

## **MISSION STATEMENT**

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The Shirley-Eustis House Association exists to preserve, maintain, and interpret the Shirley-Eustis House and grounds as a museum for the education and enjoyment of the public. The Association seeks to engage the broadest possible community in understanding the role of Shirley Place, since its construction as a Royal Governor's Mansion in 1747, as it reflects the beginning of our nation and the history of Roxbury and Boston.

## **HISTORY**

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The Shirley-Eustis House Association was founded in 1913 by preservation pioneers William Sumner Appleton, Lillie B. Titus, and others to preserve the 1747 mansion of His Excellency the Royal Governor of the Province of Massachusetts Bay, William Shirley. Flush with rewards from a military victory against the French at Louisbourg, Nova Scotia, the Governor conceived for himself an English country seat in rural Roxbury. Sited on a bluff above Boston's South Bay, the building soon became a celebrated landmark. Visitors noted its monumentality and Palladian rigor. During the War for Independence, the estate was left in the care of a senior enslaved man and Shirley's former valet, Thomas Scipio. Thomas had been with Shirley for many years, but his whereabouts are unknown after the estate was confiscated by the Massachusetts colonial militia in 1775.

After the Revolutionary War, Shirley Place was owned by a succession of elite New England families who removed its elaborate Baroque adornments and replaced them with smooth plaster walls and delicate Federal woodwork. In 1819 it was purchased by William and Caroline (Langdon) Eustis who had just returned from a diplomatic posting in Belgium and Holland. Eustis was elected governor of Massachusetts in 1823. After his death in 1825, Caroline remained in the house for another 40 years cultivating her gardens and mentoring young women in Roxbury. When she died in 1865, Roxbury was no longer rural, and no longer a fashionable location for Boston's elites. Shirley Place was subdivided and the old mansion became a boarding house and later a tenement. After years of neglect the City of Boston condemned the old mansion in 1913, whereupon Titus and Appleton embarked upon their rescue mission. They formed the Shirley-Eustis House Association and raised the funds to purchase the building. It was declared a National Historic Landmark in 1960 and underwent extensive restoration in the early 1980s. The restoration left intact most of the Federal era changes to the building while documenting its remaining Georgian elements. Visitors to the house today are treated to a storyline that explores the changes in American architecture, politics and culture from the pre-Revolution, pre-industrial world of Roxbury to the rapid growth of urban Boston under the new Republic.

## A TRIBUTE

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*J. Archer O'Reilly*



*Marlowe and Elise Sigal with their collection, ca. 1975.*

Since our last Annual Meeting we have lost our dear friend and supporter Elise C. Sigal, wife of our very long-term and devoted Treasurer, Marlowe. While her children called her to Oakland, California after Marlowe's death in 2018, her many contributions to Shirley Place will abide.

Among the many things for which the Shirley-Eustis House Association is grateful to Marlowe and Elise is our long tradition of music at Shirley Place. Not only did Marlowe have a world-class collection of early music instruments but Elise held a degree in Music History from Brandeis University. The Babcock piano that now graces the parlor was donated to us by Elise from Marlowe's collection to keep another piece of him here. It inspires every musical program we undertake.

Elise's contributions live outside the house as well. She was an avid and accomplished gardener and a volunteer at the Arnold Arboretum. Her knowledge of garden plants and trees contributed to the development of our gardens, garden programs, and orchards.

The support and contributions of both Elise and Marlowe to the development and maintenance of Shirley Place will always be remembered and appreciated.

## LEADERSHIP MESSAGE

*William S. Kuttner, President and CEO*

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A couple decades ago a guest speaker at the Shirley-Eustis House Association annual meeting gave a thought-provoking talk about the challenges and viability of house museums. One suggestion made at that time was that the term "house museum" should be retired because it is a difficult branding concept to develop and expand.

The talk was, indeed, thought-provoking and I have mulled over some of its points ever since. Reconsidering our definition is easy. The term "house museum" perfectly describes organizations like ours: the house, grounds, and associated structures are themselves the principal attraction, and the structures protect and display artifacts related to the properties. Using a different label would not turn us into a different type of organization.

The challenges to successful house museums, both then and now, are significant. It is always tempting to identify some kind of miracle fix, such as a name change or merger. Our association has neither identified nor considered such quick fixes. Instead, our professional staff, governing boards, and broader stakeholder community are constantly striving to execute more effectively the basic tasks required to operate a successful house museum.

A group of eight basic tasks, or goals, occur to me when I think of house museums:

- Be known
- Be visited
- Be appreciated
- Be visited more than once
- Have a strong governance foundation
- Have a strong financial foundation
- Have strong operations
- Look for new knowledge and stories about the site that can be shared

I am pleased to report that progress continued in each of these areas in 2022, details of which are discussed elsewhere in the report. I will, however, discuss the first four tasks a bit more here.

Thirty years ago, I was recruited as a volunteer docent. Shirley Place was, well, a lonely place in the 1990s. We were largely unknown and rarely visited. Volunteer docents always brought something to read. However, every visitor who made their way to the mansion was glad that they did. It was obvious. No post-visit questionnaire was necessary.

Today, the struggle against invisibility is rapidly being won. We are known, visited, appreciated, and attract repeat visits when earlier visitors return with friends or come to events. The pandemic slowed but did not stop people from discovering Shirley Place. Our local and broader communities want us to succeed, which gives me confidence when I consider the various financial and operational challenges we inevitably encounter.

The final point about new knowledge cannot be overemphasized. The important scholarship and investigations related to 42-44 Shirley Street are discussed in this report. However, we have been learning new things about the life and times of Shirley Place, its residents, and locale as long as I can remember. Understanding of our rich history will deepen and widen for years to come.



William S. Kuttner, President

## EXECUTIVE DIRECTOR'S REPORT

*Suzy Buchanan*

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2022 was a year of internal growth at Shirley Place. Thanks to a grant from Mass Humanities and a generous private donation, former intern Rachel Hoyle joined the staff in July as our full time Programs Coordinator. Rachel immediately set to work reviving old programs and planning new ones. The first of those was our inaugural concert on the 1825 Babcock piano, generously donated in 2018 by the family of the late Marlowe Sigal. Rachel followed that up with a medical history lecture and memorable holiday party. Both are discussed the “Events and Education” report.

