

Parish Committee Minutes
First Parish Unitarian Universalist of Arlington
May 18, 2021

Attending: Marie Meteer, Celia Wcislo, Anne Quaadgras, Maggie Carey, Paul Hollings, Marta Flanagan, Tom Estabrook, Rev. Erica Richmond, David Klingsberg, Sara Galantowicz, Steve McMullin

Call to Order (Marie)

Reading and Chalice Lighting. (Paul Hollings)

Two minutes of silence (let us bring our best selves to this meeting)

Financial Report & dashboard (David)

- David reported church financials are still strong, with only 2 months left in the First Parish fiscal year.
- The most recent balance sheet does not reflect about \$5,000 in revenue from the yard sales.
- April should a slight operating loss of \$13,000 of expenses relative to income, but overall there is a budget surplus. April pledges came in at \$38,000.
- Salaries are still below budget, due to later start dates, and utilities are lower than anticipated; we expect a healthy surplus is expected by year end.
- Mariposa's rent payment was on schedule.
- Trust funds bounced back in April, from earlier losses.
- The capital infrastructure funds and general reserve funds can help cover for any repairs as well as modifications to help reduce risk when in person services resume.
- Overall, our healthy financials reflect that the First Parish community was generous this past year, the Parish Committee estimated income conservatively back in April 2020, and expenses were down due to Covid-related building closures.

(Vote 1, Discussion). Consent agenda: Minutes, Financials, lead Minister's Report, Parish minister's report, Re Report. Motion made by Steve, seconded by Anne. Motion passed unanimously.

Updates and Votes

- Vote to allow new members to vote at the annual meeting. They must have signed the membership book by May 6th to be allowed to vote at the Annual meeting. Motion made by Maggie, seconded by Celia. Motion passed unanimously.
- Vote on new theme for the public witness banner. The RJCC recommends a banner commemorating Juneteenth. The wording will be finalized by the RJCC. Motion made by Maggie, seconded by Sara. Motion passed unanimously.
- Annual Meeting Update (Anne & Celia & Maggie).
 - 92 people have registered so far. A quorum is 89 members.
 - Budget has been completed and 3 people attended two open budget meetings.

- Sara finished the “year in review” slide show.
- Six people will serve as the tech team.

Deferred Maintenance list- The continued minimal use of the building and budget surplus make it possible to schedule overdue maintenance. The Parish Committee discussed options and priorities, based on a list of “shovel-ready” projects to address deferred upkeep, provided by the Property Committee. These include:

- Fixing broken lighting and flaking paint on the spire
- Replacing a fogged sanctuary window with a broken seal.
- Painting the sanctuary
- Fixing and updating the HVAC in the Sanctuary building to improve airflow (estimate of \$25,000).

The estimated cost of all these repairs is \$78,000. Parish Committee recommended taking \$80,000 out of excess income to use for these repairs. Motion made by Steve, seconded by Paul Hollings, to allocate \$80,000 for deferred maintenance from the capital infrastructure fund and general reserves.

- The general reserve fund will grow in July with the excess income from this fiscal year in July.

State of the church (Rev. Erica)

- Juneteenth event planned with NAACP speaker who will speak to HR40 – A committee to study reparations.
- On May 25th, there will be a one-year remembrance of the death of George Floyd, held on the front lawn. This will be followed by a ZOOM discussion on policing at 7:30.
- Tom Estabrook proposed Parcom recognize an indigenous justice working group under Social Justice.
 - There will be a summer service educational event on land acknowledgement sponsored by the working group.
 - They are working on a two-year plan, with the goal of a congregational vote on land acknowledgement.

Returning to In Person and summer rules

- The Parish Committee reached Consensus on sticking to the plan of returning to in-person services on Sept 12.
- After June 1, the building will be open to smaller groups, who have to make reservations to use building space. The offices are open June 1-25, with ministers taking appointments in their offices.
- People must be masked when entering the building.
- Each group can decide whether to remain masked once meeting, by consensus.
- The ministers are exploring the feasibility of an outdoor flower service on June 13th, including volunteer support.
- The Parish Committee will also consider whether to conduct another survey later in the summer about reopening.

Consistent with state and federal guidelines, people who are not vaccinated do not need to wear masks when meeting outside the building. Social distancing is still recommended.

