

January 2022 Board of Trustees Meeting Packet

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

Meeting ID: 897 2268 6555

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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December Meeting Minutes

President’s Report

AFD’s Report

Capital Campaign Consultant Contract

Financial Reports – December 2021

FPBUU Board of Trustees Meeting Agenda

January 18, 2022 6:30 PM

By Zoom

Meeting ID 89722686555

6:30 Welcome Board, Staff and Visitors- Susan

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

6:55 Read Board Covenant -Diane W

7:00 Board common read Mistakes and Miracles- Chapter 6 - Bill

7:15 Policy Committee - John

7:25 Finance - Budget Priorities - Diane P

7:50 Board goal #1 Living Into the 8th Principle - Carol

8:00 Board goal #2 Capital campaign - Susan

8:20 Consent Agenda: President's report, Admin and Finance report,

December Financial Reports

8:25 Check out/Closing

8:30 Adjourn

Executive Session

FPBUU Board of Trustees Meeting Agenda December 21, 2021 6:30 PM, in Parish Hall

Board Members in attendance: Susan Smith, President; Diane Pansire, Treasurer; Carol Yerby, President Elect; Rand Burkert, Clerk; Members at Large John Kielb, Elizabeth Libby, Bill Roberts, Diane Willcox, and Tom O'Brien

Staff in Attendance:

Twinks Hastings, Director of Lifespan Religious Education.

Susan Smith welcomed the Board and led us in a reflection on the Solstice and its meaning for us.

Tom O'Brien read the Board Covenant

Board common read: Mistakes and Miracles

Carol Yerby led a discussion of Chapter 5, about All Souls Church in Tulsa. The pages for our next reading are 265-303 (Chapter 6). Bill Roberts offered to lead the discussion of this chapter at our next Board meeting.

Policy Committee - John Kielb

John addressed changes to the Fire Safety policy. The Thrift Store lacks a fire alarm pull-box; this is permissible because of the small size and limited capacity of the store. The Policy Committee wanted the Board to be aware of that situation.

John made a motion that the Board approve the proposed Fire Safety Policy. Tom O'Brien seconded. All approved.

Tom discussed the policy for Emergency Expenditures to allow swift decisions to be made in emergencies.

John Kielb made a motion to approve the Emergency Expenditures policy as proposed. Bill Roberts seconded the motion; all approved.

Susan Smith mentioned that in light of the Capital Campaign, policies regarding gifts and donations may need to be reviewed, for clarity of procedure in allocating donations to different funds. There may also need to be new policies for “naming options”: how do we decide to name a facility for someone, in response to a donation? (For example, our pews are assigned names of past donors.)

Finance - Diane Pansire

Diane Pansire explained that for Pastoral Care, Reverend Bran may need a transportation expense up to \$1,000. The Finance Committee recommended a special allocation specifically for this need within the Emergency Fund. Diane moved to approve this allocation. Tom O’Brien seconded; all approved.

Diane made a motion that the Board appoint Bob Mauterstock to the Finance Committee. Bill Roberts seconded; all unanimously approved.

Special Learning about non-Binary Pronouns – Maureen Osborne

Maureen Osborne presented to the Board to help define non-binary pronouns and their correct use. The singular use of “they” or “them” is not new or a fad. But the wider recognition of non-binary orientation is more recent and people need help with their understanding. Non binary orientation means not identifying, not feeling fully seated in either gender. One can be gender-fluid, or dual gender. Binary gender is not what’s expected by people who think in terms of strict binary roles. Non-binary people have definite feelings and concepts about their gender identity, and respect for this is essential. We were reminded in all cases to use the pronouns a person asks us to use. Sometimes difficulty in embracing this can be generational, as we have been steeped in the binary concept. Diane Wilcox and Twinks Hastines both affirmed that this is an opportunity for us to up our congregation’s literacy about gender. Susan Smith reminded us that by educating ourselves, we can help the congregation.

7:50 Board goal #1 Living Into the 8th Principle - Carol Yerby

Carol clarified the recommended changes to the language in the By-Laws, as suggested by a review in light of the 8th Principle conducted with David Sutherland and Jim Hild (outlined in the Board packet). Bill Roberts made a motion to approve the proposed changes. Liz Libby seconded; all approved.

Carol also spoke of the meeting convened among our various social justice groups in our effort to gather together our social justice efforts in light of the 8th Principle. The UUA has a “Side with Love” project that we can draw upon for inspiration in this.

8:05 Board goal #2 Capital campaign/Project planning

Susan Smith said she is working with Susan Flaws. They are waiting to assess two possible Capital Campaign consultants. “Widening the Circle” is going to be the name of the campaign; Kip Keane is working on a logo for it. We will organize a weekend which we hope will be widely attended by the Board, CYM, and many other congregant groups, together with the consultant eventually chosen. We have a bank account opened to receive funds.

8:20 Consent Agenda: President’s report, Minister’s report, Director of Lifespan Religious Ed report, Admin and Finance report, November Financial Reports

Tom made a motion to accept the Consent Agenda; Bill seconded; all approved.

The Meeting was adjourned to Executive Session at 8:30 PM

(Minutes respectfully submitted by Rand Burkert, Clerk, on December 30th, 202)

President's Report January 2022

Looking back on my last President's Report one month ago, it is startling to realize how much has happened in the life of this congregation. First and foremost, the celebrated birth and tragic death of Penelope Ann Clay has devastated Jessica and breaks our hearts over and over again. All this in the midst of the holiday season and a pandemic that once again surges.

We have been well supported by the UUA, including their Trauma Response Team, many UU ministers from across the country, and strong lay leaders who have taken on the challenging tasks of navigating rapidly changing circumstances, staff shortages, rising covid numbers, and of course our collective grief. I have much gratitude for all the support outside and inside our beloved community. I especially appreciate the staff and Rev DL Helfer carrying us over Christmas Eve and through the Candlelight Vigil which was held on December 27. Jessica is now resting with her family in Salt Lake City.

