

# June 2026 Board of Trustees Meeting Packet

Zoom #1

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

Meeting ID: 879 7331 0409

Passcode: fpbuu

+16468769923,,87973310409#,,,,\*167552#

## **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.**

## **Table of Contents:**

Meeting Agenda  
May 2026 BOT Meeting Minute  
BOT President's Report  
Financial Administrator's Report  
Operating Financial Reports

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

## June 23, 2026, FPB Board Meeting - Agenda

### 4:00 - Begin Meeting

Light Chalice – Opening words by Julia or Scot

Read Board Covenant

Check in –

Acknowledgement of visitors

Updates:

1. Stewardship Campaign - Paula Lieb
2. 325<sup>th</sup> Anniversary Committee – by Paula Lieb
3. CYM Committee Update – Janet Trainor
4. RRT's Update - Scott McLane
5. Social Justice Task Forces – Niki Popow and Rev. Julia
6. UUA / Rev. Karren Investigation Work Group – Paula Lieb, Allison Coletman, Ed Klein, Gail Webb, Scott McLane
7. UUA General Assembly Brewster Proposals Update – Ed Klein
8. Minister's Housing Fund - Ed Klein or Jeff Talmadge
9. Making Changes to the *Use and Protection of Personal Data* policy – Scott McLane

Update by ministers on efforts to fill the vacant Church Administrator position.

Update by ministers on change to their “housing allocation” (as part of their salary)

Report on safety meeting with Brewster Police

Discuss Mining Actionable info from Interview Statements

Discuss and vote on Minister 2<sup>nd</sup> Mortgage Memo of Understanding

Discuss Committing to the *Hope for Us* Program

Discussion on Visioning/Strategic Planning Effort

Financial Update by Treasurer

Discuss draft policy on helping youth with educational funds

Discuss Conferring Emerita Status to Rev. Kaaren

Vote on Consent agenda

-Approve minutes of May 2026 BoT Meeting

-Ratify 3 Email votes

-Enter into the minutes signing of Minister Contract

**Adjourn Meeting - 7:00 PM**

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

May 19, 2026 4-7:30 p.m. In-person

**Present:** Scott McLane (Board President), Gail Webb (Past President), Karen Witting (Treasurer), Niki Popow (Clerk), Ed Klein, Janet Treanor, Allison Coleman, Jeff Talmadge (Members-at-Large),  
Rev. Scot Hull, Rev. Julia Jones

**1. Call to order:** Reading, Check in— The meeting was called to order at 4:05 p.m.

**No visitors**

### **2. Updates**

Written updates are part of the minutes and are attached at the end. Additional comments and discussion below.

**A) UUA Delegates/ General Assembly(GA)** - The GA, entirely virtual this year, is June 14 to the 21st. Ed will attend a mini-assembly on May 28; he been communicating with the moderators, particularly with regard to speaking on the amendments FPBUU has proposed. The vote will be on Tuesday; Gail will send out the schedule. It should be possible for others, besides the delegates, to come to Winslow House to see the discussion and votes at the business meeting.

**B) Minister Housing Fund** - Karen noted that the balance of the fund is under \$150,000; now it is \$148,000. Victorea has been sending out statements to those who have not fulfilled their pledges (due in June). Karen noted that we need a report from the Minister's Housing Committee; it is needed for the Annual Report and Meeting on June 14. Ed will convey this to the committee.

**C) Endowment Board - Two requests for approval of expenditures were approved by the Board**

1) **\$700 for the Meeting House Speakers' Series** requested by Susan Smith for 2 speakers. This will come out of this year's fund.

2) **\$9000** requested by Paula Lieb **for the installation of the ministers** on October 3. This would cover a tent, food, etc. for about 150 people. **The Board approved this request and asks the Endowment Board to consider taking the money from this year's funds or unspent money in the suspense fund, either fully or partially.**

There was discussion on the roles of the Board of Trustees and of the Endowment Board. Karen states that the bookkeeping for Endowment feels complicated. Rev. Scot will be attending an Endowment Board meeting and Allison has suggested she have a conversation with the Chair, Marilee Crocker. There is some frustration in the Endowment Board regarding spending time on making decisions on expenditures rather than on growing the fund. There is a need to bring Stewardship and the Endowment Board together for a conversation. The next meeting is June 23.

**D) Church Administrator position** - This is advertised as a half-time position. The ads are out and some interviews have been held. The ministers noted that it is important that the person filling this position be someone who can be “part of the family.”

**3. Visioning Session/ Dinner Party Conversations-** About 50 people attended this meeting after the church service on April 26. The Board will meet in June to discuss the visioning session notes and determine the next steps for the Strategic Planning Committee (SPC). We agreed to meet from 2:30 to 5 on June 12 at Paula’s home. Paula and Allison will develop an agenda beforehand. Jeff, who is the liaison to the SPC, suggested that there be two Board members on this Board Committee, which is tasked with developing a 3 to 5 year plan. Allison volunteered to be on the Committee if we decided another Board member is needed.

