

# Board of Trustees, Unitarian Universalist Church of Nashua

**Date of Meeting:** October 10th, 2024

**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), Amanda Banner (Member at Large), Paul Cardone (Member at Large), Robin Trudel (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.*

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 (Amanda - Authenticity)  
Wonderful words of reflection authentically written by Amanda

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

7:00 (5)      **Consent agenda** (Lindsey)  
Victoria makes a motion to approve, Robin 2nds, All agree, Motion passes 8-0-0

7:05 (25)      **Minister's Report, Budget Notes** (Rev Allison)

- Budget notes, changes have been made to full-time staff contracts regarding the health insurance to give them extra pay if they don't choose to use the insurance offered by the church.
- Church property liability insurance premium increased approximately \$5000 more, the increase is coming in November.
- Rev. Allison noted there was an error in the budget where Rev. Allison put the sexton line in there twice, which is also approximately \$5000 so that offsets the addition of the liability insurance.
- Quickbooks - For reports coming from quickbooks the information can be confusing; for instance there is info on the capital campaign expenses for Breeze fees and Interest earned under other revenue is the interest we have earned on the capital campaign money however that is not part of the budget. A clarified version of the report will be created by Rev. Allison to send to the congregation.
- \$13,000 surplus at the end of last church year
- Fundraiser was more successful than expected so that amount was higher than budgeted. Any extra money will be used for FF&E (furniture, fixtures, and equipment)
- Addendum 1: Minister's Report
- Addendum 3: Financial Reports

Safe Congregation Training: Karen and Victoria to complete the training online

7:30 (5)      **BOV Update** (Rev Allison)

- Contract signed. Yay!
- A set section for BOV updates will be in the weekly newsletter
- Building permit ready, just needs to be picked up by Hutter the construction manager
- Hutter is working on assigning a supervisor
- Should we have a ground breaking party? It will depend on the schedule.
- Question: Now that the timing is later, what will the impact be on the school? They plan to do 95% of the work leaving the school usable, except for the windows which will have to be worked out.
- Overview of the Construction Budget: Rev. Allison reviewed the Income and expenses to date including some actuals that include realized pledges, and interest on the money in the bank. The expenses include the architect, constructions, contingency, FF&E (furniture, fixings and equipment), Breeze fees and interest on the endowment loan.
- A request was made to Rev. Allison to provide this overview once per month to the Board and she agreed.
- Insurance Updates:
  - Church mutual is our property insurance. Ericka and Rev. Allison are working to update the insurance company on our building plans, to assess changes to the policy.
  - The Construction Manager suggested we get builder's risk insurance. Rev. Allison is waiting to hear back on the quote.
  - Another insurance topic that Rev. Allison updated on was related to Volunteers handling cash, the Board had asked could we increase the insurance on people who handle money. Ericka is actively working on finding out what the increase would be
- Snapshot of construction budget:

Income		Projected	Actuals	
	Original Capital Campaign	\$2,318,091.00	\$1,751,937.88	
	Window of Opportunity	\$446,065.00		
	Window Donation	\$303,000.00		
	Interest	\$35,000.00	\$27,434.12	
Total Income		\$3,102,156.00	\$1,779,372.00	
Expenses				
	Architect	\$187,500.00	\$162,774.70	
	Construction	\$2,687,694.00		
	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	\$166,110.70	

**7:35 (10) UUCN Silent Auction Donation (Lindsey)**

- The Stewardship team is asking for groups to provide donations to create a basket for the silent auction. As a group we decided we will donate a basket for the Nov 9th,
- childcare provided for the event
- Cheese board built by Robin that could include cheese, wine, and a custom made board, could also include gift card from Svetlana.
- Lindsey will collect donations and work on compiling the basket

**7:45 (5) BREAK**

**7:50 (15) Subcommittee/Liaisons Check ins**

- Financial policy
- Bylaws
- Rev. Allison's review form
  - The sub team met once to discuss the goals and next steps. We discussed some elements of the need to further clarify our goals.
  - Question: Karen asked for a review of the pros/cons about the form used in the previous year. The discussion was about how it was not necessarily linked to job description; In previous years (more than two years ago) It WAS in survey monkey with numbers but it was converted to a word scale, but still would like to be more of a narrative/quality
  - Some additional thoughts:
    - The choice on form of 'Disagree' didn't require people give qualified data
    - Wording of the scale, Cecile shared one she likes - Meet, Exceed, Still working towards
    - Questions should be about fulfilling the job description vs. general ministry

