

January 2021 Board of Trustees Meeting Packet

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

Meeting ID: 897 2268 6555

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Covenant of First Parish Brewster UU Board of Trustees

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

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

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FPBUU Board of Trustees
Meeting Agenda January 21, 2021

6:30 - Spiritual Opening and focused check-in - Rev Jessica

6:50 - Read Board Covenant – Diane

6:53 - Widening the Circle Discussion (pages 77-100) - Rev Jessica

7:20 - Financial Update - Diane

7:25 Policy – Demonstration Policy - Katharine

7:30 - Covid Task Force Report – Rev Jessica

7:40 – Community Engagement Survey Discussion (This is in December packet)

8:00– Congregational Covenant Report – Katharine and Susan

8:05 – 8th Principle Task Force Report – Tom, Carol Y

8:10 - Reparations Task Force Report - Susan

8:15 - Consent Agenda – President’s report, Minister’s report, Life Span Religious Education Director’s report, Director of Administration and Finance report

8:20 - Check-out/Closing – How are you feeling about this meeting. Both positive and negative comments are welcome.

8:25 – Executive Session

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**FPBUU Board of Trustees
Zoom Meeting Minutes
December 17, 2020 6:30 PM**

Members in Attendance

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

Staff in Attendance Rev. Jessica Clay, Twinks Hastings, Director of Lifespan Faith Development

Spiritual Opening and Focused Check-in - Rev Jessica

The theme for this month is stillness. Rev Jessica showed a video titled Keeping Quiet by Pablo Neruda from Soul Matters. Rev Jessica invited us to share where we go to seek solace and be intentionally silent.

Read Board Covenant

Bill read the Board Covenant.

Widening the Circle of Concern Discussion

The Board read and discussed the chapters on Hospitality and Inclusion and Living Our Values in the World. Rev Jessica asked us to share what resonated with us from the text and to also include actions that we could implement.

Discussion topics included: the characteristics of white supremacy culture, best practices for hospitality, diversity in leadership and worship arts, engaging in conflict and avoiding microaggressions, owning initiatives and follow through, leadership education, using a common vocabulary, racism and oppression, and the need to view all areas of justice work through the lens of diversity, equity, and inclusion.

Rev Jessica explained that we are on an anti-racism continuum. We are doing this work together. She recommended that if you read something and are conflicted by it, you should research the topic and notice where the resistance is.

The **reading assignment for next month** is Religious Professionals and Educating for Liberation. (pages 77-100)

Financial/Stewardship Campaign Report – Diane

The Finance Committee evaluated the budget from a cash flow perspective. If things go as we expect, we will be on track. We will still have the reserves in place. On February 28th, there will be a state-of-the-church conversation with the congregation.

COVID Task Force Recommendation - Carol D

The Covid Task Force recommended that we not open the sanctuary until June due to the surge in cases of COVID-19. The Board voted unanimously to approve this motion. Carol D will write

a notice for the Friday Angle to let people know.

Procurement Policy - Katharine

After discussion, the Board voted to approve the new Procurement policy as presented.

Policy Requiring That the Board Minutes Be Posted Within Two Weeks - Carol D.

Minutes from the Board meetings will be sent to Board members soon after each meeting for review and correction. The Board will have one week to submit corrections to the Clerk. The Clerk will send the revised version of the minutes to The Board President for final approval, and the President will send the approved version of the minutes to the Director of Admin and Finance. When the Director of Admin and Finance sends the Board packet to the Board, it will also be posted online. Members of the congregation will have access to the previous month's minutes and the agenda in advance of each upcoming meeting. Members are welcome to attend Board of Trustees meetings as long as they notify the Board President in advance.

FPBUU Community Engagement Survey - Rev Jessica

More than 100 people, representing one third of the congregation, completed the Community Engagement survey, providing insightful feedback. One person made a negative comment about Rev Jessica working from home in Utah. The Board discussed whether we should respond to this comment. Some Board members thought that it wasn't necessary since the Board approved her request and informed the congregation in advance. Rev Jessica noted that this was an opportunity to address anonymous feedback. She explained that the best way to handle a situation like this is to name it and invite the person to come to the Board and have a discussion. Rev Jessica recommended that we discuss the survey results at the next meeting and share our ideas about what to do with the survey results.

Congregational Covenant Committee – Katharine and Susan

The Congregational Covenant Committee is setting up two listening sessions with the congregation. They have also requested a listening session with the shared ministry committee.

8th Principle Working Group Report – Tom and Carol Y

Tom asked whether an implementation committee would be formed if we adopt the 8th principle. Carol noted that the 8th Principle Working Group is participating in the worship service on the Rev. Dr. Martin Luther King weekend. They will participate in the Call to Worship, offer two personal reflections, and host a Q & A session following coffee hour.

Lifespan Faith Development – Twinks would like feedback from the Board regarding Adult Education. Twinks is recommending that we consider replacing the Pathways model with a more curated program like CYM. It would require funding and may meet resistance.

Consent Agenda – November 2020

The Board voted unanimously to approve the November 2020 Consent Agenda.