The work of the church continues. Rev Bran Lennox arrived on January 8 and I hope all the Board has or will be able to meet them and welcome them to First Parish.

Susan Flaws and I have chosen the campaign consultant we would like to hire, Barry Finkelstein. Finkelstein Consulting Inc is part of Stewardship For Us (stewardshipforus.com), which used to be under the auspices of the UUA. Barry's affiliation with the UUA and experience guiding UU congregations like ours through successful capital campaigns ultimately tipped the balance in his favor. We are confident and excited to begin our work together. Kip Keene is working on a logo for the campaign "Widening Our Circle."

The next part of the process is a Next Steps Weekend, "an intense yet quick assessment of the congregation, including mission and vision, facility plans and dreams, current and projected finances, and leadership and stewardship infrastructure, to determine how best to proceed." We hope to schedule this for April, starting with the Board, and including other interested church leaders.

Building a Bigger Table, which had initially approached First Parish looking for our sponsorship of their immigration justice mission, now wishes to become a committee of First Parish. We are looking into the ramifications of this, including any legal considerations with their current bank account perhaps becoming a Special Fund of the church with all that may entail.

Sincerely, Susan Smith President

Report from Administration and Finance Director – January 2022

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

- December 2021 Financial Reports (unreconciled) show a surplus of \$13,716 and a checking/savings balance of \$178,560.
- For FY21-22, we have received, as of 1/13/22, 203 pledge units for a total of \$379,124.
- I have met with the person who is conducting our financial review, and he is scheduled to begin next week. He will be reviewing the last 4 full fiscal years of our financial records. Our prior review had covered records through June 30, 2017.

Property Management

- Thanks to the Building Maintenance Committee and our newly established FPBUU Snow Crew for making sure our walkways were clear after our most recent winter storm. We were all pleasantly surprised to arrive and find someone had plowed our parking lots. No one has yet claimed responsibility for this amazingly kind gesture of support so if you have any ideas, please do let me know.
- We currently have no applicants for the Sexton position. The Building Maintenance Committee members are looking at specific tasks that can be done by a small volunteer crew during this time of transition. The hiring team will be meeting to discuss how best to proceed in filling this position at this time of extreme staffing shortage nationwide.

Administration as Ministry

- The tragic death of Rev Jessica's baby this past month is truly heartbreaking, and I am thankful for all those who have offered help and support during this time. We continue to forward notes, cards and gifts to Rev Jessica.
- Although I was quarantined due to testing positive for Covid-19, I was able to provide tech support for the Zoom Christmas Eve service, which was well attended. I was sad to miss the vigil (as I was still in quarantine) for Penelope Ann Clay, but I am so thankful to Rev DL, Kevin, Twinks, Chuck Madansky and Wilderness Sarchild who lead the vigil to gather and comfort our grieving community.
- I am very thankful AV Tech Team for helping with Sunday Tech Support during this time. The hiring team has interviewed one person who will be observing this coming Sunday. There is also one congregant who is interested in the position, which I will meet with to explain our policies around members not being staff so they can decide if they would like to officially apply.
- I am currently onboarding Rev Bran and Lisa Gross. This is an involved process that includes payroll, building access and all the many things each staff member needs to do their job and feel welcomed into the FPBUU Staff Team.
- While Rev Jessica is on leave, I will be joining the Covid Taskforce at their meetings, responding to Heed requests, facilitating Staff Meetings, meeting with the Exec Team on a regular basis and other tasks as needed.
- This is a busy time as we enter budget season, and I will be working with Karen Witting from the Finance Committee to get an initial draft together as a starting point for the Finance Committee's work of creating a budget for 22-23 that reflects our mission and values.

I want to thank the Board for the Holiday bonus and extra week off this year. It has been a stressful year, and it's good to know that the work I do is appreciated. At a recent meeting, I heard Susan Smith say, "We need to move slowly", and this so resonated with me. Know that I am here to support the leadership and staff of the church in the best way I can, and that I am grateful for the kindness and care of this community.

Kind regards,

Karena Stroh, Administration and Finance Director

Stewardship for Us
In support of the
Unitarian Universalist Association

*Working Together to Build Strong Congregations and
Supporting Unitarian Universalism Everywhere*

AGREEMENT FOR CONSULTING SERVICES: NEXT STEPS WEEKEND

- 1. Introduction.** Agreement dated **January 10, 2022** by and between the **First Parish Brewster Unitarian Universalist** at 1969 Main St, Brewster, MA 02631 (hereafter known as the **Congregation**) and the *Stewardship for Us* Consultant **Finkelstein Consulting, Inc.**, 13 W Uhler Ave, Alexandria, VA 22301 (hereafter known as the **Consultant**).
- 2. Services.** During the term of this Agreement, the Consultant will furnish a *Next Steps Weekend*, consistent with the Proposal dated December 5, 2021.
- 3. Term.** Services shall be provided under this Agreement between March 1 and April 30, 2022, with the schedule details to be worked out.
- 4. Location of Consulting Services.** Location of services will be jointly determined based on the status of the Covid-19 pandemic and the comfort level of the Consultant and Congregation to meet in person. In any case, much of the work will be conducted remotely via video conferences, emails, and telephone.
- 5. Compensation for Next Steps Weekend.** The Congregation will pay the Consultant a fixed consulting fee for the Next Steps Weekend of \$2,500, plus Travel Expenses, if any. Actual expenses will be billed for lodging and transportation (airfare, train, rental car, and mileage for use of personal vehicle at the prevailing IRS business mileage rate); Meals and Incidental Expenses (M&IE) will be billed at the US Government per diem rate for the area in which on site consulting is conducted.
- 6. Invoicing and Payment.** The total amount, along with reimbursable expenses, will be payable upon completion of services and receipt by the Congregation of an invoice furnished by the Consultant. Invoices are payable within 10 business days of receipt. Payments will be sent to the Consultant's address shown above.
- 7. Independent Contractor.** The Consultant, who is a member of *Stewardship for Us*, functions as an independent contractor and not an employee or agent of the Congregation, the Unitarian Universalist Association (UUA), or any organization affiliated with the Congregation. *Stewardship for Us* is a preferred vendor of the UUA. *Stewardship for Us* is strategic alliance of independent consultants. No action taken by any of the consultants shall be construed as constituting a partnership, an association, a joint venture or other entity between the consultants. Each consultant has sole control of its business and operations, and each consultant shall be solely responsible for all costs, expenses and liability arising out of such consultant's conduct, including this contract. No consultant shall be in any way responsible for

