

May 2025 Board of Trustees Meeting Packet

FPBUU Zoom #1

<https://us02web.zoom.us/j/87973310409?pwd=7AQdOA8MA5jH7w9Biq1Ebt4arZZ7mO.1>

Meeting ID: 879 7331 0409

Passcode: fpbuu

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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.

Be Mindful, Be Kind, Be of Service

BE MINDFUL

BE KIND

BE OF SERVICE

AGENDA

First Parish Brewster Board of Trustees

May 20, 2025

1. Call to Order – Chalice Lighting - Minister Inspiration 4:00
2. Covenant Reading - Janet
3. Acknowledge Visitors 4:25
4. Old Business
 - A. Further Discussion of Reformulation of Right Relations Team - Scott
 - B. Policy Retention Plan - Rob 4:50
 - Update recommendations for Job Descriptions, policies
5. New Business
 - A. 24-25 Budget Update – Karen
 - B. '25- '26 Budget Final 5:15
 - Highlights for Annual Meeting - Karen
6. Approve Consent Agenda
 - President's Report
 - Finance Report
 - April 15 Board Minutes
 - Other TBD
6. Annual Meeting June 8th - Gail
 - Moderator George Cavanaugh
 - Expectations and Important Information
7. Executive Session - Personnel, Transition & Annual Recognition Planning 5:30
8. Adjourn 6:15

Final Board Meeting for 2024 - 2025 June 16, 2025

We'll generally address unfinished business, plans and hopes for '25-'26.

President's Report – May 2025

1. Collaborated with Deb Selkow on the content for a parent survey. It was decided to focus on desired outcomes and expectations for a quality UU children's / teen's programming. The results of the survey will be shared with new Ministers early in the summer. A plan is in place for a search team to be convened in early summer to begin the Search for an RE Director. It will be important to keep open communications with the new Ministers and efforts to establish leadership for RE beginning in September. At this time, the Board and Deb Selkow will be managing this process.
2. A follow-up meeting was held between the Search Committee members and the Board of Trustees to debrief the Search process and begin planning for how to ensure a strong start for the new Ministers. A Transitions Team will be appointed by the Board and an "Onboarding Process" will be put into place.

Gail Webb, President

May 2025 Minister's Report
Rev. Kaaren Anderson

Onboarding New Staff

It's been a pleasure to onboard Patty as our new church administrator. This transition is made possible due to Debbi Klein's dedication and humor. Her ongoing presence helps fill the void between administrators and the gap in office administration as Susan Flaws recuperates from her fall. This week, I met with Dave Caolo, to get him set up and get ready to work with Patty and then met with Patty to discuss various aspects in Facilities management that need attention. I'm confident they will be a good team together, making sure that all aspects of the Facilities Maintenance and Management are covered and accomplished. Likewise, I'm meeting with Celine Crook, our Manager at the Brewster Thrift Store, soon to talk through any issues that need addressing before she and Patty begin work together as well. During Patty's first week, she took it upon herself to do a personnel file audit. She found almost every file missing some form of information or in need of an update. She is working with each employee to get the paperwork in for full compliance. Before I leave, Patty and I will make sure the procedures for the personnel manual are codified and implemented and an onboarding system is in place for new employees.

Professional Development

I attended the interim ministers annual meeting for a week. The conference focused on the inclusion and pluralism of Trans and gender binary ministers and congregants in our churches. How best to be good allies both with fellow ministers and congregants.

Winding Down

On May 14th, I presented at the Circle Alliance. The room was packed with positive and welcoming energy, much to my delight and gratitude. What a treat to get to celebrate the accomplishments of this congregation in the last two years with this wonderful group of women. From worship, to social justice, Wampanoag partnership, redoing our mission and the boards leadership and dedication over the last year.

I'll be wrapping up meetings with committees to make sure they have everything in order for the new ministers. I have a meeting with Scot Hull (one of your new ministers) to fill him in on a few of the committees' successes, which will hopefully serve as a form of continuity of care but also follow best practices. Personnel, Social Justice and Membership.

