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

	Jul 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Pledges				
1 2021-2022 Pledges	89,075.84	364,117.00	-275,041.16	24.46%
2 2020-2021 Pledges	6,144.67	10,000.00	-3,855.33	61.45%
3 Total Pledges	<u>95,220.51</u>	<u>374,117.00</u>	<u>-278,896.49</u>	<u>25.45%</u>
4 Offertory	805.36	20,000.00	-19,194.64	4.03%
5 Fund Raising				
6 Thrift Store/Annex Income	13,253.75	80,000.00	-66,746.25	16.57%
7 Church Fundraisers				
8 Spring Auction	0.00	10,000.00	-10,000.00	0.0%
9 Church Fundraisers - Other	0.00	9,000.00	-9,000.00	0.0%
10 Total Church Fundraisers	<u>0.00</u>	<u>19,000.00</u>	<u>-19,000.00</u>	<u>0.0%</u>
11 Food Certificate Sales	0.00	1,500.00	-1,500.00	0.0%
12 Welcoming Congregation-Income	0.00	2,000.00	-2,000.00	0.0%
13 Total Fund Raising	<u>13,253.75</u>	<u>102,500.00</u>	<u>-89,246.25</u>	<u>12.93%</u>
14 BldgUse				
15 Space Rentals	409.27	2,500.00	-2,090.73	16.37%
16 Weddings/Memorials	500.00	1,500.00	-1,000.00	33.33%
17 Total BldgUse	<u>909.27</u>	<u>4,000.00</u>	<u>-3,090.73</u>	<u>22.73%</u>
18 Investment,Interest, MiscIncome				
19 Investment Income				
20 UUA GIF Distribution	760.56	2,800.00	-2,039.44	27.16%
21 Alton Smith Char Trust	0.00	1,000.00	-1,000.00	0.0%
22 Alton Smith Irrev Trust	0.00	1,200.00	-1,200.00	0.0%
23 Total Investment Income	<u>760.56</u>	<u>5,000.00</u>	<u>-4,239.44</u>	<u>15.21%</u>
24 Interest Income	0.00	250.00	-250.00	0.0%
25 Total Investment,Interest, MiscIncome	<u>760.56</u>	<u>5,250.00</u>	<u>-4,489.44</u>	<u>14.49%</u>
26 Contributions				
27 Misc Contributions	0.00	300.00	-300.00	0.0%
28 Total Contributions	<u>0.00</u>	<u>300.00</u>	<u>-300.00</u>	<u>0.0%</u>
29 Total Income	<u>110,949.45</u>	<u>506,167.00</u>	<u>-395,217.55</u>	<u>21.92%</u>
30 Gross Profit	110,949.45	506,167.00	-395,217.55	21.92%
31 Expense				
32 Staff Salaries				
33 Salary/LTD	160.16	3,461.00	-3,300.84	4.63%
34 Staff Appreciation	0.00	900.00	-900.00	0.0%
35 Minister	7,950.00	95,400.00	-87,450.00	8.33%
36 Admin&FinanceDir	3,761.92	45,143.00	-41,381.08	8.33%
37 CYM Director	3,674.84	44,098.00	-40,423.16	8.33%
38 Music Director	3,089.42	36,633.00	-33,543.58	8.43%
39 ThriftStoreManager	2,631.20	31,574.00	-28,942.80	8.33%
40 Sexton	1,682.58	20,698.00	-19,015.42	8.13%
41 Bookkeeper	1,226.56	14,718.00	-13,491.44	8.33%
42 Pianist	140.00	10,920.00	-10,780.00	1.28%
43 Tech Support	0.00	2,560.00	-2,560.00	0.0%
44 CYM-Childcare	0.00	2,208.00	-2,208.00	0.0%
45 Total Staff Salaries	<u>24,316.68</u>	<u>308,313.00</u>	<u>-283,996.32</u>	<u>7.89%</u>
46 Staff Benefits/Payroll Expenses				
47 WorkCompInsurance	0.00	2,910.00	-2,910.00	0.0%
48 FICA Taxes	1,207.78	15,954.00	-14,746.22	7.57%
49 Minister Benefit (FICA)	608.16	7,298.00	-6,689.84	8.33%