FINKELSTEIN CONSULTING, INC.
13 W Uhler Ave, Alexandria, VA 22301
703-407-5457 (mobile) :: barrypf@gmail.com

the debts, liabilities or obligations of another consultant. The Consultant has no power or authority to act, represent or bind the Congregation or any organization affiliated with it in any manner. The Consultant will be responsible for all state or federal taxes and other requirements pertaining to his or her work. Payments to the Consultant pursuant to this Agreement will be reported to federal and state taxing authorities as required. The Congregation will not withhold any money from compensation payable to the Consultant, including FICA (social security), state or federal unemployment insurance contributions, and /or state or federal income tax or disability insurance.

- 8. Termination of Agreement by Notice.** Either party may terminate this Agreement upon **30 days' notice**. Notice may be given and acknowledged by mutual emails, or by US mail. If either party terminates the agreement, the Congregation shall be liable for payment of consulting fees earned and travel expenses incurred by the Consultant prior to the effective date of the termination. The 30 days' notice shall be measured from the day the notice is sent.
- 9. Governing Law.** This agreement is subject to and shall be interpreted in accordance with the laws of Virginia.
- 10. Confidentiality.** In the course of performing services under this Agreement, the Consultant will have access to and/or receive from the Congregation certain confidential information, which shall include for purposes of this Agreement, personal information about the finances, giving capacity and intentions, estate planning, personal plans and other personally identifiable information about members and friends of the Congregation, as well as financial information and plans of the Congregation itself. The Consultant agrees that, except strictly as needed to perform the consulting services under this Agreement, it will not, and it will ensure that all its employees and agents will not, use in any way, or disclose to any person, any Confidential Information without first obtaining the prior written consent of the Congregation. The Consultant may utilize aggregated data not identifiable by individuals for statistical and analytical purposes in support of strengthening Unitarian Universalism. This obligation of confidentiality will survive termination of this Agreement.
- 11. Entire Agreement.** This Agreement constitutes the entire agreement between Consultant and Congregation relating to the subject matter hereof, and no representations, promises, understandings, or agreements, oral or otherwise, not contained herein shall be of any force or effect.

By: _____

First Parish Brewster Unitarian Universalist

By:  _____

Barry P Finkelstein, President
Finkelstein Consulting, Inc.

Financial Reports - December 2021

Unreconciled

Submitted by Karena Stroh, Administration & Finance Director

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Tab 4 (page 9) - *Special Funds* Profit & Loss Previous Year Comparison

Tab 4 (page 10) - *Special Funds* Balance Sheet Previous Year Comparison

% of budget should typically be at 50%

Points of Interest

Total Income is at 55% of budget

Pledge Commitments FY 21-22 \$379,124

Total Pledge Payments received 55% of budget

Offertory is at 34% of budget

Thrift Store Income is at 69% of budget

Total Expenses are at 48% of budget

Please note that starting this fiscal year I have separated the long term disability from the staff salaries on the reports. It now has its own line (line 49, page 2). This should be considered when comparing salaries and benefits to prior years.

