

## Unitarian Universalist Church of Nashua, NH (UUCN) Meeting of the Board of Trustees

Dec. 12, 2017 – The Gingerbread Meeting

**Final Minutes** as of January 13, 2017 by Jodie K. Holway, Clerk of UUCN

**Reviewed by** Brenna Woods, Ellen McCormick, Rev. Allison Palm, Pam Jordan, Carol Houde, Steve Hedges, Lindsey Hedrick, Rick Spitz

**Meeting Attendees:** Steve Hedges, Lindsey Hedrick (Treasurer), Jodie K. Holway (Clerk), Carol Houde (Vice President), David Hudson (President), Pam Jordan, Ellen McCormick, Rev. Allison Palm, Rick Spitz, Brenna Woods

**Full Agenda:** see APPENDIX A

**Gingerbread People:** see APPENDIX G

### 1. Consent Agenda

1. Reviewed the consent agenda, minutes from the [November Board of Trustees meeting](#)
2. **MOTION** to accept these minutes  
**MOVED** by Ellen McCormick, **SECONDED** by Brenna Woods, **MOTION CARRIED**

### 2. UU Action New Hampshire (UUANH)

1. Guest speaker Emily Burr was unable to come this month
2. UUANH sent the Profit & Loss statement for our review; everything looks just fine
3. **ACTION:** Dave Hudson to invite them back in April, after we do our budget in March

### 3. Treasurer's Report, Lindsey Hedrick

1. Financial Records Review Committee
  - i. FRRC's annual report was circulated last month (see APPENDIX B)
  - ii. Very thorough and impressive; one of the best of these reports for many years
  - iii. A few concerns raised
    1. Major request is more procedural instructions for handling money
    2. The upcoming church Audit will ask for these procedures too
    3. **ACTION:** Dave Hudson to reserve time on an upcoming Board agenda for a few topics, e.g. the 1099 forms mentioned in report
  - iv. Children's Winter Garden at White Wing School
    1. They believe that the UUCN insurance covers them as well? Yes, Rev. Allison confirms that it does.
    2. Note: their teachers' salaries are paid over 12 months, even though work is performed in 10 months. Teachers' July and August pay goes into the next church budget year, but work was from the prior year.
  - v. Why does this report come to the Congregation?
    1. The FRRC reports to the congregation, not the Board
    2. **ACTION:** Lindsey Hedrick to get signed copy, post this on UUCN website

3. Board controls the funds, we are supposed to be hands-off this review
4. Rick Spitz from the Board's Monitoring subgroup input:
  - a. Most churches handle FRR as part of Monitoring function
  - b. This info is needed, in order to monitor the church properly
  - c. But it seems odd to ask for our own separate review??
  - d. We need to see this regularly, not just once at Annual Meeting
- vi. Larger discussion of what it means for a report to be given to the Congregation
  1. Congregation doesn't do anything with this annual information
  2. This report was omitted, not submitted on time; and not missed!
  3. Perhaps the board should hold these committees responsible?
  4. Steve Hedges believes this can be handled through Policy, no need for a Bylaws change

## 2. Planned Giving

- i. Lindsey Hedrick and Dave Hudson have started discussing this
- ii. In the past, people have left money to UUCN in their wills
  1. Nobody has done this recently
  2. We should mention it occasionally, plant the seed in people's minds
- iii. Where does this initiative belong?
  1. Listed a few possible owners:
    - a. Board of Trustees, Managed Funds Committee, Stewardship
  2. Historical perspective from Carol Houde
    - a. In the past 3 separate attempts to handle this have fizzled
    - b. Usually threw it in the lap of one person, not set up for success
  3. Stewardship has started tackling this already
    - a. Even though Stewardship has a lot on their plates right now
    - b. Stewardship has a new mindset about money matters
    - c. Stewardship agrees that they do own it
  4. Milford church proposed a joint workshop with UUCN
    - a. Email to Lindsey, Marie Bozzi, Elizabeth Lewis, Joan Connacher
    - b. Winter workshop changed to spring or sometime in 2018
- iv. UUA has a Matching Program for planned giving
  1. Wake Now Our Vision program <http://wakenowourvision.org> offers 10% matching gift up to \$10,000 for planned giving to UU congregations
  2. Funded by Shelter Rock, UU church on Long Island, <https://uucsr.org>
- v. Rev. Allison already plans to give an End-of-Life workshop
  1. Coming in March 2018, in 3 parts
  2. Wills will be discussed, a good place to mention our Planned Giving

## 4. Minister's Report, Rev. Allison

1. Review Minister's Report (see APPENDIX C)
  - i. Membership is currently an open position
    1. Hire as Acting director, not interim, March 2018 through June 30, 2019
    2. In 2019 decide whether to keep the acting person or hire a new person

3. Plan to post this opening in January in various places
4. **ACTION:** Rev. Allison and Jodie Holway discuss diversity hiring in Jan.
- ii. Without a Membership director, most duties are being covered
  1. Staff is OK with some added duties, some things just aren't happening which is understood
  2. Sadie Kahn-Greene, DFF, is supervising Coffee Crew
    - a. Somewhat inconvenient to walk outside from FF to kitchen
    - b. Considered designating one of the youth on Coffee Crew to be its manager? We decided against. There's insufficient continuity among Coffee Crew staff for this to work.
  3. Membership team monthly meetings:
    - a. Rev. Allison cannot attend due to standing conflict with Worship Associates monthly meetings
    - b. Rev. Allison held a potluck special meeting with Membership, which was positive, went well, to say she's available as needed
  4. Occasional small gaps uncovered when we realize "Here's another duty"
- iii. Biggest remaining worry: Visitors/guests and new members
  1. There wasn't a great system in place to track them, was just in one brain
    - a. Difficult to ensure they're feeling the love, not the same as having one owner who tracks, remembers, and welcomes them
    - b. Not only on Sunday when they arrive but anytime, answering questions, hearing their concerns
    - c. Note there's some stigma "Oh I don't want to bother the minister with this" so Rev. Allison doesn't always get invited to hear the needs and build the relationships
  2. What kind of problem is this, to improve our tracking of newcomers?
    - a. Partially we want an IT system to track new and everyone
    - b. But more than that, how to notify everyone who needs this information, that there are new people in the building?  
And how to know every Sunday who needs this information?
2. Preschool budget looks great overall
  - i. Note they've paid UUCN 20% of the expected contribution so far
  - ii. We're 40% through the year so this is behind, but overall budget is strong
3. Parental Leave plan discussion (see APPENDIX D)
  - i. How to handle the costs
    1. Rev. Allison's parental leave will cost \$2,750 out of budget
    2. Pastoral care may also need to get a bit of extra funding
    3. Budget was allocated for Sadie Kahn-Greene's medical coverage, but she turns out to not use UUCN's plan, so that savings already covers the parental leave cost. Falls under same Staffing line in the current budget
    4. No need to motion to pre-authorize this, because the Board didn't explicitly approve the line items in the budget:
      - a. Executive Director can shift these around with no approval

