

# August 2025 Board of Trustees Meeting Packet

Zoom #1

<https://us02web.zoom.us/j/87973310409?pwd=.17AQdOA8MA5jH7w9Biq1Ebt4arZZ7mO>

Meeting ID: 879 7331 0409

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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.**

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*We cultivate liberating love by:  
Living with mindful intention,  
Acting with kindness,  
Serving needs greater than our own*

## August 19, 2025 FPB Board Meeting Agenda

Welcome Julia and Scot to their first FPB BoT meeting.

Light Chalice – Words by Julia/Scot?

Check in – Please try to keep to 1 minute per person

Share anything you feel moved to, bearing in mind that it's a good time to consider, and possibly share about, what you are carrying that might help (happiness, optimism, high energy, etc.) or hurt (anxiety, frustration, fatigue, etc.) your contribution to our meeting.

Member Visitors Welcomed and heard

Scot and Julia to briefly share what they see as their role in BoT meetings.

Update on RRT member recruitment effort

Update on search for new DCYM (**Possibly in Exec. Session**)

Update by Paula (and possibly ministers) on Ministerial Transition Team (MTT) efforts, including seeking suggestions for other actions the MTT might initiate

Short discussion on having a Community Event after the service on Sunday, Oct. 12 in recognition of 325 years as a church community whose best years are still ahead.

### **Personnel Related Executive Session (with Ministers included)**

Discuss Minister Transition in some detail

#### **End Exec Session**

Update by Scott on collection of BoT members' requests re how their fellow BoT members can support them during this FY. Also request that everyone include communication preferences – phone, text, email, zoom, etc.

Financial Update by Treasurer

Approval of Topper Roth's nomination of **Christine (Chris) Jenkins** to become a member of the Policy Committee

Request to approve new members of the Personnel Committee. Neil Bartholomew and Nancy Benben, who have agreed to join Chuck Ross and Daniel Beltran on the Personnel Committee. The committee has been operating with only two members, both of whose terms are up. We also need to approve of Chuck and Daniel staying on another year to help onboarding.

Update on current efforts to gather info to help us decide what actions we might take in response to the investigation of Kaaren and her subsequent resignation.

Set timeline for coming for decision(s) on what we will do with the info we have gathered pertaining to Kaaren's investigation and resignation

## **First Parish Brewster UU Board of Trustees Meeting Minutes**

July 15, 2025 3-6:00 p.m. In-person

**Present:** Scott McLane (Board President), Gail Webb (Past President), Paula Lieb, (President-elect), Karen Witting (Treasurer), Niki Popow (Clerk), Ed Klein, Rob MacIver, Jeff Talmadge, Janet Treanor (Members-at-Large), Kevin Lowey, past Board member

**Staff/Visitors Present:** None

**1.** Call to order, Check in— The meeting was called to order at 3:00 p.m. The Board moved into Executive Session to discuss personnel and legal matters.

**2.** The Board ended the Executive session and moved into the regular meeting at 4:15 p.m.

**3.** Old Business

a. **RESOLVED, that the expenditure of \$918, to be taken from the Sustainability Fund, for Rev. Kaaren's goodbye celebration, is hereby approved.**

The motion was unanimously approved.

b. The following resolution was adopted by email vote on June 25, 2025.  
**RESOLVED, that there is hereby established a new Special Fund named the Endowment Suspense Fund which is managed by the Endowment Board. Funds may be transferred to and disbursed from this Fund under the following conditions:**

**1) funds which have been allocated to projects approved by the Endowment Board and Board of Trustees during a fiscal year but which projects have not been fully paid for by the end of that fiscal year, and therefore require disbursement of funds following the end of the fiscal year, may be transferred to the Endowment Suspense Fund and then disbursed from that Fund when payment is due, with any amounts not ultimately needed for the project for which they are designated used only in accordance with clause 2 below; and**

2) funds the Endowment Board is allowed to expend during a fiscal year under the 5% maximum withdrawal stipulation in FPB's By-Laws, and which the Endowment Board has determined to expend but for which a project has not been designated, may be transferred to the Endowment Suspense Fund during that fiscal year and then disbursed from that Fund in the following fiscal year upon approval of a project in that following fiscal year by the Endowment Board and the Board of Trustees.

#### 4. New Business

a. Deb Selkow, who was hired as the Interim CYM director through June, will continue in this role (without pay) until a new director is hired.

b. The following motion was passed unanimously.

**RESOLVED, that Pat Stover be appointed as a member of the Strategic Planning Committee.**

c. Approval of Endowment Board's distributions

(1) **RESOLVED, that the Endowment Board's funding of \$800-\$960 for mildew cleaning of Winslow, to be taken from the Endowment Suspense Fund, is hereby approved.**

The motion was unanimously approved.

(2) **RESOLVED, that the Endowment Board's funding of \$1,037.40 for the new phone system, to be taken from the Endowment Suspense Fund, is hereby approved.**

The motion was unanimously approved.

d. Treasurer's Report

Karen notes that the end of the year financial report is almost done. The preliminary report shows that rather than \$30,000 from Sustainability to balance the budget, we will need only approximately \$500. It will be necessary to update the Board members with the Office of the Secretary of the Commonwealth. Scott, Karen and Niki, who are authorized as signers on our accounts, will be asked to go to Cape Cod 5 to update the signatures. Gail recommended that we review our insurance coverage and payments with Church Mutual.

e. Based on her work in the office over the last several months, Karen made recommendations for new policies. The Board voted unanimously to send the following two frameworks for policy to the Policy Committee.

