

February 2025 Board of Trustees Meeting Packet

FPBUU Zoom #1 Meeting Link:

<https://us02web.zoom.us/j/649089576?pwd=MFprL0lMWGZWenN2RUc1eDhDcGFNdz09>

Meeting ID: 649 089 576 Passcode: fpbuu

One tap mobile +13017158592,,649089576#

Covenant of the First Parish Brewster Board of Trustees

Entrusted by the congregation of First Parish Brewster, we recognize that ours is a sacred duty, and we will bring our highest selves to work on their behalf. Each of us commits to:

1. Applying professional best practices to our work as Board members.
2. Be willing to do things differently and experience discomfort in the process.
3. Develop an awareness of our own biases and prejudices. Be self-reflective.
4. Strive to create healthy partnerships; effectiveness to be measured by positive impact on FPB systems.
5. Be curious and listen to understand others.
6. Respect our collective wisdom.
7. When we disagree, we will remain committed to the mission, work hard to realize it, and speak with one voice once a vote has been taken and a decision made.
8. When lost trust is experienced, we will use this Covenant to guide an intentional effort to repair trust, including whatever amends or actions are appropriate.

Our primary commitment is to the long-range health of First Parish Brewster Unitarian Universalist Congregation.

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January Minutes and Special Congregational Meeting Minutes

UU Connections Committee Report

Treasurer Report

6 mo Financial Review packet

**First Parish Brewster UU
Board of Trustees
AGENDA
February 18, 2025
HYBRID MEETING**

- 1. Call to Order – Chalice Lighting – Reverend Kaaren’s Inspiration 4:00**
- 2. Reading of Covenant – Short Version - Niki**
- 3. Endowment Report - (if any) - Jim**
- 4. Old Business –**
 - **Next steps defining FPB governance model. Will Hotchkiss apply to FPB?- Gail**
 - **Suggest reading Chapter 11, Lay and Clergy Partnership**
 - **Recommend another chapter for March , books available from Endowment. Purchase or borrow.**
 - **Final vote on record retention policy- Rob 4:30**
- 5. New Business –**
 - **Vote to accept Consent Agenda**
 - **President’s Report**
 - **President will no longer have liaison role; need a volunteer**
 - **Staff reports if any 4:45**
 - **Minister’s Proposals for Interim Staffing**
 - **Discussion**
 - **UU Connections Request**
 - **Discussion and further action at March meeting 5:15**
 - **Staff Recognition March 23 - Gail**
 - **Recommendations for improved Board/Staff relations - Kevin**
 - **Discussion and recommendations for implementation**
 - **CYM Parents feedback to Board**
 - **Discussion 5:30**
- 6. Treasurer’s Report – Karen**
 - **Update on 2025-2026 budget preparation**
- 7. ADJOURN 6:00**

First Parish Brewster UU Board of Trustees Meeting Minutes

January 21, 2025 4-7 pm In-person meeting

Present: Gail Webb (Board President), Jim Lieb (Past President), Karen Witting (Treasurer), Niki Popow (Clerk), Ed Klein, Kevin Lowey, Rob MacIver, Janet Treanor (Members-at-Large)

Staff Present: Rev. Kaaren Anderson

Invited Guests: Tavia Ossola, Diane Pansire, Julia Enroth

Visitors: None

1. Call to Order, Chalice Lighting, Minister Inspiration

The meeting was called to order at 4:00 p.m.

2. Reading of Covenant

3. Executive Session- Discussion of answers to Personnel requests

4. Stewardship Committee- Tavia Ossola reported on the plans for this year's Stewardship campaign. There will be small meetings in members' homes which congregants can sign up for. Tavia asked for Board members who would be willing to attend one of these meetings to assist the hosts. She urged everyone to turn in their pledge cards early. Rev. Kaaren suggested that these meetings would be a good time to emphasize the church's desire to make a three year commitment to funding the Wampanoag language school. Niki will talk with Social Justice people to see if we can get brochures on the language school to hand out.

