

First Parish in Concord

20 Lexington Road

Tel: (978)369-9602 • Fax: (978)369-8702



Unitarian Universalist

Concord, Massachusetts 01742

Email: Contact@firstparish.org

October 8, 2020

Community Preservation Committee
c/o Heather Gill, Senior Planner
Department of Planning and Land Management
141 Keyes Road
Concord MA 01742

Dear Ms. Gill:

On behalf of the Trustees of Parish Donations, please accept the attached application for funds to make critical repairs to the Wright Tavern. The project includes reinforcing all rafters and floor joists in the Attic, adding a ridge beam, installing new lally columns and beams in the Basement, repointing Foundation bricking, insulating areas of the building, installing a dehumidification system and a new fire suppression system, upgrading the alarm system, upgrading the water line, and repairing landscaping.

This project is essential for ensuring the long-term structural integrity and sustainability of the Tavern. We anticipate beginning work as soon as funds are available in 2021. We expect the work to be a six month long project, completed by Winter 2021.

We anticipate submitting Letters of Support before mid-November from the Minuteman National Historical Park, the Concord Museum, the Historic Districts Commission and the Historical Commission.

Thank you very much for your consideration. Please do not hesitate to contact us if you have any questions.

Sincerely,

A handwritten signature in cursive script that reads "Roselyn M. Romberg".

Roselyn M. Romberg
Trustee of Parish Donations

Encl.



TOWN OF CONCORD
COMMUNITY PRESERVATION COMMITTEE
 141 KEYES ROAD, CONCORD, MA 01742
 TEL. (978) 318-3290 FAX (978) 318-3291

Application for CPA Funding

Due no later than 4:00pm on Friday, October 9, 2020

Applicant: Trustees of Parish Doustians, First Church in Concord

Co-Applicant (if applicable): _____

Project Name: Repair, Stabilize and Renovate the Wright Tavern

Project Location/Address: 2 Lexington Road, Concord, MA

Purpose: (Select all that apply)

- Open Space Community Housing Historic Preservation Recreation

Project Budget:

Amount of CPA Funds Requested: \$ 500,000
 Amount from Other Funding Sources: \$ 247,662
 Total Project Budget: \$ 747,662
 (If multi-year project, note current phase only)

Please check which of the following is included with this Application:

- | | |
|---|--|
| <input checked="" type="checkbox"/> One Paragraph Project Summary * | <input checked="" type="checkbox"/> Timeline * |
| <input checked="" type="checkbox"/> Map (if applicable) | <input type="checkbox"/> Architectural plans, site plans, photographs (if appropriate) |
| <input checked="" type="checkbox"/> Narrative * | <input checked="" type="checkbox"/> Copy of Audit or most recent Financial Information (<u>Non Profit Organizations Only</u>)* |
| <input checked="" type="checkbox"/> Selection Criteria and Needs Assessment | <input type="checkbox"/> Letters of Support (if any) |
| <input checked="" type="checkbox"/> Detailed Project Budget * | |
| <input checked="" type="checkbox"/> Feasibility Assessment | |
| <input checked="" type="checkbox"/> Statement of Sustainability (if applicable) | |

* Required Documentation

The Contact Person for this Project is: Roselyn Romberg % Bruce Davidson

All Correspondence should be mailed to: Roselyn Romberg % Bruce Davidson

The Contact Person can be reached by phone at: 978-505-5798 or by email at: roselyn.romberg@gmail.com

Signature of Applicant: Roselyn Mary Romberg

Signature of Property Owner (if different): _____

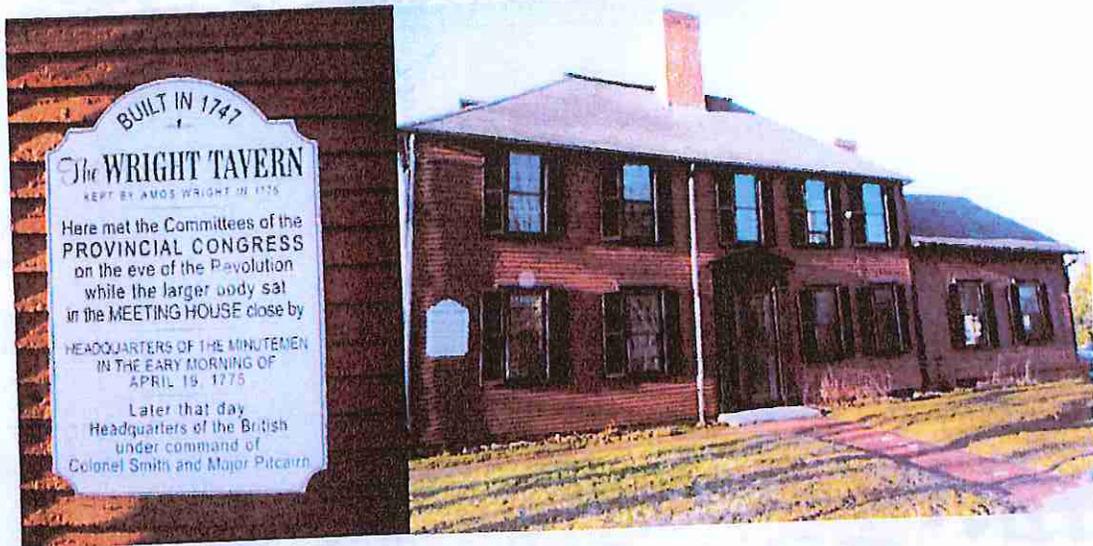
For Historic Preservation Projects Only – please check the box below left and acknowledge:

- I/We have read the U.S. Secretary of the Interior's Standards for the Treatment of Historic Properties and understand that planning for and execution of this project must meet these standards.

