

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

December 6, 2018

Final Minutes by Jodie K. Holway, Clerk of UUCN, as of 1 Jan. 2019

Reviewed by Steve Hedges, Pam Jordan, Carol Houde, John Burkitt, Lindsey Hedrick, Brenna Woods

Meeting Attendees:

John Burkitt, Steve Hedges, Lindsey Hedrick (Treasurer), Jodie K. Holway (Clerk), Carol Houde (President), Pam Jordan, Rev. Allison Palm, Rick Spitz, tardy Lindsey Sylvester, Brenna Woods (Vice President)

Full Agenda: see APPENDIX A

1. Consent Agenda

1. **MOTION** to accept the [November's Board of Trustees meeting minutes](#)
MOVED by Brenna Woods, **SECONDED** by Steve Hedges, **MOTION CARRIED**

2. Minister's Report, Rev. Allison (see APPENDIX B)

1. Lots of fun events recently and ongoing
 - i. Celebration of Rev. Steve Edington as Minister Emeritus, he was very pleased
 - ii. Story Slam was a successful and entertaining fundraiser for UU Action NH
2. Rev. Allison provided her interpretation of Policy B: Treatment of Church Members, Visitors, and Groups, but some parts are a bit hard to interpret and to make measurable goals, such as:
 - i. "Don't allow congregation members to be disconnected from church life"
 - ii. "Don't allow groups to meet without Executive Director's supervision"
 - iii. Rev. Allison will ask other churches in February what they do in these areas
3. Clarify structure in Executive Limitations Policy B, Financial Condition
 - i. Not change the meaning/intent, but remove the words "shall not" from the introductory sentence and add them to each bullet in this section
 - ii. **MOTION** to accept this proposed change
MOVED by Steve Hedges, **SECONDED** by Pam Jordan, **MOTION CARRIED**
4. Income is a bit behind in our annual budget, this is normal:
 - i. Pledges come in full at end of year
 - ii. When some people pay pledges during Feb/March stewardship drive, they pay up front, so we count that as part of this fiscal year, not for following year
 - iii. Curious to see whether this practice meets the approval of the Audit/Review

- iv. We have counted this way for many years, so would be hard to unwind it without double-counting, if it is not acceptable to them
- 5. Preschool CWG-WW talked about building issues with the UUCN Property team
 - i. Helpful that Ellen Fisher is on CWG-WW school board and also on UUCN's Property Committee
 - ii. Just addressed concerns with the downhill playground in the yard
 - 1. Got new mulch, now it's fine, no longer a concern
 - 2. Church split the cost with them (on paper we are separate entities)
 - iii. Two ongoing concerns are currently heating up again:
 - 1. Pea-stone playground in parking lot, where a child just got injured
 - 2. A sink in a classroom that needed fixing six times in past 6 months
 - iv. Consider finding a threshold of autonomy, for maintenance issues
 - 1. Level of problem that CWG can take care of, without approval of UUCN, such as when the heat was broken last weekend, we called to fix it
 - 2. Sherri working on policy for this now
- 3. **Minister Evaluation**, Rick Spitz and Monitoring Sub-Team
 - 1. Board members got the URL to test/play with the evaluation form online
 - 2. Rick made some changes due to last month's discussions
 - i. Added introductory instructions and table of contents as a preview
 - ii. Any response of 0 means "I don't know," these won't be averaged
 - iii. Text entry box can expand if you have a lot to say
 - iv. Decided to make every question mandatory
 - 1. Good so that people don't skip them
 - 2. Drawback is that they have to put in a placeholder answer in order to go through it, then remember it's not thoughtfully answered yet
 - v. Section on Ministerial Transition, is this needed?
 - 1. All questions come verbatim out of the book "[Fulfilling the Call](#)"
 - 2. Could be useful when we start having ministerial interns etc.
 - 3. Just keep it this year, maybe tweak it next year
 - vi. Sections or questions can be weighted, to get a score out at the end
 - vii. Even after submitting, users can come back and update answers
 - 1. Anytime until when Rick exports the responses
 - viii. For people who serve in more than one role
 - 1. Choose the role upon login, right sections show/hide based on that
 - 2. Log in twice, fill in each time from the role's perspective
 - ix. Who will be invited to fill in the evaluation?
 - 1. Pastoral Care
 - 2. Stewardship
 - 3. Social Justice Leadership