- We should find ways for provoking/encouraging to add comments and being able to link those to the score given
  - Objective vs. Subjective; Certain elements of the job description will be more important than others to include
  - Form logistics, can a question box be required when they give input?; will need to balance the barriers to completion
  - How do we get more words from more people; Tell the story, goal to get more meaningful input than just text boxes on a form
  - Potentially different questions asked of different teams
  - Focus groups approach was discussed, the feeling is that it would be hard to do logistically and anonymously
  - List WHO will get the form; groups and a sampling of the congregation
- Cemetery Liaison (No update this month)
  - Nominating Committee Liaison (No update this month)

8:05 (30)     **Communal Gratitude** (Amanda)

- Thank you card making was really fun

8:35 (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?

8:40            **Closing Words** (Rev Allison)

8:45            Additional item talked about after the closing:

After closing, one more topic came up that required a vote. The in person members remained to take a vote. Burns moves to adopt the 2025 Restatement of the Unitarian Universalist Organizations Retirement Plan and all amendments, with no changes to the previous contribution amounts.

Emma seconded the motion, and the remaining Board Meeting attendees were all in favor (Karen, Victoria, Emma, Lindsey, Amanda, Burns, [Erin and Rev. Allison]) 6-0-0 Motion passes

**Addendum 1: Ministers Report**

**Addendum 2: Restricted Operating Funds as of Oct 8th, 2024**

**Addendum 3: FY 2024 Final Numbers**

**Addendum 4: September 2024 Financials**

## ADDENDUM 1: Minister's Report Covering September 17 - October 7th 2024

**Minister's Report to the Board of Trustees**  
**Rev. Allison Palm**  
**UU Church of Nashua, NH**  
**October 7, 2024**  
**Covering September 17 – October 7, 2024**

We have been settling in to our new worship space and the rhythms that come with it over the past few weeks. So far, feedback has been mostly positive, along with some good suggestions about how to improve the experience. Every week we get a bit more efficient and practiced, especially with the process of set up and takedown. We are also adjusting to using our own themes for worship (rather than Soul Matters themes). So far, Worship Associate planning meetings have felt positive, and we've been able to go in directions that feel right to our particular congregation. September's theme was Home, and for October we are exploring Authenticity.

Choir is back in full swing, and the Music Team is once again programming an array of choral, solo, small group and instrumental pieces. We don't have quite enough space in our borrowed worship room for our little band that played regularly last year, but we are looking for ways to get instruments other than piano on the schedule as we are able.

Faith Formation programs started on Sep. 15, and the first two weeks of workshops went really well. The space we are using for elementary ages worked well, the kids were engaged and we had better attendance than we have in several years. The Authentic Connection Teens group has also been pretty vibrant so far. They have been meeting during the service, helped with the Ice Cream Social, and held a yard sale on October 6. OWL for 7<sup>th</sup> and 8<sup>th</sup> graders begins this month. Sessions will be at the church on Friday evenings and Saturdays throughout the church year.

Our Smooth Sunday teams are nearly fully staffed. At this point, I am just looking for one more team leader. So far, they are working pretty well. I am starting to have a decent list of subs as well, for the Sundays when someone can't make it.

We've been doing some work around the upcoming election, including a service on Sep. 15, an evening circle conversation on Sep. 16 and an afternoon of canvassing on Sep. 22. The canvassing was done in collaboration with Temple Beth Abraham and Main St Methodist Church, with support from the Granite State Organizing Project. We are planning another canvassing afternoon for Oct. 20, which will also include folks from Pilgrim UCC. Sadie and I are also planning an Election Day Kids Camp. We have 4 kids signed up so far.

