

July 2022 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.”

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June Meeting Minutes

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**FPBUU Board of Trustees Meeting Agenda**  
**July 19, 2022 6:30 PM, Winslow House Hybrid**

6:30 Welcome Board, Staff, and Visitors - Carol

6:35 Chalice Lighting, Spiritual Opening and Focused Check-in - Rev. Jessica

6:55 Read Board Covenant - Diane

7:00 Stewardship Report - Pat Stover

7:15 Treasurer's Report - Karen

7:30 Financial Futures Update - Susan

7:40 Board Liaisons - Carol

7:50 Consent Agenda: June Minutes, Minister's report, President's report, May  
Financial Reports

8:00 Check out/Closing

8:10 Adjourn

## **FPBUU Board of Trustees Meeting Agenda June 21, 2022 6:30 PM**

### **Winslow House**

**Present: Susan Smith, President; Carol Yerby, President Elect; Diane Pansire, Treasurer; Rand Burkert, Clerk; Members at Large John Kielb, Tom O'Brien, Diane Wilcox; incoming Board Members Karen Witting (incoming Treasurer) and Jim Lieb (incoming President Elect)**

**Susan Smith Welcomed the Board and Visitors and opened the meeting**

**Susan Smith led the Chalice, Spiritual Opening and focused check-in, inviting members to express ways they will feed their faith in the summer.**

**Diane Pansire read the Board Covenant**

### **Building a Bigger Table**

Jim Lieb spoke about the wording of the proposed resolution to establish Building a Bigger Table as an official social justice effort of our church. Susan explained that a separate fund will be created within the church account, all sums raised by the group to be wholly dedicated to supporting seekers of asylum. The language excludes actual providing of hospitality (sanctuary). The preexisting group is going to dissolve its current independent account and transfer those funds into the new special fund. Karen Witting clarified that it is quite usual for our church to have such special accounts for specific purposes.

Diane Wilcox made a motion to accept the proposal; Diane Pansire seconded; all members approved unanimously.

### **Policy Committee, Communications & Records Policies**

John Kielb spoke about the proposed policy language changes included in the Board Packet regarding Communications and Records and Privacy (use and protection of personal data). The Records policy was researched by Jim Lieb, who analyzed our current handling of records to advise the Policy Committee in developing the proposed changes.

Thomas O'Brien moved to accept the Communications policy changes; Rand Burkert seconded; all members approved unanimously.

Carol Yerby made a motion to accept the Records policy changes; Thomas O'Brien seconded; all members approved unanimously.

### **Fundraising Committee recap - Rand**

Rand Burkert reported that the Fundraising Committee had shown extraordinary creativity in meeting its 2021 budget goal. The two online auctions succeeded with many donations of items "time and talent" from the congregation, with detailed planning and coordination by Debbi Klein and the whole team. Planning and work toward an outdoor Fall Festival, to be held in early October, will begin in late August. The team is contemplating new ways of publicizing events, and also some new ideas (such as a pancake breakfast to reach out to the broader public, or music events). The Fundraising Committee is small and incredibly dedicated, but could use new volunteers! Event coordination involves a lot of effort, but greatly enriches our sense of community connectedness and culture.

### **Annual Meeting Report**

Susan Smith recapped the Annual Meeting which was generally a success. The Annual Meeting was effective in communicating the issues related to financial need, but also optimism about raising funds with more concerted, focused effort across the whole church. Two Resolutions were adopted – one concerning requiring annual analysis by the Board of long-term capital needs for maintaining church property, and one regarding renaming of what was the Leadership Development Committee as the Leadership Nominating Committee.

### **Board goal #1 Living Into the 8th Principle - Carol Yerby**

Changes to By-Laws made in light of the 8th Principle were passed at last year's Annual Meeting, and the Board has worked to institute related objectives. A table showing all of our social justice ministries is now on the website, but may need work to make it more visible to members. Carol and Susan have both attended presentations on anti-racism with Reverend Harper. Facilitator Sue Herz is available to lead a workshop, "Conversations on Whiteness", a free course, in October or November. Rev. Jessica led a powerful service for Juneteenth,

sharing explicit history about property and opportunities systematically denied, over decades, to citizens of color and descendants of slavery.

## **Board goal #2 Report from Barry Finkelstein & Financial Futures - Susan**

Barry Finkelstein's comprehensive report after our Next Steps Weekend shows skill in strategic financial planning and specific analysis of our strengths as a congregation. Susan is optimistic about his continued support and insights into fundraising; she is also seeing many ideas emerge from various groups within the church, including researching what other churches are doing. Leaving as Board President, she will turn her attention to the financial health of the congregation. Among other innovations, Barry Finkelstein is recommending a "Sustainability Fund," similar to an endowment fund but a hedge against shortfalls in operating budgets. The Board agreed it was important to share Barry Finkelstein's summary analysis with the whole congregation through the Weekly Angle, making his full analysis available through a link.

Our next Financial Futures Meeting is scheduled for Tuesday, September 6th, at 6:30 PM. In addition to the Trustees, the Endowment Board, and the Finance Committee, Stewardship and Fundraising will be invited to have full creative participation from all interested groups.

## **Consent Agenda: May Minutes, Minister's report, President's report, Director of Lifespan Religious Ed report, Admin and Finance report, May Financial Reports**

John Kielb noted that in the minutes he is misrepresented as having spoken about changes to By-Laws; he requested as an amendment that his name be removed from that passage.

Diane Pansire made a motion to accept the Consent Agenda with the requested amended; Diane Wilcox seconded; all unanimously approved.

The meeting was adjourned at 8:15 PM

Respectfully submitted by the Clerk, Rand Burkert, on June 22, 2022

President's Report, July 2022

Last year, members of the Board of Trustees and the staff read an inspirational book entitled Mistakes and Miracles: Congregations on the Road to Multiculturalism by Nancy Palmer Jones and Karin Lin. The book lists “common threads that run through the life of the congregations” that they studied. The thread that resonated with many of us was “building and tending to healthy relationships within the congregation and beyond.”

I anticipate that one of the Board's goals this year might be to “live into” our Congregational Covenant as we open our hearts, grow our souls, and turn love into justice together. I love seeing the Covenant printed on the back of our order of service. It shows our visitors how much we value our relationships with each other, and provides the opportunity for us to reread it and internalize its key messages that guide us as we navigate conflict and reconciliation.

The Board's role is to represent the mission of the church, and it has complete charge of the operation of the affairs of the church. Another goal for this year could be to work more collaboratively with the Finance Committee, the Stewardship Committee, the Fundraising Committee, and the Endowment Board. Brainstorming new ideas and sharing information are critical success factors in this challenging, unprecedented time.

