

First Unitarian Church of Portland
Board of Trustees Meeting - January 3, 2019
Board Meeting - 7 - 9pm - Room B102

Board Meeting

Board Roles:

Process Observer: ?
Timekeeper: Ryan
Words: Cindy

7:00 **Convene**
Opening Words - Cindy
Determine Quorum
Process Observer Review - Ryan (part of generative discussion)
Review & Approve previous meeting's minutes

7:05 Congregant Comment Period

Updates

7:15 ET Update

NOTE: Committee Updates - reports attached
NOTE: Dates to calendar - Seminary for a Day Jan 26; Retreat May 31 & June 1;
Mini-retreat January 6, 2019; Candidate Review meeting w/Nom Com Febr 6

Consent Agenda

7:45 Accept Revised Congregational Survey (attached)
Accept re-written Gift Acceptance Policy (attached)
Agree to leave vacant board position unfilled for rest of 2018/19 board year. (See discussion below)

Generative Discussion - CLOSED

7:50 Ware Lecture from 2018 GA discussion/questions, and follow-up to Dec generative topic and how we can create a safe space in our board work and be accomplices with each other. PET led

Meeting Wrap-up

8:50 Communications Check and Process Observations
Closing Words - Cindy
9:00 Adjourn

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**Rationale for Leaving Board Position Vacant through rest of 2018/19 Church Year**

With half the church year over and the time it would take to vet an appointee, the BOC is proposing we leave the board position, vacated by Matt Swafford in November, open for the duration of the 2018/19 church year. We consulted with co-chairs of the Nominations Committee and they concur. They are in the middle of their interviews for Board and Nominations and are not prepared to offer any names right now.

**First Unitarian Church of Portland**  
Meeting Minutes  
Board of Trustees Meeting - December 6, 2018  
Board Meeting - **6:00 - 7:00 PM** - Room B102

**Board Meeting**

**Board Roles:**

Process Observer: Ryan  
Timekeeper: Cindy  
Words: Evie

6:00 **Convene**

Board Members Present: Kathy Ludlow, Board Moderator; Alan Comnes, First Vice Moderator; Evie Zaic, Second Vice Moderator; Leila Wrathall, Treasurer; Theo Harper, Secretary; Andy Parker; Ryan Deibert; Barbara Morrison; Mindy Clark; Randy Russell; Cindy Cumfer.

Also attending: Bill Sinkford, Senior Minister; Tom Disrud, Assistant Minister; Mira Mickiewicz, Intern Minister; Kathryn Estey, Church Administrator; Dotti Chidester, note taker.

Visitor: Betsy Riddell from Nominating Committee

**Opening Words:** Evie, "Out of Great Need", chalice lit

Established a Quorum is in attendance

Process Observer Review – Ryan noted ideas of process observation. He and Mindy have been the only ones who have been process observers this year. Indicated this has been a value to be in this position. Mindy added her feeling that this is a privilege. Kathy we would like Mindy and Ryan to not be the only ones who serve as process observers this year and called for others who might be interested to say so.

Review & Approve previous meeting's minutes seconded and approved unanimously.

6:05 Congregant Comment Period Betsy indicated she hoped to observe and has no particular issue to bring forward.

**Updates**

6:15 ET Update Bill noted he would like to address some big issues, the block development and annual fund drive. We have a few more pledges in and are at 90.2% of our goal. Currently we have \$1,358,000 pledged. Kathryn noted winter shelter opened and will be open through March and maybe April. We will be helping people out and will be receiving rent. Have received some feedback that some are better able to attend Sunday service because we have extended child care through the second service. We have a new social justice magazine noted by Tom. Seminary for a day with Sophia Betancourt will be the end of January. There will be a shift, during the event we will be offering fewer workshops in the afternoon. The reason is we have invited community folks and will simplify workshops and have one in each section. The Christmas pageant will be on 23<sup>rd</sup> of December, Sunday at 11:15 and there will be one service that Sunday. Evie asked if we will be getting more names of people who have pledged to call. Kathryn indicated we would and noted there will be a need for phone a thon, mid - January by advocates to pledgers from past years who have not yet pledged. Bill provided more information about next steps for the pledge drive. He noted an email has been sent out to those who have not pledged. We will begin asking that this issue be discussed in meetings of other church programs. There will be another pastoral message, as well as the phone a thon.

NOTE: Committee Updates - reports attached little discussion  
Leila noted all church dialogue on mass incarceration has been postponed until March.