4. Worship Associates
5. School board
6. Staff; or specifically, sections for Sadie Kahn-Greene and Sherri Woolsey
(note the responses are not anonymous due to email address)
- x. Timing: Rick will send out an email invite to start responding in January 2019

4. Questionnaire as to Dissolving the UU Northern New England District, Reverend Allison

1. In January all congregations' boards will be asked to respond to this questionnaire
 - i. Would they vote for dissolving the NNED, and use only the Regional model?
 - ii. Gather the ideas and concerns from all congregations, not only those who feel strongly about agreeing or disagreeing
 - iii. Not ready to call for a vote yet, just gauging and educating right now
 - iv. Questionnaire isn't written yet, will receive it before January Board meeting
 - v. Rev. Allison serves as secretary of the NNED Board
2. Background: NNED Board voted to dissolve itself, in favor of the Region
 - i. The Region has one combined staff, part of the national UUA
 1. Today it's the Region that provides all the programs
 2. They send out monthly newsletters, offering programs to all, [here](#)
 - a. Everyone should get on their mailing list: newengland@uua.org
 - b. For instance Brenna last month went to one on Youth Ministry
 3. They offer advice as needed, e.g. Rev. Allison called when she started seeking a new DFF, asked questions to an expert for an hour
 - ii. Two Districts have voted to dissolve:
 1. This has occurred now in reality though legally it's underway not done
 2. See more info here <https://www.uua.org/new-england/districts>
 - iii. Two Districts decided they still had a purpose to continue
 1. They each defined a different purpose for their existence!!
 - iv. Sticking point: the wealthiest Districts are reluctant to put their funds into the central UUA pot
 1. In 1970's a UUA president was irresponsible, lost some of the money
 2. Those New Englanders with long memories know we didn't put in and we didn't lose it
 - v. What distinct purpose does the District still offer?
 1. Mainly getting attendees to Annual Meeting, providing content programming there to ensure attendance
 2. Used to have Chalice Lighters collecting money and granting it to good programs – now self-service Faithify fills that need to raise own funds
 3. Hard to get Board members to serve the District, because it's no longer seen as meaningful volunteer work
 4. Now there's the danger that perhaps the historic District ties are preventing people from forming new relationships with the Region and with the larger faith

3. Currently exploring specific steps about how to dissolve
 - i. Must figure out how legally to do it
 - ii. Must figure out how financially, because NNED has an almost \$4M endowment
 1. Bylaws say if NNED dissolves, its money must go to the UUA Common Endowment fund, to serve congregations in borders of the old District
 - a. That's Maine, New Hampshire, Vermont
 - b. Not sure if that's possible, to treat it like a restricted fund
 2. Right now 90% of District's money already goes to the UUA to support the Regional programs
 4. Vote will be called by the Region, if they decide to schedule a vote
 - i. Want the NNE states to feel a meaningful connection to the Region, otherwise voting without buy-in may heighten animosity towards the larger UUA – bad!
 - ii. Region wants to continue educating the congregations, maybe vote in 1 year
 - iii. UUCN will get six delegates when/if this vote comes, people not chosen yet
 - iv. Vote must pass by two-thirds
5. **Gini Courter's Governance Charge** (Video)
1. Video introduced by Laura, who will lead the Nested Bowls retreat for the Board
 2. Observations from the video:
 - i. Shared ministry means lay people and professional minister
 - ii. Discrepancy of stated power vs. real power can cause disillusioned volunteers: if people serve but then their ideas get bypassed by the "real" power behind-the-scenes in the congregation that has no accountability
 - iii. Our ultimate purpose isn't to get more people into our congregations; it's to get out our message and to change the world!
6. **Unity Consulting Update**, Carol Houde, Rev. Allison
1. Nested Bowls Retreat planned for this Board of Trustees: February 8-9, 2019
 2. Unity will help us revise our Values, like they have helped with Means and Ends
 3. We will gather this input for Unity before that retreat, in many ways:
 - i. This Board can provide input to redefine our Values by thinking about the "[Experience of the Holy](#)" (see page 3)
 - ii. Rev. Allison will have congregation to think about this in Jan 13th service
 1. Meshes well with January's theme of Possibility
 2. She's deciding how to frame this now; may get Board's help, TBD
 - iii. Newer members also need a voice
 1. Defined as joined since Nov. 2013 = 67 new members, that's a lot
 2. They may not have felt able to respond to all the LRPC survey questions
 3. Consider co-opting a Deeper than Coffee session to get their input
 4. Consider emailing a questionnaire direct to new members for their input, in addition to survey and/or cottage meetings

