

September 2025 Board of Trustees Meeting Packet

Zoom #1

<https://us02web.zoom.us/j/87973310409?pwd=.17AQdOA8MA5jH7w9Big1Ebt4arZZ7mO>

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.

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

First Parish Brewster UU
Board of Trustees
AGENDA
September 16, 2025

1. Call to Order 4:00
2. Light Chalice – Opening Words
3. 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.
4. Acknowledgement of visitors
5. Possible vote on new RRT member
6. Discussion led on the continuation of task forces – Niki Popow
7. Discussion led regarding policy – Rob MacIver
8. Discussion of Proposed UUA By-law changes - Ed Klein
9. 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. - Paula Lieb
10. **Executive Session** - estimated 1 hour to discuss Personnel Matters
11. Financial Update - Karen Witting
12. Vote on Consent Agenda
13. Adjourn 6:00 - 6:15

First Parish Brewster UU
Board of Trustees Meeting Minutes
Aug19, 2025 4-6:30 p.m. In-person

Present: Scott McLane (Board President), Gail Webb (Past President), Paula Lieb, (President-elect), Karen Witting (Treasurer), Ed Klein, Rob MacIver, Jeff Talmadge, Janet Treanor, Scot Hull (Minister), Julia Jones (Minister)

Staff/Visitors Present: None

1. Call to order, Check in— The meeting was called to order at 4:00 p.m.

2. Old Business

a. Right Relations Team (RRT) Update: The Board is seeking to populate the RRT with 3 “foundational” members who have the skills to help people in conflict but also have some administrative ability. Finn Allen and Anne Berry have agreed to join, and discussions are happening with a third potential member.

b. Director of Children and Youth (DCYM) search update: The search team is close to nominating a candidate. When a candidate is nominated and approved by the Board the ministers will work with Mary (Administration and Finance Director) (AFD) on an offer letter.

c. Ministerial Transition Team (MTT) update: The MTT has held cottage and staff meetings for with the Ministers and are determining the next steps for the committee. A number of small group meetups with the ministers that are open to any and all church members are being scheduled for Sept. Sign up options will be publicized.

d. Update from Scott on collection of BoT members’ requests re how their fellow BoT members can support them during this fiscal year: Most BoT members have submitted their requests, with 2 or 3 still remaining to be heard from.

3. New Business

a. It was read into the minutes that Scot and Julia are in their rental home and therefore now qualify to receive up to \$25,000 total in rental reimbursement as specified in their contract. Also, acknowledgement they have been, or will soon be, reimbursed for moving expenses as specified in their contract.

b. Went into Executive Session to discuss process and timeline for calling Ministers. Ideas were discussed. Came out of Executive Session.

c. Treasurers Report by Karen: The Year End report is included in the board packet and reflects that we are in a good financial position. The Endowment Fund Committee approved \$3000 to remake the office storage area and \$8759 to paint the Barn trim and dormer, and repair the sill rot. **The Board unanimously approved these 2 expenditures.**

d. Improved Marketing of FPB: Rev. Scot recommended that the marketing of FPB be improved, including upping our focus on social media. He suggested we might want to hire someone to oversee this who would work under AFD Mary. Some commented we might be able to accomplish

this with volunteer congregants. **Jeff Talmadge agreed to draft an Angle article asking for volunteers**, and Rev. Scot agreed to lead an initial meeting with volunteers.

e. 325th anniversary event: Paula reported that a potluck is being planned for Sunday Oct 12th to celebrate FPB's 325th anniversary. A budget is being set for a year of events. There will be a photo gallery in the parish room, and speakers. A banner will be outside. Possible logo, "325 Years of Change!"

f. Approval of committee members:

