

February 2026 Board of Trustees Meeting Packet

Zoom #1

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

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*

FPB Board Meeting Agenda

Feb 17, 2026

4:00 PM, Begin Meeting

Light Chalice – Opening Words - By Julia or Scot?

Scott Welcomes Allison to the Board and we Check In

Acknowledgement of visitors

Updates:

1. Paula re any updates on 325year anniversary events?
2. Paula on updates re Stewardship
3. Scott on progress of Right Relations Team in getting ready to become “open for business”.
4. Scott on workshop with Rev. Kimberly of the UUA, which is scheduled to happen on Sunday, March 29th after church.
5. Jeff with any updates on the newly formed Strategic Planning Committee
6. Jeff on any updates on Endowment
7. Janet with any updates on the CYM Committee.
8. Gail w any updates on the Minister Housing Fund.
9. Gail w any updates on filling FPB’s UU General Assembly delegate slots
10. Julia and Niki with any updates re the Task Forces
11. Karen with any updates from the Finance Committee

Discussion regarding sending checks overseas.

Create charge for Ad Hoc committee to select GA delegates.

Update on effort to fill vacant Church Administrator position.

Discussion about holding a churchwide informational meeting re our efforts with the UUA.

Update on moving forward with the newly approved job description of the Financial Administrator.

Discussion and vote on a revised Board charge for the RRT.

Vote on the *Contractual Practices* policy that was created by the Policy Committee.

Discussion led by Julia and Janet about creating a Safety Committee (working name: the Safe Community Committee) that is charged with developing policies and procedures regarding all aspects of safety at FPB. procedures, etc.

Discussion re next steps with the UUA re their investigation of Rev. Kaaren

Vote on whether to ask the Policy Committee to add some privacy stipulations to existing policies relating to pledge information.

Executive Session – to share update on progress updating the ministers' contract.

Vote on Consent agenda

6:34 – Adjourn Meeting

First Parish Brewster UU Board of Trustees Meeting Minutes

January 20, 2026 4-6:30 p.m. In-person/Zoom

Present: Scott McLane (Board President), Gail Webb (Past President), Paula Lieb, (President-Elect), Karen Witting (Treasurer), Niki Popow (Clerk), Ed Klein, Rob MacIver (online), Jeff Talmadge, Janet Treanor (Members-at-Large), Rev. Scot Hull

1. Call to order, Reading, Check in— The meeting was called to order at 4:02 p.m. Rev. Scot read a meaningful piece from a colleague.

2. Visitor

Dianne Ashley attended the meeting to let the Board know about the fundraiser the new Task Force for a Peaceful World is holding on January 31 at the Chapel in the Pines. The fundraiser has been approved by Mary Bryne and by Rev. Julia. Dianne asked how to handle the money taken in at the event; she will bring it in an envelope to the office on Monday. As there is no place designated to put this money temporarily, Paula offered to put the money in the account of the Reproductive Rights Task Force. Two organizations are named on the publicity flyer to be recipients of the money made at the fundraiser, MECA (Middle East Children's Alliance), and EleElnaElak, based overseas. It was pointed out that it is extremely difficult to send money to an organization based outside of the U.S. Dianne will look into whether there is a U.S.- based component of this organization to which the money can be sent.

3. Debrief on the resignation of the Administrative and Financial Director (AFD) and plans for hiring

The Board should review the email communication from Rev. Scot about Mary's departure and how to handle another change in staffing at the church.

It is contemplated that the AFD job will be separated into two jobs, the Church Administrator and the Financial Administrator. Our current Financial Administrator, Victorea Luminary, will be asked to increase her hours and to expand her current job description. The Church Administrator job will be advertised as soon as possible. Debbi Klein has offered to help in the short term. Karen Witting, our treasurer, will be busy getting caught up on the finances and helping to train Victorea. Some responsibilities of the AFD will be shifted to the COVE volunteers. There was also discussion of outsourcing some of the Human Resources tasks, such as using an outside payroll company.

There was discussion of the need for an email scrub to be sure the right people get communications. There is a difference between using Breeze, which is more restricted, and MailChimp, which sends out the Angle. Jeff offered to assist in this effort, and COVE members can help.

4. Updates

Written updates will be included in the minutes, as voted on below. They can be referenced for further details on update subjects.

