

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

March 4, 2021

Meeting held via videoconference due to COVID-19

Final Minutes by Jodie K. Holway, Clerk of the Board of Trustees

Reviewed by: Victoria Agnew, Rev. Allison Palm, Brenna Woods, Burns Fisher, Andy Capen, Cecile Bonvouloir

Meeting Attendees: Victoria Agnew, Cecile Bonvouloir, Andy Capen, Burns Fisher, Roy Goodman, Lindsey Hedrick (Vice President), Jodie K. Holway (Clerk), Lindsey Sylvester (Treasurer), Brenna Woods (President), and Rev. Allison Palm

Full Agenda: Appendix A

1. Chalice Lighting and Check-In

1. Victoria tells a story of appreciation about Carol Houde
 - i. Victoria is very nervous about public speaking, even in small groups like this Board
 - ii. But giving the Outreach statement is very important so I forced myself to do it
 - iii. I got so much wonderful emotional support afterwards, from so many folks
 - iv. Especially Carol Houde made her feel like she's my personal cheerleader:
 1. It's important that your voice is heard, and you have the right to use it
 2. You have great things to say, and I'm glad you did.
2. Brenna Woods also agrees Carol Houde is amazing
 - i. She had a friend-crush on Carol Houde, the prior president of the congregation
 - ii. Carol spent 3 hours talking with Brenna about UU Nashua over coffee at Riverwalk when she became the vice president under Carol
 - iii. Feels like she is a personal cheerleader for me too
 - iv. Sent me emails after each meeting, with specific quotes about great things I'd said
3. Andy Capen also adds his recollections about Carol ,
 - i. One of his first services attended 2019, Andy was scoping things out at coffee hour
 - ii. He was alone and Carol came up and greeted him
 - iii. Made him feel very welcome, free to share about himself, very important
 - iv. Brenna says Aha! THIS is the story that Carol tells often – the very friendly man that nobody was greeting that day – as she exhorted us to greet people in coffee hour!
4. Jodie K. Holway reminisces about the incredible snacks that Carol provided to Board meetings
 - i. Holiday cookies in decorated like each person on the Board, with accessories!
 - ii. Hyphen cookies when we removed the hyphen from the name Unitarian-Universalist
 - iii. Heirloom apples slices with labels of their varieties
 - iv. Cake that she made while her house was being renovated, and she told us the trials and tribulations of using the mixer in the only room in the house with a working outlet
5. Burns Fisher notes that Carol had a trained dog that she and her husband doted on
 - i. The dog was trained to retrieve a specific brand of beer from the fridge

6. Lindsey Sylvester remains grateful to Carol for feeding her dinner before a meeting
 - i. Before Lindsey led this meeting, Carol asked which of two dishes she'd prefer
 - ii. Carol served me in the Resource Room - nobody has fed me like this for years!

2. Consent Agenda

1. **MOTION** to accept the [February 2021 Board Minutes](#)
MOVED by Lindsey Sylvester, **SECONDED** by Burns Fisher, **PASSED**

3. Minister's Report, Rev. Allison Palm (see Appendix B)

1. Invitations
 - i. Stewardship phone-a-thon, March 16, 7-8:30 pm
 1. Board members help Stewardship call congregants who have not yet pledged
 2. This year it'll be virtual, no pizza but they will try to make us laugh
 - ii. Community Summit, March 27, 10-11:30 am
 1. All congregants are encouraged (renamed from Leadership Summit)
 2. Reflect on the past year of doing church online: what did we learn, what to take forward into the next phase of the ministry of the congregation
2. New ministerial intern is coming
 - i. Her name is Caro, she'll be great, different perspective than Ben Atherton-Zeman
3. Minister's Report
 - i. Contains two new sections of what Rev. Allison did all month
 1. Professional Development/Collegial Connection
 2. Community/Social Justice Activities
 - ii. Added due to our annual review, so this work doesn't just disappear
 - iii. These look great, and so do the activities listed there!
4. Important: Rev. Allison just realized she's been overpaid all year
 - i. About \$600 / pay period, she owes \$10K by now – somewhat significant amount!
 - ii. This is because Clergy salary is so complicated, legally and financially
 1. They had entered the salary plus housing plus housing, oops
 2. Next year Rev. Allison will sit down with Ericka and make it very solid
 3. Question from Burns: no, Sadie Kahn-Greene's DFF salary isn't this tricky
 - iii. Options:
 1. Rev. Allison can write us a check right now to rebalance things
 2. Ericka Lavalley can figure out what amount to reduce remaining 9 pay periods
 - iv. Board chooses the second option: no need to write a big check tonight!
5. Budget is slightly ahead, doing fine
 - i. Still lacking the \$60,000 that is supposed to appear, as we mentioned last month too
 - ii. Rev. Allison will get help from bookkeeper Lori Bonnette to reflect it properly
6. Andy Capen raises a question about the Faith and Labor Roundtable
 - i. Whether we could/should affiliate with and attend these meetings
 1. He'll give Rev. Allison the info and make the connection if she wants to attend
 - ii. Andy also asks how the Board in general affiliates with other organizations
 1. This type of thing usually falls into the Social Justice team's area