NOTE: Dates to calendar - Seminary for a Day Jan 26, Retreat May 31 & June 1,  
Mini-retreat January 6, 2019

### **Consent Agenda**

6:35

**3 Year Management Review.** The Governance Committee recommends the Board not undertake its 3-year management review this year.

Rationale: The Gov Chair noted that, under Board policies, the Board retains an outside consultant to review the management of the church every 3 years. The Chair noted that the Board can always vary from its policies if it desires. The Committee agreed that Bill is an excellent manager and, with a ministerial transition likely in the next few years, the church does not need to expend its funds for this purpose. This was approved unanimously by the board.

**Initial work toward the board goal of evaluating possibilities for further development of our campus.** We are asked to give Rev Sinkford approval to explore becoming one of the 5 City of Portland supported religious sites for affordable housing. See attached background information. Barbara noted she has some issues regarding block development. Wanted to make sure that congregants would be included in any decision. Bill noted the goal of exploration is to bring options to the board and church.

This also was Board approved by unanimous vote.

### **Action/Discussion**

6:40 **Change in Topic-** Close-out discussion of our Nov 4 Forum. We have had some discussion of the structure of the forum and what we thought worked or could work better.

This conversation will focus more on the dynamics within the board at the forum. It will build on conversations the Board has had about how we are together, and is part of our process work as a board, creating community and long - term relationships.

Randy asked for clarification of what we will be talking about. It was suggested we have better communication within our group regarding what was supposed to happen. Ryan noted that the level of improvisation required in the forum makes some anxious and we might need to have better preparation. Barbara noted wants more preparation for Alliance meeting. Randy noted can put on the Communication Committees agenda. Cindy noted concern that Alan took the lead at times when Kathy might have. This may appear to reflect less confidence in female leadership. Theo noted had hoped forum would be more focused on discussion as opposes talking head. Leila noted we might want to take a break from forums and focus more on going out and engaging with groups in the church. Kathy noted it might be helpful for Comm Comm to be more in charge of communication with forums. Alan suggested we need better planning for future events.

Comments from process observation: Ryan noted the conversation was important there was a lot going on. This is messy work and we are in this together.

Randy noted will have Comm Comm take up issue of talk of alliance also noted need to attend governance but was corrected by Cindy noting will be focused on survey next meeting.

Evie provided a closing reading: "Listening".

**Meeting Wrap-up** minutes respectfully submitted, Theo harper and Dotti Chidester

## Communication Committee Meeting Minutes

December 11, 2018

7pm-8:30pm

Committee members attending: Randy Russell (Chair); Alan Comnes; Kathy Ludlow, Barbara Morrison Absent; Theo Harper

Light chalice –

Reading - Alan Comnes - Rumi Approved November Minutes

Discussed content for December Moderator's Letter. Publish with next week's eNews. Board Dialogues with 1st UU

Church Groups

- Alliance scheduled for their February meeting
- Invitation to other groups in December Moderator Letter
- Outreach - Barbara to contact COHO and Women's Circles; Randy to contact Men's Group and Nicole re Youth Group; Kathy to contact Cassandra re RE
- Need board volunteers: the format will be to introduce board goals for this year, our progress on them, and then open to the group for questions/dialogue.

Congregational Survey - Alan shared the latest iteration of the survey. The Governance Committee meets on Thursday December 13th and will review it. A version will come to the board for approval in January.

Display of Board photo and 2018-19 goals--checking with Tom to determine where we can post this in the church.

Board Winter Forum on Budget -Scheduled for Sunday, February 24th @ 1:30 - Recommend shifting back to one presentation. Check with Leila re approach to be taken. Suggest looking at things like the basis for allocation of resources among various constituencies, recommendations on Exec. Team salaries, look at any multi-year trends in church spending (and fundraising), status of staff transitions and funding for same etc.

Seminary for a Day workshop - cancelled, what's next? One possibility discussed was revising the workshop we had proposed into a class to be offered in the spring.

Closing Words—Alan

Adjourn

## GOVERNANCE COMMITTEE MINUTES

Chair: Cindy Cumfer

DATE: December 13, 2018, 7:00-9:00 pm

COMMITTEE MEMBERS PRESENT: Cindy Cumfer, Chair; Andy Parker, Mindy Clark, Kathy Ludlow

COMMITTEE MEMBERS ABSENT: Ryan Deibert

VISITORS: Josh Soske

Opening Words: Cindy

Announcements: The Chair reported that she completed her tasks from the last meeting of redrafting the survey and talking with the ET (Bill and Tom) to get input on the survey.