A) 325th Anniversary

Paula reminded us of the Organ Concert on Feb.1. There is a proposed visioning session in April to be coordinated with the ministers. Either April 19 or 26 was suggested. Board members could help with notes and these would be passed on to the Strategic Planning Committee.

B) Right Relations Team

See written update

C) UUA Workshop

Scott has been in contact with the UUA consultant, Rev. Kimberly, regarding designing a workshop for the Board/congregation. This is planned for March 28. The general topics are the respective roles of the minister and congregation and the transition to settled ministers. Scott has a zoom with Rev. Kimberly on Friday.

D) Strategic Planning Committee

They are formulating a mission statement; the visioning session will help define their goals.

E) CYM Committee Work on Policy Changes

Some members of the Committee met with members of the Brewster Police; the Fire Department will also make a visit. The Police assessed our buildings and made some suggestions for greater congregational safety. These suggestions apply to the whole congregation, not just the children. Ushers and greeters need to be trained. Notes of the visit will be sent to the Board and others involved.

F) Reminders regarding Ministers' Housing Fund

People will be contacted after the Stewardship campaign in February.

G) Delegates to UU General Assembly

Jim Hild has a proposal for how to choose delegates. He is looking for people to join his group in reviewing the proposed policy. The General Assembly is only by zoom this year; there are regional meet-up groups.

H) Social Justice Task Forces

With reference to the new Task Force's fundraising event, Rev. Scot and Karen stated that sending money abroad is nearly impossible and not a good idea. If there is a US-based affiliate, that could be possible. The preference is for local organizations. Guidelines are being developed and there needs to be a review of fundraising in general, including split plates.

Karen noted that we need to understand the purpose behind the new Peaceful World Task Force. The website needs to be updated; for now without an administrator there is not a lot of website oversight.

5. Motion to include Updates in Minutes

Scott moved and Ed seconded the motion **to include monthly written updates in the Board minutes**. The motion was passed unanimously.

6. Executive Session

The Board unanimously voted to move into Executive Session for a discussion of the 1/16 meeting with UUA representatives and for consideration of the next steps. The Board is working to get resources from the UUA to address existing and past issues this church has had with the goal of healing for all involved.

The Board voted unanimously to move out of Executive Session.

7. New Ministers' Installation Ceremony

The 325th Anniversary Committee discussed and liked Rev. Scot's suggestion during its meeting to combine the ending celebration of our 325th year with the Ministers' Installation—signifying looking toward the future. The date tentatively set for the event is Saturday, October 3, 2026.

8. Approval of Financial Controls Policy

The policy has been approved by the Finance and the Policy Committees, and has been submitted as final. Karen moved that the Board **approve the updated Financial Controls Policy to be published as final**.

The motion was seconded and approved unanimously.

9. Endowment Board request

On the recommendation of the Building Oversight Committee, the Endowment Board requests the **expenditure of an additional \$2154 for mold remediation in Winslow House** to be approved. This will involve new ducting and updating other systems. The request was unanimously approved.

10. Ministers' Housing Allowance

For their personal tax accounting, Rev. Scot asked that **starting January 1, 2026, \$4000 a month of the ministers' salary be designated for clergy housing.** A motion to this effect was made and seconded; it was passed unanimously.

11. Reworking of Ministers' Contract- Executive Session

A motion was made, seconded, and passed unanimously to move into Executive Session to discuss changes needed in the ministers' contract to move from contract to settled ministers. Scott, Paula and Gail will be working on this. The Board voted to end the Executive Session.

12. Resignation of Board Member

Rob MacIver announced that he is resigning as a Board member for personal reasons. The Board accepted the resignation with regret and thanked Rob for all his hard work and dedication to FPBUU. Karen agreed to be the Board Liaison to the Policy Committee.

13. Minister's Housing Committee

Per the bylaws, A Board member needs to be designated to be on this committee (in Rob's place). \$150,000 from this fund is in a non-interest bearing account, which is not ideal. It will be important to know when this money will be needed. Jeff volunteered to be on this committee, and to meet with Jim Lieb, the non-Board member.

14. Consent Agenda

The Board unanimously approved the December minutes. The Financial Report will be made at the Mid-year Financial Review meeting on February 8.

15. Adjourn 6:58 p.m.

Submitted by Niki Popow, Board Clerk

February 2026 President's Report

It has been a busy past several weeks on the Board. Our Administrative and Finance Director (AFD), Mary Byrne, left for personal reasons, and Board member, Rob MicIver, stepped down from the Board, also for personal reasons.