Check-out/Closing

Adjourn

Respectfully submitted, Carol Yerby, Clerk

President's Report January 19, 2021

Well 2021 has arrived and the pandemic is not slowing down. We can only hope that the vaccine will be distributed on Cape Cod very soon as I know we all are waiting with anticipation for life to back to normal. Unfortunately, it could be months before it will be safe to congregate together.

I know there are some of FPBUU members who would like church services to be held in the sanctuary now and would like the Board to allow small groups to meet in FPBUU buildings. However, the Covid Task Force continues to meet monthly to assess the situation and make recommendations to the Board about when and how we may be able to open our campus and we will only open the campus when we feel it is safe for our members and friends.

Sadly, we witnessed rioters breaking into the Capitol. Hopefully, the Capitol police and the Coast Guard will be prepared and will be able to keep things under control so Joe Biden and Kamala Harris will be able to take their oath of office and have a smooth transition of power. I know I my eyes will be glued to the TV to watch the Inauguration. I think after what took place at the Capitol on January 6th we have some apprehension about what may occur on January 20th.

The Board is the Board continues to work on our own intended or unintended racism and to work to address long-term cultural and institutional change is extremely important and will not be easy but with open hearts and minds, I know we can and will make progress. Therefore, the Board of Trustees continue its work with the 8th Principle Task Force and the Congregational Covenant Task Force. FPBUU also has 2 task forces dealing with reparations.

The FPBUU Board of Trustees believes it's important for us to analyze systemic racism and white privilege culture within Unitarian Universalism and within our own congregation.

The Board continues to work to maintain the long-range health of the FPBUU congregation by overseeing planning and goal setting, creating policies and overseeing the annual budget.

Keep the faith.

Carol DiAnna, President of Board of Trustees

Ministers Board Report January 2021 from Rev Jessica Clay

Overall thoughts:

Thank you to the board for giving staff an extra week off after Christmas. It was so appreciated. Also thank you for the amazon gift card, it was very thoughtful. I am grateful for the support which allowed me to go to SLC for the holidays, it has been so nice to be with family during this time. I return to Cape Cod on January 25th.

Worship and Rites of Passage:

Worship attendance continues to hover around < 100 people on average. We had a great turnout at our 8th principle service on Jan 17th. I have been in communication with several community members around weddings and funerals that are upcoming this year. I am co-leading the service on Feb 7th with the Covenant Task Force. The Welcoming Congregation Committee is leading the service on Feb 14th, and the reparations team is leading the service on March 21st.

Pastoral Care:

I continue to meet with congregants via phone and zoom. I met with Tavia Ossola to check in on how our people are doing, we will be holding a pastoral care meeting on zoom in February.

Social Justice in the Public Square:

The reparations team has been doing amazing work. Look forward to their presentation at our February board meeting. They will be presenting to the congregation at the March 21st service.

Administration:

Staff evaluations are this month and I will present recommended staff changes to the finance committee in February. I am in frequent conversation with Tavia Ossola (representing the personnel consultants), Susan Smith, and Carol DiAnna about staffing issues. After some initial glitches our new tech hire Maggie Baker has been an incredible support to the directors.

Serves the Larger Unitarian Universalist Faith:

I continue to attend UUMA cluster meetings, my local interfaith women ministers group, and the zoom group of newly settled ministers that I convene.

Lifespan faith development director

Board Report January 2021

Overview

I am incredibly grateful for the two weeks of vacation over the holidays; I was able to disconnect and really rest for a week, and then get a large part of my credentialing portfolio together on the second week. Thank you for the gift card as well; I bought a massage insert for my office chair, which is making all the zoom-ing much more comfortable.

Professional Development

I am taking my second week of study leave from the 21st to the 27th of January to get my portfolio finished up and submitted by the Feb 1st deadline. This month I am taking the Systems Theory Renaissance Module and a stand-alone class on Public Speaking without Papers.

Programming

We start our 2nd semester this week for all our programs. Rev Jessica, at the request of the youth, will be doing a three-part class on public speaking with them. We are continuing with our CartUUns curriculum for grades 2-5. Taking Flight (the online sex and sexuality program for middle school) is going really well and Chalice Children continues to meet once a month with Deb Selkow.

Adult Ed

I am working on a plan for what adult ED will look like moving forward; I expect to have it ready to roll out by the end of February.

Volunteers

I am so grateful to the CYM committee for stepping up to teach this year, as we have been unsuccessful in recruiting others to help with Sunday morning online programming. I am hoping once we are back in person, it will be easier to find more teachers again. We are also still looking for a youth advisor. We only have 4 folks across all the classes teaching who are not part of the CYM committee, and I worry about burn out in the CYM committee.

Larger congregation

We held a successful yule log ritual at the start of the month. It was hard to keep our folks 6 feet apart and moving through the plaza. Our people are desperate for connection, so I am looking at dates in this new year for some online all-congregation activities.

In conclusion

I expect this new year to be as challenging as the last as we go through this winter, and the surge of COVID that is overwhelming our health care system. I am committed to serving our children and youth, as well as our larger congregation through this time.