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

| | Dec 21 | Budget | \$ Over Budget | % of Budget |
|--|-------------------|-------------------|--------------------|---------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Pledges | | | | |
| 1 2021-2022 Pledges | 194,514.82 | 364,117.00 | -169,602.18 | 53.42% |
| 2 2020-2021 Pledges | 10,419.67 | 10,000.00 | 419.67 | 104.2% |
| 3 Total Pledges | 204,934.49 | 374,117.00 | -169,182.51 | 54.78% |
| 4 Offertory | 6,825.93 | 20,000.00 | -13,174.07 | 34.13% |
| 5 Fund Raising | | | | |
| 6 Thrift Store/Annex Income | | | | |
| 7 Thrift Store/Annex Expenses | -275.10 | | | |
| 8 Thrift Store/Annex Income - Other | 55,315.30 | 80,000.00 | -24,684.70 | 69.14% |
| 9 Thrift Store/Annex Income | 55,040.20 | 80,000.00 | -24,959.80 | 68.8% |
| 10 Church Fundraisers | | | | |
| 11 Fall Fundraiser | 1,043.74 | | | |
| 12 Small Group Fundraisers | 1,275.00 | | | |
| 13 Spring Auction | 31.20 | 10,000.00 | -9,968.80 | 0.31% |
| 14 Holiday Fair | 4,406.48 | | | |
| 15 Church Fundraisers - Other | -303.00 | 9,000.00 | -9,303.00 | -3.37% |
| 16 Total Church Fundraisers | 6,453.42 | 19,000.00 | -12,546.58 | 33.97% |
| 17 Food Certificate Sales | 313.75 | 1,500.00 | -1,186.25 | 20.92% |
| 18 Welcoming Congregation-Income | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| 19 Total Fund Raising | 61,807.37 | 102,500.00 | -40,692.63 | 60.3% |
| 20 BldgUse | | | | |
| 21 Space Rentals | 1,412.46 | 2,500.00 | -1,087.54 | 56.5% |
| 22 Weddings/Memorials | 1,738.27 | 1,500.00 | 238.27 | 115.89% |
| 23 Total BldgUse | 3,150.73 | 4,000.00 | -849.27 | 78.77% |
| 24 Investment,Interest, MiscIncome | | | | |
| 25 Misc Contributions | 193.88 | 300.00 | -106.12 | 64.63% |
| 26 Investment Income | | | | |
| 27 UUA GIF Distribution | 1,531.22 | 2,800.00 | -1,268.78 | 54.69% |
| 28 Alton Smith Char Trust | 955.54 | 1,000.00 | -44.46 | 95.55% |
| 29 Alton Smith Irrev Trust | 757.21 | 1,200.00 | -442.79 | 63.1% |
| 30 Total Investment Income | 3,243.97 | 5,000.00 | -1,756.03 | 64.88% |
| 31 Interest Income | 75.48 | 250.00 | -174.52 | 30.19% |
| 32 Total Investment,Interest, MiscIncome | 3,513.33 | 5,550.00 | -2,036.67 | 63.3% |
| 33 Total Income | 280,231.85 | 506,167.00 | -225,935.15 | 55.36% |
| 34 Gross Profit | 280,231.85 | 506,167.00 | -225,935.15 | 55.36% |
| 35 Expense | | | | |
| 36 Staff Salaries | | | | |
| 37 Minister | 47,958.36 | 96,175.00 | -48,216.64 | 49.87% |
| 38 Admin&FinanceDir | 22,838.82 | 45,945.00 | -23,106.18 | 49.71% |
| 39 CYM Director | 22,635.72 | 45,858.00 | -23,222.28 | 49.36% |
| 40 Music Director | 18,536.52 | 37,073.00 | -18,536.48 | 50.0% |
| 41 ThriftStoreManager | 16,083.72 | 32,415.00 | -16,331.28 | 49.62% |
| 42 Sexton | 7,465.24 | 20,698.00 | -13,232.76 | 36.07% |
| 43 Bookkeeper | 7,665.47 | 15,638.00 | -7,972.53 | 49.02% |
| 44 Pianist | 2,082.50 | 10,920.00 | -8,837.50 | 19.07% |
| 45 CYM-Childcare | 292.50 | 2,208.00 | -1,915.50 | 13.25% |
| 46 Total Staff Salaries | 145,558.85 | 306,930.00 | -161,371.15 | 47.42% |
| 47 Staff Benefits/Payroll Expenses | | | | |
| 48 Employee Health Insurance | 15,923.76 | 35,267.00 | -19,343.24 | 45.15% |
| 49 Retirement | 13,579.89 | 27,818.00 | -14,238.11 | 48.82% |
| 50 FICA Taxes | 7,510.48 | 16,123.00 | -8,612.52 | 46.58% |
| 51 Minister Benefit (FICA) | 3,648.96 | 7,357.00 | -3,708.04 | 49.6% |
| 52 Minister's Term Life | 336.12 | 734.00 | -397.88 | 45.79% |
| 53 WorkCompInsurance | 0.00 | 2,910.00 | -2,910.00 | 0.0% |
| 54 Long Term Disability | 1,721.61 | 3,525.00 | -1,803.39 | 48.84% |
| 55 Staff Appreciation | 910.00 | 900.00 | 10.00 | 101.11% |
| 56 Moving Expenses | 2,500.00 | 2,500.00 | 0.00 | 100.0% |