5. Consider a meeting after the service on January 6th, not overlap with Experience of the Holy on Jan. 13th
6. Long Range Planning people will figure out what to ask newbies, then will add these outcomes to the Common Threads
7. **ACTION:** Carol will send a draft of these questions to Board and other LRPC people, by this Thursday

7. Simple Gifts Coffee House, Connection to UUCN, Carol Houde

1. Regular performances of folk/other music has been on hiatus
 - i. Used to perform for audiences in our upstairs concert area
 - ii. Anya Zakiewicz used to run it, book the performers, advertise, etc.
 - iii. She's been seeking interest to jumpstart it again, after many months
2. Nick Pangaro approached her, who isn't affiliated with UUCN – would this work?
 - i. He wants to talk with “church leadership” to see if we would be OK with this
 - ii. Not clear where Simple Gifts fell in our organization structure, to know who would be the right “leadership” to discuss it
 1. Currently doesn't report to Board, Exec Director, nor congregation
 2. Simple Gifts bought sound equipment, stored here, no one else should use it
 3. Shares Tax ID with UUCN, a bit more risky if run by nonaffiliated person
 - iii. Time to decide what Simple Gifts is and how/whether it matches our mission
3. What did Simple gifts do; how did/does it help us change the world?
 - i. Among musicians in the area, the name Simple Gifts does still have value, it's well-regarded as a good venue to perform
 - ii. It attracted a mix of people who like folk – gets our name into community
 - iii. Don't think we ever “advertised” nor mentioned UUCN to those audiences
 1. Not sure any of the attendees ever came to visit/join UUCN
 2. We purposely don't say anything like this at our Community Dinners
 - iv. Did anyone mention it in the Long Range Planning survey?
 1. Nope, in fact nobody named Simple Gifts Coffee House
 2. Couple of suggestions: we could start giving concerts to the public, or mixture of lectures and music as outreach to the community
 - v. We could revive it and link it to the causes/topics we believe in
 1. Could raise money for our outreach recipients, but Simple Gifts hasn't been sufficiently profitable in recent years to do this
 2. Also like the Auction, we could consider it not only a fundraiser but for fun and fellowship
 3. If we let it die, it's lost: prohibitive to bring it back
 4. Note that several UU churches in Mass do have coffee houses, even funded by the MA Arts Council: e.g. [Belmont All-Benefit Coffee House](#)
 - vi. We could simply treat it like an outside group
 1. Or even could charge it rent?

4. OK, we are ready to propose three options to Nick Pangaro:
 - i. Bring it closer to UUCN
 1. Simple gifts can act as fundraiser and evangelize as a program of UUCN
 2. Like CWG-WWS is a program of the church, its board is half members and half parents
 - ii. Separate more fully from UUCN
 1. Allow them to meet here, subsidize rent as a friendly outside group
 2. Or Nick can take the name and let them meet elsewhere
 - iii. No path forward
 - iv. Or maybe he'll propose an Option 4, we're open to how it might fit our Mission
 5. After holidays, Rev. Allison, Carol Houde, and Steve Hedges will meet with Nick
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8. **Upcoming Subcommittees**
 1. January 2019: Linkage will talk about "turning the linkage arrow the other way", how to communicate out from Board back to congregation
 2. February: Personnel
 3. March and April: Not scheduled yet; we'll wait till after Nested Bowls to plan this
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9. **Closing** – Meeting Adjourned

APPENDIX A: *Agenda*

APPENDIX B: *Minister's Report*

FINAL AGENDA

Board of Trustees, Unitarian Universalist Church of Nashua
December 6, 2018 at 6:30 pm

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.