Report from Administration and Finance Director – January 2021

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

- Dec 2020 Financial Reports show a surplus of \$36,422 and a checking/savings balance of \$140,294. With cash on hand of more than 2 months of budgeted expenses, no Endowment distribution is needed at this time.
- For FY20-21, we currently have 200 pledge units for a total of \$360,043 pledge commitments.

Property Management

- We have paused our outside cleaning service as of the end of December, and Jennie Mignone will be taking on all the cleaning of our buildings while they are still closed.

Administration as Ministry

- I am working on annual evaluations for the staff that I supervise as well as my own self-evaluation. Our annual process includes a self-evaluation, supervisor evaluation and a growth and change covenant that is filled out by employee and supervisor together. The last few years we have also added an employee feedback survey that is sent to those who work directly with a specific staff member. Evaluations and any recommendations are submitted to Rev Jessica, as head of staff, by the end of January.
- The Spring Quarterly deadline is Feb 10th and submissions should be under 250 words and sent to cove@firstparishbrewster. The themes include: commitment, becoming and story.
- I continue to meet with the 4 Employees that I supervise regularly and offer support for all staff as needed.
- I continue to work with Stewardship to get a clear picture of our active membership and pledges. This year I created a google sheet that will hopefully make this ongoing process of reviewing membership and pledges more streamlined and manageable. Thank you to Susan Flaws and Tavia Ossola for saying yes to co-chairing the Stewardship Committee again this year.
- The applications for the second round of PPP loans are now available. I will be determining if FPBUU is eligible and will inform the Board as soon as I know. I ask that the Board of Trustees vote on whether to accept a 2nd PPP loan, if we are indeed eligible and approved. As of last week, Cape Cod 5 notified me that our original PPP loan has been forgiven.
- During our January Staff meeting, I led a team building exercise that is based on Brene Brown's "BRAVING inventory" from *Dare to Lead*. This was a follow up exercise from our initial introduction to this at our Sept Staff Retreat. The exercise we did this month was intended to further explore the different elements such as boundaries, reliability, accountability, vault, integrity, nonjudgement and generosity.
- I have completed the annual UUA congregational certification, which is due at the end of January.

Worship and Congregational Support

- I am pleased to report that 12 people participated in the first session of the book discussion of Edgar Villanueva's book *Decolonizing Wealth: Indigenous Wisdom to Heal Divides and Restore Balance*. I will be facilitating the second session Jan 20th, and I look forward to seeing what actions might come from these discussions.
- The COVE team will begin reading Brene Brown's book, *The Gifts of Imperfection*, and discuss at our monthly meeting.

I want to thank the Board members for the card and amazon gift card that was sent in December. I feel very support in my work for FPBUU.

Blessings, Karena Stroh, Administration and Finance Director

Summary of FPBUU Policy Committee minutes 1/4/2021

Present; Karen Witting (chair), Marilee Crocker, John Kielb, Topper Roth, Katharine Farnham(Board liaison), and guest Elenita Muniz

Elenita spoke about the proposition that FPBUU formally adopt the Eighth Principle. What would this mean for the Policy Committee if it were adopted? Marilee suggested that the Committee could add a step during the policy development process that was relevant in some fashion to the Eighth Principle. Elenita also asked to what extent do FPBUU policies reflect the intentions embodied in the Eighth Principle.

The Demonstration Policy finished the congregational review period, so it will go to the BOT for final approval. (Perhaps this step could be eliminated in the future when policies receive no comments from the congregation, as the BOT has in fact already approved this policy in its current form.)

The Procurement-FPBUU Members As Prospective Providers Policy will be posted as final.

Regarding the proposed revisions to the policy on Board Meetings that we had talked about last month, Karen circulated the latest changes. We agreed to discuss them at our February meeting.

Karen has begun to look at the Communication Policy. John wondered how FPBUU's presence on social media, may intersect with policies about Communications. Karen will speak with Karena about this. Marilee pointed out that the UUA has a whole section on Social Media policy and will send the link to Karen.

Financial Reports - December 2020

Submitted by Karena Stroh, Administration & Finance Director

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Tab 4 (pages 9-10) - *Operating Fund* Balance Sheet Previous Year Comparison

Tab 5 (pages 9-10) - *Special Fund* P&L Previous Year Comparison

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

% of budget should typically be at 50%

Points of Interest

Total Income is at 70% of budget

Pledge Commitments FY 20-21 \$358,393

Total Pledge Payments received 60% of budget

Offeratory is at 56% of budget

Thrift Store Income is at 93% of budget

Total Expenses are at 47% of budget

Split Plates Offeratory - \$7,170 was distributed to 21 different organizations.

As of Dec 31, 2020, there was \$140,294 (page 8, line 3) in the Operating Fund of FPBUU, which is more than 2 months of budgeted expenses. No Endowment distribution needed at this time. The following are points of interest from the following reports.

The Holiday Fair this year raised \$3,200 compared to \$1,418 last year.