We appreciate Mary Byrne for the good work she did here. In the wake of her departure, we have been reevaluating the tasks handled by the AFD and the Financial Administrator. The AFD position has been renamed Church Administrator (CA), and several of the finance related responsibilities have been moved into a re-worked job description for our Financial Administrator (FA), Victorea Luminary. The job description for the CA position is almost complete, and soon we will be advertising for candidates. Meanwhile, Debbi Klein is, once again, heroically handling most of the Church Administrator responsibilities. Thank you, Debbi, for again, putting your finger (or both hands!), in the dyke.

Rob MicIver had been an "At Large" Trustee since 2024, and his term was scheduled to end on June 30th of this year. We on the Board appreciate Rob's thoughtful and wise input to our problem-solving conversations, and willingness to step up to the plate in times of crisis. His experience as a long-time UU, and as the former president of another UU congregation, his legal background and his unique talent to ask the right questions at the right times made us a better Board. We will miss Rob's wise input and dry sense of humor at our Board meetings!

While Rob's departure leaves a gap, we feel very fortunate that Allison Coleman has agreed to fill his position until June 30th. Allison is currently the President of *Friends of Pleasant Bay*. Her tenure in that position will also end on June 30 of this year so, until then, she will be serving on 2 Boards. That old saying...*If you want something done, give it to a busy person*, fits here.

That's it for now, but the Board meets this Tuesday, February 17th, with a big agenda. Stay tuned via the Weekly Angle for possible news about one or more upcoming events that might be decided upon this Tuesday.

Blessings,

Scott McLane

President, FPB Board of Trustees

Minister's Report: Dec-Jan 2025-6

Worship services

Dec 7: Guest: "Just War" w/ Margaret Rice Moir

Dec 14: "No Rehearsal Pageant" (and congregational call vote)

Dec 21: Winter Solstice w/ Rev Julia

Dec 24: Christmas Eve (led by Rev Scot and Rev Julia, for 3 evening services)

Jan 4: "Unexpected Plot Twist" and Fire Communion w/ Rev Scot

Jan 11: Guest: Rick Koonce

Jan 18: "They are all our children" and MLK Day, w/ Rev Julia

Jan 25: "Calm in an anxious world", w/ Joane Powers

Meetings

- Staff meetings (First Tuesdays)
- Weekly Worship planning meeting with Kaeza
- Weekly supervision/check-in with direct reports
- Monthly Exec Team/Board Meetings
- Staff Holiday Dinner, Jan 13
- UU Institute, January 25-30 in Albuquerque
- Stewardship Training, Jan 10
- Right Relations team, Jan 13
- Meeting with Board and UUMA, Jan 16
- Worship Committee retreat, Jan 17

General Notes

Call vote! Looks like you're stuck with us. 😊

Cape Cluster – the UU ministers on the Cape-and-Islands gather monthly to support, swap news, and plot the revolution. In March, we'll be participating in a region-wide pulpit swap. Rev Julia will be heading to Falmouth. Rev Scot will be heading to Chatham. Rev Bill Clark will be coming to FPB. We did speak to Rev Bill about his challenging time with our congregation last year (?) and how his attempt to mediate a congregational meeting was received. He was apologetic but given the circumstances, I'm not sure there was an outcome that would have been acceptable to all. Nevertheless, given that Rev Bill has been ably and helpfully discharging various duties here over the last few months (wedding and a memorial), and that he has history at FPB and we'd like to continue developing a positive relationship.

Staff – Mary's abrupt departure caught us by surprise. And while she may have quibbles with how FPB has chosen to talk about her departure, the fact of her separation is that she quit. We're disappointed but wish her only the very best in her future endeavors.

In the short term, that means some additional burdens on volunteers as we move to find a replacement.

The plan, as it stands, is to separate the Administration and Finance Director job into two roles, both part-time. The new administration role will be advertised in February, following a review process of the role as stipulated by policy. That job description will be available for discussion and approval at the Board meeting. After approval, the job will be posted and we can start interviewing.

The second role, the finance part, is to be combined with the existing role filled by Victorea. After review by the Treasurer and Personnel, and Victorea herself, all feel confident we have a plan and that all tasks will be ably handled. That job description will also be available for review and approval at the Board meeting. Karen does have more details to share about the financial impact that these changes represent, but we're very confident in this approach, and very specifically, we look forward to Victorea adopting a more expanded role.

