

October 20, 2026 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.**

Table of Contents:

Agenda, October 20, 2026
FPBUU President and President Elect Checklist
Chart-Characteristics FPBUU Committees & Task Forces (DRAFT)
Waiver of 50/50 split for All Social Justice Task Forces (SJTF)?
Meeting Minutes, September 15, 2026
President's Report for October 20, 2026
Ministers' Report
CYM Update for the Board
Church Administrator Report
Stewardship Committee Liaison Report
Strategic Planning Committee Liaison Report
Financial Administrator's Report
Financial Reports July 2026
Proposed Bylaw/Policy Changes, Approved by BOT Oct. 20, 2026

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

AGENDA
First Parish Brewster Board of Trustees
October 20, 2026

Welcoming: (4:00)

1. Welcome Board Members and Visitors (Paula)
2. Chalice Lighting- Ministers
3. Board Covenant
4. Check-in (1 minute per person—Share whatever is on your heart!)
5. Acknowledgement of Visitors--Nancy Douttiel and Dale Cotter, from the Disability, Justice, and Inclusion Committee will present results of a survey that the Trustees requested last year and do a brief update on the work they are doing.

In Progress Items: (4:30)

6. Updates:
 - a. Questions on any of the Committee Liaison Reports in the **Board Packet (BP)**
7. *By-laws: Art. XV, Amendments (Draft)*—second discussion [emailed]

New Business: (4:45)

8. Discussion- *Board Procedures Consolidated Checklists (Draft)*; (Allison) [BP]
9. Discussion— *Chart-Characteristics FPBUU Committees & Task Forces (Draft)* [BP]
10. Discussion--Method of follow-up with members re: Sept. communications with UUA?
11. Report--*Outreach/Marketing Plan (Draft)*, from ad hoc Marketing workgroup (Allison, Rev. Scot) [BP]
12. Discussion-*Memo, Waiver of 50/50 split for all Social Justice Taskforces (SJTF)?* [BP]

Other Business: (5:20)

13. Written Consents (motions via email since September 15, 2026, meeting?) (NONE)
14. Informational/business Items:
 - a. Approval Roger Smith for Strategic Planning Committee
 - b. Approval Rob MacIver for the Finance Committee
 - c. Insurance Review update (Paula)
 - d. Calendar--Board/Staff get together, Tuesday, Dec. 1, 3:30 (appetizers)
15. Endowment--Motions, if any (Dan)
16. Finance Report
 - a. Finance Committee-updates (Allison)
17. Consent Agenda; approve the following:
 - Board Meeting Minutes, September 15, 2026 [BP]
 - President's Report, Oct. 20, 2026 [BP]
 - Ministers' Report [BP]
 - CYM Update for the Board (Anna Smith) [BP]
 - Church Administrator's Report [BP]
 - Stewardship Committee Liaison Report (Mary Jo) [BP]
 - Strategic Planning Committee Liaison Report (Jeff) [BP]
 - Finance Reports [BP]
 - Final Board Approval of by-law changes [BP]
 - i. Bylaws: Art. VI, Sec. 3: "Special Meetings"
 - ii. Bylaws: Art. VII, Sec. 10 "Quorum for Board Meetings/Motions"
 - iii. Bylaws: Art. VII, Sec. 4 "Board Powers"
 - iv. Policy 2.2, Sec. 6 "Board votes via email"

Check out/Closing (6:10) What is one quick thing that you take away with you from this meeting?

Adjourn (6:15)

FPBUU President and President Elect Checklist October 2026

Background: In July 2025, the Board of Trustees (Board) received a letter from the UUA stating that an investigation of a complaint from a First Parish Brewster UU (First Parish) member(s) had found our interim minister, Rev. Kaaren Anderson, to have been abusive and bullying in the workplace. Taken completely by surprise, the Board decided to do its own investigation to ensure that employees, volunteers, Board members and all who participate in the workplace at First Parish Brewster feel safe; if there were things that needed to be addressed in the workplace, the Board needed to do that.

By late October we had completed our workplace investigation, interviewing 27 staff and Board members and volunteers. Based on 30 hours of interviews, the Board concluded that bullying and abusive behavior was not the culture in our workplace at First Parish; we found no pattern of bullying or abusive behaviors by Rev. Kaaren toward staff, Board members or volunteers.

That said, the investigation provided us with an invaluable opportunity and stimulus to take a close look at things we can do to improve communication and ensure clarity of purpose in our workplace at First Parish. The recommendations below resulted from this review process and are relevant to the full scope of activities and responsibilities of the President and President Elect.

President and President Elect Orientation: In addition to reviewing the items listed in the New Board Member Orientation Checklist, upon election as President or President Elect, each Officer should review the following information:

- ☐ Annually, review the President's Resource Binder and add, delete, revise as needed. Any unresolved or important information should be added to the binder to ensure continuity of governance actions and information related to all areas of First Parish life.
- ☐ Prioritize and establish ongoing and regular lines and methods of communication with the Ministers, Presidents Group (President, President Elect, Past President), Church Administrator, Directors, other staff and the office (Cove) volunteers.
 - Consider optimal frequency of communications/meetings with individuals noted above;
 - Schedule "standing meetings" as much as possible to ensure regular cadence of communication;
 - At least annually, review the Ministers' and Church Administrator's checklists with them to ensure the activities are completed and to create accountability.
 - Note that the need for regular periodic meetings of Board leadership and staff was one of the key recommendations that came out of the interviews with staff following the UUA's investigation of Rev. Kaaren Anderson in 2025.

Commented [AC1]: I think there is a group of past, current and incoming Presidents, but not sure what it is called.

Commented [AC2]: Discuss this recommendation per Dan's comment

FPBUU Church Administrator and Supervisors' Checklist October 2026

Introduction: In July 2025, the Board of Trustees (Board) received a letter from the UUA stating that an investigation of a complaint from a First Parish Brewster UU (First Parish) member(s) had found our interim minister, Rev. Kaaren Anderson, to have been abusive and bullying in the workplace. Taken completely by surprise, the Board decided to do its own investigation to ensure that employees, volunteers, Board members and all who participate in the workplace at First Parish Brewster feel safe; if there were things that needed to be addressed in the workplace, the Board needed to do that.

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Expectations of the Church Administrator and Staff Supervisors: The Board expects that an employee's direct supervisor or the Church Administrator (CA) will communicate the following important information to all staff members and COVE volunteers, as appropriate:

- ☐ The goal for people working in the office is to accomplish the administrative tasks necessary to support the ministers and leadership in ensuring the smooth operation and maintenance of the church's ministries, programs, activities and physical plant.
- ☐ Each staff members shall annually review the ~~is required to review the~~ Personnel Manual (PM) and sign the acknowledgment of its receipt, ~~annually.~~
- ☐ Staff members and volunteers should speak to the CA if they are confused about anything in the ~~Personnel Manual~~ or Policies or if they have concerns about anything going on in the office.
- ☐ Supervisors and the CA should periodically reinforce the information in the ~~Personnel Manual~~, including that staff members should follow the chain of communication for any concerns, i.e., go to their immediate supervisor first, and then to the CA if the supervisor can't or won't resolve the concern. Any concerns regarding the Church Administrator should be brought to the Minister. If there is a

Commented [PL1]: Think it important to keep eye on essential function

concern with the Minister, as Head of Staff, the concern should be submitted in writing and addressed to the Board President.

- Staff members and volunteers should be informed that the Right Relations Team is available as a resource to confidentially facilitate difficult conversations with co-workers or others in the Congregation. Cove volunteers are not expected to have to mediate tensions in the office. (Anne Berry is currently the Chair of Right Relations.)
- Staff members and volunteers should be informed that:
 - They will have the opportunity to participate in the periodic communication sessions with the Board and Personnel Committee to share their input.
 - The Board will follow the flow chart process for reviewing and/or taking action on formal complaints. See attached flow chart.
- The Church Administrator will provide a high-level summary of any Personnel issues or concerns to the Board in Executive Session at least annually or more often, as needed.

Commented [AC2]: We should review the flow chart and finalize one version related to Ministerial complaints and one version for other categories of formal complaints from staff, COVE, congregants.

Commented [AC3]: I added this

FPBUU Ministers' Checklist October 2026

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That said, the investigation provided us with an invaluable opportunity and stimulus to take a close look at things we can do to improve communication and ensure clarity of purpose in our workplace at First Parish. The recommendations below resulted from this review process **and are relevant to the full scope of activities and responsibilities of the Ministers.**

Priorities for the Ministers:

- ☐ By December 31, 2026, provide an “in case of emergency” plan to the Board that can be used to guide the Board and staff in the event of an unexpected extended absence by the Minister(s) (e.g., bereavement, extended illness, etc.) to ensure continued smooth church operations.
- ☐ Review and update the “in case of emergency plan” annually.
- ☐ Reinforce to congregants the following from the pulpit, in one-on-one communications, and in collaboration with the Right Relations Team:[†]
 - Under our covenant, all church members are all responsible for ensuring a safe congregation. In conversation, we should always ask ourselves “Is it true?”, “Is it helpful?”, “Is it kind?”.
 - Hold one another accountable to ensure that we maintain open, and honest communication free of untruths.
 - When concerns or disagreements arise between individuals, immediately speak directly to the person with whom you have a concern or question to make sure that you have a full understanding of their position. You may need something from them to reestablish right relations in some situations and you should ask for that as soon as possible.
 - When disagreements begin to escalate or cannot be resolved between parties, a meeting with the Right Relations Team or our Ministers may be helpful. Seeking help and support in order to sustain a healthy and welcoming congregation is everyone’s responsibility.

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[†]From the pulpit, in one-on-one communications and in collaboration with the Right Relations Team.

- By committing to covenants and right relations as members of FPBUU, we are also committing to rational and responsible actions for resolving disagreements or conflict. Seeking help and support in order to sustain a healthy and welcoming congregation is everyone's responsibility.

FPBUU New Board Member Checklist October 2026

Introduction: In July 2025, the Board of Trustees (Board) received a letter from the UUA stating that an investigation of a complaint from a First Parish Brewster UU (First Parish) member(s) had found our interim minister, Rev. Kaaren Anderson, to have been abusive and bullying in the workplace. Taken completely by surprise, the Board decided to do its own investigation to ensure that employees, volunteers, Board members and all who participate in the workplace at First Parish Brewster feel safe; if there were things that needed to be addressed in the workplace, the Board needed to do that.