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

	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Pledges				
1 2020-2021 Pledges	195,590.03	315,000.00	-119,409.97	62.09%
2 2019-2020 Pledges	16,092.24	7,500.00	8,592.24	214.56%
3 2018-2019 Pledges	150.00			
4 Total Pledges	211,832.27	322,500.00	-110,667.73	65.68%
5 Offertory	7,312.00	13,000.00	-5,688.00	56.25%
6 Fund Raising				
7 Thrift Store/Annex	37,342.87	40,000.00	-2,657.13	93.36%
8 Church Fundraisers				
9 Garden Tours	2,182.00	1,000.00	1,182.00	218.2%
10 Small Group Fundraisers	1,479.18	0.00	1,479.18	100.0%
11 Spring Auction	0.00	6,500.00	-6,500.00	0.0%
12 Summer Auction	6,018.00	1,000.00	5,018.00	601.8%
13 Holiday Fair	3,203.82			
14 Total Church Fundraisers	12,883.00	8,500.00	4,383.00	151.57%
15 Food Certificate Sales	450.00	500.00	-50.00	90.0%
16 Welcoming Congregation-Income	2,000.00	2,000.00	0.00	100.0%
17 Total Fund Raising	52,675.87	51,000.00	1,675.87	103.29%
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, Misclncome				
22 Investment Income				
23 UUA GIF Distribution	1,459.94	2,800.00	-1,340.06	52.14%
24 Alton Smith Char Trust	567.87	1,000.00	-432.13	56.79%
25 Alton Smith Irrev Trust	599.13	1,200.00	-600.87	49.93%
26 Total Investment Income	2,626.94	5,000.00	-2,373.06	52.54%
27 Interest Income	159.10	250.00	-90.90	63.64%
28 Total Investment,Interest, Misclncome	2,786.04	5,250.00	-2,463.96	53.07%
29 Contributions				
30 Misc Contributions	447.03	300.00	147.03	149.01%
31 Total Contributions	447.03	300.00	147.03	149.01%
32 Total Income	275,553.21	392,050.00	-116,496.79	70.29%
33 Gross Profit	275,553.21	392,050.00	-116,496.79	70.29%
34 Expense				
35 Staff Salaries				
36 Minister				
37 Minister Salary	34,140.00	68,280.00	-34,140.00	50.0%
38 Clergy Housing	11,400.00	22,800.00	-11,400.00	50.0%
39 Minister	45,540.00	91,080.00	-45,540.00	50.0%
40 Admin&FinanceDir	21,549.48	43,099.00	-21,549.52	50.0%
41 CYM Director	21,050.64	42,101.00	-21,050.36	50.0%
42 Music Director	17,653.80	35,308.00	-17,654.20	50.0%
43 ThriftStoreManager	15,600.00	31,574.00	-15,974.00	49.41%
44 Sexton	9,695.22	20,325.00	-10,629.78	47.7%
45 Bookkeeper	7,231.80	14,461.00	-7,229.20	50.01%
46 Pianist	3,080.00	10,920.00	-7,840.00	28.21%
47 Tech Support	970.00			
48 CYM-Childcare	270.00	3,634.00	-3,364.00	7.43%
49 Total Staff Salaries	142,640.94	292,502.00	-149,861.06	48.77%

