

Sept. 28, 2023 Bellingham Unitarian Fellowship Board Meeting

Minutes:

Present: Beth Nyblade, Lin Skavdahl, Daria Haynes, John Stewart, Stephanie Sarver, Lew Phinney, Alex Gilman, Drew Betz, Jim Reimer

Excused: Paul Beckel

Guests: Barbara tenHove, Rick Steele (VZ)

Daria called the meeting to order at 7:03 pm.

Agenda Review and Changes: Nothing was added to the agenda and it was agreed that we will defer the discussion of the Ministerial Evaluation until Paul was present.

Consent Agenda:

- Minutes of 8/2023 Board Meeting were acknowledged as accepted prior to the meeting.
- Treasurer's Report
- Administrative Council Report
- Minister's Report

The consent agenda was unanimously accepted.

Discussion Agenda:

-Fundraising Calendar

Guests Barbara tenHove and Rick Steele representing the Auction and Stewardship Campaign respectively spoke about their needs and the potential for overlap if the two events were scheduled too closely. After careful consideration the board supported the following schedule: Stewardship Campaign to begin February 11 and conclude by the end of March, Auction/Gala to be held Saturday May 4th. The Rummage Sale will be held November 11th as previously announced.

- Cash Flow - John detailed the transfer from reserves/savings to checking as outlined in the treasurer's report. This was informational and no vote was required.

- Board Retreat: The retreat will be held October 13-14. October 13th 5:30 - 8 at Beth Nyblade's home and October 14th, 8:30 - 12:30 at John Stewart's home. A detailed schedule and potluck sign-up will follow.

- Sanctuary Chairs: Stephanie and Lin gave a brief report on the first of the Sanctuary Chairs Listening Sessions. 16 people attended the first meeting. There were lots a questions about logistics and no one was completely opposed. A full report will be given following the completion of the 3 meetings.

- Human Resources Report: John and Daria reported about the upcoming policy changes that are needed to assure fair practices for all BUF employees. HR team had been made aware of the minimum earnings for exempt employees and that any new administrator could not be exempt. It was agreed that the following proposal from Paul would be honored at present:

BUF Health Insurance Premium Reimbursement Policy Draft September 20, 2023

- To be revised into the style of policies in our existing Personnel Policy Manual
- To be confirmed by the Board

BUF will reimburse health insurance premiums incurred by employees who work ½ time or more:

- After any ACA discounts/rebates
- Prorated to their percentage of full-time
- Beginning the first day of employment
- Up to the lesser of:
 - o \$450/month, or
 - o 80% of the employee's premium + 50% of the additional cost for children or family coverage

The HR Committee is committed to working on these important policies.

The meeting was adjourned at 8:27 pm.

Summary of Actions:

Formalizing the calendar for the Stewardship Campaign, Auction and Rummage Sale.

Board Retreat plans confirmed.

Review of Current Financial Oversight moves

Review of need for Human Resources Policy updates and agreement to move ahead as proposed.

Next Meeting: October 26, 7 pm

Respectfully submitted, Drew Betz, Board Secretary

Date: Sept. 24, 2023

To: HR Committee Report to Board of Trustees

From: Barbara Ellis-Quinn (representing HRC members: Murray Bennett, Daria Kurkijy-Hanes, Nancy Braun & Gayle Tilles)

RE: Report of the Work of the Human Resources Committee since March 2023

I. Administrator Hiring Work:

- A. The HR Committee found out in April 2023 that Kathy Wahto was planning on retiring by the end of 2023 instead of June 2024. This came as a mild shock to our committee since Kathy has promised to stay 3 years (from May 2021) when we reconfigured her job position to include bookkeeping duties.
- B. Given this shortened timeline to replace Kathy we immediately started to work on this transition. Since we had already begun to think about Kathy's retirement Nancy Braun had begun shadowing Kathy in the office, approximately 4 hours per week, since mid March 2023. She continued to do this until about June 2023. (Details below).
- C. April 13th Meeting of HR Committee:
 - 1. At this meeting we looked at the documents that we had used in 2017 when hiring a new administrator. We also had information and some documents from 2021 when we thought Kathy would be leaving us. At this meeting we decided that we didn't need to advertise any position until probably July at the earliest.
 - 2. Nancy Braun, through her weekly work with Kathy, documented how much of Kathy's work time is devoted to each of the following areas:
 - 25% building use coordination
 - 15% reception and in-bound communication
 - 15% record-keeping, reports and database management
 - 12% out-bound communication and publicity
 - 10% staff supervision, hiring and HR management
 - 8% coordination with Building and Grounds Committee and IT Committee
 - 5% risk management
 - 5% financial
 - 5% other

In light of the information that Kathy spends about 25% of her time on building use coordination she has suggested that it would be wonderful if she/we could create a volunteer committee to do a good deal of this work. Kathy has developed policies, procedures and records for this function. To this date such a committee has not been formed although Kathy says she still has some names and ideas that might come to fruition yet.

- 3. We spent a considerable amount of time discussing the recruitment process. We looked over the list of agencies and websites that we used in the last search process. Our consensus was that INDEED was likely to be the most productive even though it could become expensive. Paul thought that we had about \$1,500 dollars for recruitment purposes.
- 4. Nancy Braun volunteered to write up a draft job listing. Kathy W. had been forwarding job postings that she saw on the UUA job website for our perusal and we all took a look at the website on our own to get

ideas. Paul set up an email address where all applications would be sent to all members of the HR Committee and any others we added to the hiring team.

5. We decided to invite other appropriate members of the congregation to become part of the Hiring Interview Team. We asked the following people who all agreed to participate: Sky Hedman, John Stewart, Judy Kasper, and Patricia Conover. About 6 weeks into the process Patricia asked to be removed from the group due to being over-committed.

D. June 17 meeting of Admin Hiring Team (HR + new additions):

This meeting focused on the process of recruiting our new Administrator. It was a very wide ranging discussion since this was the first time that this larger group had met. We looked at a job posting from the Princeton UU Congregation and Nancy Braun agreed to rewrite her draft job posting with some of the good points from the Princeton posting. We spent a considerable amount of time discussing what at the job responsibilities of our administrator should be and who could possibly take over some of the parts of the job to make it more of a 40 hour a week job. We also briefly discussed health benefits. We set the salary range for the job posting at \$53,000 to \$60,000.

E. June 28th meeting of Admin Hiring Team:

1. This meeting focused on going over the job posting document that Nancy Braun had produced. Over the next few days everyone contributed their comments until we got our final draft on July 3, 2023.
2. We discussed places that the job should be posted, hopefully by July 7th. We divided the labor to do this in the following way:
 - a. Daria would investigate costs and how to advertise on Indeed and Linked In.
 - b. Nancy agreed to look at Craigslist and other free sites.
 - c. Barbara agreed to figure out how to put the job posting on the UUA website and at the local universities.
 - d. Sky agreed to get our posting into the Cascadia Weekly Newspaper.
3. Since both Paul and Barbara were going to be away for much of July, Sky became the person responsible for viewing any new applications that would arrive and forwarding them to our group email address: adminsearch@buf.org. We decided that we would not make any decisions about any candidates until August.

F. August 2nd meeting of Admin Hiring Team:

1. This meeting was mainly to go over the applications that we had already received and decide who we would want to interview. We also spent time going over possible interview questions for our candidates and came up with a list of standard questions for all that we would interview. At this meeting we selected the members of the Admin Interview Team: Paul Beckel, John Stewart, Sky Hedman, Barbara Ellis-Quinn and Judy Kasper.

G. Admin Interview Team meetings:

1. Out of about 20 applications received we interviewed a total of five candidates. We interviewed our first Admin candidate on Aug. 5th and interviewed our final candidate on Sept. 20th. One candidate didn't show up for her first interview and one of the five didn't show up for her second interview. These were very discouraging moments. On Sept. 21, 2023 we offered the position to Michelle Fox and she accepted. Paul told her the start date could be between Oct. 1 and Oct. 15th. She will let us know on Monday, June 25th.

II. Regular HR Committee Work:

In June we had a regular HR Committee meeting where we reviewed the 2022-2023 Employment Agreements and discussed some changes that might need to be made for the 2023-2024 EAs. Barbara Ellis-Quinn wrote up the new Employment Agreements and made sure that each employee received a digital copy. At this meeting we also discussed the Washington Cares Fund, a long term care health insurance. This program began on July 1st and is mandatory for all WA State employees. Employees contribute 0.56% of their pay toward this program. We notified employees of this change and put it in their 2023-2024 EAs.

III. Discovery of Changes in WMWA:

During the middle of our interviewing process we discovered that the Washington Minimum Wage Act differed significantly from the Federal Labor Standards Act as far as the minimum threshold salary that is needed to consider an employee to be exempt from overtime pay. This was a situation that needed to be dealt with as soon as possible. The Admin Hiring Team met on Aug. 24th where this new information was first addressed. Then on Sept. 7th the HR Committee met to make decisions about how to remedy this situation. Further details need to be reported to the board verbally, instead of in writing, to protect BUF from any possible future lawsuits. (This is advice from an employment lawyer). Paul and Daria can fill the board in at their September meeting. I advise that any details discussed from this part of the Board meeting not be recorded in the minutes.

Personnel Policies

for

Bellingham Unitarian Fellowship

Bellingham, WA

Revised September 24, 2023

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I. WORKPLACE EXPECTATIONS

A. STATEMENT OF PURPOSE

These Personnel Policies are not a contract and can be modified or changed at any time. The relationship between Employer and employee is legally defined as “employment at will”. This means that such employment may be terminated without penalty by either party.

This Personnel Policies provides an overview of employment procedures of Bellingham Unitarian Fellowship (referred to herein as “Employer”). Employees should familiarize themselves with the Personnel Policies, as it will provide answers to some questions you may have about your employment. Nothing in this document or in any other written or unwritten policies and practices of the Employer creates an express or implied contract, promise or representation between Employer and any employee.

The Employer’s policies and procedures generally will be applied consistently. However, the Employer reserves the right to deviate from normal practice in certain situations. Since every employment situation cannot be anticipated, this document of Personnel Policies provides a general overview only.

From time to time, changes in the Personnel Policies may become necessary. Therefore, the Employer reserves the right to amend, supplement or rescind any provisions of this document as necessary.

The Personnel Policies applies to all staff, whether full-time, part-time, exempt or nonexempt, except where otherwise stated. Employment “at-will” means that an employee or the Employer may terminate the employment relationship at any time for any reason, with or without notice. These Personnel Policies supersede all previous employment policies, whether written or oral, expressed or implied. If any provisions of these Personnel Policies are found to be invalid or unenforceable, the remaining provisions will remain in full force and effect.

If you have any questions or comments about these Personnel Policies, please ask your supervisor. Your comments and suggestions are genuinely encouraged.

B. EQUAL EMPLOYMENT OPPORTUNITY

Employer affirms its commitment to equal employment opportunity for all individuals. Decisions about recruiting, hiring, training, promotions, compensation, benefits, and all similar employment decisions must be made in compliance with all federal, state and local laws and without regard to race, color, religion, sex, national origin, age, sexual orientation, gender identity and expression, citizenship status, pregnancy, pregnancy related conditions, veteran or military status, marital status, genetic information, physical or mental disability, or any other classification protected by law. Any discrimination in the workplace based upon any of the above described protected classifications is illegal and against BUF policy.

Employees who have questions about discrimination in the workplace, or who believe BUF policy or any federal, state, or local law has been violated, should report their concerns

immediately to their supervisor. If the supervisor is unavailable or if the supervisor is part of the problem, the employee should report the conduct to the president or vice-president of the congregation. Retaliation against individuals who in good faith make a claim of discrimination or participate in the investigation of such a claim is prohibited by this policy and will not be tolerated.