1. Christine (Chris) Jenkins was unanimously approved as a new member of the of the Policy Committee.

2. Neil Bartholamew and Nancy Benben were unanimously approved as new members of the Personal Committee.

3. Chuck Ross and Danial Beltran were unanimously approved to continue as members of the Personal Committee.

g. Issues with staff offer letters and retirement enrollment: Our new AFD, Mary, discovered an error in staff offer letters (including her own) that needs to be corrected, and has financial impact to FPB. Recent offer letters have stated that employee self-contributions can't begin until a year of employment, which is out of alignment with our stated retirement plan policy. Our policy is that employees are eligible to begin their own participation in our retirement plan from their first day of employment (though the church only contributes to those employed at least 1,000 hours/year, after one year of employment). **Mary is working on a report on how to remedy the situation.**

h. Response to the investigation, and resulting resignation, of former FPB minister Kaaren Anderson: Kaaren was found by the UUA to have engaged in "abusive and bullying" behavior "in the workplace" at FPB. In an effort to discover where any such behavior might have taken place, and to consider actions that might prevent such behavior in the future, the Board is conducting extensive interviews with staff, COVE volunteers and Board members who were in place while Kaaren was at FPB. The vast majority of Kaaren's time in workplace at FPB was with people in these positions.

Paula provided an update on these interviews. So far, no abusive or bullying behavior has been reported. Statements from interviewees might be used as part of a response to the UUA about the investigation. The interviews are continuing with a goal for completion in September, **with a report to the board.**

4. Approve Consent Agenda

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

Submitted by Scott McLane, Board President

September 2025 FPB President's Report

The Board's annual retreat in August was successful. We reviewed and updated our procedures and learned how to use the RACI method of organizing board decisions. Rev.'s Scot and Julia joined us and added a lot to our discussions.

I am heartened to know that Rev. Julia has come through her surgery well and is having a successful recovery!

The Ministers' Transition Team (MTT) continues to organize a number of small group "get to know Rev.'s Julia and Scot" meetings.

Efforts continue to populate the Right Relations Team (RRT). Two highly qualified people have agreed to join, and we are in discussion with a 3rd person. Once 3 people are on board, the team will begin meeting.

Board members are still engaged in fact finding in order to determine 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. It will be used to help determine what other responses concerning the investigation of Kaaren (if any) the Board will decide upon. It is planned that sometime in the next several weeks the Board will host an informational meeting to discuss our findings.

I am delighted that Anna Smith has been hired as our new Director of Children and Youth Ministries (DCYM). Anna ran our SNO@UU program this summer and has a wealth of experience working with children in creative programs. Many thanks to Search Team members Daniel Beltran, Laura Fedge Bebar, Deborah Madansky, Rev Julia Jones, and Deb Selkow for their diligent and skillful efforts!

I see this as a time of renewal at FPB after a couple of difficult years. We now have terrific new ministers (Julia and Scot), an awesome new Administration and Finance Director (Mary Byrne), and a terrific new Director of Children and Youth Ministries (Anna Smith). They, along with rock star Musical Director, Kaeza Fearn, and our other highly competent staff members and many dozen dedicated volunteers, provide FPB with foundational pieces for supporting our collective and individual efforts to move into greater wellbeing, and growth. I believe the sky is the limit if we take advantage of the opportunity that is before us.

Respectfully Submitted,

Scott McLane
FPB Board President

Minister's Report:

August-September 2025

Worship services

August 17: (Rev. Scot) The Line Between the Sky and the Sea

August 24: (Rev. Scot) Lair of the Impossible

August 31: (Guest: Kenn Hurto)

September 7: (Rev. Scot) The Great Realisation

September 14: (Rev. Scot) The Church I Don't Belong To & Blessing of the Backpacks

September 21: (Rev. Julia) TBD

September 28: TBD

Staff Management

- Staff meetings (First Tuesdays): 8/5 and 9/2
- Weekly Worship planning meeting with Kaeza

General Notes

Health Update – As you probably know, Rev. Julia had surgery at the end of August. To all reports, this surgery was a tremendous success. We're told that the medical focus now shifts toward recurrence prevention and her full recovery. This is great news!

And while we had anticipated and planned that Rev. Julia would be out of the office for much of September, it seems that recovery is coming along much faster than that – we'll be seeing Rev. Julia take the pulpit in a little over a week.

The recovery process is, of course, a long road and Rev. Julia will still very much need our love and support. But we have been deeply cared for by a brilliant medical team, a loving family network, and some great friends. That last bit, friends, is where First Parish Brewster has been so loving, kind, and brilliant. We are so very grateful for your many kind thoughts, well wishes, and astonishingly delicious offerings of meals. Thank you!