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

	Jul - Dec 20	Budget	\$ Over Budget	% of Budget	
50	Staff Benefits/Payroll Expenses				
51	WorkCompInsurance	-204.00	2,910.00	-3,114.00	-7.01%
52	FICA Taxes	6,924.46	15,239.00	-8,314.54	45.44%
53	Minister Benefit (FICA)	3,444.00	6,885.00	-3,441.00	50.02%
54	Employee Health Insurance	14,576.52	35,000.00	-20,423.48	41.65%
55	Pension	11,428.36	23,956.00	-12,527.64	47.71%
56	Minister's Term Life	378.00	734.00	-356.00	51.5%
57	Total Staff Benefits/Payroll Expenses	36,547.34	84,724.00	-48,176.66	43.14%
58	Staff Professional Expenses				
59	Minister's Professional Exp	3,053.85	9,000.00	-5,946.15	33.93%
60	Admin&FinanceDirProf Ex	1,100.87	1,704.00	-603.13	64.61%
61	CYM Professional Exp	505.23	1,664.00	-1,158.77	30.36%
62	Music Director Prof Exp	1,396.00	1,396.00	0.00	100.0%
63	Total Staff Professional Expenses	6,055.95	13,764.00	-7,708.05	44.0%
64	BldgGrounds				
65	Electric	2,210.78	3,500.00	-1,289.22	63.17%
66	Gas	752.94	4,500.00	-3,747.06	16.73%
67	Groundskeeping	5,381.08	12,000.00	-6,618.92	44.84%
68	Reg. Maintenance				
69	Supplies	1,367.60	3,000.00	-1,632.40	45.59%
70	Reg. Maintenance - Other	6,043.10	13,800.00	-7,756.90	43.79%
71	Total Reg. Maintenance	7,410.70	16,800.00	-9,389.30	44.11%
72	Liability/Property Insurance	6,308.00	14,200.00	-7,892.00	44.42%
73	Phone & Internet	2,075.34	4,300.00	-2,224.66	48.26%
74	Water	450.90	1,500.00	-1,049.10	30.06%
75	Total BldgGrounds	24,589.74	56,800.00	-32,210.26	43.29%
76	Thrift Store/Annex Expenses	414.66			
77	Office Expenses				
78	Transfer Suspense Account	-300.00			
79	Advertising	0.00	1,500.00	-1,500.00	0.0%
80	Credit Card/Bank/PayPal Fees	2,079.62	4,000.00	-1,920.38	51.99%
81	Office Expense/Supplies	717.62	3,000.00	-2,282.38	23.92%
82	OfficeEquip/Maint	2,102.53	6,200.00	-4,097.47	33.91%
83	Payroll Software Expenses	212.50	800.00	-587.50	26.56%
84	Software Expense	1,480.51	1,800.00	-319.49	82.25%
85	Total Office Expenses	6,292.78	17,300.00	-11,007.22	36.37%
86	Loan & Mortgage Payments				
87	Mortgage Principal Payments	2,503.67	4,038.00	-1,534.33	62.0%
88	Mortgage Interest Payments	1,838.45	4,597.00	-2,758.55	39.99%
89	Total Loan & Mortgage Payments	4,342.12	8,635.00	-4,292.88	50.29%
90	Denominational Dues				
91	UUA-NER	12,488.00	21,407.00	-8,919.00	58.34%
92	Total Denominational Dues	12,488.00	21,407.00	-8,919.00	58.34%
93	Consultants/Contract Employees				
94	Housekeeping	4,000.00	8,320.00	-4,320.00	48.08%
95	Total Consultants/Contract Employees	4,000.00	8,320.00	-4,320.00	48.08%
96	Committees				
97	UU the Vote	-1,566.40			
98	Board of Trustees	0.00	100.00	-100.00	0.0%
99	Landscape Committee	53.00	500.00	-447.00	10.6%
100	Membership	730.55	500.00	230.55	146.11%
101	Stewardship	0.00	500.00	-500.00	0.0%

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

		Jul - Dec 20	Budget	\$ Over Budget	% of Budget
102	Total Committees	-782.85	1,600.00	-2,382.85	-48.93%
103	CYM				
104	Special Programing/Multigen	1,020.61	800.00	220.61	127.58%
105	OWL/COA	0.00	500.00	-500.00	0.0%
106	High School Youth Program	81.28	500.00	-418.72	16.26%
107	Pre K-Grade 6/7	47.30	650.00	-602.70	7.28%
108	Office/Library	23.89	200.00	-176.11	11.95%
109	Total CYM	1,173.08	2,650.00	-1,476.92	44.27%
110	Music				
111	Music Scores	350.00	500.00	-150.00	70.0%
112	Music Support/Supplies	491.09	300.00	191.09	163.7%
113	PianoOrgan	0.00	800.00	-800.00	0.0%
114	Total Music	841.09	1,600.00	-758.91	52.57%
115	Worship				
116	Hospitality	0.00	300.00	-300.00	0.0%
117	Materials/Supplies	528.77	1,000.00	-471.23	52.88%
118	Total Worship	528.77	1,300.00	-771.23	40.68%
119	Total Expense	239,131.62	510,602.00	-271,470.38	46.83%
120	Net Ordinary Income	36,421.59	-118,552.00	154,973.59	-30.72%
121	Other Income/Expense				
122	Other Income				
123	Endowment Fund Distribution	0.00	110,000.00	-110,000.00	0.0%
124	Surplus Transfer	0.00	20,000.00	-20,000.00	0.0%
125	Total Other Income	0.00	130,000.00	-130,000.00	0.0%
126	Net Other Income	0.00	130,000.00	-130,000.00	0.0%
127	Net Income	36,421.59	11,448.00	24,973.59	318.15%