- Policies regarding masking when children and adults are using the building together still need to be developed, as well as those around food and rentals. In the interim, food can be served outdoors. The Executive Committee of the Parish Committee will review the issue of food and rental/group usages.
- Motion on these criteria was made by Marie, seconded by Maggie. The motion passed unanimously.

Marta's Sabbatical

- Marta has accumulated 4.5 months of sabbatical as of June 2021.
- Staff generally prefers Marta goes on Sabbatical in the winter rather than fall. Subject to the Parish Committee's recommendation, Marta is considering a sabbatical between January and June of 2022, depending on the reopening of FP in the Fall for in-person worship.
- Marta and Rev. Erica are discussing what supports Erica might need for this new role. The sabbatical fund is available for these additional costs.
- Motion made by Steve, seconded by Paul to support Marta's 4.5-month sabbatical request for 2022. Motion passed unanimously.

Gratitude and recommendations

- Special acknowledgments and thanks were given to David Klingsberg, Maggie Carey, and Paul Hollings, whose terms end this fiscal year.
- The Parish Committee will give them an appreciation gift within the next month.
- David Klingsberg offered his house for a Parish Committee dinner on June 11th.

Motion to adjourn was made by Paul, seconded by Maggie. Motioned passed unanimously and the meeting adjourned at 9:10 PM.

Attachments: April Minutes, Financial Documents, Ministers' reports, DRE report

MOTIONS (proposed wording that will be adjusted based on the discussion of the Parish Committee)

1. I move that we adopt the consent agenda.
2. I move that we allow new members who "signed the book" before May 6 to vote in the annual meeting on May 23. This is a one-time change due to COVID restrictions for meeting in person.
3. I move that we accept the wording from the RJCC for the banner:
Recognizing Juneteenth:
Nobody's Free Until Everybody's Free
4. I move that we use \$80,000 of the general reserve contingency fund for deferred maintenance, including improvements to air flow.

5. I move that we return to in person workshop on September 12, 2021 and follow the guidelines outlined in the draft proposal assuming all indicators (COVID cases, vaccinations, scientific studies) continue the positive trends.
6. I move that we support Marta in exploring a 4.5-month sabbatical for winter/spring 2022.

ARTICLE V—Membership

Section 2. The right to vote at Annual Meetings or other congregational meetings is limited to members who have attained the age of eighteen years and **shall have been members for at least thirty days**. No person shall be denied the right of voice at business meetings. Only members of legal age shall be eligible to hold elective office or to serve on the Trustees, Parish, or Finance Committees.

Lead Minister Report

April 15- May 14, 2021

Rev. Marta Morris Flanagan

First Parish in Arlington Massachusetts

This month has been marked by the beginning of spring, the loosening of restrictions that have been in place for the last fourteenth months of the COVID 10 pandemic, and the usual round of activities as we move toward the conclusion of the 2020-21 program year. The mood at First Parish is marked by cautious relief and delight. The May Day Yard Fest was a joyous reunion for so many of us -- as well as a financial success.

A ten percent increase in our annual pledge drive this year eased the process budget preparation this month. Plans for the annual meeting on May 23 are proceeding. The annual evaluations of the Office Administrator, the Music Director and the Director of Religious Education were conducted and completed this month with the help of the Music Committee and the Religious Education Committee. Satisfaction with staff runs very high.

Alongside this good news is that attendance at worship and nearly all zoom events is declining. For years attendance in worship and other events at Frist Parish declines with the good weather. But this year it seems especially so as people feel freer to get out of their homes and away from their screens as COVID restrictions lift.

Rev. Erica and I are beginning to discuss our goals for next year and have scheduled a two day retreat together later in June to plan. Our working assumption is that much of the task for next year will be navigating new ways of being religious community in a post COVID world. In addition, much of our planning will be influenced by whether I will be taking sabbatical time in 2022. The Parish Committee will discuss that at the May 18 meeting.

Being a vital religious community online has been a tall and challenging task this past year. Now we get to imagine new possibilities. How grateful I am for the committed leadership of so many at Frist Parish and especially those who will be leaving the ranks of the Parish Committee –especially David Klingsberg as Treasurer, Maggie Carey, Paul Hollings as ParCom members.

Marta

What follows is a more detailed accounting of my activities this month.