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

| | Dec 21 | Budget | \$ Over Budget | % of Budget | |
|-----|--|-----------|----------------|-------------|---------|
| 57 | Total Staff Benefits/Payroll Expenses | 46,130.82 | 97,134.00 | -51,003.18 | 47.49% |
| 58 | Staff Professional Expenses | | | | |
| 59 | Minister's Professional Exp | 7,016.36 | 9,618.00 | -2,601.64 | 72.95% |
| 60 | Admin&FinanceDirProf Ex | 1,002.57 | 2,757.00 | -1,754.43 | 36.37% |
| 61 | CYM Professional Exp | 135.00 | 2,752.00 | -2,617.00 | 4.91% |
| 62 | Music Director Prof Exp | 1,484.99 | 2,224.00 | -739.01 | 66.77% |
| 63 | Total Staff Professional Expenses | 9,638.92 | 17,351.00 | -7,712.08 | 55.55% |
| 64 | BldgGrounds | | | | |
| 65 | Total Reg. Maintenance | 7,609.55 | 18,000.00 | -10,390.45 | 42.28% |
| 66 | Maint-Special Bldg Projects | 1,011.72 | | | |
| 67 | Groundskeeping | 7,738.00 | 12,000.00 | -4,262.00 | 64.48% |
| 68 | Liability/Property Insurance | 7,229.00 | 14,200.00 | -6,971.00 | 50.91% |
| 69 | Housekeeping | 960.00 | 5,700.00 | -4,740.00 | 16.84% |
| 70 | Electric | 1,897.71 | 5,000.00 | -3,102.29 | 37.95% |
| 71 | Gas | 525.51 | 5,000.00 | -4,474.49 | 10.51% |
| 72 | Phone & Internet | 2,557.18 | 5,000.00 | -2,442.82 | 51.14% |
| 73 | Water | 644.23 | 1,500.00 | -855.77 | 42.95% |
| 74 | Winslow Renovations | 245.62 | | | |
| 75 | Total BldgGrounds | 30,418.52 | 66,400.00 | -35,981.48 | 45.81% |
| 76 | Office Expenses | | | | |
| 77 | Advertising | 525.84 | 1,500.00 | -974.16 | 35.06% |
| 78 | Credit Card/Bank/PayPal Fees | 2,369.06 | 3,000.00 | -630.94 | 78.97% |
| 79 | Financial Audit | 1,000.00 | 2,500.00 | -1,500.00 | 40.0% |
| 80 | Office Expense/Supplies | 2,059.35 | 4,000.00 | -1,940.65 | 51.48% |
| 81 | OfficeEquip/Maint | 2,302.70 | 6,200.00 | -3,897.30 | 37.14% |
| 82 | Payroll Software Expenses | 178.50 | 900.00 | -721.50 | 19.83% |
| 83 | Software Expense | 1,121.90 | 1,800.00 | -678.10 | 62.33% |
| 84 | Total Office Expenses | 9,557.35 | 19,900.00 | -10,342.65 | 48.03% |
| 85 | Loan & Mortgage Payments | | | | |
| 86 | Mortgage Principal Payments | 2,393.77 | 4,500.00 | -2,106.23 | 53.2% |
| 87 | Mortgage Interest Payments | 1,299.89 | 3,100.00 | -1,800.11 | 41.93% |
| 88 | Total Loan & Mortgage Payments | 3,693.66 | 7,600.00 | -3,906.34 | 48.6% |
| 89 | Denominational Dues | | | | |
| 90 | UUA-NER | 14,581.00 | 25,000.00 | -10,419.00 | 58.32% |
| 91 | Total Denominational Dues | 14,581.00 | 25,000.00 | -10,419.00 | 58.32% |
| 92 | Committees | | | | |
| 93 | Board of Trustees | 164.00 | 450.00 | -286.00 | 36.44% |
| 94 | HelpingHands | 0.00 | 100.00 | -100.00 | 0.0% |
| 95 | Landscape Committee | 0.00 | 700.00 | -700.00 | 0.0% |
| 96 | Membership | 0.00 | 750.00 | -750.00 | 0.0% |
| 97 | Reparations | 0.00 | 295.00 | -295.00 | 0.0% |
| 98 | Stewardship | 0.00 | 500.00 | -500.00 | 0.0% |
| 99 | UU Connections | 0.00 | 560.00 | -560.00 | 0.0% |
| 100 | Total Committees | 164.00 | 3,355.00 | -3,191.00 | 4.89% |
| 101 | CYM | | | | |
| 102 | Special Programing/Multigen | 1,464.71 | 1,500.00 | -35.29 | 97.65% |
| 103 | Pre K-Grade 6/7 | 271.57 | 1,300.00 | -1,028.43 | 20.89% |
| 104 | High School Youth Program | 590.24 | 800.00 | -209.76 | 73.78% |
| 105 | Pathways/AdultFaithDevelopment | 0.00 | 600.00 | -600.00 | 0.0% |
| 106 | Contract Childcare | 20.00 | 400.00 | -380.00 | 5.0% |
| 107 | Child Care Supplies | 20.00 | 300.00 | -280.00 | 6.67% |
| 108 | Office/Library | 0.00 | 300.00 | -300.00 | 0.0% |
| 109 | Child Abuse Prevention Training | 0.00 | 200.00 | -200.00 | 0.0% |
| 110 | Total CYM | 2,366.52 | 5,400.00 | -3,033.48 | 43.82% |
| 111 | Music | | | | |
| 112 | Guest Musicians | 2,165.00 | 2,900.00 | -735.00 | 74.66% |
| 113 | Music Scores | 875.01 | 600.00 | 275.01 | 145.84% |
| 114 | Music Support/Supplies | 35.54 | 700.00 | -664.46 | 5.08% |
| 115 | PianoOrgan | 0.00 | 700.00 | -700.00 | 0.0% |

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

| | | Dec 21 | Budget | \$ Over Budget | % of Budget |
|-----|--|------------------|-------------|------------------|---------------|
| 116 | Total Music | 3,075.55 | 4,900.00 | -1,824.45 | 62.77% |
| 117 | Worship | | | | |
| 118 | Hospitality | 0.00 | 650.00 | -650.00 | 0.0% |
| 119 | Materials/Supplies | 530.41 | 1,000.00 | -469.59 | 53.04% |
| 120 | Pulpit Support | 800.00 | 3,600.00 | -2,800.00 | 22.22% |
| 121 | Substitute Sexton | 0.00 | 600.00 | -600.00 | 0.0% |
| 122 | Total Worship | 1,330.41 | 5,850.00 | -4,519.59 | 22.74% |
| 123 | Total Expense | 266,515.60 | 559,820.00 | -293,304.40 | 47.61% |
| 124 | Net Ordinary Income | 13,716.25 | -53,653.00 | 67,369.25 | -25.57% |
| 125 | Other Income/Expense | | | | |
| 126 | Other Income | | | | |
| 127 | Other Income and Expenses | | | | |
| 128 | Surplus from prior year | 0.00 | 53,653.00 | -53,653.00 | 0.0% |
| 129 | Total Other Income and Expenses | 0.00 | 53,653.00 | -53,653.00 | 0.0% |
| 130 | Total Other Income | 0.00 | 53,653.00 | -53,653.00 | 0.0% |
| 131 | Net Other Income | 0.00 | 53,653.00 | -53,653.00 | 0.0% |
| 132 | Net Income | 13,716.25 | 0.00 | 13,716.25 | 100.0% |