Operating Funds Profit & Loss Prev Year Comparison July through December 2020

	Jul - Dec 20	Jul - Dec 19	\$ Change	% Change	
Ordinary Income/Expense					
Income					
Pledges					
1	2020-2021 Pledges	195,590.03	0.00	195,590.03	100.0%
2	2019-2020 Pledges	16,092.24	207,769.62	-191,677.38	-92.26%
3	2018-2019 Pledges	150.00	10,222.00	-10,072.00	-98.53%
4	2017-2018 Pledges	0.00	130.00	-130.00	-100.0%
5	Total Pledges	211,832.27	218,121.62	-6,289.35	-2.88%
6	Offertory	7,312.00	10,824.50	-3,512.50	-32.45%
7	Fund Raising				
8	Thrift Store/Annex	37,342.87	52,266.39	-14,923.52	-28.55%
9	Church Fundraisers				
10	Garden Tours	2,182.00	0.00	2,182.00	100.0%
11	Small Group Fundraisers	1,479.18	22.00	1,457.18	6,623.55%
12	Spring Auction	0.00	373.00	-373.00	-100.0%
13	Summer Auction	6,018.00	0.00	6,018.00	100.0%
14	Holiday Fair	3,203.82	0.00	3,203.82	100.0%
15	Church Fundraisers - Other	0.00	8,323.70	-8,323.70	-100.0%
16	Total Church Fundraisers	12,883.00	8,718.70	4,164.30	47.76%
17	CYM Summer Program	0.00	770.92	-770.92	-100.0%
18	Food Certificate Sales	450.00	1,400.00	-950.00	-67.86%
19	Women's Circle Alliance	0.00	690.00	-690.00	-100.0%
20	Welcoming Congregation-Income	2,000.00	0.00	2,000.00	100.0%
21	Total Fund Raising	52,675.87	63,846.01	-11,170.14	-17.5%
22	BldgUse				
23	Space Rentals	0.00	5,076.35	-5,076.35	-100.0%
24	Weddings/Memorials	500.00	2,150.00	-1,650.00	-76.74%
25	Total BldgUse	500.00	7,226.35	-6,726.35	-93.08%
26	Investment,Interest, MiscIncome				
27	Investment Income				
28	UUA GIF Distribution	1,459.94	1,432.89	27.05	1.89%
29	Alton Smith Char Trust	567.87	736.50	-168.63	-22.9%
30	Alton Smith Irrev Trust	599.13	658.76	-59.63	-9.05%
31	Total Investment Income	2,626.94	2,828.15	-201.21	-7.12%
32	Interest Income	159.10	133.06	26.04	19.57%
33	Total Investment,Interest, MiscIncome	2,786.04	2,961.21	-175.17	-5.92%
34	Contributions				
35	Misc Contributions	447.03	378.38	68.65	18.14%
36	Total Contributions	447.03	378.38	68.65	18.14%
37	Total Income	275,553.21	303,358.07	-27,804.86	-9.17%
38	Gross Profit	275,553.21	303,358.07	-27,804.86	-9.17%
39	Expense				
40	Staff Salaries				
41	Bonus	0.00	900.00	-900.00	-100.0%
42	Minister	45,540.00	45,540.00	0.00	0.0%
43	Admin&FinanceDir	21,549.48	21,549.48	0.00	0.0%
44	CYM Director	21,050.64	21,177.00	-126.36	-0.6%
45	Music Director	17,653.80	17,653.80	0.00	0.0%
46	ThriftStoreManager	15,600.00	16,104.96	-504.96	-3.14%
47	Sexton	9,695.22	9,846.00	-150.78	-1.53%
48	Bookkeeper	7,231.80	7,231.80	0.00	0.0%
49	Pianist	3,080.00	5,302.50	-2,222.50	-41.91%

Operating Funds
Profit & Loss Prev Year Comparison
July through December 2020

	Jul - Dec 20	Jul - Dec 19	\$ Change	% Change	
50	Tech Support	970.00	0.00	970.00	100.0%
51	CYM-Childcare	270.00	622.50	-352.50	-56.63%
52	Total Staff Salaries	142,640.94	145,928.04	-3,287.10	-2.25%
53	Staff Benefits/Payroll Expenses				
54	WorkComplnsurance	-204.00	73.00	-277.00	-379.45%
55	FICA Taxes	6,924.46	7,150.98	-226.52	-3.17%
56	Minister Benefit (FICA)	3,444.00	3,444.00	0.00	0.0%
57	Employee Health Insurance	14,576.52	16,364.52	-1,788.00	-10.93%
58	Pension	11,428.36	12,378.64	-950.28	-7.68%
59	Minister's Term Life	378.00	367.20	10.80	2.94%
60	Total Staff Benefits/Payroll Expenses	36,547.34	39,778.34	-3,231.00	-8.12%
61	Staff Professional Expenses				
62	Minister's Professional Exp	3,053.85	8,078.38	-5,024.53	-62.2%
63	Admin&FinanceDirProf Ex	1,100.87	213.30	887.57	416.11%
64	CYM Professional Exp	505.23	0.00	505.23	100.0%
65	Music Director Prof Exp	1,396.00	941.65	454.35	48.25%
66	Total Staff Professional Expenses	6,055.95	9,233.33	-3,177.38	-34.41%
67	BldgGrounds				
68	Electric	2,210.78	2,605.66	-394.88	-15.16%
69	Gas	752.94	1,575.01	-822.07	-52.2%
70	Groundskeeping	5,381.08	8,385.88	-3,004.80	-35.83%
71	Reg. Maintenance				
72	Supplies	1,367.60	1,118.34	249.26	22.29%
73	Reg. Maintenance - Other	6,043.10	6,744.39	-701.29	-10.4%
74	Total Reg. Maintenance	7,410.70	7,862.73	-452.03	-5.75%
75	Maint-Special Bldg Projects	0.00	2,400.00	-2,400.00	-100.0%
76	Liability/Property Insurance	6,308.00	6,344.50	-36.50	-0.58%
77	Phone & Internet	2,075.34	2,083.95	-8.61	-0.41%
78	Water	450.90	502.09	-51.19	-10.2%
79	Total BldgGrounds	24,589.74	31,759.82	-7,170.08	-22.58%
80	Thrift Store/Annex Expenses	414.66	0.00	414.66	100.0%
81	Office Expenses				
82	Transfer Suspense Account	-300.00	522.88	-822.88	-157.38%
83	Advertising	0.00	524.26	-524.26	-100.0%
84	Credit Card/Bank/PayPal Fees	2,079.62	1,415.46	664.16	46.92%
85	Office Expense/Supplies	717.62	1,771.08	-1,053.46	-59.48%
86	OfficeEquip/Maint	2,102.53	2,733.46	-630.93	-23.08%
87	Payroll Software Expenses	212.50	233.75	-21.25	-9.09%
88	Software Expense	1,480.51	1,052.74	427.77	40.63%
89	Total Office Expenses	6,292.78	8,253.63	-1,960.85	-23.76%
90	Loan & Mortgage Payments				
91	Mortgage Interest Payments	1,838.45	1,930.76	-92.31	-4.78%
92	EndowLoanRepayment	0.00	2,394.00	-2,394.00	-100.0%
93	Total Loan & Mortgage Payments	1,838.45	4,324.76	-2,486.31	-57.49%
94	Denominational Dues				
95	UUA-NER	12,488.00	10,704.00	1,784.00	16.67%
96	Total Denominational Dues	12,488.00	10,704.00	1,784.00	16.67%
97	Consultants/Contract Employees				
98	Substitute Sexton	0.00	580.00	-580.00	-100.0%
99	OMG Music	0.00	800.00	-800.00	-100.0%
100	Housekeeping	4,000.00	4,160.00	-160.00	-3.85%
101	Total Consultants/Contract Employees	4,000.00	5,540.00	-1,540.00	-27.8%