You will be served well I am sure by Julia and Scot.

Respectfully submitted,
Rev. Kaaren

First Parish Brewster UU Board of Trustees Meeting Minutes

March 18, 2025 4-7 pm In-person/zoom 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: None

Visitors: Deb Selkow, Scott McLane, Jim Hild, Marietta Nilson

1. Call to Order, Chalice Lighting, Reading (“Trust the People”)
The meeting was called to order at 4:05 p.m.

2. Reading of Covenant

3. Acknowledge Visitors

4. New Business

- **Children’s and Youth Ministry (CYM)**

Deb Selkow, Interim Director of Religious Education, had provided the Board with a written report. She summarized the report and answered questions. Since Twinks’ departure from the program there have been a lot fewer children attending. The question is how to bring them back and grow the program. Gail met with Deb and CYM parents on March 10. Some of the parents are quite sensitive to the feeling that others are unhappy when their small children make noise. They want a voice in the hiring for the new Director, and they would like it to be a full-time position.

Deb presented a plan and a timeline for hiring a new CYM Director. The new minister should have input. People outside of the hiring committee should have input. Deb would like to look at other churches’ programs. A job description is being developed. It would be good to have candidates ready between August 1 and 15 for input from the new minister.

CYM parents expressed gratitude for having childcare available for the last 2 congregational meetings. It would be helpful to have it at other times, for example for the Starting Point classes from 6 to 8 pm.

SNO@UU is being planned and they are ready to go ahead and hire a person to head this. They would like a line item in the budget for SNO@UU materials, etc.

- **Right Relations Team/Managing Conflict**

Scott McLane was asked to speak with the Board about reviving the Right Relations Team (RRT) and managing conflict within the Church. The RRT was not used during Jessica's ministry. The charge for the Team from the Board was written in 2012. A proposed amendment to the charge will be emailed to Gail for the Board's consideration. A question is whether the RRT can be involved when staff members are part of the conflict. Scott thinks the Team could have worked with staff, although they are not involved with employment issues. There was no specific training but many of the members were psychotherapists. There were 3 to 4 members up to 7 to 8. All decisions were made by consensus, or by a 2/3 majority.

- **UU Connections/Partner Church**

Jim Hild and Marietta Nilson reported on the importance of maintaining the UU Connections Committee, of which they are members. There should be more members. Most people in the church are not aware of what the Unitarian Universalist Association (UUA) does, how we are related, and what its influence is.

Jim stated that the nominations for General Assembly, which happens in June, are haphazard and too late. They should be made at the June annual meeting for the next year. Training and information are available throughout the year through the UUA. Jim has been a delegate and has worked at the regional level. A leadership culture needs to be developed, which would be in effect all year, not just for the Board nominations. He referred to the Hotchkiss book which the Board is now reading for a background on leadership development,

There is a need for an organizational chart for FPB; this has been started but never completed. Rev. Kaaren recommends we have one for the new minister.

Jim and Marietta spoke about FPB's Partner Church in Romania. FPB shares this partnership with the UU churches in Duxbury and Concord. The Romania church has supported relief for Ukraine. A high school choir is coming to the Eastern US and will hold a concert in Duxbury and in Concord on April 24. Marietta has been in communication with the Romanian church and provides information to FPB.

The Board agrees there needs to be educational outreach to the whole congregation. Jim believes the connection adds vitality to the church. Marietta says being involved with the Romanian partner church has changed her life.

- **Building a Bigger Table (BBT) Advocacy**

Kevin reported that a number of members of BBT were witnesses to an event last week at which Immigration and Customs Enforcement (ICE) removed a person from his home. There is now an app that a number of people have that allows people to be notified of ICE actions so they can show up as witnesses. We should all support the good work of BBT.

BBT has plans to hold a goodbye event for Rev. Kaaren in their new tent. The Social Justice Task Forces are being asked to participate in this event. They need to pick a date and a rain date.