With the pandemic finally under control, we also finally began to see a significant increase in tours and visitation in 2022. Income from tours was up 40% from 2021 and fifty-five visitors asked to be added to our mailing list. Membership dues were up by 16% with two new memberships added to our rolls and three renewals of lapsed memberships. Annual appeal donations were up as well as a result of a modestly growing donor base and significant gifts from especially loyal donors.

As always, our volunteer corps was a vital part of our activities. Lee Parker, graduate MLS student at Simmons College joined us in May to continue the archives reorganization project that his classmates had begun in 2021. Virginia McLaughlin continued to lend a hand with everything from graphic design to fashioning boutonnieres for the holiday party. Mary Lou O’Connor and her team of Master Gardeners were in twice a month Spring through Fall to keep Madam Eustis’ garden looking trim and professional throughout the growing season. Estela Rosario of Dahlia’s Garden quietly added finishing touches to every event with flowers and arrangements. Many other volunteers and board members cheerfully stopped in regularly or as occasion demanded to assist with events, junk hauling, gardening and collections storage clean ups. Governor Jerry Wheelock deserves special mention in these efforts. We can’t thank him and everyone who we haven’t mentioned enough for their time and effort.

### **Special update: 42-44 Shirley Street and the story of enslavement at Shirley Place**

If the neighborhood highlight of 2021 was the announcement of our City Landmark Status for Shirley-Eustis Place (comprising our buildings and the former stable at 42-44 Shirley), the highlight of 2022 was the archaeological dig at the stable. City archaeologist Joe Bagley planned for a dig in October that was going to take a week, but he ended up staying for three. The dig turned into a community event: children from the Dudley Street Charter

School visited and volunteers from all over the city helped out. The dig team unearthed several astonishingly well-preserved sections of cobblestone paving thereby bringing us closer to understanding just where the Mansion and the Stable were originally located. The



*18<sup>th</sup> century plaster and lathe are visible next to the large wood beam at the center of this photograph.*

tiniest discovery made by Joe's team, an African cowrie shell, may be the most poignant. It testifies to the lives of the enslaved people at Shirley Place and to their dearly held links to a distant homeland and to suppressed cultural traditions. Several investigations by our own architects, Governor Rick Detwiler and Governor Bill Finch, helped clarify the function and history of 42-44 Shirley Street. They noted its heavy bracing, 18<sup>th</sup> century plaster and lathe as well as numbered rafters that indicate the building was originally about 80' long typical for a stable of that era. These discoveries enhance our understanding of the geography and infrastructure of Governor Shirley's estate. They also serve as a reminder that in America as well as Britain, the number of country houses boomed in the 1700s as merchants in the China trade, the East India trade and the Atlantic triangle trade poured their wealth into architectural monuments inspired by empires of old.

As we learn about the lives of enslaved people of Shirley Place and in the larger British Atlantic world, we're incorporating what we know into our tours. It was common, for example, for young Black men to live in the stable as grooms caring for the valuable horses and equipage of the elites. Enslaved men also served as footmen and sometimes coachmen. Their skills and labor were integral to helping Shirley broadcast his stature as he moved about Boston and its environs.

We know as well that Thomas Scipio, a man who served for years as Governor Shirley's valet, stayed on as a servant after Shirley's death in 1771. Shirley's daughter and her husband left Thomas in the house during the Siege of Boston. Surprisingly, either he or perhaps a son of his, also named Thomas, ended up Ludlow, England near Wales. He is mentioned many years after the Revolution in letters written by Elizabeth. The question is whether it's the same Thomas Scipio who served as Shirley's valet. If so, he would have been a very old man. Hence the speculation that there was a son Thomas Sr., who took his father's place in the household. This is a mystery we're still researching.

All told there were at least seven people known to have been enslaved in the Shirley household in the years before the Revolution, and probably several more who circulated seasonally through the estate. In addition to Thomas Scipio, there was Jack, who is only known by a runaway advertisement posted in 1732 when he was about 19. There was also Jane, Caesar, a younger Caesar, and Affy. The latter two may have been the children of Jane and Caesar the elder. Nanny, a gift to one of Shirley's daughters died while an infant. All of the children were baptized at King's Chapel where Shirley and his family worshipped.



Researching their identities honors their time on earth and weaves into the modern history of Roxbury as a community populated by many families of Cape Verdean, Caribbean and African American descent.

Our goal is to continue weaving this history in our interpretation. There may be no more fitting venue to begin unfolding the story of slavery and the slave trade in New England than Shirley Place. As governor appointed by British royal authority, William Shirley was tasked with promoting the British interests in the New World. This included the slave trade, which Britain would come to dominate over the course of the 18<sup>th</sup> century. When American colonists later overthrew British rule, they assumed control of the trade on their own behalf, but the die and its terrible consequences had been cast more than a century earlier.



Suzy Buchanan, Executive Director

## **BUILDINGS AND GROUNDS COMMITTEE**

*William B. Finch, Chair*

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### **Buildings, prepared by Bill Finch**



**Carriage House roof** – After several months of supply chain issues stemming from the COVID-19 pandemic, Gerard O’Doherty’s staff commenced the replacement of the Carriage House roof in the first week in January. They began by stripping off the old shingles and liners down to the sheathing. The exposed original structure was in good condition, so very few spot repairs were necessary.

They then laid down a new ventilating mesh felt over the exposed roof and added a waterproof membrane at the eaves. Copper flashings in the valleys, ridges and caps were added to further help prevent water infiltrations. The new shingles are fire retardant Alaskan Red Cedar with a life span of around 25 years. They finished the roof by early February. The final cost was \$87,846 of which \$73,500 was offset by grants from the Community Preservation Act (\$40,000), the Henderson Foundation (\$30,000), and the Felicia Fund (\$3,500).