Operating Funds
Profit & Loss Prev Year Comparison
July through December 2020

		Jul - Dec 20	Jul - Dec 19	\$ Change	% Change
102	Committees				
103	UU the Vote	-1,566.40	0.00	-1,566.40	-100.0%
104	Board of Trustees	0.00	519.24	-519.24	-100.0%
105	Landscape Committee	53.00	370.39	-317.39	-85.69%
106	Membership	730.55	487.48	243.07	49.86%
107	Social Justice	0.00	121.25	-121.25	-100.0%
108	UU Connections	0.00	150.00	-150.00	-100.0%
109	Total Committees	-782.85	1,648.36	-2,431.21	-147.49%
110	CYM				
111	Special Programing/Multigen	1,020.61	998.26	22.35	2.24%
112	OWL/COA	0.00	619.30	-619.30	-100.0%
113	High School Youth Program	81.28	357.18	-275.90	-77.24%
114	Pre K-Grade 6/7	47.30	273.99	-226.69	-82.74%
115	Contract Childcare	0.00	420.00	-420.00	-100.0%
116	Office/Library	23.89	111.11	-87.22	-78.5%
117	Total CYM	1,173.08	2,779.84	-1,606.76	-57.8%
118	Music				
119	Music Scores	350.00	-131.72	481.72	365.72%
120	Music Support/Supplies	491.09	55.06	436.03	791.92%
121	PianoOrgan	0.00	703.21	-703.21	-100.0%
122	Total Music	841.09	626.55	214.54	34.24%
123	Reconciliation Discrepancies	0.00	129.04	-129.04	-100.0%
124	Worship				
125	Pastoral Care Coverage	0.00	350.00	-350.00	-100.0%
126	Hospitality	0.00	310.13	-310.13	-100.0%
127	Materials/Supplies	528.77	603.50	-74.73	-12.38%
128	Pulpit Support	0.00	700.00	-700.00	-100.0%
129	Total Worship	528.77	1,963.63	-1,434.86	-73.07%
130	Total Expense	236,627.95	262,669.34	-26,041.39	-9.91%
131	Net Ordinary Income	38,925.26	40,688.73	-1,763.47	-4.33%
132	Net Income	38,925.26	40,688.73	-1,763.47	-4.33%