The Board decided that we should not seek to have Rev. Kaaren's name on the plaque that lists the ministers of First Parish Brewster, as had been suggested, because other interim ministers are not listed.

- **Budget Update/Office Staff**

Karen reported that pledges in the Stewardship campaign, at \$370,000, are behind the goal of \$520,000. We will need a special meeting of the Board to discuss budgetary matters. It will be held on April 8 at 4 pm.

There is a question of who can sign contracts as the Administration and Finance Director position is vacant. Gail, the Board President, has authority to sign contracts.

The Bookkeeper has agreed to stay in her position. Ed and Gail are leading the search for a Church Office Administrator, with the personnel committee, and a hiring committee. Karen, Gail, and Debbi Klein have been working almost full-time in the office.

5. Old Business

- **Reflections on March 9 Congregational Meeting**

It was agreed that there is a need for a further meeting with the petitioners/ members of the congregation. There is ongoing work on the CYM issues.

Kevin suggested a book he is reading as an all-church read: Community/The Structure of Belonging (2nd edition) by Peter Block. This can be brought up with the new minister.

The Board agrees that the RRT needs to be reconstituted. The RRT would continue to be a Board committee. Its charge will be renewed at the next Board meeting.

We discussed Lindsey Strauss' statement at the Congregational Meeting about her role in the hiring of Twinks, the previous Lifetime Religious Development Director. The Board has the ability to waive the attorney-client privilege on behalf of the church, so that Lindsey can speak about her advice. A resolution was made by Karen, and seconded by Kevin, **That the Attorney-Client Privilege with Lindsey Strauss with relation to Twinks Hastings' hiring in 2017 be waived.** The motion was passed unanimously.

6. Endowment Report

The Endowment Board approved \$11,725 for building improvement projects. Karen requested that this be decreased by \$147, with this amount coming from the Capital Campaign Expense Fund. Thus, \$11,578 will be taken from the Endowment Fund. A motion was made by Karen and seconded by Rob that the Endowment Board's report, as amended in accordance with the above, be approved. The motion was unanimously approved.

RESOLVED, that the FPB Board of Trustees approves the funding by the Endowment Board of the request for \$11,725 by the Building Oversight Committee to cover the following expenses, with \$147 coming from prior funds provided by Endowment that are held in the Capital Expense Fund:

Electrical Lighting (safety issues) -	\$2,350
Dawes Hall Front Railing -	\$2,950
Parish Hall replace gutter on north -	\$1,000
Tap Room (Winslow LR) stairs -	\$1,475
Dawes Hall painting & clean roof -	<u>\$3,950</u>
TOTAL -	\$11,725

7. President's Report

Gail reported on the tasks that Rev. Kaaren would like to see accomplished for a good ending to her time here. They are: 1) To codify the membership projects, 2) To put in place methods for leadership development, and 3) To establish systems for on-boarding staff.

8. Consent Agenda

A motion was made by Ed and seconded by Kevin to approve the Consent Agenda, which includes the Minutes from the February Meeting of the Board of Trustees and the approval of the purchase of a computer for the office. The motion was approved unanimously.

A motion to approve the purchase of an office computer was made through email on March 18. The following motion was approved unanimously by email.

To approve the purchase of a computer, external HDD, and external CD/DVD drive for approximately \$679, as described in Rikki Bates' message, to submit a request for reimbursement of the cost to the Endowment Board, and to fund the cost from the Sustainability account if the Endowment Trustees do not act favorably on the Board's request.

Unanimous email votes were made prior to this meeting on the following 2 matters:

1) To approve Scott McLane as a member of the Board of Trustees

(March 25/26) to replace Leslie Rennie- Hill, who resigned in January.

Scott has agreed to the nomination to act as President-Elect of the Board of Trustees for the remainder of this fiscal year, but will become President of the Board for 2025-2026 only if so voted at the Annual Meeting in June.

2) To approve a waiver of the rental fees and a waiver of the 50/50 split of proceeds for the Concert by Common Voices and the Church choir to be held in the Church on May 9. The proceeds of this event will be used exclusively to benefit the Wampanoag tribe.

