

Parish Committee Minutes  
First Parish Unitarian Universalist of Arlington  
1/17/23 - Online - 7-9:10 PM

**Attending:** Sara Galantowicz, Anne Quaadgras, Joanna Pushee, Celia Wcislo, Tom Estabrook, Carolyn Hodges, Marie Meteer, Jeff Keffer, Al Tosti, Rev. Marta Flanagan, Rev. Erica Richmond, Tina Schultz

**Guests:** Karen Manlove [Your Part-time Controller (YPTC)], Pam Linov, Shay Crawford

**Call to order** (Sara G.)

**Reading** (Carolyn H.) **and Chalice Lighting** (Marta)

**Financial report and dashboard** (Carolyn H.)

- The December financial report shows strong, upward trends in pledges and the plate.
- Expenses are favorable and the budget is still running a surplus. Due to less than full enrollment, the tenant (Montessori Children's House of Arlington) had not paid the full projected monthly rent in the 22-23 budget, but this is offset by the aforementioned surplus. The tenant has pre-paid January rent and Adventures in Montessori has given First Parish a gift of \$300. The Parish Committee expressed gratitude for this donation.
- The Treasurer has closed out the small reserves discussed at the December meeting of the Parish Committee in an effort to streamline and consolidate the smaller line items.
- Discussion followed regarding several highlights.
  - There were questions around the office and general expenses, which include the current control review, for which First Parish had established a reserve.
  - Discussion around automating reports in the future included a mention of the Quickbooks account structure.
  - The ministerial discretionary fund is significant. The ministers can use this fund to grant financial gifts to individuals. Since the COVID-19 pandemic, the rate and amount of gifting has increased greatly. There is an upcoming youth service trip for which scholarships might be needed. While not endless, there are funds for supporting those with the need to pay for rent, heat, and other necessities. It was noted by the Parish Committee that Rev. Marta and Rev. Erica have good discretion and documentations practices in place. Members recommended increasing congregational awareness of the availability of the ministerial discretionary fund.
- First Parish member Inez Folsom applied for and received, on behalf of First Parish, a grant from Cummings which is matching another \$400 which is unrestricted. The total grant now totals \$1,800. The Parish Committee expressed gratitude for Inez's efforts.
- Parish Committee Executive members commit to further liaising with the Trustees. The funding computation for property costs is currently on a rolling quarterly basis and will be clarified in a planned upcoming discussion with the Trustees.

**(Vote 1, Discussion). Consent agenda: Minutes, Financials, Ministers' Reports, DRE report.**

**MOTION 1:** I move that we adopt the consent agenda. (Anne Q.) and seconded (Marie M.). 9 of 9 voting in favor. None opposed.

**Annual vote on ministers' housing allowance** (Sara G.)

- Ministers have the ability to designate a portion of their salaries as housing costs for tax purposes. These costs include rent or mortgage, utilities, etc., and can become as detailed as basic household necessities.

**MOTION 2:** I move that we approve a percent of the ministers' salary to be declared for housing for tax purposes: Rev. Marta Flanagan to claim \$54,000 and Rev. Erica Richmond to claim \$50,000 " (Al T.) Seconded (Anne Q.). 9 of 9 in favor. None opposed.

**Sponsoring a First Parish member for the UU Ministry** (Rev. Marta)

Rev. Marta provided background on how a congregation sponsors someone as an "aspirant" who is in the process of pursuing UU ministry. By sponsoring, the congregation acknowledges the potential in an individual as someone with the makings of a minister.

Ruben Hopwood has expressed the willingness and calling to begin the process of being ordained.

Following discussion the Parish Committee recognized Ruben's professional experience and his time being in previous ministry as indicators as potential for UU ministry.

First Parish sponsorship would enable Reuben to receive scholarship funding from the UUA. However, First Parish would be under no financial obligation nor would there be a future obligation to ordain Ruben Hopwood.

**MOTION 3:** - I move that First Parish sponsor Ruben Hopwood for the UU ministry. (Carolyn H.) Seconded (Anne Q.). 9 of 9 in favor. None opposed.

**Welcoming Congregation** (Rev. Erica)

- The path to renewing First Parish's Welcoming Congregation continues.
- An ad hoc committee of six has been formed and seeks to be established as the Welcoming Congregation Committee (WCC).
- Committee members would include: Lisa Davis, Zoe Stewart, Ruben Hopwood, Mary Beth Landy, Wendy Page, and Michaela Kirby.
- A timeline has been prepared: beginning in February, the committee would start team building and education. In spring, the committee would plan to identify areas needed for growth in the congregation. In fall, the renewal / tracking form would be filled out.
- Discussion followed: The Parish Committee debated the indefinite term and the number of committee members.