4. Ben's Ordination Budget, Rev. Allison

1. May 23, 2021 ceremony on zoom at 2 pm, car parade at 4:30
 - i. Combination of congratulations to Ben, and saying farewell!
2. What will it cost?
 - i. Different than usual ceremony/celebration, because it'll be virtual
 1. No need for catering/food nor beautiful orders of service
 2. Rev. Allison's installation did offer food for all; cost a couple thousand dollars
 - ii. Honorarium to the preacher, who was picked by Ben: Teresa Ines Soto
 - iii. Gift for the Ordinand: a stole
 - iv. Small costs like fabric to make "hands" in the Church Kit, license a song, etc.
3. Where to pull the money from the budget?
 - i. Board has discretionary fund, of which \$500 is not earmarked yet
 - ii. Plus this Annual Meeting we won't provide food either, so \$300 more is available
4. Propose an upper limit: \$800
5. **MOTION** to spend up to \$800 for any expenses related to Ben's ordination
MOVED by Burns, **SECONDED** by Jodie, **PASSES**

5. Preschool Question

1. The question: Five years ago, we decided to save the preschool so we would have the time to consider what we want its role to be in our mission. Now we are at the point to figure out:
 - i. What do we want the preschool to be?
 - ii. How should it ideally fit into our mission?
2. Brenna Woods says she's very involved with the church but had no sense of the preschool
 - i. Nobody talks about it, feels like it's not part of "us"
3. Burns Fisher was on the board long ago, when the school had lots of financial troubles
 - i. The preschool has always taken a little bit of mindshare
 - ii. He feels like it's no longer part of our mission anymore
 - iii. Especially feels odd to know it's legally part of church – feels more like a renter
 - iv. Lindsey asks, what was the church's mission" earlier that it DID fit into?
 - v. Answer: Nashua didn't offer kindergarten, lots of members wanted a kindergarten, and they thought it would be good for the neighborhood's families overall
 - vi. It used to be a draw for joining the church, to guarantee your child a slot!
 - vii. Moreover, a perk of being a member was to register your child two weeks early!
4. Victoria Agnew has been very involved with the preschool over the years
 - i. Served on its board twice, on scholarship committee, child Samuel attended one year
 - ii. The original intent was to invite the disadvantaged, others pay full price
 - iii. This second term she found less emphasis or even less awareness to try to involve this population, people seem to have forgotten this mission
 - iv. Not sure the board of the school feels tied to our mission, though they certainly do feel tied to the school
5. Cecile Bonvouloir remembers the evolution of church and school overlaps
 - i. Laurie Conrad was Director of White Wing School, family was church members