Worship

April 18 “What in God’s Name?” (192 screens tuned in for more than 30 minutes)
Rev. Marta Flanagan preaching

April 25 Living Our Faith Service (178)
Alice Austin, Genevieve Baldwin, and Jim Ptacek speaking

May 2 "Who Are Your People?" (185)
Rev. Erica Richmond preaching

May 9 Remembering Well – Mother's Day (145)
Rev. Marta Flanagan preaching

Average Mean online screen attendance: 175
Perhaps the number of individuals is 1.25 x or 219

Note: The average mean for the previous four Sundays was 188 screens.

Note: Wednesday chapel is an experiment led by Rev. Erica which began on January 13. At 9 pm on Wednesday for 20 minutes 20-26 people have gathered online for a shared contemplative practice. Rev. Erica plans to continue offering Wednesday chapel for the next several weeks.

Attended Worship Associate Meeting 4/28
Led with Worship Associates the training for summer worship leaders 5/13

Pastoral Care Provided by Lead Minister

Pastoral appointments and visits:

Online: 5

Outside: 7

(themes: grief, spirituality, depression, job loss, family conflict, retirement)

Adult Programming Activities of Lead minister

Lead Lectio Divina: twice a week (attendance 16-25)

Attended meeting of Spirit Talk Conveners weekly

Attended monthly meeting of Covenant Group Conveners 5/5

Staff and Lay Leadership Support Provided by Lead Minister

Appointments with lay leaders regarding projects and committee work: 5

Committee meetings attended:

(in addition to Worship meetings and Adult Programming Committees):

ParCom Exec 4/28, 5/12
ParCom 4/20, 4/27

Weekly individual meetings with Parish Minister Rev. Erica and DRE Tina Schultz

Biweekly weekly meetings with Music Director Jonathan Brennand

Biweekly Program Staff Meetings (Ministers, DRE, Office Manager, Music Director

Monthly meeting with Rev. Erica and Consultant Larry Peers

Professional Development and Continuing Education of Lead Minister

Attended two day online Greenfield UU Ministers Study Group, 5/10, 5/11

Parish Minister Report
April 21-May 18, 2021
Rev. Erica F Richmond

First Parish in Arlington Massachusetts

We continue to live in a liminal space- still surrounded by discomfort and uncertainty. Even still, as the state and country move forward with vaccines and reopening plans, it feels like a lot has shifted in the last month. It was so delightful to see people reconnect at YardFest or at the Mount Auburn walk. I am hopeful we can continue to provide small outdoor programs for folks to reconnect with one another (and for me to finally meet more people!). I am wishing lots of courage and deep breaths of all of us as we navigate this changing landscape.

- Rev. Erica

Worship:

I was the point minister for the Living Our Faith Service, April 25th, the three lay leaders did a wonderful job talking about how their spirituality compels them to action. I preached May 2nd on civil rights activist Ella Baker's question, "who are your people?" I did the welcome/chalice lighting for Mothers Day, May 9th.

I am doing the prayer and provided support to the Coming of Age service on May 16th And I am preaching again on May 23rd, Annual Meeting Sunday

The weekly Wednesday evening chapel continues with around 20 participants each time. It will continue through June 9th. It has been a wonderful spiritual practice and some of our new members have joined in quite to my delight.

I led family worship with Tina Schultz on Sunday, April 25th. We talked about our faith's seven principles and the 8th principle that some congregations are adopting. I am co-leading family worship again with her on 5/16.

Pastoral Care Provided by Minister

I continue to provide spiritual care to individuals and families. Themes this month included gratitude for a return to normalcy, anxiety around transitions, and family caregiving and concerns.

Individual pastoral care sessions: 6

1:1 Committee leadership support: 7

I officiated the wedding of Aaron Kitzmiller's niece, Tara Patel, in Lexington on April 23rd. It was lovely to get to know her, her fiancé Juan & the rest of the family.

Lay Ministry:

I am so touched by the continued good work of this committee. In addition to the grief and retirement groups, we are also exploring the possibility of identity based affinity groups, such as PoC and LGBTQ.

Staff and Lay Leadership Support Provided by Minister

The programmatic full-time staff team continues to meet weekly. I completed Sara Hidalgo's annual evaluation this month.