- b. Policy says she cannot shift more than a certain amount without notifying the Board of Trustees: we are hereby notified.
  - ii. Assigned a couple of duties to the Board during this leave of absence
    - 1. Subcommittee to handle personnel matters, such as signing the Salary Letters in June after the budget passes
    - 2. Lindsey Hedrick has agreed to present the budget at Annual Report, after being trained by Rev. Allison
  - iii. Rev. Allison is starting to line up paid guest preachers, pastoral care resources
  - iv. Suggest producing a “brochure” to allay any concerns of the Congregation
    - 1. They may start to wonder what will happen, what is the plan
    - 2. Get this information out to everyone in Feb before nervous, not in May
    - 3. **ACTION:** Rev. Allison to draft this sooner than later
  - v. Our recent improvements to parental leave have been published
    - 1. Rev. Allison told the staff, and updated the Personnel Manual
    - 2. [Last month’s minutes](#) are posted, which explain these decisions

**MOTION** to go into Executive Session

**MOVED** by Lindsey Hedrick, **SECONDED** by Rick Spitz, **MOTION CARRIED**

**MOTION** to come out of Executive Session

**MOVED** by Carol Houde, **SECONDED** by Steve Hedges, **MOTION CARRIED**

**5. Monitoring Subcommittee Report & Discussion, Pam Jordan, Rick Spitz, Lindsey Hedrick**

- 1. Reviewed presentation “Policy Based Governance Monitoring” (see APPENDIX E)
  - i. Goal of monitoring is to check whether we are overall in compliance with our stated Policies, below, and of course to plan corrections if not.
    - 1. [Safe Congregations Policy](#)
    - 2. [UUCN Governing Policies](#) (a.k.a. Board Policies)
    - 3. [Operational Policies and Procedures](#)
  - ii. Three types of monitoring exist:
    - 1. Internal report from the ED (Executive Director, a.k.a. Rev. Allison)
    - 2. External report from a third party e.g. an auditor
    - 3. Direct inspection by the board itself or a subcommittee
  - iii. Propose the Board of Trustees would review each internal report from the ED in advance of each meeting, and decide whether it represents compliance
    - 1. If yes, put report on monthly Consent Agenda, and simply vote to accept
    - 2. If not, put report on monthly agenda to discuss, understand, remediate
    - 3. Proposal: one board member becomes the expert per area for a year, for the Ends and Executive Limitations areas, so they examine the specific report(s) deeply and avoid superficial reviews
  - iv. Propose grouping the policies to be reviewed, into themes per month
  - v. ED must define their own interpretation of each policy

1. Policy-based governance states that any reasonable interpretation must be accepted by the Board of Trustees
2. Is there value to Reverend Allison in defining her interpretation crisply?  
Yes, helps her do her job, and helps measure her in annual reviews
3. Is there value to the Board in clarifying her interpretations?  
Yes, helps us become more high-level and leave details to Rev. Allison.
4. Some concern about how to clearly interpret the Personnel theme
5. Some concern over how to clearly interpret Ends, Within, and Among
  - a. Rev. Allison has been trying to do in monthly Minister's Report
  - b. Board may need to make these more measurable, in order to make them interpretable
- vi. Conclusion: we will pilot this, piecemeal
  1. Rev. Allison will provide one policy interpretation per month for a while
  2. Note that some policies are more topical at certain times of year
- vii. What do other churches do?
  1. Based on a non-exhaustive Web search, the Subcommittee found a range of monitoring practices in UU churches nationwide. Some are more detailed in approach than others. Many have designed monitoring calendars that group executive limitations and key policies by theme and that review personnel and financial matters more frequently than other themes throughout a given year.
  2. Rev. Allison reached out to learn what reports are beloved by boards: received no feedback from the Ministers' association ("crickets")
  3. [Unity Church Unitarian](#) has a great annual dashboard with graphics, which Rev. Allison aspires to reach: although note they have 800 congregants and have been tracking data for 10 years
2. Reviewed the Monitoring Table (see APPENDIX F)
  - i. This calendar mandates the frequency with which to examine each Policy
  - ii. Propose revising this to display chronologically through the calendar year
  - iii. Added the recently-approved policies into that schedule
  - iv. Propose increasing the frequency of monitoring Personnel and Financial
3. Next steps for the Monitoring subcommittee
  - i. The above discussion centered only on Executive Limitations
  - ii. Monitoring the Board itself must also be done
    1. Need to figure out what this means for us
    2. Many churches are just reaching this point too
  - iii. Recommend a new format for Rev. Allison's annual review
    1. We are no longer bound by the UUA Ministerial Committee's format
    2. When will her next review by the Board take place?
      - a. Feels like we just finished one, so not this Feb. 2018
      - b. We do need a Compensation delta conversation in Feb 2018
      - c. But next full-scale review can be next Feb. 2019, which will be after 12 more months of work plus 3 months of leave – agreed.

- d. Rev. Allison prefers it not take place during her reviews of staff

6. **Interlude for Carol Houde’s Amazing Gingerbread Impersonations** (see APPENDIX G)

7. **Policies: [New] IV.N Members May Not Become Employees of the Church**

1. Drafted in the form of a restriction with exceptions (see APPENDIX H)
  - i. Youth are allowed; removed “under 18” from draft to allow age interpretation
  - ii. Temporary basis is still allowed, but “temporary” is not defined, which is OK
  - iii. Contractors are not mentioned, thus hiring them remains OK
  - iv. Restriction stated in the future, so it’s not retroactively applied
  - v. If any current member wants to apply for a job, they would need to resign membership before applying, and no guarantee of getting selected for the job
2. Personnel Manual also covers this topic
  - i. Two relevant sections today:
    1. Concerning employment of members, who cannot supervise each other
    2. Concerning hiring the best qualified regardless of membership status
  - ii. Rev. Allison owns Personnel Manual, she will adjust to match within the Policy
3. This new policy must be interpreted by the Executive Director, as they all now must be
  - i. How to handle whether or not employees can become members?
  - ii. As a trial run of our Monitoring agreements above, there’s no need for the Board of Trustees’ policy above nor the ED’s Personnel Manual to mention this
  - iii. Instead, the ED’s interpretation can cover this
4. **MOTION** to adopt the amended text, now posted in the [Governing Policies](#) document **MOVED** by Steve Hedges, **SECONDED** by Carol Houde, **MOTION CARRIED**

8. **Closing**

1. Check-out, timekeeper’s report, and closing words
2. **MOTION** to adjourn  
**MOVED** by Steve Hedges, **SECONDED** by Jodie K. Holway, **MOTION CARRIED**

**APPENDIX A:** *Agenda*

**APPENDIX B:** *Financial Records Review Committee Report*

**APPENDIX C:** *Minister’s Report*

**APPENDIX D:** *Minister’s Parental Leave Plan*

**APPENDIX E:** *Presentation “Policy Based Governance Monitoring”*

**APPENDIX F:** *Revised Monitoring Table*

**APPENDIX G:** *Gingerbread People*

**APPENDIX H:** *Draft policy IV.N Members May Not Become Employees of the Church*

# Agenda

## Board of Trustees, Unitarian Universalist Church of Nashua

December 12, 2017 @ 6:30 PM

© **UUCN Mission:** The mission of the Unitarian Universalist Church of Nashua is to engage people in a search for truth and meaning within a supportive liberal religious community that encourages personal and spiritual growth, embraces diversity, and promotes social justice.