Worship – The Worship Team is coalescing! After another successful gathering in mid-January, we're ready to start moving to a more regular meeting schedule. The team currently is comprised of Finn Allen, Elenita Muniz, Pat Stover, Joanne Powers, Lindsey Strauss, and John Kielb. It's a good group! Looking forward to their collaboration in the months (and years!) ahead.

In that spirit, Rev Scot will be leading a class starting in late February called "The Shared Pulpit", modeled after workshops of the same name.

Pastoral Care – with input from the Caring Committee, in-home and in-office visits are being scheduled.

Task Forces – Rev. Julia, Niki, Bob, and others have been working on our Social Justice task forces, specifically on needed procedures. That work is progressing.

Side note: we're going to need a consolidated Social Justice team, unit, something, so we can coordinate our church-wide events and responses (for example, No Kings Day). David Sutherland has been working on pulling together the Team Leads for each Task Force – this may be a good place to start.

Report 325th Anniversary Team, Chair Paula Lieb
Update February 9, 2026

We are meeting monthly to flesh out the details of events. Here is the status of our activities and a schedule. Please join us for these activities!

Sunday, February 15: Historic Organ Concert, rescheduled from February due to weather. Featuring pieces from the last three centuries played on our historic Holbrook organ by four distinguished Cape organists. Neil Bartholomew will provide short unaccompanied solos as a transition between the organ performances.

March 17—Photo Remembrance Lunch, Circle Alliance members will meet for lunch and to review/identify people in photos in preparation for the May 2026 Photo Gallery and Addendum.

Sunday, April 26: Visioning Session, Looking Toward the Future

11:30 to 12:30. We will break people into small groups in the Sanctuary and gather input from congregation about great things going on at First Parish in 5 years? 10 years? 325 Team would collect and organize the information to be given to Strategic Planning Committee

May:

Friday, May 1: Photo Gallery Opening: The People and Activities of First Parish—Building Community for 325 Years. There may be a visit by Capt. Freeman (reenactor) who purchased our organ in 1861.

Sunday, May 3: Brewster in Bloom Parade. We will be putting together an intergenerational committee to work on our “float”

June—Walking Tours

- Walking Tour, beginning with Ancient Cemetery then up Route 6A to historic homes—Led by Peggy Jablonski (Author of Cape Cod Camino Way)
- Walking Tour on our church property (and beyond) with Chiefy (Earl Mills, Jr.) of the Wampanoag Tribe
- Walking Tours of our Historic Campus with Chuck Ross (to be confirmed)

Tie up Celebration October 3

- Installation of Ministers.

First Parish Brewster Unitarian Universalist Policy

Policy Title: Contractual Practices

Policy Number: 6.8

Purpose: To ensure consistent practices, accountability, and transparency in taking on contractual obligations

Revisions: New Policy

Board Review Date:

Congregations' Review Period:

Effective Date:

POLICY STATEMENT

This policy establishes practices to ensure that FPBUU's contractual obligations are authorized and approved by appropriate congregational leaders, Boards, or Committees, and to assure a meaningful and transparent record of the contract formation and terms.

PROCEDURES

1. Contracts effectuating spending within the approved Operational Budget and agreed to by the Board, Committee, or person managing that line item can be signed without further approval.
2. Contracts effectuating spending from existing funds outside the Operational Budget (e.g., Sustainability, Capital Expense, Endowment) and agreed to by the Board, Committee, or person overseeing such fund can be signed without further approval.
3. Contracts effectuating spending without approved funding shall not be signed.
4. The Board of Trustees President and the Church Administrator are each authorized to sign all approved contracts on behalf of FPBUU or any of its Boards or Committees.
5. The Board of Trustees may authorize other individuals to sign approved contracts on such terms and conditions as it deems appropriate. The Church Administrator may authorize other individuals to sign approved contracts, provided that such authorization is in writing and limited in scope and duration.
6. Any person entering into a contract on behalf of FPBUU shall promptly provide to the Church Administrator a complete copy of any contract document(s) and any other supporting or explanatory documents.

GUIDELINES

It is assumed and expected that individuals executing a contract on behalf of FPBUU will thoroughly review and understand the contract before executing it, and assess whether the Board of Trustees, legal counsel, or other advisor should be consulted before execution.