**Main House Security System** – The Buildings and Grounds Committee started inquiries into upgrading the forty year old security and smoke detection system in the Mansion. The current system malfunctions frequently and is not wired to allow for pinpointing of individual smoke and heat detector units. The Committee’s task was to find a service provider that would take on the challenge of sensitively upgrading the system in a very large

and complicated historic space. We interviewed several providers and determined that the cost for a full overhaul will run between \$50,000 and \$60,000 exclusive of permitting. The Committee will begin the permitting process in 2023.

**Stone wall repair** – Many of the stone walls at Shirley Place are becoming tumbledown. They present safety hazard as well as looking untidy. The committee began preparing a scope of work for various priority areas and solicited cost estimates from three vendors at year’s end. It can be difficult to make cost estimates for masonry repair. Often the real cost of the work isn’t discernable until the structure is opened up. So, rather than try for a wholesale repair of every problem area at Shirley Place, the Committee prepared work descriptions as discrete smaller projects for cost management of the work as it proceeds. These will be reviewed in 2023.

### **Grounds Report, prepared by Jerry Wheelock**

The West Lawn Tea House and east double doors on the Carriage House had deteriorated due to weather and insect damage. After a long search for contractors, both projects were completed in the early fall. Progress was made on several on-going projects.



### **Tea House restoration**

- Several support posts had insect damage. These were replaced and the structure was straightened. New cedar sills and mahogany moldings were installed along with new panels inside and out.
- The seams on the copper roof were covered with custom-made copper strips and sealed against the weather.
- The old decking and lattice were replaced with new mahogany decking and lattice. The entire structure was given several coats of paint. Steps were taken to prevent animals from burrowing under the structure.
- Both the Tea House and the House cupola hosted illuminated Christmas trees in December
- The Tea House had been initially restored by a NH resident when it was moved from Brookline to New Hampshire. He provided several pictures and history of his work. The funding for the Tea House

restoration was provided by Governor Jerry Wheelock. Final cost \$36,580.

### **Carriage House doors**

- The east double doors had rotted due to use of poor materials. Two new period-appropriate African mahogany doors were fabricated on-site by Dan Brownwood, a North Bennet Street School graduate. The project also required repair of the lower casing of the door frame. Jerry Wheelock

painted the new doors, and volunteers assisted with the installation on traditional hinge and pintle hangers. Governor Bill Finch contributed two strap hinges and two matching ones were made by a blacksmith and Governor Jerry Wheelock provided funding for this project. Final cost \$9,563.

### **Orchard**

- KC Chaffee of Groundswell Gardens continued her maintenance of the orchard trees with selective pruning, fertilizing and removal of deadwood. A second Green Gage Plum tree was planted to fertilize an existing plum. KC also rounded out our botanical collection with a quince tree, two paw paw trees and a persimmon. The paw paws and persimmon were donated. Governor Jerry Wheelock funded the orchard maintenance. Final cost: \$5,932.
- A local beekeeper, Bill Perkins, installed a beehive by the office window in the early spring. The bees were busy all summer and were treated for mites in the fall before being readied for the winter. Apples were used in cider making demonstrations and turned into apple sauce, jelly and butter as well as hard cider.

### **Irrigation**

- The management of the irrigation schedule was significantly improved by connecting the controller to the internet. This provides the system with real time updates to current weather conditions. The programmed schedule can cut back in rainy weather to lower water usage. The system is managed by a phone app so that zones can be easily tested while on the grounds.
- Sprinkler heads were mapped out to ensure that tents for lawn rentals would not damage the underground piping.

### **Organization and cleanup**

- The old gate at the end of Rockford St. was relocated to the end of the actual property line.
- Old paint containers in the carriage house were weeded out and organized along with the storeroom contents.
- Two file cabinets were removed from the main house's utility room so that it could reorganized with new shelving. Maps and blueprints were relocated to the storage room off the office.
- The storm windows for the Resident's apartment were reset and caulked.
- The attic floors were cleared of old boards and objects stored on new shelving. Old air ducting was removed.

## **FURNISHINGS AND COLLECTIONS COMMITTEE**

*Frederic C. Detwiller, Chair*

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**The 1825 Babcock Piano** – The Babcock fortepiano returned from Tim Hamilton's conservation studio in May. The repair took longer than expected because Tim found extensive damage in the action set. In addition to putting the instrument into playable condition the case veneer and banding were repaired and polished. We hosted our inaugural concert in September. Professor Mark Kroll played a delightful selection of songs that were popular in the 1820s when the instrument was manufactured. Refreshments



followed along with an informal Q & A about the innovations that spurred the popularity of the drawing room piano. Total cost of the restoration: \$5,800.



**SEHA Archives** - Simmons University graduate student Lee Parker continued with the review and arrangement of the institutional archives and records throughout the year. During the summer he was assisted by Ben Clark, an Oberlin College student. Lee also continued to enhance the original finding aid created by Prof. Sarah Pratt's students in 2021. The Board also voted in a Documents Retention Policy to control and guide the growth of our institutional records. Ben also made progress on numbering and sorting the Watkins tools in the Carriage House loft. Governor Jerry Wheelock aided that project by sourcing sturdy shelves for the collection items. Eliminating empty crates in the loft helped to create a more organized storage area as well.

**Lafayette Bed** – Governor Jerry Wheelock fabricated a platform for the Sheraton bed in the Lafayette Chamber. Polyethylene foam cushioning inside a sewn “mattress” will provide a pest resistant and lightweight support for the bedding itself. Fabric trims and textile colors have been secured for the bed (ongoing supply chain issues left some of the original choices in doubt). Fabricator Nancy Larsen forwarded our selected cornice design to Harrison Higgins who is expected to forward an estimate for construction.

## **DONOR ENGAGEMENT COMMITTEE**

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The Donor Engagement Committee Chair, Ashley Casavant, stepped down from the Board of Governors in 2022 but left behind a solid foundation for further efforts. Our warmest thanks to Ashley for her work and for pushing us to do more than we thought we could.

