

Board of Trustees, Unitarian Universalist Church of Nashua

Date of Meeting: March 13th, 2025

Attendance:

Present: Rev. Allison Palm, Erin Scott (Ministerial Intern), Lindsey Hedrick (President), Burns Fisher (Vice President), Karen Murray (Clerk), Emma Rearick (Treasurer), Cecile Bonvouloir (Member at Large), Victoria Agnew (Member at Large), Paul Cardone (Member at Large), Robin Trudel (Member at Large), Amanda Banner (Member at Large)

Absent:

Board Minutes Review Log: *Five Board Member reviewers are needed to approve as a consent agenda at the next available meeting. This is just a spot for recording these reviews and are not intended as the overall approval.*

Continue to next pages for minutes.

FYI Template wording for motions:

- Making a motion: "I move that we adjourn the meeting."
- Seconding a motion: "I second the motion."
- Approving a motion: "The motion is adopted" or "The motion carries."

Agenda

6:30 (20) **Check In**

6:50 (5) **Chalice Lighting:** Story Telling (Chaos - Robin)

6:55 (5) **Follow Up Story Telling** (Open)

7:00 (5) **Consent agenda** (Lindsey)

- Robin moved to approve the minutes for both January and February
- Burns seconded a motion and the motion passes with a vote 8-0-1

7:05 (20) **Minister's Report** (Rev Allison)

- Ericka's last day will be the 20th of March and she will return on June 22nd.
- Stewardship campaign tentative total pledges is at approximately \$407,000. There are about three families to get back to us but the amount is likely to be similar to last year.
- Building our Vision (BOV) - Update on the timeline of the building construction
 - The window installations get done in phases for each location such as the school wing, sanctuary etc. and are in progress, but considering all windows and other works it is estimated we could be in the building by our annual meeting date of June 1st, but that is not final.
 - Rev. Allison pointed out that she will be out of the area for the summer weeks. The blessing of the sanctuary then could be done at water communion where she will be back.
 - The current construction budget tracking is in Attachment 5.
- Our visiting Minister is still on track to visit us end of July into August
- Smooth Sunday team is working very well, and it might continue when we come into the building. A question was asked to check on the staff if they are feeling burned out with the loading and unloading and Rev. Allison stated that the staff is okay and that they have back up when needed.
- Allison shared that the amount collected for the capital campaign after just about two years is over \$2 million which means we are ahead of schedule for collecting the funds
- March Financials are shared in Attachment 2
- February Balance Sheet for White Wing School is shared in Attachment 3 and 4
- The current restricted funds were also shared, see attachment 6

7:25 (15) Finance Subcommittee Check in

- Emma shared that the team shadowed the Financial Records Review team while working with Ericka and it was helpful to see the topics. They will also shadow the discussion with the Cemetery Association and the White Wing School. Next steps are to decide on what to include in the bylaws to capture the process for the review.
- Discussion was about finding the right level of detail that should be in the bylaws that provide the right guidance without being restrictive. Burns shared that the bylaws tend to be high level. Rev. Allison gave a suggestion to keep the procedure of doing a financial records review (FRR) in the bylaws, making it an action instead of a specified team.
- New task for consideration for the team - edit the FRR section to put it under the purview of the board.

7:40 (20) Bylaws Subcommittee

- Our goal is to be committed to our bylaws changes by the end of the April board meeting.
- Burns shared that the team has gone through the bylaws and made notes of suggested changes
- There are also a few questions flagged to check whether we do what the bylaws say we should do. These include making public the times/dates of board meetings and making membership changes available to the congregation before the annual meeting. (Rev, Allison believe we ARE doing them)
- Burns shared the bylaw documents on screen during the meeting, and as we reviewed, here are some notes related to the draft report
 - 3.2 Members - Rev. Allison is in favor of the suggested changes that simplified the definition of membership. It will be retained for them to sign the membership book.
 - Annual meeting - for the date of occurrence suggestion is to change to “within the last month of the fiscal year”
- We made it through article 8 for tonight and will resume the review during our April meeting

8:00 (5) BREAK

8:05 (5) Cemetery Liaison / Nominating Committee Liaison Check ins

- Cemetery - Victoria will join their next meeting
- Nominating - Cecile shared the summary that they are working on filling 2 Board of Trustee seats, one for the Cemetery Association and one on the Nominating Committee. Allison noted there may be a mistake in the nominating committee tracking sheet showing Lindsey as mid term so Cecile will look.