6:30 [15] Admin: Chalice Lighting (Lindsey Hedrick)
Check-in

6:45 [5] Admin: Consent Agenda
•November BoT Minutes

6:50 [30] Monitoring: Minister's report (Allison)

7:20 [30] Monitoring: New Minister Evaluation Process and Format

7:50 [5] Break

8:00 End of break

8:00 [10] Linkage: Gini Courter's Governance Charge (Video)

8:10 [30] Visioning: Unity Consulting Update (Allison, Carol, and Brenna)

8:40 [15] Visioning/Admin: Simple Gifts Coffee House—Connection to UUCN

8:55 [10] Admin: Questionnaire as to Dissolving the Northern New England District (Allison)

9:05 [10] Admin: Upcoming Subcommittee topics and rotation schedule
Linkage to present in January on:
Visioning
Monitoring
Personnel

9:15 [5] Admin: Covenantal check-out

9:20 [5] Admin: Closing words (Allison)

Visioning: Brenna Woods, Carol Houde, Lindsey Sylvester
Monitoring: Lindsey Hedrick, Pam Jordan, Rick Spitz
Linkage: Steve Hedges, John Burkitt, Jodie Holway

Parking lot:

- Articles of Agreement Changes--required 501(c)3 revisions, approved but not submitted
- Removal of hyphen from official name of congregation
- Board job descriptions (**overdue tonight—just sayin'**)
- Knowledge management
- Examine oversight of committees of the congregation--Nashua Cemetery Assoc., et. al.

Minister's Report to the Board of Trustees
Rev. Allison Palm
UU Church of Nashua, NH
December 5, 2018
Covering November 1-December 5, 2018

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;*

Interpretation: Worshipping together is central to who we are as a congregation. Our worship draws from a wide variety of sources and does not look the same every week. We seek to engage all ages in our worship. Worship connects people to their Unitarian Universalist faith, offers hope, encourages deeper reflection on individual's beliefs and values, and motivates people to live out their values in the world.

- Average attendance so far this year: 148
- We had a wonderful service and celebration on November 11 honoring Rev. Steve Edington as our new Minister Emeritus.
- We did a shortened All Ages Service followed by a shared meal and service project on Nov. 18. This was very well received and nearly everyone stuck around for the post-service activities.
- Jed and I, along with a few choir members, participated in the Interfaith Thanksgiving Service on Nov. 22.
- We are in full swing planning our Christmas Eve Services. There will be a family oriented service at 5pm and a contemporary Lessons & Carols at 7pm. The Christmas Choir will sing at both.

- *Exploring religious values and discovering individual truths;*

Interpretation: We are a learning community, and we value learning with and from one another. We understand our spiritual lives as a journey, in which we are always growing. We are a theologically diverse community, and we support one another in finding our own spiritual path.

- Our children are doing classes that connect with our worship themes this year. Sadie and the teachers are still figuring out the best ways to work with this new curriculum.
 - Youth Group has settled on meeting after church on Sundays. They continue to struggle with attendance, but hope that this new meeting time will help.
 - ROPEs Mentors had their first gathering on Sunday, Dec. 2. They will begin working with the youth after the new year.
 - Current Adult Faith Formation programs include: UU History Video & Discussion series; Book Discussion series on *Honest, Direct, Respectful*; Monthly Poetry Writing and Yoga night, monthly Racial Justice Discussion Group, several Covenant Groups, Starting Point, and the three support groups listed below.
- *Joining in fellowship with other members and friends.*

Interpretation: We value connection and community. We understand relationship as one of things that helps us grow both personally and spiritually. We provide opportunities for members and friends to connect with one another and build relationships. As a result, both members and friends feel a part of the community.

- Sadie and I held a joint meeting of the “Fellowship & Fun Team” and the Faith Formation Events Team. We came up with at least one fun event for every month through August!
- We are planning an All Ages Holiday Gathering on December 15, with a carol sing, potluck and service project (packing bags for community Dinner guests)
- The UU Hikers outing on Nov. 12 was attended by 25 people. They had another hike on December 1.