Another important goal would be to uphold the 8th Principle - a call to action and accountability to dismantle racism and other oppressions in ourselves and our institutions. This year, our priority is to educate ourselves. We are planning to offer antiracism and anti-oppression training, book presentations, and discussions.

Looking ahead to the future of FPB, the Board is excited to share the results of the Next Steps Weekend with the congregation. Barry Finklestein's report will be made available online, and we are going to offer a presentation and Q&A session in the fall.

The members of this year's Board of Trustees are: Susan Smith, Past President, Jim Lieb, President Elect, Karen Witting, Treasurer, Rand Burkert, Clerk, members at large Diane Willcox, Tom O'Brien, Liz Libby, and John Kielb, and myself. We want to hear from you. What are your hopes and dreams for the future of FPB? How can we better serve your needs? How would you like to become involved in the life of the congregation? I am available to meet with you to discuss your ideas, how you would like to contribute to the life of the church, and your concerns. My contact information is available on Breeze. I look forward to hearing from you and growing in faith with you this year. Let's all aspire to be our best selves together. Thank you.

Sincerely, Carol Yerby, President

Ministers Board Report July 2022 from Rev Jessica Clay

**Overall thoughts:**

It was so good to be able to go to Ministry Days and GA for the first time in person since 2019. Unfortunately I contracted COVID while there and have been recovering from that for the last few weeks. I am almost 100% recovered with the exception being some overall exhaustion. I have thoughts on GA that I will share in the social justice section of this report.

**Worship and Rites of Passage:**

I am grateful to Chuck Madansky and Margaret Rice-Moir for leading worship while I was gone. We have several exciting worship services planned for July including Christmas in July, a service on play, and our annual birthday party. I will be leading one graveside internment service in July.

**Pastoral Care:**

We have had 3 Heed requests over the last month. I continue to meet with people to provide pastoral care and am in close communication with the chair of the helping committee. I am covering pastoral care for Rev Joe Cherry from the UU Congregation in Falmouth as he is off for the month of July. I am covering pastoral care for Rev Tracy Johnson with the Chatham congregation for the last week of July.

**Social Justice in the Public Square:**

I continue to serve on the board of UU Mass Action, 3 of us are currently revising their bylaws. At GA the conversation centered around how to respond to the trauma of the pandemic and current work on countering oppressions in the world. There is an ongoing conversation about the Ware lecture and whether we should be streaming it for our congregations when the presenter requests that it is only for registered participants. The consensus seems to be that it is not ethical to stream it unless the speaker gives the ok for it to be public. I am aware that this will be disappointing to many in our congregation. I plan to meet with UU Connections in the upcoming months to have this discussion with them.

**Administration:**

I met with the personnel team to review their proposed changes to the personnel manual, we have another meeting scheduled in 2 weeks. I am meeting with the staff I supervise and providing support where needed. Sue Weber is doing well in this first week in her role as sabbatical admin & finance director. I am looking for suggestions for the Committee on Shared Ministry which we be reformed as of September. I will have names to put before the board at the August meeting.

**Serves the Larger Unitarian Universalist Faith:**

I continue to attend the UUMA cluster meetings, the local interfaith women ministers group , and UU Mass Action meetings.

In August I will be on vacation August 2-16, Rev Tracy Johnson will be covering pastoral care.

# Financial Reports - May 2022

## Reconciled

Submitted by Karena Stroh, Administration & Finance Director

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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 92%**