THE WRIGHT TAVERN

1747

CONCORD, MASSACHUSETTS



PROJECT SUMMARY

The Wright Tavern is 273 years old and still has much of its original structure. The Trustees of Parish Donation of First Parish Concord, who administer the Tavern, are requesting CPC funds to help preserve the building and to make it safe for an increase in public access. The scope of work will include structural repairs in the Basement and on the Second and Third Floors. The roof is sagging badly and needs to be stabilized. Structure under the First Floor needs repair or reinforcement. Insulation will be added where feasible and mechanical systems updated. The fire, smoke and carbon monoxide alarms need to be updated, and a sprinkler system installed on all four levels. The Trustees of Parish Donation request a grant of \$500,000 for Historic Preservation of The Wright Tavern from the Concord CPC. Total project costs are estimated to be \$713,350 to complete these projects. The difference will be made up from citizen contributions and from foundation grants.

PROJECT NARRATIVE

History and Significance of the Wright Tavern

The Wright Tavern is a mid-eighteenth-century building dating from 1747 and noted for its role in events associated with the origins of America's democratic institutions and with the Battle of Lexington and Concord.

- In 1774-1775, the Massachusetts Provincial Congress and its committees met at First Parish and in the Wright Tavern and passed measures to organize militias and end tax payments to the British Crown.
- On April 19, 1775, during the Battle of Lexington and Concord, Concord Minutemen assembled at the Wright Tavern. When British troops arrived in Concord later that day, British officers refreshed themselves at the Wright Tavern. (Amos Wright of Concord operated the Tavern in 1775 and possibly bartended that day.)

The Wright Tavern began as a private home and hostelry. By the end of the eighteenth century, it was a bakery and home. From the second quarter of the nineteenth century until the mid twentieth century, it functioned again as a minor hostelry. In 1886, two prominent citizens of Concord, concerned about preservation of the Tavern, purchased it and gave it to the First Parish. It has been a church property since then, with the Trustees of Parish Donations charged with its maintenance and management. Recently various small businesses have rented space in the tavern for retail shops and offices, and the church has used it intermittently for offices and its educational activities.

While retaining its essential character on the exterior, the interior of the building has been modified over time. The building as a whole has been through many cycles of

deterioration and renovation. Frequent turnover of owners and renters has resulted in much loss of original material inside, as repairs were often made by tenants to meet their own needs.

The approach of the Bicentennial of the Revolution in 1975 occasioned the first systematic effort to study and preserve the Wright Tavern. Architectural historians, archaeologists, engineers, and architects examined and reported or made recommendations on different aspects in the mid 1970's, 1989, and 1995.

At the urging and with funding under the Community Preservation Act, the Groundroot Preservation Group HSR completed an extensive Historic Structure Report in 2014. This 158 page report helps to inform all preservation work. Additionally, The Trustees of Parish Donation commissioned two studies in 2019, one by a licensed Building Inspector and the second by a well regarded structural engineer, Brian Walsh. This proposal includes fees for Brian Walsh to remain as the consulting engineer to design the needed structural repairs.

Ownership and Management of the Wright Tavern and Prior Funding

The Wright Tavern is owned by First Parish in Concord and maintained by The Trustees of Parish Donations. The Trustees also manage three other historic buildings on the grounds of First Parish – rental cottages known as Coan, White, and Thayer & Ball— and the First Parish Endowment Fund.

Rental income from the Wright Tavern tenants generally exceeds direct operating and maintenance costs, including property taxes. This allows some reserve funds to accumulate, which are used for maintenance projects such as replacing a furnace, replacing four chimneys, and most recently adding caps to them. The funds are limited, making this request for CPA funding necessary in order to undertake such a major project.

The Trustees are grateful for two recent CPA grants that were received for work on the Wright Tavern. In 2013, the CPC recommended and Town Meeting approved funds of \$50,000 that were used to replace the roof shingles and roofing membrane, make carpentry repairs to the dormers, and fund the Historic Structure Report. In 2015, the CPC recommended and Town Meeting approved funds of \$75,000 to remove and repair all original double hung windows, add new storm windows and install new copper gutters.

Public Purposes of the Wright Tavern

The Concord 2013 Community Preservation Plan states that “non-profit ...owned ... buildings may be eligible for CPA funds provided that a public purpose can be demonstrated”.

A group of dedicated citizens formed the Wright Tavern Futures Task Force (WTFTF) in 2019. Their mission is "To reveal Concord's Wright Tavern as a key location in the Founding of our Country". This Task Force is welcomed by First Parish and members of First Parish, members of the Trustees, and the Senior Minister, and also includes unaffiliated citizens from Concord and neighboring communities who want the Wright Tavern to assume its rightful place in the history of our Democracy. The goal of WTFTF is to have the building fully repaired and new educational programs developed to begin implementation in 2023, all in preparation for an anticipated increase in public visitation in 2024, the 250th anniversary of the meeting of the Continental Congress at First Parish.