Staff – We've been learning the ropes! What we've found is a very capable team. Regular meetings have been established and are being held. Expectations are being set. Support identified and provided. And at least some obstacles are being cleared. At this early stage, what we can say, with clear enthusiasm, is that First Parish is exceptionally well served. We're very pleased at how fast Mary has stepped into her role as AFD, and we are very much looking forward to her leadership! Moreover, with the team we currently have in place — with staff, Transitions, Board, COVE and all of our so so very many volunteers — First Parish is very much poised for our next, great, steps. We're very excited to be working with such a dedicated team!

CYM – Deb Selkow, Deborah Madansky, Rev. Julia and the team interviewed a set of candidates and made their selection! Contract was signed and Anna has started work. Her first “real” Sunday leading will be 9/14, with the “Blessing of the Backpacks”. We’re very excited by this addition to our team! Still need to find her a place to work and make sure she has all the tools she needs to be successful.

We are invested and very curious about our CYM program and have great hopes that we will once again be able to draw and support a full offering. However, we also acknowledge that rebuilding may require significant time and effort (outreach) to achieve. Leadership will need patience in the meantime and Anna is going to need significant community support as we move into this new phase.

Adult Education -- this fall “semester”, we’re probably going to focus more on getting to know people, establishing ourselves, and learning FPB. But we do want to explore what an Adult Education program might look like and who might champion it.

One suggestion worth exploring is a program from Faith-Forward – it is as easy-to-use, engaging to (adult) students, and could be explored as an adult ed program “in a box”. More info here: <https://faithforwarduu.org>. Above and beyond that, we’re considering a class on Timothy Snyder’s book, *On Tyranny*, another based on Erika Hewitt’s book, *The Shared Pulpit* (which is a great introduction for lay leaders into the art, science, and mystery of creating Sunday worship experiences for UU congregations), and a few others. As we get our hands around the roles, our hours, and the congregation, expect to hear more.

Covenant Groups and Spirit Groups – Rev. Scot has met with leaders of two small group initiatives, and he is enthusiastic about both. Covenant Groups, are a long-term successful program here at FPB, and to see such interest in leading them and attending them is a true sign of institutional health. Love it. The new Spirit Groups (aka, Journey Groups, aka, Soul Matters Groups) are, likewise, a welcome introduction to the tapestry of our small group offerings. We very much appreciate how simple they are to set up and run, how structured they are, and what they can offer folks who are new to FPB.

The challenge we have, at least in part, is keeping them separate. And that’s important (at least for marketing) because they are separate. We can see Covenant Groups as about creating and deepening connections at FPB. We can see Spirit Groups as centering spiritual development. Of course, both take inspiration from the Soul Matters curricula, though with differing levels of emphasis on that source material. But as far as we understand it, the main differentiator is the calendar.

Covenant Groups are formed at the beginning of the church year and almost by design do not easily make room for mid-year newcomers. Spirit Groups, being very similar to the introductory programs we offer to new (and prospective?) members, seem a natural buffer between the new member classes and the new-year-starting Covenant Groups. To Rev. Scot, it seems Spirit Groups are a natural part of the Membership Team efforts.

And if Spirit Groups want to continue past the “off season” and continue, that seems fine – with the following caution.

The concern we have for either endeavor is that neither Covenant Groups nor Spirit Groups ought to be a place where cliques establish, grow, or flourish, as that would be counter to the larger goals of community, connection, and collaboration that FPB should seek to foster. Therefore, attendance in these groups in particular, and to the extent possible, ought to be transient and regularly randomized in order to foster an environment that exposes long-time FPB members to new people and vice versa. Giving priority access to new-to-FPB members during the Covenant Group formation process could help. Limiting the duration of a given Spirit Group (to, say, the beginning of the church year following their formation) could also help. “A new year, a new group” would be one way to frame this.

Obviously, these efforts are already underway. We cannot imagine interrupting the process at this point and wouldn’t want to get in the way of these great offerings being offered this year. But perhaps we can explore some of these thoughts as we organize for next year.

What we’d love to see is an “adult education” program where there are classes and groups for members to choose from. Both Covenant Groups and Spirit Groups meet the need and should be considered part of that tapestry of engagement FPB can provide existing, new, and prospective members.