Operating Funds
Profit & Loss Prev Year Comparison
July through December 2021

| | Dec 21 | Dec 20 | \$ Change | % Change |
|---|-------------------|-------------------|-------------------|----------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Pledges | | | | |
| 1 2021-2022 Pledges | 194,514.82 | 0.00 | 194,514.82 | 100.0% |
| 2 2020-2021 Pledges | 10,419.67 | 198,885.03 | -188,465.36 | -94.76% |
| 3 2019-2020 Pledges | 0.00 | 17,592.24 | -17,592.24 | -100.0% |
| 4 2018-2019 Pledges | 0.00 | 150.00 | -150.00 | -100.0% |
| 5 Total Pledges | 204,934.49 | 216,627.27 | -11,692.78 | -5.4% |
| 6 Offertory | 6,825.93 | 7,327.00 | -501.07 | -6.84% |
| 7 Fund Raising | | | | |
| 8 Thrift Store/Annex Income | 55,040.20 | 37,841.21 | 17,198.99 | 45.45% |
| 9 Church Fundraisers | | | | |
| 10 Fall Fundraiser | 1,043.74 | 0.00 | 1,043.74 | 100.0% |
| 11 Garden Tours | 0.00 | 2,182.00 | -2,182.00 | -100.0% |
| 12 Small Group Fundraisers | 1,275.00 | 1,479.18 | -204.18 | -13.8% |
| 13 Spring Auction | 31.20 | 0.00 | 31.20 | 100.0% |
| 14 Summer Auction | 0.00 | 6,018.00 | -6,018.00 | -100.0% |
| 15 Holiday Fair | 4,406.48 | 3,203.82 | 1,202.66 | 37.54% |
| 16 Church Fundraisers - Other | -303.00 | 0.00 | -303.00 | -100.0% |
| 17 Total Church Fundraisers | 6,453.42 | 12,883.00 | -6,429.58 | -49.91% |
| 18 Food Certificate Sales | 313.75 | 450.00 | -136.25 | -30.28% |
| 19 Welcoming Congregation-Income | 0.00 | 2,000.00 | -2,000.00 | -100.0% |
| 20 Total Fund Raising | 61,807.37 | 53,174.21 | 8,633.16 | 16.24% |
| 21 BldgUse | | | | |
| 22 Space Rentals | 1,412.46 | 0.00 | 1,412.46 | 100.0% |
| 23 Weddings/Memorials | 1,738.27 | 500.00 | 1,238.27 | 247.65% |
| 24 Total BldgUse | 3,150.73 | 500.00 | 2,650.73 | 530.15% |
| 25 Investment,Interest, MiscIncome | | | | |
| 26 Misc Contributions | 193.88 | 447.03 | -253.15 | -56.63% |
| 27 Investment Income | | | | |
| 28 UUA GIF Distribution | 1,531.22 | 1,459.94 | 71.28 | 4.88% |
| 29 Alton Smith Char Trust | 955.54 | 567.87 | 387.67 | 68.27% |
| 30 Alton Smith Irrev Trust | 757.21 | 599.13 | 158.08 | 26.39% |
| 31 Total Investment Income | 3,243.97 | 2,626.94 | 617.03 | 23.49% |
| 32 Interest Income | 75.48 | 159.10 | -83.62 | -52.56% |
| 33 Total Investment,Interest, MiscIncome | 3,513.33 | 3,233.07 | 280.26 | 8.67% |
| 34 Total Income | 280,231.85 | 280,861.55 | -629.70 | -0.22% |
| 35 Gross Profit | 280,231.85 | 280,861.55 | -629.70 | -0.22% |
| 36 Expense | | | | |
| 37 Staff Salaries | | | | |
| 38 Minister | 47,958.36 | 45,540.00 | 2,418.36 | 5.31% |
| 39 Admin&FinanceDir | 22,838.82 | 21,549.48 | 1,289.34 | 5.98% |
| 40 CYM Director | 22,635.72 | 21,050.64 | 1,585.08 | 7.53% |
| 41 Music Director | 18,536.52 | 17,653.80 | 882.72 | 5.0% |
| 42 ThriftStoreManager | 16,083.72 | 15,600.00 | 483.72 | 3.1% |
| 43 Sexton | 7,465.24 | 9,695.22 | -2,229.98 | -23.0% |
| 44 Bookkeeper | 7,665.47 | 7,231.80 | 433.67 | 6.0% |
| 45 Pianist | 2,082.50 | 3,080.00 | -997.50 | -32.39% |
| 46 Tech Support | 0.00 | 970.00 | -970.00 | -100.0% |
| 47 CYM-Childcare | 292.50 | 270.00 | 22.50 | 8.33% |
| 48 Total Staff Salaries | 145,558.85 | 142,640.94 | 2,917.91 | 2.05% |
| 49 Staff Benefits/Payroll Expenses | | | | |