C. DISABILITY ACCOMODATIONS

It is the policy of BUF to comply with all state and federal laws concerning the employment of persons with disabilities. Furthermore, it is our policy not to discriminate against qualified individuals with disabilities in regard to application procedures, hiring, advancement, discharge, compensation, training or other terms, conditions and privileges of employment. BUF will reasonably accommodate qualified individuals with a disability so that they can perform the essential functions of a job unless doing so causes a direct threat to these individuals or others in the workplace and the threat cannot be eliminated by reasonable accommodation and/or if the accommodation creates an undue hardship to BUF.

An employee who believes he or she may require an accommodation must contact his or her supervisor.

D. ANTI-HARASSMENT & DISCRIMINATION

Employees are entitled to respectful treatment in the workplace. Being respected means being treated honestly and professionally, with your unique talents and perspectives valued. A respectful workplace is about more than compliance with the law. It is a working environment that is free of inappropriate behavior of all kinds. We are committed to providing a workplace in which the dignity of every individual is respected. Each of us should understand that incidents of harassment and inappropriate behavior will not be tolerated.

Harassing and Discriminatory Conduct

BUF is committed to providing a work environment where all employees are treated with respect. In this regard, BUF expressly prohibits any form of unlawful employee harassment or discrimination based on any of the above-described protected categories. Therefore, it is the responsibility of every employee to comply with this policy.

Harassment is unwelcome conduct toward an individual based on the above-noted protected categories when the conduct creates an intimidating, hostile or offensive work environment that causes work performance to suffer, or negatively affects job opportunities. Examples of harassment that may violate the law include:

- Oral or written communications that contain offensive name-calling, jokes, slurs, negative stereotyping, or threats. This includes comments or jokes that are distasteful or targeted at individuals or groups based on any legally protected status.
- Nonverbal conduct, such as staring, leering and giving inappropriate gifts.
- Physical conduct, such as assault or unwanted touching.
- Visual images, such as derogatory or offensive pictures, cartoons, drawings or gestures. Such prohibited images include those in hard copy or electronic form.

Examples of harassment that violate BUF's personnel policies, although not necessarily illegal, would be:

- Verbal comments that reinforce social structures of domination [related to gender, gender identity and expression, sexual orientation, disability, physical appearance, body size, race, age, religion, (your specific concern here)].
- Deliberate intimidation, stalking, or following.
- Harassing photography or recording.
- Advocating for, or encouraging, any of the above behaviors.

Sexual Harassment

Sexual harassment is one type of unlawful harassment and may include unwelcome sexual advances, requests for sexual favors, and other verbal, visual or physical conduct of a sexual nature. Sexual harassment also includes unwelcome sexual attention, verbal abuse of a sexual nature, unnecessary touching, displays in the workplace of sexually suggestive objects or pictures, sexually explicit or offensive jokes or objects, or engaging in any sexually-oriented conduct which unreasonably interferes with another's work performance or creates a work environment that is intimidating, hostile or offensive.

Examples of the type of conduct, which are likely to violate this policy include, but are not limited to the following:

- Sexually suggestive touching such as rubbing or massaging someone's neck or shoulders, stroking someone's hair, or brushing up against another's body.
- Grabbing, groping, kissing, fondling.
- Lewd, off-color, sexually oriented comments or jokes.
- Sexually suggestive leering or stalking.
- Suggestive or sexually explicit posters, calendars, photographs, graffiti, cartoons.
- Sexually explicit or suggestive email or voice mail messages.
- Sexually oriented or explicit remarks, including written or oral references to sexual conduct, gossip regarding one's sex life, body, sexual activities, deficiencies, or prowess.
- Questions or comments about one's sex life or experience.
- Discussion of or display of intimate apparel.
- Sexual favors in return for employment rewards, or threats if sexual favors are not provided.
- Sexual assault or rape.
- Any other sexually harassing conduct or behavior deemed inappropriate by BUF.

The above examples are for illustrative purposes only. Even though a behavior listed above may not qualify as sexual harassment under relevant law, BUF may still treat such conduct as inappropriate behavior and discipline the individuals involved. Each complaint will be assessed on a case-by-case basis.

BUF will not condone, under any circumstances, sexual harassment by any employee, member, or participant of BUF. Even conduct that is intended to be "innocent" may still constitute sexual harassment if it falls within the terms of this policy. If a co-worker, supervisor

or any member of management expresses concern that your behavior may have violated this policy, please respect his or her concern.

Employees must be sensitive to acts or conduct which may be considered offensive by other employees, volunteers, or customers and must refrain from engaging in such conduct. Any employee who violates this policy will be subject to discipline, up to and including termination.

How to Report a Violation

Do not assume that the Employer is aware of the problem. It is your responsibility to bring your complaints and concerns to our attention so that we can help resolve them.

Any employee who believes he or she has been the victim of harassing or inappropriate behavior by another employee, a supervisor, or any other person encountered in the course of employment or someone who has observed such conduct should report that conduct immediately to their supervisor. If the supervisor is unavailable or if the supervisor is part of the problem, the employee should report the conduct to the president or vice-president of the Board of Trustees.

Any reported allegations of harassment, discrimination or retaliation will be investigated promptly. The investigation may include individual interviews with the parties involved and, where necessary, with individuals who may have observed the alleged conduct or may have other relevant knowledge. Misconduct constituting harassment, discrimination or retaliation will be dealt with appropriately and may be the subject of disciplinary action up to and including termination. The aggrieved worker shall be notified of the results of the investigation.

E. WORKPLACE VIOLENCE

Bellingham Unitarian Fellowship is committed to maintaining a safe work environment for its employees. Threats, intimidation, harassment, assaults or acts of violence are considered inappropriate and unacceptable behavior in the workplace. An appropriate response will take place if these situations should occur, including the involvement of law enforcement if necessary. Anyone who engages in such behavior may be removed from church property and will remain off church property pending the outcome of an investigation. After a careful review of the incident, employees who are found to be perpetrators will be subject to disciplinary action that may include termination.

All employees shall inform their supervisor of any behavior that they have witnessed or experienced, which they regard as threatening or violent, when that behavior is connected to their employment. If the supervisor is unavailable or if the supervisor is part of the problem, the employee should report the conduct to the chair of the Human Resources Committee.

F. RETALIATION

Any retaliation against an employee or other person who in good faith reports a concern about harassment or other inappropriate behavior is strictly prohibited.

G. RESOLUTION OF EMPLOYEE COMPLAINTS

Employees are encouraged to discuss any concerns about work, or suggestions for improving operations in the following manner:

1. The employee should present any complaint or grievance to his/her supervisor and together discuss the problem, applicable policies and procedures, and possible resolution.
2. If discussion with the supervisor does not resolve the matter to the employee's satisfaction or if the supervisor is part of the problem, the employee should submit the complaint or grievance in writing to the chair of the Human Resources Committee who shall gather the evidence necessary to complete an investigation and make recommendations. If the HR Committee recommendations are not agreeable to all parties, then the issue will be brought to the attention of the president or vice-president of the Board of Trustees. The president or vice-president of the board may interview the employee or appoint an ad hoc committee to advise him/her. The president or vice-president of the congregation shall then recommend a resolution of the problem to the supervisor and employee.
3. If the recommendation does not resolve the matter to the employee's satisfaction, the employee may then seek a review by the entire Board of Trustees. The resolution recommended by the board will be binding upon the congregation and employee.

H. INTERNET USE

Employer provides Internet access (including e-mail) to its staff members to facilitate business communications and work-related research. These services are for legitimate business use in the course of assigned duties. All materials, information and software created, transmitted, downloaded or stored on the Employer's computer system are the property of the Employer and may be accessed only by authorized personnel and volunteers.

All internet/computer users must abide by all BUF policies when using the internet through Employer's internet access and/or for BUF purposes. Inappropriate Internet use includes, but is not limited to:

- transmitting obscene, harassing, offensive or unprofessional messages; or
- accessing, displaying, downloading, or distributing any offensive or inappropriate messages including those containing racial slurs, sexual connotations or offensive comments about race, color, religion, sex, national origin, age, disability or any other classification protected by law; or
- transmitting any of the Employer's confidential or proprietary information, including member/friend data or other materials covered by the Employer's confidentiality practices.

The Employer reserves the right to monitor employee use of the e-mail system or the Internet at any time. Employees should not consider their Internet usage or e-mail communications to

be private. Personal passwords are not an assurance of confidentiality, and the Internet itself is not secure.

Any software or other material downloaded into Employer's computers may be used only in ways consistent with the licenses and copyrights of the vendors, authors or owners of the material. Prior written authorization from the supervisor is required before introducing any software into Employer's computer system.

Only authorized staff members may communicate on the Internet on behalf of Employer. Employees may not express opinions or personal views online that could be misconstrued as being those of Employer. Employees may not state their church affiliation on the Internet unless required as part of their assigned duties. Any violation of this policy may result in disciplinary action.

I. MEDIA INQUIRIES

All requests for information about the Employer from newspapers, television and radio media should be directed to the Minister or Board President. Another employee or board member may speak for the congregation if given the authority to do so by either the Minister or Board President.

J. CONFIDENTIALITY

Employees may have access to confidential information about the Employer, including but not limited to information about members, friends or other staff members. Such information must remain confidential and may not be released, removed from the Employer's premises, copied, transmitted or in any other way used for any purpose by employees outside the scope of their employment. All requests for information concerning past or present employees received from organizations or individuals should be directed to either the Administrator or the Human Resources Committee.

K. CONFLICTS OF INTEREST

Employees shall not engage in any business or transaction, and shall not have a financial or other personal interest which is incompatible with their employment duties or which would impair their judgment or actions in the performance of their duties for the Employer. Activities that may constitute a conflict include use of the Employer's time, facilities, equipment or supplies, or the use of the title, prestige or influence of the congregation for private gain or advantage. Employees who have questions about whether an activity violates these provisions should discuss the matter with the supervisor.

L. OUTSIDE EMPLOYMENT

Employees shall not engage in any collateral employment or business activity that is incompatible or in conflict with their duties, functions or responsibilities as an employee. Collateral employment should not result in outside telephone calls while on duty for the congregation.

M. EMPLOYMENT OF RELATIVES

Other members of an employee's family may be considered for employment; however, relatives may not supervise one another. "Relative" means a spouse, domestic partner, parent, sibling, child, grandparent, or grandchild.

N. PERSONNEL RECORD

It is very important that employees keep up-to-date all the information provided to the Employer at the time of hire. This information is essential for many purposes, including benefit administration, mailing information to the employee's home, and contacting friends or family in case of emergency. The supervisor should be promptly notified of any changes in:

- ◆ Address and telephone number;
- ◆ Legal change in employee's name
- ◆ Person to notify in case of emergency

Personnel files are the property of BUF. Employees that wish to review their file should submit a written request to their supervisor. Employees may not remove any information from their file.

O. INTRODUCTORY PERIOD

New employees and employees who are transferred to another position are required to complete an introductory period of ninety days. This time period may be shortened or lengthened at the Employer's discretion. Upon completion of this period, the employee will be considered a regular employee. Satisfactory completion of the introductory period does not alter the employment-at-will relationship. Employees must continue to perform satisfactorily even after the initial review period is completed. Although regular employees typically work on an ongoing basis, there is no guarantee that any job position will continue indefinitely. Any position may be eliminated at any time at the discretion of the Employer.

Employees are expected to avoid conflicts of interest, defined as any situation where an employee may attain personal gain or which may serve as a detriment to the Employer, either monetarily or to its public image, because of the use of information or personal contact which is not generally available except through employment with the Employer.

P. PERFORMANCE EVALUATION

Employees will participate in a written performance evaluation process once each year that will be maintained in the employee's permanent personnel file. Factors considered in assessing performance include but are not limited to quality and quantity of work; dependability; attendance and punctuality; effective interpersonal relationships with the congregation and co-workers, and personal conduct.