Meet the Minister – the Transitions Team has been very helpful setting up a series of small group gatherings to meet Rev. Julia and Rev. Scot. Attendance has been robust and engagement has been excellent. We very much appreciate the opportunity to put names and faces together with stories! Looking forward to completing the rest of these during the remainder of September.

After that point, we expect to be able to offer standard “office hours”, where one or both of us will be in the offices at Winslow House. We are also considering other standardly scheduled opportunities for folks to come, say hello, share a story, or a cup of caffeinated or carbonated goodness. More on that to come.

Final things – the weather here on the Cape has been deliciously invitational. The breezy days, the cool nights, the sun, the sea, the seals, even the tourists, have been an ongoing delight. Rev. Scot has been talking about “living at the beach” for his entire adult life and spends a lot of time in shocked awe. We feel very lucky and blessed to be here with you all in this corner of paradise.

Report from Administration and Finance Director – September 2025

Thank you to everyone for the warm welcome to First Parish Brewster. I look forward to a long, happy and productive tenure with you.

Financial Highlights & Pledges (see the Treasurer's report for more info)

- As of 9/11/25, 169 donors have pledged \$458,079 for FY25-26. Of this amount, \$143,269 has been received as cash.
- As of 9/11/25, \$485,900 of the \$496,929 pledged for FY24-FY25 has been received.
- Staff and members of the relevant committees are developing a plan to advise donors of their pledge balances in an accurate, sensitive and timely manner.
- July-August Thrift Store income is about \$6,500 less than the same period last year, but July-August last year was unexpectedly high. We are still expecting to meet the revenue target for the year, which is about \$7,000 lower than last year's revenue.

There were some challenges this summer including closure while the building was painted, issues with the credit card reader and hot days when the weak A/C drove away shoppers. Plans are underway to install new A/C.

Administration/Property Management

- We have a new phone system from RingCentral. It automatically transcribes messages to email and has additional functions that should make workflow easier for COVE and staff. Thanks to all who worked to make this happen, especially Kris Yerby. If you have any trouble with the system, which uses an auto-attendant when we're closed, please let me know.
- We (primarily COVE volunteer Bob Spencer) are reconfiguring the kitchen to make it safer and more conducive to office use. We'll be replacing the thermostat in the church and painting/repairing the barn soon.
- I'm working with the Personnel Committee to standardize our practices and make sure we're in compliance with all HR regulations.
- I've attended meetings of the Finance, Endowment and Personnel Committees. I'd like to meet the members of all committees in the near future to get to know each other and to facilitate communication throughout the FPBUU community. In the meantime, I'd appreciate being kept in the loop for all activities involving finance, administration, property, personnel and operations.
- Special thanks to Debbi Klein for smoothing the transition into my Admin role, and to Karen Witting on the Finance side.

Kind regards,

Mary Byrne, Administration and Finance Director

Music Director's Report

The summer brought a lot of improvement to the organ loft in terms of the A/V setup. Rikki, Dave and I endeavored to reorganize the video equipment setup in a more intuitive and functional way. We tidied up the cables and hung them on hooks below the A/V shelf, and also removed some old equipment that had been accumulating. We wrote a new Video Streaming Manual with extensive photos and screenshots that will be used to train new volunteers. Our goal is to make A/V volunteering easier to follow and less intimidating. We purchased rechargeable batteries for the microphones in the sanctuary, and will also use them in the Parish Room, the goal being to lower our battery budget, which already has been achieved in just a couple of months of use.

Rikki and I cranked out a long overdue Parish Room A/V Manual that we are putting the finishing touches on. Initially we are training a group of people likely to use the equipment located in the closet. We're trying to create a scenario where the equipment gets used and then left as it was found so that the next person can use it.

The summer had wonderful music that included Lucy Banner substituting as well as Tom Faris and his flutist wife Stacey. The popup choir was featured in worship four times, and happily offered harmonious music. It included a few members not in choir during the rest of the year, and also some visitors who only are in residence in summer but were grateful to participate. A request came in to have pop-up choir during the Sept-June church year, and I am going to be accommodating this request by finding a place to program popup choir once per season. The definition of popup choir at FPB is a choir who meets only for one hour before worship and learns music that can be – for lack of a better term – pulled together in that amount of time. Look for us this fall!