Operating Funds
Profit & Loss Prev Year Comparison
July through December 2021

| | Dec 21 | Dec 20 | \$ Change | % Change | |
|-----|--|------------------|------------------|-----------------|----------------|
| 50 | Employee Health Insurance | 15,923.76 | 14,576.52 | 1,347.24 | 9.24% |
| 51 | Retirement | 13,579.89 | 11,428.36 | 2,151.53 | 18.83% |
| 52 | FICA Taxes | 7,510.48 | 6,924.46 | 586.02 | 8.46% |
| 53 | Minister Benefit (FICA) | 3,648.96 | 3,444.00 | 204.96 | 5.95% |
| 54 | Minister's Term Life | 336.12 | 378.00 | -41.88 | -11.08% |
| 55 | WorkCompInsurance | 0.00 | -204.00 | 204.00 | 100.0% |
| 56 | Long Term Disability | 1,721.61 | 0.00 | 1,721.61 | 100.0% |
| 57 | Staff Appreciation | 910.00 | 0.00 | 910.00 | 100.0% |
| 58 | Moving Expenses | 2,500.00 | 0.00 | 2,500.00 | 100.0% |
| 59 | Total Staff Benefits/Payroll Expenses | 46,130.82 | 36,547.34 | 9,583.48 | 26.22% |
| 60 | Staff Professional Expenses | | | | |
| 61 | Minister's Professional Exp | 7,016.36 | 3,127.65 | 3,888.71 | 124.33% |
| 62 | Admin&FinanceDirProf Ex | 1,002.57 | 919.38 | 83.19 | 9.05% |
| 63 | CYM Professional Exp | 135.00 | 505.23 | -370.23 | -73.28% |
| 64 | Music Director Prof Exp | 1,484.99 | 1,396.00 | 88.99 | 6.38% |
| 65 | Total Staff Professional Expenses | 9,638.92 | 5,948.26 | 3,690.66 | 62.05% |
| 66 | BldgGrounds | | | | |
| 67 | Total Reg. Maintenance | 7,609.55 | 7,724.44 | -114.89 | -1.49% |
| 68 | Maint-Special Bldg Projects | 1,011.72 | 0.00 | 1,011.72 | 100.0% |
| 69 | Groundskeeping | 7,738.00 | 5,381.08 | 2,356.92 | 43.8% |
| 70 | Liability/Property Insurance | 7,229.00 | 6,308.00 | 921.00 | 14.6% |
| 71 | Housekeeping | 960.00 | 4,000.00 | -3,040.00 | -76.0% |
| 72 | Electric | 1,897.71 | 2,210.78 | -313.07 | -14.16% |
| 73 | Gas | 525.51 | 752.94 | -227.43 | -30.21% |
| 74 | Phone & Internet | 2,557.18 | 2,075.34 | 481.84 | 23.22% |
| 75 | Water | 644.23 | 450.90 | 193.33 | 42.88% |
| 76 | Winslow Renovations | 245.62 | 0.00 | 245.62 | 100.0% |
| 77 | Total BldgGrounds | 30,418.52 | 28,903.48 | 1,515.04 | 5.24% |
| 78 | Office Expenses | | | | |
| 79 | Transfer Suspense Account | 0.00 | -3,603.00 | 3,603.00 | 100.0% |
| 80 | Advertising | 525.84 | 0.00 | 525.84 | 100.0% |
| 81 | Credit Card/Bank/PayPal Fees | 2,369.06 | 2,408.16 | -39.10 | -1.62% |
| 82 | Financial Audit | 1,000.00 | 0.00 | 1,000.00 | 100.0% |
| 83 | Office Expense/Supplies | 2,059.35 | 1,005.56 | 1,053.79 | 104.8% |
| 84 | OfficeEquip/Maint | 2,302.70 | 1,994.67 | 308.03 | 15.44% |
| 85 | Payroll Software Expenses | 178.50 | 259.25 | -80.75 | -31.15% |
| 86 | Software Expense | 1,121.90 | 1,764.81 | -642.91 | -36.43% |
| 87 | Total Office Expenses | 9,557.35 | 3,829.45 | 5,727.90 | 149.58% |
| 88 | Loan & Mortgage Payments | | | | |
| 89 | Mortgage Interest Payments | 1,299.89 | 1,818.45 | -518.56 | -28.52% |
| 90 | Total Loan & Mortgage Payments | 1,299.89 | 1,818.45 | -518.56 | -28.52% |
| 91 | Denominational Dues | | | | |
| 92 | UUA-NER | 14,581.00 | 12,488.00 | 2,093.00 | 16.76% |
| 93 | Total Denominational Dues | 14,581.00 | 12,488.00 | 2,093.00 | 16.76% |
| 94 | Committees | | | | |
| 95 | Board of Trustees | 164.00 | 0.00 | 164.00 | 100.0% |
| 96 | Landscape Committee | 0.00 | 53.00 | -53.00 | -100.0% |
| 97 | Membership | 0.00 | 730.55 | -730.55 | -100.0% |
| 98 | Reparations | 0.00 | 193.95 | -193.95 | -100.0% |
| 99 | UU the Vote | 0.00 | -1,566.40 | 1,566.40 | 100.0% |
| 100 | Total Committees | 164.00 | -588.90 | 752.90 | 127.85% |
| 101 | CYM | | | | |

Operating Funds
Profit & Loss Prev Year Comparison
 July through December 2021

| | | Dec 21 | Dec 20 | \$ Change | % Change |
|-----|-----------------------------|-------------------|-------------------|-------------------|----------------|
| 102 | Special Programing/Multigen | 1,464.71 | 1,028.04 | 436.67 | 42.48% |
| 103 | Pre K-Grade 6/7 | 271.57 | 47.30 | 224.27 | 474.14% |
| 104 | High School Youth Program | 590.24 | 81.28 | 508.96 | 626.18% |
| 105 | Contract Childcare | 20.00 | 0.00 | 20.00 | 100.0% |
| 106 | Child Care Supplies | 20.00 | 0.00 | 20.00 | 100.0% |
| 107 | Office/Library | 0.00 | 23.89 | -23.89 | -100.0% |
| 108 | Total CYM | 2,366.52 | 1,180.51 | 1,186.01 | 100.47% |
| 109 | Music | | | | |
| 110 | Guest Musicians | 2,165.00 | 0.00 | 2,165.00 | 100.0% |
| 111 | Music Scores | 875.01 | 350.00 | 525.01 | 150.0% |
| 112 | Music Support/Supplies | 35.54 | 491.09 | -455.55 | -92.76% |
| 113 | Total Music | 3,075.55 | 841.09 | 2,234.46 | 265.66% |
| 114 | Worship | | | | |
| 115 | Hospitality | 0.00 | 201.80 | -201.80 | -100.0% |
| 116 | Materials/Supplies | 530.41 | 528.77 | 1.64 | 0.31% |
| 117 | Pulpit Support | 800.00 | 0.00 | 800.00 | 100.0% |
| 118 | Total Worship | 1,330.41 | 730.57 | 599.84 | 82.11% |
| 119 | Total Expense | 264,121.83 | 234,339.19 | 29,782.64 | 12.71% |
| 120 | Net Ordinary Income | 16,110.02 | 46,522.36 | -30,412.34 | -65.37% |
| 121 | Net Income | 16,110.02 | 46,522.36 | -30,412.34 | -65.37% |