Committee meetings attended:

ParCom Exec: 4/28 and 5/12

Committee on Ministry: 5/19

Membership Committee: book-signing on May 2nd, 9 members signed

and 1 associate member, 2 more additional signing meetings,
committee meeting 5/16

Lay Ministry: missed this month

Leadership Development Committee: 5/10

Par Com Budget meeting: 4/27

Racial Justice: 4/27 (8th Principle) and 5/13

Social Justice: 4/28

Stewardship: 4/25 and 5/2 and 5/16

Adult Programming: Education, Spiritual Deepening, Community Building

We welcomed 11 new members this month! I coordinated the membership signing on

May 2nd - on that day 9 members and one youth associate member signed the book!

Two folks could not make it that day so I arranged for separate signing times for them.

What a thing it is to increase our membership during such a hard year! Thanks to the
Membership Committee for their work on this.

As Spring continues to warm up, I am so glad for more opportunities for community
building. I attended (and bought delightful treasures) at YardFest on May 1st.

I also met with the leadership of STAR to prepare for their end-of-life sessions. I am
leading the one in June.

Social Justice / Turning Outward

- I attended the UUMassAction webinar on policing
- I attended the Arlington interfaith group monthly meeting, 4/22
- I facilitated the RJCC discussion about the Derek Chauvin verdict on April 25th at 11:30 am. About 30 FP folks attended and had a thoughtful and lively conversation.
- I led, with Maureen Dolan and Arleen Kulin, a tour of social justice forebearers in Mount Auburn Cemetery. 36 people joined!
- Participated in the Chief of Police's Advisory Committee on May 4th. Met with another member on 5/13 to deepen relationships.
- Continue to organize with BIJAN, the Boston Immigration Justice Accompaniment Network. I answer the detention hotline on Mondays in May.

Professional Development and Continuing Education

Attended women minister support group "Follen Women," April 15th

Attended a "young" queer clergy support group: not this month.

Coaching session with Larry Peers, professional clergy coach, and Marta: 4/21

Spiritual Direction Session: 5/12

Continue monthly UUA mentor meeting as well, 5/10

To: The Parish Committee
From: Marta Flanagan

May 2021

Accrual of Sabbatical time

I began my ministry at First Parish in August 2009. In the fall I will begin my thirteenth year of ministry at First Parish. According to the Letter of Agreement, I accrue a month of sabbatical for every year of service.

I have taken two sabbaticals during my ministry at First Parish:

- a 4-month sabbatical (1/1/ 2014- 4/30/2014) during which Rev. Ken Sawyer served as sabbatical minister.
- a 3.5-month sabbatical (1//19-4/15/19) during which Jeanne and Olav Nieuwejaar served as sabbatical ministers.

As of June 2021, I will have accrued 4.5 months of unused sabbatical time.

Length and timing of of a Sabbatical

I am generally not a fan of taking sabbatical of more than 5 months. I think it is too disruptive to the congregational life and to the rhythms of ministry.

The staff prefer a sabbatical be taken after the fall startup and the December holidays.

If I were to take a 4.5-month sabbatical sometime between January and June 2022, I would want it contingent on our resuming incarnate worship in the fall.

Staffing during Sabbatical

There is a sabbatical fund to provide some staffing in a minister's absence. Regarding any sabbatical time, I recommend that Rev. Erica and I together explore options for staffing support for her during any sabbatical time I take.

Rationale

The congregation has welcomed Rev. Erica as Parish Minister. I have great confidence in her ability to provide ministerial leadership during any sabbatical I were to take.

In addition, the last three years of ministry have been unusual and taxing. There was the extensive search for a second minister and the creation of a new ministerial team -- all the while ministering midst of COVID-19. I would welcome the chance to step back and reflect on the lessons of these 3 years as well as consider how to approach the future. I imagine that would involve study, retreat time, and some travel.

Question to the Parish Committee

Does the Parish Committee recommend that I and Rev. Erica pursue options for my taking a 4.5 month sabbatical in the winter/spring 2022?

Policy of the Month: Fiscal Matters

ARTICLE XII—Fiscal Matters

Section 1. The fiscal year of the Church shall be from July 1 to June 30.

Section 2. In its management of the affairs of the Church, the Parish Committee shall expend only such sums as have been appropriated by adoption of the annual budget or by special vote taken at the Annual Meeting or at another congregational meeting or are designated gifts or grants that are intended by the giver to be used before the following fiscal year.