Coming up this month:

- Circle Dinners, along with Kids Night childcare at church on October 26.
- CROP Walk, with the Nashua Area Interfaith Council on Nov, 3
- Our fall auction, online and in person on Nov. 9

Lindsey officially signed our contract with Hutter on Tuesday! Now we wait for them to sign as well. The next step is setting the schedule, meeting about space needs and (hopefully) actually getting started.

Our Window of Opportunity Campaign finished up with a total of \$446,065 from 76 donors! Many thanks to the Board for your support and for helping write thank you cards.

As discussed at last month's meeting, I updated our DFF and Administrator contractors to include cash in lieu of benefits for health insurance. We are now fully in compliance with the rules around how to offer this benefit.

### **Professional Development/Collegial Connection**

- Attended weekly meetings with Nashua clergy
- Attended NH Ministers cluster meeting for Sep.
- Sadie and I are attending a 6 week course called "Embracing Race for UU Families" – it is both content around talking about race with children and caregivers, and a facilitator training if we
- Working on training to be a coach for the next cohort of the Pastoral Innovation Network of New England.

### **Community/Social Justice Activities**

- Participated in GSOP Clergy Caucus planning call, and Clergy Caucus Meeting
- Attended a NH Council of Churches board meeting. This was my last meeting on the Board, although I am still working with them to find a new UU rep.
- Attended 1 Nashua Housing Justice meeting.
- Led the NAIC Exec meeting for September

### **Children's Winter Garden with White Wing School**

- The school year is in full swing, with 83 kids enrolled.
- They received some unexpected grant money from the state for teacher retention. This will be helpful for covering subs for parental leave this fall, and hiring an aide to help in a class that is particularly large

### **Minister's Schedule**

- I will be off on October 20
- Next week, I will be attending the Northern New England Ministers Retreat on Wednesday

## **MONITORING REPORTS**

### **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 \$262,00. This is enough for more than 4 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: There have not yet been any adjustments made to the budget this fiscal year.

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: Ericka LaValley is the only staff member besides myself who has signature authority for our checking account. She and I have not signed any checks over the \$4,999.99 limit, nor have we signed any checks to ourselves, immediate family, or anyone with whom we have a conflict of interest.

Statement of Compliance: I report 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

**Monitoring Report of 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: Our Safe Congregation Policy can be found here:

<https://uunashua.org/wp-content/uploads/2021/10/Safe-Congregation-Policy-10.1.2020.pdf>. The policy covers how we will mitigate risk in the congregation, includes a behavior policy that addresses behavior that would fit in the category of disrespectful. In addition, there are several provisions in the policy around confidentiality. We held a Safe Congregation Training on September 12, and provided electronic versions of the training to those volunteers who were not able to be there.

Statement of Compliance: I report 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 once a year.

Note that this does not include Committees that report to the Board or to the Congregation: Nominating Committee, Financial Records Review Committee, Invested Funds Committee and the Cemetery Association.

Data: The following is a list of groups affiliated with the church and their staff point person:

- Worship Associates: Rev. Allison Palm
- Pastoral Care Associates: Rev. Allison Palm
- Stewardship Team: Ericka LaValley
- Smooth Sunday Team Leads: Rev. Allison Palm
- Social Justice Team (and all sub-teams): Rev. Allison Palm
- CWG-WWS Board: Rev. Allison Palm
- Huntington Group: Rev. Allison Palm

- Building Our Vision Team: Rev. Allison Palm
- Music Team: Jed Holland
- Choir: Jed Holland
- Covenant Groups: Sadie Kahn-Greene
- Faith Formation Teachers: Sadie Kahn-Greene
- Adult Faith Formation Leaders: Sadie Kahn-Greene
- Our Whole Lives: Sadie Kahn-Greene
- Youth Advisors/Youth Group: Sadie Kahn-Greene
- Young Adult Group: Sadie Kahn-Greene
- UU Hikers: Sadie Kahn-Greene
- Elderberries: Sadie Kahn-Greene
- Property Team: Ericka LaValley
- Tech Volunteers: Ericka Lavalley
- Intern Committee: Erin Scott

Statement of Compliance: I report compliance

**Policy C: Treatment of Church Staff and Volunteers**

*With respect to treatment of staff and volunteers, the Executive Director may not cause or allow conditions that are unsafe, inhumane, unfair, or unprofessional. Accordingly, the Executive Director may not:*

1. *Discriminate (as defined by city, state, and federal laws) among existing or potential staff or volunteers on other than clearly job-related criteria, individual performance, or individual qualifications.*

Interpretation: The Executive Director will make decisions about recruiting, training, promotions, compensation, benefits, and all similar employment decisions in compliance with all federal, state, and local laws and without regard to race, color, sex, national origin, age, disability, or any other classification protected by law.