For three years, from 2016 to 2019, the Concord Museum rented the First Floor of the Wright Tavern. They used 3 rooms to offer educational programs to school groups. The Town approved a designated bus drop off location in front of the Tavern on Lexington Road, the Tavern entrance walk was raised to allow for wheel chair access, automatic openers were installed for the door, and a bathroom was enlarged to ADA standards. School children were in the building almost 5 days a week for two years. This program, initiated because the Concord Museum was under construction, proved that the Tavern can successfully host educational programs, and, in fact, the First Floor is now legally equipped to do so.

When Concord Museum moved into their new education wing in 2019, their program in the Wright Tavern ended. It was at that point that WTFTF was formed to develop a new chapter in showcasing the history of the Wright Tavern to the public. They are at the preliminary stages of reaching out to potential partners, to determine how best to share the buildings' history. Current tenants in the building have leases that can be terminated when repairs necessitate and when programs are developed, allowing the spaces to be repurposed.

SELECTION CRITERIA AND NEEDS ASSESSMENT

- a) The project's eligibility for CPA funding under the CPA legislation. Preserving the Wright Tavern structurally and adding alarms and sprinklers to further protect the building and its visitors fall under the CPC funding category of Historic Preservation. This encourages projects that protect High Priority Historic Sites and Artifacts, as well as Heritage Awareness Programs, which "seek to improve access to these resources or work to preserve them for future generations."
- b) The project's consistency with Town-wide planning efforts. This project meets several of the Town of Concord's Comprehensive Long Range Plan goals, including those to 1) protect and maintain Concord's existing historical and cultural resources...and 2) increase citizen knowledge and responsibility for the Town's unique history and historic and cultural resources.

Application for Historic Preservation of the Wright Tavern
Concord Community Preservation Committee

- c) Administrative and financial capabilities of the applicant. The Trustees of Parish Donations are 5 individuals each serving up to two five-year terms. We operate independently of "the Church" to exercise our fiduciary responsibilities managing and maintaining the four historic properties on the Church Green as well as for the First Parish Endowment. Our rules and responsibilities are acknowledged separately in the First Parish Concord Bylaws Article VII. The finances of the Trustees are maintained separately from the finances of the Church. We make a full report of our activities to the congregation annually as part of the Annual Report.

- d) Successfully implemented projects. The Trustees of Parish Donations have managed the maintenance of the Wright Tavern for 134 years. We successfully completed the two prior CPA grants, which included conducting an Historic Structures Report, replacing the roofing on the Tavern, restoring the windows, restoring an historic door on the Main Street side (considered original to the building), and adding new copper gutters and new storm windows to protect the historic windows.

First Parish and the Trustees maintain a full-time Facilities Manager on staff. He will represent the Trustees in overseeing any work on the Wright Tavern. Doug Baker, the long time Sexton and Historian of the Wright Tavern has retired, but still resides in Concord and is an active member of the WTFTF, so his expertise is available to draw on.

- e) Demonstrated financial need of The Wright Tavern. The Trustees of Parish Donations have managed the maintenance for over a hundred years with limited outside assistance, CPA grants being the one exception. We have done this by judiciously renting to good tenants who also care about the building. We are a fiscally responsible group and take our stewardship of these building very seriously. We get no funding from the Church for this work. Financial constraints, however, have meant that repairs to the building have been on an emergency or "Have to do" basis, tackling one small job at a time. The bigger work, represented in this proposal, is beyond the scope of our abilities and resources, but is essential if the building is truly going to be opened to the public. Developing the Wright Tavern as a tourist destination requires improved safety features and a structure that will be secure from above and able to sustain greater loads from below.

PROJECT BUDGET

This detailed budget estimate is drawn from meetings with a consulting engineer and contractor, who has previously worked in the Wright Tavern. Items with an asterisk have been estimated in more detail. Bids have been secured from subcontractors for 4 areas of work and are available to review if requested. Additional quotes have been requested. Because of the age of the building, much of the work, especially the structural repairs, will have to be done on a "time and materials" basis so it will not be possible to get firm pricing prior to starting work.

Structural Repairs

Removal of plaster on Attic Ceilings and Walls and on Second Floor Ceiling	\$ 25,000.
Reinforce all Attic rafters and floor joists	\$ 100,000
Supporting ridge beam in Annex	\$ 15,000
New lally columns and beams to support joists in Basement	\$ 40,000
New lally columns, footings in Crawl Space under Sunroom	\$ 20,000
Repair crumbling chimney and concrete in Basement	\$ 10,000
Remove spalling bricks in Basement, Add post and beam	\$ 10,000
Repoint Exterior Foundation brick and field stone Foundation cracks	\$ 10,000
Contingency for unforeseen structural issues in Second and Third Floor	\$ 70,000
<hr/> Structural Sub Total	<hr/> \$ 300,000*

Restore Interior Finishes Affected by Structural Work

New subfloor in Attic	\$ 5,000
New plaster in Attic (required to cover insulation)	\$ 10,000
Redo any outdated wiring in Building	\$ 30,000
New ceilings on Second Floor	\$ 7,000
Repaint ceilings and affected areas on Second Floor	\$ 6,000
Replace carpets on Second Floor	\$ 10,000
<hr/> Interior Finishes Subtotal	<hr/> \$ 68,000

Thermal Insulation and Moisture Barriers

Install insulation in Attic	\$ 11,430*
Install moisture barriers in Crawl Space under Sunroom	\$ 15,000
Insulation added under Sunroom	\$ 10,000
Dehumidifier installed in Crawl Space	\$ 10,000
<hr/> Thermal and Moisture Control Subtotal	<hr/> \$ 46,430