2. AMONG

The Unitarian Universalist Church of Nashua is a welcoming religious community for all ages where we live our mission by:

Interpretation: Being a welcoming community means opening our doors and hearts to new people and new ideas. People of diverse backgrounds, identities and experiences feel welcome in our congregation. Being a religious community means that we are a part of something larger than ourselves. Our community is based in our Unitarian Universalist beliefs and values. Being a community for all ages means that people at every age and stage of life are welcomed in our church, and people of all ages feel that this is their religious home.

- *Creating a beloved community where we minister to one another;*

Interpretation: We care for each other during difficult times, offering emotional and spiritual support and sustenance. Pastoral Care is not just the work of the minister, it is the work of the congregation. Members and friends feel cared for by the congregation and feel empowered to care for others.

- We have 6 Pastoral Care Associates this year, who are serving as ongoing buddies for 11 individuals or couples in the church. We had 6 official contacts logged for this month and many unofficial ones.
- We have three support groups running this year: a Grief Group, Caring for Aging Loved Ones, and a Parenting Group.

- *Supporting and respecting one another in our daily lives and our religious journeys;*

Interpretation: Each of us has our own life experiences and spiritual journeys. We respect one another’s differences and offer one another support as continue to explore and grow. We share our stories with one another, knowing that this is a community in which those stories will be respected and held.

- Most of our Covenant Groups have gotten started for the year. We have 7 groups with 39 participants.

- *Generously giving of our time, talents, and money;*

Interpretation: Everyone in the congregation is a part of doing the work of the congregation and supporting the congregation both financially and with time and skills. Members and friends are inspired to give generously out of a sense of gratitude for this community and all it has given them. We nurture a spirit of abundance and generosity.

- The Stewardship Team is holding their first in what they hope will be a series of Grateful Gatherings this year. These will be house party style events, hosted by members of the congregation, to engage people in thinking about Stewardship in smaller groups.

- As you have heard by now, we are shifting to a model for Greeting and Fellowship Hour that asks each person in the congregation to do each of these tasks once a year. We have completed sign ups for this and are working on assigning the rest of the congregation. The full schedule will be out soon. We have received some push back, but also a lot of people who were willing to sign up and serve.
- *Being good stewards of our church resources in pursuit of our mission.*

Interpretation: As we allocate time, money and space, we are mindful of how our allocations do or do not further our mission. We align our spending, our staff time, and the use of our space with the values, mission and ends set by the Board of Trustees.

- We have received 1 official application and 3 additional inquiries about our Internship for next year. Burns Fisher, Allyson Jutras and Eileen Herring will be working with me as our Intern Hiring Team. We will have our first meeting on Dec. 16
- The Property Team continues to work on their 20-year maintenance plan.
- We had to cancel our Fall Cleanup due to snow. At this point, it will likely be rescheduled to the spring.
- We had an energy audit done last month to help determine how to move forward with needed heating improvements. We are still waiting on the report.

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 continue to have a number of visitors this fall and are working on getting folks connected to the people and programs in the congregation.
- Karen Thomas and I are leading a 4 month “Starting Point” program for newcomers. We have 9 participants.
- We packed 250 food bags for End 68 Hours of Hunger on Nov. 18, using the money we collected over the summer through our Outreach Offering.
- We did a second round of GOTV canvassing in the French Hill neighborhood in collaboration with GSOP on Nov. 4.
- I participated in the following community, denominational and justice events this past month:
 - organized and helped lead a Unity Rally in Concord on the eve of the election
 - served as MC for the UU Action NH Storyslam
 - attended an NAIC Exec Board meeting and the monthly NAIC meeting
 - led one Immigrant Solidarity Vigil ad attended a second
 - attended 2 Immigrant Solidarity Network meetings and a meeting of a subgroup focused on pastoral care
 - attended an online Northern New England District Board Meeting
 - attended the New Hampshire Ministers Cluster meeting
 - attended a New Hampshire Council of Churches Board meeting
- We had 8 regular weekly outside groups use our building in November : Overeaters Anonymous, 4 Narcotics Anonymous Groups, Alcoholics Anonymous, a yoga class and a Spiral Scouts troop.