5. Endowment Report- Jim reported that the Endowment Fund had some new contributions. There will be approximately \$67,000 which the Endowment Board may, with Board of Trustees approval, distribute next year.

6. Old Business

a. Kevin presented a revised **Directors' Hiring Policy**. (Addendum 1) Gail moved that this policy be **approved**; Janet seconded the motion, and it was approved unanimously.

b. Rob reported that he had compiled the Board's comments on the proposed Records Retention Policy and will now send them to the Policy Committee for their review at the Committee's next meeting on February 25th.

c. Jim reported on the soil study. The company has said they have to wait to dig. Jim will follow up to remind them so it will be done as soon as possible. This is being paid out of the Capital Campaign funds.

The Board appreciates the work of Kevin, Rob, and Jim on each of these matters.

d. Consent Agenda

- Minutes of December Board Meeting were approved.
- The President's Report, the Administration & Finance Director's Report, and the Music Director's Report were received.
- Gail reported that she met with 2 parents from CYM and heard their frustration and feeling that the Board/Church does not value them; they feel completely disconnected from the rest of the Church. Rev. Kaaren and Gail have discussed ways to increase their inclusion, and all Board members are asked for ideas on this. Janet volunteered to be in contact with Deb Selkow and to help with communication with the CYM program.
- Gail discussed the idea of a celebration of FPB's 325th year; she would like to put something in the Angle to gather a group of people interested in working on this. Elenita's informative sermon and creative visual aides were a good start. Gail has also been in touch with Sally Gunning, author and President of the Brewster Historical Society, to see if they would be able to collaborate with us. Kip Keene has drafted some ideas for a banner.
- The Board has received Karena Stroh's resignation letter; Karena also notified the congregation. A job description is being worked on and will be posted as soon as possible. The Board is very sorry that Karena is leaving her position at FPB; she has done an outstanding job as Administrative and Finance Director for 10 years and she will be greatly missed.
- The Music Program under the outstanding leadership of Kaeza Fearn has continued to thrive. Music Sunday, with the theme of "Trusting the Light," is March 30.
- The **Ministerial Housing Fund By-law was approved by email vote of the Board on January 14.** There is a Special Congregational Meeting on January 26, right after the service, for the congregation to vote on it.

- Members of the Personnel Committee spoke with UUA's Hilary Allen for advice on how to conduct exit interviews and what topics would be productive in working with the Board of Trustees around establishing a standard process of dismissing employees.

7. New Business

a. Treasurer's Report

- November reports are in the Board packet for this month; the December reports will be completed soon. Karen reported that the major income sources are doing very well !
- The MidYear State of the Church and Financial Review will be on February 9.
- In mid to late March Karen and others will work on next year's budget, Kaaren and Deb Selkow will work on the CYM budget, most likely in April. Someone has been found to do the outside financial review of the church. Thank you Karen for all your budget and financial work.

b. Taskforce for Inventory of Data and Applications (IDA)

Ed presented a document outlining the charge and purpose of this Taskforce. (Addendum 2) The Taskforce membership, timeline, and expected work product were included, along with an example spreadsheet for the initial inventory of data items. The Board thanks Ed for this thoughtful and comprehensive work. The Taskforce members will seek the input of Karena and the COVE volunteers to compile the sources of data. Ed will need at least 2 other members for this Taskforce.

Rob made the following motion, which Jim seconded: **To approve the charge for the Taskforce for Inventory of Data and Applications (IDA) as presented to the Board on this date. The motion was approved unanimously.**

It was noted that the Church also does not have an inventory of hard assets, such as computers and audiovisual equipment.

c. Niki has talked with Leslie Rennie-Hill, who has resigned from the Board, about taking over the position of liaison to the Social Justice Taskforces. The Board was in agreement with this change.

d. The February meeting will include a summary of business priorities for 2025. Jim will work with Gail on the Strategic Planning Committee.