Mechanical Systems

Install new heat-pump heating and cooling system in Attic to Serve Second Floor	\$ 43,000*
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Fire Suppression Systems

Application for Historic Preservation of the Wright Tavern
Concord Community Preservation Committee

Updated fire, smoke and carbon monoxide alarms	\$ 7,000*
Sprinkler system for whole building	\$ 50,000*
Upgrade water line from the street to accommodate sprinklers	\$ 50,000
Restore brick sidewalks and landscaping affected by new Water line.	\$ 15,000
<hr/> Fire suppression Subtotal	<hr/> \$ 122,000
 Total for work on the Wright Tavern	 \$ 579,430
 Contingency for unanticipated issues 15%	 \$ 86,915
 Anticipated inflation: 5%	 \$ 33,317
 Fees:	
Site Supervision, Clerk of the Works, Administration	\$ 20,000
Architecture	\$ 12,000*
Engineering	\$ 16,000*
 Final Total for all work and fees	 \$ 747,662

FEASIBILITY

This Historic Preservation project will fall within the Department of the Interiors Standards for Preservation & Guideline for Preserving Historic Buildings, under the category of Rehabilitation. We cannot "Preserve" the building and allow for public access, so the best approach is to follow the guidelines set forth by the Department of the Interior's for Rehabilitation. This is a feasible goal, as the intention is to preserve as much as we can of the remaining original interior fabric so that visitors can visualize what it felt like to be in this building in 1774 and 1775, while making it safe for them to do so.

All anticipated work will be on the interior of the building. Approval of the Historic Districts Commission (HDC) will be required for signage at the point that the Tavern can be opened to the public, but their approval is not required for interior work. The current project will only require Building Permits for all relevant trades.

Financially, achieving our goal of raising an additional \$250,000 to complete this project is attainable. There are many citizens of Concord that wish to preserve and showcase its history. There are foundations that will contribute to saving historical structures, and we are beginning to approach them for supplementary funding. Some of these want to be secondary funders and who want to know that we have over half of our budget covered before we approach them. In such cases, a favorable vote by the CPC moving our project forward to Town Meeting, would make it possible to initiate our applications with them. The WTFTF has two committees that have been formed to work on funding

for the project, including both the building and the educational programming components.

SUSTAINABILITY

The First Parish has an Environment Team committee that is actively working to “green” the Church campus. A member of the Trustees sits on that committee, and their work does encompass all of the buildings on the property. They are very excited to see some changes that will improve the sustainability of the Wright Tavern. The new HVAC system installed in the Attic will be an electric heat-pump system. The addition of insulation and moisture control helps to make the Tavern more sustainable and reduces the amount of fossil fuel used to heat the building. The Tavern does have an oil burner heating the First Floor. Once the use of the First Floor is determined, and heat and cooling loads can be calculated, a new heat-pump system will be proposed for that space. At this point it is premature to replace the First Floor system. The Environment Team, and the community at large, recognize that the most sustainable thing we can do is to preserve an existing building and to rehabilitate it in such a way that it can continue to be well used for another century.

TIMELINE

Preparation of Specifications	November, 2020 – February, 2021
Request for Bids	October, 2020 – March, 2021
Application for CPA Funding	October, 2020 – December, 2020
Applications to Foundations	November, 2020 – June, 2021
Fundraising in Community	January, 2021 – June, 2021
Permitting	March, 2021 – June, 2021
Project Execution	June, 2021 – December, 2021

HISTORICAL RESOURCES ON THE WRIGHT TAVERN

Groundroot Preservation Group, Historic Structure Report, The Wright Tavern, 1747, Concord, Massachusetts, 2014 Concord Public Library has a copy.

National Register of Historic Places, National Register Information System, National Park Service, <https://npgallery.nps.gov/NRHP>

“Wright Tavern”, National Historic Landmark Summary Listing, National Park Service.

Cole, John, Analysis of Wright Tavern: History and Architecture, 1989, First Parish files.

Application for Historic Preservation of the Wright Tavern
Concord Community Preservation Committee

SUPPORTING MATERIALS AVAILABLE

Report of Building Structural Issues by Brian Walsh, Consulting Structural Engineer,
December 2, 2019

Quote for Fire Sprinkler System, Xcel Fire Protection, Inc. October 5, 2020

Quote for Fire Sprinkler Sysetm, Lynco Fire Protection Inc, October 6, 202

Quote for Upgrade to Fire Alarm System, Lexington Alarm Systems, September 29,
2020

Quote for new Heat-pump System for Second Floor HVAC, Thermal Climate Control
Heating & Air Conditiong, October 5, 2020