Section 3. At each Annual Meeting, the Parish Committee shall submit an operating budget for the coming fiscal year. The budgeted expenditures may not exceed the anticipated income. A budget shall be adopted by a simple majority vote of the voting members present at the meeting. Once a budget is approved, the Parish Committee may authorize and expend the funds as budgeted; **however, the Parish Committee may reallocate funds among the line items of the approved budget so long as the amount reallocated does not exceed ten percent of the total budgeted expenditures.**

Section 4. Each committee of the Church, whether standing or appointed shall, have the right and responsibility to direct expenditure of funds allocated for its use in the annual operating budget.

Section 5. The Parish Committee may borrow money for church expenses, if necessary; however, no borrowing of money nor financial contract may be made without approval of the members of the Church in a congregational meeting if such borrowing or contract involves more than ten percent of the current annual operating budget.

**Recognizing Juneteenth:
“Nobody’s Free
Until Everybody’s Free”
--*Fannie Lou Hamer***

Meetinghouse Deferred Maintenance

Other items without quotes:

“Shovel Ready”

- \$900: Paint Sanctuary benches.
- \$3000: Replace fogged Sanctuary window
- \$2600: Replace courtyard picnic table with 2 round ones
- \$15,000: Paint Spire (estimate is for \$10,000; I added \$5000 to cover stuff they didn't quote)
- \$33,000: Paint entire Sanctuary (Rear and balcony: \$22,800; front: \$10,200)
- \$25,000: (est) improve airflow
- Paint Music room and rear hall while empty for floor work: ~\$4000
- Fix lights in Music room while empty for floor work: ~\$1000
- Restore Spire lighting: ~\$2000
- Vestry floor: \$10,000-\$17,000.
 - Mike (mostly) has been gluing the floor back in place piece by piece for years. It's a chore and a hazard.
- Dishwasher: \$2500-\$11,000.

First Parish Unitarian Universalist of Arlington

Budget vs. Actuals: FY21 P&L

July 2020 - April 2021

Major areas of sensitivity:	Pledges	Plate	Salary expense	Properties - Maint & repair	Properties - Heat, util.
	4100	4200	5110	5520,5530	5510
April YTD budget	528,863	31,667	406,649	19,290	32,280
April YTD actual	623,827	38,856	360,303	25,255	21,580
Actual over/(under) budget	94,964	7,189	(46,346)	5,965	(10,700)
%	17.96%	22.70%	-11.40%	30.92%	-33.15%
FY21 Full year budget	629,600	38,000	488,000	23,150	34,850
FY21 Year end projection	629,600	40,000	430,000	26,000	34,850
Projection over/(under) budget	0	2,000	(58,000)	2,850	0
%	0.00%	5.26%	-11.89%	12.31%	0
<p>April FY21 YTD results favorable, pledges (acct 4110) over budget according to seasonality trending established in prior years, current month payments of 37,800 lower then previous months as we head towards fiscal year end. Net \$13k loss April MTD.</p> <p>Mariposa April rent has been paid. Foodlink has moved out, payments have ended. Second minister funds being drawn down each month, \$70k spread out over the current year or \$5.8k per month.</p> <p>PPP loan being written off gradually each month, \$48k spread out over the current year (1/2 of total loan) or \$4k per month.</p> <p>Salaries (offset by 5405 cleaning services) continuing below budget due to limited building use, no in-person services.</p> <p>Maintenance & repair \$5.5k over budget YTD, however see \$7.3k reimbursement received (acct #4530), also additional \$23,500 insurance pmt in reserve (balance sheet acct #2402)</p>					
					Annual
	Actual	Budget	Over(Under) Budget	% of Budget	budget
Income					
4100 Pledges					
4110 Current Year Pledges	623,827	528,863	94,964	117.96%	629,595
Total 4100 Pledges	623,827	528,863	94,964	117.96%	629,595