Operating Funds
Balance Sheet Prev Year Comparison
As of December 31, 2020

	Dec 31, 20	Dec 31, 19	\$ Change	% Change	
ASSETS					
Current Assets					
Checking/Savings					
1	CC5 Ckg - 5859	48,715.47	25,040.33	23,675.14	94.55%
2	Repo Sweep - 0998	91,578.55	81,602.60	9,975.95	12.23%
3	Total Checking/Savings	140,294.02	106,642.93	33,651.09	31.56%
4	Other Current Assets				
5	Payroll Corrections	-129.04	-129.04	0.00	0.0%
6	Clergy Housing Repayment	0.00	1,650.00	-1,650.00	-100.0%
7	Emergency Reserve Fund	-29,400.00	-29,400.00	0.00	0.0%
8	Capital Expense Fund	-25,250.00	-25,250.00	0.00	0.0%
9	Total Other Current Assets	-54,779.04	-53,129.04	-1,650.00	-3.11%
10	Total Current Assets	85,514.98	53,513.89	32,001.09	59.8%
11	Fixed Assets	1,761,018.93	1,761,018.93	0.00	0.0%
12	Other Assets				
13	Food Coupon Inventory	4,265.00	7,725.00	-3,460.00	-44.79%
14	Petty Cash	100.00	100.00	0.00	0.0%
15	Total Other Assets	4,365.00	7,825.00	-3,460.00	-44.22%
16	TOTAL ASSETS	1,850,898.91	1,822,357.82	28,541.09	1.57%
17	LIABILITIES & EQUITY				
18	Liabilities				
19	Current Liabilities				
20	Other Current Liabilities				
21	PPP Loan	72,300.00	0.00	72,300.00	100.0%
22	Split Plate	2,270.00	3,941.00	-1,671.00	-42.4%
23	UUSC Coffee Sales	36.73	-629.40	666.13	105.84%
24	Current Portion-Loan Endow	10,399.00	10,399.00	0.00	0.0%
25	Current portion-Loan Meeting H	4,080.00	4,080.00	0.00	0.0%
26	Payroll Liabilities	13,735.02	13,126.62	608.40	4.64%
27	Total Other Current Liabilities	102,820.75	30,917.22	71,903.53	232.57%
28	Total Current Liabilities	102,820.75	30,917.22	71,903.53	232.57%
29	Long Term Liabilities				
30	Loan-Meeting House Improvements	73,842.93	78,358.30	-4,515.37	-5.76%
31	Loan-Endowment Fund	494,105.11	185,385.71	308,719.40	166.53%
32	Total Long Term Liabilities	567,948.04	263,744.01	304,204.03	115.34%
33	Total Liabilities	670,768.79	294,661.23	376,107.56	127.64%
34	Equity				
35	Unrealized Endow Loan Gain/Loss	-202,134.81	106,584.59	-308,719.40	-289.65%
36	Retained Earnings	1,343,025.51	1,380,423.27	-37,397.76	-2.71%
37	Net Income	41,319.42	40,688.73	630.69	1.55%
38	Total Equity	1,182,210.12	1,527,696.59	-345,486.47	-22.62%
39	TOTAL LIABILITIES & EQUITY	1,852,978.91	1,822,357.82	30,621.09	1.68%

footnote: The liability for the Endowmnt Fund loan is not accurate. The balance of the loan as of Dec 31st is \$78,592.58.

PPP has been forgiven so is not a liability anymore.

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

		Jul - Dec 20	Jul - Dec 19	\$ Change	% Change
h	Income				
2	WelcCong/CochraneFund	3,142.00	2,639.00	503.00	19.06%
3	Heed-Income	2,280.00	6,061.00	-3,781.00	-62.38%
4	Minister's Discretionary-Income	0.00	629.27	-629.27	-100.0%
5	MemorialMarker-Income	2,715.00	1,240.00	1,475.00	118.95%
6	Interest-Checking 6071	3.56	3.12	0.44	14.1%
7	Total Income	8,140.56	10,572.39	-2,431.83	-23.0%
8	Expense				
9	WelcCong/CochraneFund-E	2,000.00	1,766.98	233.02	13.19%
10	Heed-E	3,718.48	4,181.14	-462.66	-11.07%
11	Minister'sDiscretionary-E	913.83	647.30	266.53	41.18%
12	MemorialMarker-E	3,665.40	1,589.02	2,076.38	130.67%
13	Total Expense	10,297.71	8,184.44	2,113.27	25.82%
14	Net Income	-2,157.15	2,387.95	-4,545.10	-190.34%

Special Funds / First Parish Brewster
Balance Sheet Prev Year Comparison
As of December 31, 2020

	Dec 31, 20	Dec 31, 19	\$ Change	% Change	
ASSETS					
Current Assets					
Checking/Savings					
1	Cape Cod Five-CK - 6071	13,566.62	15,846.51	-2,279.89	-14.39%
2	Checking/Savings	13,566.62	15,846.51	-2,279.89	-14.39%
3	Other Current Assets				
4	Music Fund	-384.05	0.00	-384.05	-100.0%
5	Memorial Marker	-3,195.15	-3,729.62	534.47	14.33%
6	Minister's Discretionary	-1,074.32	-2,383.14	1,308.82	54.92%
7	Heed	-2,980.34	-4,291.16	1,310.82	30.55%
8	Welc.Cong./Cochrane Fund	-5,565.20	-2,697.95	-2,867.25	-106.28%
9	Total Other Current Assets	-13,199.06	-13,101.87	-97.19	-0.74%
10	Total Current Assets	367.56	2,744.64	-2,377.08	-86.61%
11	TOTAL ASSETS	367.56	2,744.64	-2,377.08	-86.61%
12 LIABILITIES & EQUITY					
13	Equity				
14	Retained Earnings	364.00	356.69	7.31	2.05%
15	Net Income	3.56	2,387.95	-2,384.39	-99.85%
16	Total Equity	367.56	2,744.64	-2,377.08	-86.61%
17	TOTAL LIABILITIES & EQUITY	367.56	2,744.64	-2,377.08	-86.61%