## Points of Interest

**Total Income** is at 93% of budget

Pledge Commitments FY 22-23           \$334,409

Pledge Commitments FY 21-22           \$378,374

Total Pledge Payments received 90% of budget

Offertory is at 77% of budget

Thrift Store Income is at 114% of budget

**Total Expenses** are at 90% 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.

### **From Capital Expense Fund**

Steeple

Budget  
\$18,000

Spent  
\$0

Winslow House Renovations

\$1,500

\$1,500 *\*\*shows on BS*

### **From Emergency Reserve Fund**

\*Minister- Bereavment Leave Coverage

\$5,000

\$5,325

*\*\*Will be reflected on BS in May*

\*\$2,000 of total expense is from Worship Support budget

### **From Surplus FY21**

Partial Year Salary Increases

\$6,200

\$6,200

**Approved by the BOT** without adjusting budget (it is included in the Office Expenses line)

Network Solutions initial eval

\$750

\$750



**Operating Funds**  
**Profit & Loss Budget vs. Actual**  
July 2021 through May 2022

|     | May 22                                       | Budget            | \$ Over Budget    | % of Budget       |                |
|-----|--|-------------------|-------------------|-------------------|----------------|
| 1 1 |  |                   |                   |                   |                |
| 2   | <b>Ordinary Income/Expense</b>               |                   |                   |                   |                |
| 3   | <b>Income</b>                                |                   |                   |                   |                |
| 4   | <b>Pledges</b>                               |                   |                   |                   |                |
| 5   | 2021-2022 Pledges                            | 322,948.50        | 364,117.00        | -41,168.50        | 88.69%         |
| 6   | 2020-2021 Pledges                            | 12,119.67         | 10,000.00         | 2,119.67          | 121.2%         |
| 7   | 2019-2020 Pledges                            | 900.00            |                   |                   |                |
| 8   | <b>Total Pledges</b>                         | <b>335,968.17</b> | <b>374,117.00</b> | <b>-38,148.83</b> | <b>89.8%</b>   |
| 9   | <b>Offertory</b>                             | <b>15,513.33</b>  | <b>20,000.00</b>  | <b>-4,486.67</b>  | <b>77.57%</b>  |
| 10  | <b>Fund Raising</b>                          |                   |                   |                   |                |
| 11  | Thrift Store/Annex Income                    | 91,271.41         | 80,000.00         | 11,271.41         | 114.09%        |
| 12  | <b>Church Fundraisers</b>                    |                   |                   |                   |                |
| 13  | Fall Fundraiser                              | 1,043.74          |                   |                   |                |
| 14  | Small Group Fundraisers                      | 500.00            |                   |                   |                |
| 15  | Spring Auction                               | 9,030.58          | 10,000.00         | -969.42           | 90.31%         |
| 16  | Holiday Fair                                 | 6,520.06          |                   |                   |                |
| 17  | Church Fundraisers - Other                   | -303.00           | 9,000.00          | -9,303.00         | -3.37%         |
| 18  | <b>Total Church Fundraisers</b>              | <b>16,791.38</b>  | <b>19,000.00</b>  | <b>-2,208.62</b>  | <b>88.38%</b>  |
| 19  | Food Certificate Sales                       | 963.75            | 1,500.00          | -536.25           | 64.25%         |
| 20  | Women's Circle Alliance                      | 191.00            |                   |                   |                |
| 21  | Welcoming Congregation-Income                | 0.00              | 2,000.00          | -2,000.00         | 0.0%           |
| 22  | <b>Total Fund Raising</b>                    | <b>109,217.54</b> | <b>102,500.00</b> | <b>6,717.54</b>   | <b>106.55%</b> |
| 23  | <b>BldgUse</b>                               |                   |                   |                   |                |
| 24  | Space Rentals                                | 3,357.46          | 2,500.00          | 857.46            | 134.3%         |
| 25  | Weddings/Memorials                           | 1,738.27          | 1,500.00          | 238.27            | 115.89%        |
| 26  | <b>Total BldgUse</b>                         | <b>5,095.73</b>   | <b>4,000.00</b>   | <b>1,095.73</b>   | <b>127.39%</b> |
| 27  | <b>Investment,Interest, MiscIncome</b>       |                   |                   |                   |                |
| 28  | Misc Contributions                           | 277.05            | 300.00            | -22.95            | 92.35%         |
| 29  | <b>Investment Income</b>                     |                   |                   |                   |                |
| 30  | UUA GIF Distribution                         | 3,102.64          | 2,800.00          | 302.64            | 110.81%        |
| 31  | Alton Smith Char Trust                       | 1,415.01          | 1,000.00          | 415.01            | 141.5%         |
| 32  | Alton Smith Irrev Trust                      | 1,144.87          | 1,200.00          | -55.13            | 95.41%         |
| 33  | <b>Total Investment Income</b>               | <b>5,662.52</b>   | <b>5,000.00</b>   | <b>662.52</b>     | <b>113.25%</b> |
| 34  | Interest Income                              | 114.42            | 250.00            | -135.58           | 45.77%         |
| 35  | <b>Total Investment,Interest, MiscIncome</b> | <b>6,053.99</b>   | <b>5,550.00</b>   | <b>503.99</b>     | <b>109.08%</b> |
| 36  | <b>Total Income</b>                          | <b>471,848.76</b> | <b>506,167.00</b> | <b>-34,318.24</b> | <b>93.22%</b>  |
| 37  | <b>Gross Profit</b>                          | <b>471,848.76</b> | <b>506,167.00</b> | <b>-34,318.24</b> | <b>93.22%</b>  |
| 38  | <b>Expense</b>                               |                   |                   |                   |                |
| 39  | <b>Staff Salaries</b>                        |                   |                   |                   |                |
| 40  | Minister                                     | 88,138.96         | 96,175.00         | -8,036.04         | 91.64%         |
| 41  | Admin&FinanceDir                             | 42,093.92         | 45,945.00         | -3,851.08         | 91.62%         |
| 42  | LRE Director                                 | 41,987.72         | 45,858.00         | -3,870.28         | 91.56%         |
| 43  | Music Director                               | 32,438.91         | 37,073.00         | -4,634.09         | 87.5%          |
| 44  | ThriftStoreManager                           | 29,707.72         | 32,415.00         | -2,707.28         | 91.65%         |
| 45  | Sexton                                       | 9,490.24          | 20,698.00         | -11,207.76        | 45.85%         |
| 46  | Bookkeeper                                   | 14,308.47         | 15,638.00         | -1,329.53         | 91.5%          |
| 47  | Pianist                                      | 8,037.50          | 10,920.00         | -2,882.50         | 73.6%          |
| 48  | Tech Support                                 | 4,232.71          | 0.00              | 4,232.71          | 100.0%         |
| 49  | CYM-Childcare                                | 652.50            | 2,208.00          | -1,555.50         | 29.55%         |
| 50  | <b>Total Staff Salaries</b>                  | <b>271,088.65</b> | <b>306,930.00</b> | <b>-35,841.35</b> | <b>88.32%</b>  |
| 51  | <b>Staff Benefits/Payroll Expenses</b>       |                   |                   |                   |                |
| 52  | Employee Health Insurance                    | 31,255.96         | 35,267.00         | -4,011.04         | 88.63%         |
| 53  | Retirement                                   | 24,365.79         | 27,818.00         | -3,452.21         | 87.59%         |
| 54  | FICA Taxes                                   | 13,864.09         | 16,123.00         | -2,258.91         | 85.99%         |
| 55  | Minister's FICA                              | 6,689.76          | 7,357.00          | -667.24           | 90.93%         |
| 56  | Minister's Term Life                         | 725.84            | 734.00            | -8.16             | 98.89%         |
| 57  | WorkCompInsurance                            | 3,109.00          | 2,910.00          | 199.00            | 106.84%        |
| 58  | Long Term Disability                         | 3,095.61          | 3,525.00          | -429.39           | 87.82%         |
| 59  | Staff Appreciation                           | 700.00            | 900.00            | -200.00           | 77.78%         |
| 60  | Moving Expenses                              | 2,500.00          | 2,500.00          | 0.00              | 100.0%         |