⌚ **Timekeeper:** *Brenna*

**6:30 [7] Admin: Chalice Lighting (Lindsey) & Check In**

**6:37 [3] Admin: Consent Agenda**

- November BoT Meeting Minutes

**6:40 [15] Monitoring: UU Action NH (Guest)**

**6:55 [15] Monitoring: Treasurer's Report (Lindsey)**

- Financial Records Review report circulated Nov 7

**7:10 [15] Monitoring: Minister's Report (Allison)**

- Review Minister's Report
- Review Allison's Parental Leave Plan

**7:25 [20] Executive Session**

**7:45 [15] Policies: Monitoring Table Review (Carol & Dave)**

**8:00 [15] Policies: [New] IV.N Members May Not Become Employees of the Church**

**8:15 [60] Monitoring: Subcommittee Report & Discussion (Pam, Rick & Lindsey)**

**9:15 [5] Admin: New Business**

- Linkage in January – Visioning in February – Monitoring in March

**9:20 [5] Admin: Covenantal Checkout**

- What worked in our meeting tonight?
- What did not work in our meeting tonight?
- Are there any questions or concerns?
- How are we working as a group?

**9:25 [3] Admin: Timekeeper's Report**

**9:28 [2] Admin: Closing Words (Allison)**

**9:30 Adjourn**

*(continued)*

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### Allocated Time:

- [00 m - 0.0%] Visioning
  - [105 m - 58.3%] Monitoring
  - [25 m - 13.9%] Administration
  - [20 m - 11.1%] Executive Session
  - [00 m - 0.0%] Linkage
  - [30 m - 16.7%] Policies & Procedures
- 
- [180 m - 100.0%] Total

### Board Subcommittees:

- *Visioning*: Ellen, Brenna, and David
- *Monitoring*: Lindsey, Pam, and Rick
- *Linkage*: Steve, Jodie, and Carol
- *LRPC*: Ellen, Brenna, and Lindsey

### Upcoming Dates:

- Tuesday, January 9, 2018 @ 6:30 pm — Board of Trustees meeting

### Parking Lot:

- Articles of Agreement Changes
  - Required 501(c)3 Revisions – approved but not submitted (September 2016)
  - Removal of hyphen from official name of congregation
- Review gaps in our existing Policies & Procedures
- Board job descriptions
- Minister Emeritus approval for Steve (Rev. Edington)
- Delegate selection policy for denominational events (NNED & GA)
- Examine oversight of committees of the congregation – Nashua Cemetery Association, et. al.
- Revisit “Affiliated Organizations” – Simple Gifts, UUANH



## **Financial Records Review Committee Annual Report 2017-2018 (Nov) Church Year**

Financial Records Review Committee (FRRC) Members: Frank Grossman & Rob Bates

Our bylaws require annual financial record reviews of the Church, Winter Garden with White Wing School, and the Cemetery Association. The reviews verify that the fiscal records and financial transactions of each component are transparent, orderly and consistent.

The Committee conducted separate reviews for the UU Church (Sherri Woolsey), Winter Garden with White Wing School (Chris Clanin, Director & Ellen Fisher, Treasurer), Cemetery Association (Kevin Murray, Treasurer) and Simple Gifts Coffee House (SGCH) (Priscilla).

Subject to the recommendations below all records examined were found to be in satisfactory order.

### **UU Church of Nashua**

Things have changed since the last report we filed. Now the books are handled by the administrative staff and not the Treasurer. We met with Sherri to go over procedures with the different ways that money comes into the church and the ways that money goes out. We then reviewed some random records to make sure that they followed these procedures. The records we reviewed were easy to track and did follow the procedures. There were very few if any written policies that backed up the procedures that the administrative staff was using. There are two pieces of software used to record, process and reconcile transactions. The first is the church database. This is used to record any donation and whenever possible associate that donation with a person. The database then helps with the tracking of pledges and keeping a total of all donations made by a person or family so that it can be reported to them at the end of the year. The other software is QuickBooks (QB) online. QB is used to record all bank operations and link those operations to the budget. Any deposits are recorded with QB and checks are generated through QB. It is also reconciled with the bank information through QB. QB was marked as Accrual, but everything I saw looked like cash basis. For instance pledges are not handed in an Accrual basis. Sherri did say that she would enjoy learning a little more about QB and figuring out how to setup a chart of accounts for the budget tracking.

We reviewed the ways that money comes into the church. Any of these methods can get paid as cash or check. Pledges and some fundraising can be credit card which is handled through Vanco. They also supply information that is used during reconciliation.

- Pledges
- Sunday Donations, green envelope and other - Cash from the Sunday collections used to be just put in an envelope and put in a filing cabinet and then processed the next day and deposited. A safe will be installed that will allow the cash to be put there after the group counts the cash until it is processed the next day.
- Other Fundraising events like Auction
- Endowment, monthly and quarterly payments
- User Fees - The only uniqueness here is that when there is an event like a wedding some of the staff get paid directly from the money and it does not go through the church. Common are the Minister, Music Director, and Sexton. I was not sure if there should be any reporting of this money movement.
- Winter Garden with White Wing contribution

Here are the ways that money goes out of the church. Most of this is done with checks. Some of these are repeating like the utilities. Others are done with a check request form that either the chair of the team / committee will sign or a staff member that is associated with the group making the request can sign. The methods that don't use a check request form are the outreach checks from the Sunday collections, and receipts for the community dinner.

They always cut the checks on paper, because doing them electronically is too expensive. Checks are done through QB and are put in against budget line item names. There are four signatories for checks: President, Treasurer, Minister, and Sherri as an admin. There are some debit cards; they are associated with the main bank account for the church. We have some concern if one was lost and what they would have access to. There are limits, but should there be a separate account? Payroll is another way that money goes out. Winter Garden with White Wing also uses the Church's payroll system and the same EIN number. There is some money that comes in from the State for the school. This is directly passed through to the school.

There was a question that since Sherri can see the simple gifts account, could they see the entire church accounts?

Another question that came up, although not a financial review question was that there are currently some staff on HRA accounts. Would it benefit the staff more for these to be HSA accounts?

### **Winter Garden with White Wing School**

Winter Garden with White Wing School(WGWWS) is a branch of the UU Church of Nashua and operates under the same Federal Tax ID number. The financial books for WGWWS, however, are kept separate from those of the Church, except for payroll, which is handled as an administrative pass-through item in the Church's budget. The bulk of WGWWS's income comes from tuition, and some families pay extra for before and / or after school care. Their major annual expenses are payroll and contributions to the the Church for occupancy, which includes facilities rental, utilities and custodial services. The payroll is done over 12 months. Since they do not use an accrual method and the fiscal year ends at the end of June the wages are split between two budgets. July and August are paid in the next year's budget even though the work was done in the prior fiscal year. They use a version of Quickbooks that is local on their own hard drive. Tuition is invoiced monthly using Quickbooks to generate the invoices. Tuitions are paid by check or cash. Deposits are made weekly.