4200 Plate Offerings	38,856	31,667	7,189	122.70%	38,000
4300 Fundraisers					
4310 Fair	(63)	8,750	(8,813)	-0.72%	10,500
4330 Other Fundraisers		1,250	(1,250)	0.00%	1,500
Total 4300 Fundraisers	(63)	10,000	(10,063)	-0.63%	12,000
4400 User Donations (Building Fees)					
4410 Mariposa rent	44,212	44,167	45	100.10%	53,000
4420 Other building use	8,000	11,667	(3,667)	68.57%	14,000
Total 4400 User Donations (Building Fees)	52,212	55,834	(3,622)	93.51%	67,000
4500 Other Contributions					
4510 Parking revenue	5,000	5,000	0	100.00%	6,000
4520 One-Time Gifts	59,254	58,333	921	101.58%	70,000
4525 Social Justice	1,640	2,500	(860)	65.60%	3,000
4530 Insurance reimb, other	7,274		7,274		0
4540 Non-recurrent income	40,000	40,000	0	100.00%	48,000
Total 4500 Other Contributions	113,168	105,833	7,335	106.93%	127,000
4600 Interest	1,499	1,250	249	119.92%	1,500
4730 Trust Fund-Wellington	10,000	10,000	0	100.00%	10,000
Total 4700 Trust Fund Contributions	10,000	10,000	0	100.00%	10,000
4900 Other Income	13,000	13,000	0	100.00%	13,000
Total Income	852,499	756,447	96,052	112.70%	898,095
Expenses					
5100 Personnel					
5110 Salary	360,303	406,649	(46,346)	88.60%	487,979
5120 FICA	21,307	30,515	(9,208)	69.82%	36,618
5130 Workers Comp	2,902	3,234	(332)	89.73%	3,881
5140 Pension (UUA)	33,642	34,041	(399)	98.83%	40,849
5150 Health Insurance	34,502	33,750	752	102.23%	40,500
5160 Life Insurance	1,434	2,046	(612)	70.09%	2,455
5170 Disability Insurance	3,514	4,127	(613)	85.15%	4,952
5190 Prof Expenses	17,442	20,431	(2,989)	85.37%	24,517
5193 Recruitment expenses	442		442		0
Total 5100 Personnel	475,488	534,793	(59,305)	88.91%	641,751
5200 Contractors & Consultants					

5240 Consultants (HR, Finance, Prof)	5,135	6,667	(1,532)	77.02%	8,000
Total 5200 Contractors & Consultants	5,135	6,667	(1,532)	77.02%	8,000
5300 Office Expenses					
5320 Postage	2	417	(415)	0.48%	500
5340 Telephone & Internet	3,347	3,334	13	100.39%	4,000
5350 Office Supplies & Repairs	803	6,083	(5,280)	13.20%	7,300
5360 Office Equip Lease & Maintenance	3,779	5,583	(1,804)	67.69%	6,700
5397 Computer software/hardware	8,227	7,083	1,144	116.15%	8,500
Total 5300 Office Expenses	16,158	22,500	(6,342)	71.81%	27,000
5400 General Church Expenses					
5405 Cleaning Services	10,471	0	10,471		0
5410 Housekeeping Supplies & Repairs	1,187	3,083	(1,896)	38.50%	3,700
5415 Treasurer's Expenses	5,420	5,417	3	100.06%	6,500
5420 Coffee/Friendship Hour Supplies		2,083	(2,083)	0.00%	2,500
5430 Worship Supplies, etc.		833	(833)	0.00%	1,000
5435 Sound, Tapestry, Linens Fund		833	(833)	0.00%	1,000
5440 Stipends/Honoraria Guest Ministers	600	1,000	(400)	60.00%	1,200
5445 Sign Language Interpreter		417	(417)	0.00%	500
5470 Staff Development		167	(167)	0.00%	200
5483 Insurance	10,052	9,941	111	101.12%	11,929
5484 General Composting	648	833	(185)	77.79%	1,000
Total 5400 General Church Expenses	28,378	24,607	3,771	115.32%	29,529
5500 Property Expenses - Main Building					
5510 Utilities					
5511 Heating Fuel Oil & Gas	11,381	19,446	(8,065)	58.53%	19,446
5512 Water & Sewer	1,540	4,167	(2,627)	36.96%	5,000
5513 Electricity	3,926	2,157	1,769	182.01%	2,588
5514b Power Options Membership		208	(208)	0.00%	250
5514c Solar Power Purchase Agreement	4,733	6,302	(1,569)	75.10%	7,563
Total 5510 Utilities	21,580	32,280	(10,700)	66.85%	34,847
5520 Heating Maintenance & Repair	1,782	1,667	115	106.90%	2,000