**Operating Funds**  
**Profit & Loss Budget vs. Actual**  
July 2021 through May 2022

|     | May 22   | Budget    | \$ Over Budget | % of Budget |         |
|-----|--|-----------|----------------|-------------|---------|
| 1 1 |  |           |                |             |         |
| 61  | <b>Total Staff Benefits/Payroll Expenses</b>   | 86,306.05 | 97,134.00      | -10,827.95  | 88.85%  |
| 62  | <b>Staff Professional Expenses</b>             |           |                |             |         |
| 63  | Minister's Professional Exp                    | 9,579.87  | 9,618.00       | -38.13      | 99.6%   |
| 64  | Admin&FinanceDirProf Ex                        | 2,179.47  | 2,757.00       | -577.53     | 79.05%  |
| 65  | LRE Director Professional Exp                  | 647.18    | 2,752.00       | -2,104.82   | 23.52%  |
| 66  | Music Director Prof Exp                        | 1,508.99  | 2,224.00       | -715.01     | 67.85%  |
| 67  | <b>Total Staff Professional Expenses</b>       | 13,915.51 | 17,351.00      | -3,435.49   | 80.2%   |
| 68  | <b>BldgGrounds</b>                             |           |                |             |         |
| 69  | Property-Supplies                              | 2,188.85  | 4,200.00       | -2,011.15   | 52.12%  |
| 70  | Property-Maintenance                           | 12,948.37 | 13,800.00      | -851.63     | 93.83%  |
| 71  | Groundskeeping                                 | 9,655.00  | 12,000.00      | -2,345.00   | 80.46%  |
| 72  | Liability/Property Insurance                   | 16,463.00 | 14,200.00      | 2,263.00    | 115.94% |
| 73  | Housekeeping                                   | 7,360.00  | 5,700.00       | 1,660.00    | 129.12% |
| 74  | Electric                                       | 3,431.60  | 5,000.00       | -1,568.40   | 68.63%  |
| 75  | Gas  | 6,092.90  | 5,000.00       | 1,092.90    | 121.86% |
| 76  | Phone & Internet                               | 6,333.66  | 5,000.00       | 1,333.66    | 126.67% |
| 77  | Water  | 1,485.98  | 1,500.00       | -14.02      | 99.07%  |
| 78  | <b>Total BldgGrounds</b>                       | 65,959.36 | 66,400.00      | -440.64     | 99.34%  |
| 79  | <b>Office Expenses</b>                         |           |                |             |         |
| 80  | Advertising                                    | 1,511.02  | 1,500.00       | 11.02       | 100.74% |
| 81  | Credit Card/Bank/PayPal Fees                   | 4,697.48  | 3,000.00       | 1,697.48    | 156.58% |
| 82  | Financial Audit                                | 1,000.00  | 2,500.00       | -1,500.00   | 40.0%   |
| 83  | Office Expense/Supplies                        | 2,787.59  | 4,000.00       | -1,212.41   | 69.69%  |
| 84  | OfficeEquip/Maint                              | 5,733.70  | 6,200.00       | -466.30     | 92.48%  |
| 85  | Payroll Software Expenses                      | 521.71    | 900.00         | -378.29     | 57.97%  |
| 86  | Software Expense                               | 2,120.12  | 1,800.00       | 320.12      | 117.78% |
| 87  | <b>Total Office Expenses</b>                   | 18,371.62 | 19,900.00      | -1,528.38   | 92.32%  |
| 88  | <b>Loan &amp; Mortgage Payments</b>            |           |                |             |         |
| 89  | Mortgage Principal Payments                    | 4,431.17  | 4,500.00       | -68.83      | 98.47%  |
| 90  | Mortgage Interest Payments                     | 2,340.54  | 3,100.00       | -759.46     | 75.5%   |
| 91  | <b>Total Loan &amp; Mortgage Payments</b>      | 6,771.71  | 7,600.00       | -828.29     | 89.1%   |
| 92  | <b>Denominational Dues</b>                     |           |                |             |         |
| 93  | UUA-NER  | 25,000.00 | 25,000.00      | 0.00        | 100.0%  |
| 94  | <b>Total Denominational Dues</b>               | 25,000.00 | 25,000.00      | 0.00        | 100.0%  |
| 95  | <b>Committees</b>                              |           |                |             |         |
| 96  | Board of Trustees                              | 202.06    | 450.00         | -247.94     | 44.9%   |
| 97  | HelpingHands                                   | 0.00      | 100.00         | -100.00     | 0.0%    |
| 98  | Landscape Committee                            | 200.75    | 700.00         | -499.25     | 28.68%  |
| 99  | Membership                                     | 364.00    | 750.00         | -386.00     | 48.53%  |
| 100 | Reparations                                    | 99.00     | 295.00         | -196.00     | 33.56%  |
| 101 | Stewardship                                    | 400.78    | 500.00         | -99.22      | 80.16%  |
| 102 | UU Connections                                 | 300.00    | 560.00         | -260.00     | 53.57%  |
| 103 | <b>Total Committees</b>                        | 1,566.59  | 3,355.00       | -1,788.41   | 46.69%  |
| 104 | <b>Lifespan Religious Education Ministries</b> |           |                |             |         |
| 105 | Special Programing/Multigen                    | 1,788.71  | 1,500.00       | 288.71      | 119.25% |
| 106 | Pre K-Grade 6/7                                | 692.37    | 1,300.00       | -607.63     | 53.26%  |
| 107 | High School Youth Program                      | 1,260.73  | 800.00         | 460.73      | 157.59% |
| 108 | Pathways/AdultFaithDevelopment                 | 136.66    | 600.00         | -463.34     | 22.78%  |
| 109 | Contract Childcare                             | 20.00     | 400.00         | -380.00     | 5.0%    |
| 110 | Child Care Supplies                            | 219.25    | 300.00         | -80.75      | 73.08%  |
| 111 | Office/Library                                 | 0.00      | 300.00         | -300.00     | 0.0%    |
| 112 | Child Abuse Prevention Training                | 0.00      | 200.00         | -200.00     | 0.0%    |
| 113 | <b>Total CYM</b>                               | 4,117.72  | 5,400.00       | -1,282.28   | 76.25%  |
| 114 | <b>Music</b>                                   |           |                |             |         |
| 115 | Guest Musicians                                | 2,665.00  | 2,900.00       | -235.00     | 91.9%   |
| 116 | Music Scores                                   | 1,432.94  | 600.00         | 832.94      | 238.82% |
| 117 | Music Support/Supplies                         | 35.54     | 700.00         | -664.46     | 5.08%   |
| 118 | PianoOrgan                                     | 150.00    | 700.00         | -550.00     | 21.43%  |
| 119 | <b>Total Music</b>                             | 4,283.48  | 4,900.00       | -616.52     | 87.42%  |

**Operating Funds**  
**Profit & Loss Budget vs. Actual**  
 July 2021 through May 2022

| 1   | 1                                      | May 22                   | Budget             | \$ Over Budget           | % of Budget          |
|-----|--|--------------------------|--------------------|--------------------------|----------------------|
| 120 | <b>Worship</b>                         |                          |                    |                          |                      |
| 121 | <b>Hospitality</b>                     | 159.90                   | 650.00             | -490.10                  | 24.6%                |
| 122 | <b>Materials/Supplies</b>              | 965.95                   | 1,000.00           | -34.05                   | 96.6%                |
| 123 | <b>Pulpit Support</b>                  | 3,500.00                 | 3,600.00           | -100.00                  | 97.22%               |
| 124 | <b>Substitute Sexton</b>               | 0.00                     | 600.00             | -600.00                  | 0.0%                 |
| 125 | <b>Total Worship</b>                   | <u>4,625.85</u>          | <u>5,850.00</u>    | <u>-1,224.15</u>         | <u>79.07%</u>        |
| 126 | <b>Total Expense</b>                   | <u>502,006.54</u>        | <u>559,820.00</u>  | <u>-57,813.46</u>        | <u>89.67%</u>        |
| 127 | <b>Net Ordinary Income</b>             | -30,157.78               | -53,653.00         | 23,495.22                | 56.21%               |
| 128 | <b>Other Income/Expense</b>            |                          |                    |                          |                      |
| 129 | <b>Other Income</b>                    |                          |                    |                          |                      |
| 130 | <b>Other Income and Expenses</b>       |                          |                    |                          |                      |
| 131 | <b>Surplus from prior year</b>         | 0.00                     | 53,653.00          | -53,653.00               | 0.0%                 |
| 132 | <b>Total Other Income and Expenses</b> | <u>0.00</u>              | <u>53,653.00</u>   | <u>-53,653.00</u>        | <u>0.0%</u>          |
| 133 | <b>Total Other Income</b>              | <u>0.00</u>              | <u>53,653.00</u>   | <u>-53,653.00</u>        | <u>0.0%</u>          |
| 134 | <b>Net Other Income</b>                | <u>0.00</u>              | <u>53,653.00</u>   | <u>-53,653.00</u>        | <u>0.0%</u>          |
| 135 | <b>Net Income</b>                      | <u><u>-30,157.78</u></u> | <u><u>0.00</u></u> | <u><u>-30,157.78</u></u> | <u><u>100.0%</u></u> |