8:10 (5) **Deschamps Fund Restricted Endowment** (Lindsey)

- Lindsey brought the question to ask if the donations we will do should be mentioned in the service after the Outreach offering? We had a discussion about the idea of covering it in a service and overall feeling was it is a good idea, and that it would show that we are being a good steward of the original intent of the donation.

8:15 (10) **GA 2025 Delegates** (Burns)

Jeff Beland, Charlotte Cardone, Karen Murray, Amanda Banner, Marissa Volpe

- Emma moves to approve the slate of delegates, Victoria seconds and the motion passes 8-0-0

8:25 (45) **Rev Allison's Evaluation/Self Evaluation/Goals Discussion** (Lindsey)

Burns makes a motion to enter into an executive session. Amanda seconds.

- Provided materials included Rev. Allison's self evaluation

9:10 (20) **Ministerial Compensation Discussion** (Lindsey)

- Cecile moves to close the executive session, Burns seconded and the motion passes

9:30 (5) **Check Out** (Lindsey)

- How did we do this evening?
- Did everyone feel heard?
- Are there any concerns or compliments you want to give to the group?

9:30 **Closing Words** (Lindsey)

Attachment 1: Minister's Report covering Feb 12-March 11, 2025

Attachment 2: March Financials

Attachment 3: Children's Winter Garden February 2025 Balance Sheet

Attachment 4: Children's Winter Garden P&L Budget Overview

Attachment 5: Attachment 5: Construction Budget Report - March 5th 2025

Attachment 6: Restricted Operating Funds as of March 6, 2025

Minister's Report to the Board of Trustees
Rev. Allison Palm
UU Church of Nashua, NH
March 11, 2025
Covering February 12-March 11, 2025

Worship has been varied over the last month with a snow day zoom service, an all ages Sunday, a service led by our Pastoral Care Associates, and a chaotic Choose Your Own Adventure service. With our two Zoom services last month, I am especially grateful for the agility of our worship team. Coming up this month, we are inviting anyone who wishes to help choose our monthly themes for next year. This will be our Spring Leadership Summit. It is scheduled for March 29 from 10 to noon and all are welcome. (you can sign up [here!](#))

Faith Formation workshops were challenging in February with Zoom services on both Sundays that workshops were scheduled. But workshops are back for March, and OWL for our middle schoolers continues as well. Our teens have been having a lot of fun doing role-playing games at the January movie night and the February game night.

On the Adult Faith Formation front, I have continued my Biblical Literacy class, which will wrap up this month. Our Welcoming Congregation Working Group is working with Erin to offer a four session series on the UUA Common Read "Authentic Selves. In February, members of our Racial Justice Working Group hosted a viewing of one of the Black Heritage Trail Tea Talks. They had about six people in attendance. Coming up, Sadie is offering a one session parenting support evening this weekend. There will be dinner and childcare and conversation about parenting in these times, as well as some grounding exercises led by Karen Campbell.

We had great attendance for our Pizza and Games night in February, with people of all ages filling up the Faith Formation wing. We learned some things from using that space, and plan to spread things out a little more in the Parish House when we have Games night next year.

We are gearing up this Sunday for our first (hopefully) annual Campbell Day of Action. This was an idea from our Racial Justice Working Group to try to carry on the legacy of the Campbell family, and to make sure we are continuing our work for justice in their honor. We are planning a shortened all ages service, followed by some workshops and opportunities for action for people of all ages. At the end, we will be offering the opportunity to anyone who wishes to join us at the Campbell family grave where we will place a wreath that we plan to make together that morning. Members of the Greater Nashua NAACP are planning to join us for that part of the day.