(March 15/16)

9. Financial Audit by Silva Accounting Professionals (Attached)

The outside audit for Fiscal Years 2022-2024 was received and reviewed. According to this review, there are no material issues regarding the financial records of First Parish Brewster. All record-keeping is adhering to best practices.

10. Executive Session

A motion was made by Ed and seconded by Gail to move into **Executive Session** to discuss personnel matters. The motion was passed unanimously.

The Executive Session was ended and a motion was passed unanimously **to enter into negotiations with a new minister identified by the Minister Search Committee.**

7. Adjourn- The meeting was adjourned at **7:30 pm.**

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Minutes submitted by Niki Popow, Board Clerk

First Parish Brewster UU Board of Trustees Meeting Minutes

April 8, 2025 4-6:40 pm In-person/zoom 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

Visitors: Susan Smith

1. Call to Order 4:10 pm

2. Stewardship Update- Susan Smith

The estimated amount of pledges for the next fiscal year is \$490,000. If necessary in the fall, there will be a mini-campaign to bring in pledges to balance the budget.

3. Budget Highlights- Karen Witting, Treasurer

Karen discussed her considerations/assumptions and answered questions regarding the Draft FY25/26 budget.

4. Executive Session

Jim moved that the Board go into Executive Session to discuss personnel, salaries, and benefits. Rob seconded the motion and it was passed unanimously.

Rob moved that we end the Executive Session. Karen seconded the motion and it was passed unanimously.

5. Resolution concerning Dental Benefits

Karen made the following motion:

Resolved, that Dental Benefits for staff be changed to cover 80% of the cost for those working 20 hours a week or more, to be effective July 1.

The motion was seconded by Scott and it was passed unanimously.

6. The meeting was adjourned at 6:45 pm.

Minutes submitted by Niki Popow, Clerk

First Parish Brewster UU Board of Trustees Meeting Minutes

April 15, 2025 4-7 pm In-person/zoom 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: Reverend Kaaren Anderson

Visitors: None

1. Call to Order, Chalice Lighting, Minister Inspiration

The meeting was called to order at 4:06 p.m. Reverend Kaaren offered Chalice words.

2. Covenant Refresh - Gail asked Board members to point out any of the provisions of the Covenant that seemed particularly relevant this year, and any that we felt were not needed.

3. Acknowledge Visitors- None

4. New Business

- Personnel Committee Update

Ed reported that the Personnel Committee had interviewed two candidates and were recommending that Patty Howard be hired for the position of Church Administrator. She would be able to start in about 2 weeks. Her references were extremely positive. Ed made a motion, which Karen seconded,

To offer Patty Howard the position of Church Administrator for 30 hours a week. The motion passed unanimously.

The Finance Committee will be asked to suggest ideas to off-set insurance costs for those employees who do not choose to use the health insurance offered as a benefit. Ed said there will be a new personnel "Policy and Procedures" handbook which has an updated separation policy.

- April Finance Report

Karen answered questions about the February financial report in the BOT packet. Several areas will need to be updated in next year's budget.

DRAFT

- **Massachusetts Unemployment Issue**

The bookkeeper filed a report as required by the Family Medical Leave Act. Churches are exempt from this act. The State said the report was late and is assessing a \$2300 penalty. Attempts to resolve the issue by phone have been extremely frustrating.

- **Book Business**

- Community has been suggested as an all-church read, to invite the congregation into a healing and uniting activity. The new minister will need to be consulted and would lead this effort, with small group participation.

- The Hotchkiss book can be used as a baseline resource for upping governance effectiveness. Gail handed out a summary of Chapters 3 and 11 and asked Board members to make notes on whether the things listed are ones we should work on at FPB.

- **Celebration of Kaaren**

Kevin reported that all Task Forces are enthusiastically supporting the good-bye event for Kaaren on June 22.