## Operating Funds Profit & Loss Prev Year Comparison July 2021 through May 2022

| 1  | 1  | May 22     | May 21     | \$ Change   | % Change |
|----|--|------------|------------|-------------|----------|
| 2  | <b>Ordinary Income/Expense</b>               |            |            |             |          |
| 3  | <b>Income</b>                                |            |            |             |          |
| 4  | <b>Pledges</b>                               |            |            |             |          |
| 5  | 2021-2022 Pledges                            | 322,948.50 | 0.00       | 322,948.50  | 100.0%   |
| 6  | 2020-2021 Pledges                            | 12,119.67  | 308,939.38 | -296,819.71 | -96.08%  |
| 7  | 2019-2020 Pledges                            | 900.00     | 18,877.24  | -17,977.24  | -95.23%  |
| 8  | 2018-2019 Pledges                            | 0.00       | 150.00     | -150.00     | -100.0%  |
| 9  | <b>Total Pledges</b>                         | 335,968.17 | 327,966.62 | 8,001.55    | 2.44%    |
| 10 | <b>Offertory</b>                             | 15,513.33  | 15,573.00  | -59.67      | -0.38%   |
| 11 | <b>Fund Raising</b>                          |            |            |             |          |
| 12 | <b>Thrift Store/Annex Income</b>             | 91,271.41  | 65,432.43  | 25,838.98   | 39.49%   |
| 13 | <b>Church Fundraisers</b>                    |            |            |             |          |
| 14 | Fall Fundraiser                              | 1,043.74   | 0.00       | 1,043.74    | 100.0%   |
| 15 | Garden Tours                                 | 0.00       | 2,182.00   | -2,182.00   | -100.0%  |
| 16 | Small Group Fundraisers                      | 500.00     | 313.18     | 186.82      | 59.65%   |
| 17 | Spring Auction                               | 9,030.58   | 6,428.00   | 2,602.58    | 40.49%   |
| 18 | Summer Auction                               | 0.00       | 6,018.00   | -6,018.00   | -100.0%  |
| 19 | Holiday Fair                                 | 6,520.06   | 3,322.82   | 3,197.24    | 96.22%   |
| 20 | Church Fundraisers - Other                   | -303.00    | 0.00       | -303.00     | -100.0%  |
| 21 | <b>Total Church Fundraisers</b>              | 16,791.38  | 18,264.00  | -1,472.62   | -8.06%   |
| 22 | <b>Food Certificate Sales</b>                | 963.75     | 950.00     | 13.75       | 1.45%    |
| 23 | <b>Women's Circle Alliance</b>               | 191.00     | 0.00       | 191.00      | 100.0%   |
| 24 | <b>Welcoming Congregation-Income</b>         | 0.00       | 2,000.00   | -2,000.00   | -100.0%  |
| 25 | <b>Total Fund Raising</b>                    | 109,217.54 | 86,646.43  | 22,571.11   | 26.05%   |
| 26 | <b>BldgUse</b>                               |            |            |             |          |
| 27 | Space Rentals                                | 3,357.46   | 0.00       | 3,357.46    | 100.0%   |
| 28 | Weddings/Memorials                           | 1,738.27   | 500.00     | 1,238.27    | 247.65%  |
| 29 | <b>Total BldgUse</b>                         | 5,095.73   | 500.00     | 4,595.73    | 919.15%  |
| 30 | <b>Investment,Interest, MiscIncome</b>       |            |            |             |          |
| 31 | Misc Contributions                           | 277.05     | 638.50     | -361.45     | -56.61%  |
| 32 | <b>Investment Income</b>                     |            |            |             |          |
| 33 | UUA GIF Distribution                         | 3,102.64   | 2,950.25   | 152.39      | 5.17%    |
| 34 | Alton Smith Char Trust                       | 1,415.01   | 894.45     | 520.56      | 58.2%    |
| 35 | Alton Smith Irrev Trust                      | 1,144.87   | 877.48     | 267.39      | 30.47%   |
| 36 | <b>Total Investment Income</b>               | 5,662.52   | 4,722.18   | 940.34      | 19.91%   |
| 37 | Interest Income                              | 114.42     | 297.81     | -183.39     | -61.58%  |
| 38 | <b>Total Investment,Interest, MiscIncome</b> | 6,053.99   | 5,658.49   | 395.50      | 6.99%    |
| 39 | <b>Total Income</b>                          | 471,848.76 | 436,344.54 | 35,504.22   | 8.14%    |
| 40 | <b>Gross Profit</b>                          | 471,848.76 | 436,344.54 | 35,504.22   | 8.14%    |
| 41 | <b>Expense</b>                               |            |            |             |          |
| 42 | <b>Staff Salaries</b>                        |            |            |             |          |
| 43 | Minister                                     | 88,138.96  | 83,490.00  | 4,648.96    | 5.57%    |
| 44 | Admin&FinanceDir                             | 42,093.92  | 39,507.38  | 2,586.54    | 6.55%    |
| 45 | LRE Director                                 | 41,987.72  | 38,592.84  | 3,394.88    | 8.8%     |
| 46 | Music Director                               | 32,438.91  | 32,365.30  | 73.61       | 0.23%    |
| 47 | ThriftStoreManager                           | 29,707.72  | 28,600.00  | 1,107.72    | 3.87%    |
| 48 | Sexton                                       | 9,490.24   | 17,962.02  | -8,471.78   | -47.17%  |
| 49 | Bookkeeper                                   | 14,308.47  | 13,258.30  | 1,050.17    | 7.92%    |
| 50 | Pianist                                      | 8,037.50   | 4,841.55   | 3,195.95    | 66.01%   |
| 51 | Tech Support                                 | 4,232.71   | 3,075.00   | 1,157.71    | 37.65%   |
| 52 | CYM-Childcare                                | 652.50     | 270.00     | 382.50      | 141.67%  |
| 53 | <b>Total Staff Salaries</b>                  | 271,088.65 | 261,962.39 | 9,126.26    | 3.48%    |
| 54 | <b>Staff Benefits/Payroll Expenses</b>       |            |            |             |          |
| 55 | Employee Health Insurance                    | 31,255.96  | 27,865.42  | 3,390.54    | 12.17%   |