#### **4. Executive Session**

The Board voted unanimously to move into executive session to discuss personnel/financial matters.

The Board voted unanimously to end the Executive session.

**5. UUA Pledge Amount for next year** -After budget discussions, **the Board approved pledging \$2000 to the UUA** and putting this amount in the budget. None of this amount would come from Endowment. The vote was 6 in favor, 1 not in favor, and 1 abstention.

**6. Approval of 2026-27 Budget:** A motion was made and seconded **to approve the 2026-27 budget as presented by the Treasurer with the update to the UUA Dues amount to be \$2000.** The Board voted **unanimously** to approve this budget.

### **7. Minister Housing Second Mortgage Memorandum of Understanding-**

After some discussion and explanation from Rev. Scot and Rev. Julia, it was decided that we should meet on zoom with Jim Lieb to gain a clearer understanding of the issues. Ed will be in contact with Jim to try to arrange this meeting.

**8. Mining Actionable Information from Interview Statements** (from interviews regarding UUA's action regarding Rev. Kaaren) - Gail and Janet have been reviewing Board policies in light of problems in the past. They have made recommendations for policy changes which Gail will send out to the Board members. Some ideas include reading our covenant every so often, fixing problems with communication, having better Board to Board communication, having a plan for oversight of office staff in absence of the minister(s), having Board members fully versed in Board policies, by-laws, and roles of the committees, and having a parliamentarian to check our rules during meetings as needed. Board members should read the recommendations and suggest others that might be needed.

**9. Hope for Us** - Scott and others discussed the zoom meeting with Connie Goodbread regarding the UUA program **Hope for Us**. The UUA is offering Phase 1 of the program to FPB free of charge. We discussed pros and cons of the program, and how we would be effected if we did not want to spend the considerable amount of money for Phase 2, We voted to **go ahead with Phase 1** with 6 in favor and 1 abstaining. Scott will set up a meeting and ask again what we can do if we are not able to commit to Phase 2.

**10. Parking Issues** - Jeff briefly discussed the memo on parking issues from the SPC. Some of the issues could be addressed in the near future without much cost. The Board agreed that a subcommittee on parking should be formed.

### **11. Vote on Consent Agenda**

**Approved:** Minutes of the April 2026 Board meeting (corrected copy, as sent to Board members prior to meeting)

Note that the Board packet posted on our website needs to be updated to the corrected copy, deleting the sentence under **F) Finance Committee** ending in *“the group will work on a long term plan”* and changing the last sentence to *“A Task Force (Allison, Karen, and Jim Lieb) is working closely with the ministers on a plan for how to distribute that money.”*

**Ratified:** Email vote on May 4(unanimous) to approve Ministers' contract  
Email vote on May 4(unanimous) to approve Right Relations Team policies and procedures  
Email vote on May 9 (8 in favor, 1 not voting) rescinding the April vote by the Board of Trustees authorizing Endowment spending described in the attached document

**Received:** President's Report, Ministers' Report, Music Director's Report, Financial Administrator's Report

Rev. Julia reported that she will be on medical leave for about 10 days following her last procedure on May 27.

**12. Adjourn 7:30 p.m.**

**Attachment 1:** Written updates submitted for Board meeting 5-19-26

**Attachment 2:** Memo from Endowment Chair Marilee Crocker to Board of Trustees

Submitted by Niki Popow, Board Clerk

**Page 4 BoT Minutes 5-19-26**

## **Attachment 1 : Updates for BoT Minutes 5-19-26**

### **Updates for May 19, 2026 FPB Board Meeting**

#### **Stewardship – by Paula Lieb**

Susan Smith and John Kielb report that we are at \$487,700 with 172 pledging units. They are still in contact and process with about 20 pledging units and are hoping most of them will come in.

The Projection spreadsheet indicates that we'll reach \$500,000. The assumptions are that the stragglers who have pledged before will match their previous pledges and the new members who haven't pledged yet will pledge the median amount.

#### **325<sup>th</sup> Anniversary Committee – by Paula Lieb**

On May 1 we had a nicely attended photo gallery reception “Celebrating the People of First Parish Brewster, 1985—2025. This display will be in the Parish Room through June.

On May 3, we had a float in the Brewster in Bloom Parade. This was a joint project of our committee and CYM and was great fun working with kids, CYM volunteers and members to create the decorations for the McDowell/Mecklenburg family’s pick-up truck (including a “sandcastle church; cardboard starfish, clams, crabs, seagulls, etc.). We had a blast at the parade (despite the rain, wind and cold) and the kids riding the “float” were troopers! We passed out 250 lollipops with info about CYM and SNO@UU attached. Rev. Scot walked with us for a short bit, too!

The next event is a Cape Cod Camino Way Walk, Saturday, June 6, 9:30 am-Noon, Join author Peggy Jablonski for a 1.5 mile walk through Brewster, starting at First Parish’s ancient cemetery, winding through people, places and stories and concluding at First Parish with a discussion and refreshments. **Tickets:** \$20 pp at the walk.