Employees are requested to identify goals and objectives in advance so that their work may be evaluated on the basis of clear criteria they have helped to develop.

Q. WORKPLACE INJURIES

All on-the-job injuries or illnesses and “near misses” (incidents that could have caused injuries but fortunately didn’t), regardless of severity, must be reported immediately to the employee’s immediate supervisor. Employees may be required to provide a physician’s statement in order to receive worker’s compensation benefits, or to return to work.

R. ATTENDANCE AND PUNCTUALITY

Each employee is expected to be prompt and regular in his or her attendance at work. Personal appointments should be scheduled before or after work hours, if possible. An employee’s supervisor must approve all scheduled absences in advance. Employees who are unable to report to work at their scheduled time must call their supervisor as soon as possible to report the absence and the expected time of return to work. Employees should keep their supervisor informed during any extended absence.

Any employee who is absent for three consecutive days without notifying his or her supervisor, or who fails to report to work on or before the expiration of a leave, will be deemed to have resigned, consistent with applicable law.

S. WORK AND DISCIPLINARY GUIDELINES

Engaging in any of the following examples of unacceptable conduct may result in disciplinary actions, including verbal warnings, written warnings, unpaid leave and/or termination. These examples are intended only as a guide and are not all-inclusive.

- Failure to perform work in a manner acceptable to Employer
- Absenteeism or tardiness
- Leaving work without permission
- Failure to report absences as required
- Harassment, sexual or other types
- The use, possession or sale of alcohol or controlled substances (other than those use for bona fide medical purposes) while working, with the exception of church sponsored social events
- Taking Employer property without paying for it or without written permission
- Unauthorized possession of weapons on Employer’s premises
- Disclosure of confidential information
- Smoking in unauthorized areas
- Failure to report on-the-job injuries
- Working another job while absent
- Failure to accurately complete or permitting another person to complete the employee’s time record
- Arrest and conviction for criminal offenses that are job related, including those that may affect the employee’s ability to perform his or her job
- Theft or dishonesty
- Falsifying records or information (or misuse or unauthorized manipulation of any computer or electronic data processing equipment or system)
- Reckless, careless or unauthorized use of Employer property, equipment or materials. Phones, copiers, etc. shall only be used for business purposes

- Discourteous treatment of others
- Workplace violence
- Violation of any church policy or procedure.

T. SEPARATION FROM EMPLOYMENT

Employees who resign are requested to give at least two weeks written notice in order for the congregation to find a suitable replacement. However, all employees are employed at will and can terminate their employment without notification. Notification should be given to your supervisor in writing.

An employee who resigns or who is terminated will receive his/her final paycheck on his/her next regularly scheduled payday.

U. SAFETY AND ACCIDENTS

The safety of employees, as well as members and visitors, is of paramount concern. All employees are expected to abide by accepted safety standards at all times. They should know the whereabouts of fire extinguishers and first aid kits.

Any unsafe condition, equipment or practice observed by an employee should be reported immediately to the supervisor. All on-the-job accidents or injuries to employees, no matter how minor, should be reported immediately to the supervisor. In the event of a fire or other emergency, the fire department and/or police should be called immediately. Staff should facilitate the evacuation of the entire facility.

V. PERSONAL PROPERTY

The Employer cannot be responsible for damage to or loss of personal property, including loss or damage to vehicles or other property in or on church property.

W. PRIVACY AND INSPECTION RIGHTS

Employees have no expectation of privacy while on church premises. Work areas, including computers and personal item storage, are BUF property and may be inspected and/or monitored. If an employee has something he or she does not wish anyone to see, do not bring it to work. Employees may not use personal locks on church owned desks, cabinets, closets or storage areas.

X. DRUGS AND ALCOHOL

BUF has a vital interest in ensuring a safe, healthy, and efficient working environment for our employees and those that we serve. The unlawful or improper presence or use, or being under the influence, of alcohol, controlled substances, or other impairing substances in the workplace or while conducting BUF business presents a danger to everyone.

Employees are prohibited from reporting to work or working while using or being under the influence of alcohol, illegal or controlled substances, or other impairing substances.

Employees may use prescription drugs when the use is pursuant to a doctor's prescription, is used consistently with the prescription, and the doctor has advised the employee that the drug or substance does not adversely affect the employee's ability to safely perform his or her job duties. Employees may also use over the counter medication in accordance with the recommended use instructions so long as the medication does not adversely affect the employee's ability to safely perform his or her job duties. Any employee who believes his or her ability to work is affected by the use of any medication should talk with his or her supervisor.

The storage of any unauthorized alcohol, illegal drugs, or drug-related paraphernalia is prohibited on church premises. Therefore, BUF reserves the right to open and inspect any desk, file cabinet, storage closet or storage area at any time and without prior notice or consent.

Y. EMPLOYMENT AUTHORIZATION

Federal law requires that prospective employees show proof of eligibility to work in the United States in the position for which they are applying. When applicable, employees must usually provide an original document or documents to the employee's supervisor that establishes identity and employment eligibility from the date employment begins.

In compliance with the Immigration Reform and Control Act of 1986, each new employee, as a condition of employment must complete the Employment Eligibility Verification Form I-9 and present documentation establishing identity and employment eligibility within the first three (3) working days of employment.

II. WAGE AND HOUR ADMINISTRATION

A. EMPLOYMENT CLASSIFICATIONS

For purposes of determining the applicability of various policies, practices, and benefits, employees are classified by the nature of their job duties, whether they are paid on a salary basis, and whether their salary meets or exceeds a minimum threshold.

Salaried employees in administrative, management, supervisory or professional positions, who earn more than the minimum required salary as indicated by the Federal Labor Standards Act (FLSA) and the Washington Minimum Wage Act (WMWA), are not subject to overtime regulations and are referred to as "exempt" employees. Such employees will be paid the same monthly salary no matter how many hours are worked per week.

Employees who are subject to state or federal minimum wage and overtime laws are referred to as "nonexempt" employees. Nonexempt employees are entitled under the Federal Labor Standards Act (FLSA) and the Washington Minimum Wage Act (WMWA) to time and one-half their "regular rate" of pay for each hour they actually work over 40 hours per week. Overtime work (all hours worked over 40 hours per week) needs to be approved in advance by the supervisor. At the current time almost all BUF employees will probably be classified as nonexempt and are required to keep a weekly time card that shows their hours worked. This time card must be turned at the end of each month.

In addition, employees are classified by the nature of the work that they perform for Bellingham Unitarian Fellowship. Program professional staff comprises employees who design and run the Sunday services, religious education, and music programs of the fellowship. The positions in this category are the Minister, Director of Lifelong Learning and Music Director.

Besides the above listed Program Professional staff all other employees are considered Administrative employees, which can be in either exempt or non-exempt positions depending on their jobs duties and salary level.

B. HOURS OF WORK

Hours of work are to be determined by the supervisor in consultation with the employee. Individual work schedules may change from time to time. Attendance at meetings at the request of the supervisor will be considered time worked. Employees are expected to attend any staff retreats or off-site events that are part of their employment.

C. TIMEKEEPING AND OVERTIME

All employees must submit a time card for each pay period. Where required by applicable law, overtime will be paid to non-exempt employees at the rate of one and one-half times the regular rate of pay for all hours worked in excess of forty in any one work week. Advance authorization from the supervisor is required for overtime work; failure to obtain advance authorization may result in disciplinary action, up to and including termination. Part-time employees who work a holiday will be paid time and a half.

Nonexempt employees are required to accurately record and report all hours worked. In the event an employee believes they have been instructed by any person not to report all hours worked, in violation of applicable law, the employee will notify their supervisor or the BUF Board of trustees in writing immediately. The employee is expected to report any inaccuracies in their timecards and paychecks within 15 days of receipt.

D. PAY AND PAYROLL DEDUCTIONS

Employees are paid every month. Federal law requires deductions from pay for income tax, Social Security and Medicare. WA State law requires deductions for the Paid Family and Medical Leave Program. Other deductions may include state and/or local taxes or wage garnishments. Some deductions are optional and are made only if the employee has authorized their deduction.

Employees are responsible for promptly notifying their supervisor of any changes to or errors in their deductions. Any necessary adjustments usually are made and reflected in the employee's next paycheck.

E. BREAKS AND MEAL PERIODS

In accordance with state and local laws, all employees will be provided with meal and break periods. Employees are provided with a ten (10) minute rest break for each four (4) hours

worked. Breaks will be provided in the middle of each work period insofar as practicable. Since this time is counted and paid as time worked, employees must not be absent from work beyond the allotted rest period time. Employees are provided with an unpaid meal period of thirty (30) minutes in length each workday for each five (5) or more hours worked. Employees will be relieved of all active responsibilities and restrictions during meal periods.

F. BREAKS FOR LACTATION AND BREASTFEEDING

For up to one (1) year after a child's birth, any employee who is breastfeeding her child will be provided reasonable, unpaid break times as needed to express breast milk for her baby. BUF will designate a space for this purpose, and may provide refrigeration for the storage of breast milk. Rules for use of the space and refrigerator storage will be posted in the space.

III. EMPLOYEE BENEFITS

Outlined below is a summary of employee benefits currently available through the Employer. This summary is not intended to and does not create an express or implied contract, promise or representation between Employer and the employee. These benefits are subject to change at any time in the discretion of the Employer. In the event of any discrepancy between the benefits outlined below and the Employee Agreement itself, the Employee Agreement will govern. Any questions about employee benefits should be directed to the supervisor.

A. INSURANCE

- 1. Health Insurance.** The Employer will reimburse health insurance premiums incurred by employees who work half-time or more:
 - a. After any ACA (WA HealthBenefit Exchange) discounts/rebates
 - b. Prorated to employee's percentage of full-time
 - c. Beginning on the first day of employment
 - d. Up to the lesser of:
 - * \$450/month, or
 - * 80% of the employee's premiums + 50% of the additional cost for children or family coverage.
- 2. Long Term Disability.** The Employer offers an optional long-term disability insurance policy.
- 3. Workers' Compensation Insurance**
Employer carries workers' compensation insurance that pays for certain medical expenses and provides partial income protection in the event of illness or injury arising out of or in the course of employment.
- 4. Unemployment Insurance.** The Employer does not pay unemployment insurance and employees are not eligible for such.
- 5. WA State Family and Medical Leave.** The Employer will pay 50% of the employee costs for this state mandated benefit.

B. RETIREMENT BENEFITS

The Unitarian Universalist Association (UUA) maintains a defined contribution qualified retirement plan to assist eligible employees to accumulate tax-deferred savings for retirement. This plan may be changed or eliminated at any time.

Employee Contributions Under the UU Organizations Retirement Plan (revised in 2014), any employee may elect to contribute to the retirement plan via payroll deduction, beginning on the first day of the month after commencing employment.

Employer Contributions The church will make Employer contributions in the amount of 10% of the employee's salary or wages after the employee completes 12 months of continuous service during which she/he works at least 1,000 hours.

C. PAID TIME OFF (PTO)

Administrative staff employees, not Program Professional staff, who work at least 20 hours per week (0.5 FTE) are eligible for Paid Time Off (PTO). A PTO day is defined as any day that the employee is not available to work due either to illness, vacation or other planned time away from Bellingham. All administrative staff employees must track the hours worked and those where they were unavailable to work on a monthly timecard.

This time is to be used at the employees' discretion to cover any paid time off situations not covered in the following section. PTO must be approved in advance by the supervisor, except in the case of unplanned illness or emergencies.