(1) Access to Pledge Data

Pledge data is especially sensitive so must be protected from unauthorized access. The only people who are allowed access to pledge data are the Minister, AFD, Bookkeeper and congregational members the BOT has approved for

access to pledge data. Each congregational member authorized by the BOT must have a legitimate, ongoing need-to-know and that authorization should last only as long as that need-to-know continues. Typical types of need-to-know are a) membership on the stewardship committee b) office volunteer with specific pledge-related duties. The BOT should re-affirm the individuals given this authority at least once a year.

## (2) Authority to Sign Contracts

### *General Rules for signing contracts*

- All contracts should be reviewed by at least two people prior to being signed. At least one of those people must be a member of the BOT.
- Contracts that effectuate spending that is within the approved operational budget and agreed to by the person managing that budget line-item can be signed without further approval.
- Contracts which spend money from existing Funds (i.e. Sustainability, Capital Expense, Endowment) must have approval for that spending prior to being signed but the contract itself does not need further approval.
- All other contracts must be approved by the BOT prior to being signed. Especially contracts which commit the church to multi-year agreements, like utility or other long-term commitments.

### *Who is authorized to sign*

The Board President is always authorized to sign contracts. A staff member, typically the AFD, will also be authorized to sign contracts by resolution of the BOT for that specific staff member in that particular role.

Brief discussions were held on finding dates for the Board's retreat in August, which should include the new ministers, and updating the Board liaisons to committees. These will be continued.

## 5. Approve Consent Agenda

The June Board minutes and the Treasurer's Report were unanimously approved.

## 6. Vote on Matters from Executive Session

a. **RESOLVED, that FPBUU engage counsel, for up to 5 hours at \$325/hour, to research legal matters. The funds are to be taken from the Sustainability Fund.**

The motion was passed unanimously.

## 7. Adjourn 6:15 p.m.

Submitted by Niki Popow, Board Clerk

## **August 2025 FPB President's Report**

Rev Scot and Rev Julia are on board, and spending time on the campus. Scot's first time in the pulpit is August 17<sup>th</sup>. The Board of Trustees, office staff and COVE volunteers are all enjoying working the Julia and Scot. Julia will be having surgery in a couple of weeks and is expected to be away from church for a while during her recovery.

The Ministerial Transition Team (MTT) has formed and has been working with Scot and Julia to develop plans for meetings between church members and the ministers. Many small group meetings are planned between now and the end of September. Members of the MTT are Debbi Klein, Kris Yerby, Julia Enroth, Paula Lieb and Allison Coleman.

Efforts are underway to populate the Right Relations Team (RRT). The RRT stopped functioning about about 5 years ago for a number of reasons. It is anticipated that this new incarnation of the RRT will operate similarly to the former RRT.

Board members are currently engaged in fact finding in order to determine whether what, if any, bullying or abusive behavior has taken place at FPB in light of the findings from former Rev. Kaaren's investigation by the UUA / MFA. The information collected will be used to help put up guardrails if bullying has happened, or it will be used to help determine what other responses concerning the investigation of Kaaren (if any) the Board will decide upon.

The search for a new Director of Children and Youth Ministries (DCYM) is underway. Some promising candidates have been interviewed.

A Community Event is being planned to take place after the service on Sunday, Oct. 12 in recognition of 325 years as a church community, whose best years are yet to come.

Our new church Administrator and Finance Director (AFD), Mary Byrne, has been on the job for the past 3 weeks. She is highly qualified and has hit the ground running. We are grateful to have her with us!

We are also EXTREMELY grateful for Debbi Klein for filling the AFD position expertly for the past 5 months, and for training Mary to carry on!

Respectfully Submitted,

Scott McLane  
FPB Board President

**First Parish Brewster Unitarian Universalist (FPBUU)**  
**Year End Financial Report**  
**for**  
**Fiscal Year July 1, 2024 to June 30, 2025**

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# First Parish Brewster Unitarian Universalist

## Fiscal Year (FY) 2024-25

### Final Financial Report

Fiscal Year 2024-25, which ended on June 30, is now fully reconciled and the Finance Committee is pleased to offer highlights and perspective. **The major takeaway:** we were very close to a balanced budget. The budget was built with a deficit of \$30,000, to be covered by our Sustainability Fund. The final deficit was \$746. Here are some details about this result:

#### Income

- Pledges came in \$11,000 less than budgeted: \$459,407 vs. \$470,450 budget. This is a significant increase from the prior year paid pledges of \$398,704, but well below budget. Our 24-25 year budget assumed a 3% loss, so the total pledge amount used for the original budget was \$485,000. During the year, total pledges increased to \$496,929, so the final result of \$459,407 shows a pledge loss of greater than 7%. But, we don't believe this is a general trend, because in July 2025 we received several significant 24-25 year pledges totaling over \$23,000, which is much more than the \$5,600 we received in July 2024. We believe the late messaging due to office staffing problems caused this result, which we expect will be corrected next year.
- Offertory income exceeded budget by \$1,400.
- Thrift Store exceeded budget by \$10,000, nearly covering the loss of income from the low pledge payments. Increasing the hours of operation has more than covered the additional staffing costs.
- The Fundraising Committee's activities were only \$1,000 less than the aggressive budget set for what turned out to be a challenging year.
- We received generous contributions from committees, Welcoming Congregation donated \$6,000 and the Circle Alliance donated \$700. Along with strong interest and investment income, in total we net almost \$9,000 over budget.
- These many strong results resulted in the net income being \$13,777 greater than budget. This is an impressive result, especially given the challenging pledge payments.