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

	Jul 21	Budget	\$ Over Budget	% of Budget	
50	Employee Health Insurance	2,633.96	41,220.00	-38,586.04	6.39%
51	Retirement	2,283.20	23,691.00	-21,407.80	9.64%
52	Minister's Term Life	0.00	734.00	-734.00	0.0%
53	Total Staff Benefits/Payroll Expenses	6,733.10	91,807.00	-85,073.90	7.33%
54	Staff Professional Expenses				
55	Minister's Professional Exp	3,077.59	9,540.00	-6,462.41	32.26%
56	Admin&FinanceDirProf Ex	636.44	2,709.00	-2,072.56	23.49%
57	CYM Professional Exp	0.00	2,646.00	-2,646.00	0.0%
58	Music Director Prof Exp	0.00	2,198.00	-2,198.00	0.0%
59	Total Staff Professional Expenses	3,714.03	17,093.00	-13,378.97	21.73%
60	BldgGrounds				
61	Electric	365.18	5,000.00	-4,634.82	7.3%
62	Gas	50.14	5,000.00	-4,949.86	1.0%
63	Groundskeeping	1,912.00	12,000.00	-10,088.00	15.93%
64	Total Reg. Maintenance	737.19	18,000.00	-17,262.81	4.1%
65	Liability/Property Insurance	0.00	14,200.00	-14,200.00	0.0%
66	Phone & Internet	492.35	5,000.00	-4,507.65	9.85%
67	Water	0.00	1,500.00	-1,500.00	0.0%
68	Total BldgGrounds	3,556.86	60,700.00	-57,143.14	5.86%
69	Office Expenses				
70	Advertising	0.00	1,500.00	-1,500.00	0.0%
71	Credit Card/Bank/PayPal Fees	402.72	3,000.00	-2,597.28	13.42%
72	Financial Audit	0.00	2,500.00	-2,500.00	0.0%
73	Office Expense/Supplies	157.94	4,000.00	-3,842.06	3.95%
74	OfficeEquip/Maint	263.95	6,200.00	-5,936.05	4.26%
75	Payroll Software Expenses	29.75	900.00	-870.25	3.31%
76	Software Expense	388.67	1,800.00	-1,411.33	21.59%
77	Total Office Expenses	1,243.03	19,900.00	-18,656.97	6.25%
78	Loan & Mortgage Payments				
79	Mortgage Principal Payments	399.64	4,500.00	-4,100.36	8.88%
80	Mortgage Interest Payments	215.97	3,100.00	-2,884.03	6.97%
81	Total Loan & Mortgage Payments	615.61	7,600.00	-6,984.39	8.1%
82	Denominational Dues				
83	UUA-NER	4,166.00	25,000.00	-20,834.00	16.66%
84	Total Denominational Dues	4,166.00	25,000.00	-20,834.00	16.66%
85	Consultants/Contract Employees				
86	Housekeeping	0.00	5,700.00	-5,700.00	0.0%
87	Total Consultants/Contract Employees	0.00	5,700.00	-5,700.00	0.0%
88	Committees				
89	Reparations	0.00	295.00	-295.00	0.0%
90	Board of Trustees	164.00	450.00	-286.00	36.44%
91	HelpingHands	0.00	100.00	-100.00	0.0%
92	Landscape Committee	0.00	700.00	-700.00	0.0%
93	Membership	0.00	750.00	-750.00	0.0%
94	Stewardship	0.00	500.00	-500.00	0.0%
95	UU Connections	0.00	560.00	-560.00	0.0%
96	Total Committees	164.00	3,355.00	-3,191.00	4.89%
97	CYM				
98	Special Programing/Multigen	757.85	1,500.00	-742.15	50.52%
99	High School Youth Program	0.00	800.00	-800.00	0.0%
100	Pre K-Grade 6/7	0.00	1,300.00	-1,300.00	0.0%
101	Contract Childcare	0.00	400.00	-400.00	0.0%