STANDARDS

No standards are recommended at this time.

DEFINITIONS

No definitions are recommended at this time.

Financial Reports January 2026

Reconciled

Submitted by Karen Witting, Treasurer

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Operating Budget versus Actions

Statement of Activity Comparison FY26 versus FY25

% of budget should typically be at 58%

Points of Interest

Total Income is at 70% of budget

Total Expenses are at 53% of budget

Total Pledge Payments received 72% of budget

Offertory is at 54% of budget

Thrift Store Income is at 63% of budget

Capital Expense Fund

	Actual Expenditure	Board Approved
Balance 7/1/2025	4,146.37	4,146.37
Balance 1/31/2026	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	-747.50	-1,625.00
Deposits	120.00	120.00
Funds to Balance the Budget		-15,000.00
Balance 1/31/2026	61,854.08	45,976.58

First Parish Brewster UU
Budget vs. Actuals: Operating Budget FY26
 July 2025 - January 2026

	Total			
	Actual	Budget	Remaining	% of Budget
7 Revenue				
8 Fundraising			0	
9 Church Fundraisers			0	
10 Holiday Fair	11,393		-11,393	
11 Other Church Fundraisers	560	14,000	13,440	4.00%
12 Spring Auction	369	11,000	10,631	3.35%
13 Total Church Fundraisers	\$ 12,322	\$ 25,000	\$ 12,678	49.29%
14 Food Card Sales	1,256	2,500	1,244	50.25%
15 SnoUU Summer Program	22,283	16,700	-5,583	133.43%
16 Total Fundraising	\$ 35,861	\$ 44,200	\$ 8,339	81.13%
17 Investment, Interest, Misc			0	
18 Committee Contributions			0	
19 Circle Alliance Contributions	250	500	250	50.00%
20 Welcoming Congregation Contribution		3,000	3,000	0.00%
21 Total Committee Contributions	\$ 250	\$ 3,500	\$ 3,250	7.14%
22 Interest Income	1,084	1,250	166	86.71%
23 Investment Income	4,609	5,000	391	92.19%
24 Misc Contributions	777	300	-477	259.00%
25 Total Investment, Interest, Misc	\$ 6,720	\$ 10,050	\$ 3,330	66.87%
26 Offertory	26,954	50,000	23,046	53.91%
27 Pledges			0	
28 Current Year	292,349	465,600	173,251	62.79%
29 Prior Year	48,944	10,000	-38,944	489.44%
30 Total Pledges	\$341,293	\$475,600	\$ 134,307	71.76%
31 Rental			0	
32 Space Rentals	5,270	5,000	-270	105.39%
33 Weddings/Memorials	1,570	3,000	1,430	52.33%
34 Total Rental	\$ 6,840	\$ 8,000	\$ 1,161	85.49%
35 Thrift Store Income	92,039	145,000	52,961	63.48%
36 Total Revenue	\$509,707	\$732,850	\$ 223,143	69.55%
37 Gross Profit	\$509,707	\$732,850	\$ 223,143	69.55%
38 Expenditures				
39 Administrative			0	
40 Advertising	484	1,500	1,016	32.27%
41 Banking Fees	1,486	2,000	514	74.29%
42 Office Expense/Supplies	2,324	4,000	1,676	58.10%
43 OfficeEquip/Maint	2,217	6,000	3,783	36.96%
44 Software Expense			0	