They receive a few donations. Some from the Ella Anderson grant, and some for scholarships the come from a donation month in the Church. They also do some fundraising by the school and some by PAWS, the parent organization used for some of the classroom expenses.

WGWWS has its own board. The school does not pay for any insurance. They believed that the Church insurance covers everything they need, including Directors and Officers insurance for their board, liability for the students, and coverage for their materials the school has purchased.

They do have a couple of contractors: music teacher and bookkeeper. They do not collect W9s from them or issue 1099s.

As far as they knew there were no written policies for procedures covering the flow of money.

Quickbooks and the processing of income and expenses is handled by the office manager who was not at the meeting, so we did not have a chance to pull any records and follow them

through the system. We are working on setting up a meeting with the office manager, but it had not happened by the time of writing this document.

### **Nashua Cemetery Association**

According to the Church bylaws, the Nashua Cemetery Association (NCA) is an organization within the UU Church of Nashua, although its finances are managed separately from those of the Church. The only sources of income for the NCA are their invested funds account and the sale of space in the Memorial Garden. These funds have been combined with the Church's endowment into a common investment fund, but Bank of America tracks the two balances separately.

While Kevin has been on the committee for 2 years, he has only been treasure for 2 months and is still coming up to speed, so many of our questions will be better answered in our next report when Kevin feels he has more information.

The NCA has its own board, although there is currently no president.

NCA uses Sunapee Bank and has around \$11K in the account. Money gets transferred from BofA to the Sunapee account monthly, but he did not know if that was automatic or calculated by someone and requested. They do get a combined account statement from USTrust account that ends in 3672 and is addressed to Russ Leonard.

They have very few regular expenses, mostly for lawn care and an annual check to the Church for the fall cleanup. They have occasional work needed to be done on trees that may need replacing. They also have a cracked mausoleum that needs to be repaired.

He was not sure if they were still operating under their own EIN number or using the one from the Church.

He did not know if the money that was invested with the Church's funds were an endowment with a total return policy or just invested funds. We did look at bills they had and the bank statements and could easily see that everything was flowing through.

As far as we could tell there were no written policies, and it was not known if there was any additional insurance to handle things like liability or vandalism.

### **Simple Gifts Coffee House**

Simple Gifts money is handled in a fairly simple way. They keep a plastic folder in a notebook for each event they do. The folder holds all receipts and invoices for that event. Income for an event comes from ticket sales. These are done by credit card using an online vendor or as cash or check at the door. Expenses are typically advertisement through the Telegraph, food, and paying the performer. They had a few transactions that went beyond the one event. Those include: a donation to the Church, a raffle at each event with an eventual donation to a charity, and repair of the sound system.

Simple Gifts keeps an account as part of the Church at BofA and they receive a bank statement, that includes some of the Church accounts, at Priscilla's house. They do not issue any 1099s. They do not have any written policies. Their total transactions in a year are around \$3,000 to \$4,000.

It was very easy to look at their information from an event and see the transactions in the bank account.

### **Concerns / Recommendations**

The FRRC suggests that fiscal policies, after adoption by the church, should be documented in one spot and followed by all sub units of the church. Having these policies in one place would also help the FRRC do its job more accurately.

In making these recommendations we recognize we may have transcended the technical limits of our charge. It is not our intent to criticize past actions or suggest inappropriate changes. We believe it is important to raise these concerns to the Board and let it and the congregation decide what, if any, action should be taken.

### **Acknowledgement**

The committee would like to extend sincere appreciation and gratitude to all parties who opened their books and responded to FRRC inquiries. Without exception, everyone was extremely open, accommodating and supportive of the process.

Respectfully Submitted:

Signature:  Date: 12/24/17  
Frank Grossman

Signature:  Date: 1/7/18  
Rob Bates

**Minister's Report to the Board of Trustees**  
**Rev. Allison Palm**  
**UU Church of Nashua, NH**  
**December 11, 2017**  
**Covering November 14, 2017 - December 11, 2017**

**1. WITHIN**

*The Unitarian-Universalist Church of Nashua is a spiritual home where members and friends experience personal transformation by: Participating in varied and meaningful common worship that nurtures, challenges, and inspires; Exploring religious values and discovering individual truths; Joining in fellowship with other members and friends.*

- Average Sunday attendance so far this year: 173. (2016: 187, 2015: 222)
- Jed, Sadie and I are planning a Carol Sing for December 16. It will be a multigenerational event, including a potluck dinner, and a facilitated conversation about UU Parenting with Sadie.
- We will have two services on Christmas Eve, which is a Sunday. One will be at 10am, the other will be at 7pm.
- Four additional children from two families have registered for Children and Youth Faith Formation (CYFF), bring enrollment to 62 children and youth enrolled from 39 families. There continue to be families who are attending but have not registered, including a number of newcomers over the last few weeks.
- The CYFF Team and the Adult Faith Formation (AFF) Team had a joint meeting yesterday to consider how they might best work together.
- We had 13 people attend the AFF Common Read program on November 29.
- We currently have 9 Covenant Groups running, serving about 50 people.
- Our Youth Group has run two pancake breakfasts this year, in November and December. All proceeds of both breakfasts went to support relief efforts in Puerto Rico.

**2. AMONG**

*The Unitarian-Universalist Church of Nashua is a welcoming religious community for all ages where we live our mission by: Creating a beloved community where we minister to one another; Supporting and respecting one another in our daily lives and our religious journeys; Generously giving of our time, talents, and money; Being good stewards of our church resources in pursuit of our mission.*

- Our annual Fall Cleanup happened on November 18, organized by the Property Team. We had a great crew of volunteers and got rid of thousands of pounds of leaves from both the church property and the cemetery.
- Our Database Task Force met for the first time on Nov. 20. We are currently exploring four different church database options, and Sherri is working on gathering information from the various staff, volunteers and teams that use the database.
- Jess Woods has stepped up to be the Stewardship co-chair, working with Elizabeth Lewis. The role was left vacant when Gary Lerude resigned in November.
- The Stewardship Team is considering waiting until Fall 2019 to roll our year-round pledging (rather than Fall 2018). Sherri is putting together a roadmap of what we need to do to make that transition.
- Sadie, Sherri, the Membership Team and I are working together to fill in the vacant Congregational Life position until we hire someone new:
  - Sadie is supervising Coffee Crew

- Sherri has taken on the administrative tasks associated with membership (she will be working 35 hours per week through the end of the year)
- The Membership Team is filling in on Sunday mornings, with one person committed to be there each week. They are also organizing Membership Classes.
- Sadie and I are leading Intro to UU and making sure other post-church programming happens.
- I am serving as the staff liaison with the Membership Team
- I met with the Membership Team on Dec. 10 to talk about how things are going and next steps for filling the membership position and coverage in the interim. I plan to talk with others in the coming weeks about the position as well to determine how best to fill it.