4. CHILDREN'S WINTER GARDEN WITH WHITE WING SCHOOL

- Enrollment remains steady at 77. Afternoon enrollment has been increasing as the year goes on.
- The Board approved a slight (3%) increase for tuition next year for all programs except PreK, which will have a 1% increase. Registration packets will go out to current families later this month.
- Chris attended the NAEYC conference in November and got lots of useful information. She will be presenting some of the most interesting info to the teachers.
- We had a good conversation at the last Board meeting about the challenges of getting building maintenance issues taken care of. We plan to have a longer conversation about this with a small group to see if we can find a good way to address these issues.

5. Schedule

- a. The church office will be closed December 25-January 1.
- b. I will be away both December 30, 2018 and January 6, 2019. I will be on vacation and out of the area December 30-January 7.

6. Monitoring Report on Policy F: Financial Condition and Management

Policy language is in italics. Interpretations, Data, and Statements of Compliance are in regular font.

With respect to the Church's actual, ongoing financial condition and activities, the Executive Director shall not cause or allow the development of fiscal jeopardy or a material deviation of actual expenditures and income from the annual budget approved by the Congregation or Board priorities established in the Ends Policies.

Interpretation: This policy is interpreted to mean that:

1. The church should not be in danger of running out of money to cover expenses and financial planning goals.
2. The actual income received and money spent should be in line with the budget approved at the Annual Meeting each year in June. "Material deviation" is interpreted to mean that expenses do not exceed 105% of each budget line item approved by the congregation. The budget set each year should allocate expenses in a way that will use the financial resources of the church to further the Mission and Ends of the congregation.

Data: Our current checking account balance (minus reserve funds) is \$114,892. This is enough for more than two months of regular operating expenses. The Income and Expense report attached indicates that none of our expenses are on track to exceed 105% of the budget this year.

Statement of Compliance: I report compliance

Accordingly, the Executive Director shall not:

1. *Shift, adjust or reassign any budget lines or categories to other purposes exceeding 2% of the total budget during the fiscal year without the agreement of the Board.*
2. *Shift, adjust or reassign any budget lines or categories to other purposes exceeding \$2000 for a single purpose without notifying the Board.*

Interpretation: If there is a need to shift more than \$2000 from any one budget line to another, the Executive Director will inform the Board that the shift has occurred. If there is a need to shift more than 2% of the total budget between categories, the Executive Director will get the approval of the Board before making the adjustment.

Data: There have not yet been any adjustments made to the budget this fiscal year.

Statement of Compliance: I report compliance.

- 3. Operate without written policies guiding the prudent investment of Church operating reserve funds as described in Policy E-3 & 4 above.*

Interpretation: There should be a written policy about where Church operating reserve funds are held.

Data: Currently, we keep our operating reserves in our checking account. There is no written policy about those funds.

Statement of Compliance: I report non-compliance. This policy is on the list of financial policies to be developed.

- 4. Operate without adequate accounting controls and procedures that are maintained and documented;*

Interpretation: There should be written policies for all of our accounting procedures that follow standard accounting practices and ensure that there are adequate checks built into our procedures.

Data: We have very few written accounting policies and procedures.

Statement of Compliance: I report non-compliance. We are looking forward to guidance from our external financial review as to which procedures we should have written down. Once we have that guidance, we will come up with a plan to create those policies in a timely manner.

- 5. Allow annual operating expenses to exceed 105% of the budget without the agreement of the Board;*

Interpretation: Total annual operating expenses should not be more than 105% of the total operating expenses budgeted unless the Board of Trustees agrees to the additional expenditure.

Data: The Income and Expense report attached indicates that none of our expenses are on track to exceed 105% of the budget this year.

Statement of Compliance: I report compliance

- 6. Have signature authority for checks greater than \$4,999.99 and at no time shall they sign checks to themselves, relatives closer than first cousins, or parties with a conflict of interest.*
- 7. Delegate signature authority to anyone other than a permanently hired Church Administrator who shall not have signature authority for checks greater than \$1,999.99 and at no time shall they sign checks to themselves, relatives closer than first cousins, or parties with a conflict of interest;*

Interpretation: The Executive should not sign any checks for greater than \$4,999.99. The Executive may delegate signature authority to the Church Administrator as long as they are in a permanent position and do not sign checks greater than \$1,999.99. Neither the Executive or the Church Administrator should sign checks of any amount that are written out to themselves, a member of their immediate family or someone with whom they have an identifies conflict of interest.