8. Executive Session - Search Committee Update

Rob moved that the Board move into Executive Session. Niki seconded the motion and it was approved unanimously.

Julia Enroth and Diane Pansire discussed the schedule and work of the Search Committee. The Board is very grateful for the dedicated work of the members of this committee.

9. The Celebration Party for Twinks is February 16.

10. Adjourn- 7:15 pm

Addendum 1 - BOT Minutes 1-21-25

Resolved, that the Board of Trustees approves the hiring by Directors of their direct or indirect reports without Board approval, provided that:

- a) the hire is for a position previously approved by the Board of Trustees (including the description of the position),
- b) the hire is at a salary previously approved by the Board of Trustees and reflected in the congregation's annual budget (as it may be modified by the Board of Trustees),
- c) the hire is made by the Director in consultation with the Personnel Committee and with the approval of the Minister (or in the absence of the Minister, the acting head of staff designated by the Board of Trustees), and
- d) the Director immediately informs the President of the Board of Trustees of the hire (including information about the hire's relevant background), for distribution by the President to the Board of Trustees.

Addendum 2- BOT Minutes 1-21-25

Charge to the FPBUU Taskforce for Inventory of Data and Applications (IDA)

1. Charge and Purpose

The FPBUU taskforce to Inventory Data and Applications (IDA) is assigned to discover and inventory all the electronic, and paper, data, databases, records, documents, and associated computer systems and applications of FPBUU (the "DATA INVENTORY").

This DATA INVENTORY is a record of the organizations' existing data, and data that is expected to be collected, or generated. The DATA INVENTORY will include, the data's location (whether electronic or physical), summary of use, access controls, and governance. The discovery process should include all types of data and systems, including, but not limited to administration data and systems, websites, communication, governance, and meeting records.

It's expected that the DATA INVENTORY will serve multiple purposes, including but not limited to:

1. Provide comprehensive awareness to the FPBUU Board of Trustees (BOT), Staff, and the congregation of data assets, and applications, in use by the organization.
2. Identify risks to the control, security and privacy protections of data, documents, and records.
3. Provide broader availability to data and documents, within appropriate governance and security.
4. Provide awareness of documents for consideration of FPBUU's Document Retention Policy.
5. Provide awareness of opportunities to improve the organization through analysis of data.

2. Taskforce Membership and Limitations

The IDA taskforce shall consist of at least three members designated by the BOT; including one member that is a trustee. The taskforce will work with FPBUU staff, volunteers, vendors, contractors, and others in the discovery of data assets and systems.

This charter does not expand taskforce members' access rights to any FPBUU data beyond that specified by FPBUU bylaws and policies. Any conflicts of interest found during the taskforce's work must be immediately declared, and the policy on Conflict of Interests followed.

3. Timeline and Expected Work Product

It's expected that the taskforce will report to the BOT at a minimum,

1. Within 20 days, with a plan of work, and scope for the content of the DATA INVENTORY.
2. Within 60 days, with status of the work, plan adjustments, and initial DATA INVENTORY.
3. Within 90 days, with a report on the Inventory of Data and Applications, and any recommended actions, or further work.

4. With a final report, date TBD, which upon acceptance by the BOT, constitutes the end of this charge.

The BOT may extend these timelines, and charge the taskforce to continue any work deemed necessary to complete outstanding actions, and any work deemed to be within this charter.

4. **Recommended Data and Application Inventory Content**

The taskforce should include the following items in the Data and Application Inventory:

1. A summary title of the data store, document collection, and associated computer applications.
2. A more detailed description of the data store, document collection, and computer applications – the application description to include vendor and version.
3. Location of the data – including, for electronic data, cloud storage provider or local storage location. For physical or paper records, a description of the physical location.
4. Primary and secondary administrators, and/or primary users.
5. Known governance and access controls and restrictions to the data.
6. Provisions for availability and recovery of the data and access credentials for business continuity; in the event of staff outages, staff changes, or other circumstances.
7. Capabilities for data backup and retrieval; for disaster and/or security breach recovery.