#### **CYM Liaison Report - by Janet Treanor**

##### **HIGHLIGHTS:**

- Children and FPB members participated in the Brewster in Bloom parade on May 3rd and all had a great time.
- Rev. Julia will host another Parent’s Forum on May 17th.

- A training for Ushers and Greeters with the Brewster Police Dept. has been set for May 20th.

-CYM will host an Open Craft Cafe on May 30th in Fellowship Hall from 12-4 pm. Donations will go to Nauset Interfaith.

-On June 7th, the CYM children will be encouraged to participate in the Service, which is Flower Communion Sunday. CYM families will be asked if they would like their children to be Dedicated. Rev. Julia stressed that she will flex to the wishes of the children and any who would like, will be welcome to speak, help out, etc.

-A Safe Congregation Policy is still in development. Work also continues on first aid kits as well as training for CYM/SNO volunteers in child abuse and behavioral responses.

Minister Contract – Submitted by Scott – Thanks to Paula and Gail

### **Right Relations Team (RRT) - by Scott McLane**

Key RRT procedures and protocols have been drafted by the RRT and approved by the Board. The RRT is now ready to be a resource for FPBUU members, staff, ministers, friends, and volunteers to help manage conflicts, grief, grievances and other communications in a healthy manner. A notice is being regularly posted in the Weekly Angle inviting people to seek RRT assistance when difficult conflicts or differences arise, and telling how to reach RRT members.

The Endowment Board has approved funding for RRT members to attend a right relations related training that will be held in a few weeks.

### **Social Justice Task Forces – by Niki Popow and Rev. Julia**

Social Justice Task Forces, along with members of the congregation, continue to compile the list of organizations for split plate donations for the next church year. Many thanks to Bob Spencer for being the guru at COVE who puts this all together. The Biodiversity Task Force has prepared the garden bed for our pollinator garden in front of the Thrift Store. There will be a plant sale on the day of the Holiday Fair.

### **UUA / Rev. Karren Investigation Work Group – Paula Lieb, Allison Coletman, Ed Klein, Gail Webb, Scott McLane**

In early May the Board had our second meeting with UUA representative Rev. Evin Carvill-Ziemer in an effort to get more answers to questions about the investigation into Rev. Kaaren, and the events leading up to the investigation. The meeting was productive, but at this point it appears Evin has probably provided all the helpful info they can. We still have questions about the investigation though, and are seeking a meeting with the UUA Moderators in late May/early June.

### **Minister Contract – Paula Lieb, Gail Webb**

When ministers move from “contract minister” status to “settled minister” status their contracts with the churches they work in need to change. Rev’s Julia and Scot were voted in as our settled ministers in December of last year, and early this year the Board, led by Paula Lieb and Gail Webb, began working on a new contract for them. That contract was signed on May 5<sup>th</sup>. Thank you Paula, Gail, Julia and Scot for your work in putting this next piece of our FPB/settled minister relationship in place!

### **Sending Delegates to 2026 UUA General Assembly**

Our acting Church Administrator, Debbie Klein, has submitted the names of our 6 UUA General Assembly delegates (Paula Lieb, Gail Webb, Mark Cullinane, Dan Harinson, Ed Klein and Jim Hild) for the “credentialing” that is necessary to be officially recognized as delegates with voting rights.

### **Minister’s Housing Fund**

The Minister Housing Fund Committee, which consists of Jeff Talmadge, Ed Klein, Jim Lieb and Rob MacIver, have worked out with the ministers a “Memorandum of Agreement” (MOA) regarding the 2<sup>nd</sup> Mortgage that can be provided through the Minister’s Housing Fund. The MOA will be discussed at our May 19<sup>th</sup> Board meeting.

### **Making Changes to the Use and Protection of Personal Data policy**

There was a proposal on this at our April BoT meeting, and it was suggested it go out for an email vote. Since there was so much Board email traffic over the past 2 or 3 weeks, email voting on this has been put off for another month.

**Strategic Planning Committee (SPC) – Jeff Talmadge**

I believe the SPC meets very close to the day the Board meets so Jeff typically gives the SPC update verbally at our meeting.

**There is no noteworthy news to report this month on the below item**

-Safe Congregations Policy - Janet Trainor and Rev. Julia

pg. 4 - Updates Doc

## **Attachment 2: Memo from Marilee Crocker, Endowment Board**

**From Marilee Crocker**

To: FPB Board of Trustees

From: Endowment Board

Re: \$4,500 Endowment money previously earmarked for UUA dues (FY 25-26)

Following BOT's decision to cancel its request for distribution of \$4,500 Endowment funds for payment of UUA dues in FY25-26, we are requesting that the Board of Trustees release the Endowment Board from any obligation to use that \$4,500 for Building Oversight Committee projects. We appreciate timely action, if possible, so we can clarify the matter with the Building Oversight Committee.