Data: All checks \$5,000 and over are signed by the president or treasurer. All checks between \$2000 and \$4999.99 are signed by me. In this fiscal year, Sherri and I have not signed any checks to ourselves, family members, or people with whom we have a conflict of interest.

Statement of Compliance: I report compliance.

- 8. Assume any long-term indebtedness without Board approval;*

Interpretation: The church should not take on any loans or other debts that last longer than six months unless the debt is approved by the Board.

Data: We have no current debts that qualify as “long-term.”

Statement of Compliance: I report compliance

9. Undertake transactions exceeding \$10,000 without seeking multiple bids or cost comparisons;

Interpretation: Any team or staff member of the church who is making a purchase or entering into a contract on behalf of the church that exceeds \$10,000 should obtain at least 2 bids or compare prices from at least 2 suppliers before making the purchase or entering in to the contract.

Data: Since July 1, 2018, the church has entered into one contract for painting that exceeded \$10,000. The required 2 bids were obtained before entering into that contract.

Statement of Compliance: I report compliance

10. Enter into any purchase or service contract exceeding \$25,000 without prior Board approval;

Interpretation: Any purchase or service contract that exceeds \$25,000 must be approved by the Board of Trustees.

Data: Since July 1, 2018, the church has not entered into any contracts or made any purchases that exceed \$25,000.

Statement of Compliance: I report compliance

11. Acquire, encumber, or dispose of real property without prior Board approval;

Interpretation: Any purchase or sale of land or buildings must be approved by the Board of Trustees.

Data: Since July 1, 2018, the church has not purchased or sold any land or buildings.

Statement of Compliance: I report compliance

12. Spend or borrow Endowment funds without prior Board approval; or

13. Plan for annual Endowment outlays of more than the “prudent withdrawal amount” percentage, as determined by the Board, of the Endowment fund balance.

Interpretation: The Board must approve the withdrawal of any Endowment funds. The annual budget approved by the Board and voted on by the congregation serves as blanket Board approval to withdraw any Endowment funds indicated in that budget. The proposed budget each year should not include income from the Endowment funds that exceeds the prudent withdrawal amount recommended by the Invested Funds Committee, unless approved by the Board.

Data: The Endowment withdrawal included in the FY19 budget is the amount recommended by the Invested Funds Committee. The FY19 budget was approved by the Board in May 2018 and voted on by the congregation in June 2018. We have not withdrawn any funds in excess of what was budgeted.

Statement of Compliance: I report compliance

Income and Expense Report as of 12-5-2018

See attached “December 2018 Financials” for full report. We are 43.3% of the way through this year. Income is behind at 29.54% (typical for this time of the year – we usually catch up by January or February as end of the year pledges come in). Expenses are also a little behind at 40.03%. As of now, we have a \$60,000 deficit (also typical for this time of year).

7. Monitoring Report on Policy B: Treatment of Church Members, Visitors, and Groups

The Executive shall not cause or allow conditions or procedures that are unsafe, disrespectful, or unnecessarily intrusive to members, friends, or visitors, including children. Accordingly, the Executive shall develop and maintain a Safe Congregation Policy that formalizes and details the necessary systems, policies, and procedures to support this goal. The Board of Trustees will approve this policy and any changes, but implementation will be the responsibility of the Executive, except when issues arise that require Board involvement as noted in the policy itself.

Interpretation: I interpret “unsafe” conditions to mean conditions that jeopardize a person’s physical or psychological well-being, recognizing that we cannot guarantee safety, but will do our best to mitigate risk. I interpret “disrespectful” conditions to be those that do not honor the worth and dignity of each person. I interpret “unnecessarily intrusive” to mean conditions that invade someone’s privacy without cause.