Quote for Insulation in Attic, Fabio's Construction Inc., September 29, 2020

First Parish in Concord Profit & Loss Budget Performance June 2020

	Jun 20	Jul 19-Jun 20	YTD Budg	\$ Over Budg	Ann'l Budg	Budg Rmng	Notes
Income							
3010 · Contribution Income							8/9/20: 402 pledges total \$1,072,344; \$2,656 under estimated \$1,075,000
3020 · Current Year Pledge Income	36,887	1,033,033	1,042,750	(9,717)	1,042,750	9,717	Estimated 3% unpd pledges, actual 3.7% actual (not budgeted) pledges unpd. Last yr anticipated 3.5% unpd pledges, budgeted 96.5% of budgeted pledges; actual FY19 pledge inc \$15k over budget; pd rate = 98.5%/1.5% actual unpd actual (not budgeted) pledges by yr-end. Neither incl prior year pledge income (see below).
3050 · Prior Yr Pledge Payments	40	7,130	11,000	(3,870)	11,000	3,870	Adds .7% to FY19 paid pledge rate (to total 99.2%)
3060 · Offset Credit Card Fees	51	838	1,000	(162)	1,000	162	
3110 · Plate Collections	4,630	35,957	33,000	2,957	33,000	(2,957)	No STP—only plate collection
3120 · Share the Plate (pass-through)	0	17,359	31,000	(13,641)	31,000	13,641	No STP mid-March-June 2020
3122 · Christmas Eve collection ps-thr	0	7,771	8,000	(229)	8,000	229	
3124 · Disaster Relief collectn ps-thr	0	3,293	6,000	(2,707)	6,000	2,707	
3330 · Gifts	515	13,815	23,400	(9,585)	23,400	9,585	
Total 3010 · Contribution Income	42,123	1,119,196	1,156,150	(36,954)	1,156,150	36,954	Milidam Nursery School pd rent through June (per lease); no OTable (sexton) or CAH after 3/12/20
3130 · Users of Facilities	1,789	22,020	27,000	(4,980)	27,000	4,980	
3140 · Trustees Income							
3150 · Trustees of Parish Donations	11,502	138,028	138,028	0	138,028	0	
3180 · Trustees Collector	100	1,200	1,200	0	1,200	0	
Total 3140 · Trustees Income	11,602	139,228	139,228	0	139,228	0	
3185 · Coan House Rental Income	800	16,800	17,600	(800)	17,600	800	Upstairs tenant left as of 5/30/20
3350 · Interest Income	900	11,240	16,000	(4,760)	16,000	4,760	Interest on CT savings acct, two MSB CDs—all int rates except on non-rollover CD dropped dramatically during yr
3360 · SREC (solar panel) income	0	8,085	4,725	3,360	4,725	(3,360)	21 SRECs for 2018, sold July 2019 at \$385/
3370 · Miscellaneous Income	525	1,015	800	215	800	(215)	Credit card cash back for the year
3390 · Special Events Income	0	245	25,000	(24,755)	25,000	24,755	\$25k 2018 Auction income moved to balance sheet to become FY21 income
Total Income	57,739	1,317,829	1,386,503	(68,674)	1,386,503	68,674	
Expense							
4010 · Minister Staff							

First Parish in Concord
Profit & Loss Budget Performance
June 2020

	Jun 20	Jul 19-Jun 20	YTD Budge	\$ Over Budge	Ann'l Budge	Budge Rmng	Notes
4020 · Senior Minister	18,003	141,675	136,018	5,657	136,018	(5,657)	40-48 hrs/wk, 12 mos/yr. eff 1/1/20. FP pd 7.65% in lieu of employer FICA (budgeted in line 4410--high here, low there)
4030 · Minister for Pastoral Care	10,547	71,490	66,411	5,079	66,411	(5,079)	Started 9/1/19; 40 hrs/wk, 12 mos/yr. \$80k/full yr. paying add'l 7.65% in lieu of employer FICA = \$5,080/FY20 (budgeted in line 4410--high here, low there)
4040 · Guest Ministers	(300)	3,600	2,100	1,500	2,100	(1,500)	State check reissued this mo. for yr. Zoom-related expenses caused overspend
Total 4010 · Minister Staff	28,250	216,765	204,529	12,236	204,529	(12,236)	
4150 · Minister Development							
4160 · Senior Minister Proffl Dev & Exp	1,185	13,602	13,602	0	13,602	0	10% of salary
4170 · Minister P C Proffl Dev & Exp	5,933	5,933	6,641	(708)	6,641	708	10% of salary
Total 4150 · Minister Development	7,118	19,535	20,243	(708)	20,243	708	
4200 · Human Resources							
4230 · Recruiting and Hiring	0	1,483	700	783	700	(783)	SA Mgr search over budget - ok/HHD & fab
Total 4200 · Human Resources	0	1,483	700	783	700	(783)	
4300 · Professional Development							
4310 · Staff Professional Development	308	3,892	5,500	(1,608)	5,500	1,608	
Total 4300 · Professional Development	308	3,892	5,500	(1,608)	5,500	1,608	
4400 · HR Benefits and Taxes							
4410 · Social Security Taxes (FICA)	8,378	44,549	57,676	(13,127)	57,676	13,127	Not budgeted: paying PC Min (4030) 7.65% salary in lieu of employer FICA = \$5,080; also Sr Min and Min for RE changed to same eff 1/1/20; low here, high on 3 salary lines; all net \$0 exp
4450 · Retirement Plan	7,775	62,019	62,156	(137)	62,156	137	10% of salary for qualifying staff participants
4460 · UUA Group Insurance	3,616	12,189	12,316	(127)	12,316	127	LT Dis & Group Tern Life/AD&D Ins - April, May, June pd in June due to UUA billing error; dental ins fully employee pd
4470 · Health Insurance	5,694	66,581	62,810	3,771	62,810	(3,771)	Monthly premiums pd; budget assumed 1/1/20 6% increase, actual 5.4%; new employee 1/1/20 on family plan (budgeted single); net ~\$2k over at yr-end. My error: \$2k July Health Ins pd, not booked as Prepaid Exp (should have been), so this line higher than anticipated.
4480 · Mass. Pd Fam & Med Leave taxes	0	0	2,583	(2,583)	2,583	2,583	Congregations exempt, learned after budget set
4490 · Staff Bonuses	4,436	4,436	0	4,436	0	(4,436)	Music staff, for departure and extra Zoom work
Total 4400 · HR Benefits and Taxes	29,899	189,774	197,541	(7,767)	197,541	7,767	