Donations from individuals were up over 2021 to \$71,127, including restricted and unrestricted gifts.

Grant income in 2021 included a \$3,000 grant from the Society of the Cincinnati to support the repair and cleaning of the Great Hall Chandelier and other projects. Mass Humanities awarded SEHA a grant of \$20,000 to fund the position of Programs Coordinator, and the Beacon Hill Garden Club provided \$500 in support of our gardens. Our investment accounts to cover operating expenses. Eastern Bank provided a \$1,500 sponsorship for our Chamber Concert which was matched by \$900 in member sponsorships. In December, Rachel Hoyle secured \$4,000 from the Adelard and Valeda Roy Foundation to support community music and arts programs at Shirley Place. A raffle at our year end

holiday party also helped to raise \$250 for the non-profit Music in Education which provides music education to the students at Dudley Street Neighborhood Charter School.

## EVENTS & EDUCATION COMMITTEE

*Suzy Buchanan, Executive Director*

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The Events and Education committee received a boost in July summer with the addition of Rachel Hoyle to our staff. Rachel took over direct coordination of events and tours. She added to the quantity of programs we can present and enabled us to set a regular schedule for site tours.



**New England, March 19.** Continuing our annual spring garden lecture series, Master Gardener Mary Lou O'Connor explored the ways Native Americans, African Americans and English colonials shared their botanical knowledge to treat illnesses and promote good health in the age before modern medicine. Much of this knowledge was cultivated and communicated in the kitchen garden, which was not a uniquely colonial invention. Thirty-seven participants attended this virtual event which we hold in early spring to kick off the gardening season. Mary Lou cheerfully donated her time to this event.

**Book signing with Tamsen George, author of *Allegiance: The Life and Times of William Eustis*, April 23** – Former SEHA Executive Director Tamsen George presented highlights of the life of William Eustis for our first live event since 2019. Several members and friends turned up to hear about Eustis's remarkable knack for being in the room at some of our nation's most formative events, despite being little remembered today by the general public.

**Recovering Black History in Historic Houses: Lessons from Britain, June 10.** Professor Corinne Fowler of the University of Leicester led a video conversation about her experiences helping to foreground the lives of enslaved Africans in some of Britain's most famous country houses. While the political fallout from Black history advocacy made the papers in Britain, Professor Fowler noted that the response from the public to expanding the stories of these houses was met mostly with a positive response from the British house visiting public. Prof. Fowler provided a helpful comparison to the issues faced by historic house museums in the U.S. whose staff are working to diversify their audiences and their own organizations. 30 members and friends attended this lecture.

**Chamber Music at Shirley Place, September 24** – Our pianoforte took centerstage for a program of music from the early American republic performed by pianist Mark Kroll and violinist Carol Lieberman. Members enjoyed hearing Mozart, Ignaz Moscheles, J.S. Bach, and American composer James Hewitt ring throughout the Great Hall. During after-concert refreshments, Professor Kroll explored a little bit of the history the workings of the pianoforte. Several sponsorships helped to seed funding for future concerts at Shirley Place.

**Male Physicians, Female Practitioners: Early Nineteenth Century Medicine, November 10** – UMass Boston Professor Olivia Weisser discussed the landscape of medical practice in the early Republic, providing interesting context for the world in which Governor Eustis practiced medicine. Her discussion shed light on the transition of medicine from practical household knowledge to the emerging dominance of formal academic knowledge.



**Annual Holiday Party, December 11**—After a hiatus of two years, our annual holiday gathering returned with music, delicious refreshments, music and general good cheer. Jazz ensemble Wallpaper Surprise provided most of the music with the exception of an absolutely adorable interlude for a Dudley Street Charter School kindergartener, Adanna [last name withheld] to treat the assembled revelers to a selection of seasonal songs. She was coached in this effort by DSCS music teacher Danielle Navarette. Our featured libation included chocolate wine prepared by Peter Stott and Rachel Hoyle using an early 18<sup>th</sup> century recipe.

With the waning of the pandemic, **tours of Shirley Place** were up in up in 2022 with more than one hundred and fifty visitors going through the house. Several group tours of the site brought in visitors young and old from Wayland, Beacon Hill, Boston and Atlanta, Georgia and beyond.

## FINANCE COMMITTEE

*Stephen R. Vitello, Treasurer, Mary Flynn, Chair*

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The Association’s investments are held at Bank of America/US Trust. The operating account is held at Santander Bank and a separate cash fund is held at Fidelity Investments. The Association’s CPA prepared the 2022 annual financial statements and performed a review engagement with respect to the statements.

SEHA’s total assets were \$2,764,430\* as of December 31, 2022, down from \$3,461,576\* as of December 31, 2021. This is largely attributable to the impact of the Federal Reserve’s interest rate increases on the investment markets throughout 2022. As a result of these policies The Association’s total 2022 revenue and support, inclusive of all investment activities and contributions was \$(366,285) versus \$616,700 in 2021. Donor contributions and tour revenue grew by 60%, however.

Total expenses were \$325,441 in 2022 versus \$217,100 in 2021. The increase was primarily driven by program costs which rose from \$131,800 in 2020 to \$252,953 in 2022. These

expenses are primarily attributable to the completion of the Carriage House roof and the restoration of the Tea House in the West Lawn. Administrative costs rose due to the addition of a new staff member. This one-year staff position was funded by a grant from Mass Humanities and a generous matching donation from one of our Governors.

The market value of SEHA's investments was \$2,620,285 on December 31, 2022 compared to \$3,303,700 on December 31, 2021. Income from Net Assets currently finances a significant portion of annual operating and major restorations expenses.

Total Net Assets at Year End 2022 were \$2,751,909 compared to \$3,443,635 at Year End 2021, and the total value of the endowment went from \$3,303,700 to \$2,620,285. As in past years, the Perpetual Endowment was boosted by a \$500 gift, going from \$457,700 to \$458,100.

Other details about Fiscal Year 2022 can be found in the Financial Statements at the end of this report.