### **3. BEYOND**

*The Unitarian-Universalist Church of Nashua is a beacon of liberal religious thought and action, making a positive impact in our neighborhood and in the world by: Promoting our values and programs so that others will hear our voice and have the opportunity to join us; Welcoming people who are seeking a spiritual home and personal transformation; Partnering with other congregations and institutions in advocating for and promoting social justice; Actively participating in regional (Northern New England District) and national (Unitarian Universalist Association) Unitarian Universalist programs and activities.*

- We have two Membership Classes scheduled for February and March, and plan to welcome new members during the service on March 25.
- Many people from the congregation attended or participated in the Interfaith Thanksgiving Service. The Interfaith Choir sang, with Jed as co-director, and I offered the Invocation.
- The BLM Team held the second of their third Monday discussions on November 20. There were once again about 20 people in attendance, including folks from outside our congregation.
- We offered two extra ways for folks to give this December: donations to the Community Dinner care packages, which will be assembled by our children in an AREA event on Dec. 17; and an opportunity to give money to buy beds for a family in Nashua who lost everything due to bed bugs. Both of these were highly successful thanks to the generosity of this congregation.
- I participated in the following community and justice events this past month: 2 Immigrant Solidarity Vigils, a 2018 Planning Meeting for NH Voices of Faith, a roundtable in Nashua on Paid Family Medical Leave, a Nashua Area Interfaith Council Exec meeting, and the monthly Nashua Area Interfaith Council meeting (hosted at our church this month)
- We had 8 regular weekly outside groups use our building during November: Overeaters Anonymous, 4 Narcotics Anonymous Groups, Alcoholics Anonymous, and 2 yoga classes for kids. In addition, we had 2 one-time outside events: a robotics team Spaghetti Dinner and the Granite State Organizing Project's Annual Meeting.

### **4. CHILDREN'S WINTER GARDEN WITH WHITE WING SCHOOL**

- Classes are going well. There are currently 73 students enrolled.
- Registration forms for next year went out to current families at the end of November. Chris is also beginning to offer tours to new families interested in enrolling for the 2018-2019 school year.
- Budget numbers continue to look good. Income is at \$131,267.85, while expenses are at \$92,735.96, giving a \$38,000 surplus at the moment.



## 5. FINANCES

We are 45% of the way through this year. Both income and expenses are slightly behind at 39.19% and 39.66%. As of now, we have an \$2905.77 deficit – this is a bigger deficit than last month, but is still good for this time of the year, as we often have a much bigger difference.

	Actual	Budget	Percentage
<b>INCOME</b>			
Endowment	\$57,108.29	\$150,814.00	37.87%
Fundraisers	\$525.00	\$11,800.00	4.45%
Outreach Collections	\$12,019.60	\$35,000.00	34.34%
Pledges	\$140,948.20	\$330,000.00	42.71%
User Fees	\$3,187.00	\$6,000.00	53.12%
CWG-WWS Contribution	\$5,600.00	\$28,000.00	20.00%
Other Income	\$1,175.35	\$1,900.00	61.86%
<b>TOTAL INCOME</b>	<b>\$220,563.44</b>	<b>\$563,514.00</b>	<b>39.19%</b>
<b>EXPENSES</b>			
<i>Programs</i>			
Music & Worship	\$2,717.01	\$9,800.00	26.51%
Faith Formation	\$1,574.06	\$6,300.00	24.99%
Membership	\$339.24	\$3,200.00	10.60%
Social Justice	\$13,594.07	\$39,900.00	34.07%
Leadership Development	\$131.50	\$300.00	43.83%
Board Expenses	\$154.42	\$1,600.00	9.65%
Ministry Funds	\$200.00	\$1,300.00	15.38%
<b>Total Programs</b>	<b>\$18,710.30</b>	<b>\$62,850.00</b>	<b>29.77%</b>
<i>Operations</i>			
Administration	\$11,877.15	\$34,800.00	34.13%
Communications	\$39.99	\$1,500.00	2.67%
Stewardship	\$0	\$2,800.00	0%
Denomination	\$22,357.00	\$22,357.00	100%
Property	\$28,621.45	\$100,150.00	28.58%
<b>Total Operations</b>	<b>\$62,895.59</b>	<b>\$161,607.00</b>	<b>38.92%</b>
<i>Staff</i>			
Minister	\$54,836.58	\$123,932.00	42.33%
Program Staff	\$46,856.56	\$133,085.00	35.21%
Administrative Staff	\$33,348.72	\$77,633.00	42.96%
<b>Total Staff</b>	<b>\$141,863.32</b>	<b>\$338,994.00</b>	<b>41.85%</b>
<b>TOTAL EXPENSES</b>	<b>\$223,469.21</b>	<b>\$563,451.00</b>	<b>39.66%</b>
Difference	-\$2,905.77	\$63	

## 6. SCHEDULE

- I am out of the pulpit on Dec. 31. The Worship Associates will be filling in, with help from Roy Goodman.
- The church offices are closed Dec. 25-Jan. 1 to allow our staff some extra time with their families. I will be available by email and phone during that time, and am not traveling more than an hour away.



## **Parental Leave Plan**

Due Date 4/23/2018

Services for three weeks prior to due date will be ready in advance and Worship Associates will be prepared to lead services if necessary.

General plan: 12 weeks leave, starting at birth of baby.

Likely start between April 16, 2018 and April 30, 2018

Likely end between July 9, 2018 and July 23, 2018

I plan to attend at least part of General Assembly during my leave (June 20-24).

## **Plans for Coverage**

### **Worship**

Sundays regularly filled by the minister will be filled with high quality pulpit supply. Liturgy will be heavily supported by worship associates. I will have preachers lined up before my departure, and our worship associates will communicate with them and host them. Normal once-per-month lay led services will be held as usual. The last three services of the year will be All Ages Services, one led by the Worship Associates, the other two led by Sadie and the Worship Associates.

Summer Services, beginning on June 17, will be mostly lay-led, as usual. The Summer Service schedule will be set by April 1. My first Sunday back to preaching will be August 19. I'll be back to full-time preaching after Labor Day, as usual.

<b>Date</b>	<b>Worship Leader</b>
4/22/2015	Regular Lay Led Service
4/29/2015	Paid Guest Preacher
5/13/2018	Paid Guest Preacher
5/20/2018	Paid Guest Preacher
5/27/2018	Worship Associate-led All Ages Service: Animal Blessing
6/3/2018	DFP & Worship Associates
6/10/2018	DFP & Worship Associates

6/17/2018 – end of leave will be regular lay led summer services

Estimated Cost: \$750

\$500 will come from Worship Budget

\$250 needed

### **Pastoral Care**

A clergy person will be contracted from the beginning of leave until June 24 to provide emergency pastoral care and to support the Pastoral Care Team. The Pastoral Care Team will be prepared to continue their ordinary duties.

After June 24, I will be available for emergencies only. The Staff and Pastoral Care Team will have guidelines on when to call me.

Estimated cost: \$1000+

2.5 months at \$400/month to include on-call status, 2 hour monthly meeting with Pastoral Care Team, and up to 4 hours per month of pastoral contact.

\$50/hour for each additional hour of emergency pastoral care required over the 6 hours per month included above. If a memorial service is needed, the clergy person will be paid the normal rate of \$250.