#### Expense

- Staffing expenses (salaries, benefits, workers comp, professional) were \$25,650 below budget primarily because office positions remained unfilled for several months with volunteer congregational members covering this work. Although this gives us a significant budget boost, it was draining for many of the volunteers, and we hope to never repeat this.
- Buildings and Grounds exceeded budget by over \$16,000. Several things contributed to this but the most significant was our Liability Insurance, which we had previously paid for in two installments, one in June and the other in the Fall. This year we paid half in the Fall, and paid in full in June, leading to over \$10,000 increase in costs. In other words, we paid for 1.5 years of our Liability Insurance this fiscal year.
- All other categories (Administrative, Committees, Lifespan Religious Education, Mortgage, Music, UUA Dues, and Worship) came in close to budget, thus resulting in Total Expenses being \$15,477 less than budget.

Despite this amazing result, we took several hits to this year's budget, to the tune of over \$20,000, which will improve our budget results in the future. So, we see the coming year to be on solid financial footing.

# **Financial Reports June 2025**

## **Reconciled & Reviewed**

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 100%**

## **Points of Interest**

**Total Income** is at 102% of budget

Total Pledge Payments received 98% of budget

Offertory is at 106% of budget

Thrift Store Income is at 107% of budget

**Total Expenses** are at 98% of budget

Split Plate Donations total \$24,031 to 47 organizations from July 1, 2024 to June 1, 2025.

## **Capital Expense Fund**

	<b>Actual Expenditure</b>	<b>Board Approved</b>
<b>Balance 7/1/2024</b>	<b>4,293.37</b>	<b>4,293.37</b>
Transfer to Endowment Suspense	-147.00	-147.00
<b>Balance 6/30/2025</b>	<b>4,146.37</b>	<b>4,146.37</b>

## **Sustainability Fund**

	<b>Actual Expenditure</b>	<b>Board Approved</b>
<b>Balance 7/1/2024</b>	<b>68,218.00</b>	<b>68,218.00</b>
CYM Stipend	-4,000.00	-4,000.00
AFD Celebration	-483.85	-1,000.00
Cars for Charity Income	412.50	412.50
Funds to Balance the Budget	-746.31	-30,000.00
<b>Balance 6/30/2025</b>	<b>63,400.34</b>	<b>33,630.50</b>

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

	<b>Total</b>			
	<b>Actual</b>	<b>Budget</b>	<b>Remaining</b>	<b>% of Budget</b>
<b>7 Revenue</b>				
8 Fundraising	46,778	43,500	-3,278	107.54%
9 Investment, Interest, Misc	17,475	8,550	-8,925	204.38%
10 Offertory	26,403	25,000	-1,403	105.61%
11 Pledges	469,469	480,450	10,981	97.71%
12 Rental	9,137	8,000	-1,137	114.21%
13 Thrift Store Income	152,411	142,397	-10,014	107.03%
14 <b>Total Revenue</b>	<b>\$ 721,674</b>	<b>\$ 707,897</b>	<b>-\$ 13,777</b>	<b>101.95%</b>
15 <b>Gross Profit</b>	<b>\$ 721,674</b>	<b>\$ 707,897</b>	<b>-\$ 13,777</b>	<b>101.95%</b>
<b>16 Expenditures</b>				
17 Administrative	16,700	18,800	2,100	88.83%
18 BldgGrounds	116,664	100,201	-16,463	116.43%
19 Committees	4,083	4,360	277	93.65%
20 Lifespan Religious Education	4,624	6,150	1,526	75.19%
21 Mortgage Loan Payments	7,387	7,400	13	99.83%
22 Music	3,428	5,900	2,472	58.10%
23 Staff	555,686	581,336	25,650	95.59%
24 UUA/NER Dues	12,000	12,000	0	100.00%
25 Worship	1,847	1,750	-97	105.56%
26 <b>Total Expenditures</b>	<b>\$ 722,420</b>	<b>\$ 737,897</b>	<b>\$ 15,477</b>	<b>97.90%</b>
27 <b>Net Operating Revenue</b>	<b>-\$ 746</b>	<b>-\$ 30,000</b>	<b>-\$ 29,254</b>	<b>2.49%</b>
<b>28 Other Revenue</b>				
29 Sustainability Withdrawal	746	30,000	29,254	2.49%
30 <b>Total Other Revenue</b>	<b>\$ 746</b>	<b>\$ 30,000</b>	<b>\$ 29,254</b>	<b>2.49%</b>
31 <b>Net Other Revenue</b>	<b>\$ 746</b>	<b>\$ 30,000</b>	<b>\$ 29,254</b>	<b>2.49%</b>
32 <b>Net Revenue</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	

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**First Parish Brewster**  
**Statement of Activity Comparison**  
**July 2024 - June 2025**