Data: All staff decisions have been made in compliance with federal, state and local laws.

Statement of Compliance: I report compliance.

2. *Operate without written personnel policies that clarify procedures for staff.*

Interpretation: There will be a Personnel Manual that is easily found and kept up to date on the website that spells out employment policies and practices, wage and hour administration and benefits. All staff will be provided with a copy of the Personnel Manual at the time they are hired and a signed acknowledgement of receipt will be kept in their file in the church office. All staff will be notified promptly of any changes to the Personnel Manual.

Data: The Personnel Manual can be found here:

<https://uunashua.org/wp-content/uploads/2023/04/UU-Nashua-Personnel-Manual-April-2023.pdf>

. All staff have a signed acknowledgement of receiving the Personnel Manual in their Personnel file in the church office.

Statement of Compliance: I report compliance.

*3. Fail to inform staff of a complaint process.*

Interpretation: A clear complaint process will be included in the Personnel Manual.

Data: The Personnel Manual can be found here:

<https://uunashua.org/wp-content/uploads/2023/04/UU-Nashua-Personnel-Manual-April-2023.pdf>

. Section 2.4 includes a clear complaint procedure, which references the complaint procedure found in the Board Governing Policies.

Statement of Compliance: I report compliance.

*4. Fail to adhere to the Church's at-will employment policies.*

Interpretation: The Personnel Manual will include language that clarifies that the relationship between employer and employee is legally defined as “employment at will,” which means that such employment may be terminated without penalty by either party for any reason, with or without notice.

Data: The Personnel Manual can be found here:

<https://uunashua.org/wp-content/uploads/2023/04/UU-Nashua-Personnel-Manual-April-2023.pdf>

. Section 1.1 includes this language

Statement of Compliance: I report compliance.

**Policy D: Employing Church Staff**

*With respect to employment, compensation, and benefits to employees, consultants, contract workers, and volunteers, the Executive Director may not cause or allow jeopardy to fiscal integrity or public image. Accordingly, the Executive Director may not:*

*1. Promise or imply permanent or guaranteed employment.*

Interpretation: The Personnel Manual will include language that clarifies that the relationship between employer and employee is legally defined as “employment at will,” which means that such employment may be terminated without penalty by either party for any reason, with or without notice.

Data: The Personnel Manual can be found here:

<https://uunashua.org/wp-content/uploads/2023/04/UU-Nashua-Personnel-Manual-April-2023.pdf>

. Section 1.1 includes this language

Statement of Compliance: I report compliance.

2. *Establish current compensation and benefits that:*
  - i. *Deviate materially from applicable UUA "Compensation Standards," unless there are legitimate articulated reasons*

Interpretation: Staff compensation should be within 5% of the minimum or maximum set by the current guidelines from the UUA for each year. Staff benefits should be equivalent to or better than the recommendations from the UUA. If salaries or benefits fall below these standards, the Executive Director will offer a detailed explanation to the Board.

Data: We currently have one employee, our Administrator, whose compensation falls more than 5% below the minimum standards set by the UUA. The Board was informed of this during the budget process. This is due to the changes two years ago in the structure of those compensation guidelines, which increased the guidance for some positions much more than could reasonably be accommodated in a few years. The percentage difference is much improved from last year as we strive to catch this position up to the new standards. All other compensation and benefits fall within the acceptable ranges.

Statement of Compliance: I report compliance

- ii. *Create obligations over a term longer than revenues can be safely projected.*

Interpretation: Staff compensation and benefits will typically be set on a yearly basis in conjunction with the budget process. The exception to this are short-term employees who may be hired on a two-year contract (interns, interims, acting positions).