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That said, the investigation provided us with an invaluable opportunity and stimulus to take a close look at things we can do to improve communication and ensure clarity of purpose in our workplace at First Parish. The recommendations below resulted from this review process **and are relevant to the full scope of activities and responsibilities of Board members.**

New Board Member Orientation: Upon election to the Board, each new board member should review the following information and bring any questions or concerns to the attention of the President for clarification. Returning board members are also encouraged to refresh their understanding of this information annually as well. Doing so will assist board members to make decisions based on our primary commitment as a Board to the long-range health of First Parish Brewster and in compliance with First Parish's Board Policies, Bylaws, Personnel Manual and other applicable guidelines.

Board members should review and be familiar with the entire [Board Notebook](#), accessed through the FPBUU website—and particularly the following sections:

- ☐ Board Covenant, Personnel Manual, and Bylaws <https://fpbuu.org/members-friends/governance/board-notebook/>
- ☐ Board Policies <https://fpbuu.org/members-friends/governance/fpbuu-board-policies>
- ☐ Committee structure (i.e., Standing Committees of the Board, Ad Hoc Board Committees and volunteer committees), charges to Committees, and current Chairs (see Tab 3 of the Board Notebook).
- ☐ First Parish document database and its contents. New initiatives and documents should be entered into the database annually.
- ☐ Activities of the Committee to which they are liaison (i.e., Policy, Personnel, CYM, Strategic Planning, Endowment Board, Social Justice Task Forces, Right Relations, [Building Oversight Committee](#)) so that they can provide periodic updates, at least quarterly, to the Board.
- ☐ The UUA's guidance document *Compassionate Staff Terminations*: https://docs.google.com/document/d/1ah_7jBySbX2yqhDruzYpSq9s9ypWmBgopbedZulHpgo/edit

Commented [AC1]: There is currently a spreadsheet, but no database per se. Not sure its status or future prospects, or where it will "live" in the future. Add a link here once it's ready.

Commented [AC2]:

Commented [PL3]: Liaison needed to keep on top of expenditures to comply with the 5% rule

Field Code Changed

FPBUU Personnel Committee Checklist October 2026

Introduction: In July 2025, the Board of Trustees (Board) received a letter from the UUA stating that an investigation of a complaint from a First Parish Brewster UU (First Parish) member(s) had found our interim minister, Rev. Kaaren Anderson, to have been abusive and bullying in the workplace. Taken completely by surprise, the Board decided to do its own investigation to ensure that employees, volunteers, Board members and all who participate in the workplace at First Parish Brewster feel safe; if there were things that needed to be addressed in the workplace, the Board needed to do that.

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That said, the investigation provided us with an invaluable opportunity and stimulus to take a close look at things we can do to improve communication and ensure clarity of purpose in our workplace at First Parish. The recommendations below resulted from this review process and are relevant to the full scope of activities and responsibilities of the Personnel Committee.

Priorities for the Personnel Committee:

- ☐ Continue efforts to revise/update the Personnel Manual (PM) with a goal of providing a draft to the Board in May 2027 for its review/approval:-
- ☐ Ensure that the following items or processes are included in the PMersonnet Manuat¹:
 - Each staff members shall annually~~is required to~~ review the PM ersonnet Manuat and sign the acknowledgment of its receipt, ~~annually~~.
 - Staff members and volunteers should speak to the Church Administrator (CA) if they are confused about anything in the PMersonnet Manual or Policies or if they have concerns about anything happeninggoing on in the office.
 - Staff members should follow the chain of communication for any concerns, i.e., go to their immediate supervisor first, and then to the CA if the supervisor can't or won't resolve the concern. Any concerns regarding the

¹ To the extent the Committee believes any of these items are not consistent with the current PM and/or best practices, please inform the board and suggest alternative language. This section needs to be consistent with the checklist for the Church Administrator and Supervisors.

Church Administrator should be brought to the Minister. If there is a concern with the Minister, as Head of Staff, the concern should be submitted in writing and addressed to the Board President.

- Staff members and volunteers should be informed that:
 - The Right Relations Team is available as a resource to confidentially facilitate difficult conversations with co-workers or others in the Congregation. (Anne Berry is currently the Chair of Right Relations.)
 - They will have the opportunity to participate in the periodic communication sessions with the Board and Personnel Committee to share their input.
 - The Board will follow the flow chart process for reviewing and/or taking action on formal complaints. See attached flow chart.
- In an Addendum at the end of the PM, list any major changes by indicating the date of the revision in a cumulative list.
- In order to support the work of the board, follow recommendations provided by the UUA to member(s) of the Personnel Committee will remain abreast of employment best practices, health insurance trends and costs, and make recommendations to the Board of Trustees, in collaboration with the Church Administrator.
- With other Board leadership, one or more members of the Personnel Committee should meet periodically with staff and COVE volunteers to maintain regular lines of communication and to allow staff/volunteers to share their input with the Committee and Board leadership.
- Report periodically to the Board through their Board Liaison.

Commented [AC1]: We should review the flow chart and finalize one version related to Ministerial complaints and one version for other categories of formal complaints from staff, COVE, congregants.

Commented [AC2]: According to Gail, this item is not within the current scope of the Personnel Committee charge, but according to the UUA, should be.

Commented [AC3]: I added this idea.

Chart-Characteristics FPBUU Committees & Task Forces (DRAFT)

By-laws Art. VII, Sec. 5. *The Board of Trustees shall establish all committees which it considers essential for the furtherance of the purposes of the Society.*

AREA	BOARD COMMITTEE	REGULAR COMMITTEE	SOCIAL JUSTICE TASKFORCE
Purpose	Exists to help the governing board fulfill its duties, Advisory/task-oriented” “committee of the corporation” –research issues and make recommendations. Has a charge which defines the group's purpose, scope of work, authority, and expected deliverables	Exists to support the day-to-day ministries, mission and programs of the church. Allow the congregation to actively participate in the community without taking on legal liability.	1) Mission Statement developed by each Task Force 2) Goals/activities developed by each Task Force in the area of education, activism and advocacy. Coordinator(s)/chair person(s);
Decision Authority	Cannot make legally binding decisions for the board.	Has limited operational authority; must work within approved budgets and Policies of FPB	Has limited operational authority; must work within approved budgets and Policies of FPBUU. Give input into Cash in Basket Recipients
Membership	Made up members approved by the Board (chair does not require approval)	Made up of volunteers from the congregation	Must have Coordinator or Co- Coordinators; must have at least 7, committed core, volunteer members to exist
Accountability	Reports directly to the Board of Trustees .	Reports to the Ministers, church staff, or a specific director; provides an Annual Report	Reports to the Ministers; Task Forces are reviewed yearly for viability; provide an Annual Report

Examples	STANDING COMMITTEES: Policy Committee Finance Committee Stewardship Committee Personnel Right Relations Committee <i>Building Oversight Committee (TBD)</i> AD HOC COMMITTEES: Minister Search Minister Transition Strategic Planning Capital Campaign By-laws	• CYM Committee: Organizes Sunday school classes and youth programs. • Fundraising • Membership • Caring Committee • Circle Alliance • UU Connections	○
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Where do the following fall? Annual Reports?

Social Justice Activities	Buildings/Grounds	Other Teams
Faith Family Kitchen	Landscape Committee	COVE Volunteers
St. Joseph's Shelter Meals		Ushers Greeters (under Membership)
UU the Vote		AV/Tech Support
Disability, Justice, Inclusion		Food/Flowers Sunday
Meeting House Speakers' Series		
Prayer Shawl Ministry		

MEMORANDUM (DRAFT)

TO: Board of Trustees
FROM: Paula
DATE: October 13, 2026
RE: Waiver of 50/50 split for All Social Justice Task Forces (SJTF)?

Fundraising Policy 3.2 says:

FPBUU individuals and groups conducting fundraising events/programs shall submit between 50%-100% of all monies received in the event/program to an FPBUU Operating Fund, unless the Minister or Board President waives that requirement.

Background

There are Task Forces who have already been given blanket approval to give less than 50 per cent of funds they raise to FPB's operating fund;

- (BBT) already has a waiver of the 50/50 split,¹ with the requirements that:
 - o funds they raise need to be going to support immigrants who BBT is helping
 - o they ensure that any fundraising project is cleared with the Church Administrator and scheduled sufficiently in advance and done at a time that does not conflict with other FPB fundraising projects
- Welcoming Congregation voluntarily gives some amount of their proceeds from the Gayla Ball, but less than 50 percent. (This donation to FPB has been important to the budget)
- Sales of coffee, chocolate, etc. at coffee hour—all proceeds go to the UU Service Committee

Question for discussion: Should the waiver extend to all SJTFs?

¹ This occurred in January 2023. BBT was not originally a 501(C)(3) or a part of First Parish. This was a problem in terms of the fundraising they wanted to do; they could either become a separate 501(C)(3) or come under the FPBUU umbrella (many members of BBT were FPB members. They did not want to be part of FPB if it meant being subject to the 50/50 split policy as they wanted all proceeds to go to supporting the immigrants whom they were directly supporting. They decided to come under First Parish's umbrella when they were given a waiver on the 50/50 split.

First Parish Brewster Board of Trustees
Meeting Minutes
September 15, 2026

Attendance: Paula Lieb, President; Dan Harkinson, President Elect; Allison Coleman, Treasurer; Mary Jo Jollett, Clerk; Ed Klein, Jeff Talmadge, David Sutherland Members-at-Large. Rev. Julia Jones, Rev. Scot Hull; Rick Sawyer, Church Administrator.

Absent: Janet Treanor, Member-at-Large. Scott McLane, Past President.

Welcoming:

1. Call to Order: Paula called the meeting to order at 4:01 p.m. in Winslow House meeting room.

2. Chalice Lighting: Rev. Julia offers a reading.

3. Reading of the Board Covenant: Members took turns reading the Board Covenant.

4. Check in: Paula, read a thank you note from Debbi Klein regarding the gift she received from the Board of Trustees.

Check in question: What do you leave at the door?

5. Acknowledgement of Visitors: Gail Webb- *Recommendations re: Board Procedures. (developed by Gail Webb and Janet Treanor)*

Gail said the impetus for the developing the Recommendations was the personnel matter between 2023-2025 with the less than desirable outcome (complaint against Re. Kaaren Anderson and her subsequent resignation from the ministry). Gail noted that she and Janet took into consideration prior issues the Church has had in years past and how the Church resolved/or not resolved issues revealing a pattern of communication issues, involving talking, engaging and interacting. Gail noted the work of the Board is substantial and empowering Board committees to do the bulk of the work in partnership with the Board would go a long way to alleviating the burden.