5. Old Business

- **Review of original charge of Right Relations Team (RRT)**

Scott provided the charge to the RRT from 2021 and proposed revisions. Kaaren and Board members discussed the role of the RRT and whether it should be used for conflicts involving staff or the minister. The scope of the RRT's charge will be revisited at the next Board meeting, with a vote to formalize the RRT.

- **Commitment to Wampanoag Weetemuw School**

The commitment of \$10,000 per year to the Weetemuw School is still in the Budget. (We expect this to be \$10,000 per year for 3 years, which will need to be communicated to future Boards.). Niki volunteered to draft an announcement and letter to the Tribe to be delivered following the Annual Meeting in June, at which the Budget needs to be approved.

- There are plans to unveil the stone (with a plaque naming the persons who were enslaved by members of this church) on Juneteenth.

- Kaaren and Task Force members will be writing a final report on the five Social Justice Task Forces that were created this year. The same rules as this year will apply to anyone wanting to form a new task force.

DRAFT

- Rosanne Shapiro will no longer be the coordinator for the Split Plate nominations made by the Task Forces. A new coordinator will need to be found. The nominations for Split Plate organizations will continue to come from the Social Justice Task Forces, to be split equally. 2 or 3 slots should be left open.
- The Board has previously approved the Director and Manager Report Schedule; Rob has been asked to take it to the Policy Committee to be added, probably, to the Board Meeting Policy.
- There are many references to the Administration and Finance Director position in our policies that will need to be changed, as that position has been split. The by-laws, procedures, and personnel manual will also need to be updated.

6. Consent Agenda

The consent agenda was unanimously passed.

- Acceptance of President's Report, Finance Report, and Endowment Report.
- Approval of Minutes from March 9 Special Congregational Meeting and Notes of Congregational Discussion on April 6.
- Unanimous email vote to **approve Minister's request to move forward to contract with Anna Smith as SNO@UU Coordinator.**

7. Executive Session

A motion was made by Rob and seconded by Karen to move into **Executive Session** to discuss personnel matters. The motion was passed unanimously.

8. Adjourn- The meeting was adjourned at **6:54 pm.**

Financial Reports March 2025

Reconciled

Submitted by Karen Witting, Treasurer

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P&L Budget vs. Actual Summary

Statement of Activity Comparison Summary

% of budget should typically be at 75%

Points of Interest

Total Income is at 81% of budget

Total Pledge Payments received 82% of budget

Offertory is at 79% of budget

Thrift Store Income is at 78% of budget

Total Expenses are at 71% of budget

Split Plate Donations totals TBD

Capital Expense Fund

	Actual Expenditure	Board Approved	Remaining	Remaining	Status
Balance 7/1/2024	4,293.37	4,293.37			
Balance 2/28/2025	4,293.37	4,293.37	-146.87		

Sustainability Fund

	Actual Expenditure	Board Approved
Balance 7/1/2023	68,218.00	68,218.00
CYM Stipend	-1,000.00	-4,000.00
AFD Celebration	-186.22	-1,000.00
Cars for Charity Income	412.50	412.50
Funds to Balance the Budget		-30,000.00
Balance 2/28/2025	67,444.28	33,630.50

First Parish Brewster UU
Budget vs. Actuals: Operating Budget FY25
July 2024 - March 2025

	Total			
	Actual	Budget	Remaining	% of Budget
Revenue				
Fundraising	33,869	43,500	9,631	77.86%
Investment, Interest, Misc	8,615	8,550	-65	100.77%
Offertory	19,720	25,000	5,280	78.88%
Pledges	393,149	480,450	87,301	81.83%
Rental	7,827	8,000	173	97.84%
Thrift Store Income	111,652	142,397	30,745	78.41%
Total Revenue	\$ 574,833	\$ 707,897	\$ 133,064	81.20%
Gross Profit	\$ 574,833	\$ 707,897	\$ 133,064	81.20%
Expenditures				
Administrative	13,648	18,800	5,152	72.59%
BldgGrounds	70,263	100,201	29,938	70.12%
Committees	2,524	4,360	1,836	57.89%
Lifespan Religious Education	2,889	6,150	3,261	46.98%
Mortgage Loan Payments	5,540	7,400	1,860	74.87%
Music	2,400	5,900	3,500	40.68%
Staff	421,688	579,186	157,498	72.81%
UUA/NER Dues	9,000	12,000	3,000	75.00%
Worship	809	3,900	3,091	20.75%
Total Expenditures	\$ 528,762	\$ 737,897	\$ 209,135	71.66%
Net Operating Revenue	\$ 46,071	-\$ 30,000	-\$ 76,071	-153.57%
Net Revenue	\$ 46,071	-\$ 30,000	-\$ 76,071	-153.57%