Full-time employees will be entitled to a minimum annual accrual of PTO days (for the fiscal year of July 1 through June 30th) on the following schedule:

| | |
|-------------------------------|---|
| First year of employment..... | 14 days (if hire date is July 1 st ; prorated for later dates) |
| Year 2 through 5..... | 21 days |
| Year 6 through 12 | 26 days |
| Year 13+ | 31 days |

An employee's PTO will be accrued on a monthly basis at 1/12th of the annual accrual. During a new employee's introductory period no PTO days will be available for use, although days will be accruing for later use. If an employee is released from employment while in an introductory period then no payment will be made for PTO.

PTO can be taken in a minimum of one-hour increments.

Beginning July 1, 2019 a maximum of 10 days PTO (prorated for part-time employees) will be allowed to carry over from one fiscal year to the next. For example, if your first year allotment is 14 days and you only use 2 days of PTO during that first year you can carry forward only 10 days into your second year. If you are beginning your 10th year at BUF, and you only used 10 days of PTO in your 9th year, you can only carry forward 10 days into your 10th year. Thus, the maximum PTO that any employee, with more than 1-year tenure at BUF, can accrue will be their current year's allotment plus 10 days.

Unused PTO will not be paid out at the end of the fiscal year, or any other time, except upon termination of employment. An Administrative staff employee who resigns or is released from their contract will be entitled to payment for any accrued but unused PTO in their final paycheck.

Employees who are scheduled to work more than 1,040 hours annually but less than 2080 hours annually (i.e. 40 hours per week or one (1) FTE) will earn PTO on a prorated basis. For example, if an employee works 30 hours or 3/4ths of a full-time workweek, they will earn 75% or .75 of the accrued PTO.

PTO will not accrue while an employee is on leave from work.

If an employee takes paid time off in excess of the PTO they have accrued, resulting in a negative balance of accrued PTO, then the employee's future accrued PTO will automatically be applied until there is no longer a negative PTO balance.

If an employee is terminated from their position with a negative balance in accrued PTO, then the final paycheck will be reduced to compensate for or pay back the negative PTO balance.

D. SICK LEAVE

Part-time Administrative staff employees who are scheduled to work less than 1,040 hours annually will be paid the WA State mandated sick leave. This accrues at the rate of 1 hour for every 40 hours worked. Unused paid sick leave of 40 hours or less will be carried over to the next year. Accrued sick leave will not be paid out at the termination of employment.

E. WA PAID FAMILY AND MEDICAL LEAVE

The Fellowship will pay 34% of the employee costs for this state mandated benefit.

F. PROGRAM PROFESSIONAL STAFF STUDY LEAVE

Due to differing expectations of the program professional staff during the summer months, each such employee's Employment Agreement will specify a scheduled amount of time off, usually in the summer. During certain special circumstances the timing of the study leave may be negotiated with the employee's supervisor. Program professional staff will also be paid the WA State mandated sick leave described in section D above.

G. PAID HOLIDAYS

1. The following are paid holidays for full-time exempt employees:

- New Year's Day
- Martin Luther King Day
- President's Day
- Memorial Day
- Independence Day
- Labor Day
- Indigenous People's Day
- Veteran's Day
- Thanksgiving Day
- Day after Thanksgiving
- Christmas Day

2. If employee does not take the holiday on the specified date they must take another day within the same pay period or the day is lost.

H. LEAVES OF ABSENCE

1. General provisions

This section describes various types of paid and unpaid leaves of absence provided by the Employer. Leaves must be requested in advance in writing and require the approval of the employee's immediate supervisor. The exact nature of the leave and its anticipated length must be included in the written request. Employees are expected to return to work upon the expiration of the leave as granted. If prevented from returning as expected, the employee must immediately notify his or her supervisor.

2. WA State Paid Family and Medical Leave

The Paid Family and Medical Leave program is a new state-run insurance benefit passed by the Legislature in 2017. Beginning in 2019 deductions will be made from employees' paychecks to pay for the program. Beginning in 2020, it allows most employees to receive up to 12 weeks of paid leave for:

- Bonding after the birth or placement of a child.
- An employee's serious health condition.
- A serious health condition of a qualifying family member.
- Certain military events.

This program will allow for paid leave for qualifying employees. Benefits will provide a percentage of the employee's gross wages – between \$100-1,000 per week – while the employee is on approved leave. To receive your benefits under the Paid Family and Medical Leave program, you must work a total of at least 820 hours for **any** Washington employers during the previous 12 months.

4. Medical leave without pay

Unpaid medical leave may be granted in instances where an employee's medical condition requires an absence from work for more time than the amount of available from any accrued PTO and from the State of WA Paid Medical Leave Program. This leave requires the approval of the employee's supervisor. Sufficient evidence of such a medical condition is required for a medical leave. Such evidence may include a request or requirement for authorization to speak with the employee's treating physician. Employer also reserves the right to request a second opinion from a physician chosen by the Employer on any medical leave of absence.

5. Military leave without pay

Employees who require time off from work to fulfill military duties will be treated in accordance with applicable requirements of state and federal laws. You are expected to notify BUF of upcoming military duty by providing your supervisor with a copy of your orders as soon as possible.

6. Funeral or bereavement leave with pay

Employees may be eligible for a leave of absence for up to three days with pay for the death of an immediate family member. The supervisor will determine the number of paid days off. This will be based on the individual circumstances.

7. Jury duty leave with pay

Employees called for jury duty are paid their regular pay for up to ten working days per year. Employees should appear for work upon being excused from jury duty on any day.

8. Parental leave without pay

Full-time employees who become natural or adoptive parents may be eligible for an unpaid leave of absence of up to six months. The leave must begin within six weeks of the birth or adoption.

9. Domestic Violence Leave

Employees who are victims of domestic violence, sexual assault, or stalking, or who have a family member who is a victim of domestic violence, sexual assault, or stalking are permitted to take reasonable unpaid leave from work, including leave on a reduced schedule or intermittent leave consistent with state law. Reasonable leave will be granted unless it creates an undue hardship for BUF. Employees that intend to take domestic violence leave or that have questions about this policy should contact their supervisor.

10. Other Unpaid Leave

Other unpaid leaves of absence without pay may be granted at the sole discretion of BUF.

I. VEHICLE USAGE AND REIMBURSEMENT

Employees using their own cars for church-related business may be paid mileage at the current rate per mile as established by Internal Revenue Service. Mileage will be reimbursed upon request by the employee and by approval of the supervisor. The employee's supervisor must authorize any trips. Employees must have a current and valid driver's license and proof of insurance. Employees may not take unauthorized passengers on such trips.

J. OTHER EXPENSES

Expenses for church related events and/or personal development expenses must be approved by the supervisor. Receipts and/or other documents may be required.

This page is separate from the Personnel Manual. It will be placed in the employee's personnel file after it has been signed.

The Acknowledgment is not required by law but is helpful to have in the event of a dispute about the terms of the Manual or of employment.

PERSONNEL MANUAL ACKNOWLEDGMENT FORM

I, _____, hereby acknowledge that I have received a copy of the Personnel Manual of Bellingham Unitarian Fellowship. I understand that it is my responsibility to read the Manual and to comply with the policies and procedures of the Employer. I know if I have any questions concerning any of this information, I am to talk with my supervisor.

I understand that my employment is at will and for an unspecified period of time and that either the Employer or I may terminate the employment relationship, at any time, with or without reason and with or without notice. I understand that this Manual supersedes all previous Manuals. I also understand that this Manual is not a contract, and that the Employer reserves discretion to add, change or rescind any part at any time, and will require my signature of these changes as notice and my intention to comply with the revised Manual.

My signature below indicates that I have read and understood the above statements and have received a copy of the Personnel Manual, revised Sept. 20, 2016.

Employee Name (print)

Date

Employee Signature

Supervisor Signature

*** These sections of the BUF Personnel Policies have changed as of Sept. 24, 2023***

II. WAGE AND HOUR ADMINISTRATION

A. EMPLOYMENT CLASSIFICATIONS

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III. EMPLOYEE BENEFITS

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A. INSURANCE

1. **Health Insurance.** The Employer will reimburse health insurance premiums incurred by employees who work half-time or more:
 - a. After any ACA (WA Health Benefit Exchange) discounts/rebates
 - b. Prorated to employee's percentage of full-time
 - c. Beginning on the first day of employment
 - d. Up to the lesser of:
 - * \$450/month, or
 - * 80% of the employee's premiums + 50% of the additional cost for children or family coverage.

Minister's Report to the BUF Board
September 2023
Rev Paul Beckel

Fire Drill Preparations

A small team have been working together to prepare for a fire drill, hopefully to be held at the very end of the last Sunday service of October. The congregation will be notified in the MWU and via verbal announcements well in advance and again on the day of the drill...so they'll know that it's going to happen, and what to do when it does. Along with a few people who will be assigned to specific roles during an evacuation, we have identified about 50 people who are likely to be in a position to help guide the process. We will call all of these people together to rehearse a couple of weeks in advance of the fire drill.

Memorial Services

In recent years I've officiated at 2-4 memorial services per year. I've just scheduled the 7th for 2023. This has probably been invisible because most of these are for parents, partners, or children of members, or members who weren't well-known.

Safe Space Game Night

This is a new RE program for teens 14-18 initiated by Grace Nyblade and Henry Ohana. Essentially a board-game/social event, but specifically inviting/welcoming to LGBTQ+ and neurodivergent teens. It will be held once per month and is being piloted initially for 3 months.

Cash on Hand Report format revised 8/16/21

From Balance Sheet 31-Mar-23 30-Apr-23 31-May-23 30-Jun-23 31-Jul-23 **31-Aug-23**

Cash Assets under Board control for normal operating expenses

| | | | | | | |
|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| WECU Checking (XXXXX4266) | \$42,927 | \$91,112 | \$89,864 | \$45,493 | \$23,227 | \$11,873 |
| WECU Savings | \$162,703 | \$62,693 | \$62,693 | \$87,844 | \$87,844 | \$87,844 |
| WECU CD savings | | \$100,000 | \$100,000 | \$100,780 | \$100,780 | \$100,780 |
| WECU CD Major donor | | | | \$25,807 | \$25,027 | \$25,027 |
| Accounts Receivable | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Prepaid Expenses | \$641 | \$781 | \$781 | \$781 | \$781 | \$781 |
| Prepaid Insurance | \$2,875 | \$6,460 | \$5,600 | \$4,920 | \$4,130 | \$3,340 |
| Total | \$209,147 | \$261,047 | \$258,938 | \$265,625 | \$241,789 | \$229,646 |
| Change in Checking Account | -57% | 112% | -1% | -49% | -49% | -49% |
| Change in Cash Assets | -21% | 25% | -1% | 3% | -9% | -5% |

Liabilities (Adjusted)

| | | | | | | |
|-----------------------------------|-----------------|-----------------|-----------------|-----------------|---------------|----------------|
| Current Liabilities | \$21,393 | \$78,246 | \$88,380 | \$49,342 | \$7,466 | \$9,301 |
| Remove 11 months of mortgage prir | -\$7,923 | -\$7,923 | -\$7,923 | -\$7,923 | -7923 | -7923 |
| Total | \$13,470 | \$70,323 | \$80,457 | \$41,419 | -\$457 | \$1,378 |

Equity (Restricted or Designated Funds)

| | | | | | | |
|------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Savings Acct Fund (Reserves) | \$128,374 | \$128,374 | \$128,374 | \$193,089 | \$193,089 | \$193,089 |
| Designated Program Funds | \$63,942 | \$62,504 | \$60,057 | \$60,795 | \$59,480 | \$61,706 |
| Total | \$192,316 | \$190,878 | \$188,431 | \$253,884 | \$252,569 | \$254,795 |

Cash Assets - Liabilities = Equity

| | | | | | | |
|-------------------------------|----------------|---------------|-----------------|------------------|------------------|------------------|
| Estimated Cash on Hand | \$3,360 | -\$154 | -\$9,950 | -\$29,678 | -\$10,323 | -\$26,527 |
|-------------------------------|----------------|---------------|-----------------|------------------|------------------|------------------|

Monthly Treasurer's Summary Report to the BUF Board of Trustees
August 2023 Financials (16.7 of the fiscal year)
Prepared for the September 28, 2023 Board Meeting

1. The Financial Oversight committee is working on various projects to improve/streamline bookkeeping tasks.
 - a. The chart of accounts is going to be numbered, which should streamline the production of financial reports as well as other tasks.
 - b. Also exploring adding expense classifications to make it easier to see the performance of various parts of the fellowship.
 - c. Setting up automatic debits to our checking account for utilities and other routine or contracted payments. Initial auto-payments for 5 such payments have been set up.
 - d. Automated expense processing and approval. Various systems under investigation.