Our request follows an apparent misunderstanding regarding the intent of the Endowment Board at our March 17 meeting. At that meeting, we agreed to disburse \$10,000 to Building Oversight. We also requested an update from the BOT regarding the status of its \$4,500 distribution request for UUA dues. It was not our intent to link these two matters.

Here's the relevant excerpt from the BOT's March 17 minutes (emphasis mine) that we are seeking to undo:

“The Endowment Board requested information regarding paying dues to the UUA. The Endowment's share of the withheld UUA dues would be \$4500. **The Board unanimously passed the following motion: The Endowment Board has permission to use their portion of the UUA dues, \$4500, to support the BOC request.** The Endowment Board will not be asked to pay UUA dues between now and the end of June.”

Feel free to contact me with questions or concerns.

Thank you!

Marilee Crocker

Endowment Board

## June 2026 FPB Board President's Report

Thanks to all who attended the FPB Annual Meeting on June 14<sup>th</sup>. We got the work of the church done on a hot day without AC!

Thank you to Board members Karen Witting, whose second 2-year term (for a total of 4 years!) as Treasurer is ending, Niki Popow whose 2-year term as Clerk is ending, and Gail Webb whose 3-year term as President Elect, then President and then Past President is ending.

And thank you and congratulations to the following people who stepped up to serve the church and were elected: Dan Harkinson (President-Elect), Mary Jo Jollett (Clerk), Allison Coleman (Treasurer) and David Sutherland (Member at Large) who were elected to the Board of Trustees, Howard Hayes and Topper Roth who were elected to the Endowment Board, and Julia Enroth and Joanne Callum Powers who were elected to the Leadership Nominating Committee. I know these folks will ably carry on with the work of the church!

There was much information shared at the Annual Meeting and a number of announcements, one of which I want to share with you now; Rev's Julia and Scot are planning to close on a home in Brewster in July! They will receive a loan that has favorable terms from our Minister Housing Fund (MHF). The MHF exists due to the very generous contributions of our members - Thanks again to all who donated to it!

This is my last monthly President's Report, as my term as President is ending, and Paula Lieb is moving up from her year as President Elect to President. If you have served on a committee with Paula, you know she is extremely able! The Board and church will be in good hands under her leadership, and I look forward to supporting Paula in my new role as Past President, just as Past President Gail Webb supported me this past year.

Finally, I want to say that it has been a pleasure to serve FPB as President of the board this past year, and to work with the Rev's Julia and Scot, and the fine members of the Board of Trustees. These folks, along with our staff, our volunteers, all of our members, and our children and youth, make FPB a bright light in the world. Over the years, the beauty and goodness I have witnessed at FPB have helped me want to give what I can to increase that light. Doing so is a good bargain as it seems that, through mechanisms I don't understand, efforts to bring more light into the world bring more light and optimism into my heart.

In Gratitude,

Scott McLane

President, FPB Board of Trustees

## Report from Financial Administrator – June 9, 2026

### Financial Highlights & Pledges (Financials through May 2026 on following pages)

- As of 6/9/26, for **FY26-27** we have received 176 pledge units totaling \$490,360
- As of 6/9/26, for **FY25-26** we have received 173 pledge units totaling \$461,639. Of the amount pledged, \$411,799 (89%) 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-May **Thrift Store** income of \$131,201 is \$2895 less than the same period last year. We're expecting to meet the FY26 revenue target of \$145,000, which is \$7,411 lower than FY25's revenue. FY25 was considered an exceptional year.
- **Split Plate Offertory** has raised nearly \$23,316 For 50 different organizations June 8, 2025, to May 24, 2026.

Thank you to all the volunteers, congregants and staff who make this such a thriving community!

Peace & Blessings,

Victorea Luminary, Financial Administrator

# Financial Reports May 2026

## Reconciled

Submitted by Victorea Luminary, Financial Administrator

### Table of Contents

Operating Budget versus Actions

Statement of Activity Comparison FY26 versus FY25

**% of budget should typically be at 91%**

### Points of Interest

**Total Income** is at 95% of budget

**Total Expenses** are at 86% of budget

**Total Pledge Payments** received 96% of budget

**Offertory** is at 84% of budget

**Thrift Store Income** is at 90% of budget

### Capital Expense Fund

	Actual Expenditure	Board Approved
<b>Balance 7/1/2025</b>	<b>4,146.37</b>	<b>4,146.37</b>
<b>Balance 2/28/2026</b>	<b>4,146.37</b>	<b>4,146.37</b>

### Sustainability Fund

	Actual Expenditure	Board Approved
<b>Balance 7/1/2025</b>	<b>63,400.34</b>	<b>63,400.34</b>
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
<b>Balance 2/28/2026</b>	<b>61,854.08</b>	<b>45,976.58</b>