The following are examples of data, documents, and applications in use by FPBUU:

1. Google Docs
2. Annual Meeting Agendas and Minutes, Reports.
3. Membership database, and the Breeze application.
4. Minutes of meetings.
5. Committee charters.
6. Committee reports.
7. Financial, contractual records and systems, and capital expenditures.
8. Thrift Store data and systems.
9. CORI (Criminal Offender Record Information) data.
10. Emergency contact information.
11. Systems and data for communication, including email, email blasts; MailChimp.
12. Scheduling and Calendar data and systems.

13. Archive of services, including videos.
14. Religious Education student intake records and data.
15. The FPBUU website.
16. Stewardship data.
17. Personnel records.
18. Grant Applications and Awards.
19. Endowment Records.
20. FPBUU Historic Records.

Below is an example spreadsheet for the initial inventory of data items, and related information.

Last updated January 10, 2025

Application or Category	Title	Description	Location	Primary Administrator	Secondary Administrators	Access Controls & Accounts	Backup & Recovery	Notes
Administrative Documents	CORI (Criminal Offender Record Information) Documents							
Administrative Documents	Emergency contact information							
Administrative Documents	FPBUU Calendar							
Administrative Documents	Google Docs							
Administrative Documents	Personnel Records							
Administrative Documents	Grant Applications and Awards							
Annual Meeting Documents	Annual Meeting Agendas							
Annual Meeting Documents	Annual Meeting Minutes							
Annual Meeting Documents	Annual Meeting Reports							
Board Documents	Committee Charters							
Board Meeting Minutes	Board of Trustee Meeting Minutes							
Breeze Database	Breeze People Data	<i>Breeze is a cloud based database containing People information, including member, friend, and staff contact data.</i>	fpbuu.breezechms.com					
Breeze Database	Breeze Cove Forms	<i>Breeze Forms used for Administrative functions such as FPBUU Room Reservation.</i>	fpbuu.breezechms.com					
Committee Documents	Google Docs							
Communication	FPBUU Email Distribution Lists							
Communication	MailChimp Email Application							
Communication	Breeze Email Filters							
Financial Records	FPBUU Budget & Finance Tracking							
Financial Records	Contracts							
Financial Records	Thrift Store Sales							
Financial Records	Stewardship Pledge Records							
Financial Records	Endowment Records							
Governance Documents	Board Policies	<i>FPBUU Policies created by the Board of Trustees and maintained by the Policy Committee.</i>	fpbuu.org/members-friends/governance/fpbuu-board-policies/					
Historic Archives	FPBUU Historic Documents - Paper	<i>Paper Historic Documents of FPBUU.</i>						
Website	FPBUU website							
Worship Services	Worship Service Videos							
Worship Services	Worship Order of Service							

Minutes of Special Congregational Meeting of First Parish
Brewster UU
January 26, 2025

The meeting was called to order by Gail Webb, President of the Board of Trustees, at 11:35 am.

It was established that a quorum of 58 members was present.

Copies of the by-law to be voted on were handed out; it had been published through a link in the Angle over the last three weeks, along with notice of this meeting.

Gail extended thanks to the three members of the Minister Housing Task Force: Ed Klein, Rob MacIver, and Jim Lieb.

Jim Lieb explained the process of the Minister Housing Task Force, and explained how the by-law works. The Endowment Board and the Policy Committee were also involved in this work. The Fund has received @\$175,000. \$150,000 will be used exclusively for a loan to a minister for a second mortgage. Any money contributed over that amount along with income earned from the Fund can be used to help a minister with rental of a place to live. This Fund is meant to appeal to a new minister who wishes to come and live on the Cape. For now, the negotiating team will have the Fund to offer to a new minister candidate.