Data: We have a Safe Congregation Policy formalized by the Board, which seeks to address the safety issues in this policy. The rest is difficult to quantify.

Statement of Compliance: ??

The Executive shall not allow members of the congregation to be disconnected from the life and care of the Church.

Interpretation: All members should feel that they are able to connect with the church at the level they would like. Members should feel that there are people in the church that care about them, and that they are welcome to participate in church activities.

Data: ??

Statement of Compliance: ??

The Executive shall not allow Church groups (committees, task forces, and other groups) to operate without his or her authorization and supervision.

Interpretation: All groups affiliated with the church should be operating with the knowledge of the Executive, and should have a staff point person who checks in on them at least twice a year.

Data: As far as I know, we have no groups in the church that are not connected with a point person from the staff.

Statement of Compliance: I report compliance.

Unitarian Universalist Church of Nashua

BUDGET VS. ACTUALS: FY 2019 - FY19 P&L

July 2018 - June 2019

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
100 Questions	-382.55	500.00	-882.55	-76.51 %
Buddhist Meditation	382.00	600.00	-218.00	63.67 %
Coffee Hour	143.51	200.00	-56.49	71.76 %
Endowment	56,187.17	153,886.00	-97,698.83	36.51 %
Fundraisers		10,800.00	-10,800.00	
Other Income	358.00	10,000.00	-9,642.00	3.58 %
Outreach Collections	15,014.71	35,000.00	-19,985.29	42.90 %
Pledges	87,602.98	330,000.00	-242,397.02	26.55 %
User Fees	2,135.00	6,000.00	-3,865.00	35.58 %
WW Contribution	8,400.00	28,000.00	-19,600.00	30.00 %
Total Revenue	\$169,840.82	\$574,986.00	\$ -405,145.18	29.54 %
GROSS PROFIT	\$169,840.82	\$574,986.00	\$ -405,145.18	29.54 %
Expenditures				
EXPENSES				
OPERATIONS				
ADMINISTRATION	10,268.10	29,150.00	-18,881.90	35.23 %
COMMUNICATIONS	285.00	2,000.00	-1,715.00	14.25 %
DENOMINATION	7,377.00	24,593.00	-17,216.00	30.00 %
PROPERTY	41,470.52	99,450.00	-57,979.48	41.70 %
STEWARDSHIP		2,725.00	-2,725.00	
Total OPERATIONS	59,400.62	157,918.00	-98,517.38	37.61 %
PROGRAMS				
BOARD EXPENSES	615.89	1,600.00	-984.11	38.49 %
FAITH FORMATION	1,486.51	6,900.00	-5,413.49	21.54 %
LEADERSHIP DEVELOPMENT	70.00	300.00	-230.00	23.33 %
MEMBERSHIP	1,354.37	2,900.00	-1,545.63	46.70 %
MINISTRY FUNDS	750.00	1,000.00	-250.00	75.00 %
MUSIC & WORSHIP	3,133.66	10,200.00	-7,066.34	30.72 %
SOCIAL JUSTICE	17,068.36	39,850.00	-22,781.64	42.83 %
Total PROGRAMS	24,478.79	62,750.00	-38,271.21	39.01 %
STAFF				
ADMINISTRATIVE STAFF	38,950.52	91,781.58	-52,831.06	42.44 %
MINISTER	56,521.00	136,820.30	-80,299.30	41.31 %
PROGRAM STAFF	50,793.20	125,704.94	-74,911.74	40.41 %
Total STAFF	146,264.72	354,306.82	-208,042.10	41.28 %
Total EXPENSES	230,144.13	574,974.82	-344,830.69	40.03 %
Total Expenditures	\$230,144.13	\$574,974.82	\$ -344,830.69	40.03 %
NET OPERATING REVENUE	\$ -60,303.31	\$11.18	\$ -60,314.49	-539,385.60 %
Other Expenditures				
Miscellaneous	6.78		6.78	

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total Other Expenditures	\$6.78	\$0.00	\$6.78	0.00%
NET OTHER REVENUE	\$ -6.78	\$0.00	\$ -6.78	0.00%
NET REVENUE	\$ -60,310.09	\$11.18	\$ -60,321.27	-539,446.24 %