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

| | Dec 31, 2021 | Dec 31, 2020 | \$ Change | % Change | |
|-------------------------|--|---------------------|---------------------|-------------------|----------------|
| ASSETS | | | | | |
| Current Assets | | | | | |
| Checking/Savings | | | | | |
| 1 | CC5 Ckg - 5859 | 14,313.53 | 28,464.22 | -14,150.69 | -49.71% |
| 2 | Repo Sweep - 0998 | 164,246.60 | 118,926.03 | 45,320.57 | 38.11% |
| 3 | Total Checking/Savings | 178,560.13 | 147,390.25 | 31,169.88 | 21.15% |
| 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 | 123,781.09 | 92,611.21 | 31,169.88 | 33.66% |
| 10 | Fixed Assets | | | | |
| 11 | Other Assets | | | | |
| 12 | Transfer Suspense | 5,144.51 | 0.00 | 5,144.51 | 100.0% |
| 13 | Food Coupon Inventory | 6,254.76 | 3,765.00 | 2,489.76 | 66.13% |
| 14 | Petty Cash | 100.00 | 100.00 | 0.00 | 0.0% |
| 15 | Total Other Assets | 11,499.27 | 3,865.00 | 7,634.27 | 197.52% |
| 16 | TOTAL ASSETS | 1,896,299.29 | 1,857,495.14 | 38,804.15 | 2.09% |
| 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 | 4,026.00 | 1,905.00 | 2,121.00 | 111.34% |
| 23 | UUSC Coffee Sales | 499.40 | 140.38 | 359.02 | 255.75% |
| 24 | Current portion-Loan Meeting H | 4,080.00 | 4,080.00 | 0.00 | 0.0% |
| 25 | Payroll Liabilities | 4,390.53 | 13,735.02 | -9,344.49 | -68.03% |
| 26 | Total Other Current Liabilities | 157,863.43 | 92,160.40 | 65,703.03 | 71.29% |
| 27 | Total Current Liabilities | 157,863.43 | 92,160.40 | 65,703.03 | 71.29% |
| 28 | Long Term Liabilities | | | | |
| 29 | Loan-Meeting House Improvements | 69,038.00 | 73,417.57 | -4,379.57 | -5.97% |
| 30 | Loan-Endowment Fund | 49,425.63 | 122,015.71 | -72,590.08 | -59.49% |
| 31 | Total Long Term Liabilities | 118,463.63 | 195,433.28 | -76,969.65 | -39.38% |
| 32 | Total Liabilities | 276,327.06 | 287,593.68 | -11,266.62 | -3.92% |
| 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 | 16,320.31 | 46,522.36 | -30,202.05 | -64.92% |
| 37 | Total Equity | 1,619,972.23 | 1,569,901.46 | 50,070.77 | 3.19% |
| 38 | TOTAL LIABILITIES & EQUITY | 1,896,299.29 | 1,857,495.14 | 38,804.15 | 2.09% |

The Endowment Loan is paid off in full but the final accounting on this still needs to be done.
Both PPP loans hav been forgiven so is not a liability anymore.

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

| | | Jul 1 - Dec 31, 21 | Jul 1 - Dec 31, 20 | \$ Change | % Change |
|----------------|---------------------------------|--------------------|--------------------|------------------|----------------|
| Income | | | | | |
| 1 | WelcCong/CochraneFund | 4,548.00 | 3,142.00 | 1,406.00 | 44.75% |
| 2 | Heed-Income | 1,350.00 | 2,280.00 | -930.00 | -40.79% |
| 3 | Minister's Discretionary-Income | 250.00 | 0.00 | 250.00 | 100.0% |
| 4 | MemorialMarker-Income | 1,425.00 | 2,715.00 | -1,290.00 | -47.51% |
| 5 | Interest-Checking 6071 | 1.25 | 3.56 | -2.31 | -64.89% |
| 6 | Total Income | 7,574.25 | 8,140.56 | -566.31 | -6.96% |
| Expense | | | | | |
| 8 | WelcCong/CochraneFund-E | 2,000.00 | 2,000.00 | 0.00 | 0.0% |
| 9 | Heed-E | 2,150.00 | 3,718.48 | -1,568.48 | -42.18% |
| 10 | Minister'sDiscretionary-E | 50.20 | 913.83 | -863.63 | -94.51% |
| 11 | MemorialMarker-E | 1,235.00 | 3,665.40 | -2,430.40 | -66.31% |
| 12 | Total Expense | 5,435.20 | 10,297.71 | -4,862.51 | -47.22% |
| 13 | Net Income | 2,139.05 | -2,157.15 | 4,296.20 | 199.16% |

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

| | | Dec 31, 21 | Dec 31, 20 | \$ Change | % Change |
|------------------------------------|---------------------------------------|------------------------|-------------------------|------------------------|-----------------------|
| ASSETS | | | | | |
| Current Assets | | | | | |
| Checking/Savings | | | | | |
| 1 | Cape Cod Five-CK - 6071 | 17,122.94 | 13,566.62 | 3,556.32 | 26.21% |
| 2 | Total Checking/Savings | <u>17,122.94</u> | <u>13,566.62</u> | <u>3,556.32</u> | <u>26.21%</u> |
| 3 | Other Current Assets | | | | |
| 4 | Music Fund | -84.05 | -384.05 | 300.00 | 78.12% |
| 5 | Memorial Garden | -3,195.15 | -4,145.55 | 950.40 | 22.93% |
| 6 | Minister's Discretionary | -969.35 | -1,988.15 | 1,018.80 | 51.24% |
| 7 | Heed | -4,799.66 | -4,418.82 | -380.84 | -8.62% |
| 8 | Welc.Cong./Cochrane Fund | <u>-5,565.20</u> | <u>-4,423.20</u> | <u>-1,142.00</u> | <u>-25.82%</u> |
| 9 | Total Other Current Assets | <u>-14,613.41</u> | <u>-15,359.77</u> | <u>746.36</u> | <u>4.86%</u> |
| 10 | Total Current Assets | <u>2,509.53</u> | <u>-1,793.15</u> | <u>4,302.68</u> | <u>239.95%</u> |
| 11 | TOTAL ASSETS | <u>2,509.53</u> | <u>-1,793.15</u> | <u>4,302.68</u> | <u>239.95%</u> |
| 12 LIABILITIES & EQUITY | | | | | |
| 13 | Equity | | | | |
| 14 | Retained Earnings | 370.48 | 364.00 | 6.48 | 1.78% |
| 15 | Net Income | 2,139.05 | -2,157.15 | 4,296.20 | 199.16% |
| 16 | Total Equity | <u>2,509.53</u> | <u>-1,793.15</u> | <u>4,302.68</u> | <u>239.95%</u> |
| 17 | TOTAL LIABILITIES & EQUITY | <u>2,509.53</u> | <u>-1,793.15</u> | <u>4,302.68</u> | <u>239.95%</u> |