Jim noted that Section 3 is patterned on the Endowment Fund. Section 5 provides that if in the future the Fund is not used, it would be moved to the Endowment Fund with a 2/3 vote of the congregation.

Questions from the Congregation

- Chuck Ross asked how long money used for rental would be available. Jim responded that there would be a limited amount of money, so that would determine how long the funds would be available.
- Jane Perkins asked for clarification that the \$150,000. could only be lent for a second mortgage, and that the Church would get this

back if the minister left or the house was sold. We would not get back any money that is used for rental assistance. This is correct.

- Elenita Muñiz wanted to clarify that interest would be charged on the loan of up to \$150,000, while the money for rental housing would be gone once expended. That is correct.
- Janet Riggs asked what would happen if a minister to whom we had lent money left town without paying. Jim responded that our recourse would be through holding a second mortgage.
- Janet Whittemore asked if there was any thought given to building our own parsonage/manse. Jim said the TaskForce had initially looked into both building on our property and converting Winslow House into minister housing. However, it appears that many ministers want to own their own homes and to build equity. Also, they often do not want to live on the Church “campus.”

Rob MacIver read the following resolution:

RESOLVED, that the By-Laws of First Parish Brewster Unitarian Universalist are hereby amended by adding a new Article XII, entitled “Minister Housing Fund,” as such Article appeared in the link provided in the congregation’s Angle email during the past two weeks and as presented at this meeting, with existing Article XII and subsequent articles being renumbered in sequence.

Rob moved to accept the new bylaw; Jeff Talmadge seconded the motion. The vote of 65 members was unanimous in favor of adopting the new bylaw.

The meeting was adjourned at 11:50am.

Respectfully submitted, Niki Popow, Board Clerk

Our UU Connection Committee met on Jan 22nd. We discussed suggestions on efforts that can improve awareness of and enhance the work of the Board and related existing committees within FPBUU. These suggestions will help to make FPBUU members aware of the value of working with the UUA and New England Region as well as, our partner church in Romania and our participation with various Cape Cod organizations:

1. Establish a policy (or possibly a Bylaw change) to identify (up to 7 FPBUU members, currently) to be General Assembly (GA) delegates to represent FPBUU at GA each year.
2. Establish training programs that will support the efforts of being a GA delegate, as well as other leadership positions (FPBUU Bylaw specified position specifically) within FPBUU.
3. Establish a policy or formal procedure committing FPBUU to identify one or more members of FPBUU to be representatives to outside organizations such as the Cape Cod Council of Churches (CCCC), the Nauset Interfaith Association (NIA), and any other organizations that the Board may determine.
4. Establish a formal "statement of commitment" to identify one or more members of FPBUU to be involved with corresponding with our partner church in Romania and UU churches partnered with FPBUU in working with our partnered church.

We look forward to discussing these suggestions with you and the Board.

Thank you,

UU Connections Committee members:

Carol Ann Yeaple

Marietta Nilson

Jim Hild

Treasurer's Report

A) Committee Budget Requests are due

Please remind any committees that you are associated with that Committee Budget Requests are due 2/28. This is important input to the 2025-2026 Budget that the Finance Committee will be reviewing as it prepares the Budget.

B) Financial Review Status

The Financial Review is underway and is expected to be completed within a week.

C) Transition of critical AFD functions

To ensure critical financial arrangements continue without undue disruption, the Finance Committee agreed to the following. Each of these is intended only as a short-term arrangement and will be transitioned back to a staff person once identified.

- Jim Lieb has been given a credit card on the FPBUU account. This was done to ensure that the automatic payments for software and other services can be promptly transitioned off of Karena's card. Jim was chosen because he is on the Finance Committee and a member of the Board. As Treasurer, Karen should not be spending money.
- All accounts which require a named contact will be changed to name Karen Witting as the contact for our organization. This includes utilities, software subscriptions, purchasing accounts, etc.
- Karen Witting has been given a login for our accounts at Cape Cod 5 and will be made administrator on those accounts so that future administrative needs can be handled.