45	Office Software	1,689	3,000	1,311	56.31%
46	Payroll Software	1,000	1,400	400	71.46%
47	Total Software Expense	\$ 2,690	\$ 4,400	\$ 1,710	61.13%
48	Total Administrative	\$ 9,201	\$ 17,900	\$ 8,699	51.40%
49	BldgGrounds			0	
50	Electric	7,312	5,000	-2,312	146.25%
51	Gas	2,338	7,000	4,662	33.40%
52	Groundskeeping	11,771	14,000	2,229	84.08%
53	Housekeeping	11,550	17,000	5,450	67.94%
54	Liability/Property Insurance	-2,011	21,000	23,011	-9.58%
55	Phone & Internet	5,319	9,000	3,681	59.10%
56	Property-Maintenance	10,031	13,800	3,769	72.69%
57	Property-Special Projects	9,251	20,000	10,749	46.25%
58	Property-Supplies	1,484	4,200	2,716	35.33%
59	Water	644	2,400	1,756	26.81%
60	Total BldgGrounds	\$ 57,689	\$113,400	\$ 55,711	50.87%
61	Children & Youth Ministry			0	
62	Child Abuse Prevention Training		200	200	0.00%
63	Child Care Supplies	40	300	260	13.33%
64	Contract Childcare		500	500	0.00%
65	High School Youth Program	113	800	687	14.13%
66	Middle School	66	800	734	8.20%
67	Office/Library	16	300	284	5.29%
68	Pre K-Grade 6/7	49	600	551	8.18%
69	SNOUU costs & supplies	7,693	3,700	-3,993	207.92%
70	Special Progaming	160	1,000	840	16.04%
71	Total Children & Youth Ministry	\$ 8,137	\$ 8,200	\$ 63	99.23%
72	Committees			0	
73	Board of Trustees	90	1,000	910	9.00%
74	Caring Committee	83	300	218	27.50%
75	Landscape Committee	50	500	450	9.99%
76	Membership	206	858	652	24.00%
77	Social Justice			0	
78	Environmental		750	750	0.00%
79	Racial & Indigenous Justice	269	500	231	53.87%
80	Reproductive Justice	0	500	500	0.00%
81	Split Plate	11,684	25,000	13,316	46.74%
82	UU The Vote		1,000	1,000	0.00%
83	Wampanoag Language School	10,000	10,000	0	100.00%
84	Total Social Justice	\$ 21,953	\$ 37,750	\$ 15,797	58.15%
85	Stewardship		600	600	0.00%
86	UU Connections	461	1,660	1,199	27.78%
87	Total Committees	\$ 22,843	\$ 42,668	\$ 19,825	53.54%
88	Mortgage Loan Payments	4,309	7,400	3,091	58.23%

89	Music			0	
90	Guest Musicians	600	1,500	900	40.00%
91	Music Scores	326	1,500	1,174	21.75%
92	Music Supplies/Worship AV	197	1,000	803	19.66%
93	PianoOrgan	1,028	1,300	272	79.06%
94	Total Music	\$ 2,151	\$ 5,300	\$ 3,149	40.58%
95	Staff			0	
96	Staff Benefits/Payroll			0	
97	FICA Taxes	10,511	20,016	9,505	52.51%
104	Total Health Insurance	\$ 39,162	\$ 75,200	\$ 36,038	52.08%
105	Long Term Disability	2,177	4,177	2,000	52.11%
106	Minister's FICA	5,275	9,180	3,905	57.47%
107	Minister's Term Life	619	882	263	70.20%
108	Retirement			0	
109	401KCeline	3,079	5,278	2,199	58.33%
110	401KJulia	3,000	5,500	2,500	54.55%
111	401KKaaren	854	1,000	146	85.40%
112	401KKaeza	3,067	5,257	2,190	58.34%
113	401KScot	3,000	5,500	2,500	54.55%
114	Total Retirement	\$ 13,000	\$ 22,535	\$ 9,535	57.69%
115	Staff Appreciation	900	900	0	100.00%
116	WorkComplnsurance	154	3,240	3,086	4.75%
117	Total Staff Benefits/Payroll	\$ 71,798	\$136,130	\$ 64,332	52.74%
118	Staff Professional			0	
119	AFD Prof Exp	65	2,714	2,649	2.40%
120	CYM Prof Exp	22	1,440	1,418	1.53%
121	MD Prof Exp	110	3,155	3,045	3.49%
122	Minister Prof Exp	5,811	10,000	4,189	58.11%
123	Total Staff Professional	\$ 6,008	\$ 17,309	\$ 11,301	34.71%
124	Staff Salaries			0	
125	Accompanist	4,930	12,068	7,138	40.85%
126	AF Director	22,620	45,240	22,620	50.00%
127	AV Tech Support	6,367	10,915	4,548	58.33%
128	Bookkeeper	14,507	26,676	12,170	54.38%
129	Childcare Providers	1,080	3,717	2,638	29.04%
130	Custodian	4,982	8,528	3,547	58.41%
131	CYM Director	11,610	24,000	12,390	48.38%
132	Facilities Manager	10,025	16,737	6,712	59.90%
133	Minister			0	
134	Minister Housing	37,833	28,833	-9,000	131.22%
135	Minister Salary	27,835	91,167	63,332	30.53%
136	Total Minister	\$ 65,668	\$120,000	\$ 54,332	54.72%
137	Music Director	30,670	52,577	21,907	58.33%
138	Thrift Store Assistant	4,982	8,405	3,424	59.27%