A question was raised regarding one of the Recommendations to clarify what the “First Parish Document Database “ is and its location. Ed explained that it is an inventory of documents and applications compiled after the

previous Administrator left her position. It was realized that we didn't know what we had in terms of documents, where they were located or how everything ran. An inventory of electronic files/folders was undertaken, and a spreadsheet was developed to identify and locate the documents and files. In addition, the paper and archived inventory work that Johanna and Dan did, came from the original inventory. In line with the church electronic and paper files, there are many committee reports, minutes and files on committee members personal computers that may be relevant for inventorying. A link for the file will be added to the website.

A suggestion to develop a rigorous labeling and filing system that is administered and managed by the CA.

In line with improving communications, the transfer of information from Board to Board and President to President is essential for continuity. Finally, a question on Personnel Committee charge to "...remain abreast of employment best practices, health insurance trends and costs..." if it's not within the scope of the charge, it is in the responsibilities of the Church Administrator to know how to find answers to questions in these areas that may arise.

In Progress Items:

6. Updates: Paula requests that all Board liaisons submit a report within the next two months, i.e. the October or November Packet.

A. Strategic Planning Committee: Jeff noted that the Committee has met, there are south side (Winslow House/Barn side) and north side (Meetinghouse) subcommittees, and both have met. Everyone is excited to get started. The focus now is on the physical plant, all the buildings, once this review is finished, we'll move onto new phase and develop other options and then bring the whole packet to the Board for decisions on what path to take.

As for the other goals of the Strategic Map, there is a marketing group with Rick Sawyer working on that; the Endowment Board is re-working their mission statement; and Julia and Paula started working on the goal to start growing the young families and 30–50-year-old cohorts ("The Not Boomers") by scheduling social meet-ups for these groups during the year. This process will include members and non-members.

B. “Hope for Us Program”: Paula- The program is not part of the UUA; it’s an outside group hired by the UUA to run the program. They are scheduled to begin their work in mid-January. Discussion ensued concerning how and when to publicize the program to the congregation, being cognizant of all that is happening this fall and into the holidays. A start date to begin rolling the program out to the congregation would be in November.

C. *Burn the Mortgage Campaign*: Paula and Allison- The start of this campaign began this past Sunday. Susan Smith, the coordinator of the program, will have an Angle article this Friday. The formal letter explaining the campaign has been mailed to the membership, and there will be a table in coffee hour for folks to make their donation. There is a place in Breeze for folks to donate and we’re well on the way. It is estimated that this campaign will pay off the \$49,000.00 mortgage and then some (hopefully). Any extra revenue would go toward purchasing the lease on the solar field from the leases, so we have full control over the solar field.

D. *Final Report on the Archives*, by Johanna Gurland author: Paula- the report is comprehensive and massive. The Board will follow through on the recommendations. The archived paper documents that are in boxes up on the second floor of Winslow house, that need to be sorted, verified and indexed. Will need a volunteer to pick up this project. A question to be answered is where should these records be stored, and should they be digitized and put in the cloud?

E. *Parking Lot Signage*: Paula- Two sandwich boards have been purchased; one is for the lot behind the Chowder House to direct folks to park at the back of the lot and the other for the Thrift Store lot restricting parking for those with mobility challenges. As the Marketing group develops logos and/or other branding designs, the signage can be replaced with signs with the new logo.

New Business:

7. Discussion, proposed Bylaw and Policy amendments.

A. Bylaws: Art. XV “Amendments” revised draft emailed.

The amendment provides a mechanism for a suggested alteration to the proposed amendment made from the floor back to the Board for consideration, i.e., if the suggested alteration garners more than one third vote of those present (indicating that the originally proposed amendment would not be approved without consideration of the suggested alteration) it is sent back to the Board to be reworked and brought back to the congregation (with notice) at a later date. Discussion ensued. Since the language is complex, Ed volunteered to re-work the wording and resubmit the bylaw change at the next meeting.

B. Policy 4.3 Alcohol Use on the FPBUU Campus- There is no alcohol allowed for FPB sponsored events, but it is allowed for private rentals. Discussion ensued. Rick will review the rental agreement to see what it says or doesn't say about the use of alcohol, requirements for liability insurance, and other state/local requirements for serving alcohol.

8. Discussion, Recommendations re: Board Procedures, emailed

The Board discussed the recommendations and identified several strong ideas to implement. Allison volunteered to organize the items into three lists: Church Administrator, President, and Minister. The sense of the Board is we want to ensure that the Recommendations get operationalized and keeping them on a general list would not accomplish that goal.

9. Improving Communications:

A. Rev. Scot introduces the idea of having a "Cabinet" meeting involving all the FPBUU Committee Chairs quarterly, where each Chair would give a quick 2-minute update on what the committee was working on, what was next and asking for help when needed.

B. Rev. Julia reminds us that as concerns and /or complaints surface, be mindful of the process of conflict resolution. Listen, ask "Have you spoken with (person in conflict)", then follow the chain of command, speak to ministers, utilize the Right Relations Committee, and finally Board President. The first step is to have a conversation with the one in conflict with you.

Other Business:

10. *Written Consents:* None

11. *Endowment:*

A. Dan – No requests for disbursements. Endowment has appointed three members to serve on a joint committee with the Board to revise the Endowment Mission. Susan Flaws, Deb Klein and Howard Hayes. The three Board members are; Allison, Jeff and Dan.

B. The Endowment Board is required to: 1. provide the Board of Trustees with a full accounting of the funds each quarter; and 2. have the Secretary send the Clerk of the Board of Trustees a copy of the minutes from every Endowment Board meeting. The minutes have not yet been provided.

12. *Finance Report:* Allison – July financials were emailed.

A. There is a June 30th statement of financial positions, where the endowment fund wasn't reconciled. The corrected one is in the Board packet. There is a year-end financial report that includes the information from July 1, 2025 to June 30, 2026, The Endowment Report, The Ministers Housing Fund Report. Once this has been reviewed, it will be provided to the congregation.

B. *Finance Committee Update:* Access to pledge data was discussed and motions passed to ensure clarity in handling pledge information.

Resolved: That the Senior Office Aide through COVE (currently Susan Flaws) processing pledges, the Finance Administrator, the Church Administrator and the Ministers are authorized to access members' individual pledge information and their payment history. The Senior Office Aide and Finance Administrator are authorized to reach out periodically to members to update them on their payment status. The Senior Office Aide's access will cease when she leaves her current COVE role processing pledges. Passes unanimously.

Resolved: That the Office Aide through COVE assisting the Senior Office Aide (currently Bob Spencer), be authorized to see incoming pledge checks as part of the mechanics of preparing deposits for the Senior

Office Aide to process. This authorization does not extend to access of members' individual pledges or payment history and will cease when the Office Aide leaves his current COVE role assisting the Senior Office Aide. Passes unanimously.

Resolved: That the Stewardship Committee Co-Chairs, (currently Susan Smith and John Kielb), are authorized to have access to individual member pledges, but not their payment history. This authorization ceases when they cease to be co-chairs of the committee. Passes unanimously.

13. Consent Agenda:

A. Resolved: To approve the following:

- August 18, 2026, Board Meeting Minutes [BP]
- Presidents Report [BP]
- Ministers Report [BP]
- Director of Music Report [BP]
- CYM Director Report [BP]
- Church Administrator's Report [BP]
- Finance Reports [BP]

Passed unanimously.

6:11 p.m. A motion was made and seconded to enter Executive Session to discuss personnel issues **Passes unanimously.**

6:20 p.m. A Motion was made and seconded to exit Executive Session. **Passes unanimously.**

RESOLVED: That the following budget line items be adjusted as follows: L. 85 "FICA Taxes" is increased by \$145; L102 "All other Staff Salaries" is increased by \$1,896; L113 "Transfer from Sustainability Fund" is increased by "\$2,041. Passes unanimously.

Check out / Closing:

What is one quick thing you take away from this meeting?

Adjourn: A motion was made and seconded to adjourn at 6:26 p.m. **Passes unanimously.**

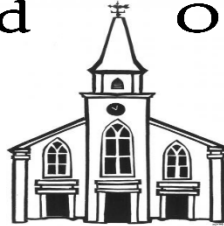
Minutes prepared with “VoiceNotes” transcription and written notes.

Respectfully submitted,

Mary Jo Jollett
Clerk

President's Report, October 20, 2026
End.of.our.98th.Anniversary.Celebration.Ye

First Parish Brewster
Established Oct. 16, 1700



Building Community for 325 Years

First Parish was established by a charter signed by original congregants on October 16, 1700. Since then, as Rev. Julia and Rev. Scot have highlighted each week from the Chancel, this congregation has continuously met on this small rise in Brewster.

Our 325th Anniversary celebratory banner (see above) which hung in the front of the church since October 2025 came down last week as we ended our year of anniversary activities with a bang with the very joyous and lively celebration/installation and reception for of our ministers Rev. Julia Jones and Rev. Scot Hull on October 3 and Wampanoag Day on October 4!

In writing this report and reviewing all of the activities below including the creation of the History Addendum, I realized that more than 25 people donated their time, creativity and talent to these activities during the 325th year! And, this does not even include the many, many congregants who provided photos, shared memories and purchased 325th Anniversary T-Shirts, Mugs, History Addendums (2000-2025) and raffle tickets to help toward the restoration of our historic tower clock and bell.

Special thanks are due to Rev. Julia and Rev. Scot who provided constant enthusiasm, encouragement and support; to the Endowment Board who provided seed funds; to the staff who supported the activities in every way they could and whenever asked: to the 325th Anniversary Committee (Sue Trask, Susan Smith, Mary Wallace, Kip Tourtellot, Susan Binkley, Rosanne Shapiro) who came up with the activities and were there at every turn; to the Installation Committee (Julia Enroth, Marcia Bosshardt, Joan Talmadge, Susan Smith, Liz Perkins) who helped our ministers create a celebratory day that made us feel so proud of who we are; to those who organized Democracy Fest (Kris Yerby, Mark Cullinane, Diane Barry Preston, Dave Winthur, Roger Smith, Caroline McCarley) which was so impactful and energizing to us and people from the community and to the Racial and Indigenous Justice Task Force members (David Southerland and Sue Trask, Co-leaders of a big crew) who

organized an event from which so many of us learned so much about our Wampanoag neighbors.