Our Stewardship Campaign wrapped up on March 2. We are working on rolling over pledges this week and I will have a final number for you on Thursday. It was not our strongest Stewardship Campaign, which is to be expected considering that we did a second mini capital campaign earlier this year.

We are basically ready for Ericka's parental leave, which could start at any moment. We have hired an Office and Communications Assistant for 8 to 10 hours a week to help with tasks while

Ericka is out. Her name is Kathleen Wooten and she comes with lots of experience doing communications work for a variety of Quaker organizations. She has already come in for training with Ericka and is ready to go whenever she is needed. The Sunday morning Zoom host role that Ericka usually plays will be covered by volunteers.

The intern candidate we interviewed ended up taking a position at another congregation. It is still fairly early so we may have other applicants.

I have been offering some low barrier times to sign our membership book which seems to be working well. We had six people signed the book this past Sunday.

We are starting to think about next year, including thinking about volunteers and sketching out some programming. It has been a little challenging to plan ahead because we don't yet have a date for when we will be back in the sanctuary.

In terms of construction, there has been a lot of progress. Foundations are in, some of the framing has begun in the sanctuary, and the heat is finally on in the Parish House. The heating systems in the sanctuary is also taking shape, and will likely be fully installed soon. I told the person we are working with from Hunter Construction that there is a board meeting this week and I would love to have a timeline to present, so I am hoping I might have something by the time we meet on Thursday. There have been some changes to pricing, but nothing major so far.

Professional Development/Collegial Connection

- Attended weekly meetings with Nashua clergy
- Attended Pastoral Innovation Network of New England (PINNE) coaches call
- Attended in-person PINNE Gathering focused on community and belonging
- Attended February UU Ministers Cluster meeting

Community/Social Justice Activities

- Attended 1 Nashua Housing Justice meeting
- Led the NAIC Exec meeting for February
- Attended GSOP Nashua Chapter Meeting
- Attended Rapid Response and Accompaniment training led by GSOP Nashua Chapter
- Offered English conversation practice at an English class at the Community Engagement Training Center

Children's Winter Garden with White Wing School

- I am including financial reports from CWG-WWS with this month's church financial reports. As you can see, finances are going well for the preschool.
- The Preschool Board is looking at next year's budget and staff salary increases for next year
- Katie Durgin is interested in joining the Preschool Board! She is trying it out this week.

Minister's Schedule

- My March Sunday off was March 2.

- I took 3 days of vacation time during the last week of February

Monitoring Reports

We are 68% of the way through the year. Income is slightly ahead at 70.5% and expenses are slightly behind at 65%. This leaves us with a generous surplus at the moment.

Policy F: Financial Condition and Management

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, or, in cases when the budget line is less than \$20,000, the expenses do not exceed the budget line by more than \$1000. 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 is about \$175,213.49. This is enough for about 3 months of regular operating expenses if no more money came in.

The Income and Expense report attached indicates that no items are currently on track to exceed the 105% /\$1000 over threshold for this year.

Statement of Compliance: I report compliance

Accordingly, the Executive Director:

1. *Shall not 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;*

Interpretation: 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: As noted in previous reports, we have some budget adjustments for this year:

- While inputting the budget we discovered that the amount for the Sunday Sexton had been added to the total twice. This leaves us with a surplus that is \$ 5,705.45 more than anticipated.

- We have learned that our insurance premiums are going up this year, and will end up being about \$5000 more than anticipated.
- We had some shifting of staff benefits that will result in about \$10,000 less in Minister's Health Insurance line and \$5000 more in the Director of Faith Formation's Health Insurance line.

The Board has been informed of all of these adjustments.

Statement of Compliance: I report compliance.