*Note\* The Mansion, Ingersoll-Gardner Carriage House, furnishings, objects and numerous parcels of land are not assigned a dollar value because they are considered invaluable. Land listed under assets represents only more recently added "buffer" parcels that are not considered to be part of the collection.*

## SHIRLEY-EUSTIS HOUSE ASSOCIATION 2020 FINANCIAL STATEMENTS

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*Shirley-Eustis House Association Financial Statements Years Ended December 31, 20221 and 2022 with Independent Accountant's Review Report are included at the end of this Report.*

## Thank you to our donors:

### Annual Appeal - 2022

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Anonymous	Neil Husher
Diane Arenella	Mrs. Edward C. Johnson, III
Rodney Arisian	Noah Jussilah
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*Annual Appeal – 2022, cont'd*

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Adelard & Valeda Roy Foundation  
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*Members in 2022, cont'd*

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Rachel Hoyle (staff)

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Executive Director

Rachel Hoyle

Programs Coordinator

**VOLUNTEERS**

---

Dyan Blewett

Megan Chase

John Correia

Joanne Donovan

Lina Garfinkle

Denise Guerin

Virginia Guisti-McLaughlin

Rachel Hoyle

Noah Jussilah

Sandra McCroom

Mary Lou O'Connor

Lee Parker

Sandy Parker

Estela Marino Rosario

Franklin Soultis

Henry Soultis

Louis Soultis

Steve Vitello

Peter Stott

Althea Wagman-Bolster

Amy Wilson

*Collectively, Governors and Overseers contributed thousands more hours of professional services to SEHA in 2022. Thank you, everyone.*

## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Governors Shirley-Eustis House Association  
Boston, Massachusetts:

I have reviewed the accompanying financial statements of Shirley-Eustis House Association (the Association) (a nonprofit organization) which comprise the statement of financial position for the year ended December 31, 2022 and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

### **Accountant's Responsibility**

My responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our report.

### **Accountant's Conclusion**

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

The 2021 financial statements were reviewed by other accountants and in their report dated June 3, 2022, they reported that we were not aware of any material modifications that should be made to them in order for them to be in conformity with accounting principles generally accepted in the United States of America.

*Rick Bornstein*

Asheville, North Carolina  
May 18, 2023

**SHIRLEY-EUSTIS HOUSE ASSOCIATION  
STATEMENTS OF FINANCIAL POSITION  
December 31, 2022 and 2021**

ASSETS

	December 31, 2022			December 31, 2021		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Current Assets						
Cash	\$ 26,630	\$ -	\$ 26,630	\$ 1,496	\$ -	\$ 1,496
Accounts receivable	-	-	-	-	-	-
Other current assets	11,231	-	11,231	10,692	-	10,692
<b>Total Current Assets</b>	<b>37,861</b>	<b>-</b>	<b>37,861</b>	<b>12,188</b>	<b>-</b>	<b>12,188</b>
Other Assets						
Investments	1,943,135	677,150	2,620,285	2,516,604	787,096	3,303,700
Collections	-	-	-	-	-	-
Land	106,284	-	106,284	106,284	39,404	106,284
Restricted cash	-	-	-	-	-	39,404
<b>Total Assets</b>	<b>\$ 2,087,280</b>	<b>\$ 677,150</b>	<b>\$ 2,764,430</b>	<b>\$ 2,635,076</b>	<b>\$ 826,500</b>	<b>\$ 3,461,576</b>

LIABILITIES AND NET ASSETS

Current Liabilities						
Accounts payable	\$ 2,136	\$ -	\$ 2,136	\$ 2,856	\$ -	\$ 2,856
Accrued expenses	10,385	-	10,385	15,085	-	15,085
<b>Total current liabilities</b>	<b>12,521</b>	<b>-</b>	<b>12,521</b>	<b>17,941</b>	<b>-</b>	<b>17,941</b>
<b>Total Liabilities</b>	<b>12,521</b>	<b>-</b>	<b>12,521</b>	<b>17,941</b>	<b>-</b>	<b>17,941</b>
Net Assets						
Without donor Restrictions						
Undesignated	530,359	-	530,359	1,072,735	-	1,072,735
Board designated for endowment	1,544,400	-	1,544,400	1,544,400	-	1,544,400
<b>Total Net Assets Without Donor Restrictions</b>	<b>2,074,759</b>	<b>-</b>	<b>2,074,759</b>	<b>2,617,135</b>	<b>-</b>	<b>2,617,135</b>
With Donor Restrictions						
Purpose restricted	-	219,050	219,050	-	368,900	368,900
Perpetual endowment	-	458,100	458,100	-	457,600	457,600
<b>Total Net Assets With Donor Restrictions</b>	<b>-</b>	<b>677,150</b>	<b>677,150</b>	<b>-</b>	<b>826,500</b>	<b>826,500</b>
<b>Total Net Assets</b>	<b>2,074,759</b>	<b>677,150</b>	<b>2,751,909</b>	<b>2,617,135</b>	<b>826,500</b>	<b>3,443,635</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 2,087,280</b>	<b>\$ 677,150</b>	<b>\$ 2,764,430</b>	<b>\$ 2,635,076</b>	<b>\$ 826,500</b>	<b>\$ 3,461,576</b>

See independent accountant's review report  
The accompanying notes are an integral part of these financial statements.