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

	<u>Total</u>			
	Actual	Budget	Remaining	% of Budget
<b>7 Revenue</b>				
8 Fundraising			0	
9 Church Fundraisers			0	
10 Holiday Fair	11,453		-11,453	
11 Other Church Fundraisers	655	14,000	13,345	4.68%
12 Spring Auction	10,187	11,000	813	92.61%
13 Total Church Fundraisers	<b>\$ 22,295</b>	<b>\$ 25,000</b>	<b>\$ 2,705</b>	<b>89.18%</b>
14 Food Card Sales	1,856	2,500	644	74.25%
15 SnoUU Summer Program	22,883	16,700	-6,183	137.02%
16 Total Fundraising	<b>\$ 47,035</b>	<b>\$ 44,200</b>	<b>-\$ 2,835</b>	<b>106.41%</b>
17 Investment, Interest, Misc			0	
18 Committee Contributions			0	
19 Circle Alliance Contributions	1,174	500	-674	234.87%
20 Welcoming Congregation Contribution	3,000	3,000	0	100.00%
21 Total Committee Contributions	<b>\$ 4,174</b>	<b>\$ 3,500</b>	<b>-\$ 674</b>	<b>119.27%</b>
22 Interest Income	1,677	1,250	-427	134.18%
23 Investment Income	7,001	5,000	-2,001	140.02%
24 Misc Contributions	777	300	-477	259.00%
25 Total Investment, Interest, Misc	<b>\$ 13,630</b>	<b>\$ 10,050</b>	<b>-\$ 3,580</b>	<b>135.62%</b>
26 Offertory	42,153	50,000	7,847	84.31%
27 Pledges			0	
28 Current Year	404,913	465,600	60,687	86.97%
29 Prior Year	50,599	10,000	-40,599	505.99%
30 Total Pledges	<b>\$455,511</b>	<b>\$475,600</b>	<b>\$ 20,089</b>	<b>95.78%</b>
31 Rental			0	
32 Space Rentals	7,207	5,000	-2,207	144.15%
33 Weddings/Memorials	1,570	3,000	1,430	52.33%
34 Total Rental	<b>\$ 8,777</b>	<b>\$ 8,000</b>	<b>-\$ 777</b>	<b>109.72%</b>
35 Thrift Store Income	131,201	145,000	13,799	90.48%
36 Total Revenue	<b>\$698,307</b>	<b>\$732,850</b>	<b>\$ 34,543</b>	<b>95.29%</b>
37 Gross Profit	<b>\$698,307</b>	<b>\$732,850</b>	<b>\$ 34,543</b>	<b>95.29%</b>
38 Expenditures				
39 Administrative			0	
40 Advertising	659	1,500	841	43.93%
41 Banking Fees	1,761	2,000	239	88.03%
42 Office Expense/Supplies	3,511	4,000	489	87.78%
43 OfficeEquip/Maint	4,597	6,000	1,403	76.62%
44 Software Expense			0	

45	Office Software	2,485	3,000	515	82.82%
46	Payroll Software	1,783	1,400	-383	127.34%
47	<b>Total Software Expense</b>	<b>\$ 4,267</b>	<b>\$ 4,400</b>	<b>\$ 133</b>	<b>96.99%</b>
48	<b>Total Administrative</b>	<b>\$ 14,796</b>	<b>\$ 17,900</b>	<b>\$ 3,104</b>	<b>82.66%</b>
49	<b>BldgGrounds</b>			0	
50	Electric	11,262	5,000	-6,262	225.24%
51	Gas	8,667	7,000	-1,667	123.81%
52	Groundskeeping	14,699	14,000	-699	104.99%
53	Housekeeping	17,330	17,000	-330	101.94%
54	Liability/Property Insurance	10,518	21,000	10,482	50.09%
55	Phone & Internet	8,413	9,000	587	93.47%
56	Property-Maintenance	22,282	13,800	-8,482	161.46%
57	Property-Special Projects	18,611	20,000	1,389	93.05%
58	Property-Supplies	3,084	4,200	1,116	73.44%
59	Water	1,468	2,400	932	61.18%
60	<b>Total BldgGrounds</b>	<b>\$116,334</b>	<b>\$113,400</b>	<b>-\$ 2,934</b>	<b>102.59%</b>
61	<b>Children &amp; Youth Ministry</b>			0	
62	Child Abuse Prevention Training		200	200	0.00%
63	Child Care Supplies	274	300	26	91.29%
64	Contract Childcare		500	500	0.00%
65	High School Youth Program	261	800	539	32.59%
66	Middle School	391	800	409	48.93%
67	Office/Library	314	300	-14	104.69%
68	Pre K-Grade 6/7	602	600	-2	100.35%
69	SNOUU costs & supplies	7,693	3,700	-3,993	207.92%
70	Special Programing	371	1,000	629	37.09%
71	<b>Total Children &amp; Youth Ministry</b>	<b>\$ 9,906</b>	<b>\$ 8,200</b>	<b>-\$ 1,706</b>	<b>120.81%</b>
72	<b>Committees</b>			0	
73	Board of Trustees	690	1,000	310	69.04%
74	Caring Committee	83	300	218	27.50%
75	Landscape Committee	125	500	375	24.99%
76	Membership	839	858	19	97.78%
77	Social Justice			0	
78	Environmental		750	750	0.00%
79	Racial & Indigenous Justice	269	500	231	53.87%
80	Reproductive Justice	-91	500	591	-18.20%
81	Split Plate	20,180	25,000	4,820	80.72%
82	UU The Vote	1,000	1,000	0	100.00%
83	Wampanoag Language School	10,000	10,000	0	100.00%
84	<b>Total Social Justice</b>	<b>\$ 31,359</b>	<b>\$ 37,750</b>	<b>\$ 6,391</b>	<b>83.07%</b>
85	Stewardship	110	600	490	18.38%
86	UU Connections	1,586	1,660	74	95.54%
87	<b>Total Committees</b>	<b>\$ 34,792</b>	<b>\$ 42,668</b>	<b>\$ 7,876</b>	<b>81.54%</b>
88	Mortgage Loan Payments	7,068	7,400	332	95.51%