Operating Funds
Profit & Loss Budget vs. Actual
 July 2021

	Jul 21	Budget	\$ Over Budget	% of Budget
102 Office/Library	0.00	300.00	-300.00	0.0%
103 Child Care Supplies	0.00	300.00	-300.00	0.0%
104 Child Abuse Prevention Training	0.00	200.00	-200.00	0.0%
105 Pathways/AdultFaithDevelopment	0.00	600.00	-600.00	0.0%
106 Total CYM	757.85	5,400.00	-4,642.15	14.03%
107 Music				
108 Music Scores	0.00	600.00	-600.00	0.0%
109 Music Support/Supplies	5.99	700.00	-694.01	0.86%
110 Guest Musicians	0.00	2,900.00	-2,900.00	0.0%
111 PianoOrgan	0.00	700.00	-700.00	0.0%
112 Total Music	5.99	4,900.00	-4,894.01	0.12%
113 Worship				
114 Hospitality	0.00	650.00	-650.00	0.0%
115 Materials/Supplies	370.00	1,000.00	-630.00	37.0%
116 Pulpit Support	0.00	3,600.00	-3,600.00	0.0%
117 Total Worship	370.00	5,250.00	-4,880.00	7.05%
118 Total Expense	45,643.15	555,018.00	-509,374.85	8.22%
119 Net Ordinary Income	65,306.30	-48,851.00	114,157.30	-133.69%
120 Other Income/Expense				
121 Other Income				
122 PPP Loan Funds/Surplus	0.00	48,851.00	-48,851.00	0.0%
123 Total Other Income	0.00	48,851.00	-48,851.00	0.0%
124 Net Other Income	0.00	48,851.00	-48,851.00	0.0%
125 Net Income	65,306.30	0.00	65,306.30	100.0%