- It was proposed that there would be an initial three-year term for members. In the second year, recommend recruiting two more people to have at maximum eight members so as to stagger membership.
- It was suggested that building in a review each year by the Parish Committee would keep the Welcoming Congregation Committee at the forefront of the Parish Committee's attention.
- The "ask" includes service language being updated (the Worship Associates or the ministers would spearhead). Membership would be asked to get involved with staffing a table. Any policies would go to the Parish Committee.
- Reverend Erica would continue to be the point minister for the Welcoming Congregation Committee.
- The Parish Committee voted on the motion below and the slate of members for the WCC.

**Motion 4:** The Parish committee establishes the Welcoming Congregation Committee (WCC) for an initial three-year term subject to renewal by the Parish Committee. The WCC is chartered to reinvigorate and maintain our Welcoming Congregation designation with the UUA, in collaboration with our lay and ordained leadership, with a focus on education, congregational life, and community outreach. The WCC will lead the congregation in completing the Five Practices of Welcome Renewal application annually.

Gratitude was expressed by Rev. Erica to the Parish Committee and to the very important ad hoc committee that did all the work to bring this renewal process forward.

**Financial Control Review** (Karen Manlove, reviewer/presenter; Shay Crawford, Pam Linov)

Karen Manlov of Your Part-time Controller (YPTC) attended the Parish Committee meeting for a presentation and high-level summary of the control review she prepared.

- Karen expressed praise for First Parish's stewarding, property management, and healthy financial policies and procedures. She additionally praised the strong volunteership and staff dedication.
- Highlights of the presentation included the following recommendations:
  - "Who does what" guide / job descriptions to be clearly written and for transitions with people serving two to three years to be planned out.
  - To safeguard information, review and update the permissions to the various accounts such as QuickBooks and Realm. Review and update viewing rights on a regular basis.
  - Consider a two or three person team for the volunteer auditor role. Use checklists. Karen praised the work current auditor Pam Linov has done with developing checklists and procedures.
  - Consider a policy and procedures handbook.
  - Simplify the Treasurer's job: run automated reports directly from the accounting system.
- Accounting observations included a few highlights:
  - Make some decisions about how First Parish is presenting its balance sheet based on accounting principles: cash basis or accrual. Currently using a modified cash basis. If

using a cash basis, the building would not be included as a fixed asset. Either choose to have fixed assets on the balance sheet and update them, or remove the fixed assets.

- Balance sheet overall: All of the reserve accounts (liability accounts) could be organized in a way that someone could quickly see the total amount in reserve. It was not easy to determine which monies are able to be spent.
- Operating budget: the monthly report is not capturing the activity on the reserve accounts.

The Parish Committee thanked Karen for her presentation and work. Karen confirmed that First Parish is in good shape with respect to financial management, and there are paths to follow to be in even better shape. Discussion followed with some Q&A time.

Discussion included the following highlights:

- Concern around finding time to follow the recommendations was expressed. Recommendation to spread out actions over more than a year, not overnight. Priorities will be selected by the treasurers and Parish Committee Executive in February/March. These priorities will be submitted back to the Parish Committee.
- Members thanked Pam Linov, volunteer auditor.
- Concern around where discrepancies would be reported was discussed as a hypothetical situation. The importance of documentation was stressed as well as the workflow.
- Questions around the tools being used by First Parish were asked (regarding such tools as Quickbooks, Bill.com, and Realm). Any recommendations or changes? These are state of the art applications. It was noted to use the features of Realm and build expertise in house to build confidence especially around giving statements.
- Donations are received through Realm, cash, and checks. Sometimes it is hard to track. Ms. Manlove acknowledged that multiple ways of donating can make the system more complicated, so staying with a few is recommended.

The general takeaway provided by Karen Manlove, YPTC, was that First Parish UU Arlington has reason for celebration: the Parish's money is being managed wisely.

The Parish Committee thanked Karen, Shay, and Pam. These guests signed off of the meeting before the State of the Parish began.

### **State of the Parish (Marta)**

- Rev. Marta provided an overview of the First Parish staffing.
- The Parish Committee voted to move into Executive Session for this discussion and invited Rev. Marta to attend and present Executive Session.

**Motion 5:** I move to begin Executive Session (Jeff K.) Seconded (Anne Q.) with the invitation of Rev. Marta. 9 of 9 in favor. None opposed.

The Parish Committee, with Rev. Marta, held an Executive Session for approximately 20 minutes.

**Motion 6:** I move to end the Executive Session (Tom E.) Seconded (Celia W.) 9 of 9 in favor. None opposed.

- The Parish clerk reviews the membership list annually. The names of 17 members to be removed from the official member list were read. No requests were being made other than if any Parish Committee member had any objections. The proper procedures were followed in reaching out to the listed members multiple times over several weeks in the fall of 2022. (Joanna)

**[Motion to adjourn]** I move to adjourn the meeting (Celia). Seconded (Sara). 9 of 9 in favor. None opposed.

Adjourned at 9:10 PM.

## **MOTIONS**

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**[Motion to adjourn]** I move to adjourn the meeting (Celia). Seconded (Sara). 9 of 9 in favor. None opposed.

The meeting adjourned at 9:10 PM.

Meeting minutes prepared by: Joanna Pushee, clerk.