For those who may be tasked with organizing for landmark anniversaries in the future, here is a list of what we did in the last year:

- **October 12, 2025: Harvest Pot Luck** after the service coordinated by Membership committee.
- **Commemorative 325th Mugs**, sold during coffee hour during the year.
- **December 5, 2025—January 2026: Photo Gallery, “From the Beginning: Featuring the history of First Parish’s Buildings from 1700 to 2026”**. There was an article about our 325th Anniversary and the Gallery opening in the Cape Cod Chronicle on December 4, 2025.
- **February 1, 2025: Historic Organ Concert**, in our Sanctuary on our organ, the last of the Holbrook organs to exist in its original state. The concert, which filled the sanctuary, featured four accomplished local Cape organists playing pieces from different eras over the last 325 years. Thanks to Allison Coleman for coordinating the program for the concert with input from Kaeza Fearn, our Director of Music.
- **March 17, 2026: Photo party/lunch with elders/long time members** where folks identified people in photos for the May Gallery about the People of First Parish.
-
- **Sunday, April 26: Congregational Visioning Session, “Looking Toward the Future”** where congregants gathered in the sanctuary, broke into small groups in the Sanctuary as we gathered input from congregation about what they want our future to look like. The Board used this information to put together a strategic plan and provide direction to the Strategic Planning Committee.
- **325th Anniversary T-Shirts**, we sold 170 beautiful blue T-shirts with “Be the Change” and a chalice on the front and a 325th Anniversary logo on the back, designed by Susan Binkley, and worn by congregants at all the spring-summer activities.
- **May 1-3, 2026: Brewster in Bloom Weekend**
 - o **May 1: Photo Gallery Opening: The People and Activities of First Parish—Building Community for 325 Years**, in the Parish Room, a display of photos taken over the last 40 years.
 - o **May 3: Float in the Brewster in Bloom Parade** and free ice cream on the lawn (great fun despite the rain, wind and cold). This was a joint project of the 325th Committee, CYM and some very artistic congregants.

- **June 6, 2026: Cape Cod Camino Way Morning Walk**, author Peggy Jablonski led a 1.5 mile walk through Brewster, starting at First Parish's ancient cemetery, winding up 6A through people, places and stories.
- **September 19, 2026: Democracy Fest**, the community was invited to explore ways to strengthen our democracy and find opportunities for civic and community engagement.
- **October 3: Looking to the Future—A Celebration and Installation of Rev. Julia Jones and Rev. Scot Hull**, ministers and friends came from the Cape and as far away as the Midwest to help in the celebration with a classy, catered lunch reception under a tent on the Winslow House property following the ceremony.
- **October 4: Wampanoag Day**, a cultural celebration inviting in the Cape community to meet and hear from the Wampanoag tribe about their history and experience dance, arts, food—presented in allyship with the Wampanoag community.
- **September—October: Meeting House Bird House--Raffle**, to give folks a chance to win a beautiful bird house/replica of our Meeting House, originally created in the 1990s for member Elenita Muniz's parents for their volunteer work at First Parish and lovingly restored by Judy Fenner—all proceeds to go to the Tower Bell/Clock restoration.
- **Addendum to our History (2000-2025)**: Member Kip Tourtellot led the effort to update our history. The Addendum is organized the same way as the 2000 version with authors from the congregation for different chapters. This was a year-long effort with articles due by June, edited by Kip, the layout by member Susan Binkley and the final book printed by Thompsons Printing (Orleans) and went on sale on October 11, 2026 at \$10 per copy.

Hopefully the above will provide some inspiration for future landmark anniversaries at First Parish Brewster.

Paula Lieb, President, Board of Trustees

Minister's Report: October 2026

Worship services

October 3: Installation Service

October 4: Wampanoag Day with Guest

October 11: "A Home To Come Out To" with Rev Julia

October 18: "Making Monsters" with Rev Scot

October 25: Monster Mash (Halloween Family Service)

Meetings/Events

- Staff meetings (First Tuesdays)
- Weekly Worship planning meeting with Kaeza & Anna
- Weekly check-in with Victorea & Rick
- Monthly Exec Team/Board Meetings
- FPB Marketing and Outreach Strategy Planning
- Pastoral Care hours and family support
- Caring Committee
- Clergy for Choice (September 23)
- Nauset Interfaith (October 8)
- Berbrick Memorial (Oct 11)
- Parent Forum!
- Family Feast (October 15)
- No Kings Rally (October 17)
- Fundraising for Ministers (Sep 22, Oct 6, Oct 20)
- Discussions with Membership: Starting Point Groups
- UU 101/201 classes

General Notes

This was a big month — and we were delighted and grateful for the turnout for our Installation Service at the beginning of the month. So affirming and joyous to have community leaders, local and national clergy representation, and our great community come together. The planning team out did themselves! Now, it's time to take a great big breath and see what's next.

Parent Forum: We've restarted the monthly gathering of the parents of our RE kids. Goal is to create some community, connection, and care. This month, we're adding a "night out" dinner for parents (kids have child care). We have some 25 people signed up, including some new-to-us families.

Marketing and Communications: Anna Smith, Allison Coleman, Rick Sawyer, and Rev Scot have been meeting weekly to explore what marketing FPB might look like. We've talked about images, messages, and market segmentation. Right now, we're assembling a marketing plan that identifies different "verticals" we can differentially approach — New-

to-the-Cape, families with school-age kids, LBGT, and “NONES”. Each “vertical” could have its own messaging, “vector of approach”, and (possibly) events at FPB. Plan to be proposed to the Board this month.

CYM Update for the Board, October 2026

Anna Smith, Director of Children and Youth Ministries

We are steadily increasing attendance as families return to Sunday mornings, and we are especially glad to welcome a family who first came to us through SNO@UU this summer. Since the beginning of the school year we have welcomed 13 children on Sunday mornings. We are planning a Bring a Friend Sunday on December 6, centered on Advent, and another in the spring. With Advent being a season of waiting, wonder, and welcome, it makes it a natural time for our kids to invite a friend to share in what they love about CYM. It also gives visiting children and their families a chance to hear about Pageant Sunday, with the hope that they will come back and join in.

All of our CYM kids, from our littlest ones to our oldest, had the opportunity to make their own chalice out of clay. Each child now lights their own chalice during our weekly chalice lighting, a reminder that every one of them carries their own light into our community, and that their light will grow along with them through this Year of Becoming.

On Thursday, October 15, Rev. Julia and CYM are hosting a Family Feast for families with school age children. First Parish provides the lasagna, families bring a side or dessert, and after dinner the children play together while the adults visit, giving families a chance to connect outside of Sunday morning.

We are also recruiting parents for a new CYM Parent Advisory Committee, so that families can share ideas, help with events, and have a voice in shaping our program.

In the next couple of weeks, we will begin planning for our pageant.

CHURCH ADMINISTRATOR REPORT TO THE BOARD OF TRUSTEES

October 20, 2026

The last month has been very busy. In addition to supporting the Minister's Installation and Democracy Fest, other projects have included:

OUTREACH and MARKETING

The new Marketing Committee has met several times and will present to the Board today the results of those meetings so far - a draft of a Community Outreach and Marketing Plan, a church-wide tag line and initial logo designs.

PROPERTY MANAGEMENT

Building and property maintenance is an area that requires greater attention on my part, particularly in communication, scheduling, and project coordination with the maintenance staff. Our Facilities Manager's transition to a new full-time position has necessitated adjustments to his FPB schedule, making it increasingly important to establish clear and consistent communication regarding priorities and expectations. With limited maintenance hours available after ensuring that our two facilities employees cover Sunday services and special events, I need to improve how we prioritize, schedule, and manage regular maintenance projects. My goal is to develop a more efficient process for tracking and completing requested projects while making the best use of the staff hours available.

ROOM RENTALS

We will be making a concerted effort to promote room rentals at FPB as a means of increasing revenue. In the past month we have rented out rooms in the Barn to a theatrical group for rehearsals, and to an FPB member offering an ongoing class in Nature Art, Photography and Science.

FPB STAFF/BOARD GATHERING

The FPB staff and BOT will have an informal "meet and greet" together on Tuesday, December 1 at 3:30 in Parish Hall.

NEIGHBOR COMPLAINT

The church's neighbors who own the property upon which our easement for the Access Road into the solar field parking lot sits submitted a written complaint about inappropriate use of the access road and about inappropriate trespassing onto their property by FPB-sponsored events. I replied to the letter with an email requesting a meeting with them and that meeting took place the week after the Installation. During the meeting I suggested that I write a statement about being a good neighbor to be included in a packet given to FPB event planners about proper use of the access road and the neighbors property. They have the first draft of that statement and have offered a couple of edits which are currently under review. Howard Hayes has been very helpful in sorting out some questions regarding properties involved.

OTHER PROJECTS UNDERWAY

Projects that are currently underway include:

1. A review of the employee manual and some HR policies.
2. Analysing pricing for room rentals.
3. Analysing pricing for FPB staff needed for events, services and room rentals.
4. Analysing the membership list for the Stewardship committee.
5. Reworking the "Donate" structure in the FPB website.

Stewardship Committee Liaison Report

I met with the Stewardship Committee Co-Chairs, Susan Smith and John Kielb, on October 7, 2026 in my role as liaison. Currently, they are a committee of two.

This year's proposed theme builds on "Together, Building Our Future," the concept from Rev. Scot and Rev. Julia's installation. Susan and John maintain a comprehensive, continually updated campaign calendar that organizes by month all tasks and deadlines required for a successful pledge campaign.

They are already working through October's tasks, which include recruiting Stewards, obtaining a revised membership list (from the Church Administrator), inventorying supplies, and further developing the theme for the campaign. November and December the theme will be finalized, the Ministers will have their letter to the Congregation written, and the designs for written material will be finalized and printed. January will be for training Stewards and scheduling testimonials from the pulpit.

The hoped-for planned kickoff will be January 31, 2027, allowing the whole month of February for the Stewards to meet with their people.

Respectfully submitted,

Mary Jo Jollett

Clerk

Strategic Planning Committee Liaison Report

October 12, 2026

Recent focus has been on maximizing the potential of our Meetinghouse buildings, in particular, expansion of both Fellowship Hall and the Parish Hall towards Rt 6a and expanding parking for handicap and drop-offs. Jim Lieb and Jeff Talmadge meet with Brewster town officials on October 14 to get a clearer picture of what's possible.