	<b>Total</b>	
	<b>Jul 2024 - Jun 2025</b>	<b>Jul 2023 - Jun 2024 (PY)</b>
<b>7 Revenue</b>		
8 Fundraising	46,778.37	43,696.06
9 Investment, Interest, Misc	17,474.61	12,516.55
10 Offertory	26,403.34	24,321.33
11 Pledges	469,469.30	408,691.00
12 Rental	9,137.17	6,087.50
13 Thrift Store Income	152,411.02	122,201.42
14 Total Revenue	<b>\$ 721,673.81</b>	<b>\$ 617,513.86</b>
15 Gross Profit	<b>\$ 721,673.81</b>	<b>\$ 617,513.86</b>
<b>16 Expenditures</b>		
17 Administrative	16,700.22	17,458.41
18 BldgGrounds	116,664.01	93,956.42
19 Committees	4,083.17	3,594.28
20 Lifespan Religious Education	4,624.25	5,322.97
21 Mortgage Loan Payments	7,387.32	7,387.32
22 Music	3,427.90	5,120.23
23 Staff	555,685.90	528,208.96
24 UUA/NER Dues	12,000.00	10,000.00
25 Worship	1,847.35	3,194.10
26 Total Expenditures	<b>\$ 722,420.12</b>	<b>\$ 674,242.69</b>
27 Net Operating Revenue	<b>-\$ 746.31</b>	<b>-\$ 56,728.83</b>
<b>28 Other Revenue</b>		
29 Sustainability Withdrawal	746.31	56,728.70
30 Total Other Revenue	<b>\$ 746.31</b>	<b>\$ 56,728.70</b>
31 Net Other Revenue	<b>\$ 746.31</b>	<b>\$ 56,728.70</b>
32 Net Revenue	<b>\$ 0.00</b>	<b>-\$ 0.13</b>

Saturday, Jul 19, 2025 08:07:23 AM GMT-7 - Accrual Basis

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

	Total			
	Actual	Budget	Remaining	% of Budget
<b>7 Revenue</b>				
8 <b>Fundraising</b>			0	
9 <b>Church Fundraisers</b>	20		-20	
10 <b>Admin</b>	-441		441	
11 <b>Holiday Fair</b>	9,251		-9,251	
12 <b>Other Church Fundraisers</b>	2,585	14,000	11,415	18.46%
13 <b>Spring Auction</b>	12,556	11,000	-1,556	114.15%
14 <b>Total Church Fundraisers</b>	<b>\$ 23,972</b>	<b>\$ 25,000</b>	<b>\$ 1,028</b>	<b>95.89%</b>
15 <b>Food Card Sales</b>	2,861	1,500	-1,361	190.73%
16 <b>SnoUU Summer Program</b>	16,446	13,000	-3,446	126.51%
17 <b>UU Vacation Rentals</b>	3,500	4,000	500	87.50%
18 <b>Total Fundraising</b>	<b>\$ 46,778</b>	<b>\$ 43,500</b>	<b>-\$ 3,278</b>	<b>107.54%</b>
19 <b>Investment, Interest, Misc</b>			0	
20 <b>Committee Contributions</b>			0	
21 <b>Circle Alliance Contributions</b>	700		-700	
22 <b>Welcoming Congregation Contribution</b>	6,000	2,000	-4,000	300.00%
23 <b>Total Committee Contributions</b>	<b>\$ 6,700</b>	<b>\$ 2,000</b>	<b>-\$ 4,700</b>	<b>335.00%</b>
24 <b>Interest Income</b>	2,259	1,250	-1,009	180.73%
25 <b>Investment Income</b>	7,591	5,000	-2,591	151.83%
26 <b>Misc Contributions</b>	924	300	-624	308.04%
27 <b>Total Investment, Interest, Misc</b>	<b>\$ 17,475</b>	<b>\$ 8,550</b>	<b>-\$ 8,925</b>	<b>204.38%</b>
28 <b>Offertory</b>	26,403	25,000	-1,403	105.61%
29 <b>Pledges</b>			0	
30 <b>Current Year</b>	459,407	470,450	11,043	97.65%
31 <b>Prior Year</b>	10,062	10,000	-62	100.62%
32 <b>Total Pledges</b>	<b>\$ 469,469</b>	<b>\$ 480,450</b>	<b>\$ 10,981</b>	<b>97.71%</b>
33 <b>Rental</b>			0	
34 <b>Space Rentals</b>	5,337	5,000	-337	106.74%
35 <b>Weddings/Memorials</b>	3,800	3,000	-800	126.67%
36 <b>Total Rental</b>	<b>\$ 9,137</b>	<b>\$ 8,000</b>	<b>-\$ 1,137</b>	<b>114.21%</b>
37 <b>Thrift Store Income</b>	152,411	142,397	-10,014	107.03%
38 <b>Total Revenue</b>	<b>\$ 721,674</b>	<b>\$ 707,897</b>	<b>-\$ 13,777</b>	<b>101.95%</b>
39 <b>Gross Profit</b>	<b>\$ 721,674</b>	<b>\$ 707,897</b>	<b>-\$ 13,777</b>	<b>101.95%</b>
40 <b>Expenditures</b>				
41 <b>Administrative</b>			0	
42 <b>Advertising</b>	1,449	1,500	51	96.60%
45 <b>Total Banking Fees</b>	<b>\$ 1,609</b>	<b>\$ 2,000</b>	<b>\$ 391</b>	<b>80.47%</b>
46 <b>External Financial Review</b>	2,000	2,000	0	100.00%