**SHIRLEY-EUSTIS HOUSE ASSOCIATION**  
**STATEMENTS OF ACTIVITIES**  
**FOR THE YEARS ENDED DECEMBER 31, 2022 and 2021**

	December 31, 2022		December 31, 2021		
	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions	Total
<b>Support and Revenue</b>					
Contributions	\$ 17,897	\$ 109,760	\$ 127,657	\$ 9,100	\$ 76,000
Rental income	30,514		30,514	-	29,300
Admissions, tours	1,938		1,938	-	1,400
Public programs	5,031		5,031	-	400
Investment income (net)	(408,863)	(129,100)	(537,963)	86,500	509,600
Other income	6,538		6,538	-	-
Net assets released from restrictions	130,010	(130,010)	33,700	(33,700)	-
<b>Total Support and Revenue</b>	<b>(216,935)</b>	<b>(149,350)</b>	<b>(366,285)</b>	<b>61,900</b>	<b>616,700</b>
Functional Expenses					
Program	252,953		131,800	-	131,800
Administration	54,130		70,700	-	70,700
Fundraising	11,133		9,000	-	9,000
<b>Total Functional Expense</b>	<b>318,216</b>	<b>-</b>	<b>211,500</b>	<b>-</b>	<b>211,500</b>
<b>Excess of Support over Expenses</b>	<b>(535,151)</b>	<b>(149,350)</b>	<b>(684,501)</b>	<b>61,900</b>	<b>405,200</b>
Amounts paid for collections and restorations	7,225		5,600	-	5,600
<b>Change in Net Assets</b>	<b>(542,376)</b>	<b>(149,350)</b>	<b>(691,726)</b>	<b>61,900</b>	<b>399,600</b>
<b>Net Assets Beginning of Year</b>	<b>2,617,135</b>	<b>826,500</b>	<b>2,279,435</b>	<b>764,600</b>	<b>3,044,035</b>
<b>Net Assets End of Year</b>	<b>\$ 2,074,759</b>	<b>\$ 677,150</b>	<b>\$ 2,617,135</b>	<b>\$ 826,500</b>	<b>\$ 3,443,635</b>

The accompanying notes are an integral part of these financial statements.

See independent accountant's review report.

**SHIRLEY-EUSTIS HOUSE ASSOCIATION  
STATEMENTS OF FUNCTIONAL EXPENSES  
FOR THE YEARS ENDED DECEMBER 31, 2022 and 2021**

	Preservation of House	Other Programs	Total Program	General and Admin.	Fund Raising	TOTAL 2022	TOTAL 2021
<b>Operating Expenses</b>							
Staffing	\$ 55,289	-	\$ 55,289	\$ 42,832	\$ 8,493	\$ 106,614	\$ 83,400
Fund raising	-	-	-	-	2,120	2,120	200
Insurance	10,249	-	10,249	720	-	10,969	10,700
Maintenance and repairs	159,875	-	159,875	-	-	159,875	63,100
Museum and Curatorial	-	-	-	-	-	-	-
Office	2,080	-	2,080	2,600	520	5,200	4,300
Other programs	-	-	-	-	-	-	-
Other expenses	639	772	1,411	-	-	1,411	15,100
Professional services	-	-	-	7,419	-	7,419	11,300
Public programs and use	-	2,408	2,408	-	-	2,408	4,200
Public relations	-	-	-	559	-	559	400
Security	14,772	-	14,772	-	-	14,772	11,900
Utilities	6,869	-	6,869	-	-	6,869	6,900
<b>Total operating expenses</b>	<u>249,773</u>	<u>3,180</u>	<u>252,953</u>	<u>54,130</u>	<u>11,133</u>	<u>318,216</u>	<u>211,500</u>
Collections and restoration	7,225	-	7,225	-	-	7,225	5,600
<b>Total Operating Expenses</b>	<u>\$ 256,998</u>	<u>\$ 3,180</u>	<u>\$ 260,178</u>	<u>\$ 54,130</u>	<u>\$ 11,133</u>	<u>\$ 325,441</u>	<u>\$ 217,100</u>

See independent accountant's review report.  
The accompanying notes are an integral part of these financial statements.

**SHIRLEY-EUSTIS HOUSE ASSOCIATION  
STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED DECEMBER 31, 2022 and 2021**

	<u>2022</u>	<u>2021</u>
<b>Cash Flows from Operating Activities</b>		
Change in Net Assets	\$ (691,726)	\$ 399,600
Adjustments to Reconcile Change in New Assets to Net Cash		
Provided (Used) by operating activities:		
Unrealized (gain)/loss on investments	587,402	(433,700)
PPP Loan forgiven	-	(14,400)
(Increase) Decrease in Current Assets		
Accounts Receivable	-	6,500
Other current assets	(539)	(400)
Increase (Decrease) in Current Liabilities		
Accounts Payable	(720)	700
Accrued expenses	(4,700)	5,100
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>(110,283)</u>	<u>(36,600)</u>
<b>Cash Flows from Investing Activities</b>		
Purchase of investments	(65,876)	(92,500)
Proceeds from sale of investments	161,940	101,600
<b>Net Cash Used by Investing Activities</b>	<u>96,064</u>	<u>9,100</u>
<b>Cash Flows from Financing Activities</b>		
None	-	-
<b>Net Cash Used by Financing Activities</b>	<u>-</u>	<u>-</u>
<b>Net Change in Cash</b>	<b>(14,219)</b>	<b>(27,500)</b>
Beginning Cash	40,900	68,400
<b>Ending Cash</b>	<u><b>\$ 26,681</b></u>	<u><b>\$ 40,900</b></u>
Interest paid	<u>\$ -</u>	<u>\$ -</u>
Income taxes paid	<u>\$ -</u>	<u>\$ -</u>

See independent accountant's review report.  
The accompanying notes are an integral part of these financial statements.

**Shirley-Eustis House Association**  
**Notes to Financial Statements**

**NOTE 1 - Organization and Purpose:**

The Shirley-Eustis House Association, (the Association) was incorporated as a not-for-profit corporation in 1913 under the laws of the Commonwealth of Massachusetts. The Association exists to preserve, maintain, and interpret the Shirley-Eustis House (the House) and Grounds as a museum for the education and enjoyment of the public. The Association seeks to engage the broadest possible community in understanding the role of Shirley Place, since its construction as a Royal Governor's mansion in 1747, as it reflects the beginning of our nation and the history of Roxbury and Boston.

The primary sources of funding for the Association are investment income and contributions from supporters.

**NOTE 2 - Summary of Significant Accounting Policies:**

Income Tax Exemption:

The Association is exempt from Federal and State income taxes under the provisions of Section 501(a) of the Internal Revenue Code as an entity described in Section 501(c)(3). Therefore, no provision for income taxes has been made.