Jeff Talmadge



First Parish Brewster Unitarian Universalist

Be Mindful, Be Kind, Be of Service

Financial Review Fiscal Years 2025-2026

Prepared by: Silva Accounting Professionals, Inc.



Financial Review Engagement

Silva Accounting Professionals was contracted to perform the following functions related to the financial review of First Parish Brewster Unitarian Universalist for Fiscal Years 2025-2026.

- Review of the financial records in QB Online (July 2024-June 2026)
- Review the bank statements, credit card statements, and mortgage statements
- Review reconciliation reports against bank, credit card, and mortgage statements
 - Review balances for accuracy
 - Verify check images

Bank Accounts: Review & Recommendations

- Cape Cod Five Operating Checking x5859
 - June 30, 2026, balance of \$41,543.17 in QBO; variance from bank statement balance of \$4,428.83 due to uncleared deposits and checks.
- Cape Cod Five Operating Sweep x0998
 - June 30, 2026, balance of \$145,718.16; QBO and statement tie.
- Cape Cod Five Endowment Checking x6220
 - June 30, 2026, balance of \$8,458.51; QBO and statement tie.
- Cape Cod Five Endowment Fund Investment x7015
 - June 30, 2026, balance of \$1,445,341.16; QBO and statement tie.
 - **Recommendation – record activity and reconcile monthly. Last reconciled Sept 2025.**



Bank Accounts: Review & Recommendations Continued

- Cape Cod Five Special Funds Checking x6071
 - The Special Funds account is used to track restricted funds.
 - June 30, 2026, balance of \$229,789.52; variance from bank statement balance of \$230,922.73 due to uncleared checks.
- Cape Cod Five Capital Campaign Checking x7508
 - June 30, 2026, balance of \$4,795.56; QBO and statement tie.
- Cape Cod Five Capital Campaign HY Savings x8341 & MM x6108
 - Both accounts closed Aug 2024, balances transferred to x7508.
- Cape Cod Five Capital Campaign CD x5845
 - June 5, 2026, balance of \$105,832.45; QBO and statement tie.
 - **Recommendation – reconcile account monthly, last reconciled Nov 2024.**

Other Asset: Review and Recommendations

- Accounts Receivable – the AR balance as of June 30, 2026, is \$8,045. All outstanding AR has subsequently been received.
- Food Inventory
 - Increased as expenses incurred and reduced as food deposits are recorded.
- Quickbooks Tax Holding Accounts
 - Balance \$4,581.22; Paid July 3 and July 13, 2026.
- Special Funds Assets
 - All activity related to special funds are captured in these accounts; they are not reflected in the financial activity of FPB as they are independent.
- Unearned Assets
 - Pledges: (\$68,814.36); captured as revenue on 07.01.2026
 - Summer Program Expenses \$405.24; captured as expense on 07.01.2026
 - Summer Program Funds (\$9,845.00). **Should an entry be made to capture this revenue as of 07.01.2026.**

Liabilities: Review & Recommendations

- Accounts Payable – there are no outstanding payables as of June 30, 2026.
- Commerce Credit Card
 - June 15, 2026, balance of \$6,664.95; QBO and statement tie.
- Payroll Liability Balances as of June 30, 2026
 - Federal Taxes - \$3,362.73; paid July 3, 2026.
 - MA Income Tax - \$1,218.49; paid July 13, 2026.
 - Retirement - \$2,709.08; paid July 16, 2026.
- Cape Cod Five Mortgage Loan x0001
 - June 28, 2026, balance of \$49,411.17; QBO and statement tie.
 - Current interest rate is 6.43%.
 - **Recommendation** – reconcile the loan account in QBO. The balance was inaccurate; it should be reconciled monthly.

Other Review & Notes

- A review of the Statement of Activity of FY25 and FY26, shows a net deficit of (\$69,281.53), and a net surplus of \$218,344.01, respectively.
- As of June 30, 2026 – the total cash balance is \$1,981,478.83
- As of June 30, 2026 – the total Liability balance is \$59,157.80; the total Equity balance is \$1,532,503.31.
 - Debt to Equity Ratio = .039 (Benchmark is under 1) – this measures the financial leverage of the organization.

Review Recap & Conclusion

- Check images were not available on the bank statements from July 2024 through September 2025.
- Policies & Procedures are in place to ensure consistent operations, maintain accountability, protect its reputation, manage risks, and provide clear guidelines for staff, volunteers, and board members. As procedures change, the manual is updated.
- Recommendation: Monthly reconciliations should be completed for all bank, credit card, investment, and loan accounts. Any voided or zero checks/deposits should be cleared out during the reconciliation. Reconciliations should also be reviewed, and stale dated checks should be written off or reissued.
- Conclusion: There are no material issues regarding the financial records of First Parish Brewster. All recordkeeping is adhering to best practices.



Thank You

Valerie Silva, President

Silva Accounting Professionals, Inc.

(508) 398-9300

Valerie@capecodcfo.com

www.capecodcfo.com



Report from Financial Administrator – October 6, 2026

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

- As of 10/6/26, for **FY26-27** we have received 182 pledge units totaling \$499,260. Of the amount pledged, \$186,485 (37%) has been received.
- As of 10/6/26, for **FY25-26** we have received 173 pledge units totaling \$461,639. Of the amount pledged, \$432,438 (94%) has been received.
- September 2026 **Thrift Store** income of \$65,163 is 43% of FY 26-27 Budget.
- **Split Plate Offertory** has raised \$3590 For 9 different organizations July 1, 2026 to September 6, 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 August 2026

Reconciled

Submitted by Victorea Luminary, Financial Administrator

Table of Contents

Operating Budget versus Actual

Statement of Activity Comparison FY27 versus FY26

% of budget should typically be at 16.67%

Points of Interest

Total Income is at 28% of budget

Total Expenses are at 16% of budget

Total Pledge Payments received 30% of budget

Offertory is at 15% of budget

Thrift Store Income is at 32% of budget

Capital Expense Fund

	Actual Expenditure	Board Approved
Balance 7/1/2026	5,446.37	5,446.37
Balance 8/31/2026	5,446.37	5,446.37

Sustainability Fund

	Actual Expenditure	Board Approved
Balance 7/1/2026	107,251.19	107,251.19
Funds to Balance the Budget		-8,900.00
Balance 8/31/2026	107,251.19	98,351.19

Budget vs. Actuals: Operating Budget FY27

July-August, 2026

	Total			
	Actual	Budget	Percent of budget	Money remaining
Revenue				
Fundraising				
Food Card Sales	263	2,500	11%	2,238
SnoUU Summer Program	3,250	22,250	15%	19,000
Church Fundraisers				
Holiday Fair		11,000	0%	11,000
Other Church Fundraisers		3,000	0%	3,000
Spring Auction		11,000	0%	11,000
Total for Church Fundraisers	0	25,000	0%	25,000
Total for Fundraising	3,513	49,750	7%	46,238
Investment, Interest, Misc				
Interest Income	344	1,250	28%	906
Investment Income	790	8,000	10%	7,210
Misc Contributions	575	300	192%	-275
Committee Contributions				
Circle Alliance Contributions		500	0%	500
Welcoming Congregation Contribution		3,000	0%	3,000
Total for Committee Contributions	0	3,500	0%	3,500
Total for Investment, Interest, Misc	1,709	13,050	13%	11,342
Offertory	7,372	48,000	15%	40,628
Pledges				
Current Year	150,672	494,700	30%	344,028
Prior Year	2,161	14,000	15%	11,839
Total for Pledges	152,833	508,700	30%	355,867
Rental				
Space Rentals	1,424	5,000	28%	3,576
Weddings/Memorials		3,000	0%	3,000
Total for Rental	1,424	8,000	18%	6,576
Thrift Store Income	48,420	150,000	32%	101,580
Total for Revenue	215,270	777,500	28%	562,230
Cost of Goods Sold				
Gross Profit	215,270	777,500	28%	562,230
Expenditures				
Administrative				
Banking Fees	520	2,000	26%	1,480
Office Equip/Maint	623	6,000	10%	5,377
Office Expense/Supplies	163	4,000	4%	3,837
Software Expense				

44	Office Software	712	3,000	24%	2,288
45	Payroll Software	574	2,200	26%	1,626
46	Total for Software Expense	1,286	5,200	25%	3,914
47	Advertising		1,500	0%	1,500
48	External Financial Review		2,000	0%	2,000
49	Total for Administrative	2,593	20,700	13%	18,107
50	BldgGrounds				
51	Electric	2,188	13,000	17%	10,812
52	Gas	176	9,000	2%	8,824
53	Groundskeeping	2,800	17,000	16%	14,200
54	Housekeeping	3,740	18,400	20%	14,660
55	Phone & Internet	1,396	9,900	14%	8,504
56	Property-Maintenance	4,664	19,000	25%	14,336
57	Property-Special Projects	12,045	20,000	60%	7,955
58	Property-Supplies	299	4,200	7%	3,901
59	Water	738	1,500	49%	762
60	Liability/Property Insurance		24,000	0%	24,000
61	Total for BldgGrounds	28,047	136,000	21%	107,953
62	Children & Youth Ministry				
63	Adult Faith Development	170			-170
64	Middle School	45	800	6%	755
65	Pre K-Grade 6/7	283	600	47%	317
66	Child Care Supplies		200	0%	200
67	Contract Childcare		400	0%	400
68	High School Youth Program		800	0%	800
69	Office/Library		300	0%	300
70	Special Programing		1,000	0%	1,000
71	Training and Curriculum		1,230	0%	1,230
72	Total for Children & Youth Ministry	498	5,330	9%	4,832
73	Committees				
74	Membership	54	850	6%	796
75	Social Justice				
76	Racial & Indigenous Justice	-642	500	-128%	1,142
77	Split Plate	1,918	24,000	8%	22,082
78	Biodiversity		500	0%	500
79	Peaceful World		500	0%	500
80	Reproductive Justice		500	0%	500
81	UU The Vote		1,500	0%	1,500
82	Wampanoag Language School		2,100	0%	2,100
83	Total for Social Justice	1,277	29,600	4%	28,323
84	UU Connections	150	1,660	9%	1,510
85	Board of Trustees		1,400	0%	1,400
86	Caring Committee		300	0%	300