The ministerial transition has gone smoothly from the perspective of music making. We are in a flow with worship meetings and starting to plan ahead, which is helpful for sheet music purchases and programming. The somewhat chaotic atmosphere of Winslow in the summer has now evened out and a rhythm has emerged. Great thanks to Debbi Klein for volunteering and helping navigate so many changes.

Pans of Peace, the handpan ensemble, has experienced more growth, and although one member is taking a sabbatical right now because of shoulder issues, we have a new member who recently moved to the Cape and specifically sought out our church instead of the other Cape UUs because she saw we have a handpan ensemble! The group has been invited to perform in early October at a Mass Audubon event entitled "Tunes and Tales on the Trails."

Lastly, we are gearing up for a fantastic "Sing for Unity" event on Sunday, September 21, the International Day of Peace. A couple of songleaders will be rousing whoever shows up in an event that the international organizers are describing as "a call for peace, unity, and shared community." FPBUU is on the map in a wave of peace going from country to country across time zones. Thanks to Deb Selkow, Jane Lowey, and Judy Jollett from FPB, as well as Marcia Hempel from Harwich Women's Chorus. Can't wait!

Respectfully submitted,

Kaeza Fearn
Music Director

Treasurer's Report

A) Minor adjustments to the budget

The Finance Committee is recommending that we change our approach to accounting for Offertory and Split Plate. This change will make the program easier to administer and the financial reports more complete because they will include information about Split Plate in a direct line-item.

Currently half of the money collected in the Offertory during our weekly Sunday service is accounted for within the Offertory budget line-item. The other half is put into a separate Split Plate Fund and paid out from that Fund.

We recommend that starting July 1, all money collected at our weekly Sunday service is accounted for within the Offertory line-item. The budget for that line-item will be increased from \$25,000 to \$50,000. A new expense line-item for Split Plate will be inserted within the Committee/Social Justice grouping. This new expense line-item will receive a budget of \$25,000 and will be used for all Split Plate payments. The prior Split Plate Fund will be no longer used.

As we are increasing both our income and our expenses by the same amount, there is no change to the balance of the budget.

A very minor change was made to the budget to accommodate changes in office staffing and related staff benefits and payroll costs. These very minor changes are reflected in the budget as follows:

- All Other Staff Salary increased from 260,239 to 261,643.
- Overall Staff Benefits/Payroll decreased from 137,534 to 136,130, the details of which are:
 - FICA Taxes, Health Insurance and Long Term Disability all increased due to slightly increased salaries.
 - Retirement decreased because we don't pay retirement for first year of employment.

As with the other change, these changes do not change the balance of the budget overall.

B) July and August Financial Reports

We provide the July and August summary reports. These reports are in line with expectations.

Financial Reports July 2025

Reconciled & not 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 8%

Points of Interest

Total Income is at 23% of budget

[Total Pledge Payments](#) received 29% of budget

[Offertory](#) is at 8% of budget

[Thrift Store Income](#) is at 13% of budget

Total Expenses are at 8% of budget

Split Plate Donations total \$3875 For 8 different organizations June 8, 2025 to July 27, 2025

Capital Expense Fund

	Actual Expenditure	Board Approved
Balance 7/1/2025	4,146.37	4,146.37
Balance 7/31/2025	4,146.37	4,146.37

Sustainability Fund

	Actual Expenditure	Board Approved
Balance 7/1/2025	63,400.34	63,400.34
Rev. Kaaren Event	-918.76	-918.76
Legal Advice		-1,625.00
Deposits	120.00	120.00
Funds to Balance the Budget		-15,000.00
Balance 7/31/2025	62,601.58	45,976.58