First Parish Brewster Unitarian Universalist

Fiscal Year (FY) 2024-25

Six-month Financial Report

It is the Finance Committee's responsibility to monitor income and expenses throughout the fiscal year. At the end of December we would expect income and expenses to be close to 50% of the budget. Income is at 69% of the budget which is better than any of the last several years. Typically we do see income running higher than 50% in the first half of the year, and the higher this number is, the better our prospects look for the end of the fiscal year. As a reminder, this year's budget uses \$30,000 from the Sustainability Fund in order to balance the budget. Any improvement over budget this year will mean we have more money in the Sustainability Fund to further our growth long term. Expenses are at 48% of the budget, which is identical with last year.

Below are the highlights of our six-month report.

- Your pledges constitute FPBUU's largest income stream, and this year the pledge goal was set to \$485,000. Please note that when constructing our annual budgets, we allow for a 3% shrinkage, so we established a budget goal of \$470,450. Still, your historically-high generosity and timely pledging allowed the Finance Committee and Board of Trustees to craft a more generous budget. AND new members have joined us since the start of the Fiscal Year, swelling our total pledges as of 1/16/2025 to \$498,344. The first 6-months of the year we have collected \$332,368 in pledges, which is 71% of our pledge goal. We are well on our way to having outstanding pledge results for the year.
- The Thrift Shop constitutes our second largest source of income. With the addition of Mondays to our full-year schedule and an extra hour during the warm-weather months, the Thrift Shop's gross income currently stands at \$85,894, \$20,000 ahead of last year (our previous record-breaking year), and 60% of budget.
- Additional church fundraisers are vital to close the gap between income and expenses and build community. This year's budget is \$25,000. The Holiday Fair brought in \$9,371. Today is Souper Sunday, so if soup and baked goods are still available in Fellowship Hall, please clean us out. Still to come is the Spring Auction, our biggest event of the year.
- Each week we split our offertory with organizations that share our UU values. Our budget for this year is \$25,000. As of December 31, our offertory stood at \$13,581; 54% of budget and \$1000 ahead of last year. As of December 31, we have donated \$13,435 to 26 organizations.
- To summarize, our major sources of income—pledges, Thrift Shop, and offertory—are the highest since Rog Smith started recording this information in 2017.
- Most expenses are at or below budget, with an overall 6-month expense at 48% of budget.

In conclusion, we are confident with our budget as we proceed into the second half of this fiscal year. Income numbers significantly improved over prior years and expenses are in line with the budget.

Financial Reports December 2024

Reconciled

Submitted by Karena Stroh, Admin & Finance Director

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P&L Budget vs. Actual Summary

Statement of Activity Comparison Summary

Statement of Financial Position Comparison

% of budget should typically be at 50%

Points of Interest

Total Income is at 69% of budget

Total Pledge Payments received 71% of budget

Offertory is at 54% of budget

Thrift Store Income is at 60% of budget

Total Expenses are at 48% of budget

Split Plate Donations totals \$13,435 to 26 organizations for July-Dec 2024

Capital Expense Fund

	Actual Expenditure	Board Approved	Remaining	Status
Balance 7/1/2024	4,293.37	4,293.37		
Balance 12/31/2024	4,293.37	4,293.37		

Sustainability Fund

	Actual Expenditure	Board Approved
Balance 7/1/2023	68,218.00	68,218.00
Interim CYM Director Stipend		-4,000.00
Funds to Balance the Budget		-30,000.00
Balance 12/31/2024	68,218.00	34,218.00

First Parish Brewster UU
Budget vs. Actuals: Operating Budget FY25
July - December, 2024