87	Disability, Justice & Inclusion		500	0%	500
88	Landscape Committee		1,395	0%	1,395
89	Stewardship		700	0%	700
90	Total for Committees	1,481	36,405	4%	34,924
91	Mortgage Loan Payments	1,380	8,276	6%	7,740
92	Music				
93	Music Scores	70	1,500	5%	1,430
94	Music Supplies/Worship AV	160	1,000	16%	840
95	Guest Musicians		1,500	0%	1,500
96	PianoOrgan		1,300	0%	1,300
97	Total for Music	230	5,300	4%	5,070
98	Other Business Expenses				
99	SNOUU costs & supplies	880	5,200	17%	4,320
100	Total for Other Business Expenses	880	5,200	17%	4,320
101	Staff				
102	Staff Benefits/Payroll				
103	FICA Taxes	3,483	21,456	16%	17,973
109	Total for Health Insurance	11,667	77,000	15%	65,333
110	Long Term Disability	686	4,380	16%	3,694
111	Minister's FICA	1,530	9,180	17%	7,650
112	Minister's Term Life	178	1,068	17%	890
113	Retirement				
114	401KCeline	904	5,426	17%	4,522
115	401KJulia	1,000	6,000	17%	5,000
116	401KKaeza	918	5,510	17%	4,592
117	401KScot	1,000	6,000	17%	5,000
118	401Victorea	780	4,680	17%	3,900
119	Total for Retirement	4,603	27,616	17%	23,013
120	Staff Appreciation		900	0%	900
121	WorkCompInsurance		3,240	0%	3,240
122	Total for Staff Benefits/Payroll	22,147	144,840	15%	122,693
123	Staff Professional				
124	MD Prof Exp	809	3,306	24%	2,497
125	Minister Prof Exp	172	12,000	1%	11,828
126	CYM Prof Exp		1,778	0%	1,778
127	Total for Staff Professional	982	17,084	6%	16,103
128	Staff Salaries				
129	Accompanist	730	12,068	6%	11,338
130	AV Tech Support	2,160	12,960	17%	10,800
131	Childcare Providers	335	3,822	9%	3,487
132	Church Administrator	5,470	31,200	18%	25,730
133	Custodian	1,518	8,767	17%	7,249
134	CYM Director	4,940	29,640	17%	24,700

135	Facilities Manager	2,957	17,206	17%	14,249
136	Financial Administrator	7,553	46,800	16%	39,248
137	Minister				
138	Minister Housing	14,000	84,000	17%	70,000
139	Minister Salary	6,000	36,000	17%	30,000
140	Total for Minister	20,000	120,000	17%	100,000
141	Music Director	9,184	55,104	17%	45,920
142	Thrift Store Assistant	1,812	8,640	21%	6,828
143	Thrift Store Manager	9,253	54,258	17%	45,005
144	Total for Staff Salaries	65,911	400,465	16%	334,554
145	Total for Staff	89,040	562,389	16%	473,349
146	UUA/NER Dues	2,000	2,000	100%	0
147	Worship				
148	Materials/Supplies	170	1,000	17%	830
149	Hospitality		300	0%	300
150	Pulpit Support		3,500	0%	3,500
151	Total for Worship	170	4,800	4%	4,630
152	Total for Expenditures	126,318	786,400	16%	660,926
153	Net Operating Revenue	88,952	-8,900	-1,009%	-98,696
154	Other Revenue				
155	Sustainability Withdrawal		8,900	0%	8,900
156	Total for Other Revenue	0	8,900	0%	8,900
157	Other Expenditures				
158	Net Other Revenue	0	8,900	0%	8,900
159	Net Revenue	88,952	0		-89,796

Accrual Basis Wednesday, September 09, 2026 02:39 PM GMT-04:00

First Parish Brewster
Statement of Activity Comparison
July - August, 2026

	Total	
	2026	Jul - Aug, 2025 (PY)
Revenue		
Fundraising		
Church Fundraisers		
Other Church Fundraisers		1,344.00
Spring Auction		70.00
Total Church Fundraisers	\$ 0.00	\$ 1,414.00
Food Card Sales	262.50	
SnoUU Summer Program	3,250.00	17,460.00
Total Fundraising	\$ 3,512.50	\$ 18,874.00
Investment, Interest, Misc		
Committee Contributions		
Circle Alliance Contributions		250.00
Total Committee Contributions	\$ 0.00	\$ 250.00
Interest Income	343.70	305.66
Investment Income	789.80	746.63
Misc Contributions	575.00	177.00
Total Investment, Interest, Misc	\$ 1,708.50	\$ 1,479.29
Offertory	7,371.70	3,507.00
Pledges		
Current Year	150,672.21	134,139.38
Prior Year	2,160.82	30,911.80
Total Pledges	\$ 152,833.03	\$ 165,051.18
Rental		
Space Rentals	1,423.60	1,083.00
Total Rental	\$ 1,423.60	\$ 1,083.00
Thrift Store Income	48,420.41	36,691.85
Total Revenue	\$ 215,269.74	\$ 226,686.32
Gross Profit	\$ 215,269.74	\$ 226,686.32
Expenditures		
Administrative		
Total Banking Fees	\$ 519.80	\$ 584.43
Office Expense/Supplies	163.26	1,112.93
Office Equip/Maint	623.49	490.00
Software Expense		
Office Software	712.38	874.21
Payroll Software	573.75	278.92
Total Software Expense	\$ 1,286.13	\$ 1,153.13

46	Total Administrative	\$ 2,592.68	\$ 3,340.49
47	BldgGrounds		
48	Electric	2,188.47	2,343.53
49	Gas	176.05	236.35
50	Groundskeeping	2,800.19	3,997.50
51	Housekeeping	3,740.00	3,060.00
52	Phone & Internet	1,395.82	1,583.19
53	Property-Maintenance	4,664.48	1,909.96
54	Property-Special Projects	12,045.00	11,956.00
55	Property-Supplies	298.86	582.21
56	Water	737.68	643.55
57	Total BldgGrounds	\$ 28,046.55	\$ 26,312.29
58	Children & Youth Ministry		
59	Adult Faith Development	170.00	
60	Middle School	45.00	
61	Pre K-Grade 6/7	282.99	
62	Total Children & Youth Ministry	\$ 497.99	\$ 0.00
63	Committees		
64	Membership	54.35	
65	Social Justice		
66	Racial & Indigenous Justice	-641.50	
67	Reproductive Justice		350.00
68	Split Plate	1,918.35	
69	Total Social Justice	\$ 1,276.85	\$ 350.00
70	UU Connections	150.00	
71	Total Committees	\$ 1,481.20	\$ 350.00
72	Mortgage Loan Payments	1,379.62	1,231.22
73	Music		
74	Music Scores	70.00	33.00
75	Music Supplies/Worship AV	159.99	62.30
76	Total Music	\$ 229.99	\$ 95.30
77	Other Business Expenses		
78	SNOUU costs & supplies	879.98	1,750.60
79	Total Other Business Expenses	\$ 879.98	\$ 1,750.60
80	Staff		
81	Staff Benefits/Payroll		
82	FICA Taxes	3,483.15	2,788.90
89	Total Health Insurance	\$ 11,666.96	\$ 9,322.89
90	Long Term Disability	686.28	455.16
91	Minister's FICA	1,530.00	1,450.36
92	Minister's Term Life	178.00	174.33
93	Retirement		
94	401KCeline	904.32	879.68

95	401KJulia	1,000.00	520.83
96	401KKaaren		854.00
97	401KKaeza	918.40	876.28
98	401KScot	1,000.00	520.83
99	401Victorea	780.00	
100	Total Retirement	\$ 4,602.72	\$ 3,651.62
101	WorkCompInsurance		154.00
102	Total Staff Benefits/Payroll	\$ 22,147.11	\$ 17,997.26
103	Staff Professional		
104	MD Prof Exp	809.36	80.00
105	Minister Prof Exp	172.14	109.99
106	Total Staff Professional	\$ 981.50	\$ 189.99
107	Staff Salaries		
108	Accompanist	730.00	1,100.00
109	AV Tech Support	2,160.00	1,819.20
110	Childcare Providers	335.00	429.00
111	Church Administrator	5,470.00	5,655.00
112	Custodian	1,517.76	1,414.50
113	CYM Director	4,940.00	
114	Facilities Manager	2,956.72	2,610.08
115	Financial Administrator	7,552.50	4,590.75
116	Minister		
117	Minister Housing	14,000.00	6,333.34
118	Minister Salary	6,000.00	12,626.76
119	Total Minister	\$ 20,000.00	\$ 18,960.10
120	Music Director	9,184.00	8,762.76
121	Thrift Store Assistant	1,812.02	1,722.00
122	Thrift Store Manager	9,252.90	9,149.50
123	Total Staff Salaries	\$ 65,910.90	\$ 56,212.89
124	Total Staff	\$ 89,039.51	\$ 74,400.14
125	UUA/NER Dues	2,000.00	2,333.34
126	Worship		
127	Hospitality		78.55
128	Materials/Supplies	170.00	
129	Pulpit Support		700.00
130	Total Worship	\$ 170.00	\$ 778.55
131	Total Expenditures	\$ 126,317.52	\$ 110,591.93
132	Net Operating Revenue	\$ 88,952.22	\$ 116,094.39
133	Net Revenue	\$ 88,952.22	\$ 116,094.39

Financial Reports September 2026

Reconciled

Submitted by Victorea Luminary, Financial Administrator

Table of Contents

Operating Budget versus Actual

Statement of Activity Comparison FY27 versus FY26

% of budget should typically be at 25%

Points of Interest

Total Income is at 40% of budget

Total Expenses are at 25% of budget

Total Pledge Payments received 37% of budget

Offertory is at 24% of budget

Thrift Store Income is at 43% of budget

IRS Refund Received 9/28/26 \$15,919.20 - Misc. Contributions

Capital Expense Fund

	Actual Expenditure	Board Approved
Balance 7/1/2026	5,446.37	5,446.37
Balance 09/30/2026	5,446.37	5,446.37

Sustainability Fund

	Actual Expenditure	Board Approved
Balance 7/1/2026	107,251.19	107,251.19
Increase Thrift Store Assistant Hours (Nove- Mar, 5 months)		-2,041.00
IRS Refund	15,919.20	15,919.20
Funds to Balance the Budget		-8,900.00
Balance 9/30/2026	123,170.39	112,229.39