- ii. She was a strong bridge to church from school, she was heavily involved in RE/Faith Formation as a teacher and her sons went through RE
 - iii. Next Director of the school was Becky Parson, not a church member
 - 1. This was first time the Director had not been a church member
 - 2. Increase in friction at this time, e.g. over sharing classrooms with RE
 - 3. This is when the program for 3-year-olds began
 - iv. Note that the Director was considered paid staff, not associated as a board member
 - 1. So we had a chair of the board who was a church member
 - 2. When Cecile joined UU Nashua, she remembers Donna Larue was chair, then Cecile herself, followed by Jenn Morton, Dave Hudson, etc.
 - v. Then the merger, and the ties from preschool to church seem to be dissolving more
 - vi. Note the current rules: half of the board must be church members, others are parents
 - vii. Now Nashua offers kindergarten, the preschool's kindergarten has shrunk so much
 - viii. Now we're also enrolling 2-year-olds with expanded hours, in a school-ish/daycare-ish way, to expand the enrollment and the usefulness to working parents
6. Previously, Rev. Steve Edington wasn't involved at all with the preschool
 - i. The preschool's Board of trustees leader was a member of the church
 - ii. Then the school kind of fell apart after our Policy-based governance arrived
 - iii. At the merger it no longer reported to the church Board
 - iv. It changed to start reporting to Rev. Allison on the executive side
 - v. She provides oversight now, mostly financial and church working relationship
 - vi. No oversight of the curriculum, nor is she particularly qualified to do that
 7. Roy has little connection to the school, asks: In practice, how do they reflect UU principles?
 - i. Is there UU training for the teachers? In a staff meeting, would they know much about UU-ism?
 - ii. If not, then the kids cannot possibly reflect the values – just in broad principles
 8. Rev. Allison listening to these comments, notices that the Board which saved the preschool six years ago isn't this same set of people.
 9. Jodie K. Holway was a close spectator to the merger, as Hal Holway was the Board chair
 - i. We/they agreed to invest and save the school now, so as to make the decision in leisure – if we didn't save it then the decision couldn't be made later, it'd be too late
 - ii. So we've done that, and now we need to see if/how it fits, and should we continue at the same level of investment, or increase, or less?
 - iii. If we invest still, what else can we not do? Opportunity costs
 - iv. If we invest more to make them more UU-ish, is that a good direction for our mission?
 10. Andy Capen wonders whether 20+ years ago the school WAS kind of UU-ish?
 - i. No, it was/is stimulating and liberal and great but not specific
 - ii. Probably a 90% overlap with our values, but several areas now and then where Rev. Allison is uncomfortable with the divergences between the school and UU principles
 - 1. Their curriculum about police-valorization (which is common in preschools)
 - 2. The UUA just passed a resolution to defund the police – this is at odds
 11. Could they perhaps change in some ways to fit more closely with our UU mission?
 - i. NAEYC qualification is a big deal that they earned, this is curriculum-driven
 - ii. Observation that the UU Principles are not the same as our mission

- iii. If our mission is to help the underserved in the neighborhood, we are not doing it.
 - iv. Most of the families are well able to afford it, right?
 - v. No it's same or maybe less than daycare – even though this is not exactly affordable
 - vi. \$5,000 scholarship fund is pathetic compared to the need
 - vii. It would be even less palatable if it we were pricier than alternatives or if we didn't have full-day
12. Could we explicitly have them put the mission into their day-to-day?
- i. E.g. pictures in the classroom, in the curriculum, review the mission every day/week?
 - ii. Feel like this would be a very hard sell!
 - iii. From the outset it's been a non-sectarian school, keeping the church at arm's length, in the DNA of both organizations
 - iv. This is mentioned occasionally in our written history of the church by Rev. Don Rowley, Rev. Steve Edington, etc.
 - v. Might be achievable to "change our minds" but only in upheaval in times of transition
 - vi. Or maybe a slow transition over years of planning? Could be conceivable
 - vii. Are we in the church capable of helping them make this slow transition, if that's what we want? Do we have the energy and training to do this? (and opportunity costs)
 - viii. Could be possible with a strong evangelical UU director there
 - ix. Current leader comes from Winter Garden, not a UU background
13. The opposite of investing more in the school is NOT necessarily to put a halt to it entirely
- i. They can proceed and continue more independently, and just rent from us, etc.
 - ii. Rev. Allison is always reminding everyone today that what they pay isn't rent
14. What would that route look like: how independent are they right now?
- i. Right now the school pays the church \$30,000 per year
 - ii. They would have to get their own sexton/custodian
 - iii. Right now we run their payroll, we are intertwined in lots of ways, would need revamp
 - iv. As mere renters, we wouldn't consult them in the re-architecting project, etc.
15. What do we suppose they would choose: decoupling or becoming more UU?
- i. Rev. Allison isn't sure which they'd choose
16. She herself is also not sure about which option she'd want for them
- i. Her evangelical side says it'd be great to make lots more UU kids
 - ii. But this would take lots of people's time/resources, that wouldn't go to other projects
17. How can we summarize this discussion up to now, and what to consider for next month?
- i. In short, do you want the minister and others staff to spend time on the school?
 - 1. Right now Rev. Allison estimates she spends 5% of her time on these matters
 - ii. If we cannot increase resources to do it right, let's not do it wrong
 - iii. When we re-read our church mission, it doesn't support a UU preschool
18. Brenna asks the Building Our Vision team, what do you need from us? What are we working to decide for your guidance?
- i. Lindsey S. says, we need to know what direction that this board wants the relationship to go: is this preschool part of us, or just renters of our space?
 - ii. As we plan for the future of this building: will it need to house a preschool or not?
 - iii. We need an answer by a few months from now, when we'll hire an architect
 - iv. Note that an NAEYC school does need an entirely different layout than RE classrooms