89	Music			0	
90	Guest Musicians	1,075	1,500	425	71.67%
91	Music Scores	801	1,500	699	53.37%
92	Music Supplies/Worship AV	751	1,000	249	75.10%
93	PianoOrgan	1,628	1,300	-328	125.21%
94	<b>Total Music</b>	<b>\$ 4,254</b>	<b>\$ 5,300</b>	<b>\$ 1,046</b>	<b>80.27%</b>
95	Staff			0	
96	Staff Benefits/Payroll			0	
97	FICA Taxes	16,119	20,016	3,897	80.53%
105	<b>Total Health Insurance</b>	<b>\$ 62,329</b>	<b>\$ 75,200</b>	<b>\$ 12,871</b>	<b>82.88%</b>
106	Long Term Disability	3,432	4,177	745	82.16%
107	Minister's FICA	8,335	9,180	845	90.80%
108	Minister's Term Life	958	882	-76	108.62%
109	Retirement			0	
110	401KCeline	4,838	5,278	440	91.67%
111	401KJulia	5,000	5,500	500	90.91%
112	401KKaaren	854	1,000	146	85.40%
113	401KKaeza	4,820	5,257	437	91.68%
114	401KScot	5,000	5,500	500	90.91%
115	401Victorea	910		-910	
116	<b>Total Retirement</b>	<b>\$ 21,422</b>	<b>\$ 22,535</b>	<b>\$ 1,113</b>	<b>95.06%</b>
117	Staff Appreciation	900	900	0	100.00%
118	WorkComplnsurance	3,064	3,240	176	94.57%
119	<b>Total Staff Benefits/Payroll</b>	<b>\$116,559</b>	<b>\$136,130</b>	<b>\$ 19,571</b>	<b>85.62%</b>
120	Staff Professional			0	
121	AFD Prof Exp	65	2,714	2,649	2.40%
122	CYM Prof Exp	372	1,440	1,068	25.83%
123	MD Prof Exp	710	3,155	2,445	22.50%
124	Minister Prof Exp	7,743	10,000	2,257	77.43%
125	<b>Total Staff Professional</b>	<b>\$ 8,890</b>	<b>\$ 17,309</b>	<b>\$ 8,419</b>	<b>51.36%</b>
126	Staff Salaries			0	
127	Accompanist	10,020	12,068	2,048	83.03%
128	AF Director	22,620	45,240	22,620	50.00%
129	AV Tech Support	10,006	10,915	909	91.67%
130	Childcare Providers	1,626	3,717	2,092	43.73%
131	Custodian	7,811	8,528	718	91.59%
132	CYM Director	20,898	24,000	3,102	87.08%
133	Facilities Manager	15,039	16,737	1,698	89.86%
134	Financial Administrator	25,984	26,676	692	97.41%
135	Minister			0	
136	Minister Housing	53,833	28,833	-25,000	186.71%
137	Minister Salary	51,835	91,167	39,332	56.86%
138	<b>Total Minister</b>	<b>\$105,668</b>	<b>\$120,000</b>	<b>\$ 14,332</b>	<b>88.06%</b>
139	Music Director	48,195	52,577	4,382	91.67%