First Parish in Concord Profit & Loss Budget Performance June 2020

	Jun 20	Jul 19-Jun 20	YTD Budg	\$ Over Budg	Ann'l Budg	Budg Rmng	Notes
4500 · Parish Activities							
4510 · Worship Aesthetics	0	437	1,300	(863)	1,300	863	
4530 · Coffee Hour / FP Cafe	0	4,397	6,000	(1,603)	6,000	1,603	No Coffee Hour exp since mid March 2020. Budget: \$500 kids' snacks; \$3.5k muffins; \$2k coffee hr supplies
4550 · Pastoral Care	0	15	1,500	(1,485)	1,500	1,485	
Total 4500 · Parish Activities	0	4,849	8,800	(3,951)	8,800	3,951	
4700 · Member Services							
4720 · New Membership	0	0	500	(500)	500	500	
4750 · Sustaining Membership	0	417	900	(483)	900	483	
Total 4700 · Member Services	0	417	1,400	(983)	1,400	983	
4800 · Social Action							
4827 · UU-Affiliated Organizations	0	10,000	10,000	0	10,000	0	
4830 · Share the Plate to recipients	0	17,359	31,000	(13,641)	31,000	13,641	None mid-March through June 2020. Pass-through incl/exp. Would have been below budget w/o pandemic.
4835 · Christmas Eve distributions	0	7,771	8,000	(229)	8,000	229	1/2 \$3,885 to Partner Cong, 1/2 \$3,885 to UU Urban Ministries / Renewal House
4840 · Disaster Relief distributions	0	3,293	6,000	(2,707)	6,000	2,707	Direct pass-through; 10/3/19 sent to UUSC / Hurricane Dorian
4845 · FP Social Action Engagement	0	5,500	8,000	(2,500)	8,000	2,500	
4855 · Social Action Supplies	0	0	500	(500)	500	500	
4860 · Social Action Manager fka Coord	8,622	34,873	53,250	(18,377)	53,250	18,377	Started 1/1/20, so (\$5k over budget) salary here for 6 months vs. 10 months
4865 · Social Action Manager expenses	0	1,288	2,500	(1,212)	2,500	1,212	New laptop for working from home
Total 4800 · Social Action	8,622	80,084	119,250	(39,166)	119,250	39,166	
5000 · Lifespan Religious Education							
5050 · Religious Education Staff							
5060 · Youth Programs Leadership	1,000	6,900	6,900	0	6,900	0	Stipends: COA leader \$4k/yr; Youth Group leader \$100/Sunday x 29 = \$2,900
5075 · Assistant Director of RE	4,613	37,517	37,517	0	37,517	0	24 hrs/wk, 12 mos/yr
5080 · Religious Ed Director/Minister	10,589	83,328	80,000	3,328	80,000	(3,328)	40 hrs/wk, 12 mos/yr
5082 · Dir/Min RE Prof Expenses	4,035	6,395	8,000	(1,605)	8,000	1,605	10% of salary
5085 · Retreat Overnight Stipends	0	100	800	(700)	800	700	Staff overnights with COA or Youth Group; none after mid-March 2020
Total 5050 · Religious Education Staff	20,237	134,240	133,217	1,023	133,217	(1,023)	

First Parish in Concord
Profit & Loss Budget Performance
June 2020

	Jun 20	Jul 19-Jun 20	YTD Budge	\$ Over Budge	Amnl Budge	Budge Rmng	Notes
5150 · Religious Education Operations							
5160 · Childcare (0-4 yrs.)	130	1,992	5,000	(3,008)	5,000	3,008	None since mid-March 2020.
5205 · OWL (Our Whole Lives) - all	0	1,056	2,000	(944)	2,000	944	Most...
5215 · RE Special Guests	0	800	1,600	(800)	1,600	800	RE...
5220 · Coming of Age - 9th grade	0	564	1,500	(936)	1,500	936	expenses...
5240 · Sr. High Youth Group	0	798	11,000	(10,202)	11,000	10,202	stopped...
5295 · RE Supplies & Appreciation	22	897	3,000	(2,103)	3,000	2,103	mid-March 2020.
Total 5150 · Religious Education Operator	152	6,107	24,100	(17,993)	24,100	17,993	
Total 5000 · Lifespan Religious Education	20,389	140,347	157,317	(16,970)	157,317	16,970	
5300 · Adult Spiritual Enrichment							
5330 · Adult Spiritual Enrich Teachers	0	0	500	(500)	500	500	
Total 5300 · Adult Spiritual Enrichment	0	0	500	(500)	500	500	
5400 · Music							
5410 · Contract Musicians	540	5,065	5,500	(435)	5,500	435	
5450 · Music Staff							
5460 · Music Director	9,866	80,242	80,242	0	80,242	0	40 hrs/wk, 12 mos/yr
5470 · Music Director Prof Expenses	2,585	5,740	8,024	(2,284)	8,024	2,284	10% of salary
5480 · Organist	2,291	19,702	19,702	0	19,702	0	12 hrs/wk, 10 mos/yr
5482 · Guest Organists/Accompanist	880	7,275	7,350	(75)	7,350	75	Adult Choir accompanist - pd through shut-down; summer & sub organists
5486 · Gospel Ensemble Director	730	5,937	5,937	0	5,937	0	4.5 hrs/wk, 10 mos/yr, pd over 12 mos
5487 · Assistant Dir Music Ministry	542	18,066	20,400	(2,304)	20,400	2,304	15 hrs/wk, 10 mos/yr: normally mid-Aug to mid-June; last day 5/24/20
Total 5450 · Music Staff	16,894	136,992	141,655	(4,663)	141,655	4,663	
5510 · Music and Material	(53)	4,346	5,000	(654)	5,000	654	
5530 · Instrument Maintenance	200	3,516	6,600	(3,084)	6,600	3,084	\$200/mo transfer to 2190 Organ Fund (bal sh) for future major organ repairs
Total 5400 · Music	17,581	149,919	158,755	(8,836)	158,755	8,836	
5600 · Administration							
5700 · Administration Operations							
5710 · Telephone Services	288	3,744	4,000	(256)	4,000	256	Verizon and DBaker cell monthly bills pd + \$190 service call Metro (phone system)
5730 · Office Supplies	179	2,383	4,000	(1,617)	4,000	1,617	Almost none needed after 3/13/20