## Operating Funds Profit & Loss Prev Year Comparison July 2021 through May 2022

| 1   | 1  | May 22           | May 21           | \$ Change        | % Change      |
|-----|--|------------------|------------------|------------------|---------------|
| 56  | Retirement                                     | 24,365.79        | 21,602.16        | 2,763.63         | 12.79%        |
| 57  | FICA Taxes                                     | 13,864.09        | 12,534.11        | 1,329.98         | 10.61%        |
| 58  | Minister's FICA                                | 6,689.76         | 6,314.00         | 375.76           | 5.95%         |
| 59  | Minister's Term Life                           | 725.84           | 756.00           | -30.16           | -3.99%        |
| 60  | WorkComplnsurance                              | 3,109.00         | 2,806.00         | 303.00           | 10.8%         |
| 61  | Long Term Disability                           | 3,095.61         | 0.00             | 3,095.61         | 100.0%        |
| 62  | Staff Appreciation                             | 700.00           | 0.00             | 700.00           | 100.0%        |
| 63  | Moving Expenses                                | 2,500.00         | 0.00             | 2,500.00         | 100.0%        |
| 64  | <b>Total Staff Benefits/Payroll Expenses</b>   | <b>86,306.05</b> | <b>71,877.69</b> | <b>14,428.36</b> | <b>20.07%</b> |
| 65  | <b>Staff Professional Expenses</b>             |                  |                  |                  |               |
| 66  | Minister's Professional Exp                    | 9,579.87         | 7,369.77         | 2,210.10         | 29.99%        |
| 67  | Admin&FinanceDirProf Ex                        | 2,179.47         | 1,841.48         | 337.99           | 18.35%        |
| 68  | LRE Director Professional Exp                  | 647.18           | 1,183.06         | -535.88          | -45.3%        |
| 69  | Music Director Prof Exp                        | 1,508.99         | 1,396.00         | 112.99           | 8.09%         |
| 70  | <b>Total Staff Professional Expenses</b>       | <b>13,915.51</b> | <b>11,790.31</b> | <b>2,125.20</b>  | <b>18.03%</b> |
| 71  | <b>BldgGrounds</b>                             |                  |                  |                  |               |
| 72  | Property-Supplies                              | 2,188.85         | 1,865.66         | 323.19           | 17.32%        |
| 73  | Property-Maintenance                           | 12,948.37        | 13,204.51        | -256.14          | -1.94%        |
| 74  | Groundskeeping                                 | 9,655.00         | 5,872.08         | 3,782.92         | 64.42%        |
| 75  | Liability/Property Insurance                   | 16,463.00        | 14,329.00        | 2,134.00         | 14.89%        |
| 76  | Housekeeping                                   | 7,360.00         | 4,160.00         | 3,200.00         | 76.92%        |
| 77  | Electric                                       | 3,431.60         | 3,705.84         | -274.24          | -7.4%         |
| 78  | Gas  | 6,092.90         | 5,010.81         | 1,082.09         | 21.6%         |
| 79  | Phone & Internet                               | 6,333.66         | 4,952.44         | 1,381.22         | 27.89%        |
| 80  | Water  | 1,485.98         | 1,448.95         | 37.03            | 2.56%         |
| 81  | <b>Total BldgGrounds</b>                       | <b>65,959.36</b> | <b>54,549.29</b> | <b>11,410.07</b> | <b>20.92%</b> |
| 82  | <b>Office Expenses</b>                         |                  |                  |                  |               |
| 83  | Advertising                                    | 1,511.02         | 985.00           | 526.02           | 53.4%         |
| 84  | Credit Card/Bank/PayPal Fees                   | 4,697.48         | 4,656.41         | 41.07            | 0.88%         |
| 85  | Financial Audit                                | 1,000.00         | 0.00             | 1,000.00         | 100.0%        |
| 86  | Office Expense/Supplies                        | 2,787.59         | 2,408.01         | 379.58           | 15.76%        |
| 87  | OfficeEquip/Maint                              | 5,733.70         | 6,640.22         | -906.52          | -13.65%       |
| 88  | Payroll Software Expenses                      | 521.71           | 1,028.50         | -506.79          | -49.28%       |
| 89  | Software Expense                               | 2,120.12         | 2,922.39         | -802.27          | -27.45%       |
| 90  | <b>Total Office Expenses</b>                   | <b>18,371.62</b> | <b>18,640.53</b> | <b>-268.91</b>   | <b>-1.44%</b> |
| 91  | <b>Loan &amp; Mortgage Payments</b>            |                  |                  |                  |               |
| 92  | Mortgage Principal Payments                    | 4,431.17         | 3,771.10         | 660.07           | 17.5%         |
| 93  | Mortgage Interest Payments                     | 2,340.54         | 3,000.61         | -660.07          | -22.0%        |
| 94  | <b>Total Loan &amp; Mortgage Payments</b>      | <b>6,771.71</b>  | <b>6,771.71</b>  | <b>0.00</b>      | <b>0.0%</b>   |
| 95  | <b>Denominational Dues</b>                     |                  |                  |                  |               |
| 96  | UUA-NER  | 25,000.00        | 21,408.00        | 3,592.00         | 16.78%        |
| 97  | <b>Total Denominational Dues</b>               | <b>25,000.00</b> | <b>21,408.00</b> | <b>3,592.00</b>  | <b>16.78%</b> |
| 98  | <b>Committees</b>                              |                  |                  |                  |               |
| 99  | Board of Trustees                              | 202.06           | 300.00           | -97.94           | -32.65%       |
| 100 | Landscape Committee                            | 200.75           | 353.00           | -152.25          | -43.13%       |
| 101 | Membership                                     | 364.00           | 739.32           | -375.32          | -50.77%       |
| 102 | Reparations                                    | 99.00            | 193.95           | -94.95           | -48.96%       |
| 103 | Stewardship                                    | 400.78           | 0.00             | 400.78           | 100.0%        |
| 104 | UU the Vote                                    | -150.00          | 0.00             | -150.00          | -100.0%       |
| 105 | UU Connections                                 | 300.00           | 0.00             | 300.00           | 100.0%        |
| 106 | <b>Total Committees</b>                        | <b>1,416.59</b>  | <b>1,586.27</b>  | <b>-169.68</b>   | <b>-10.7%</b> |
| 107 | <b>Lifespan Religious Education Ministries</b> |                  |                  |                  |               |
| 108 | Special Programing/Multigen                    | 1,788.71         | 1,028.04         | 760.67           | 73.99%        |
| 109 | Pre K-Grade 6/7                                | 692.37           | 499.68           | 192.69           | 38.56%        |