19. **ACTION:** All Board members to come back next month prepared to move forward with a decision of whether we want preschool to be affiliated or renters

6. Ministerial Review and Compensation

1. Board Review, led by Brenna Woods
 - i. First impressions
 1. Normally we examine the scores, FYI to new Board members
 2. But this year let's not focus very much on the numerical values in the results
 3. This year has been very trying for everyone
 4. We pivoted to online for 200 people, starting 3 days after world shut down
 5. Rev. Allison has been responsible for taking care of herself and congregation – and one of these is more important than the other! (hint: it's her)
 - ii. Key for this review is to find what's useful to lead the next phase of pandemic church?
 1. Do any comments (non-numerical) stand out, to guide this?
 2. Note that a few areas where the scores were low, Rev. Allison just added them to her monthly report, to give visibility to this work and time spent
 - iii. Rev. Allison called out Pastoral Care as a key area
 1. This is the most important and also the hardest to do in pandemic
 2. Also it's complicated to evaluate the minister vs. the ministry
 - a. People only associate the pastor with pastoral care
 - b. Rev. Allison can work on educating people about this expectation
 3. Perhaps people see that Rev. Allison has delegated this largely to Ben
 - a. If it's less-specifically coming from her, is that bad or not?
 - b. And now he has to disappear, transition this back to Rev. Allison
 4. Maybe this got a lower score on the ministerial evaluation for the same reason that Faith Formation did last year, people weren't sure what that term meant and that it could be delegated from the minister to the DFF
 - iv. Maybe we're getting to the size of church where it's not possible for everyone to have a personal relationship, so that feels a bit like less ministerial care for everyone
 1. She is good at making connections with people, remembering names
 2. But this is much harder in pandemic, doesn't happen via Zoom
 3. Rev. Allison herself feels the lack of regular 1:1 brief connections in person
 - v. How can pastoral care look different? In the pandemic/hybrid
 1. She did open office hours to offer pastoral care, replacing the personal touch
 2. But only 2 people came over several weeks of open hours
 - vi. Remember, asking for help is part of our mission – we aren't in the habit of doing this
 1. Even during meeting check-ins, we usually don't go deep enough: "I'm fine."
 2. In a pandemic, nobody is truly fine – at best we're "pandemic-fine"
 3. Mission allows for Rev. Allison to teach us to say I'm not OK, I need help!
 4. It's maybe easier to admit right now that you're not fine, let's go from there
 - vii. Will be important to transition well into "hybrid church" and get it right
 1. Meeting people once again in the halls is so important, even briefly
 2. If we can touch each other as a community before the overall society gets itself together, that would help bring people closer