Overview of current and projected status:

1. Month of August, 2023:

- a. Pledge income was \$18,819, which is 99.8% of budgeted amount for the month.
- b. BUF received \$1,225 in rent for August, 2023.
- c. Net Operating Income (Profit – Expense) is -\$11,573 for the month of August.

2. Year to date (July, 2023–August, 2023)

- a. Year to date pledge income is **\$71,631**.
- b. Pledge income is 119% of the amount budgeted for this point in the fiscal year.
- c. Net Operating Income (Profit – Expense) is **\$9,050** year to date (July-August), which is above the budgeted Net Operating Income for this point of the fiscal year.

3. Cash on Hand for August, 2023:

- a. The Cash on Hand for August, 2023 is **-\$26,527**.
- b. The report is essentially a working capital report, however, it has given us ‘false alarms’ recently. FOC is analyzing the report to determine how to make it more meaningful.
- c. Notwithstanding the above, we ran short of cash in September. In order to improve liquidity, we moved the \$23,820 budgeted to be moved from the Major Gifts Fund into the BUF Checking from Reserves.

- d. In August 2023 the Board approved moving funds from the Building & Maintenance Reserve to cover the 2023 net operating deficit, then estimated at \$2,533. The draft Net Operating Deficit for fiscal year 2022/2023 is \$6,075.90 as of this writing, however, this is not yet a final number.

4. Reserves (as of August 30 2023)

- a. Building Repair & Maintenance Reserve: \$47,665
- b. Emergency Operating Reserve: \$73,135
- c. Sabbatical Reserve: \$7,575
- d. Major Gifts: \$50,000* See note above, under **Cash on Hand**
- e. Sanctuary Chair Fund: \$14,715
- f. Total Reserves: **\$193,090**

| Income and Expense | <i>Year-to-date</i> | <i>% of budget to date</i> |
|-------------------------------------|---------------------|----------------------------|
| <i>Pledge Income</i> | \$ 71,631 | 119% |
| <i>Total Donations</i> | \$ 74,764 | 117% |
| <i>Fundraising Income</i> | \$ 0 | (Budget is \$52,650) |
| <i>Rental Income</i> | \$ 2,511 | 140% |
| Total Income Year to Date | \$ 81,660 | 98% |
| Total Expenses Year to Date | \$ 72,610 | 95% |
| YTD Op. Income minus Expense | \$ 9,050 | 138% |

Cash on Hand

| | This month | % Change | Prior month | Prior month |
|---------------------------------|-------------------|-----------------|--------------------|--------------------|
| Checking balance | \$11,873 | -49% | \$ 23,227 | \$ 45,493 |
| Cash assets under Board control | \$229,646 | -5% | \$241,789 | \$265,625 |
| Cash on Hand | -\$26,527 | | -\$10,323 | -\$29,678 |

Funds Activity Report

| Funds Activity | This month | Prior month |
|-------------------------------------|-------------------|--------------------|
| Total Restricted Investment Funds | \$ 41,505 | \$ 41,505 |
| Total Restricted Bank Account Funds | \$ 201,866 | \$ 201,567 |
| Total Designated Program Funds | \$ 61,706 | \$ 59,480 |
| Total in all funds | \$ 305,077 | \$ 302,552 |

Fundraising Summary

| Fundraising Event | Income YTD | Income Goal for year | % of Goal |
|---------------------------------|-------------------|-----------------------------|------------------|
| Dinner Auction/Gala/ Rummage | \$ 0 | \$ 25,400 | 0% |
| Other Fundraising | \$ 0 | \$ - | -% |

| | | | | |
|--------------------------|-----------|----------|------------------|-----------|
| Pandemic Grants & Income | \$ | 0 | \$ 27,250 | 0% |
| Total Fundraising | \$ | 0 | \$ 52,650 | 0% |

Members of the Financial Oversight Committee are John Stewart (Treasurer), Sky Hedman (Assistant Treasurer), Frank McDonald (Assistant Treasurer), Cathy Campbell, Sue Sayegh, Lew Phinney, and Rupert Ayton.

Treasurer's Summary Reports and selected Financial Reports generated by Administrator are placed by the Administrator in BUF Workroom.

Cash On Hand reports:

***Assets** that are available to Board under normal operating conditions: Checking, Savings, and Accounts Receivable. (It does not include Endowment, Humanitas, A. Herrmann Social Justice Account.)*

***Equity** that is subtracted from Assets are those that are not available under normal operating conditions: Restricted Funds and Designated Program Funds. Liabilities are adjusted to include only one month of the Principal payment for the mortgage.*

Financial Reports attached:

Monthly I&E Comparison

Cash on Hand Report

Balance Sheet Prev Year Comparison

I&E YTD Annual Budget Comparison

Treasurer's Report

Bellingham Unitarian Fellowship

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

July - August, 2023

| | | | TOTAL | |
|--------------------------------|----------|----------|-------------|-------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| Income | | | | |
| STEWARDSHIP INCOME | | | | |
| DONATIONS | | | | |
| Pledge Income | 71,631 | 60,292 | 11,339 | 119.00 % |
| Non-Pledge / Friends Donations | 1,463 | 1,635 | -172 | 89.00 % |
| RE Gift | 1,630 | 1,630 | 0 | 100.00 % |
| Cash Donations and Misc. | 40 | 100 | -60 | 40.00 % |
| Total DONATIONS | 74,764 | 63,657 | 11,107 | 117.00 % |
| FUNDRAISING | | | | |
| Covid Grants & Income | | 14,250 | -14,250 | |
| Total FUNDRAISING | | 14,250 | -14,250 | |
| Total STEWARDSHIP INCOME | 74,764 | 77,907 | -3,143 | 96.00 % |
| OPERATIONS INCOME | | | | |
| PROGRAMS | | | | |
| SEJC INCOME | | | | |
| SEJC - Special Collections | 2,414 | 2,123 | 291 | 114.00 % |
| SEJC - Fairtrade Coffee Sales | 470 | 392 | 78 | 120.00 % |
| Refugee Resettlement Revenue | 1,500 | | 1,500 | |
| Total SEJC INCOME | 4,384 | 2,515 | 1,869 | 174.00 % |
| CND & Coffee Hour | | 0 | 0 | |
| LLL INCOME | | | | |
| LLL - OWL income | | 0 | 0 | |
| Total LLL INCOME | | 0 | 0 | |
| Total PROGRAMS | 4,384 | 2,515 | 1,869 | 174.00 % |
| FACILITIES | | | | |
| Rental of Building | 2,511 | 1,800 | 711 | 140.00 % |
| Total FACILITIES | 2,511 | 1,800 | 711 | 140.00 % |
| Total OPERATIONS INCOME | 6,895 | 4,315 | 2,580 | 160.00 % |
| FINANCING | | | | |
| Interest Income | 1 | 1,128 | -1,127 | 0.00 % |
| Total FINANCING | 1 | 1,128 | -1,127 | 0.00 % |
| Total Income | \$81,660 | \$83,350 | \$ -1,690 | 98.00 % |
| GROSS PROFIT | \$81,660 | \$83,350 | \$ -1,690 | 98.00 % |
| Expenses | | | | |
| STAFFING EXPENSE | | | | |
| Minister Salary & Housing | 15,212 | 15,212 | -0 | 100.00 % |
| Admin Salary & PTO | 9,167 | 11,566 | -2,399 | 79.00 % |
| Director of Lifelong Learning | 8,404 | 8,404 | -0 | 100.00 % |
| Benefits | | | | |
| Pension Payroll Expense | 3,612 | 3,760 | -148 | 96.00 % |
| Health Insurance Supp | 2,094 | 2,094 | -0 | 100.00 % |

Bellingham Unitarian Fellowship

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

July - August, 2023

| | TOTAL | | | |
|--|---------------|---------------|---------------|-----------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| LTD Payroll Expense | 347 | 346 | 1 | 100.00 % |
| Total Benefits | 6,053 | 6,200 | -147 | 98.00 % |
| Music Director | 4,420 | 4,420 | 0 | 100.00 % |
| Payroll Taxes | | | | |
| Social Security Expense | 1,584 | 1,654 | -70 | 96.00 % |
| State of WA L&I Expense | 401 | 420 | -19 | 95.00 % |
| Medicare Expense | 370 | 367 | 3 | 101.00 % |
| Paid Family Medical Leave | 77 | 54 | 23 | 142.00 % |
| Total Payroll Taxes | 2,431 | 2,495 | -64 | 97.00 % |
| Keyboard Artist I/Choral Assist | 1,382 | 1,180 | 202 | 117.00 % |
| AV Tech | 762 | 850 | -89 | 90.00 % |
| Building Steward | 795 | 725 | 70 | 110.00 % |
| Taize Leadership | 412 | 400 | 12 | 103.00 % |
| Keyboard Artist II | 1,260 | 385 | 875 | 327.00 % |
| Bookkeeper | 0 | | 0 | |
| RE Assistant | 0 | | 0 | |
| Total STAFFING EXPENSE | 50,297 | 51,837 | -1,540 | 97.00 % |
| OPERATIONAL EXPENSES | | | | |
| PROGRAM EXPENSES | | | | |
| SEJC EXPENSES | | | | |
| SEJC - Spec Coll Dispersments | 2,486 | 2,499 | -13 | 99.00 % |
| SEJC - BLM | 250 | | 250 | |
| SEJC - Fairtrade Coffee | 946 | | 946 | |
| SEJC Expense - General | | 0 | 0 | |
| SEJC Refugee Resettlement Expen | 500 | | 500 | |
| Total SEJC EXPENSES | 4,182 | 2,499 | 1,683 | 167.00 % |
| Staff Professional Expenses | | | | |
| Prof Expense - Minister | 780 | 1,333 | -553 | 59.00 % |
| Prof Expense - DLL | | 948 | -948 | |
| Total Staff Professional Expenses | 780 | 2,281 | -1,501 | 34.00 % |
| Worship Arts | 1,050 | 1,964 | -914 | 53.00 % |
| LLL EXPENSE | | | | |
| LLL - RE General | 603 | 637 | -34 | 95.00 % |
| Total LLL EXPENSE | 603 | 637 | -34 | 95.00 % |
| Choir | 100 | 300 | -200 | 33.00 % |
| CND & Coffee Hour | 373 | 0 | 373 | |
| LLL - Childcare Contractors | 330 | 0 | 330 | |
| Membership / Hospitality | 126 | | 126 | |
| Pastoral Care | 186 | | 186 | |
| Retreat, Women's | 135 | 0 | 135 | |
| Total PROGRAM EXPENSES | 7,865 | 7,681 | 184 | 102.00 % |
| FACILITIES | | | | |