First Parish in Concord
Profit & Loss Budget Performance
June 2020

	Jun 20	Jul 19-Jun 20	YTD Budg	\$ Over Budg	Amnl Budg	Budg Rmng	Notes
6160 · Utilities	963	17,231	18,000	(769)	18,000	769	Elec & water/sewer for Coan House; elec. gas, internet, water/sewer for Mtg House
6170 · Insurance	621	13,548	15,500	(1,952)	15,500	1,952	Main + umbrella ins (less Trustees' contribution); workers' comp
6190 · Building Supplies	11	6,436	10,000	(3,564)	10,000	3,564	
6210 · Equipment & Furnishings	516	13,411	5,000	8,411	5,000	(8,411)	Since 7/1/19: \$6k new phone system 8/2019 pre-approved by SC; \$1,200 new sofa minister's office; \$3,800 heating system repair; \$510 TV for Youth Group room; \$283 new flood light at preschool entrance; \$560 new desk chair, bookcase, & floor mat for SA Mgr; \$335 new motor for backpack vac
6225 · Building Maintenance	2,086	25,139	24,000	1,139	24,000	(1,139)	trash; fire alarm monitoring; elevator inspection; painting & carpentry
6230 · Landscaping & Snow Removal	1,791	25,970	25,000	970	25,000	(970)	
6235 · Facilities Repair	682	16,293	27,000	(10,707)	27,000	10,707	\$500/mo tr to 2990 L-T Facilities Maint
Total 6100 · Plant Operations	6,670	139,895	149,500	(9,605)	149,500	9,605	
6220 · PP&E Additional Expenses	0	2,430	5,000	(2,570)	5,000	2,570	
Total 6000 · Property Plant & Equip	18,689	237,067	253,077	(16,010)	253,077	16,010	
7000 · Denominational Support							
7010 · UUA Annual Program Fund	0	64,332	64,332	0	64,332	0	
7040 · Ministerial Intern	0	2,731	3,566	(835)	3,566	835	
7050 · GA Registration	(500)	1,350	2,500	(1,150)	2,500	1,150	Refunded \$500 for 2 live to virtual reg fees
7080 · PCC Program Support	0	1,502	1,500	2	1,500	(2)	
Total 7000 · Denominational Support	(500)	69,915	71,898	(1,983)	71,898	1,983	
7150 · Governance and Finance							
7175 · Unbudgeted Expense	0	975	0	975	0	(975)	\$975 bal to Skinner fine arts reappraisal
7180 · Fundraising Costs	55	2,260	2,500	(240)	2,500	240	APC expenses (probably final)
Total 7150 · Governance and Finance	55	3,235	2,500	735	2,500	(735)	
Total Expense	153,137	1,321,377	1,396,503	(75,126)	1,396,503	75,126	3.5 payrolls in June
Net Income	(95,398)	(3,548)	(10,000)	6,452	(10,000)	(6,452)	Only \$3,548 loss through \$10k anticipated use of surplus cash + \$25k Auction Income moved to FY21