## Operating Funds Profit & Loss Prev Year Comparison July 2021 through May 2022

| 1 1 |                            | May 22            | May 21            | \$ Change         | % Change        |
|-----|----------------------------|-------------------|-------------------|-------------------|-----------------|
| 110 | High School Youth Program  | 1,260.73          | 294.45            | 966.28            | 328.16%         |
| 111 | OWL/COA                    | 0.00              | -489.70           | 489.70            | 100.0%          |
| 112 | Adult Faith Development    | 136.66            | 0.00              | 136.66            | 100.0%          |
| 113 | Contract Childcare         | 20.00             | 0.00              | 20.00             | 100.0%          |
| 114 | Child Care Supplies        | 219.25            | 0.00              | 219.25            | 100.0%          |
| 115 | Office/Library             | 0.00              | 23.89             | -23.89            | -100.0%         |
| 116 | <b>Total CYM</b>           | <b>4,117.72</b>   | <b>1,356.36</b>   | <b>2,761.36</b>   | <b>203.59%</b>  |
| 117 | <b>Music</b>               |                   |                   |                   |                 |
| 118 | Guest Musicians            | 2,665.00          | 1,150.00          | 1,515.00          | 131.74%         |
| 119 | Music Scores               | 1,432.94          | 564.75            | 868.19            | 153.73%         |
| 120 | Music Support/Supplies     | 35.54             | 700.34            | -664.80           | -94.93%         |
| 121 | PianoOrgan                 | 150.00            | 49.99             | 100.01            | 200.06%         |
| 122 | <b>Total Music</b>         | <b>4,283.48</b>   | <b>2,465.08</b>   | <b>1,818.40</b>   | <b>73.77%</b>   |
| 123 | <b>Worship</b>             |                   |                   |                   |                 |
| 124 | Hospitality                | 159.90            | 201.80            | -41.90            | -20.76%         |
| 125 | Materials/Supplies         | 965.95            | 1,081.02          | -115.07           | -10.65%         |
| 126 | Pulpit Support             | 3,500.00          | 0.00              | 3,500.00          | 100.0%          |
| 127 | <b>Total Worship</b>       | <b>4,625.85</b>   | <b>1,282.82</b>   | <b>3,343.03</b>   | <b>260.6%</b>   |
| 128 | <b>Total Expense</b>       | <b>501,856.54</b> | <b>453,690.45</b> | <b>48,166.09</b>  | <b>10.62%</b>   |
| 129 | <b>Net Ordinary Income</b> | <b>-30,007.78</b> | <b>-17,345.91</b> | <b>-12,661.87</b> | <b>-73.0%</b>   |
| 130 | <b>Net Income</b>          | <b>-30007.78</b>  | <b>-17345.91</b>  | <b>-12661.87</b>  | <b>-0.72996</b> |

**Operating Funds**  
**Balance Sheet Prev Year Comparison**  
As of May 31, 2022

| 1 1                                       | May 31, 22          | May 31, 2021        | \$ Change       | % Change     |
|---|---------------------|---------------------|-----------------|--------------|
| 2 <b>ASSETS</b>                           |                     |                     |                 |              |
| 3 <b>Current Assets</b>                   |                     |                     |                 |              |
| 4 <b>Checking/Savings</b>                 |                     |                     |                 |              |
| 5 <b>CC5 Ckg - 5859</b>                   | 28,218.14           | 20,247.41           | 7,970.73        | 39.37%       |
| 6 <b>Repo Sweep - 0998</b>                | 149,824.03          | 165,824.62          | -16,000.59      | -9.65%       |
| 7 <b>Total Checking/Savings</b>           | 178,042.17          | 186,072.03          | -8,029.86       | -4.32%       |
| 8 <b>Other Current Assets</b>             |                     |                     |                 |              |
| 9 <b>Payroll Corrections</b>              | -129.04             | -129.04             | 0.00            | 0.0%         |
| 10 <b>Emergency Reserve Fund</b>          | -24,075.00          | -29,400.00          | 5,325.00        | 18.11%       |
| 11 <b>Capital Expense Fund</b>            | -23,750.00          | -25,250.00          | 1,500.00        | 5.94%        |
| 12 <b>Unearned Pledges</b>                | -44,704.61          | -46,393.67          | 1,689.06        | 3.64%        |
| 13 <b>Total Other Current Assets</b>      | -92,658.65          | -101,172.71         | 8,514.06        | 8.42%        |
| 14 <b>Total Current Assets</b>            | 85,383.52           | 84,899.32           | 484.20          | 0.57%        |
| 15 <b>Fixed Assets</b>                    | 1,761,018.93        | 1,761,018.93        | 0.00            | 0.0%         |
| 16 <b>Other Assets</b>                    |                     |                     |                 |              |
| 17 <b>Transfer Suspense</b>               | 1,678.62            | 1,451.54            | 227.08          | 15.64%       |
| 18 <b>Food Coupon Inventory</b>           | 6,979.76            | 5,745.00            | 1,234.76        | 21.49%       |
| 19 <b>Petty Cash</b>                      | 100.00              | 100.00              | 0.00            | 0.0%         |
| 20 <b>Total Other Assets</b>              | 8,758.38            | 7,296.54            | 1,461.84        | 20.04%       |
| 21 <b>TOTAL ASSETS</b>                    | <b>1,855,160.83</b> | <b>1,853,214.79</b> | <b>1,946.04</b> | <b>0.11%</b> |
| 22 <b>LIABILITIES &amp; EQUITY</b>        |                     |                     |                 |              |
| 23 <b>Liabilities</b>                     |                     |                     |                 |              |
| 24 <b>Current Liabilities</b>             |                     |                     |                 |              |
| 25 <b>Other Current Liabilities</b>       |                     |                     |                 |              |
| 26 <b>Split Plate</b>                     | 3,762.00            | 2,610.00            | 1,152.00        | 44.14%       |
| 27 <b>UUSC Coffee Sales</b>               | 619.40              | 490.88              | 128.52          | 26.18%       |
| 28 <b>Current portion-Loan Meeting H</b>  | 4,080.00            | 4,080.00            | 0.00            | 0.0%         |
| 29 <b>Payroll Liabilities</b>             | 7,903.21            | -2,071.36           | 9,974.57        | 481.55%      |
| 30 <b>Total Other Current Liabilities</b> | 16,364.61           | 5,109.52            | 11,255.09       | 220.28%      |
| 31 <b>Total Current Liabilities</b>       | 16,364.61           | 5,109.52            | 11,255.09       | 220.28%      |
| 32 <b>Long Term Liabilities</b>           |                     |                     |                 |              |
| 33 <b>Loan-Meeting House Improvements</b> | 66,595.28           | 71,417.77           | -4,822.49       | -6.75%       |
| 34 <b>Loan-Endowment Fund</b>             | 0.00                | 122,015.71          | -122,015.71     | -100.0%      |
| 35 <b>Total Long Term Liabilities</b>     | 66,595.28           | 193,433.48          | -126,838.20     | -65.57%      |
| 36 <b>Total Liabilities</b>               | 82,959.89           | 198,543.00          | -115,583.11     | -58.22%      |
| 37 <b>Equity</b>                          |                     |                     |                 |              |
| 38 <b>Unrealized Endow Loan Gain/Loss</b> | 302,369.30          | 180,353.59          | 122,015.71      | 67.65%       |
| 39 <b>Retained Earnings</b>               | 1,495,575.75        | 1,415,325.51        | 80,250.24       | 5.67%        |
| 40 <b>Net Income</b>                      | -25,744.11          | 58,992.69           | -84,736.80      | -143.64%     |
| 41 <b>Total Equity</b>                    | 1,772,200.94        | 1,654,671.79        | 117,529.15      | 7.1%         |
| 42 <b>TOTAL LIABILITIES &amp; EQUITY</b>  | <b>1,855,160.83</b> | <b>1,853,214.79</b> | <b>1,946.04</b> | <b>0.11%</b> |