### **Administrative/Executive Capacities**

Some tasks will be completed ahead of time, by April 1, including:

- FY2019 Budget (and slides for Annual Meeting)
- Annual Report
- Staff Evaluations
- Staff Salary Letters (to be signed in June)

Sherri Woolsey and Sadie Kahn-Greene will serve as joint Executive for all matters other than Personnel. Jointly, they will:

- Be empowered to make decisions as stipulated by the Governing Policies
- Submit reports to the Board of Trustees in May and June
- Attend Board meetings in May and June as requested

In addition, Sherri will serve as staff liaison to the Stewardship Team, and Sadie will serve as staff liaison to the Worship Associates. All other Teams that report to me will be prepared to function on their own and will reach out to Sherri and Sadie as needed.

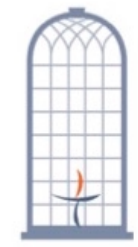
From April 22 through the end of June, Sherri will shift from her current 35 hours/week to full time to accommodate any extra responsibilities.

Estimated Cost: \$1500

A 2-3 person Board Sub-Committee will handle any Personnel matters that arise. It is likely that their only duty will be to handle getting Salary Letters signed by staff in June after the budget passes.

Lindsey Hedrick, as Board Treasurer, will present the FY18 Budget Report and FY19 Budget Proposal at the Annual Meeting in June.

**TOTAL ESTIMATED OUT OF BUDGET COST OF LEAVE: \$2750**



# Policy Based Governance Monitoring

Dec 2017

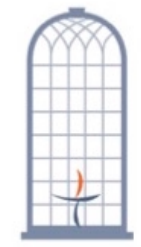
Lindsey Hedrick

Pam Jordan

Rick Spitz

<http://policygovernanceconsulting.com>

<http://www.policygovernanceconsulting.com/improving-skills-in-policy-governance/monitoring/the-monitoring-process-2013>

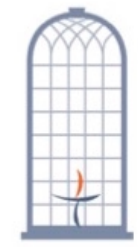


# Three Methods of Monitoring

**Internal Report** – ED produces report detailing the policy, their interpretation and data that indicates compliance or non-compliance. In If non-compliance - explanation is provided with plan for return to compliance.

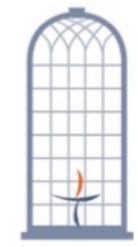
**External Reporting** –Board uses qualified third-party inspector such as an accounting firm for audit, which is objective and brings special expertise.

**Direct Inspection** – Board may physically make an inspection, as a whole or via a task force, to gather the data and make an analysis concerning compliance. Examples - safety, work environment, staff, etc. Board in advance defines policy/process in monitoring schedule



# Monitoring Schedule

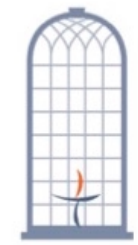
- Reminds board to look at those things important enough to justify policy creation
- Calendar that lists each policy & monitoring method
- Frequency of monitoring may be quarterly, semiannual, or annual
- Single policy may have more than one method or date
- Majority of monitoring done by internal monitoring on annual basis, so board spends most time at strategic level.



# Executive Director Monitoring

- Board defines expectations for performance via policy
  - Ends - define desired outcomes
  - Executive Limitations - define unacceptable conditions, activities or events, which then limit managerial choices in operational planning.
- Definitions are relatively broad level to capture values, not actual decisions. ED will make lower-level (more detailed) decisions within each policy or limitation area.
- Board allows "any reasonable interpretation"; further decisions must be consistent with actual policy under which they are made. The ED's interpretation sets benchmark for measuring compliance.
- Board requires ED to provide written explanation of reasonable interpretation & why that interpretation is reasonable in objective way that can be measured and checked. Should be solid, concise, clear statements of what the policy means, measurable & testable.
- Board also requires ED to provide key summary data for board to verify the policy criteria, as reasonably interpreted, are actually being met. Verify either that the actual criteria have been met or any reason why not.

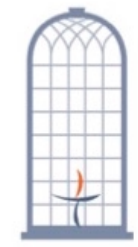




# Monitoring Flow – Internal Report

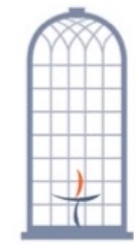
ED provides high level report that

- Illustrates interpretation of the policy & Justifies why it's a reasonable interpretation
- Provides evidence of compliance with the policy
- Board asks "Is the interpretation reasonable & justified" If not address it
- Board asks "Will the information/evidence provided indicate compliance?" If not ask for more.
- Board asks "Is ED in compliance with the policy?"
- If not board requires corrective action by controls the deadline for compliance
- If board members agreement on interpretation and data showing compliance monitoring, report can be voted on



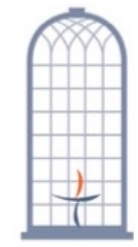
# Possible Process for Board

- Monitoring schedule set in policy. Monitoring type, frequency and date defined for each policy for Ends and Executive Limitations areas.
- For Ends and Executive Limitations areas, assigns each individual policy to individual board member who becomes "internal expert"
- Board determines standard for agreement on assessment to allow report to go on the consent agenda or to require discussion
- Prior to board session to review, given policy or policies will be assessed, members will receive all appropriate monitoring reports. Each makes own judgment if ED monitoring report measures up to the criteria defined in the policy.
- Use formal evaluation sheet to guide evaluation.
- Item placed on consent agenda for ED for Acceptance of Monitoring Reports.
- Each year the assignments to policies are rotated so that no one person becomes attached to the same policy year after year



## Limitation **Example** - Financial Conditions and Activities

- **Wording** – “The Executive Director shall not spend more funds than are available in the fiscal year.”
- **Interpretation** – “This policy is interpreted to mean that it is not okay to spend more than is available. For this policy I interpret funds to include both current revenues as well as any positive or negative carryovers from previous years that were not dedicated to other purposes. I interpret expenses to include all operating and capital expenses. Revenues and Expenses are ongoing, so a period of report must be defined. The appropriate period for this reporting is interpreted to be the current fiscal year-to-date, as the policy was first in place as of the first day of our fiscal year. Numbers will be drawn from the most recent audited quarterly financials. Compliance will be shown when the numbers drawn from our audited books show that the Total Expenses (including operating and capital expenses) year-to-date subtracted from the Total Funds Available (revenues earned and received plus any operating net income from the previous year) year-to-date result in a positive number. Consultation with our CFO and our Auditor confirm that this fits within standard practices for determining Funds and Expenses.”



# Example - Financial Conditions and Activities

**Data** - There were no capital expenses, as can be seen by the fact that there was no change in any of the capital accounts with the exception of depreciation. There was a positive carryover from the previous year of \$2,000,000 as can be seen on the balance sheet as increase in excess revenues under the equity accounts.