Data: All current salaries and benefits, with the exception of our Ministerial Intern, were set in conjunction with the budgeting process last year and are only guaranteed through the end of fiscal year 2025. Our Ministerial Intern's compensation is set for a two-year contract.

Statement of Compliance: I report compliance.

*The Executive Director shall not allow members of the church, except youth, to be hired as employees of the church. This restriction does not prevent members from temporarily filling staff roles on an as-needed basis.*

Interpretation: Anyone over the age of 18 who is a current member of the congregation cannot be hired as a permanent employee of either the church or the preschool.

Data: No current employees of the church or preschool are members of the congregation.

Statement of Compliance: I report compliance.

ADDENDUM 2: Restricted Operating Funds

**Restricted Operating Funds  
As of Oct 8, 2024**

<b>Fund</b>	<b>Total</b>
<b>TD Bank Money Market (Capital Campaign)</b>	<b>\$ 1,619,057.88</b>
<b>Audit Fund</b>	<b>\$ -</b>
<b>Bicentennial Fund</b>	<b>\$ 5,818.98</b>
<b>Building Maintenance Fund</b>	<b>\$ 52,655.00</b>
<b>Community Dinner Fund</b>	<b>\$ 3,986.10</b>
<b>Ministers Discretionary Reserve</b>	<b>\$ 770.98</b>
<b>Sabbatical Fund</b>	<b>\$ 946.34</b>
<b>Senior High Youth Group Fundraising</b>	<b>\$ 1,101.99</b>



## ADDENDUM 3: FY24 Final Numbers

### Unitarian Universalist Church of Nashua

Budget vs. Actuals: Budget\_FY24\_P&L - FY24 P&L

July 2023 - June 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
Endowment				
Lyon Fund (Flowers)	1,048.62	950.00	98.62	110.38 %
Slanetz (Membership Team)	340.03	320.00	20.03	106.26 %
Stevens (Instruments)	300.00	300.00	0.00	100.00 %
Unrestricted Endowment Income	167,426.56	169,000.00	-1,573.44	99.07 %
<b>Total Endowment</b>	<b>169,115.21</b>	<b>170,570.00</b>	<b>-1,454.79</b>	<b>99.15 %</b>
Fundraisers	11,640.02	8,000.00	3,640.02	145.50 %
Other Income	3,628.25	3,000.00	628.25	120.94 %
Outreach Collections	34,262.94	35,000.00	-737.06	97.89 %
Pledges	377,302.76	375,140.00	2,162.76	100.58 %
Preschool Contribution	33,000.00	33,000.00	0.00	100.00 %
Sexton Fee	85.00		85.00	
User Fees	4,616.38	6,000.00	-1,383.62	76.94 %
<b>Total Revenue</b>	<b>\$633,650.56</b>	<b>\$630,710.00</b>	<b>\$2,940.56</b>	<b>100.47 %</b>
GROSS PROFIT	<b>\$633,650.56</b>	<b>\$630,710.00</b>	<b>\$2,940.56</b>	<b>100.47 %</b>
Expenditures				
EXPENSES				
Capital Campaign Expenses	1,404.35		1,404.35	
OPERATIONS				
ADMINISTRATION	33,078.84	33,850.00	-771.16	97.72 %
COMMUNICATIONS	903.87	1,300.00	-396.13	69.53 %
DENOMINATION	26,709.00	26,709.00	0.00	100.00 %
PROPERTY	106,050.84	107,200.00	-1,149.16	98.93 %
STEWARDSHIP	1,276.82	1,200.00	76.82	106.40 %
<b>Total OPERATIONS</b>	<b>168,019.37</b>	<b>170,259.00</b>	<b>-2,239.63</b>	<b>98.68 %</b>
PROGRAMS				
BOARD EXPENSES	788.82	800.00	-11.18	98.60 %
FAITH FORMATION	4,227.37	4,600.00	-372.63	91.90 %
LEADERSHIP DEVELOPMENT	250.68	250.00	0.68	100.27 %
MEMBERSHIP	2,115.46	2,400.00	-284.54	88.14 %
MUSIC & WORSHIP	4,816.78	6,710.00	-1,893.22	71.79 %
SOCIAL JUSTICE	33,300.62	38,440.00	-5,139.38	86.63 %
<b>Total PROGRAMS</b>	<b>45,499.73</b>	<b>53,200.00</b>	<b>-7,700.27</b>	<b>85.53 %</b>
STAFF				
ADMINISTRATIVE STAFF	120,103.39	118,881.34	1,222.05	101.03 %
MINISTER	155,299.32	157,194.68	-1,895.36	98.79 %
PROGRAM STAFF	129,848.17	131,146.61	-1,298.44	99.01 %
<b>Total STAFF</b>	<b>405,250.88</b>	<b>407,222.63</b>	<b>-1,971.75</b>	<b>99.52 %</b>
<b>Total EXPENSES</b>	<b>620,174.33</b>	<b>630,681.63</b>	<b>-10,507.30</b>	<b>98.33 %</b>
<b>Total Expenditures</b>	<b>\$620,174.33</b>	<b>\$630,681.63</b>	<b>\$ -10,507.30</b>	<b>98.33 %</b>
NET OPERATING REVENUE	<b>\$13,476.23</b>	<b>\$28.37</b>	<b>\$13,447.86</b>	<b>47,501.69 %</b>