3. In our planning, the first thing we're prioritizing is in-person social events
 - a. The real yearning would be met by this, over the summer if possible
 - b. We haven't prioritized worship plans as much for this reason
2. Ministerial goals for next year?
 - i. These could be same as last year's, incorporating a transition into hybrid church
 - ii. The conversation about "returning to normal" is toxic, we cannot and should not
 1. Return to the building, yes; not return to normal
 2. Let's combat that mindset and language: instead, a new normal and new path
 3. What was normal for you, was terrible for others
 4. Let's not "go back" to that, let's take our learnings and go forward
 - iii. Outdoors is a wonderful place to do a service – but hard to do hybrid
 1. Would we do two services? Maybe an evening service?
 2. Open air in Greely park – if we can pay for professional equipment?
7. **Self-evaluation:**
 1. Rev. Allison was pleasantly surprised that she measured up pretty successfully to her goals
 2. Appreciation to the Board for letting her set a reachable goal in a pandemic year
 3. Still struggling to restrict night meetings down to 2-3/week, and doing OK at it on average
 4. Feels really good about the staff team and about worship. It's relatively great
 5. The interpersonal connection piece is very hard, need to figure out more next year ongoing
 6. Eager to do more activities/interactions with congregants, even if in really small groups
 7. Rev. Allison is feeling good about risk-taking this year, per her goals
 - i. Question: how can we as a board help her do this more?
 - ii. She likes Brenna's perspective about not going back to normal – this is helpful
 - iii. She's not sure what level of anxiety to expect when we do start gathering in person in little groups – we can pay attention to this when we talk with other members
 - iv. We can try to defuse this anxiety, give a good relaxing vibe to calm the church
 - v. Wonder whether the congregation will be even more introverted that before, when we do get back together after all this isolation and fear!
 - vi. Wonder whether people will be too concerned to return to in-person church?
 - vii. Tell Rev. Allison, or even better, encourage people with anxiety to go to her directly
8. **Ministerial Review and Compensation**, Vice President Lindsey Hedrick
 1. **MOTION** to go into Executive Session
MOVED by Jodie K. Holway, **SECONDED** by Lindsey Hedrick, **PASSES**
 2. **MOTION** to leave Executive Session
MOTIONED by Lindsey Hedrick, **SECONDED** by Lindsey Sylvester, **PASSES**

Appendix A: Full Agenda

Appendix B: Minister's Report and Financials

Agenda

Board of Trustees, Unitarian-Universalist Church of Nashua

March 4, 2021 6:30pm

- 6:30 (15) Check in**
- 6:45 (5) Chalice Lighting:**
- 6:50 (10) Follow Up Story Telling (Everyone)**
- 7:00 (5) Consent Agenda (Brenna)**
- Review February Minutes
- 7:05 (20) Minister's Report (Allison)**
- 7:25 (10) Ben's Ordination Budget (Allison)**
- 7:35 (45) Preschool Question**
- 5 years ago, we decided to save the preschool so that we would have the time to consider what we want it's role to be in our mission. Now we are at the point of having to figure out:
 - What do we want the preschool to be?
 - How should it ideally fit into our mission?
- 8:20 (5) Break**
- 8:25 (50) Review and Compensation**
- Board Review (**Brenna**)
 - Allison Self Review (**Allison**)
 - Compensation presentation [Allison will leave the meeting for the evening at this point. (**Lindsey**)
- 9:15 (5) Check out (Brenna)**
- How did we do this evening?
 - Did everyone feel heard?
 - Are there any concerns or compliments you want to give to the group?
- 9:20 Closing Words (Brenna)**

Minister's Report to the Board of Trustees
Rev. Allison Palm
UU Church of Nashua, NH
March 3, 2021
Covering February 3 – March 3, 2021

I continue to feel good about our online worship. On Feb. 28, 3 of our worship associates led an evening service that was very well received. We are thinking of trying to do evening contemplative services once every other month to offer a different worship experience than we do on Sunday mornings. We have begun discussing summer services. At this point, we are planning to have those services remain online only.

Our kids had two Sundays of workshops this past month, one on racial justice and one making valentines. The at-home kits continue to be appreciated, as is the opportunity for kids to participate in the Wonder Box and chalice lighting each week. Coming of Age continued this month with a session on religion and art.