47	Office Expense/Supplies	3,215	4,000	785	80.38%
48	OfficeEquip/Maint	4,907	6,000	1,093	81.78%
52	<b>Total Software Expense</b>	<b>\$ 3,520</b>	<b>\$ 3,300</b>	<b>-\$ 220</b>	<b>106.66%</b>
53	<b>Total Administrative</b>	<b>\$ 16,700</b>	<b>\$ 18,800</b>	<b>\$ 2,100</b>	<b>88.83%</b>
54	<b>BldgGrounds</b>			0	
55	Electric	4,016	5,000	984	80.31%
56	Gas	7,804	5,000	-2,804	156.09%
57	Groundskeeping	14,039	12,000	-2,039	116.99%
58	Housekeeping	18,320	16,640	-1,680	110.10%
59	Liability/Property Insurance	33,613	21,992	-11,621	152.84%
60	Phone & Internet	7,829	9,000	1,171	86.98%
61	Property-Maintenance	15,032	13,800	-1,232	108.93%
62	Property-Special Projects	10,736	11,069	333	96.99%
63	Property-Supplies	2,865	4,200	1,335	68.21%
64	Water	2,410	1,500	-910	160.69%
65	<b>Total BldgGrounds</b>	<b>\$ 116,664</b>	<b>\$ 100,201</b>	<b>-\$ 16,463</b>	<b>116.43%</b>
66	<b>Committees</b>			0	
67	Board of Trustees	848	600	-248	141.33%
68	Landscape Committee	270	500	230	53.91%
69	Membership	551	750	199	73.48%
70	Social Justice	1,020	1,000	-20	102.02%
71	Stewardship	384	500	116	76.87%
72	UU Connections	1,010	1,010	0	100.00%
73	<b>Total Committees</b>	<b>\$ 4,083</b>	<b>\$ 4,360</b>	<b>\$ 277</b>	<b>93.65%</b>
74	<b>Lifespan Religious Education</b>			0	
75	Adult Faith Development	325	1,000	675	32.50%
76	Child Abuse Prevention Training		200	200	0.00%
77	Child Care Supplies	132	300	168	44.10%
78	Contract Childcare	93	250	157	37.20%
79	High School Youth Program	950	1,000	50	95.03%
80	Office/Library	135	300	165	45.13%
81	OWL/COA	502	600	98	83.73%
82	Pre K-Grade 6/7	1,067	1,000	-67	106.70%
83	Special Programing	1,419	1,500	81	94.59%
84	<b>Total Lifespan Religious Education</b>	<b>\$ 4,624</b>	<b>\$ 6,150</b>	<b>\$ 1,526</b>	<b>75.19%</b>
85	<b>Mortgage Loan Payments</b>	7,387	7,400	13	99.83%
86	<b>Music</b>			0	
87	Guest Musicians	850	1,700	850	50.00%
88	Music Scores	939	1,500	561	62.61%
89	Music Support/Supplies	496	500	4	99.13%
90	PianoOrgan	1,143	2,200	1,057	51.96%
91	<b>Total Music</b>	<b>\$ 3,428</b>	<b>\$ 5,900</b>	<b>\$ 2,472</b>	<b>58.10%</b>
92	<b>Staff</b>			0	
93	Staff Benefits/Payroll	2,350		-2,350	

94	FICA Taxes	21,428	23,542	2,114	91.02%
100	<b>Total Health Insurance</b>	<b>\$ 82,612</b>	<b>\$ 82,175</b>	<b>-\$ 437</b>	<b>100.53%</b>
101	Long Term Disability	3,875	4,099	224	94.55%
102	Minister's FICA	7,842	7,842	0	100.00%
103	Minister's Term Life	816	808	-8	100.99%
110	<b>Total Retirement</b>	<b>\$ 30,209</b>	<b>\$ 32,126</b>	<b>\$ 1,917</b>	<b>94.03%</b>
111	Staff Appreciation	900	900	0	100.00%
112	WorkComplinsurance	2,505	3,240	735	77.31%
113	<b>Total Staff Benefits/Payroll</b>	<b>\$ 152,537</b>	<b>\$ 154,732</b>	<b>\$ 2,195</b>	<b>98.58%</b>
114	Staff Professional			0	
115	AFD Prof Exp	1,183	2,895	1,712	40.87%
116	LRED Prof Exp	2,595	4,194	1,599	61.88%
117	MD Prof Exp	3,054	3,004	-50	101.66%
118	Minister Prof Exp	6,169	6,250	81	98.71%
119	<b>Total Staff Professional</b>	<b>\$ 13,001</b>	<b>\$ 16,343</b>	<b>\$ 3,342</b>	<b>79.55%</b>
120	Staff Salaries			0	
121	Accompanist	10,520	11,774	1,254	89.35%
122	AF Director	36,283	48,243	11,960	75.21%
123	AV Tech Support	9,760	9,460	-300	103.17%
124	Bookkeeper	13,980	11,960	-2,020	116.89%
125	Childcare Providers	2,037	4,088	2,051	49.82%
126	Communications & Office Administrator	13,930	20,280	6,351	68.69%
127	Custodian	4,740	8,320	3,580	56.97%
128	Facilities Manager	18,323	16,467	-1,856	111.27%
129	LRE Director	71,648	69,900	-1,748	102.50%
133	<b>Total Minister</b>	<b>\$ 102,515</b>	<b>\$ 102,515</b>	<b>\$ 0</b>	<b>100.00%</b>
134	Music Director	50,073	50,073	0	100.00%
135	Thrift Store Assistant	6,200	6,647	447	93.28%
136	Thrift Store Manager	50,139	50,534	395	99.22%
137	<b>Total Staff Salaries</b>	<b>\$ 390,147</b>	<b>\$ 410,261</b>	<b>\$ 20,114</b>	<b>95.10%</b>
138	<b>Total Staff</b>	<b>\$ 555,686</b>	<b>\$ 581,336</b>	<b>\$ 25,650</b>	<b>95.59%</b>
139	UUA/NER Dues	12,000	12,000	0	100.00%
140	Worship			0	
141	Hospitality	416	300	-116	138.80%
142	Materials/Supplies	731	750	19	97.46%
143	Pulpit Support	700	700	0	100.00%
144	<b>Total Worship</b>	<b>\$ 1,847</b>	<b>\$ 1,750</b>	<b>-\$ 97</b>	<b>105.56%</b>
145	<b>Total Expenditures</b>	<b>\$ 722,420</b>	<b>\$ 737,897</b>	<b>\$ 15,477</b>	<b>97.90%</b>
146	Net Operating Revenue	<b>-\$ 746</b>	<b>-\$ 30,000</b>	<b>-\$ 29,254</b>	<b>2.49%</b>
147	Other Revenue				
148	Sustainability Withdrawal	746	30,000	29,254	2.49%
149	<b>Total Other Revenue</b>	<b>\$ 746</b>	<b>\$ 30,000</b>	<b>\$ 29,254</b>	<b>2.49%</b>
150	<b>Net Other Revenue</b>	<b>\$ 746</b>	<b>\$ 30,000</b>	<b>\$ 29,254</b>	<b>2.49%</b>
151	<b>Net Revenue</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	