Operating Funds
Profit & Loss Prev Year Comparison
July 2021

	<u>Jul 21</u>	<u>Jul 20</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
Pledges				
1 2021-2022 Pledges	89,075.84	0.00	89,075.84	100.0%
2 2020-2021 Pledges	6,144.67	62,278.00	-56,133.33	-90.13%
3 2019-2020 Pledges	0.00	9,277.24	-9,277.24	-100.0%
4 2018-2019 Pledges	0.00	100.00	-100.00	-100.0%
5 Total Pledges	<u>95,220.51</u>	<u>71,655.24</u>	<u>23,565.27</u>	<u>32.89%</u>
6 Offertory	805.36	737.00	68.36	9.28%
7 Fund Raising				
8 Thrft Store/Annex Income	13,253.75	6,273.50	6,980.25	111.27%
9 Church Fundraisers				
10 Garden Tours	0.00	2,117.00	-2,117.00	-100.0%
11 Small Group Fundraisers	0.00	-1,147.82	1,147.82	100.0%
12 Summer Auction	0.00	5,351.00	-5,351.00	-100.0%
13 Total Church Fundraisers	<u>0.00</u>	<u>6,320.18</u>	<u>-6,320.18</u>	<u>-100.0%</u>
14 Food Certificate Sales	0.00	250.00	-250.00	-100.0%
15 Total Fund Raising	<u>13,253.75</u>	<u>12,843.68</u>	<u>410.07</u>	<u>3.19%</u>
16 BldgUse				
17 Space Rentals	409.27	0.00	409.27	100.0%
18 Weddings/Memorials	500.00	0.00	500.00	100.0%
19 Total BldgUse	<u>909.27</u>	<u>0.00</u>	<u>909.27</u>	<u>100.0%</u>
20 Investment,Interest, MiscIncome				
21 Investment Income				
22 UUA GIF Distribution	760.56	728.07	32.49	4.46%
23 Total Investment Income	<u>760.56</u>	<u>728.07</u>	<u>32.49</u>	<u>4.46%</u>
24 Total Investment,Interest, MiscIncome	<u>760.56</u>	<u>728.07</u>	<u>32.49</u>	<u>4.46%</u>
25 Total Income	<u>110,949.45</u>	<u>85,963.99</u>	<u>24,985.46</u>	<u>29.07%</u>
26 Gross Profit	<u>110,949.45</u>	<u>85,963.99</u>	<u>24,985.46</u>	<u>29.07%</u>
27 Expense				
28 Staff Salaries				
29 Salary/LTD	160.16	0.00	160.16	100.0%
30 Minister	7,950.00	7,680.00	270.00	3.52%
31 Admin&FinanceDir	3,761.92	3,591.58	170.34	4.74%
32 CYM Director	3,674.84	3,508.44	166.40	4.74%
33 Music Director	3,089.42	2,942.30	147.12	5.0%
34 ThrftStoreManager	2,631.20	2,600.00	31.20	1.2%
35 Sexton	1,682.58	1,608.12	74.46	4.63%
36 Bookkeeper	1,226.56	1,205.30	21.26	1.76%
37 Pianist	140.00	840.00	-700.00	-83.33%
38 CYM-Childcare	0.00	90.00	-90.00	-100.0%
39 Total Staff Salaries	<u>24,316.68</u>	<u>24,065.74</u>	<u>250.94</u>	<u>1.04%</u>
40 Staff Benefits/Payroll Expenses				
41 FICA Taxes	1,207.78	1,169.57	38.21	3.27%
42 Minister Benefit (FICA)	608.16	574.00	34.16	5.95%
43 Employee Health Insurance	2,633.96	2,429.42	204.54	8.42%
44 Retirement	2,283.20	1,558.06	725.14	46.54%
45 Minister's Term Life	0.00	126.00	-126.00	-100.0%
46 Total Staff Benefits/Payroll Expenses	<u>6,733.10</u>	<u>5,857.05</u>	<u>876.05</u>	<u>14.96%</u>
47 Staff Professional Expenses				
48 Minister's Professional Exp	3,077.59	1,654.62	1,422.97	86.0%
49 Admin&FinanceDirProf Ex	636.44	482.81	153.63	31.82%

Operating Funds
Profit & Loss Prev Year Comparison
July 2021

	Jul 21	Jul 20	\$ Change	% Change
50 CYM Professional Exp	0.00	346.24	-346.24	-100.0%
51 Music Director Prof Exp	0.00	1,396.00	-1,396.00	-100.0%
52 Total Staff Professional Expenses	3,714.03	3,879.67	-165.64	-4.27%
53 BldgGrounds				
54 Electric	365.18	463.81	-98.63	-21.27%
55 Gas	50.14	127.61	-77.47	-60.71%
56 Groundskeeping	1,912.00	922.50	989.50	107.26%
57 Total Reg. Maintenance	737.19	799.71	-62.52	-7.82%
58 Phone & Internet	492.35	414.92	77.43	18.66%
59 Total BldgGrounds	3,556.86	2,728.55	828.31	30.36%
60 Office Expenses				
61 Transfer Suspense Account	0.00	744.00	-744.00	-100.0%
62 Credit Card/Bank/PayPal Fees	402.72	317.88	84.84	26.69%
63 Office Expense/Supplies	157.94	299.22	-141.28	-47.22%
64 OfficeEquip/Maint	263.95	263.95	0.00	0.0%
65 Payroll Software Expenses	29.75	42.50	-12.75	-30.0%
66 Software Expense	388.67	282.17	106.50	37.74%
67 Total Office Expenses	1,243.03	1,949.72	-706.69	-36.25%
68 Loan & Mortgage Payments				
69 Mortgage Interest Payments	215.97	302.09	-86.12	-28.51%
70 Total Loan & Mortgage Payments	215.97	302.09	-86.12	-28.51%
71 Denominational Dues				
72 UUA-NER	4,166.00	3,568.00	598.00	16.76%
73 Total Denominational Dues	4,166.00	3,568.00	598.00	16.76%
74 Consultants/Contract Employees				
75 Housekeeping	0.00	800.00	-800.00	-100.0%
76 Total Consultants/Contract Employees	0.00	800.00	-800.00	-100.0%
77 Committees				
78 Board of Trustees	164.00	0.00	164.00	100.0%
79 Total Committees	164.00	0.00	164.00	100.0%
80 CYM				
81 Special Programing/Multigen	757.85	466.71	291.14	62.38%
82 Total CYM	757.85	466.71	291.14	62.38%
83 Music				
84 Music Support/Supplies	5.99	0.00	5.99	100.0%
85 Total Music	5.99	0.00	5.99	100.0%
86 Worship				
87 Materials/Supplies	370.00	74.79	295.21	394.72%
88 Total Worship	370.00	74.79	295.21	394.72%
89 Total Expense	45,243.51	43,692.32	1,551.19	3.55%
90 Net Ordinary Income	65,705.94	42,271.67	23,434.27	55.44%
91 Net Income	65,705.94	42,271.67	23,434.27	55.44%