## Addendum 4: September 2024 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				
Endowment	39,417.03	171,345.00	-131,927.97	23.00 %
Fundraisers	14.02	10,500.00	-10,485.98	0.13 %
Other Income	508.29	2,000.00	-1,491.71	25.41 %
Outreach Collections	7,157.32	35,000.00	-27,842.68	20.45 %
Pledges	120,339.30	403,500.00	-283,160.70	29.82 %
Preschool Contribution		33,000.00	-33,000.00	
User Fees	47.94	3,000.00	-2,952.06	1.60 %
Total Revenue	\$167,483.90	\$658,345.00	\$ -490,861.10	25.44 %
GROSS PROFIT	\$167,483.90	\$658,345.00	\$ -490,861.10	25.44 %
Expenditures				
EXPENSES				
Capital Campaign Expenses	298.84		298.84	
OPERATIONS				
ADMINISTRATION	7,986.47	34,850.00	-26,863.53	22.92 %
COMMUNICATIONS	96.00	1,300.00	-1,204.00	7.38 %
DENOMINATION	7,027.03	28,108.00	-21,080.97	25.00 %
PROPERTY	14,125.65	101,300.00	-87,174.35	13.94 %
STEWARDSHIP	360.50	1,600.00	-1,239.50	22.53 %
Total OPERATIONS	29,595.65	167,158.00	-137,562.35	17.71 %
PROGRAMS				
BOARD EXPENSES		1,300.00	-1,300.00	
FAITH FORMATION	669.37	4,700.00	-4,030.63	14.24 %
LEADERSHIP DEVELOPMENT		500.00	-500.00	
MEMBERSHIP	260.69	2,700.00	-2,439.31	9.66 %
MINISTRY FUNDS		800.00	-800.00	
MUSIC & WORSHIP	790.32	6,635.00	-5,844.68	11.91 %
SOCIAL JUSTICE	4,625.48	38,740.00	-34,114.52	11.94 %
Total PROGRAMS	6,345.86	55,375.00	-49,029.14	11.46 %
STAFF				
ADMINISTRATIVE STAFF	26,642.88	121,344.50	-94,701.62	21.96 %
MINISTER	38,028.67	166,252.07	-128,223.40	22.87 %
PROGRAM STAFF	36,804.40	142,457.47	-105,653.07	25.84 %
Total STAFF	101,475.95	430,054.04	-328,578.09	23.60 %
Total EXPENSES	137,716.30	652,587.04	-514,870.74	21.10 %
Total Expenditures	\$137,716.30	\$652,587.04	\$ -514,870.74	21.10 %
NET OPERATING REVENUE	\$29,767.60	\$5,757.96	\$24,009.64	516.98 %
Other Revenue				
Interest Earned	5,898.97		5,898.97	
Total Other Revenue	\$5,898.97	\$0.00	\$5,898.97	0.00%
NET OTHER REVENUE	\$5,898.97	\$0.00	\$5,898.97	0.00%

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 REVENUE	\$35,666.57	\$5,757.96	\$29,908.61	619.43 %