2. *Shall not operate without sufficient accounting controls and procedures that are maintained and documented;*

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

Data: We have a completed set of financial policies that are now available on our website. They can be found [here](#).

Statement of Compliance: I report compliance

3. *Shall not 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;*
4. *Shall not delegate signature authority to anyone other than a permanently hired Church Administrator, who is subject to the same limitations;*

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 \$4,999.99. 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: Our Church Administrator is the only staff member besides myself who has signature authority for our checking account. She and I have not signed any checks to ourselves, immediate family, or anyone with whom we have a conflict of interest. The following are the checks that have been written since Dec. 1, 2024 over the \$4999.99 limit:

Date	Check made out to	Amount	Signed by	In compliance
2/18/25	Hutter Construction	\$92,114.50	Emma Rearick & Ericka LaValley	yes
1/21/2025	Hutter Construction	\$235,745.33	Emma Rearick & Ericka LaValley	yes

12/16/2024	Hutter Construction	\$46,360.00	Emma Rearick & Lindsey Hedrick	yes
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Statement of Compliance:

5. *Shall not 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, 2024, the church has entered into one contract exceeding \$10,000 with Hutter Construction. The Building Our Vision Team received and reviewed proposals from 3 companies in our initial search.

Statement of Compliance: I report compliance

6. *Shall not 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, 2024, the church has entered into one contract that exceeds \$25,000 with Hutter Construction. This was approved by the Board and signed by the Board President.

Statement of Compliance: I report compliance

7. *Shall not 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, 2024 the church has not purchased or sold any land or buildings.

Statement of Compliance: I report compliance

8. *Shall not spend or borrow Endowment funds without prior Board approval; or*
9. *Shall not 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 FY25 budget is the amount recommended by the Invested Funds Committee. The FY25 budget was approved by the Board in May 2024 and voted on by the congregation in June 2024. We have not withdrawn any funds in excess of what was budgeted.

Statement of Compliance: I report compliance

0. *Permit expenditures from the Building Maintenance Fund without approval by the Board of Trustees in accordance with the need for expediency as listed below. Recognizing that various degrees of urgency may accompany a request to use reserve maintenance funds, the following criteria shall be used to determine the sequence to be implemented.*
 1. *Routine request will be acted upon during the Board's next regularly scheduled meeting.*
 2. *Upon receiving an Urgent request, one that requires a timely response, the Board shall make every attempt to act on that response within 24-48 hours.*
 3. *A Catastrophic request, one that requires an immediate, concerted response to prevent additional grave problems from developing, will require approval by at least two of the following three: the President, the Executive Director, or the Treasurer. A report of this request and any expenditures approved in this manner shall be sent to the Board within 24 hours of its receipt.*

Interpretation: Any expenditures from the Building Maintenance Fund should be approved by the Board and follow these procedures outlined in this policy.

Data: There have been no expenditures from the Building Maintenance Fund in this fiscal year.