Bellingham Unitarian Fellowship

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

July - August, 2023

| | TOTAL | | | |
|--|-----------------|------------------|------------------|-----------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| Building Maintenance & Repairs | 1,203 | 3,800 | -2,597 | 32.00 % |
| Mortgage Interest | 1,746 | 1,702 | 44 | 103.00 % |
| Insurance - Bldg/Liability Expe | 1,580 | 1,360 | 220 | 116.00 % |
| Permits, Licenses | 130 | | 130 | |
| Total FACILITIES | 4,660 | 6,862 | -2,202 | 68.00 % |
| UTILITIES / BUILDING SERVICES | | | | |
| Custodial Contractors | 1,140 | 1,000 | 140 | 114.00 % |
| Electricity | 1,073 | 973 | 100 | 110.00 % |
| Water/Sewer | 698 | 773 | -75 | 90.00 % |
| Elevator | | 513 | -513 | |
| Garbage/Recycling | 405 | 400 | 5 | 101.00 % |
| Security Monitor/ Requird Tests | 568 | 200 | 368 | 284.00 % |
| Custodial -Supplies | 294 | 150 | 144 | 196.00 % |
| Gas | 70 | 45 | 25 | 157.00 % |
| Total UTILITIES / BUILDING SERVICES | 4,248 | 4,054 | 194 | 105.00 % |
| ADMINISTRATIVE EXPENSES | 324 | | 324 | |
| Telephone | 442 | 861 | -419 | 51.00 % |
| IT - Software/Subscriptions | 538 | 700 | -162 | 77.00 % |
| Service Charges & Fees | -837 | 310 | -1,147 | -270.00 % |
| Office / Administrative | 689 | 300 | 389 | 230.00 % |
| IT - Equipment | 322 | 100 | 222 | 322.00 % |
| Total ADMINISTRATIVE EXPENSES | 1,478 | 2,271 | -793 | 65.00 % |
| Total OPERATIONAL EXPENSES | 18,251 | 20,868 | -2,617 | 87.00 % |
| STEWARDSHIP EXPENSES | | | | |
| Denominational Dues | | | | |
| UUA Dues | 4,062 | 4,064 | -2 | 100.00 % |
| Total Denominational Dues | 4,062 | 4,064 | -2 | 100.00 % |
| Total STEWARDSHIP EXPENSES | 4,062 | 4,064 | -2 | 100.00 % |
| Total Expenses | \$72,610 | \$76,769 | \$ -4,159 | 95.00 % |
| NET OPERATING INCOME | \$9,050 | \$6,581 | \$2,469 | 138.00 % |
| Other Expenses | | | | |
| NON-OPERATING EXPENSE | | | | |
| Mortgage Equity Pymt | | 1,620 | -1,620 | |
| Capital - Sanctuary HVAC | | | | |
| Total NON-OPERATING EXPENSE | | 1,620 | -1,620 | 0.00 % |
| Total Other Expenses | \$0 | \$1,620 | \$ -1,620 | 0.00 % |
| NET OTHER INCOME | \$0 | \$ -1,620 | \$1,620 | 0.00 % |
| NET INCOME | \$9,050 | \$4,961 | \$4,089 | 182.00 % |

Bellingham Unitarian Fellowship

Profit and Loss Comparison

August 2023

| | TOTAL | | | | |
|---------------------------------|--------------------|--------------------|----------------------|--------------------|---------------------|
| | AUG 2023 | JUL 2023 (PP) | CHANGE | AUG 2022 (PY) | CHANGE |
| Income | | | | | |
| STEWARDSHIP INCOME | | | | | |
| DONATIONS | | | | | |
| Pledge Income | 18,819.43 | 52,811.10 | -33,991.67 | 18,845.41 | -25.98 |
| RE Gift | 815.00 | 815.00 | 0.00 | 1,055.00 | -240.00 |
| Non-Pledge / Friends Donations | 652.00 | 811.00 | -159.00 | 558.25 | 93.75 |
| Cash Donations and Misc. | | 40.00 | -40.00 | -114.00 | 114.00 |
| Total DONATIONS | 20,286.43 | 54,477.10 | -34,190.67 | 20,344.66 | -58.23 |
| FUNDRAISING | | | | | |
| Auction - MayFaire | | | | 266.00 | -266.00 |
| Covid Grants & Income | | | | 2,594.00 | -2,594.00 |
| Total FUNDRAISING | | | | 2,860.00 | -2,860.00 |
| Total STEWARDSHIP INCOME | 20,286.43 | 54,477.10 | -34,190.67 | 23,204.66 | -2,918.23 |
| OPERATIONS INCOME | | | | | |
| PROGRAMS | | | | | |
| SEJC INCOME | | | | | |
| Refugee Resettlement Revenue | 1,500.00 | | 1,500.00 | | 1,500.00 |
| SEJC - Special Collections | 1,089.00 | 1,325.00 | -236.00 | 921.00 | 168.00 |
| SEJC - Fairtrade Coffee Sales | 208.00 | 262.00 | -54.00 | 213.00 | -5.00 |
| Total SEJC INCOME | 2,797.00 | 1,587.00 | 1,210.00 | 1,134.00 | 1,663.00 |
| Retreat, Women's | | | | 28.82 | -28.82 |
| Total PROGRAMS | 2,797.00 | 1,587.00 | 1,210.00 | 1,162.82 | 1,634.18 |
| FACILITIES | | | | | |
| Rental of Building | 1,225.00 | 1,286.00 | -61.00 | 1,420.00 | -195.00 |
| Total FACILITIES | 1,225.00 | 1,286.00 | -61.00 | 1,420.00 | -195.00 |
| Total OPERATIONS INCOME | 4,022.00 | 2,873.00 | 1,149.00 | 2,582.82 | 1,439.18 |
| FINANCING | | | | | |
| Interest Income | 1.41 | | 1.41 | 3.69 | -2.28 |
| Total FINANCING | 1.41 | | 1.41 | 3.69 | -2.28 |
| Total Income | \$24,309.84 | \$57,350.10 | \$ -33,040.26 | \$25,791.17 | \$ -1,481.33 |
| GROSS PROFIT | \$24,309.84 | \$57,350.10 | \$ -33,040.26 | \$25,791.17 | \$ -1,481.33 |
| Expenses | | | | | |
| STAFFING EXPENSE | | | | | |
| Minister Salary & Housing | 7,605.82 | 7,605.82 | 0.00 | 7,384.00 | 221.82 |
| Admin Salary & PTO | 4,583.27 | 4,583.27 | 0.00 | 4,583.27 | 0.00 |
| Director of Lifelong Learning | 4,201.83 | 4,201.83 | 0.00 | 4,080.00 | 121.83 |

Bellingham Unitarian Fellowship

Profit and Loss Comparison

August 2023

| | TOTAL | | | | |
|--|------------------|------------------|---------------|------------------|------------------|
| | AUG 2023 | JUL 2023 (PP) | CHANGE | AUG 2022 (PY) | CHANGE |
| Benefits | | | | | |
| Pension Payroll Expense | 1,806.03 | 1,806.03 | 0.00 | 1,753.43 | 52.60 |
| Health Insurance Supp | 1,046.97 | 1,046.97 | 0.00 | 1,046.97 | 0.00 |
| LTD Payroll Expense | 173.46 | 173.46 | 0.00 | 173.46 | 0.00 |
| Total Benefits | 3,026.46 | 3,026.46 | 0.00 | 2,973.86 | 52.60 |
| Music Director | 2,210.09 | 2,210.09 | 0.00 | 2,145.95 | 64.14 |
| Payroll Taxes | | | | | |
| Social Security Expense | 800.07 | 783.58 | 16.49 | 780.96 | 19.11 |
| State of WA L&I Expense | 200.90 | 199.61 | 1.29 | 197.50 | 3.40 |
| Medicare Expense | 187.13 | 183.27 | 3.86 | 182.67 | 4.46 |
| Paid Family Medical Leave | 38.55 | 37.97 | 0.58 | 26.75 | 11.80 |
| Total Payroll Taxes | 1,226.65 | 1,204.43 | 22.22 | 1,187.88 | 38.77 |
| Keyboard Artist I/Choral Assist | 778.72 | 603.75 | 174.97 | 573.51 | 205.21 |
| AV Tech | 591.50 | 170.00 | 421.50 | 199.75 | 391.75 |
| Keyboard Artist II | 540.00 | 720.00 | -180.00 | 210.00 | 330.00 |
| Building Steward | 293.04 | 501.66 | -208.62 | 603.75 | -310.71 |
| Taize Leadership | 206.00 | 206.00 | 0.00 | 200.00 | 6.00 |
| Bookkeeper | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| RE Assistant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total STAFFING EXPENSE | 25,263.38 | 25,033.31 | 230.07 | 24,141.97 | 1,121.41 |
| OPERATIONAL EXPENSES | | | | | |
| PROGRAM EXPENSES | | | | | |
| SEJC EXPENSES | | | | | |
| SEJC - Spec Coll Dispersements | 1,160.00 | 1,326.00 | -166.00 | 826.00 | 334.00 |
| SEJC Refugee Resettlement Expen | 500.00 | | 500.00 | | 500.00 |
| SEJC - Fairtrade Coffee | 382.06 | 564.00 | -181.94 | | 382.06 |
| SEJC - BLM | 250.00 | | 250.00 | | 250.00 |
| Total SEJC EXPENSES | 2,292.06 | 1,890.00 | 402.06 | 826.00 | 1,466.06 |
| Staff Professional Expenses | | | | | |
| Prof Expense - Minister | 725.00 | 55.00 | 670.00 | 1,333.39 | -608.39 |
| Prof Expense - DLL | | | | 948.20 | -948.20 |
| Prof Expense - Music Director | | | | 0.00 | 0.00 |
| Total Staff Professional Expenses | 725.00 | 55.00 | 670.00 | 2,281.59 | -1,556.59 |
| CND & Coffee Hour | 226.01 | 147.29 | 78.72 | | 226.01 |
| LLL - Childcare Contractors | 142.50 | 187.50 | -45.00 | | 142.50 |
| Membership / Hospitality | 125.69 | | 125.69 | | 125.69 |
| Choir | | 100.00 | -100.00 | | |
| LLL EXPENSE | | | | | |
| LLL - RE General | | 602.74 | -602.74 | 172.00 | -172.00 |