Monday, Apr 28, 2025 07:49:59 AM GMT-7 - Accrual Basis

First Parish Brewster
Statement of Activity Comparison
July 2024 - March 2025

	Total	
	Jul 2024 - Mar 2025	Jul 2023 - Mar 2024 (PY)
Revenue		
Fundraising	33,869.20	29,833.74
Investment, Interest, Misc	8,615.46	10,213.29
Offertory	19,720.42	17,780.33
Pledges	393,148.73	319,916.28
Rental	7,827.17	4,862.50
Thrift Store Income	111,652.00	82,697.62
Total Revenue	\$ 574,832.98	\$ 465,303.76
Gross Profit	\$ 574,832.98	\$ 465,303.76
Expenditures		
Administrative	13,647.60	13,762.50
BldgGrounds	70,262.72	65,295.76
Committees	2,524.10	2,306.58
Lifespan Religious Education	2,889.44	3,457.76
Mortgage Loan Payments	5,540.49	5,540.49
Music	2,400.36	3,021.91
Staff	421,688.19	383,984.01
UUA/NER Dues	9,000.00	8,340.00
Worship	809.29	3,194.10
Total Expenditures	\$ 528,762.19	\$ 488,903.11
Net Operating Revenue	\$ 46,070.79	-\$ 23,599.35
Net Revenue	\$ 46,070.79	-\$ 23,599.35

Monday, Apr 28, 2025 07:51:21 AM GMT-7 - Accrual Basis

First Parish Brewster
Statement of Financial Position Comparison
As of March 31, 2025

	Total			
	As of Mar 31, 2025	As of Mar 31, 2024 (PY)	Change	% Change
7 ASSETS				
8 Current Assets				
9 Bank Accounts				
10 CC5 Capital Campaign CD - 5845	101,298.00	123,185.92	-21,887.92	-17.77%
11 CC5 Capital Campaign Ckg - 7508	8,794.88	6,425.25	2,369.63	36.88%
12 CC5 Capital Campaign HYS - 8341	0.00	33,323.12	-33,323.12	-100.00%
13 CC5 Capital Campaign MM - 6108	0.00	12,336.58	-12,336.58	-100.00%
14 CC5 Endowment Ckg - 6220	11,928.76	8,647.25	3,281.51	37.95%
15 CC5 Endowment Investment - 7015	1,354,457.38	1,316,691.98	37,765.40	2.87%
16 CC5 Operating Ckg - 5859	34,685.00	33,397.49	1,287.51	3.86%
17 CC5 Operating Sweep - 0998	140,212.24	155,093.73	-14,881.49	-9.60%
18 CC5 Special Funds Ckg - 6071	155,043.78	34,046.31	120,997.47	355.39%
19 Total Bank Accounts	\$ 1,806,420.04	\$ 1,723,147.63	\$ 83,272.41	4.83%
20 Accounts Receivable				
21 Accounts Receivable (A/R)	0.00	12,160.00	-12,160.00	-100.00%
22 Total Accounts Receivable	\$ 0.00	\$ 12,160.00	-\$ 12,160.00	-100.00%
23 Other Current Assets				
24 Food Card Inventory	8,075.00	5,675.00	2,400.00	42.29%
25 Other Assets			0.00	
26 Endowment Investment Accrued Income	38,506.40	533.32	37,973.08	7120.13%
27 Total Other Assets	\$ 38,506.40	\$ 533.32	\$ 37,973.08	7120.13%
28 Special Funds Assets			0.00	
29 Building a Bigger Table Fund	-4,115.58	-5,885.34	1,769.76	30.07%
30 Capital Expense Fund	-4,293.37	-4,293.37	0.00	0.00%
31 Circle Alliance	-1,040.00		-1,040.00	
32 Heed Fund	-8,243.73	-3,223.53	-5,020.20	-155.74%
33 Meetinghouse Speaker Series Fund	-1,017.04	-1,081.19	64.15	5.93%
34 Memorial Garden Fund	-4,459.19	-3,982.15	-477.04	-11.98%
35 Minister's Discretionary Fund	-362.45	-499.15	136.70	27.39%
36 Minister's Housing Fund	-103,146.38		-103,146.38	
37 UU the Vote Fund	-1,070.35	-994.44	-75.91	-7.63%
38 Welcoming Congregation Fund	-27,295.69	-14,346.90	-12,948.79	-90.25%
39 Total Special Funds Assets	-\$ 155,043.78	-\$ 34,306.07	-\$ 120,737.71	-351.94%
40 Sustainability Fund	-67,444.28	-124,946.70	57,502.42	46.02%
41 Undeposited Funds	0.00	0.00	0.00	
42 Unearned Pledges	-37,708.17	-64,832.00	27,123.83	41.84%
43 Unearned Summer Program Funds	-200.00	-15,660.00	15,460.00	98.72%