Statement of Compliance: I report compliance

Attachment 2: March Financials

Unitarian Universalist Church of Nashua Budget vs. Actuals: Budget vs Actuals FY 2025 - FY25 P&L July 2024 - June 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
100 Questions	595.23		595.23	
Endowment				
Lyon Fund (Flowers)		975.00	-975.00	
Slanetz (Membership Team)		320.00	-320.00	
Stevens (Instruments)		300.00	-300.00	
Unrestricted Endowment Income	118,482.19	169,750.00	-51,267.81	69.80 %
Total Endowment	118,482.19	171,345.00	-52,862.81	69.15 %
Fundraisers	11,681.06	10,500.00	1,181.06	111.25 %
Other Income	2,812.50	2,000.00	812.50	140.63 %
Outreach Collections	24,871.05	35,000.00	-10,128.95	71.06 %
Pledges	285,835.31	403,500.00	-117,664.69	70.84 %
Preschool Contribution	19,800.00	33,000.00	-13,200.00	60.00 %
User Fees	619.85	3,000.00	-2,380.15	20.66 %
Total Revenue	\$464,697.19	\$658,345.00	\$ -193,647.81	70.59 %
GROSS PROFIT	\$464,697.19	\$658,345.00	\$ -193,647.81	70.59 %
Expenditures				
EXPENSES				
Capital Campaign Expenses	972.41		972.41	
OPERATIONS				
ADMINISTRATION	29,579.97	34,850.00	-5,270.03	84.88 %
COMMUNICATIONS	794.95	1,300.00	-505.05	61.15 %
DENOMINATION	18,738.68	28,108.00	-9,369.32	66.67 %
PROPERTY	58,815.77	101,300.00	-42,484.23	58.06 %
STEWARDSHIP	1,249.12	1,600.00	-350.88	78.07 %
Total OPERATIONS	109,178.49	167,158.00	-57,979.51	65.31 %
PROGRAMS				
BOARD EXPENSES	306.25	1,300.00	-993.75	23.56 %
FAITH FORMATION	2,672.33	4,700.00	-2,027.67	56.86 %
LEADERSHIP DEVELOPMENT	100.00	500.00	-400.00	20.00 %
MEMBERSHIP	963.31	2,700.00	-1,736.69	35.68 %
MINISTRY FUNDS		800.00	-800.00	
MUSIC & WORSHIP	2,581.68	6,635.00	-4,053.32	38.91 %
SOCIAL JUSTICE	25,879.77	38,740.00	-12,860.23	66.80 %
Total PROGRAMS	32,503.34	55,375.00	-22,871.66	58.70 %
STAFF				
ADMINISTRATIVE STAFF	79,364.49	121,344.50	-41,980.01	65.40 %
MINISTER	104,560.22	166,252.07	-61,691.85	62.89 %
PROGRAM STAFF	97,797.28	142,457.47	-44,660.19	68.65 %
Total STAFF	281,721.99	430,054.04	-148,332.05	65.51 %
Total EXPENSES	424,376.23	652,587.04	-228,210.81	65.03 %
Total Expenditures	\$424,376.23	\$652,587.04	\$ -228,210.81	65.03 %

Unitarian Universalist Church of Nashua

Budget vs. Actuals: Budget vs Actuals FY 2025 - FY25 P&L

July 2024 - June 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
NET OPERATING REVENUE	\$40,320.96	\$5,757.96	\$34,563.00	700.26 %
Other Revenue				
Interest Earned	22,851.69		22,851.69	
Total Other Revenue	\$22,851.69	\$0.00	\$22,851.69	0.00%
NET OTHER REVENUE	\$22,851.69	\$0.00	\$22,851.69	0.00%
NET REVENUE	\$63,172.65	\$5,757.96	\$57,414.69	1,097.14 %

Attachment 3: Children's Winter Garden February 2025 Balance Sheet

2:07 PM
03/06/25
Accrual Basis

Children's Winter Garden Balance Sheet As of February 28, 2025

	Feb 28, 25
ASSETS	
Current Assets	
Checking/Savings	
Checking-Scholarship #7657	6,753.49
Citizen's Checking #471-1 (330507-471-1)	205,260.97
PAWWS Checking #7665	3,933.13
Petty Cash (\$500 funding level)	269.80
Total Checking/Savings	216,217.39
Accounts Receivable	
Accounts Receivable	36,667.60
Total Accounts Receivable	36,667.60
Total Current Assets	252,884.99
TOTAL ASSETS	252,884.99
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
CCOER Grant (State of NH-CCOER grant)	5,177.67
CCWG Grant/Child Care Workforce	28,138.32
Deferred Revenue	5,075.00
Total Other Current Liabilities	38,390.99
Total Current Liabilities	38,390.99
Total Liabilities	38,390.99
Equity	
Opening Bal Equity	-11,432.21
Retained Earnings	170,971.76
Net Income	54,954.45
Total Equity	214,494.00
TOTAL LIABILITIES & EQUITY	252,884.99