Budget vs. Actuals: Operating Budget FY27

July-September, 2026

	Total			
	Actual	Budget	Percent of budget	Money remaining
Revenue				
Fundraising				
Church Fundraisers				
Mortgage Pay Off Fund	23,450			-23,450
Spring Auction	25	11,000	0%	10,975
Holiday Fair		11,000	0%	11,000
Other Church Fundraisers		3,000	0%	3,000
Total for Church Fundraisers	23,475	25,000	94%	1,525
Food Card Sales	263	2,500	11%	2,238
SnoUU Summer Program	3,000	22,250	13%	19,250
Total for Fundraising	26,738	49,750	54%	23,013
Investment, Interest, Misc				
Interest Income	524	1,250	42%	726
Investment Income	2,123	8,000	27%	5,877
Misc Contributions	16,994	300	5,665%	-16,694 ***9/28/26 \$15,919.20 IRS Refund
Committee Contributions				
Circle Alliance Contributions		500	0%	500
Welcoming Congregation Contribution		3,000	0%	3,000
Total for Committee Contributions	0	3,500	0%	3,500
Total for Investment, Interest, Misc	19,641	13,050	151%	-6,591
Offertory	11,756	48,000	24%	36,244
Pledges				
Current Year	184,219	494,700	37%	310,481
Prior Year	2,411	14,000	17%	11,589
Total for Pledges	186,630	508,700	37%	322,070
Rental				
Space Rentals	2,194	5,000	44%	2,806
Weddings/Memorials		3,000	0%	3,000
Total for Rental	2,194	8,000	27%	5,806
Thrift Store Income	65,163	150,000	43%	84,837
Total for Revenue	312,121	777,500	40%	465,379
Cost of Goods Sold				
Gross Profit	312,121	777,500	40%	465,379
Expenditures				
Administrative				
Banking Fees	609	2,000	30%	1,391
Office Equip/Maint	1,573	6,000	26%	4,427
Office Expense/Supplies	576	4,000	14%	3,424
Software Expense				
Office Software	864	3,000	29%	2,136
Payroll Software	839	2,200	38%	1,361
Total for Software Expense	1,703	5,200	33%	3,497
Advertising		1,500	0%	1,500
External Financial Review		2,000	0%	2,000

50	Total for Administrative	4,462	20,700	22%	16,238
51	BldgGrounds				
52	Electric	3,466	13,000	27%	9,534
53	Gas	250	9,000	3%	8,750
54	Groundskeeping	4,675	17,000	28%	12,325
55	Housekeeping	3,740	18,400	20%	14,660
56	Phone & Internet	2,177	9,900	22%	7,723
57	Property-Maintenance	7,598	19,000	40%	11,402
58	Property-Special Projects	12,045	20,000	60%	7,955
59	Property-Supplies	511	4,200	12%	3,689
60	Water	738	1,500	49%	762
61	Liability/Property Insurance		24,000	0%	24,000
62	Total for BldgGrounds	35,199	136,000	26%	100,801
63	Children & Youth Ministry				
64	Child Care Supplies	221	200	110%	-21
65	Middle School	45	800	6%	755
66	Pre K-Grade 6/7	368	600	61%	232
67	Contract Childcare		400	0%	400
68	High School Youth Program		800	0%	800
69	Office/Library		300	0%	300
70	Special Programing		1,000	0%	1,000
71	Training and Curriculum		1,230	0%	1,230
72	Total for Children & Youth Ministry	634	5,330	12%	4,696
73	Committees				
74	Board of Trustees	1,853	1,400	132%	-453
75	Membership	104	850	12%	746
76	Social Justice				
77	Racial & Indigenous Justice	2,157	500	431%	-1,657
78	Split Plate	4,048	24,000	17%	19,952
79	Biodiversity		500	0%	500
80	Peaceful World		500	0%	500
81	Reproductive Justice		500	0%	500
82	UU The Vote		1,500	0%	1,500
83	Wampanoag Language School		2,100	0%	2,100
84	Total for Social Justice	6,205	29,600	21%	23,395
85	UU Connections	150	1,660	9%	1,510
86	Caring Committee		300	0%	300
87	Disability, Justice & Inclusion		500	0%	500
88	Landscape Committee		1,395	0%	1,395
89	Stewardship		700	0%	700
90	Total for Committees	8,312	36,405	23%	28,093
91	Mortgage Loan Payments	2,069	8,276	25%	6,207
92	Music				
93	Music Scores	168	1,500	11%	1,332
94	Music Supplies/Worship AV	172	1,000	17%	828
95	Guest Musicians		1,500	0%	1,500
96	PianoOrgan		1,300	0%	1,300
97	Total for Music	340	5,300	6%	4,960
98	Other Business Expenses				

99	SNOUU costs & supplies	6,136	5,200	118%	-936
100	Total for Other Business Expenses	6,136	5,200	118%	-936
101	Staff				
102	Staff Benefits/Payroll				
103	FICA Taxes	5,278	21,601	24%	16,323
109	Total for Health Insurance	17,500	77,000	23%	59,500
110	Long Term Disability	1,029	4,380	24%	3,351
111	Minister's FICA	2,295	9,180	25%	6,885
112	Minister's Term Life	356	1,068	33%	712
119	Total for Retirement	6,904	27,616	25%	20,712
120	Staff Appreciation		900	0%	900
121	WorkCompInsurance		3,240	0%	3,240
122	Total for Staff Benefits/Payroll	33,363	144,985	23%	111,622
123	Staff Professional				
124	MD Prof Exp	891	3,306	27%	2,415
125	Minister Prof Exp	507	12,000	4%	11,493
126	CYM Prof Exp		1,778	0%	1,778
127	Total for Staff Professional	1,399	17,084	8%	15,685
145	Total for Staff	134,321	562,534	24%	428,213
146	UUA/NER Dues	2,000	2,000	100%	0
147	Worship				
148	Hospitality	139	300	46%	161
149	Materials/Supplies	255	1,000	26%	745
150	Pulpit Support	350	3,500	10%	3,150
151	Total for Worship	744	4,800	16%	4,056
152	Total for Expenditures	194,218	786,545	25%	592,327
153	Net Operating Revenue	117,903	-9,045	-1,317%	-126,948
154	Other Revenue				
155	Sustainability Withdrawal		10,941	0%	10,941
156	Total for Other Revenue	0	10,941	0%	10,941
157	Other Expenditures				
158	Net Other Revenue	0	10,941	0%	10,941
159	Net Revenue	117,903	1,896	6,285%	-116,007

Accrual Basis Wednesday, October 07, 2026 01:20 PM GMT-04:00

First Parish Brewster
Statement of Activity Comparison
July - September, 2026

	Total	
	Jul - Sep, 2026	Jul - Sep, 2025 (PY)
Revenue		
Fundraising		
Church Fundraisers		
Mortgage Pay Off Fund	23,450.00	
Other Church Fundraisers		653.00
Spring Auction	25.00	100.00
Total Church Fundraisers	\$ 23,475.00	\$ 753.00
Food Card Sales	262.50	175.00
SnoUU Summer Program	3,000.00	17,700.00
Total Fundraising	\$ 26,737.50	\$ 18,628.00
Investment, Interest, Misc		
Committee Contributions		
Circle Alliance Contributions		250.00
Total Committee Contributions	\$ 0.00	\$ 250.00
Interest Income	523.94	472.71
Investment Income	2,122.61	2,017.30
Misc Contributions	16,994.20	177.00
Total Investment, Interest, Misc	\$ 19,640.75	\$ 2,917.01
Offertory	11,755.78	11,660.99
Pledges		
Current Year	184,219.21	165,780.88
Prior Year	2,410.82	32,125.10
Total Pledges	\$ 186,630.03	\$ 197,905.98
Rental		
Space Rentals	2,193.60	1,712.00
Weddings/Memorials		1,010.00
Total Rental	\$ 2,193.60	\$ 2,722.00
Thrift Store Income	65,163.19	53,798.84
Total Revenue	\$ 312,120.85	\$ 287,632.82
Gross Profit	\$ 312,120.85	\$ 287,632.82
Expenditures		
Administrative		
Total Banking Fees	\$ 609.15	\$ 742.93
Office Expense/Supplies	575.75	1,233.39
OfficeEquip/Maint	1,573.37	851.67
Software Expense	72.00	
Office Software	792.38	1,026.21

46	Payroll Software	839.06	428.74
47	Total Software Expense	\$ 1,703.44	\$ 1,454.95
48	Total Administrative	\$ 4,461.71	\$ 4,282.94
49	BldgGrounds		
50	Electric	3,465.64	4,031.30
51	Gas	249.61	313.20
52	Groundskeeping	4,675.19	5,852.50
53	Housekeeping	3,740.00	4,620.00
54	Phone & Internet	2,177.05	2,373.80
55	Property-Maintenance	7,597.83	2,944.85
56	Property-Special Projects	12,045.00	8,206.00
57	Property-Supplies	511.40	979.33
58	Water	737.68	643.55
59	Total BldgGrounds	\$ 35,199.40	\$ 29,964.53
60	Children & Youth Ministry		
61	Child Care Supplies	220.69	
62	Middle School	45.00	
63	Pre K-Grade 6/7	367.99	
64	Total Children & Youth Ministry	\$ 633.68	\$ 0.00
65	Committees		
66	Board of Trustees	1,852.90	
67	Membership	104.34	62.14
68	Social Justice		
69	Racial & Indigenous Justice	2,157.20	
70	Reproductive Justice		350.00
71	Split Plate	4,047.64	3,796.50
72	Wampanoag Language School		10,000.00
73	Total Social Justice	\$ 6,204.84	\$ 14,146.50
74	UU Connections	150.00	100.00
75	Total Committees	\$ 8,312.08	\$ 14,308.64
76	Mortgage Loan Payments	2,069.43	1,846.83
77	Music		
78	Music Scores	168.49	168.99
79	Music Supplies/Worship AV	171.98	113.28
80	Total Music	\$ 340.47	\$ 282.27
81	Other Business Expenses		
82	SNOUU costs & supplies	6,136.37	7,293.11
83	Total Other Business Expenses	\$ 6,136.37	\$ 7,293.11
84	Staff		
85	Staff Benefits/Payroll		
86	FICA Taxes	5,277.77	4,402.39
94	Total Health Insurance	\$ 17,500.44	\$ 16,147.47
95	Long Term Disability	1,029.42	929.16