First Parish in Concord
Balance Sheet
As of June 30, 2020

		Jun 30, 20	May 31, 20	\$ Change	Notes
ASSETS					
Current Assets					
Checking/Savings					
1000 · Cash					
	1010 · Petty Cash	90	90	0	
	1040 · Cash - Cambridge Trust Chk Oper	186,800	434,452	(247,652)	0 interest
	1047 · CT Promo Premium Savings II	559,556	359,474	200,082	\$200k transferred fr checking to savings--int earning; int rate further reduced--now .25%
	1055 · MSB 24-Month CD 2	104,940	104,272	668	Int rate 2.57%, 2 yrs, rolls 4/6/21
	1056 · MSB 24-Month CD 1	104,270	104,123	147	Int rate .5%, 2 yrs, rolls 4/6/21
	Total 1000 · Cash	955,656	1,002,411	(46,755)	
	Total Checking/Savings	955,656	1,002,411	(46,755)	
Accounts Receivable					
	1200 · Accounts Receivable	0	216	(216)	
	Total Accounts Receivable	0	216	(216)	
Other Current Assets					
	1300 · Suspense	125	0	125	
	1350 · Prepaid Expense/Deferred Income	16,596	14,119	2,477	Prepd lawn work, insurance (incl umbrella), fire alarm monitoring, postage meter lease, trash removal, health insurance (some)
	1499 · Undeposited Funds	10,414	5,250	5,164	FY20 donations deposited in 7/2020
	Total Other Current Assets	27,135	19,369	7,766	
	Total Current Assets	982,791	1,021,996	(39,205)	
Fixed Assets					
1600 · Fixed Assets					
	1610 · Building - Meeting House (main)	3,852,433	3,852,433	0	
	1680 · Organ	513,067	513,067	0	
	Total 1600 · Fixed Assets	4,365,500	4,365,500	0	
	Total Fixed Assets	4,365,500	4,365,500	0	
	TOTAL ASSETS	5,348,291	5,387,496	(39,205)	
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Accounts Payable					
	2010 · Accounts Payable	5,405	0	5,405	Employer & employee retirement acct contributions for work in June, pd July
	Total Accounts Payable	5,405	0	5,405	
Credit Cards					
	2012 · Credit Card - Cambridge Trust	4,392	4,160	232	June credit card expenses listed on and pd from July statement
	Total Credit Cards	4,392	4,160	232	
Other Current Liabilities					
	2025 · Unearned Subscriptions Next FY	367,535	343,034	24,501	FY21 pledge pre-payments
	2026 · Offset Credit Card Fees Next FY	125	98	27	FY21 credit card fee donalions

First Parish in Concord
Balance Sheet
As of June 30, 2020

	Jun 30, 20	May 31, 20	\$ Change	Notes
2100 - Accrued Payroll	39,986	0	39,986	Work in June, pd in July, becomes accrued to pull back into FY20
2140 - Mission Funds				
2150 - Music Funds				
2170 - Music Reserve	3,060	3,035	25	Donation
2180 - Music Events	4,363	4,717	(354)	Expenses reimbursed from earlier concert
2190 - Organ Fund	8,301	8,101	200	Monthly transfer in from 5530 instrument maintenance expense
Total 2150 - Music Funds	15,724	15,853	(129)	
2200 - Social Action Funds				
2235 - AWE - Advocates for Women's E	617	617	0	
2240 - Environmental Team/Green San	810	810	0	
2245 - Diversity Committee	604	604	0	
2255 - Racial Justice Action Group	28	28	0	
2280 - Reclaim Our Democracy	411	552	(141)	ROD website expenses reimbursed
2295 - SAC Activities Fund (reserve)	1,450	1,450	0	
2296 - SAC Grants Fund (reserve)	9,799	22,799	(13,000)	5 grants pd per SAC Giving Committee
Total 2200 - Social Action Funds	13,719	26,860	(13,141)	
2400 - RE / Youth Funds				
2230 - Bird Childrens Fund	300	300	0	
2430 - Youth Activities Fund	10,421	10,421	0	
Total 2400 - RE / Youth Funds	10,721	10,721	0	
2700 - Ministry Funds				
2710 - First Parish Vision Fund	2,191	2,191	0	
2740 - Adult Programs	3,105	3,105	0	
Total 2700 - Ministry Funds	5,296	5,296	0	
Total 2140 - Mission Funds	45,460	58,730	(13,270)	
2800 - Special Programs				
2820 - Flower Committee Fund	1,908	1,978	(70)	
2825 - The Conchords	1,168	1,168	0	
2830 - Retreats	4,217	4,017	200	Uncashed "state" check accounting
2835 - Photo Club Fund	802	802	0	
2840 - Auction Fund	25,000	25,000	0	2018 Auction proceeds back from FY20; to be taken as FY21 income
2894 - PCC Ursula Kristoffy Mem'l Fund	1,885	1,885	0	
2896 - PCC Student Sponsorship	1,020	1,020	0	
2897 - PCC Pilgrimage Operating	1,018	1,018	0	
2899 - PCC Val Holt Partnership Fund	4,736	4,736	0	
2935 - Transcendentalism Council Fund	1,817	1,817	0	
Total 2800 - Special Programs	43,571	43,441	130	
2950 - Reserve Accounts				
2965 - Gary Smith Fund Minstrl Interns	27,720	27,720	0	

First Parish in Concord
Balance Sheet
 As of June 30, 2020

	Jun 30, 20	May 31, 20	\$ Change	Notes
2990 · L-T Facilities Maintenance	63,916	64,736	(820)	Exterior doors weatherstripped - final (?) cost of water sealing project; net of \$500 monthly transfer in from 6235 Facilities Repair expense
Total 2950 · Reserve Accounts	91,636	92,456	(820)	
Total Other Current Liabilities	588,313	537,759	50,554	
Total Current Liabilities	598,110	541,919	56,191	
Long Term Liabilities				
2050 · Loans Payable	118,231	118,231	0	Federal PPP loan; will become misc income when forgiven
Total Long Term Liabilities	118,231	118,231	0	
Total Liabilities	716,341	660,150	56,191	
Equity				
3900 · Retained Earnings	329,993	329,993	0	
3910 · Building / Organ Equity	4,305,503	4,305,503	0	
Net Income	(3,549)	91,849	(95,398)	Net (loss) for the month (change) and for full fiscal year 2019-2020
Total Equity	4,631,947	4,727,345	(95,398)	
TOTAL LIABILITIES & EQUITY	5,348,288	5,387,495	(39,207)	