Attachment 4: Children's Winter Garden P&L Budget Overview

2:52 PM	Children's Winter Garden			
03/06/25	Profit & Loss Budget Overview			
Accrual Basis	July 2024 through February 2025			
	Jul '24 - Feb 25	Budget	\$ Over Budget	% of Budget
Class Supplies-Room 1	195.16	500.00	-304.84	39.0%
Class Supplies-Room 2	120.90	500.00	-379.10	24.2%
Class Supplies-Room 3	392.66	500.00	-107.34	78.5%
Class Supplies-Room 4	229.24	500.00	-270.76	45.8%
Class Supplies-Room 5	855.64	1,300.00	-444.36	65.8%
Class Supplies-Stay and Play	273.56	500.00	-226.44	54.7%
Kitchen Supplies (Kitchen supplies)	1,522.32	2,500.00	-977.68	60.9%
Total Supplies - Teaching (Supplies)	6,062.22	9,500.00	-3,437.78	63.8%
Total Expense	232,469.53	335,647.00	-103,177.47	69.3%
Net Ordinary Income	57,326.60	7,163.00	50,163.60	800.3%
Other Income/Expense				
Other Expense				
Scholarship Expense	2,372.15	0.00	2,372.15	100.0%
Total Other Expense	2,372.15	0.00	2,372.15	100.0%
Net Other Income	-2,372.15	0.00	-2,372.15	100.0%
Net Income	54,954.45	7,163.00	47,791.45	767.2%