140	Thrift Store Assistant	7,323	8,405	1,082	87.12%
141	Thrift Store Manager	48,865	52,780	3,915	92.58%
142	<b>Total Staff Salaries</b>	<b>\$324,054</b>	<b>\$381,643</b>	<b>\$ 57,589</b>	<b>84.91%</b>
143	<b>Total Staff</b>	<b>\$449,503</b>	<b>\$535,082</b>	<b>\$ 85,579</b>	<b>84.01%</b>
144	UUA/NER Dues	3,500	14,000	10,500	25.00%
145	Worship			0	
146	Hospitality	349	300	-49	116.48%
147	Materials/Supplies	95	1,000	905	9.46%
148	Pulpit Support	2,220	2,600	380	85.38%
149	<b>Total Worship</b>	<b>\$ 2,664</b>	<b>\$ 3,900</b>	<b>\$ 1,236</b>	<b>68.31%</b>
150	<b>Total Expenditures</b>	<b>\$642,816</b>	<b>\$747,850</b>	<b>\$ 105,034</b>	<b>85.96%</b>
151	<b>Net Operating Revenue</b>	<b>\$ 55,490</b>	<b>-\$ 15,000</b>	<b>-\$ 70,490</b>	<b>-369.94%</b>
152	<b>Other Revenue</b>				
153	Sustainability Withdrawal		15,000	15,000	0.00%
154	<b>Total Other Revenue</b>	<b>\$ 0</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>0.00%</b>
155	<b>Net Other Revenue</b>	<b>\$ 0</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>0.00%</b>
156	<b>Net Revenue</b>	<b>\$ 55,490</b>	<b>\$ 0</b>	<b>-\$ 55,490</b>	

Tuesday, Jun 09, 2026 11:51:18 AM GMT-7 - Accrual Basis

**First Parish Brewster**  
**Statement of Activity Comparison**  
**July 2025 - May 2026**

	Total	
	Jul 2025 - May 2026	Jul 2024 - May 2025 (PY)
7 Revenue		
8 Fundraising		
9 Church Fundraisers		20.00
10 Admin		-440.67
11 Holiday Fair	11,453.15	9,251.11
12 Other Church Fundraisers	655.00	2,584.75
13 Spring Auction	10,187.33	11,815.42
14 Total Church Fundraisers	<b>\$ 22,295.48</b>	<b>\$ 23,230.61</b>
15 Food Card Sales	1,856.25	2,404.75
16 Other		3,500.00
17 SnoUU Summer Program	22,883.00	18,645.76
18 Total Fundraising	<b>\$ 47,034.73</b>	<b>\$ 47,781.12</b>
19 Investment, Interest, Misc		
20 Committee Contributions		
21 Circle Alliance Contributions	1,174.33	
22 Welcoming Congregation Contribution	3,000.00	6,000.00
23 Total Committee Contributions	<b>\$ 4,174.33</b>	<b>\$ 6,000.00</b>
24 Interest Income	1,677.27	2,134.29
25 Investment Income	7,000.92	6,560.91
26 Misc Contributions	777.00	924.12
27 Total Investment, Interest, Misc	<b>\$ 13,629.52</b>	<b>\$ 15,619.32</b>
28 Offertory	42,152.92	24,013.34
29 Pledges		
30 Current Year	404,912.61	423,703.01
31 Prior Year	50,598.78	10,062.20
32 Total Pledges	<b>\$ 455,511.39</b>	<b>\$ 433,765.21</b>
33 Rental		
34 Space Rentals	7,207.49	4,951.17
35 Weddings/Memorials	1,570.00	3,800.00
36 Total Rental	<b>\$ 8,777.49</b>	<b>\$ 8,751.17</b>
37 Thrift Store Income	131,200.67	134,095.22
38 Total Revenue	<b>\$ 698,306.72</b>	<b>\$ 664,025.38</b>
39 Gross Profit	<b>\$ 698,306.72</b>	<b>\$ 664,025.38</b>
40 Expenditures		
41 Administrative		
42 Advertising	659.00	1,209.00
45 Total Banking Fees	<b>\$ 1,760.65</b>	<b>\$ 1,284.30</b>

46	External Financial Review		2,000.00
47	Office Expense/Supplies	3,511.24	2,805.27
48	OfficeEquip/Maint	4,597.36	4,661.85
49	Software Expense		
50	Office Software	2,484.67	2,153.95
51	Payroll Software	1,782.73	1,109.92
52	Total Software Expense	<b>\$ 4,267.40</b>	<b>\$ 3,263.87</b>
53	Total Administrative	<b>\$ 14,795.65</b>	<b>\$ 15,224.29</b>
54	BldgGrounds		
55	Electric	11,261.80	4,015.63
56	Gas	8,666.83	7,624.32
57	Groundskeeping	14,699.00	10,735.00
58	Housekeeping	17,330.00	15,440.00
59	Liability/Property Insurance	10,518.00	9,531.00
60	Phone & Internet	8,412.66	7,567.64
61	Property-Maintenance	22,281.77	12,994.22
62	Property-Special Projects	18,610.94	10,736.00
63	Property-Supplies	3,084.47	2,781.30
64	Water	1,468.23	2,410.36
65	Total BldgGrounds	<b>\$ 116,333.70</b>	<b>\$ 83,835.47</b>
66	Children & Youth Ministry		
67	Adult Faith Development		160.00
68	Child Care Supplies	273.86	83.27
69	Contract Childcare		93.00
70	High School Youth Program	260.75	950.31
71	Middle School	391.44	502.38
72	Office/Library	314.08	135.40
73	Pre K-Grade 6/7	602.09	578.73
74	SNOUU costs & supplies	7,693.11	
75	Special Progaming	370.92	731.09
76	Total Children & Youth Ministry	<b>\$ 9,906.25</b>	<b>\$ 3,234.18</b>
77	Committees		
78	Board of Trustees	690.40	647.95
79	Caring Committee	82.50	
80	Landscape Committee	124.96	167.62
81	Membership	838.94	551.13
82	Social Justice		1,020.18
83	Racial & Indigenous Justice	269.34	
84	Reproductive Justice	-91.00	
85	Split Plate	20,180.45	
86	UU The Vote	1,000.00	
87	Wampanoag Language School	10,000.00	
88	Total Social Justice	<b>\$ 31,358.79</b>	<b>\$ 1,020.18</b>
89	Stewardship	110.27	384.35