	Total			
	Actual	Budget	Remaining	% of Budget
7 Revenue				
8 Fundraising	33,831.70	43,500.00	9,668.30	77.77%
9 Investment, Interest, Misc	5,521.41	8,550.00	3,028.59	64.58%
10 Offertory	13,581.86	25,000.00	11,418.14	54.33%
11 Pledges	341,980.54	480,450.00	138,469.46	71.18%
12 Rental	5,721.00	8,000.00	2,279.00	71.51%
13 Thrift Store Income	85,894.57	142,397.00	56,502.43	60.32%
14 Total Revenue	\$ 486,531.08	\$ 707,897.00	\$ 221,365.92	68.73%
15 Gross Profit	\$ 486,531.08	\$ 707,897.00	\$ 221,365.92	68.73%
16 Expenditures				
17 Administrative	7,375.04	18,800.00	11,424.96	39.23%
18 BldgGrounds	53,027.04	100,201.00	47,173.96	52.92%
19 Committees	1,831.30	4,360.00	2,528.70	42.00%
20 Education	2,638.00	6,150.00	3,512.00	42.89%
21 Mortgage Loan Payments	3,693.66	7,400.00	3,706.34	49.91%
22 Music	834.02	5,900.00	5,065.98	14.14%
23 Staff	280,507.12	579,186.00	298,678.88	48.43%
24 UUA/NER Dues	6,000.00	12,000.00	6,000.00	50.00%
25 Worship	746.24	3,900.00	3,153.76	19.13%
26 Total Expenditures	\$ 356,652.42	\$ 737,897.00	\$ 381,244.58	48.33%
27 Net Operating Revenue	\$ 129,878.66	-\$ 30,000.00	-\$ 159,878.66	-432.93%
28 Net Revenue	\$ 129,878.66	-\$ 30,000.00	-\$ 159,878.66	-432.93%

Thursday, Jan 09, 2025 08:32:25 AM GMT-8 - Accrual Basis

1 **First Parish Brewster**
2 **Statement of Activity Comparison**
3 **July - December, 2024**
4

	<u>Total</u>	
	<u>Jul - Dec,</u>	<u>Jul - Dec, 2023</u>
	<u>2024</u>	<u>(PY)</u>
5		
6		
7 Revenue		
8 Fundraising	33,831.70	26,165.24
9 Misc	5,521.41	4,638.89
10 Offertory	13,581.86	12,604.77
11 Pledges	341,980.54	254,642.92
12 Rental	5,721.00	3,618.00
13 Thrift Store Income	85,894.57	65,152.75
14 Total Revenue	\$ 486,531.08	\$ 366,822.57
15 Gross Profit	\$ 486,531.08	\$ 366,822.57
16 Expenditures		
17 Administrative	7,375.04	8,188.48
18 BldgGrounds	53,027.04	46,902.13
19 Committees	1,831.30	1,679.65
20 Education	2,638.00	2,273.48
21 Mortgage Loan Payments	3,693.66	3,693.66
22 Music	834.02	1,860.20
23 Staff	280,507.12	247,400.08
24 UUA/NER Dues	6,000.00	5,004.00
25 Worship	746.24	3,008.15
26 Total Expenditures	\$ 356,652.42	\$ 320,009.83
27 Net Operating Revenue	\$ 129,878.66	\$ 46,812.74
28 Net Revenue	\$ 129,878.66	\$ 46,812.74

Thursday, Jan 09, 2025 08:36:09 AM GMT-8 - Accrual Basis

First Parish Brewster
Statement of Financial Position Comparison
As of December 31, 2024