5521 Elevator Inspection and Maintenance	4,214	3,899	315	108.08%	4,679
5530 Main Building Maintenance & Repair	23,473	17,623	5,850	133.20%	21,147
5535 Main Building Capital Exp.	26,000	26,000	0	100.00%	26,000
5550 Groundskeeping	199	1,000	(801)	19.92%	1,200
5560 Snow Removal	3,160	5,140	(1,980)	61.48%	5,128
Total 5500 Property Expenses - Main Building	80,408	87,609	(7,201)	91.78%	95,001
5600 Religious Education					
5610 Children/Youth	4,230	5,875	(1,645)	72.00%	7,050
5630 Youth Group Service Trip Coordinator		1,250	(1,250)	0.00%	1,500
Total 5600 Religious Education	4,230	7,125	(2,895)	59.37%	8,550
5700 Music					
5750 Music Committee	9,201	8,423	778	109.24%	10,107
5760 Piano Repair	2,125	1,875	250	113.33%	2,250
5790 Organ Fund Set-aside	1,666	1,666	0	100.00%	2,000
Total 5700 Music	12,992	11,964	1,028	108.59%	14,357
5800 Other Committees					
5801b STAR/Adult RE		375	(375)	0.00%	450
5802 Committee on Ministry		150	(150)	0.00%	180
5807 Lay Ministry		112	(112)	0.00%	135
5808b Leadership Development		150	(150)	0.00%	180
5809 Membership Committee	311	750	(439)	41.47%	900
5810 Parish Committee	1,532	4,584	(3,052)	33.42%	5,512
5812 Racial Justice Committee	531	2,250	(1,719)	23.60%	2,700
5812b Social Justice Committee	635	2,500	(1,865)	25.40%	3,000
5815 Stewardship Committee	2,059	1,667	392	123.52%	2,000
5818 Turning Outward		2,250	(2,250)	0.00%	2,700
Total 5800 Other Committees	5,068	14,788	(9,720)	34.27%	17,757
5900 Outreach					
5910 UUA	36,000	36,000	0	100.00%	36,000
5920 MBD		250	(250)	0.00%	300
5930 Partnership Church Council		292	(292)	0.00%	350
5940 Giving First	18,472	15,833	2,639	116.67%	19,000

5962 UU Urban Ministry		208	(208)	0.00%	250
5965 Mass. Interfaith Power & Light	250	208	42	120.19%	250
Total 5900 Outreach	54,722	52,791	1,931	103.66%	56,150
Total Expenses	682,580	762,844	(80,264)	89.48%	898,095
Net Income	169,919	(6,397)	176,316		0

First Parish Unitarian Universalist of Arlington MA

Balance Sheet

As of April 30, 2021

	04/30/21	06/30/20	Change
ASSETS			
Bank Accounts			
1010 Treasurers Checking	304,707	430,579	(125,872)
1012 Treasurers Money Market			0
1013 Cambridge Savings	453,570	253,171	200,399
1021 Organ Reserve Passbook Savings			0
1022 Shinn Savings			0
1023 Fair Savings	1,648	1,648	0
Total 1-Church	759,925	685,398	74,527
1030 Alliance Operating	8,060	15,145	(7,085)
1031 Alliance Trustees	0	0	0
Total 2-Alliance	8,060	15,145	(7,085)
Total Bank Accounts	767,985	700,543	67,442
Other current assets			
1130 Alliance Investments	514,155	448,686	65,469
1140 Trust Fund Investments	2,343,630	1,931,036	412,594
1150 Agnes Whitman Damon Wellington Fund	988,408	819,964	168,444
Total Other current assets	3,846,193	3,199,686	646,507
Total Current Assets	4,614,178	3,900,229	713,949
Fixed Assets			
1310 Church Property	4,170,100	4,170,100	0
1320 Organ & Pianos	618,090	618,090	0
1330 Equipment and Furnishings	50,000	50,000	0
1340 Misc Assets - Vault, etc.	27,870	27,870	0