139	Thrift Store Manager	31,088	52,780	21,692	58.90%
140	Total Staff Salaries	\$208,528	\$381,643	\$ 173,115	54.64%
141	Total Staff	\$286,334	\$535,082	\$ 248,748	53.51%
142	UUA/NER Dues	3,500	14,000	10,500	25.00%
143	Worship			0	
144	Hospitality	134	300	166	44.81%
145	Materials/Supplies		1,000	1,000	0.00%
146	Pulpit Support	1,450	2,600	1,150	55.77%
147	Total Worship	\$ 1,584	\$ 3,900	\$ 2,316	40.63%
148	Total Expenditures	\$395,747	\$747,850	\$ 352,103	52.92%
149	Net Operating Revenue	\$113,960	-\$ 15,000	-\$ 128,960	-759.73%
150	Other Revenue				
151	Sustainability Withdrawal		15,000	15,000	0.00%
152	Total Other Revenue	\$ 0	\$ 15,000	\$ 15,000	0.00%
153	Net Other Revenue	\$ 0	\$ 15,000	\$ 15,000	0.00%
154	Net Revenue	\$113,960	\$ 0	-\$ 113,960	

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First Parish Brewster
Statement of Activity Comparison
July 2025 - January 2026

	Total	
	Jul 2025 - Jan 2026	Jul 2024 - Jan 2025 (PY)
7 Revenue		
8 Fundraising		
9 Church Fundraisers		
10 Admin		-440.67
11 Holiday Fair	11,393.15	9,306.11
12 Other Church Fundraisers	560.00	1,989.75
13 Spring Auction	369.00	786.00
14 Total Church Fundraisers	\$ 12,322.15	\$ 11,641.19
15 Food Card Sales	1,256.25	1,742.25
16 Other		3,500.00
17 SnoUU Summer Program	22,283.00	16,445.76
18 Total Fundraising	\$ 35,861.40	\$ 33,329.20
19 Investment, Interest, Misc		
20 Committee Contributions		
21 Circle Alliance Contributions	250.00	
22 Total Committee Contributions	\$ 250.00	\$ 0.00
23 Interest Income	1,083.84	1,581.71
24 Investment Income	4,609.36	4,373.84
25 Misc Contributions	777.00	800.00
26 Total Investment, Interest, Misc	\$ 6,720.20	\$ 6,755.55
27 Offertory	26,953.59	15,821.77
28 Pledges		
29 Current Year	292,348.88	352,981.02
30 Prior Year	48,944.15	9,612.20
31 Total Pledges	\$ 341,293.03	\$ 362,593.22
32 Rental		
33 Space Rentals	5,269.50	3,291.00
34 Weddings/Memorials	1,570.00	2,950.00
35 Total Rental	\$ 6,839.50	\$ 6,241.00
36 Thrift Store Income	92,039.34	92,321.15
37 Total Revenue	\$ 509,707.06	\$ 517,061.89
38 Gross Profit	\$ 509,707.06	\$ 517,061.89
39 Expenditures		
40 Administrative		
41 Advertising	484.00	550.00
44 Total Banking Fees	\$ 1,485.83	\$ 885.53
45 Office Expense/Supplies	2,323.84	1,915.05