First Parish Brewster UU
Budget vs. Actuals: Operating Budget FY26
July 2025

	Total			
	Actual	Budget	Remaining	% of Budget
7 Revenue				
8 Fundraising	4,820	44,200	39,380	10.90%
9 Investment, Interest, Misc	1,288	10,050	8,762	12.82%
10 Offertory	1,947	25,000	23,054	7.79%
11 Pledges	136,260	475,600	339,340	28.65%
12 Rental	604	8,000	7,396	7.55%
13 Thrift Store Income	18,191	145,000	126,809	12.55%
14 Total Revenue	\$ 163,110	\$ 707,850	\$ 544,740	23.04%
15 Gross Profit	\$ 163,110	\$ 707,850	\$ 544,740	23.04%
16 Expenditures				
17 Administrative	2,045	17,900	15,855	11.42%
18 BldgGrounds	18,502	113,400	94,898	16.32%
19 Children & Youth Ministry		8,200	8,200	0.00%
20 Committees		17,668	17,668	0.00%
21 Mortgage Loan Payments	616	7,400	6,784	8.32%
22 Music	95	5,300	5,205	1.80%
23 Staff	35,419	535,082	499,663	6.62%
24 UUA/NER Dues	1,167	14,000	12,833	8.33%
25 Worship	700	3,900	3,200	17.95%
26 Total Expenditures	\$ 58,543	\$ 722,850	\$ 664,307	8.10%
27 Net Operating Revenue	\$ 104,567	-\$ 15,000	-\$ 119,567	-697.11%
28 Other Revenue				
29 Sustainability Withdrawal		15,000	15,000	0.00%
30 Total Other Revenue	\$ 0	\$ 15,000	\$ 15,000	0.00%
31 Net Other Revenue	\$ 0	\$ 15,000	\$ 15,000	0.00%
32 Net Revenue	\$ 104,567	\$ 0	-\$ 104,567	

Thursday, Sep 04, 2025 11:44:35 AM GMT-7 - Accrual Basis

Stmnt Activity - Year to Year Comparison

First Parish Brewster

July 1-31, 2025

	Total	
	Jul 1 - Jul 31 2025	Jul 1 - Jul 31 2024 (PY)
Distribution account		
Income		
Fundraising	0.00	0.00
Total for Fundraising	\$4,820.00	\$535.00
Investment, Interest, Misc	0.00	0.00
Total for Investment, Interest, Misc	\$1,288.17	\$1,011.47
Offertory	1,946.50	2,097.00
Pledges	0.00	0.00
Total for Pledges	\$136,259.97	\$183,568.97
Rental	0.00	0.00
Total for Rental	\$604.00	\$349.00
Thrift Store Income	18,191.25	23,010.10
Total for Income	\$163,109.89	\$210,571.54
Cost of Goods Sold		
Gross Profit	\$163,109.89	\$210,571.54
Expenses		
Administrative	0.00	0.00
Total for Administrative	\$2,044.95	\$2,078.49
BldgGrounds	0.00	0.00
Total for BldgGrounds	\$18,501.73	\$17,150.71
Mortgage Loan Payments	615.61	615.61
Music	0.00	0.00
Total for Music	\$95.30	0.00
Staff	0.00	0.00
Total for Staff	\$35,418.77	\$46,693.47
UUA/NER Dues	1,166.67	1,000.00
Worship	0.00	0.00
Total for Worship	\$700.00	\$284.73
Children & Youth Ministry	0.00	0.00
Total for Children & Youth Ministry	0.00	\$375.00
Total for Expenses	\$58,543.03	\$68,198.01
Net Operating Income	\$104,566.86	\$142,373.53
Other Income		
Other Expenses		
Net Other Income	0.00	0.00
Net Income	\$104,566.86	\$142,373.53

Financial Reports August 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 17%

Points of Interest

Total Income is at 32% of budget

Total Pledge Payments received 29% of budget

Offertory is at 14% of budget

Thrift Store Income is at 25% of budget

Total Expenses are at 15% of budget

Split Plate Donations total \$3875 For 8 different organizations June 8, 2025 to July 27, 2025

Capital Expense Fund

	Actual Expenditure	Board Approved
Balance 7/1/2025	4,146.37	4,146.37
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Sustainability Fund

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Rev. Kaaren Event	-918.76	-918.76
Legal Advice		-1,625.00
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Funds to Balance the Budget		-15,000.00
Balance 8/31/2025	62,601.58	45,976.58