Bellingham Unitarian Fellowship

Profit and Loss Comparison

August 2023

| | TOTAL | | | | |
|--|----------------------|--------------------|----------------------|----------------------|---------------------|
| | AUG 2023 | JUL 2023 (PP) | CHANGE | AUG 2022 (PY) | CHANGE |
| Total LLL EXPENSE | | 602.74 | -602.74 | 172.00 | -172.00 |
| Pastoral Care | | 186.00 | -186.00 | | |
| Retreat, Women's | | 134.86 | -134.86 | | |
| Worship Arts | | 1,050.00 | -1,050.00 | 300.00 | -300.00 |
| Total PROGRAM EXPENSES | 3,511.26 | 4,353.39 | -842.13 | 3,579.59 | -68.33 |
| FACILITIES | | | | | |
| Mortgage Interest | 886.10 | 860.15 | 25.95 | 953.00 | -66.90 |
| Insurance - Bldg/Liability Expe | 790.00 | 790.00 | 0.00 | 680.00 | 110.00 |
| Building Maintenance & Repairs | 693.71 | 509.25 | 184.46 | 643.49 | 50.22 |
| Permits, Licenses | | 130.40 | -130.40 | | |
| Total FACILITIES | 2,369.81 | 2,289.80 | 80.01 | 2,276.49 | 93.32 |
| UTILITIES / BUILDING SERVICES | | | | | |
| Custodial Contractors | 630.00 | 509.83 | 120.17 | 254.93 | 375.07 |
| Electricity | 543.80 | 529.34 | 14.46 | 553.36 | -9.56 |
| Water/Sewer | 344.74 | 353.34 | -8.60 | 355.13 | -10.39 |
| Custodial -Supplies | 293.65 | | 293.65 | 159.46 | 134.19 |
| Garbage/Recycling | 202.69 | 202.69 | 0.00 | 374.10 | -171.41 |
| Gas | 24.52 | 45.94 | -21.42 | 21.89 | 2.63 |
| Security Monitor/ Requird Tests | 18.38 | 549.44 | -531.06 | | 18.38 |
| Total UTILITIES / BUILDING SERVICES | 2,057.78 | 2,190.58 | -132.80 | 1,718.87 | 338.91 |
| ADMINISTRATIVE EXPENSES | | 324.15 | -324.15 | | |
| IT - Equipment | 322.03 | | 322.03 | 81.60 | 240.43 |
| Service Charges & Fees | 128.57 | -965.39 | 1,093.96 | 181.58 | -53.01 |
| IT - Software/Subscriptions | 100.00 | 438.16 | -338.16 | 572.41 | -472.41 |
| Office / Administrative | 99.00 | 590.15 | -491.15 | 651.00 | -552.00 |
| Telephone | | 441.53 | -441.53 | 492.84 | -492.84 |
| Volunteer Appreciation | | | | 37.55 | -37.55 |
| Total ADMINISTRATIVE EXPENSES | 649.60 | 828.60 | -179.00 | 2,016.98 | -1,367.38 |
| Total OPERATIONAL EXPENSES | 8,588.45 | 9,662.37 | -1,073.92 | 9,591.93 | -1,003.48 |
| STEWARDSHIP EXPENSES | | | | | |
| Denominational Dues | | | | | |
| UUA Dues | 2,031.00 | 2,031.00 | 0.00 | 2,121.91 | -90.91 |
| Total Denominational Dues | 2,031.00 | 2,031.00 | 0.00 | 2,121.91 | -90.91 |
| Total STEWARDSHIP EXPENSES | 2,031.00 | 2,031.00 | 0.00 | 2,121.91 | -90.91 |
| Total Expenses | \$35,882.83 | \$36,726.68 | \$ -843.85 | \$35,855.81 | \$27.02 |
| NET OPERATING INCOME | \$ -11,572.99 | \$20,623.42 | \$ -32,196.41 | \$ -10,064.64 | \$ -1,508.35 |

Bellingham Unitarian Fellowship

Profit and Loss Comparison

August 2023

| | TOTAL | | | | |
|------------------------------------|----------------------|--------------------|----------------------|----------------------|---------------------|
| | AUG 2023 | JUL 2023 (PP) | CHANGE | AUG 2022 (PY) | CHANGE |
| Other Expenses | | | | | |
| NON-OPERATING EXPENSE | | | | | |
| Capital - Sanctuary HVAC | | | | | |
| Total NON-OPERATING EXPENSE | | | | | |
| Total Other Expenses | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NET OTHER INCOME | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NET INCOME | \$ -11,572.99 | \$20,623.42 | \$ -32,196.41 | \$ -10,064.64 | \$ -1,508.35 |

Bellingham Unitarian Fellowship

Balance Sheet with Previous Year Comparison

As of August 31, 2023

| | TOTAL | | | |
|---------------------------------------|-----------------------|-------------------------|-----------------------|-----------------|
| | AS OF AUG 31, 2023 | AS OF AUG 31, 2022 (PY) | CHANGE | % CHANGE |
| ASSETS | | | | |
| Current Assets | | | | |
| Bank Accounts | | | | |
| WECU Savings & Reserves | 87,843.95 | 176,364.19 | -88,520.24 | -50.19 % |
| WECU Checking | 11,872.94 | 41,801.24 | -29,928.30 | -71.60 % |
| Humanitas | | | | |
| WECU - Humanitas Savings | 8,313.85 | 11,105.27 | -2,791.42 | -25.14 % |
| WECU - Humanitas Checking | 573.96 | 2,374.34 | -1,800.38 | -75.83 % |
| Total Humanitas | 8,887.81 | 13,479.61 | -4,591.80 | -34.06 % |
| WECU - Endowment Savings | 162.16 | 161.76 | 0.40 | 0.25 % |
| Business Savings- Covid 2021 | 0.00 | | 0.00 | |
| WECU - Building Account | 0.00 | 0.00 | 0.00 | |
| Total Bank Accounts | \$108,766.86 | \$231,806.80 | \$ -123,039.94 | -53.08 % |
| Accounts Receivable | | | | |
| 1200 Accounts Receivable | 0.00 | 0.00 | 0.00 | |
| Total Accounts Receivable | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Other Current Assets | | | | |
| UUA Common Endowment Acct | 183,349.97 | 151,196.88 | 32,153.09 | 21.27 % |
| 402917712 WECU Certificate of Deposit | 100,780.00 | | 100,780.00 | |
| A. Herrmann Social Justice Acct | 39,321.04 | 37,034.02 | 2,287.02 | 6.18 % |
| WECU 3030802 12 Month CD | 25,027.00 | | 25,027.00 | |
| Prepaid Insurance | 3,340.38 | 2,670.38 | 670.00 | 25.09 % |
| 13000 Prepaid Expenses | 781.48 | 1,441.48 | -660.00 | -45.79 % |
| 12000 Undeposited Funds | 0.00 | 0.00 | 0.00 | |
| Endow Investment - LLC share | 0.00 | 10,000.00 | -10,000.00 | -100.00 % |
| Prepaid Insurance Claims | 0.00 | 0.00 | 0.00 | |
| TIAA Bank (CD) | 0.00 | 0.00 | 0.00 | |
| Total Other Current Assets | \$352,599.87 | \$202,342.76 | \$150,257.11 | 74.26 % |
| Total Current Assets | \$461,366.73 | \$434,149.56 | \$27,217.17 | 6.27 % |
| Fixed Assets | | | | |
| Building - Net | 1,895,618.51 | 1,847,054.76 | 48,563.75 | 2.63 % |
| Land | 331,923.86 | 331,923.86 | 0.00 | 0.00 % |
| Furniture & Fixtures | 27,660.70 | 27,660.70 | 0.00 | 0.00 % |
| Office Equipment | 2,018.00 | 2,018.00 | 0.00 | 0.00 % |
| Construction in Progress | 0.00 | 48,563.75 | -48,563.75 | -100.00 % |
| Total Fixed Assets | \$2,257,221.07 | \$2,257,221.07 | \$0.00 | 0.00 % |
| TOTAL ASSETS | \$2,718,587.80 | \$2,691,370.63 | \$27,217.17 | 1.01 % |

Bellingham Unitarian Fellowship

Balance Sheet with Previous Year Comparison

As of August 31, 2023

| | TOTAL | | | |
|--|---------------------|-------------------------|----------------------|------------------|
| | AS OF AUG 31, 2023 | AS OF AUG 31, 2022 (PY) | CHANGE | % CHANGE |
| LIABILITIES AND EQUITY | | | | |
| Liabilities | | | | |
| Current Liabilities | | | | |
| Accounts Payable | | | | |
| 2000 Accounts Payables | 2,713.76 | 4,123.82 | -1,410.06 | -34.19 % |
| Total Accounts Payable | \$2,713.76 | \$4,123.82 | \$ -1,410.06 | -34.19 % |
| Credit Cards | | | | |
| Visa - Bank of America | 0.00 | 0.00 | 0.00 | |
| Visa- WECU | -192.11 | | -192.11 | |
| Total Credit Cards | \$ -192.11 | \$0.00 | \$ -192.11 | 0.00% |
| Other Current Liabilities | | | | |
| Mortg Principle - 1 yr liab | 10,800.00 | 10,800.00 | 0.00 | 0.00 % |
| Prepaid Pledges | 0.00 | 0.00 | 0.00 | |
| 2100 Payroll Liabilities | -3,236.77 | -52,132.26 | 48,895.49 | 93.79 % |
| Pension | 2,906.00 | 25,887.73 | -22,981.73 | -88.77 % |
| Federal Withholding | 0.00 | 6,868.30 | -6,868.30 | -100.00 % |
| LTD Insurance | 0.00 | 523.38 | -523.38 | -100.00 % |
| Medicare | 0.00 | 3,748.78 | -3,748.78 | -100.00 % |
| Paid Family Leave | 0.00 | 949.91 | -949.91 | -100.00 % |
| Soc. Security | 0.00 | 16,028.34 | -16,028.34 | -100.00 % |
| State of WA L&I | 0.00 | 178.27 | -178.27 | -100.00 % |
| National Payroll Leave Credit (deleted) | -120.11 | -120.11 | 0.00 | 0.00 % |
| Total 2100 Payroll Liabilities | -450.88 | 1,932.34 | -2,383.22 | -123.33 % |
| Accrued Liabilities | -3,569.99 | -2,034.00 | -1,535.99 | -75.52 % |
| Total Other Current Liabilities | \$6,779.13 | \$10,698.34 | \$ -3,919.21 | -36.63 % |
| Total Current Liabilities | \$9,300.78 | \$14,822.16 | \$ -5,521.38 | -37.25 % |
| Long-Term Liabilities | | | | |
| Mortgage - UUA / WECU | 249,251.95 | 258,684.77 | -9,432.82 | -3.65 % |
| Total Long-Term Liabilities | \$249,251.95 | \$258,684.77 | \$ -9,432.82 | -3.65 % |
| Total Liabilities | \$258,552.73 | \$273,506.93 | \$ -14,954.20 | -5.47 % |
| Equity | | | | |
| 3900 Retained Earnings | 2,145,906.33 | 2,122,620.11 | 23,286.22 | 1.10 % |
| RESTRICTED BANK ACCOUNT FUNDS | | | | |
| Savings Acct Fund (Reserves) | 193,088.73 | 142,486.78 | 50,601.95 | 35.51 % |
| Humanitas Fund | 8,777.81 | 14,369.61 | -5,591.80 | -38.91 % |
| Total RESTRICTED BANK ACCOUNT FUNDS | 201,866.54 | 156,856.39 | 45,010.15 | 28.70 % |