We continue to offer several ongoing adult faith formation programs: Eat Share Learn, Reading Discussion Group, Beyond Inquirers, Poetry as a Spiritual Practice and a Grief Group. The Spiritual Practices class concludes this month, and we will be starting an Adult Coming of Age class.

Many of our social justice groups/activities continue to be active: Lil Free Farmstand planning, immigrant solidarity, Bail & Bond Fund, collaboration with UU Action NH and GSOP, soup kitchen casseroles. Several members of our Racial Justice Working Group attended an online conference this past weekend put on by the UUA on taking the next step in changing white supremacy culture in your congregation. It was an excellent program and we plan to get together to debrief in the coming weeks. We also revived the Racial Justice movie nights this month and plan to continue them monthly. The group that will be talking about our policies around police has a first meeting later this month. Several people from the congregation are participating in a conversation this week with UU Action NH and some indigenous leaders from the Seacoast about land acknowledgements.

Our Stewardship Campaign will be wrapping up this Sunday. I am using a service from the UUA with the theme of stewardship on Sunday. So far, we have 80 pledges in (of about 180 possible pledge units), totaling about \$237,000. There have been a number of increases! **The Stewardship Team will be holding a virtual phone-a-thon on March 16 at 7pm and would love the Board's help.**

The Building our Vision Team had a really good meeting with Mark Ewert last week and they are feeling like they have a much clearer sense of direction. We will be working on putting together some more specifics from our vision before starting conversations with architects.

We said goodbye to Sherri Woolsey as our Church Administrator on Feb. 14. I felt good about the way we were able to send her off and I know she felt celebrated. Ericka is jumping right in with her new role and I'm grateful to have her with us full time. I did sign a contract with a new

intern for next year, Caro Barschow. Caro is about to graduate from Boston University and comes to us with some great experience already in religious education. I am just waiting for an intro from Caro to announce this to the congregation.

We are beginning to think ahead to next year a bit, including thinking about the budget. I have put together a team to talk about hybrid worship that will be meeting this Sunday. Sadie is planning to put together another group to think about faith formation. We are also planning a Community Summit for March 27 from 10am-11:30 am to reflect on this year of being online, and begin to think about how we move forward. Everyone is welcome and I particularly encourage Board members to attend.

Children's Winter Garden with White Wing School

- Registration continues to go well for next year.
- The school did have to close for an extra week just before February break because a student tested positive. Because of the afternoon programs and a sub scenario, enough classes and teachers had been exposed that it made sense for the entire school to close rather than just one class. They are now back in session.
- Chris and I have been in conversation about the Sexton position and how we will fill it after Sandy retires. Chris has agreed to be a part of the hiring team, so that we can be sure that the needs of the preschool are clear.
- The preschool scholarship fund is the outreach recipient in March and Chris has prepared a wonderful video to introduce it this Sunday.

Minister's Schedule

- I am taking a week of Study Leave in March – March 9-16

Professional Development/Collegial Connection

- Weekly support and collaboration calls with Nashua area clergy
- Monthly NH UU ministers cluster call
- 2 conversations with Nashua colleagues about hybrid worship
- Ongoing work on Ritual book
- New Day Rising Conference (UUA conference on challenging white supremacy culture)
Feb 27

Community/Social Justice Activities

- 4 New Hampshire Council of Churches meetings, including facilitating the Annual Meeting on Feb. 27
- 2 Interfaith Housing Justice Group meetings, plus a meeting with 3 Alderman about creating a housing trust fund for Nashua
- Monthly Nashua Area Interfaith Council meeting
- Initial planning call for creation of a GSOP clergy caucus
- Immigrant Solidarity Network meeting
- New Day Rising Conference (UUA conference on challenging white supremacy culture)
Feb 27

Income and Expense Report as of 3-3-2021

See attached "March 2021 Financials" for full report. We are 67.4% of the way through this year. Income is ahead at 70.64%. Expenses are also ahead at 71.21%.

Ericka and I discovered this week that the church has been overpaying me all year. My salary was entered into our payroll system incorrectly at the beginning of the fiscal year. This likely accounts for some of the amount that expenses are ahead at this time. Our plan is to take the amount that I am still owed for the rest of the year and spread it out over the last 9 pay periods, so that we come out even by the end of the fiscal year. Does that plan sound okay to the Board?