	Total	
	As of Dec 31,	As of Dec 31, 2023
	2024	(PY)
ASSETS		
Current Assets		
Bank Accounts		
CC5 Capital Campaign CD - 5845	100,322.94	121,989.40
CC5 Capital Campaign Ckg - 7508	8,794.66	2,019.44
CC5 Capital Campaign HYS - 8341	0.00	33,039.23
CC5 Capital Campaign MM - 6108	0.00	20,281.30
CC5 Endowment Ckg - 6220	8,282.71	11,108.02
CC5 Endowment Investment - 7015	1,334,133.68	1,262,487.18
CC5 Operating Ckg - 5859	31,074.74	33,985.16
CC5 Operating Sweep - 0998	189,106.59	152,603.31
CC5 Special Funds Ckg - 6071	114,140.13	35,128.97
Total Bank Accounts	\$ 1,785,855.45	\$ 1,672,642.01
Other Current Assets		
Food Card Inventory	4,225.00	4,550.00
Other Assets		
Endowment Investment Accrued	39,324.74	819.42
Total Other Assets	\$ 39,324.74	\$ 819.42
Special Funds Assets		
Building a Bigger Table Fund	-1,295.24	-4,750.32
Capital Expense Fund	-4,293.37	-4,293.37
Heed Fund	-4,499.05	-7,007.24
Meetinghouse Speaker Series Fund	-1,315.21	-1,844.19
Memorial Garden Fund	-4,459.19	-3,697.15
Minister's Discretionary Fund	-362.45	-274.15
Minister's Housing Fund	-85,468.14	
UU the Vote Fund	-1,440.19	-1,906.50
Welcoming Congregation Fund	-11,237.59	-10,491.82
Total Special Funds Assets	-\$ 114,370.43	-\$ 34,264.74
Sustainability Fund	-68,630.50	-124,946.70
Undeposited Funds	0.00	
Unearned Pledges	0.00	-1,100.00
Unearned Summer Program Funds	0.00	0.00
Total Other Current Assets	-\$ 139,451.19	-\$ 154,942.02
Total Current Assets	\$ 1,646,404.26	\$ 1,517,699.99

45	Other Assets		
46	Transfer Suspense	0.00	107.71
47	Total Other Assets	<u>\$ 0.00</u>	<u>\$ 107.71</u>
48	TOTAL ASSETS	\$ 1,646,404.26	\$ 1,517,807.70
49	LIABILITIES AND EQUITY		
50	Liabilities		
51	Current Liabilities		
52	Credit Cards		
53	Commerce Credit Card (9869)	334.70	1,530.93
54	Total Credit Cards	<u>\$ 334.70</u>	<u>\$ 1,530.93</u>
55	Other Current Liabilities		
56	Direct Deposit Payable	0.00	0.00
68	Total Payroll Liabilities	<u>\$ 4,035.28</u>	<u>-\$ 6,864.78</u>
69	Split Plate	4,118.34	7,615.20
70	UUSC Coffee Sales	-58.84	-882.04
71	Total Other Current Liabilities	<u>\$ 8,094.78</u>	<u>-\$ 131.62</u>
72	Total Current Liabilities	<u>\$ 8,429.48</u>	<u>\$ 1,399.31</u>
73	Long-Term Liabilities		
74	CC5 Mortgage Loan - 0001	57,420.97	62,693.12
75	Total Long-Term Liabilities	<u>\$ 57,420.97</u>	<u>\$ 62,693.12</u>
76	Total Liabilities	<u>\$ 65,850.45</u>	<u>\$ 64,092.43</u>
77	Equity		
78	Opening Balance Equity	1,374,309.44	1,374,923.58
79	Retained Earnings	-8,949.07	-7,475.85
80	Unrealized appreciation/depreciation	121,982.72	23,653.27
81	Net Revenue	93,210.72	62,614.27
82	Total Equity	<u>\$ 1,580,553.81</u>	<u>\$ 1,453,715.27</u>
83	TOTAL LIABILITIES AND EQUITY	\$ 1,646,404.26	\$ 1,517,807.70

Thursday, Jan 09, 2025 08:34:48 AM GMT-8 - Accrual Basis

The following diagram shows the flow of money through our financial systems. We have four checking accounts: Operating, Special Funds, Endowment and Capital Campaign. Money flows in from the left and out through the right of this diagram.