Bellingham Unitarian Fellowship

Balance Sheet with Previous Year Comparison

As of August 31, 2023

| | TOTAL | | | |
|--|-----------------------|-------------------------|--------------------|-----------------|
| | AS OF AUG 31, 2023 | AS OF AUG 31, 2022 (PY) | CHANGE | % CHANGE |
| DESIGNATED PROGRAM (FUNDS) | | | | |
| RE (Funds) | | | | |
| RE Gift Fund (Fund) | 29,268.82 | 41,448.82 | -12,180.00 | -29.39 % |
| Young Adult (Fund) | 677.35 | 677.35 | 0.00 | 0.00 % |
| High School (Fund) | 496.12 | 496.12 | 0.00 | 0.00 % |
| Coming of Age (Fund) | 56.83 | 102.31 | -45.48 | -44.45 % |
| RE Scholarship (Fund) | 0.00 | 0.00 | 0.00 | |
| Total RE (Funds) | 30,499.12 | 42,724.60 | -12,225.48 | -28.61 % |
| SEJC (Funds) | 0.00 | | 0.00 | |
| Refugee Resettlement Fund | 13,304.77 | 15,660.00 | -2,355.23 | -15.04 % |
| Social/Environ. Justice (Fund) | 5,339.00 | 1,370.00 | 3,969.00 | 289.71 % |
| Fairtrade Coffee (Fund) | 3,841.88 | 2,391.88 | 1,450.00 | 60.62 % |
| Interweave (Fund) | 954.22 | 954.22 | 0.00 | 0.00 % |
| BLM (Fund) | 337.00 | 2,108.00 | -1,771.00 | -84.01 % |
| UU The Vote Fund | 200.00 | | 200.00 | |
| Family Promise (Fund) | 155.25 | 830.25 | -675.00 | -81.30 % |
| Anti Racism (Fund) | 10.00 | 0.00 | 10.00 | |
| ICE Raid Relief Bas Needs(Fund) | 0.00 | 0.00 | 0.00 | |
| ICE Relief - Legal Fees (Fund) | 0.00 | 0.00 | 0.00 | |
| Native Amer. Connect'ns (Fund) | -267.15 | 232.85 | -500.00 | -214.73 % |
| Total SEJC (Funds) | 23,874.97 | 23,547.20 | 327.77 | 1.39 % |
| Retreat - Women's (Fund) | 4,940.07 | 4,940.07 | 0.00 | 0.00 % |
| Retreat - All church (Fund) | 2,413.97 | 4,241.97 | -1,828.00 | -43.09 % |
| Choir (Fund) | 0.00 | 0.00 | 0.00 | |
| CND & Social Hour (Fund) | -21.72 | 0.00 | -21.72 | |
| Total DESIGNATED PROGRAM (FUNDS) | 61,706.41 | 75,453.84 | -13,747.43 | -18.22 % |
| RESTRICTED INVESTMENT FUNDS | | | | |
| A. Herrmann Domini Fund - SEJC | 41,505.36 | 45,227.51 | -3,722.15 | -8.23 % |
| Endowment Fixed Asset Fund | 0.00 | 10,000.00 | -10,000.00 | -100.00 % |
| RE Gift Invested (CD-TIAA bank) | 0.00 | 0.00 | 0.00 | |
| Total RESTRICTED INVESTMENT FUNDS | 41,505.36 | 55,227.51 | -13,722.15 | -24.85 % |
| Net Income | 9,050.43 | 7,705.85 | 1,344.58 | 17.45 % |
| 3000 Opening Bal Equity | 0.00 | 0.00 | 0.00 | |
| PNW Platefull | 0.00 | | 0.00 | |
| Total Equity | \$2,460,035.07 | \$2,417,863.70 | \$42,171.37 | 1.74 % |
| TOTAL LIABILITIES AND EQUITY | \$2,718,587.80 | \$2,691,370.63 | \$27,217.17 | 1.01 % |

Board Report from Admin Council - Sept 2023

Endowment: Current chair is Gil Baker with two volunteers. No operational budget. As noted previously, the committee needs new volunteers. The Endowment Fund balance at the end of June 2023 was \$183,350 compared to \$144,566 at June 30 2022.

All disbursements from Endowment are for non-operating projects.

2019-20 endowment disbursement \$1,871 Defibrillator (installed in social hall, at bottom of stairs from Sanctuary)

2020-21 endowment disbursement \$1,980 Streaming video equipment

2021-2022 endowment disbursement \$20,206 Sanctuary HVAC upgrade

2022-2023 No distribution

2023-2024 No distribution planned at this time

Administration, Bookkeeping and Database and Communication Management:

Actual Expense in 2022-23 \$17,464 With overruns in Software subscription expense, due to Quickbooks Online and in telephone, due to adding increased bandwidth to building. Annual budget for current 2023-24 is \$16,669

BUF financial records, timely reporting, compliance reports, membership database, website and Zoom online meeting and streaming applications, are maintained by the Administrator, with technical support from the IT team, the data management team (*Brian Quick and Scott Heise*) and the zoom host team (*Walt Ellis, Rory McLeod and Jeff Copeland.*) Also monthly review and reporting by the Financial Oversight Committee, led by *Treasurer John Stewart* and other volunteer members *Sky Hedman, Rupert Ayton, Cathy Campbell, Frank McDonald, Lew Phinney and Sue Sayegh.*

We are in the first quarter of our third year with the consolidated Administrator/bookkeeping function. Combining those two positions was dependent upon saving time through 1-moving most of the MWU production to a volunteer editor (*Catherine Crawford*) 2-converting payroll to an online application for both compensation and payroll taxes and tax reporting 3-reconstituting a Building &

Grounds committee of active volunteers (still in progress) and 4-converting our Quickbooks to Quickbooks Online (converted in Jan, 2023.) We are also working on creating a volunteer rental coordination committee to relieve some of time devoted to rentals by the Administrator.

In August of 2023, we contracted with janitor Bassam Alhoori, an adult member of one of our two refugee families. He currently works almost full-time as a custodian for the hospital district and now also works three days a week, in 3 hour shifts, cleaning and helping maintain BUF. Bassam is a hard-worker, very friendly and helpful, but he speaks very little English.

This summer, two of our building stewards left for university, *Maya Weller* and *Zoe Goggin*. They were both wonderful stewards and a pleasure to work with...and luckily for us, we were able to bring on two more willing buf young people, Anna Vickers and *Lucy Major*. You will see them on Sundays to come, along with returning steward *Jesse Reynolds*.

Rental revenue is slowly increasing but we are not a pre-pandemic levels yet. Natural Learning Center continues as a 4 day per week school, and we provided a facility for Opportunity Council, League of Women Voters, for Red Cedar Zen Meditation, Bellingham Insight meditation, Gabriel's Art School, the Waldorf School graduation ceremony, and several memorials, holiday events and smaller events. Total revenue for the fiscal year was budgeted at \$31,776 and we came in at \$29,141. This years rental budget is \$39,100, a 34% increase over the previous year.

Breeze (the church database) and Zoom communication tools continue to be important tools providing service streaming (about 20% of Sunday Service attendance,) virtual church activities and meetings, virtual and in-person fundraising and donations. We have two OWL systems in use, primarily in conference room and flex room for hybrid BUF and rental meetings and events. Hybrid meetings are much in demand and we can provide that through the OWL, or by scheduling events in the Sanctuary.

#Sunday Service Guest Cards Jan-March 2023 35 guests

#Sunday Service Guest Cards April-June 2023 31 guests

#Sunday Service Guest Cards July-Aug 2023

18 guests

MidWeek Update Catherine Crawford became our second MWU editor in February and we continue to make improvements in distribution of newsletter, using the Breeze database to send newsletters to the newest bufsters. We continue to focus on

- better distribution to a targeted BUF audience
- improvements on website listings of news and events and
- use of social media to publicize BUF events.

Internal Financial Review: The team of *Haven Silver*, *Rick Krouskop* and *Jeff Copeland* are currently completing the 2020-2021 fiscal year review. The review went well and results were presented to the Board in March 2023. FY 2021-2022 and 2022-2023 will be reviewed by an external review provided by Larson, Gross in the fall of 2023.

Financial Oversight Committee (board committee) Met monthly to discuss funding and budget recommendations to the board, and refine and document BUF financial priorities, including the 'fiscal agent' proposal, review potential financial opportunities and consider how to further streamline accounting and reporting procedures. FOC weighed in or made recommendations on streamlining accounts payable and has provided assistance in the new Administrator recruitment and interviewing.

Payroll and Employee Benefits: We continue to use OnPay as our payroll contractor and are pleased with performance and expense. Employees are on-boarded through HR module, many useful support features including state and federal tax reporting and direct deposit payments to employees.

We submitted for the federal program Employee Retention Credit (ERC) providing for reimbursement of a portion of qualified payroll expense in the first, second and third quarters of 2021. So far, we have received \$64,000 in ERC qualified credits and expect another approximate \$25,000 in ERC reimbursement for 2021. In addition we have filed for ERC for the 2020 period from Oct 2020 through December 2020. The rules are different for this proposal and we expect to receive

another \$21,000 of eligible ERC funding. Both submissions are backlogged at the IRS with expected funding in 2024.

Fiscal Support for Annual Auction, Canvassing and Special Collections All annual duties. Canvassing was extended this year as the Board made a special appeal at the end of the process, resulting in almost \$25,000 of additional pledging.

Fiscal Support for One Time Fundraising: We have one current application to provide fiscal oversight, being considered by the Financial Oversight Committee.

Building and Grounds A lot of capital projects and improvements have been completed in the past year, including the kitchen renovation.

- As of June, 2023 we are in full compliance with Bellingham Fire Department, State L&I and the city of Bellingham, including elevator. shunt trip testing, fire alarm system, fire doors, fire exits, fire suppression system, and signage
- - 1-Need to move Loxbox at some point to front of building, update keys.

Building and Grounds Safety Committee- the BUF safety committee has reformed and met through the summer. The goal has been 1-to plan and hold a fire evacuation drill in Oct. and 2-update the draft BUF Safety and Emergency Plan. Committee members: *Michael Berres, Eli Friedlob, Paul Beckel, Jim Reimer, Felice Davis, Genia Allen-Schmid, Sarah Pearson and Kathy Wahto.*

Design Team-subgroup of Building and Grounds, not currently meeting.

We have begun to regularly schedule exhibits on the walls of the Narthex and have found a volunteer curator to schedule and assist with these exhibits (volunteer *Jacqueline Mildner—Barbara Gilday* recruited her!)

Downstairs storage areas, mud room, dry storage and laundry room have been sorted and de-cluttered.

Yard and landscape-subgroup of Building and Grounds. The Spring work parties was very productive, with 14 volunteers. All volunteer work parties, organized by *Ron Quinn* and *Jim Reimer*.

Volunteer *Peter Luton* has faithfully mowed our lawn and cleaned sidewalks all spring and summer.

Continued reduced impact from transient use of the front porch and back yard due to locking power outlets and water faucet, and the installation of cameras at exit doors on every side of the building. The replacement sign for the Wayfarer's Pulpit is in design phase, with *Mark Allyn* and *Jim Reimer* working on it.

Building Security The building alarm is finally fully installed and in use. We have luckily had very few false alarms in this first year of enhanced building security. As noted earlier, the cameras have proved useful in deterrence and in capturing a video record of outside activity.

Lighting in front has been improved and we plan to improve the lighting on the I St side of the building this spring.

IT Team, AV Committee The It committee has replaced both desktops computers in the business office with new, very fast desktops running linux operating system, for improved data security. There has been a fair amount of trouble-shooting the new installation

(Volunteers *Jim Reimer*, *Mike Betz*, *Jed Reynolds*, *Mark Allyn* and *Albert Snow*.)

IT operating budget for the current fiscal year for software and subscriptions is \$4,900 and hardware is \$1,775.

Reserves at June 31, 2033

While we didn't set aside reserves as a monthly expense in either 2020-21 or 2022-23, we were able to move dollars to our building, emergency and sabbatical reserves, and we added additional reserved amounts for major gifts and the chair fund. Total reserves

In the current fiscal year, we drew down reserves by \$14,113 for for the kitchen dishwasher upgrade and for some of the delayed installation of the building security sytem.

Reserves at 31 June

Sabbatical \$7,310

Building \$47,708

Emergency \$73,132

Major Gifts \$50,000

Chair Fund \$14715

Total \$193,090

Some of BUF reserves are invested in two CDs (100,000 and 25,000) to increase interest income.

2022-23 Building Projects:

~~Complete approved capital project to replace dishwasher, related improvements~~

~~Full installation of security system, including motion sensors, training in use, updated door codes~~

~~Install sliding window between sanctuary and sound room~~

Move lox-box to Ellsworth entrance

Replace sprinkler heads on front porch and in machine room

~~Replace recalled electrical panels in basement and furnace room~~

Repair social hall flooring, thresholds. Touch up painting in social hall and entry. (immediate)

Continue to replace can lighting with LED cans. (in progress)

~~Identify failed exterior lighting on sides and back of building, repair and improve for safety (I Street improvements coming up)~~

Replace front corner sign (planned for this summer)

~~Complete replacement of shattered social hall window~~

Safety signage and evacuation procedures-underway.

Improve recycling signage and receptacles throughout building (met in early March with city re recommendations and assistance. We scored well with our recycling, will add signed bins inside and will also sign dumpster. City to provide energy audit and recommendations.)

Install new phone hardware, with additional 5 portable phone sites (in progress)

Begin the rehabilitation of the I Street exit ramp from Sanctuary

Repair or replace locking mechanisms on I Street double doors.

Consider repairing or replacing the downstairs double glass doors in the Social Hall.