2:52 PM

03/06/25

Accrual Basis

**Children's Winter Garden
Profit & Loss Budget Overview**
July 2024 through February 2025

	Jul '24 - Feb 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Discounts/Assistance				
Employee Discount	-880.00	-440.00	-440.00	200.0%
Sibling Discount	-1,569.70	-1,650.00	50.30	97.0%
Total Discounts/Assistance	-2,479.70	-2,090.00	-389.70	118.6%
Donation Income				
Donation-Unrestricted Giving	1,318.40	0.00	1,318.40	100.0%
Total Donation Income	1,318.40	0.00	1,318.40	100.0%
Income				
Early Morning Drop-Off Program (Early Morning Drop-Off Program)	2,495.50	400.00	2,095.50	623.9%
Late Fees	90.00	0.00	90.00	100.0%
Registration Income (Registration Fee)	6,935.00	6,000.00	935.00	115.6%
Stay & Play/Discovery	44,531.50	42,000.00	2,531.50	106.0%
Summer Camp	0.00	7,500.00	-7,500.00	0.0%
Tuition Income	235,406.00	285,000.00	-49,504.00	82.6%
Total Income	289,548.00	340,900.00	-51,352.00	84.9%
PAWWS				
Fundraising Income	1,409.43	4,000.00	-2,590.57	35.2%
Total PAWWS	1,409.43	4,000.00	-2,590.57	35.2%
Total Income	289,796.13	342,810.00	-53,013.87	84.5%
Gross Profit	289,796.13	342,810.00	-53,013.87	84.5%
Expense				
Accreditation (Accreditation)	900.00	875.00	25.00	102.9%
Advertising & Marketing (Advertising & Marketing)	1,924.15	2,000.00	-75.85	96.2%
Bad Debt Expense	474.25			
Building & Grounds (Building & Grounds)	999.99	1,000.00	-0.01	100.0%
Covid19 Expenses	199.96	500.00	-300.04	40.0%
Curriculum Enrichment (Curriculum Enrichment)	390.00	1,500.00	-1,110.00	26.0%
Equipment (Equipment)				
Playground	1,061.00	1,000.00	61.00	106.1%
Total Equipment (Equipment)	1,061.00	1,000.00	61.00	106.1%
Gifts for Staff	2,575.36	3,000.00	-424.64	85.8%
Occupancy Expense (Cleaning/Insurance/Rent/Utilities)				
Rent	19,800.00	33,000.00	-13,200.00	60.0%
Telephone (Telephone)	1,025.10	800.00	225.10	128.1%
Web Hosting	0.00	160.00	-160.00	0.0%
Total Occupancy Expense (Cleaning/Insurance/Rent/Utilities)	20,825.10	33,960.00	-13,134.90	61.3%
Office Expense & Supplies (Office)				
Copier Service & Lease (Copier)	2,520.50	3,000.00	-479.50	84.0%
Office Supplies (Supplies - Office)	2,683.18	2,400.00	283.18	111.6%
Postage (Postage)	195.20	500.00	-304.80	39.0%
Total Office Expense & Supplies (Office)	5,398.88	5,900.00	-501.12	91.5%
PAWWS Expenses				
PAWWS Classroom Supplies, etc.	0.00	2,500.00	-2,500.00	0.0%
PAWWS Fundraising Expense	0.00	1,000.00	-1,000.00	0.0%
PAWWS Social Events	401.66	500.00	-98.34	80.3%
Total PAWWS Expenses	401.66	4,000.00	-3,598.34	10.0%
Playground Expense	1,000.00	1,000.00	0.00	100.0%
Professional Fees	480.00	600.00	-120.00	80.0%
Salaries (Salaries)				
Administration	51,946.74	77,000.00	-25,053.26	67.5%
Master Teachers (Master Teachers)	82,408.44	113,160.00	-30,751.56	72.8%
Payroll Taxes	13,452.76	19,000.00	-5,547.24	70.8%
Retirement Contribution	10,095.10	14,000.00	-3,904.90	72.1%
Stay & Play/Discovery	21,322.44	30,052.00	-8,729.56	71.0%
Substitutes (Substitutes)	8,595.75	8,000.00	595.75	107.4%
Summer Camp	0.00	6,000.00	-6,000.00	0.0%
Total Salaries (Salaries)	187,821.23	267,212.00	-79,390.77	70.3%
Special Events-Schoolwide (Special Events)	991.24	1,500.00	-508.76	66.1%
Staff Development (Tuition Reimbursement)	964.49	1,500.00	-535.51	64.3%
Subcontractors	0.00	600.00	-600.00	0.0%
Supplies - Teaching (Supplies)				
Camp Supplies	0.00	700.00	-700.00	0.0%
Class Supplies-General & Librar (Cooking/projects/paper/paint)	2,472.74	2,500.00	-27.26	98.9%

Attachment 5: Construction Budget Report - March 5th 2025

Construction Budget Report - March 5 2025.pdf ▾

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Income	Projected	Actuals to date		
CC/Window of Opportunity	\$2,764,156.00	\$2,036,242.60		
Window Donation	\$303,000.00			
Interest	\$35,000.00	\$43,992.14		
Total Income	\$3,102,156.00	\$2,080,234.74		
Expenses				
Architect	\$187,500.00	\$173,376.50		
Construction	\$2,687,694.00	\$374,219.83		
Contingency	\$103,336.00	\$3,336.00	Hazardous Materials Survey	
FF&E (may change)	\$83,626.00			
Breeze Fees	\$5,000.00			
Interest on Endowment Loan	\$35,000.00			
Total Expenses	\$3,102,156.00	\$550,932.33		
Difference		\$1,529,302.41		

Attachment 6: Restricted Operating Funds as of March 6, 2025



Rev. Allison Palm
Ministers Report and ... · [Open message](#)

Restricted Operating Funds Spreadsheet March 2025.pdf ▾

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**Restricted Operating Funds
As of March 6, 2025**

Fund	Total
TD Bank Money Market (Capital Campaign)	\$ 1,515,792.93
Bicentennial Fund	\$ 3,902.27
Building Maintenance Fund	\$ 52,655.00
Community Dinner Fund	\$ 3,779.52
Ministers Discretionary Reserve	\$ 6,827.93
Sabbatical Fund	\$ 946.34
Senior High Youth Group Fundraising	\$ 1,545.37