The Association has been determined to be other than a private foundation by the Internal Revenue Service.

The Association believes that all income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would be material. Accordingly, there is no provision for related reserves as of December 31, 2022 or 2021.

Basis of Presentation:

These financial statements have been prepared on the accrual basis of accounting.

Comparative Totals:

Prior year information is presented in summary form for comparative purposes only and is not a complete presentation in conformity with accounting principles generally accepted in the United States.

Presentation of Net Assets:

Net assets are classified in two classes: net assets without donor restrictions and net assets with donor restrictions.

Net assets with donor restrictions are created only by donor- imposed restrictions on their use. All other net assets, including board-designated or appropriated amounts, if any, are legally unrestricted, and are reported as part of the net assets without donor restriction class.

**Shirley-Eustis House Association  
Notes to Financial Statements**

**NOTE 2 - Summary of Significant Accounting Policies (continued):**

Cash and Cash Equivalents:

For the purposes of the Statement of Cash Flows, the Association considers all highly liquid investments purchased with an original maturity of three months or less to be cash and equivalents.

Accounts Receivable:

Accounts receivable are recorded for program income that were earned but uncollected at year-end. A provision for uncollectible accounts is provided when management determines that an account may be uncollectible.

Management expects that all receivables will be collected and accordingly no provision for uncollectible receivables has been provided.

There were no accounts receivable written off as uncollectible during 2022 and 2021.

Contributions Receivable:

Contributions are recognized at net realizable value when a donor makes a promise to give that is, in substance, unconditional. Contributions receivable expected to be collected in more than one year are recorded at their present value. Provisions for uncollectible contributions receivable are provided based on management's judgment as to the collectability of each account.

There were no contributions receivable at December 31, 2022 or 2021.

There were no contributions receivable written off as uncollectible during 2022 or 2021.

Investments:

Investments in equity securities with readily determinable fair values, mutual funds, and all investments in debt securities are reported at fair value in the statement of financial position. Realized and unrealized gains/losses and investment income are recorded in the statement of activities as changes in net assets without donor restrictions unless their use is restricted by explicit donor-imposed stipulations or law, in which case they are reported as net assets with donor restrictions.

Investments in equity securities, mutual funds, and bonds are valued at fair market value as determined by the last reported sales price on the last business day of the year.

Realized gains and losses are computed based on cost at the time of acquisition.

Board Designated Funds:

The Board has designated unrestricted funds for the purpose of supplementing the existing



**Shirley-Eustis House Association  
Notes to Financial Statements**

**NOTE 2 - Summary of Significant Accounting Policies (continued):**

Board Designated Funds (continued):

permanent endowment. The assets are invested with other unrestricted funds and investment income is allocated to the endowment.

Fixed Assets:

Equipment is recorded at cost or, if donated, at fair market value. Expenditures for equipment in excess of \$5,000 are capitalized. Lesser amounts are expensed. Depreciation on equipment is calculated on the straight-line basis over an estimated useful life of five years.

Expenditures for repairs and maintenance are charged to expense as incurred.

As of December 31, 2022, and 2021 there had been no expenditures for equipment qualifying for capitalization.

Land:

Land represents a vacant lot and other surplus land abutting the property on which the Association is located acquired from the City of Boston (the City). In purchasing the lot, the Board believed that any lot abutting the property would be desirable to control and may serve some future purpose.

Accessions and de-accessions:

Accessions of artifacts and reconstruction of the buildings and landscape are expensed when purchased. De-accessions are recognized as revenue when sold.

Sale of Artifacts:

The Board has adopted guidelines set by the American Association of Museums for sale of furniture and other artifacts. Proceeds from such sales are to be used solely for the purchase of other similar items or direct care of collections. As of December 31, 2022, and 2021 there were no funds designated for accessions.

Support and Revenue:

Contributions with no donor-imposed restrictions are recorded as public support without donor restrictions. Contributions with donor-imposed restrictions or given as part of the permanent endowment fund are recorded as net assets with donor restrictions.

Restrictions can arise from purpose-specific program restrictions and/or time restrictions. Upon the lapse of such restrictions, these restricted resources are reclassified to net assets without donor restrictions in the statement of activities as net assets released from restrictions. Restricted contributions whose restrictions are met in the same reporting period in which the contribution is received are recorded as net assets without donor restrictions.

**Shirley-Eustis House Association  
Notes to Financial Statements**

**NOTE 2 - Summary of Significant Accounting Policies (continued):**

Support and Revenue (continued):

Contributions that are restricted in perpetuity by the donor are recorded as net assets without donor restrictions.

Unconditional promises to give are recorded as public support at their net realizable value. Conditional promises to give are not included as public support until such time as the conditions are substantially met.

Topic 606 Revenue from Contracts with Customers became effective beginning January 1, 2019. Management believes that the requirements of Topic 606 do not pertain to the Association's sources of revenue and accordingly no changes have been made to the Association's revenue recognition policies.

Allocation of Functional Expenses:

The costs of providing programs and the administration of the Association have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited primarily in accordance with payroll dollars spent.

In-Kind Support and Donated Services:

A number of unpaid volunteers, including members of the Board of Governors (the Board) and members of the community have made significant contributions of their time to the Association. When the value of the time contributed is subject to objective measurement it is reflected in the financial statements as donated services revenue and expense.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Fair Value:

The Association adopted the criteria for Fair Value Measurements. These criteria define fair value, establish a framework for measuring fair value and expand disclosures about fair value measurements. These criteria establish a fair value hierarchy that prioritizes the inputs and assumptions used to measure fair value. The three levels of the fair value framework are as follows:

Level I: Inputs that reflect unadjusted quoted prices in active markets for identical assets and liabilities at the measurement date.

**Shirley-Eustis House Association  
Notes to Financial Statements**

**NOTE 2 - Summary of Significant Accounting Policies (continued):**

Fair Value (continued):

Level II: Inputs other than quoted prices that are observable for the asset or liability either directly or indirectly, including inputs in markets that are not considered to be active.