**Special Funds / First Parish Brewster**  
**Profit & Loss Prev Year Comparison**  
 July 2021 through May 2022

|                                 | <u>Jul '21 - May 22</u> | <u>Jul '20 - May 21</u> | <u>\$ Change</u>       | <u>% Change</u>         |
|---------------------------------|-------------------------|-------------------------|------------------------|-------------------------|
| <b>Income</b>                   |                         |                         |                        |                         |
| WelcCong/CochraneFund           | 4,548.00                | 3,142.00                | 1,406.00               | 44.75%                  |
| Heed-Income                     | 3,975.00                | 8,503.00                | -4,528.00              | -53.25%                 |
| Minister's Discretionary-Income | 275.00                  | 0.00                    | 275.00                 | 100.0%                  |
| MemorialMarker-Income           | 1,425.00                | 2,715.00                | -1,290.00              | -47.51%                 |
| Interest-Checking 6071          | 2.40                    | 6.23                    | -3.83                  | -61.48%                 |
| <b>Total Income</b>             | <u>10,225.40</u>        | <u>14,366.23</u>        | <u>-4,140.83</u>       | <u>-28.82%</u>          |
| <b>Expense</b>                  |                         |                         |                        |                         |
| WelcCong/CochraneFund-E         | 2,500.00                | 2,000.00                | 500.00                 | 25.0%                   |
| Heed-E                          | 3,513.00                | 7,869.92                | -4,356.92              | -55.36%                 |
| Minister'sDiscretionary-E       | 100.20                  | 913.83                  | -813.63                | -89.04%                 |
| MemorialMarker-E                | 1,235.00                | 3,665.40                | -2,430.40              | -66.31%                 |
| <b>Total Expense</b>            | <u>7,348.20</u>         | <u>14,449.15</u>        | <u>-7,100.95</u>       | <u>-49.14%</u>          |
| <b>Net Income</b>               | <u><u>2,877.20</u></u>  | <u><u>-82.92</u></u>    | <u><u>2,960.12</u></u> | <u><u>3,569.85%</u></u> |



|                                       | <u>May 31, 22</u>      | <u>May 31, 21</u>    | <u>\$ Change</u>       | <u>% Change</u>         |
|---------------------------------------|------------------------|----------------------|------------------------|-------------------------|
| <b>ASSETS</b>                         |                        |                      |                        |                         |
| <b>Current Assets</b>                 |                        |                      |                        |                         |
| <b>Checking/Savings</b>               |                        |                      |                        |                         |
| Cape Cod Five-CK - 6071               | 21,043.09              | 15,340.85            | 5,702.24               | 37.17%                  |
| <b>Total Checking/Savings</b>         | <u>21,043.09</u>       | <u>15,340.85</u>     | <u>5,702.24</u>        | <u>37.17%</u>           |
| <b>Other Current Assets</b>           |                        |                      |                        |                         |
| UUtheVote                             | -3,182.00              | 0.00                 | -3,182.00              | -100.0%                 |
| Music Fund                            | -84.05                 | -84.05               | 0.00                   | 0.0%                    |
| Memorial Garden                       | -3,195.15              | -4,145.55            | 950.40                 | 22.93%                  |
| Minister's Discretionary              | -969.35                | -1,988.15            | 1,018.80               | 51.24%                  |
| Heed                                  | -4,799.66              | -4,418.82            | -380.84                | -8.62%                  |
| Welc.Cong./Cochrane Fund              | -5,565.20              | -4,423.20            | -1,142.00              | -25.82%                 |
| <b>Total Other Current Assets</b>     | <u>-17,795.41</u>      | <u>-15,059.77</u>    | <u>-2,735.64</u>       | <u>-18.17%</u>          |
| <b>Total Current Assets</b>           | <u>3,247.68</u>        | <u>281.08</u>        | <u>2,966.60</u>        | <u>1,055.43%</u>        |
| <b>TOTAL ASSETS</b>                   | <u><b>3,247.68</b></u> | <u><b>281.08</b></u> | <u><b>2,966.60</b></u> | <u><b>1,055.43%</b></u> |
| <b>LIABILITIES &amp; EQUITY</b>       |                        |                      |                        |                         |
| <b>Equity</b>                         |                        |                      |                        |                         |
| Retained Earnings                     | 370.48                 | 364.00               | 6.48                   | 1.78%                   |
| Net Income                            | <u>2,877.20</u>        | <u>-82.92</u>        | <u>2,960.12</u>        | <u>3,569.85%</u>        |
| <b>Total Equity</b>                   | <u>3,247.68</u>        | <u>281.08</u>        | <u>2,966.60</u>        | <u>1,055.43%</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <u><b>3,247.68</b></u> | <u><b>281.08</b></u> | <u><b>2,966.60</b></u> | <u><b>1,055.43%</b></u> |