90	UU Connections		1,585.89		542.00
91	<b>Total Committees</b>	<b>\$</b>	<b>34,791.75</b>	<b>\$</b>	<b>3,313.23</b>
92	Mortgage Loan Payments		7,067.71		6,771.71
93	<b>Music</b>				
94	Guest Musicians		1,075.00		600.00
95	Music Scores		800.54		716.37
96	Music Supplies/Worship AV		750.95		472.31
97	PianoOrgan		1,627.75		1,143.10
98	<b>Total Music</b>	<b>\$</b>	<b>4,254.24</b>	<b>\$</b>	<b>2,931.78</b>
99	<b>Staff</b>				
100	Staff Benefits/Payroll				2,350.00
101	FICA Taxes		16,119.15		19,752.37
110	<b>Total Health Insurance</b>	<b>\$</b>	<b>62,328.91</b>	<b>\$</b>	<b>76,262.38</b>
111	Long Term Disability		3,431.94		3,582.97
112	Minister's FICA		8,335.36		7,188.50
113	Minister's Term Life		958.00		748.00
114	<b>Retirement</b>				
115	401KCeline		4,838.24		4,352.26
116	401KJulia		5,000.00		
117	401KKaaren		854.00		9,394.00
118	401KKaeza		4,819.54		4,589.86
119	401KKarena				3,216.00
120	401KLaura				6,407.50
121	401KScot		5,000.00		
122	401Victorea		910.00		
123	<b>Total Retirement</b>	<b>\$</b>	<b>21,421.78</b>	<b>\$</b>	<b>27,959.62</b>
124	Staff Appreciation		900.00		900.00
125	WorkCompInsurance		3,064.00		-302.00
126	<b>Total Staff Benefits/Payroll</b>	<b>\$</b>	<b>116,559.14</b>	<b>\$</b>	<b>138,441.84</b>
127	<b>Staff Professional</b>				
128	AFD Prof Exp		65.09		1,183.13
129	CYM Prof Exp		371.98		2,595.26
130	MD Prof Exp		709.99		1,648.55
131	Minister Prof Exp		7,742.63		3,284.83
132	<b>Total Staff Professional</b>	<b>\$</b>	<b>8,889.69</b>	<b>\$</b>	<b>8,711.77</b>
133	<b>Staff Salaries</b>				
134	Accompanist		10,020.00		9,080.00
135	AF Director		22,620.00		36,283.40
136	AV Tech Support		10,005.60		8,971.74
137	Childcare Providers		1,625.50		1,880.78
138	Communications & Office Administrator				13,929.50
139	Custodian		7,810.50		4,000.00
140	CYM Director		20,898.00		65,822.72
141	Facilities Manager		15,039.43		16,690.68

142	Financial Administrator	25,983.85	11,912.50
143	Minister		
144	Minister Housing	53,833.34	42,166.74
145	Minister Salary	51,835.08	51,805.38
146	<b>Total Minister</b>	<b>\$ 105,668.42</b>	<b>\$ 93,972.12</b>
147	Music Director	48,195.18	45,900.36
148	Thrift Store Assistant	7,322.60	5,280.00
149	Thrift Store Manager	48,865.00	46,084.36
150	<b>Total Staff Salaries</b>	<b>\$ 324,054.08</b>	<b>\$ 359,808.16</b>
151	<b>Total Staff</b>	<b>\$ 449,502.91</b>	<b>\$ 506,961.77</b>
152	UUA/NER Dues	3,500.01	11,000.00
153	Worship		
154	Hospitality	349.44	260.33
155	Materials/Supplies	94.63	565.95
156	Pulpit Support	2,220.00	700.00
157	<b>Total Worship</b>	<b>\$ 2,664.07</b>	<b>\$ 1,526.28</b>
158	<b>Total Expenditures</b>	<b>\$ 642,816.29</b>	<b>\$ 634,798.71</b>
159	<b>Net Operating Revenue</b>	<b>\$ 55,490.43</b>	<b>\$ 29,226.67</b>
160	<b>Net Revenue</b>	<b>\$ 55,490.43</b>	<b>\$ 29,226.67</b>

Tuesday, Jun 09, 2026 11:57:14 AM GMT-7 - Accrual Basis