Total Fixed Assets	4,866,060	4,866,060	0
TOTAL ASSETS	9,480,238	8,766,289	713,949
LIABILITIES AND EQUITY			
Current Liabilities			
Accounts Payable (A/P)	0	0	0
Total Accounts Payable	0	0	0
Credit Cards			
Chase Credit Card	2,302	2,671	(369)
Total Credit Cards	2,302	2,671	(369)
Other Current Liabilities			
2100 Accounts Payable	0	0	0
2120 Payroll Tax Payable	4,099	5,708	(1,609)
2121 401K Employee Salary Reduction Contribution	(57,677)	(27,471)	(30,206)
2122 401K Contributions	58,705	31,144	27,561
2123 Pre-Tax Health Insurance	4,302	(1,467)	5,769
2300 Restricted-Designated Purpose Funds			
2301 Ferry Beach	3,563	3,563	0
2306 Shinn Fund			0
2305 Renewal House	325	0	325
2307 Social Justice	768	768	0
2315 Racial Justice Committee			0
2316 Artwall	477	477	0
2317 Second Minister Fund **	177,643	218,275	(40,632)
2321 Linen reserve	1,648	1,648	0
2333 Youth Group Coord Reserve	1,500	1,500	0
2334 Ministerial Discretionary Fund	25,882	8,028	17,854
2335 Youth Group	8,649	8,349	300
2337 Religious Ed Reserve	7,505	7,961	(456)
2339 Second Minister Search Fund reserve***	0	21,901	(21,901)
2311 Memorial Garden	1,068	468	600
2340 Remembrance Corner	2,135	2,135	0
2342 Kitchen Registry	0	15	(15)
2341 Giving First Fund	2,241	8,361	(6,120)
2400 Music Fund	29,914	26,348	3,566
2401 Sanctuary fund			0
2402 Property Committee - Flood Ins reimb reserve	23,507	0	23,507

2403 STAR	2,595	2,595	0
2405 Sabbatical Reserve	40,757	34,007	6,750
2407 Transylvania Fund	330	330	0
2410 General Reserve Contingency Fund	124,599	123,734	865
2411 Property Maintenance Contingency Fund	7,080	14,423	(7,343)
2412 Meetinghouse Restricted Fund			0
2414 Parish Committee Contingency Fund	122	122	0
2416 Other current liabilities & salary accruals	6,934	(502)	7,436
Total 2300 Restr.-Designated Purpose Funds	469,242	484,506	(15,264)
2800 Restricted-Future Years			
2801 Pledges for Future Year	49,450	90,725	(41,275)
2802 PPP Loan Reserve	59,583	99,582	(39,999)
2803 Prepaid housing allowance	0	0	0
Total 2800 Restricted-Future Years	109,033	190,307	(81,274)
Total Other Current Liabilities	587,704	682,727	(95,023)
Total Liabilities	590,006	685,398	(95,392)
Equity			
3100 Trust Funds Balances			
3101 Founders Fund	0	0	0
3102 Tobey Fund	30,358	22,055	8,303
3103 Maintenance Funds	25,088	18,226	6,862
3104 Social Investment Fund	7,146	5,241	1,905
3105 Agnes Whitman Damon Wellington Fund	988,406	819,963	168,443
3106 Minister's Housing	10,096	15,096	(5,000)
3107 Capital Infrastructure	71,131	48,364	22,767
3190 General Trust Funds	2,199,813	1,822,055	377,758
Total 3100 Trust Funds Balances	3,332,038	2,751,000	581,038
3200 Alliance Funds	522,215	463,831	58,384
3900 Unrestricted Equity			
3910 Fixed Assets Equity	4,866,060	4,866,060	0
3920 Cash and Securities Unrestricted	0	0	0
Total 3900 Unrestricted Equity	4,866,060	4,866,060	0
Opening Balance Equity	0	0	0
Net Income	169,919	0	169,919
Total Liabilities and Equity	9,480,238	8,766,289	713,949

1010 Treasurers Checking	304,707	430,579	
1013 Cambridge Savings	453,570	253,171	
1023 Fair Savings	1,648	1,648	
Total cash	759,925	685,398	
Liabilities	590,006	685,398	
Unrestricted cash (current year net income)	169,919	0	
A/C Loan - Original amount	45,000.00		
FY17-FY20 payments (\$5k/year)	-20,000.00		
FY18 transfer of unused capital campaign money	-17,337.11		
FY20 ending balance	7,662.89		
2317 Second Minister Fund **			
Total pledged	216,158.00		
06/30/20 Balance	218,275.00		
April 2021 YTD budgeted withdrawal & other	-57,733.00		
Add back remaining search committee funds	17,101.00		
04/30/21 Balance	177,643.00		