96	Minister's FICA	2,295.00	2,215.36
97	Minister's Term Life	356.00	280.66
105	Total Retirement	\$ 6,904.08	\$ 5,529.60
106	WorkCompInsurance		154.00
107	Total Staff Benefits/Payroll	\$ 33,362.71	\$ 29,658.64
108	Staff Professional		
109	MD Prof Exp	891.24	109.99
110	Minister Prof Exp	507.35	3,682.97
111	Total Staff Professional	\$ 1,398.59	\$ 3,792.96
128	Total Staff Salaries	\$ 99,559.90	\$ 88,428.84
129	Total Staff	\$ 134,321.20	\$ 121,880.44
130	UUA/NER Dues	2,000.00	3,500.01
131	Worship		
132	Hospitality	138.98	78.55
133	Materials/Supplies	255.00	
134	Pulpit Support	350.00	1,050.00
135	Total Worship	\$ 743.98	\$ 1,128.55
136	Total Expenditures	\$ 194,218.32	\$ 184,487.32
137	Net Operating Revenue	\$ 117,902.53	\$ 103,145.50
138	Net Revenue	\$ 117,902.53	\$ 103,145.50

Tuesday, Oct 06, 2026 09:30:42 AM GMT-7 - Accrual Basis

First Parish Brewster
Statement of Financial Position
As of Sep 30, 2026

	Total	
	As of Sep 30, 2026	As of Sep 30, 2025 (PY)
Assets		
Current Assets		
Bank Accounts		
CC5 Capital Campaign CD - 5845	106,675.23	103,120.76
CC5 Capital Campaign Ckg - 7508	4,795.68	4,795.20
CC5 Capital Campaign HYS - 8341	0.00	0.00
CC5 Capital Campaign MM - 6108	0.00	0.00
CC5 Endowment Ckg - 6220	5,750.65	5,503.84
CC5 Endowment Investment - 7015	1,459,626.43	1,368,629.20
CC5 Operating Ckg - 5859	30,912.47	22,586.05
CC5 Operating Sweep - 0998	216,584.75	154,531.98
CC5 Special Funds Ckg - 6071	78,393.23	206,943.08
Total for Bank Accounts	\$1,902,738.44	\$1,866,110.11
Accounts Receivable		
Accounts Receivable (A/R)	650.00	80.00
Total for Accounts Receivable	\$650.00	\$80.00
Other Current Assets		
Food Card Inventory	10,775.00	11,225.00
Inventory Asset	\$0.00	\$0.00
Other Assets		
Endowment Investment Accrued Income	-111.85	-53.87
Total for Other Assets	-\$111.85	-\$53.87
QuickBooks Tax Holding Account	4,196.20	
Special Funds Assets	\$0.00	
325 Anniversary Fund	-4,360.56	
Building a Bigger Table Fund	-25,800.88	-25,802.26
Capital Expense Fund	-5,446.37	-4,146.37
Circle Alliance	-1,224.00	-1,510.00
Endowment Suspense	-9,436.82	-7,777.55
Heed Fund	-10,912.68	-7,528.18
Meetinghouse Speaker Series Fund	-1,325.29	-938.04
Memorial Garden Fund	-4,693.97	-5,204.61
Minister Housing Fund	\$0.00	-134,737.87
Minister's Discretionary Fund	-597.45	-302.45
UU the Vote Fund	-667.05	-60.80
Welcoming Congregation Fund	-13,928.16	-18,934.95
Total for Special Funds Assets	-\$78,393.23	-\$206,943.08

44	Sustainability Fund	-107,251.19	-61,854.08
45	Undeposited Funds	\$0.00	\$0.00
46	Unearned Pledges	\$0.00	\$0.00
47	Unearned Summer Program Expenses	\$0.00	
48	Unearned Summer Program Funds	-14,020.00	-1,280.00
49	Total for Other Current Assets	-\$184,805.07	-\$258,906.03
50	Total for Current Assets	\$1,718,583.37	\$1,607,284.08
51	Other Assets		
52	Transfer Suspense	\$0.00	\$0.00
53	Total for Other Assets	\$0.00	\$0.00
54	Total for Assets	\$1,718,583.37	\$1,607,284.08
55	Liabilities and Equity		
56	Liabilities		
57	Current Liabilities		
58	Credit Cards		
59	Commerce Credit Card (9869)	178.34	3,743.00
60	Total for Credit Cards	\$178.34	\$3,743.00
61	Other Current Liabilities		
62	Direct Deposit Payable	\$0.00	\$0.00
63	Payroll Liabilities		
64	Empower	\$0.00	\$0.00
65	Empower-Retirement	\$0.00	\$0.00
66	Federal Taxes (941/944)	3,041.14	\$0.00
67	Long Term Disability	79.56	97.62
68	MA Income Tax	1,155.06	\$0.00
69	MA Unemployment	\$0.00	\$0.00
70	MA Unemployment Tax	\$0.00	\$0.00
71	Minister's Term Life	89.03	99.95
72	Retirement	1,525.67	868.16
73	UUA	-0.03	-405.33
74	UUA - Dental	195.00	-20.90
75	Total for Payroll Liabilities	\$6,085.43	\$639.50
76	Split Plate	\$0.00	937.00
77	UUSC Coffee Sales	113.52	-743.44
78	Total for Other Current Liabilities	\$6,198.95	\$833.06
79	Total for Current Liabilities	\$6,377.29	\$4,576.06
80	Long-term Liabilities		
81	CC5 Mortgage Loan - 0001	48,146.80	53,340.73
82	Total for Long-term Liabilities	\$48,146.80	\$53,340.73
83	Total for Liabilities	\$54,524.09	\$57,916.79
84	Equity		
85	Opening Balance Equity	1,374,309.44	1,374,309.44
86	Unrealized appreciation/depreciation	38,802.89	109,805.88

87	Retained Earnings	140,343.41	-78,000.60
88	Net Revenue	110,603.54	143,252.57
89	Total for Equity	\$1,664,059.28	\$1,549,367.29
90	Total for Liabilities and Equity	\$1,718,583.37	\$1,607,284.08

Accrual Basis Tuesday, October 06, 2026 01:18 PM GMT-04:00

PROPOSED BYLAW/POLICY CHANGES, Approved by BOT Oct. 20, 2026

First Parish Brewster UU

Approved by Policy Committee, Sept. 24, 2026

Art. VI, Sec. 3 (Special Meetings); Art. VII, Sec. 4 (Powers BOT); Art. VII, Sec. 10 (Quorum Board Meetings)

Policy 2.2, Sec. 5 (Board Meetings)

First Parish Brewster UU

Cite	PRESENT	PROPOSED BY BOARD	EXPLANATION
Art. VI, Sec. 3	Special Meetings: Special meetings may be called at any time by the Board of Trustees or through petition to the Board, signed by no fewer than ten (10) voting members of the Society.	Special Meetings: Special meetings may be called at any time by the Board of Trustees or through written petition to the Board, requesting such a meeting signed by at least 10 percent [no fewer than ten (10)] of all voting members of the Society with the agenda limited to those matters specifically addressed in the petition.	Our present bylaws only require 10 voting members (3 percent of our members, i.e., 10/297=.033) to call a Special Meeting via petition. This is an extremely low percentage. While a smaller number can of course ask the Board to call a congregational meeting, there should be a broader consensus of members as to the need for a meeting before members can require the meeting. As to the suggested percentages, the Board must consider what to propose. Here are some things to think about: - Based on our current membership of approximately 300 members, 5 percent is 15 people; 10 percent is 30 people; 15 percent, is 45 people; or 20 percent is 60 people. - There is no mandated blanket percentage from the UUA because each UU operates according to its own polity; congregations choose thresholds that fit their specific size and cultural expectations.¹ - A 15% threshold: That said, the UUA's <i>official Guide to Writing Congregational Bylaws</i> explicitly uses 15% in its primary sample provision language. Example: the UU Church

Cite	PRESENT	PROPOSED BY BOARD	EXPLANATION
			of Worcester, requires a written petition from at least 15% of voting members. - A 10% threshold: Some congregations do opt for 10%. The bylaws of the UU Fellowship of the Poconos (UU Bridge) state that the Board must call a special meeting upon a petition of 10% of the membership. - A 20% threshold: Higher thresholds (20% and above) are often selected to prevent a tiny faction from forcing frequent, disruptive meetings. The Horizon Unitarian Universalist Church, for example, mandates a petition signed by 20% of eligible voting members. - Low Thresholds or Fixed Numbers: Smaller fellowships or churches seeking maximum accessibility sometimes set the bar at 5%, or bypass percentages entirely by requiring a flat number (such as "written request of 10 or more members").
Board of Trustees, Art. VII, Sec. 4	Powers: The Board of Trustees shall, subject to the controlling power of the Society which may have been exercised prior to action taken by the Board of Trustees and except as otherwise specifically provided by law or by these by-laws, have complete charge of the operation of the affairs of the Society and all insurance thereon and of salaries and other compensations; provided, however, that no real property of the Society shall be sold without prior approval at a meeting of the Society.	Amendment.to.add.at.the.end.of.the.present.language.(to.the.left); Any potential action outside the Board's authority (powers provided for by these Bylaws, the Policies and Procedures of the Society, and applicable law) shall require approval by the Society, using the procedures specified in the Bylaws, Article VI, Meetings.	The Board should not take actions outside their authority. In the event that the Board and/or the Society Members wish to take action outside of the Board's authority, explicit Society approval should be obtained. Examples of actions may include civil disobedience and acts of conscience that may be illegal.
Board of Trustees Art. VII, Sec. 10	Quorum for Board Meetings: All motions enacted by the Board of Trustees must be by majority vote with a quorum present consisting of five	Quorum for Board Meetings: All motions enacted by the Board of Trustees at a Board Meeting must be by majority vote with a quorum present consisting of five	A nonprofit board (including church boards) must obtain a unanimous "yes" vote for written consent via email to be legally effective. Under MA General Laws Chap. 180 (governing charitable corporations) an

Cite	PRESENT	PROPOSED BY BOARD	EXPLANATION
	members of the Board including at least one officer.	members of the Board including at least one officer. Motions proposed by email require a “yes” response from all of the Board members to be valid.	action can only be taken outside of a formal board meeting if 100% of the directors entitled to vote consent to the action in writing.
Board Meeting Policy 2.2, Sec. 6	“Voting by email – Under special circumstances, the Board may be required to vote on a specific issue by email. In such an event, responses by a quorum of Board members shall be required for the vote to be valid. The results of an email vote shall be included as an item on the agenda of the next Board meeting.”	“Voting by email – Under special circumstances, the Board may be required to vote on a specific issue by email. In such an event, “yes” responses from all of the Board members shall be required for the vote to be valid. The results of an email vote shall be included as an item on the agenda of the next Board meeting.”	This policy change is needed to bring the Policies into alignment with MA law and the change in the proposed . See above policy amendment.