Copies of the Income Statement and Balance Sheet for this period are (attached/available for viewing upon request)

## Funds

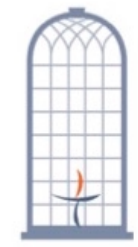
Carryovers (+/-)	\$ 2,000,000
Earned and received revenues	\$20,695,575
Total Funds Available:	\$22,695,575

## Expenses

Operating expenses from current year	\$18,762,196
Capital expenses from current year to date	\$ 0
Total Expenses:	\$18,762,196

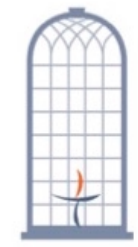
**Resulting Number** \$ 3,933,379 (positive)

**Statement of Compliance** – “I report compliance”



# Example - Policy 1.0 Ends

- **Wording** – “People with addictions and/or mental health illnesses in Danforth County will have a quality of life similar or equal to that of those without these challenges at a cost per outcome equal to the average for all ADM Boards in the United States.”
- **Interpretation** – “People in Danforth County is interpreted include both residents and visitors of all ages. Given the fact that the taxes are paid by residents they will be the primary beneficiary, but visitors can have access to emergency assistance. Addictions include only those that result as a chemical dependency (including alcohol, prescription and non-prescription pharmaceuticals, daily items used and consumed in a similar nature to pharmaceuticals but not including tobacco products) and mental illnesses as those illnesses are described in the DSM-IV. Quality of life will be impacted by both the addiction and/or illnesses and the life situations usually associated with it, so it is unrealistic to believe that that those affected will have a life similar to others in all categories, but they should have a life that approximates those without those illnesses and addictions, including adequate housing, access to medical care, and employability. There will be a continuum of quality from the onset of treatment to completion, and so the quality of life should improve over time. This will be measured by a survey of the identified clients once every year and of the general population of the county once every five years. The survey will specifically ask whether or not the clients and/or general population identifying themselves as have an addiction or mental illness indicate that 50% of those who are not in treatment or have just begun it are finding or know where to find medical help, that 70% of those with at least three months of treatment are also able to have a private place to live (apartment or home) and that 80% of those with at least 12 months of treatment also can report that they are employed. The reason for the standard being 50%, 70% and 80% comes from accepted research by the (xxx) showing that these are averages in Ohio for these conditions and circumstances because awareness is never complete, treatment is not always followed, and employment is not possible for everyone.

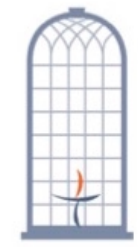


# Ends **Example** - Policy 1.0 Ends

**Data** - This policy has only been in force for one year so we have not yet conducted the general population survey. The results of the annual survey are as follows:

**New / > 3 months / > 12 months**

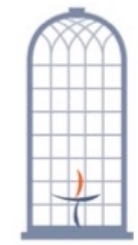
- |   |            |            |            |
|---|------------|------------|------------|
| <b>1. Do you know where to find medical help for your addiction or mental health illness?</b>   | <b>40%</b> | <b>93%</b> | <b>95%</b> |
| <b>2. Are you receiving medical help for your addiction or mental illness?</b>                  | <b>20%</b> | <b>89%</b> | <b>99%</b> |
| <b>3. Are you able to pay for your own housing or are you living with friends or relatives?</b> | <b>42%</b> | <b>73%</b> | <b>80%</b> |
| <b>4. Are you currently employed?</b>   | <b>61%</b> | <b>72%</b> | <b>85%</b> |



## Example - Policy 1.0 Ends

### Statement of Compliance

- I report compliance on those with 3 months of treatment having a place of their own (73% with a standard of 70%) and those with 12 months of treatment having jobs (85% with a standard of 80%).
- I report non-compliance on those new to treatment or not in treatment knowing where to get it and actually accessing it (40% and 0% with a standard of 50%).
- It is apparent that our efforts to communicate to those with untreated issues about treatment and how to begin it is not working. I will provide a presentation outlining my plan to correct this within the next 365 days.

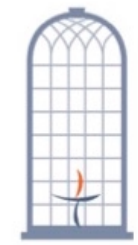


# UUCN Policy B: Monitoring Executive Director Performance

- Monitoring the performance of the Executive involves reviewing organizational accomplishment of Board policies on Ends and organizational operation within the boundaries established in Board policies on Executive Limitations Monitoring will be as automatic as possible, using a minimum of board time so that board meetings can be used to create the future rather than review the past.
- Monitored in one or more of three ways: **Internal Report, External Report, Direct Board Inspection.**
- Any policy may be monitored at any time, However, Ends and Executive Limitations policy according to frequency and method of regular monitoring
- Standard of compliance is "any reasonable interpretation"
- Board monitors performance of Minister both executive and ministerial roles.
- **Resolution of Policy Violations** - Executive shall inform Board as soon as reasonably possible, Board's operating assumption is good faith decisions of Executive deserve the Board's respect and consideration. Provide plan for resolution.



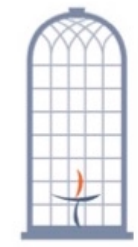
<b>Minister's Interpretation of Ends Statements</b>	Internal	Annual – September	<b>Minister's Report</b>
<b>I. B:</b> Ends Statements (Program Outcomes)	Internal Report	Monthly	<b>Minister's Report</b>
	Internal Report (membership)	January & June	UUA membership report and Annual Meeting
	Direct Inspection	September	<b>Part of Minister's Annual Review</b>
<b>IV. A:</b> General Executive Constraint	Internal Report	September	<b>Part of Minister's Annual Review</b>
<b>IV. B &amp; C:</b> Staff/ Volunteer Treatment	Internal Report (staff changes)	Monthly	<b>Minister's Report</b>
	Direct Inspection	Annually (including grievance procedures)	<b>Part of Minister's Annual Review</b>
<b>IV. D:</b> Compensation and Benefits of Church Staff	Internal Report	Annually (May/June)	Part of the Budget review
<b>IV. E &amp; I:</b> Financial Planning and Facilities Planning	Internal Report	Oct, Feb, June	<b>Minister's Report</b>
	Direct Inspection	Annually	Bylaws Article 12: Financial Records Review-Annual Meeting
<b>IV. F:</b> Financial Condition	Internal Report	Monthly	<b>Minister's Report</b>
	Direct inspection	Annually	Bylaws Article 12: Financial Records Review-Annual Meeting
	External Report (Audit)	Every 3 Years	Plan an audit fiscal year 2017-18.
<b>IV. G:</b> Asset Protection (Conflict of Interest)	Internal Report	Annually	February
<b>IV. H:</b> Communication and Counsel to the Board	Direct Inspection	September	<b>Part of Minister's Annual Review</b>
<b>IV. K: Strategic Operational Plan</b>	Internal Report	November	Nov. check in to the Board
		May	May. Congregational Report Annual Meeting



# PROPOSED Monitoring THEMES

Each executive limitations to be categorized under theme

- Ends
  - Mission and Strategic Goals
- Limitations
  - Financial
  - Asset Protection
  - Care of Staff and Volunteer Treatment (Personnel)
  - Safety
  - Communication
  - CWG-WWS Pre-School
- Board
  - Board Performance (Board-related governing policies)



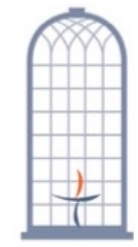
# UUCN Monitoring Outline

Mission and Strategic Goals

Policy A: General Constraint

Policy K: Strategic Operational Plan

☆ Interpretation of Ends Statements



# UUCN Monitoring Outline

## Financial

Policy E: Financial Planning and Budgeting

Policy F: Financial Condition and Management

Policy L: Acceptance of Restricted Donations

Policy J: Fundraising

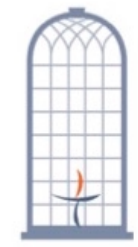
☆ External audit

☆ FRRC

## Asset Protection

Policy G: Asset Protection

Policy I: Facilities Planning



# UUCN Monitoring Outline

## Care of Staff and Volunteer Treatment (Personnel)

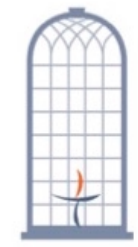
Policy B: Treatment of Church Members, Visitors, and Groups