First Parish Brewster UU
Budget vs. Actuals: Operating Budget FY26
July - August, 2025

	Total			
	Actual	Budget	Remaining	% of Budget
7 Revenue				
8 Fundraising	18,874	44,200	25,326	42.70%
9 Investment, Interest, Misc	1,479	10,050	8,571	14.72%
10 Offertory	3,507	25,000	21,493	14.03%
11 Pledges	165,051	475,600	310,549	34.70%
12 Rental	1,083	8,000	6,917	13.54%
13 Thrift Store Income	36,692	145,000	108,308	25.30%
14 Total Revenue	\$ 226,686	\$ 707,850	\$ 481,164	32.02%
15 Gross Profit	\$ 226,686	\$ 707,850	\$ 481,164	32.02%
16 Expenditures				
17 Administrative	3,275	17,900	14,625	18.30%
18 BldgGrounds	26,290	113,400	87,110	23.18%
19 Children & Youth Ministry	1,751	8,200	6,449	21.35%
20 Committees	440	17,668	17,228	2.49%
21 Mortgage Loan Payments	1,231	7,400	6,169	16.64%
22 Music	95	5,300	5,205	1.80%
23 Staff	74,371	535,082	460,711	13.90%
24 UUA/NER Dues	2,333	14,000	11,667	16.67%
25 Worship	779	3,900	3,121	19.96%
26 Total Expenditures	\$ 110,565	\$ 722,850	\$ 612,285	15.30%
27 Net Operating Revenue	\$ 116,121	-\$ 15,000	-\$ 131,121	-774.14%
28 Other Revenue				
29 Sustainability Withdrawal		15,000	15,000	0.00%
30 Total Other Revenue	\$ 0	\$ 15,000	\$ 15,000	0.00%
31 Net Other Revenue	\$ 0	\$ 15,000	\$ 15,000	0.00%
32 Net Revenue	\$ 116,121	\$ 0	-\$ 116,121	

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Stmt Activity - Year to Year Comparison
First Parish Brewster
July 1-August 31, 2025

Distribution account	Total	
	Jul 1 - Aug 31 2025	Jul 1 - Aug 31 2024 (PY)
7 Income		
8 Fundraising	0.00	0.00
15 Total for Fundraising	\$18,874.00	\$16,825.95
16 Investment, Interest, Misc	0.00	0.00
23 Total for Investment, Interest, Misc	\$1,479.29	\$1,300.19
24 Offertory	3,507.00	4,074.51
25 Pledges	0.00	0.00
28 Total for Pledges	\$165,051.18	\$219,623.01
29 Rental	0.00	0.00
32 Total for Rental	\$1,083.00	\$1,902.00
33 Thrift Store Income	36,691.85	43,204.90
34 Total for Income	\$226,686.32	\$286,930.56
35 Cost of Goods Sold		
36 Gross Profit	\$226,686.32	\$286,930.56
37 Expenses		
38 Administrative	0.00	0.00
49 Total for Administrative	\$3,275.40	\$2,982.08
50 BldgGrounds	0.00	0.00
60 Total for BldgGrounds	\$26,289.79	\$24,597.56
61 Children & Youth Ministry	0.00	0.00
67 Total for Children & Youth Ministry	\$1,750.60	\$456.08
68 Committees	0.00	0.00
73 Total for Committees	\$439.99	0.00
74 Mortgage Loan Payments	1,231.22	1,231.22
75 Music	0.00	0.00
79 Total for Music	\$95.30	\$204.06
80 Payroll Expenses	0.00	0.00
85 Total for Payroll Expenses	0.00	0.00
86 Reimbursements	0.00	0.00
88 Total for Reimbursements	0.00	0.00
89 Staff	0.00	0.00
138 Total for Staff	\$74,370.75	\$92,106.98
139 UUA/NER Dues	2,333.34	2,000.00
140 Worship	0.00	0.00
144 Total for Worship	\$778.55	\$295.34
145 Total for Expenses	\$110,564.94	\$123,873.32
146 Net Operating Income	\$116,121.38	\$163,057.24
147 Other Income		

148 Other Expenses		
149 Net Other Income	0.00	0.00
150 Net Income	\$116,121.38	\$163,057.24

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