44	Total Other Current Assets	-	\$ 213,814.83	-	\$ 233,536.45	\$	19,721.62		8.44%
45	Total Current Assets	\$	1,592,605.21	\$	1,501,771.18	\$	90,834.03		6.05%
46	Other Assets								
47	Transfer Suspense		-5,000.00		0.00		-5,000.00		
48	Total Other Assets	-	\$ 5,000.00	\$	0.00	-	\$ 5,000.00		
49	TOTAL ASSETS	\$	1,587,605.21	\$	1,501,771.18	\$	85,834.03		5.72%
50	LIABILITIES AND EQUITY								
51	Liabilities								
52	Current Liabilities								
53	Credit Cards								
54	Commerce Credit Card (9869)		827.89		11,440.02		-10,612.13		-92.76%
55	Total Credit Cards	\$	827.89	\$	11,440.02	-	10,612.13		-92.76%
56	Other Current Liabilities								
57	Direct Deposit Payable		0.00		0.00		0.00		
69	Total Payroll Liabilities	\$	4,145.60	-	2,892.28	\$	7,037.88		243.33%
70	Split Plate		5,119.35		6,075.25		-955.90		-15.73%
71	UUSC Coffee Sales		-142.74		-368.74		226.00		61.29%
72	Total Other Current Liabilities	\$	9,122.21	\$	2,814.23	\$	6,307.98		224.15%
73	Total Current Liabilities	\$	9,950.10	\$	14,254.25	-	4,304.15		-30.20%
74	Long-Term Liabilities								
75	CC5 Mortgage Loan - 0001		56,065.69		61,389.48		-5,323.79		-8.67%
76	Total Long-Term Liabilities	\$	56,065.69	\$	61,389.48	-	5,323.79		-8.67%
77	Total Liabilities	\$	66,015.79	\$	75,643.73	-	9,627.94		-12.73%
78	Equity								
79	Opening Balance Equity		1,374,309.44		1,374,923.58		-614.14		-0.04%
80	Retained Earnings		-8,949.07		-7,475.85		-1,473.22		-19.71%
81	Unrealized appreciation/depreciation		148,881.61		76,805.58		72,076.03		93.84%
82	Net Revenue		7,347.44		-18,125.86		25,473.30		140.54%
83	Total Equity	\$	1,521,589.42	\$	1,426,127.45	\$	95,461.97		6.69%
84	TOTAL LIABILITIES AND EQUITY	\$	1,587,605.21	\$	1,501,771.18	\$	85,834.03		5.72%

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Financial Reports April 2025

Reconciled

Submitted by Karen Witting, Treasurer

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P&L Budget vs. Actual Summary

Statement of Activity Comparison Summary

% of budget should typically be at 83%

Points of Interest

Total Income is at 88% of budget

Total Pledge Payments received 87% of budget

Offertory is at 88% of budget

Thrift Store Income is at 85% of budget

Total Expenses are at 79% of budget

Split Plate Donations total nearly \$21,108 to 41 organizations for July 1 to April 20.