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

	July 31, 21	July 31, 2020	\$ Change	% Change	
ASSETS					
Current Assets					
Checking/Savings					
1	CC5 Ckg - 5859	25,530.76	22,304.88	3,225.88	14.46%
2	Repo Sweep - 0998	202,687.77	114,942.99	87,744.78	76.34%
3	Total Checking/Savings	228,218.53	137,247.87	90,970.66	66.28%
4	Other Current Assets				
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	Total Other Current Assets	-54,779.04	-54,779.04	0.00	0.0%
9	Total Current Assets	173,439.49	82,468.83	90,970.66	110.31%
10	Fixed Assets	1,761,018.93	1,761,018.93	0.00	0.0%
11	Other Assets				
12	Transfer Suspense	875.84	0.00	875.84	100.0%
13	Food Coupon Inventory	7,145.00	5,715.00	1,430.00	25.02%
14	Petty Cash	100.00	100.00	0.00	0.0%
15	Total Other Assets	8,120.84	5,815.00	2,305.84	39.65%
16	TOTAL ASSETS	1,942,579.26	1,849,302.76	93,276.50	5.04%
17	LIABILITIES & EQUITY				
18	Liabilities				
19	Current Liabilities				
20	Other Current Liabilities				
21	PPP Loan	144,867.50	72,300.00	72,567.50	100.37%
22	Split Plate	2,414.00	2,810.00	-396.00	-14.09%
23	UUSC Coffee Sales	482.48	24.15	458.33	1,897.85%
24	Current portion-Loan Meeting H	4,080.00	4,080.00	0.00	0.0%
25	Payroll Liabilities	1,324.98	6,923.32	-5,598.34	-80.86%
26	Total Other Current Liabilities	153,168.96	86,137.47	67,031.49	77.82%
27	Total Current Liabilities	153,168.96	86,137.47	67,031.49	77.82%
28	Long Term Liabilities				
29	Loan-Meeting House Improvements	70,626.81	75,498.81	-4,872.00	-6.45%
30	Loan-Endowment Fund	49,425.63	122,015.71	-72,590.08	-59.49%
31	Total Long Term Liabilities	120,052.44	197,514.52	-77,462.08	-39.22%
32	Total Liabilities	273,221.40	283,651.99	-10,430.59	-3.68%
33	Equity				
34	Unrealized Endow Loan Gain/Loss	252,943.67	180,353.59	72,590.08	40.25%
35	Retained Earnings	1,350,708.25	1,343,025.51	7,682.74	0.57%
36	Net Income	65,705.94	42,271.67	23,434.27	55.44%
37	Total Equity	1,669,357.86	1,565,650.77	103,707.09	6.62%
38	TOTAL LIABILITIES & EQUITY	1,942,579.26	1,849,302.76	93,276.50	5.04%

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