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**First Parish Brewster**  
**Statement of Activity Comparison**  
**July 2024 - June 2025**

	<b>Total</b>	
	<b>Jul 2024 - Jun 2025</b>	<b>Jul 2023 - Jun 2024 (PY)</b>
7 Revenue		
8 Fundraising		
9 Church Fundraisers	20.00	
10 Admin	-440.67	-424.79
11 Holiday Fair	9,251.11	11,215.30
12 Other Church Fundraisers	2,584.75	4,478.84
13 Spring Auction	12,556.42	13,140.11
14 Total Church Fundraisers	<b>\$ 23,971.61</b>	<b>\$ 28,409.46</b>
15 Circle Alliance (formerly Women's Circle Alliance)	0.00	700.00
16 Food Card Sales	2,861.00	1,500.00
17 SnoUU Summer Program	16,445.76	13,086.60
18 UU Vacation Rentals	3,500.00	
19 Total Fundraising	<b>\$ 46,778.37</b>	<b>\$ 43,696.06</b>
20 Investment, Interest, Misc		
21 Committee Contributions		
22 Circle Alliance Contributions	700.00	
23 Welcoming Congregation Contribution	6,000.00	3,000.00
24 Total Committee Contributions	<b>\$ 6,700.00</b>	<b>\$ 3,000.00</b>
25 Interest Income	2,259.09	2,420.82
26 Investment Income	7,591.40	6,869.98
27 Misc Contributions	924.12	225.75
28 Total Investment, Interest, Misc	<b>\$ 17,474.61</b>	<b>\$ 12,516.55</b>
29 Offertory	26,403.34	24,321.33
30 Pledges		
31 Current Year	459,407.10	398,704.72
32 Prior Year	10,062.20	9,986.28
33 Total Pledges	<b>\$ 469,469.30</b>	<b>\$ 408,691.00</b>
34 Rental		
35 Space Rentals	5,337.17	5,337.50
36 Weddings/Memorials	3,800.00	750.00
37 Total Rental	<b>\$ 9,137.17</b>	<b>\$ 6,087.50</b>
38 Thrift Store Income	152,411.02	122,201.42
39 Total Revenue	<b>\$ 721,673.81</b>	<b>\$ 617,513.86</b>
40 Gross Profit	<b>\$ 721,673.81</b>	<b>\$ 617,513.86</b>
41 Expenditures		
42 Administrative		
43 Advertising	1,449.00	1,859.41

47	<b>Total Banking Fees</b>	<b>\$</b>	<b>1,609.31</b>	<b>\$</b>	<b>2,105.18</b>
48	External Financial Review		2,000.00		
49	Office Expense/Supplies		3,215.30		3,127.87
50	OfficeEquip/Maint		4,906.85		6,273.97
54	<b>Total Software Expense</b>	<b>\$</b>	<b>3,519.76</b>	<b>\$</b>	<b>4,091.98</b>
55	<b>Total Administrative</b>	<b>\$</b>	<b>16,700.22</b>	<b>\$</b>	<b>17,458.41</b>
56	<b>BldgGrounds</b>				
57	Electric		4,015.63		8,425.87
58	Gas		7,804.36		6,614.24
59	Groundskeeping		14,039.32		13,921.00
60	Housekeeping		18,320.00		15,680.00
61	Liability/Property Insurance		33,613.00		18,807.50
62	Phone & Internet		7,828.64		8,983.26
63	Property-Maintenance		15,031.72		15,878.07
64	Property-Special Projects		10,736.00		
65	Property-Supplies		2,864.98		3,993.14
66	Water		2,410.36		1,653.34
67	<b>Total BldgGrounds</b>	<b>\$</b>	<b>116,664.01</b>	<b>\$</b>	<b>93,956.42</b>
68	<b>Committees</b>				
69	Board of Trustees		847.95		424.20
70	Landscape Committee		269.56		150.00
71	Membership		551.13		647.65
72	Social Justice		1,020.18		1,000.00
73	Stewardship		384.35		362.28
74	UU Connections		1,010.00		1,010.15
75	<b>Total Committees</b>	<b>\$</b>	<b>4,083.17</b>	<b>\$</b>	<b>3,594.28</b>
76	<b>Lifespan Religious Education</b>				
77	Adult Faith Development		325.00		494.23
78	Child Care Supplies		132.29		187.33
79	Contract Childcare		93.00		220.00
80	High School Youth Program		950.31		1,050.18
81	Office/Library		135.40		343.67
82	OWL/COA		502.38		425.21
83	Pre K-Grade 6/7		1,066.95		1,009.40
84	Special Programing		1,418.92		1,592.95
85	<b>Total Lifespan Religious Education</b>	<b>\$</b>	<b>4,624.25</b>	<b>\$</b>	<b>5,322.97</b>
86	Mortgage Loan Payments		7,387		7,387
87	<b>Music</b>				
88	Guest Musicians		850.00		2,438.75
89	Music Scores		939.13		1,150.72
90	Music Support/Supplies		495.67		431.66
91	PianoOrgan		1,143.10		1,099.10
92	<b>Total Music</b>	<b>\$</b>	<b>3,427.90</b>	<b>\$</b>	<b>5,120.23</b>
93	<b>Staff</b>				