### AGENDA ITEMS:

1. The minutes of the last meeting were unanimously approved by the Committee.

2. **Review of the Congregational Survey.** The Committee discussed and reviewed the redraft of a proposed congregational survey prepared by the Chair and made improvements. A copy of the revised survey is attached.

TO DO: The Chair will incorporate the changes and send them to Gov Comm members for a final check. She will then send them to the Moderator along with a brief description of the new survey design for inclusion on the Board's January agenda or as the BOC thinks appropriate.

The Committee discussed the young people's survey and felt that it should occur before spring break.

TO DO: The Chair will write the ET about the young people's survey.

3. **Board Policies Revisions.** Due to lack of time, the review of the Board policies was postponed to the next meeting. The Chair explained briefly the nature of the proposed changes, most of which are minor or "clean up" to comply with practices that have changed. The most significant changes have to do with the proposed reconfiguration of the BOC.

TO DO: The Chair will resend the revised policies to Gov Comm members for review for consideration at the next Gov Comm meeting.

4. **Potential Changes to the Articles and Bylaws Related to the Transition.** The Chair reminded the Committee of the potential changes to the Articles and bylaws brought up at the retreat that we should consider before or as part of the transition. The Chair's review of these documents revealed some other issues Gov Comm might consider if we are going to propose amendments to these documents.

One change raised at the retreat involves a bylaws' amendment that would allow the Board some control over Nom Comm's proposed slate for new Board members. The Committee agreed that Nom Comm should have notice and be invited to participate in consideration of such a change. The Committee will take these up at its next meeting as time allows.

TO DO: The Chair will contact the Nom Comm co-chairs about the possible discussion of the proposal related to Nom Comm and invite them to the next Gov Comm meeting.

Closing Words: Cindy

Next Meeting: Thursday, January 10, 7-9 pm, Room A-301. Everyone welcome!

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## PROPOSED CONGREGATIONAL SURVEY CONCEPT

Chair: Cindy Cumfer

Committee Members: Mindy Clark, Ryan Deibert, Kathy Ludlow, Andy Parker

The Governance Committee is proposing a redesign to the Congregational Survey. The Board initiated the Congregational Survey in 2013 to assist in the Board's assessment of the ministry of the church by asking congregants questions about how well they believed that the church was meeting 8 mission elements outlined in the survey. Over the years, the survey expanded to include questions about information that the ET and Board wanted from congregants about a variety of topics, some of which were related to how well the church was meeting its mission and others which were informational on other topics.

After conducting its report on the assessment of the ministry this past year, the Governance Committee believed that it could redesign the survey to make it more useful in assessing the ministry of the church. It is proposing to redesign the survey to include these elements:

1. The survey is designed around the three goals of the church's mission (church community, spiritual deepening, and taking our values into the world), which is much clearer than the somewhat convoluted and in places repetitive language in the 8 mission elements.
2. The survey is designed to ask the congregant to describe how the church has affected them, not how the congregant believes the church has affected everyone.
3. The specific questions that the ET wanted to ask are folded into the appropriate goal, rather than being presented as separate questions.
4. For each goal, the congregant is asked:
  - a. How they personally experience the church's efforts toward that goal (e.g., do they feel part of the church community, has the church helped them deepen spiritually, etc.);
  - b. Which church programs/activities/actions helped them; and
  - c. How they take their experience into the world.
5. We hope that congregants will find that this survey encourages self-reflection, is informative in places (e.g., when they see lists of the church's many programs), and is just more fun to take.
6. We hope to get better information from congregants about how the church is meeting its mission and plan to cross-tabulate data to see if there are interesting patterns that would help the church better understand how to move toward its mission.

The Governance Committee Chair met with the Executive Team (Bill and Tom, Kathryn was out of the office) to go over the proposed survey. The ministers liked the new design and made some suggestions which were incorporated into the survey.

# FIRST UNITARIAN CONGREGATIONAL SURVEY 2019

## Our Mission

“The mission of First Unitarian Portland is to create a welcoming community of diverse individuals; to promote love, reason and freedom in religion; to foster lifelong spiritual growth; and to act for social justice.”

### Creating a Welcoming Community of Diverse Individuals

How welcome do you feel at the church?

|             |   |                  |   |              |
|-------------|---|------------------|---|--------------|
| 1           | 2 | 3                | 4 | 5            |
| Not welcome |   | Somewhat welcome |   | Very welcome |

How connected do you feel to the church as a community?

|             |   |                    |   |                |
|-------------|---|--------------------|---|----------------|
| 1           | 2 | 3                  | 4 | 5              |
| Unconnected |   | Somewhat connected |   | Very connected |

If you checked 2 through 5 that you experience a connection with the church community, please answer the remaining questions in this subsection. If you checked 1, please go to the next subsection (“Diverse Community”).