Policy C: Treatment of Church Staff and Volunteers

Policy D: Compensation and Benefits of Church Staff

## Safety

★ Congregation Policy



# UUCN Monitoring Outline

## Communication

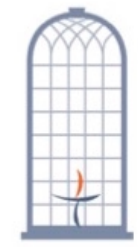
Policy H: Communication and Support to the Board

## CWG-WWS Pre-School

★ Policy M: Preschool Delegation of Authority

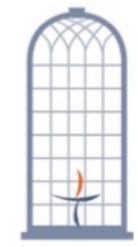
## Board Performance

★ Board-related governing policies



# Draft Monitoring Calendar

Monthly		Minister's Interpretation of Ends Statements	Minister's Report
		Policy F: Financial Condition and Management	Minister's Report
September	Mission and Ends	Policy K: Strategic Operational Plan	Internal board review
October	Personnel	Policy B: Treatment of Church Members, Visitors, and Groups	Internal board review and ED update to board
		Policy C: Treatment of Church Staff and Volunteers	Internal board review and ED update to board
		Policy D: Compensation and Benefits of Church Staff	Internal board review and ED update to board
November	Financial	Policy E: Financial Planning and Budgeting	Internal report
		Policy L: Acceptance of Restricted Donations	Internal report
		Policy J: Fundraising	Internal report
December	Asset Protection	Policy G: Asset Protection	Internal report
		Policy I: Facilities Planning	Internal report



# Draft Monitoring Calendar

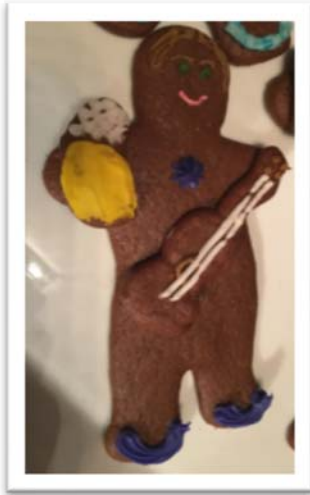
<b>January</b>	<b>Pre-School</b>	<b>Policy M: Pre-School Delegation of Authority</b>	<b>Internal board review</b>
<b>February</b>	Communication	Policy H: Communication and Support to the Board	Internal board review
<b>March</b>	Safety	Safe Congregation Policy	Internal board review
<b>April</b>	Personnel	Policy B: Treatment of Church Members, Visitors, and Groups	Internal board review and ED update to board
		Policy C: Treatment of Church Staff and Volunteers	Internal board review and ED update to board
		Policy D: Compensation and Benefits of Church Staff	Internal board review and ED update to board
<b>May</b>	Board Performance	Board-related governing policies	Internal board review
<b>June</b>	Financial	Policy F: Financial Condition and Management	Internal review (FRRC)
<b>Every 3 years</b>	Financial	Policy F: Financial Condition and Management	External review



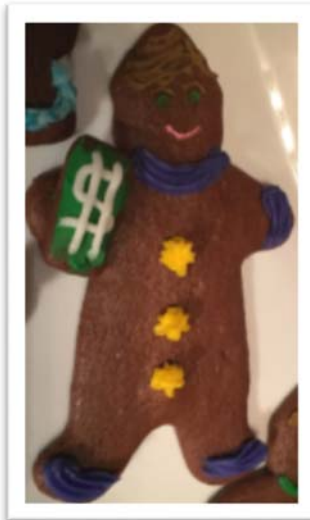
Monthly		Minister's Interpretation of Ends Statements	Minister's Report
		Policy F: Financial Condition and Management	Minister's Report
September	Mission and Ends	Policy K: Strategic Operational Plan	Internal board review
October	Personnel	Policy B: Treatment of Church Members, Visitors, and Groups	Internal board review and ED update to board
		Policy C: Treatment of Church Staff and Volunteers	Internal board review and ED update to board
		Policy D: Compensation and Benefits of Church Staff	Internal board review and ED update to board
November	Financial	Policy E: Financial Planning and Budgeting	Internal report
		Policy L: Acceptance of Restricted Donations	Internal report
		Policy J: Fundraising	Internal report
December	Asset Protection	Policy G: Asset Protection	Internal report
		Policy I: Facilities Planning	Internal report
January	Pre-School	Policy M: Pre-School Delegation of Authority	Internal board review
February	Communication	Policy H: Communication and Support to the Board	Internal board review
March	Safety	Safe Congregation Policy	Internal board review
April	Personnel	Policy B: Treatment of Church Members, Visitors, and Groups	Internal board review and ED update to board
		Policy C: Treatment of Church Staff and Volunteers	Internal board review and ED update to board
		Policy D: Compensation and Benefits of Church Staff	Internal board review and ED update to board
May	Board Performance	Board-related governing policies	Internal board review
June	Financial	Policy F: Financial Condition and Management	Internal review (FRRC)
Every 3 years	Financial	Policy F: Financial Condition and Management	External review

**APPENDIX G: Carol Houde's Amazing Gingerbread Impersonations of Board Members**

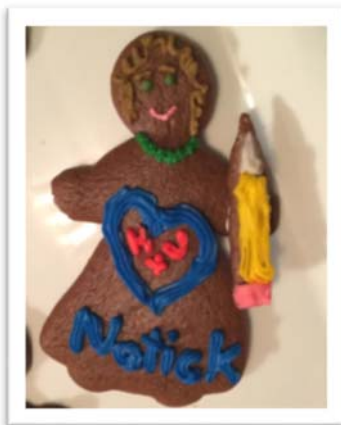
1. Steve Hedges with guitar and fermented beverage



2. Lindsey Hedrick with money as Treasurer



3. Jodie K. Holway with school spirit and Clerk's pencil



4. Carol Houde with piles of good books



5. David Hudson with laptop, school spirit, and 4 arms to get everything done



6. Pam Jordan bringing wisdom from Canada



7. Ellen McCormick singing beautiful music



8. Rick Spitz with handmade wooden clock



9. Brenna Woods with cool hair and peacock tattoo



10. Rev. Allison Palm with minister's stole and gingerbread baby bump



11. Guest appearance of Tristan Husby with beard wishing us all a Merry Christmas in Latin



**DRAFT POLICY:**

*Members May Not Become Employees of the Church*

**Type:** Board Policy

**Status:** Draft

**Purpose:** Create a policy that precludes members from serving as employees of the church.

**Proposed Location:** UUCN Governing Policies – IV. Executive Limitations – Policy N (*new*)

**Version:** 1.0

**Creation Date:** December 12, 2017

**Last Revision Date:** December 12, 2017

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**Title:** Members May Not Become Employees of the Church

The Executive Director shall not allow members of the church, except youth under 18, to be hired as employees of the church. This restriction will not preclude members from temporarily filling staff roles on an as needed basis.