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 about \$157,000. This is enough for more than 3 months of regular operating expenses. The Income and Expense report attached indicates that no items are currently on track to exceed 105% of the budget for 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 there are no budget lines on track to exceed 105% of the budget for 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: Currently, Ericka is signing almost all checks to maintain social distancing. Carol and I approved this last spring and the Board is aware. Each time Ericka signs a check over her normal amount, she sends an email to both me and Brenna. I am saving all these emails so we have a record.

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, 2020, the church has not entered into any contracts that exceeded \$10,000.

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: Sind July 1, 2020, the church has not entered into any contracts 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, 2020, 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 FY21 budget is the amount recommended by the Invested Funds Committee. The FY21 budget was approved by the Board in May 2020 and voted on by the congregation in June 2020. We have not withdrawn any funds in excess of what was budgeted.

Statement of Compliance: I report compliance

Unitarian Universalist Church of Nashua

Budget vs. Actuals: FY 2021 - FY21 P&L

July 2020 - June 2021

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
100 Questions	-382.55	150.00	-532.55	-255.03 %
Endowment	109,463.98	157,903.00	-48,439.02	69.32 %
Fundraisers	3,190.57	4,000.00	-809.43	79.76 %
Other Income	2,607.33		2,607.33	
Outreach Collections	25,659.19	35,000.00	-9,340.81	73.31 %
Pledges	232,908.16	332,000.00	-99,091.84	70.15 %
User Fees	290.00		290.00	
Total Revenue	\$373,736.68	\$529,053.00	\$ -155,316.32	70.64 %
GROSS PROFIT	\$373,736.68	\$529,053.00	\$ -155,316.32	70.64 %
Expenditures				
EXPENSES				
OPERATIONS				
ADMINISTRATION	15,143.38	28,850.00	-13,706.62	52.49 %
COMMUNICATIONS	1,045.56	1,000.00	45.56	104.56 %
DENOMINATION	20,098.40	28,712.00	-8,613.60	70.00 %
PROPERTY	74,595.18	87,800.00	-13,204.82	84.96 %
STEWARDSHIP	732.29	1,700.00	-967.71	43.08 %
Total OPERATIONS	111,614.81	148,062.00	-36,447.19	75.38 %
PROGRAMS				
BOARD EXPENSES		1,300.00	-1,300.00	
FAITH FORMATION	1,125.70	4,150.00	-3,024.30	27.13 %
LEADERSHIP DEVELOPMENT		300.00	-300.00	
MEMBERSHIP	117.49	1,500.00	-1,382.51	7.83 %
MINISTRY FUNDS	-1,610.05	2,000.00	-3,610.05	-80.50 %
MUSIC & WORSHIP	3,010.62	5,090.00	-2,079.38	59.15 %
SOCIAL JUSTICE	28,418.26	38,350.00	-9,931.74	74.10 %
Total PROGRAMS	31,062.02	52,690.00	-21,627.98	58.95 %
STAFF				
ADMINISTRATIVE STAFF	69,447.27	94,583.59	-25,136.32	73.42 %
MINISTER	106,386.45	141,462.90	-35,076.45	75.20 %
MINISTERIAL INTERN	9,213.27	13,918.00	-4,704.73	66.20 %
PROGRAM STAFF	70,323.99	108,228.97	-37,904.98	64.98 %
Total STAFF	255,370.98	358,193.46	-102,822.48	71.29 %
Total EXPENSES	398,047.81	558,945.46	-160,897.65	71.21 %
Total Expenditures	\$398,047.81	\$558,945.46	\$ -160,897.65	71.21 %
NET OPERATING REVENUE	\$ -24,311.13	\$ -29,892.46	\$ 5,581.33	81.33 %
Other Revenue				
Other Miscellaneous Revenue	0.00		0.00	
Total Other Revenue	\$0.00	\$0.00	\$0.00	0.00%
NET OTHER REVENUE	\$0.00	\$0.00	\$0.00	0.00%

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
NET REVENUE	\$ -24,311.13	\$ -29,892.46	\$5,581.33	81.33 %