94	Staff Benefits/Payroll	2,350.00		
95	FICA Taxes	21,427.79		20,185.02
102	Total Health Insurance	<b>\$ 82,612.00</b>	<b>\$</b>	<b>69,065.50</b>
103	Long Term Disability	3,875.47		2,938.75
104	Minister's FICA	7,842.00		7,727.04
105	Minister's Term Life	816.00		815.32
106	Moving Expenses			0.00
114	Total Retirement	<b>\$ 30,209.04</b>	<b>\$</b>	<b>29,203.92</b>
115	Staff Appreciation	900.00		900.00
116	WorkCompInsurance	2,505.00		6,392.00
117	Total Staff Benefits/Payroll	<b>\$ 152,537.30</b>	<b>\$</b>	<b>137,227.55</b>
118	Staff Professional			
119	AFD Prof Exp	1,183.13		2,787.48
120	LRED Prof Exp	2,595.26		4,053.37
121	MD Prof Exp	3,053.83		1,681.69
122	Minister Prof Exp	6,169.26		4,099.54
123	Total Staff Professional	<b>\$ 13,001.48</b>	<b>\$</b>	<b>12,622.08</b>
124	Staff Salaries			
125	Accompanist	10,520.00		9,700.00
126	AF Director	36,283.40		47,530.08
127	AV Tech Support	9,760.08		9,470.16
128	Bookkeeper	13,979.50		12,767.00
129	Childcare Providers	2,036.79		2,788.85
130	Communications & Office Administrator	13,929.50		12,546.00
131	Custodian	4,740.00		
132	Facilities Manager	18,323.18		
133	LRE Director	71,647.72		67,899.84
137	Total Minister	<b>\$ 102,515.04</b>	<b>\$</b>	<b>101,000.16</b>
138	Music Director	50,073.12		49,332.48
139	Salary	0.00		0.00
140	Sexton			17,286.66
141	Thrift Store Assistant	6,200.00		1,680.00
142	Thrift Store Manager	50,138.79		46,358.10
143	Total Staff Salaries	<b>\$ 390,147.12</b>	<b>\$</b>	<b>378,359.33</b>
144	Total Staff	<b>\$ 555,685.90</b>	<b>\$</b>	<b>528,208.96</b>
145	UUA/NER Dues	12,000.00		10,000.00
146	Worship			
147	Hospitality	416.40		275.23
148	Materials/Supplies	730.95		818.87
149	Pulpit Support	700.00		2,100.00
150	Total Worship	<b>\$ 1,847.35</b>	<b>\$</b>	<b>3,194.10</b>
151	Total Expenditures	<b>\$ 722,420.12</b>	<b>\$</b>	<b>674,242.69</b>
152	Net Operating Revenue	<b>-\$ 746.31</b>	<b>-\$</b>	<b>56,728.83</b>
153	Other Revenue			

154	<b>Sustainability Withdrawal</b>		746.31		56,728.70
155	<b>Total Other Revenue</b>	<b>\$</b>	<b>746.31</b>	<b>\$</b>	<b>56,728.70</b>
156	<b>Net Other Revenue</b>	<b>\$</b>	<b>746.31</b>	<b>\$</b>	<b>56,728.70</b>
157	<b>Net Revenue</b>	<b>\$</b>	<b>0.00</b>	<b>-\$</b>	<b>0.13</b>