Capital Expense Fund

	Actual Expenditure	Board Approved	Remaining	Remaining	Status
Balance 7/1/2024	4,293.37	4,293.37			
Balance 2/28/2025	4,293.37	4,293.37	-146.87		

Sustainability Fund

	Actual Expenditure	Board Approved
Balance 7/1/2023	68,218.00	68,218.00
CYM Stipend	-2,000.00	-4,000.00
AFD Celebration	-504.03	-1,000.00
Cars for Charity Income	412.50	412.50
Funds to Balance the Budget		-30,000.00
Balance 2/28/2025	66,126.47	33,630.50

First Parish Brewster UU
Budget vs. Actuals: Operating Budget FY25
July 2024 - April 2025

	Total			
	Actual	Budget	Remaining	% of Budget
Revenue				
Fundraising	34,552	43,500	8,948	79.43%
Investment, Interest, Misc	14,740	8,550	-6,190	172.39%
Offertory	22,117	25,000	2,883	88.47%
Pledges	418,401	480,450	62,049	87.09%
Rental	8,496	8,000	-496	106.20%
Thrift Store Income	121,467	142,397	20,930	85.30%
Total Revenue	\$ 619,772	\$ 707,897	\$ 88,125	87.55%
Gross Profit	\$ 619,772	\$ 707,897	\$ 88,125	87.55%
Expenditures				
Administrative	14,171	18,800	4,629	75.38%
BldgGrounds	79,957	100,201	20,244	79.80%
Committees	2,685	4,360	1,675	61.58%
Lifespan Religious Education	2,889	6,150	3,261	46.98%
Mortgage Loan Payments	6,156	7,400	1,244	83.19%
Music	2,405	5,900	3,495	40.77%
Staff	462,350	579,186	116,836	79.83%
UUA/NER Dues	10,000	12,000	2,000	83.33%
Worship	1,509	3,900	2,391	38.70%
Total Expenditures	\$ 582,123	\$ 737,897	\$ 155,774	78.89%
Net Operating Revenue	\$ 37,649	-\$ 30,000	-\$ 67,649	-125.50%
Net Revenue	\$ 37,649	-\$ 30,000	-\$ 67,649	-125.50%

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First Parish Brewster
Statement of Activity Comparison
July 2024 - March 2025

	Total	
	Jul 2024 - Mar 2025	Jul 2023 - Mar 2024 (PY)
Revenue		
Fundraising	33,869.20	29,833.74
Investment, Interest, Misc	8,615.46	10,213.29
Offertory	19,720.42	17,780.33
Pledges	393,148.73	319,916.28
Rental	7,827.17	4,862.50
Thrift Store Income	111,652.00	82,697.62
Total Revenue	\$ 574,832.98	\$ 465,303.76
Gross Profit	\$ 574,832.98	\$ 465,303.76
Expenditures		
Administrative	13,647.60	13,762.50
BldgGrounds	70,262.72	65,295.76
Committees	2,524.10	2,306.58
Lifespan Religious Education	2,889.44	3,457.76
Mortgage Loan Payments	6,156.10	6,156.10
Music	2,400.36	3,021.91
Staff	421,688.19	383,984.01
UUA/NER Dues	9,000.00	8,340.00
Worship	809.29	3,194.10
Total Expenditures	\$ 529,377.80	\$ 489,518.72
Net Operating Revenue	\$ 45,455.18	-\$ 24,214.96
Net Revenue	\$ 45,455.18	-\$ 24,214.96

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