46	OfficeEquip/Maint	2,217.34	2,737.93
47	Software Expense		
48	Office Software	1,689.21	1,462.67
49	Payroll Software	1,000.38	986.66
50	Total Software Expense	\$ 2,689.59	\$ 2,449.33
51	Total Administrative	\$ 9,200.60	\$ 8,537.84
52	BldgGrounds		
53	Electric	7,312.31	1,690.34
54	Gas	2,337.76	1,446.56
55	Groundskeeping	11,771.00	8,644.00
56	Housekeeping	11,550.00	11,600.00
57	Liability/Property Insurance	-2,011.00	9,531.00
58	Phone & Internet	5,318.88	3,893.44
59	Property-Maintenance	10,031.12	8,105.24
60	Property-Special Projects	9,250.94	10,736.00
61	Property-Supplies	1,484.06	1,738.82
62	Water	643.55	1,090.12
63	Total BldgGrounds	\$ 57,688.62	\$ 58,475.52
64	Children & Youth Ministry		
65	Adult Faith Development		160.00
66	Child Care Supplies	40.00	83.27
67	Contract Childcare		60.00
68	High School Youth Program	113.00	720.31
69	Middle School	65.62	502.38
70	Office/Library	15.88	135.40
71	Pre K-Grade 6/7	49.08	387.63
72	SNOUU costs & supplies	7,693.11	
73	Special Programing	160.38	649.01
74	Total Children & Youth Ministry	\$ 8,137.07	\$ 2,698.00
75	Committees		
76	Board of Trustees	89.99	441.75
77	Caring Committee	82.50	
78	Landscape Committee	49.97	
79	Membership	205.94	182.80
80	Social Justice		1,000.00
81	Racial & Indigenous Justice	269.34	
82	Split Plate	11,683.91	
83	Wampanoag Language School	10,000.00	
84	Total Social Justice	\$ 21,953.25	\$ 1,000.00
85	Stewardship		384.35
86	UU Connections	461.17	442.00
87	Total Committees	\$ 22,842.82	\$ 2,450.90
88	Mortgage Loan Payments	4,309.27	4,309.27
89	Music		

90	Guest Musicians	600.00	475.00
91	Music Scores	326.24	397.08
92	Music Supplies/Worship AV	196.62	306.21
93	PianoOrgan	1,027.75	963.10
94	Total Music	\$ 2,150.61	\$ 2,141.39
95	Staff		
96	Staff Benefits/Payroll		
97	FICA Taxes	10,510.78	12,600.81
105	Total Health Insurance	\$ 39,161.99	\$ 49,546.10
106	Long Term Disability	2,176.63	2,337.52
107	Minister's FICA	5,275.36	4,574.50
108	Minister's Term Life	619.20	476.00
109	Retirement		
110	401KCeline	3,078.88	2,769.62
111	401KJulia	3,000.00	
112	401KKaaren	854.00	5,978.00
113	401KKaeza	3,066.98	2,920.82
114	401KKarena		2,814.00
115	401KLaura		4,077.50
116	401KScot	3,000.00	
117	Total Retirement	\$ 12,999.86	\$ 18,559.94
118	Staff Appreciation	900.00	900.00
119	WorkComplnsurance	154.00	-302.00
120	Total Staff Benefits/Payroll	\$ 71,797.82	\$ 88,692.87
121	Staff Professional		
122	AFD Prof Exp	65.09	1,118.38
123	CYM Prof Exp	21.98	1,927.34
124	MD Prof Exp	109.99	826.89
125	Minister Prof Exp	5,811.27	3,188.25
126	Total Staff Professional	\$ 6,008.33	\$ 7,060.86
127	Staff Salaries		
128	Accompanist	4,930.00	5,070.00
129	AF Director	22,620.00	28,141.82
130	AV Tech Support	6,367.20	5,668.38
131	Bookkeeper	14,506.50	6,348.00
132	Childcare Providers	1,079.50	1,233.63
133	Communications & Office Administrator		11,115.00
134	Custodian	4,981.50	1,220.00
135	CYM Director	11,610.00	42,522.72
136	Facilities Manager	10,025.40	10,996.52
137	Minister		
138	Minister Housing	37,833.34	26,833.38
139	Minister Salary	27,835.08	32,967.06
140	Total Minister	\$ 65,668.42	\$ 59,800.44

141	Music Director	30,669.66	29,209.32
142	Salary	0.00	3,900.00
143	Thrift Store Assistant	4,981.50	3,100.00
144	Thrift Store Manager	31,088.00	29,116.87
145	Total Staff Salaries	\$ 208,527.68	\$ 237,442.70
146	Total Staff	\$ 286,333.83	\$ 333,196.43
147	UUA/NER Dues	3,500.01	7,000.00
148	Worship		
149	Hospitality	134.44	260.33
150	Materials/Supplies		565.95
151	Pulpit Support	1,450.00	
152	Total Worship	\$ 1,584.44	\$ 826.28
153	Total Expenditures	\$ 395,747.27	\$ 419,635.63
154	Net Operating Revenue	\$ 113,959.79	\$ 97,426.26
155	Net Revenue	\$ 113,959.79	\$ 97,426.26

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