Level III: Inputs that are unobservable.

A qualifying asset or liability's level within the framework is based upon the lowest level of any input that is significant to the fair value measurement.

The Association's assets and liabilities have been historically valued at fair market values using Level I inputs.

Concentration of Credit Risk:

The Association's significant concentration of credit risk consists primarily of cash. The Association maintains its cash deposits with a major financial institution.

Subsequent Events:

Subsequent events are transactions or events that occur after the statement of financial position date, but before the financial statements are issued or available to be issued. The accompanying financial statements include the evaluation of subsequent events that have occurred through the date of the review report, which is the date the financial statements were available to be issued.

**NOTE 3 - Collections:**

The Association owns a significant collection of objects including the house itself, a National Historic Landmark; the Net assets without donor restrictions consist of net assets Gardner Carriage House; and antiques and objects, some of which were owned by the Eustis and Shirley families. Most objects are from the 18th or early 19th century, some are modern re- productions. All are catalogued and cared for according to American Association of Museum guidelines.

**NOTE 4 - Liquidity and Funds Availability:**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the Statement of Financial Position date, are comprised of the following:

**Shirley-Eustis House Association  
Notes to Financial Statements**

**NOTE 4 - Liquidity and Funds Availability (continued):**

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 26,630	\$ 39,900
Accounts receivable	-	-
Earnings on board designated endowments	270,750	1,072,700
Decline in endowment fund earnings		(410,100)
Available resources	297,380	702,500
Short-term obligations	12,500	18,000
Available for expenditure	\$ 309,880	\$ 684,500

Endowment funds consist of donor-restricted endowments and funds designated by the board as endowment. Income from donor-restricted endowments is restricted until board appropriation. Donor-restricted endowment funds are not available for general expenditure.

**NOTE 5 - Investments:**

Investments are comprised of the following:

	<u>2022</u>		<u>2021</u>	
	<u>Market Value</u>	<u>Cost</u>	<u>Market Value</u>	<u>Cost</u>
Money market funds	\$ 18,695	\$ 18,695	\$ 50,900	\$ 50,900
Corporate equities	2,411,586	1,631,051	3,029,300	1,679,200
Corporate bonds	<u>190,004</u>	<u>208,973</u>	<u>223,500</u>	<u>209,000</u>
Total	<u>\$ 2,620,285</u>	<u>\$ 1,858,719</u>	<u>\$ 3,303,700</u>	<u>\$ 1,939,100</u>

Investments are managed by a professional investment advisor and are monitored and evaluated by the Board of Trustees.

**NOTE 6 - Endowment Funds:**

Donor contributions that are intended for perpetual investment as part of the endowment, the income from which is to be utilized by the Association in meeting its exempt purpose, are classified as net assets with donor restrictions. The income

**Shirley-Eustis House Association  
Notes to Financial Statements**

**NOTE 6 - Endowment Funds (continued):**

generated by these funds is available for appropriation and accordingly are also classified as net assets with donor restrictions until such time as these amounts are appropriated for expenditure. Amounts appropriated are reclassified to net assets without donor restrictions at the time of appropriation.

Investments are managed by a professional investment advisor and are monitored and evaluated by the Board of Trustees.

The Board has adopted a policy of appropriating up to 5% of the total endowment to be used in support of the Association's operations.

Amounts designated for endowment by the Board and earnings on these amounts are classified as net assets without donor restrictions.

Endowment net assets are comprised of the following:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Board designated	\$ 1,544,400		\$ 1,544,400
Earnings on Board Designated	518,385		518,385
Perpetual endowment	-	\$ 458,100	458,100
Other restricted gifts		119,650	
Unappropriated earnings on original gifts		99,400	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Total endowment</b>	<b><u>\$ 2,062,785</u></b>	<b><u>\$ 677,150</u></b>	<b><u>\$ 2,620,285</u></b>

Reconciliation of endowment beginning and ending balances:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Beginning balance	\$ 2,477,200	\$ 826,500	\$ 3,303,700
Additions	-	109,760	109,760
Net investment income	(408,863)	(129,100)	(537,963)
Appropriations	(125,202)	(130,010)	(255,212)
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Ending balance	<b><u>\$ 1,943,135</u></b>	<b><u>\$ 677,150</u></b>	<b><u>\$ 2,620,285</u></b>

**Shirley-Eustis House Association  
Notes to Financial Statements**

**NOTE 7 - Net Assets:**

Without Donor Restrictions

Net assets without donor restrictions consist of net assets without donor restrictions. The Board has designated a portion of the net assets without donor restrictions to be treated as a part of the perpetual endowment.

With Donor Restrictions:

Net assets with donor restrictions consist of contributions designated for a specific purpose by the donor as well as amounts designated by the donor for perpetual investment or were raised as a part of the perpetual endowment. Earnings on the perpetual endowment are considered to be net assets with donor restrictions until such time that they are appropriated for expenditure by the Board.

Net assets with donor restrictions are comprised of the following:

<u>Purpose</u>	<u>Total 2021</u>	<u>Amounts Received</u>	<u>Amounts Released</u>	<u>Total 2022</u>
Carriage house	\$ 20,900	\$ 37,998	\$ 58,898	\$ -
Collections	8,400	1,750	6,667	3,483
Conservation	3,100			3,100
Coolidge catalog	6,200			6,200
Education	11,200	4,000	9,290	5,910
Eustis book	5,500			5,500
Landscape	72,300		1,762	70,538
Orchard	-		-	-
Staffing the Humanities	-	34,000	21,870	12,130
Tea House	-	31,512	31,512	-
Thaler Fund	12,800		11	12,789
Unappropriated				-
endowment income	228,500		129,100	99,400
Perpetual endowment	<u>457,600</u>	<u>500</u>	<u>          </u>	<u>458,100</u>
<b>Total</b>	<b><u><u>\$ 826,500</u></u></b>	<b><u><u>\$ 109,760</u></u></b>	<b><u><u>\$ 259,110</u></u></b>	<b><u><u>\$ 677,150</u></u></b>