Saturday, Jul 19, 2025 07:30:43 AM GMT-7 - Accrual Basis

**First Parish Brewster**  
**Statement of Financial Position Comparison**  
**As of June 30, 2025**

	<b>Total</b>	
	<b>As of Jun 30, 2025</b>	<b>As of Jun 30, 2024 (PY)</b>
<b>7 ASSETS</b>		
<b>8 Current Assets</b>		
<b>9 Bank Accounts</b>		
10 CC5 Capital Campaign CD - 5845	102,205.31	124,710.49
11 CC5 Capital Campaign Ckg - 7508	4,560.08	6,425.41
12 CC5 Capital Campaign HYS - 8341	0.00	33,609.45
13 CC5 Capital Campaign MM - 6108	0.00	12,374.74
14 CC5 Endowment Ckg - 6220	2,751.27	4,584.67
15 CC5 Endowment Investment - 7015	1,329,457.38	1,302,848.06
16 CC5 Operating Ckg - 5859	32,380.37	54,771.76
17 CC5 Operating Sweep - 0998	102,133.09	172,655.84
18 CC5 Special Funds Ckg - 6071	211,101.85	34,574.04
19 <b>Total Bank Accounts</b>	<b>\$ 1,784,589.35</b>	<b>\$ 1,746,554.46</b>
<b>20 Accounts Receivable</b>		
21 Accounts Receivable (A/R)	-2,500.00	7,615.00
22 <b>Total Accounts Receivable</b>	<b>-\$ 2,500.00</b>	<b>\$ 7,615.00</b>
<b>23 Other Current Assets</b>		
24 Food Card Inventory	21,625.00	2,950.00
25 Inventory Asset	0.00	0.00
<b>26 Other Assets</b>		
27 Endowment Investment Accrued Income	38,506.40	-90.85
28 <b>Total Other Assets</b>	<b>\$ 38,506.40</b>	<b>-\$ 90.85</b>
<b>29 Special Funds Assets</b>		
30 Building a Bigger Table Fund	-26,387.98	-4,623.46
31 Capital Expense Fund	-4,146.37	-4,293.37
32 Circle Alliance	-1,200.00	
35 Endowment Suspense	-15,496.00	
36 Heed Fund	-7,522.85	-2,991.22
37 Meetinghouse Speaker Series Fund	-968.04	-2,448.19
38 Memorial Garden Fund	-4,759.19	-4,282.15
39 Minister's Discretionary Fund	-302.45	-449.15
40 Minister's Housing Fund	-131,046.38	
41 UU the Vote Fund	-337.64	-1,004.36
42 Welcoming Congregation Fund	-18,934.95	-13,567.59
43 <b>Total Special Funds Assets</b>	<b>-\$ 211,101.85</b>	<b>-\$ 33,659.49</b>
44 Sustainability Fund	-63,400.34	-68,218.00
45 Undeposited Funds	-100.00	-150.00
46 Unearned Pledges	-64,808.17	-118,158.77

47	Unearned Summer Program Funds		-200.00		-18,310.00
48	Total Other Current Assets		<u>-\$ 279,478.96</u>		<u>-\$ 235,637.11</u>
49	Total Current Assets		\$ 1,502,610.39	\$	1,518,532.35
50	Other Assets				
51	Transfer Suspense		-496.76		0.00
52	Total Other Assets		<u>-\$ 496.76</u>	\$	<u>0.00</u>
53	TOTAL ASSETS		\$ 1,502,113.63	\$	1,518,532.35
54	LIABILITIES AND EQUITY				
55	Liabilities				
56	Current Liabilities				
57	Credit Cards				
58	Commerce Credit Card (9869)		1,116.11		6,244.20
59	Total Credit Cards		<u>\$ 1,116.11</u>	\$	<u>6,244.20</u>
60	Other Current Liabilities				
61	Direct Deposit Payable		0.00		0.00
73	Total Payroll Liabilities		<u>\$ 3,766.11</u>	\$	<u>3,914.99</u>
74	Split Plate		2,444.78		6,176.78
75	UUSC Coffee Sales		68.80		-109.66
76	Total Other Current Liabilities		<u>\$ 6,279.69</u>	\$	<u>9,982.11</u>
77	Total Current Liabilities		<u>\$ 7,395.80</u>	\$	<u>16,226.31</u>
78	Long-Term Liabilities				
79	CC5 Mortgage Loan - 0001		54,709.23		60,080.14
80	Total Long-Term Liabilities		<u>\$ 54,709.23</u>	\$	<u>60,080.14</u>
81	Total Liabilities		<u>\$ 62,105.03</u>	\$	<u>76,306.45</u>
87	Total Equity		<u>\$ 1,440,008.60</u>	\$	<u>1,442,225.90</u>
88	TOTAL LIABILITIES AND EQUITY		\$ 1,502,113.63	\$	1,518,532.35

Saturday, Aug 02, 2025 07:35:31 AM GMT-7 - Accrual Basis

**FPBUU Endowment Fund Report - Fiscal Year End: 2024-2025**

Balance in Investment Account (06-30-25)	\$ 1,350,038
Balance in Checking Account (06-30-25)	4,635
	-----
Total Assets	\$ 1,354,673
Available for distribution in FY 2024-25	\$ 63,680
Expended for FY 2024-25	63,680
	-----
Remaining for FY 2024-25	\$ 0

Approved projects for FY 2024-25:

<b>Project name</b>	<b>Amount approved</b>	<b>Amount spent</b>
UUA dues	\$ 8,000	\$ 8,000
Reglaze MH windows	13,500	13,500
UU the Vote	2,100	2,100
501c3 application	750	600
Ministerial search	15,000	10,967
Reparations stone	2,500	2,315
Sound system	800	800
Adult faith development	4,000	0
Speaker series	2,000	2,000
BOT training/materials	1,000	327
Office computer & install	1,029	1,053
SNOUU scholarships	3,000	3,000
Minister plaques	600	600
Winslow toilet repair	536	236
BOC projects	11,986	11,986
Winslow mold evaluation	700	692
Transferred to Suspense Fund for future EB- approved projects		5,504
<b>Total</b>	<b>\$ 67,501</b>	<b>\$ 63,680</b>

Topper Roth  
 Financial Secretary, FPBUU Endowment Board  
 07-23-2025