How important is your connection to the church community to you?

|             |   |                    |   |                |
|-------------|---|--------------------|---|----------------|
| 1           | 2 | 3                  | 4 | 5              |
| Unimportant |   | Somewhat important |   | Very important |

Does your connection to the community help you deepen spiritually?

|            |   |          |   |           |
|------------|---|----------|---|-----------|
| 1          | 2 | 3        | 4 | 5         |
| Not at all |   | Somewhat |   | Very much |

Please check all the church programs/events/activities/actions that have helped you feel connected.

- Sunday services
- Efforts to address the culture of white supremacy within the church
- Social hour after services
- Art wall
- Bookstore
- Music/choir
- Volunteer activity for church or church committees
- Religious education program
- Classes
- Retreats
- Covenant groups and similar group activities

- Alliance
- Social Justice groups
- Special programming for women's, men's, LGBTQ communities, Me Too follow-up groups
- Lay ministry involvement or assistance
- Participation in church auction
- Other. Please describe:

If you feel connected to the church as a community, please list all areas in your life where this connection has made a difference.

- Spiritual growth
- Sense of being part of a greater whole
- Helps me cope with the world
- Better awareness of how privilege/discrimination affects me/others in my life
- Relationship with family/friends
- Work/school
- Community/political/justice activities
- Dealing with illness, death, or other trauma
- Other. Please describe:

**Diverse Community**

First Unitarian was historically a church of largely white, middle, and upper-class congregants. In recent years, the church has made efforts to be more welcome to all. How important is it to you that the church be welcoming to diverse individuals from all racial and class backgrounds and to individuals with diverse gender identifications?

1                      2                      3                      4                      5  
 Not at all                      Somewhat                      Very much

If you are a person of color, how welcome do you feel in the church? Please describe:

If you are a person of color and found barriers to feeling welcome in the church, what barriers did you perceive? Please describe:

If you are a person who is low income or working class or comes from a low income or working class background, how welcome do you feel in the church?

1                      2                      3                      4                      5  
 Not at all                      Somewhat                      Very much

If you are a person from a low-income or working class background and found barriers to feeling welcome in the church, what barriers did you perceive? Please describe:



If you are a person who does not identify as male or female, how welcome do you feel in the church?

1                      2                      3                      4                      5  
Not at all                      Somewhat                      Very much

If you are a person who does not identify as male or female and found barriers to feeling welcome in the church, what barriers did you perceive? Please describe:

This year the church instituted programs to serve younger adults aged 18-40. If you have participated in any of these programs, please rate how important these programs are to you.

1                      2                      3                      4                      5  
Not meaningful at all                      Somewhat meaningful                      Very meaningful

If you are a younger adult and found barriers to feeling welcome in the church, what barriers did you perceive? Please describe:

### **Democratic Community**

Our church community uses a democratic governance model in which members call the minister, elect the Board and the Board's Nominating Committee, amend the church's Articles of Incorporation and bylaws, and approve the annual budget. With growth, the members voted to delegate the operation of the church to the Senior Minister and an Executive Team, subject to Board oversight.

The Board and the Senior Minister communicate with members and hear input from members via Q and A sessions, forums, FAQs on the website, quarterly financial meetings with congregants, Board Moderator letters, and other personal communications.

Please check all the methods you have used to follow and/or provide input about church governance and operations this year:

- Attended at least one of Rev. Bill Sinkford's Q&A sessions
- Attended at least one Board forum
- Read the Board Moderator letter
- Attended a Board meeting
- Attended a quarterly financial meeting
- Communicated personally with a Board member, minister, or a staff member about a question/concern.

If you utilized any of the above, how informed did you feel?

1                      2                      3                      4                      5  
Not informed                      Somewhat informed                      Very informed

If you personally communicated in any of these venues or to any of the people described above, did you feel heard (whether or not you agreed with the outcome)?

1                      2                      3                      4                      5  
Not heard at all                      Somewhat heard                      Very heard

### Lifelong Spiritual Growth

The church strives to promote love, reason, and freedom in religion. How well does the church promote these values?

1                      2                      3                      4                      5  
Not at all                      Somewhat                      Very much

If you attend Sunday services, approximately how often do you attend?

- Weekly
- 2-3 times/ month
- Once/monthly
- Less than once a month

How meaningful are the Sunday worship services to your spiritual growth?

1                      2                      3                      4                      5  
Not meaningful at all                      Somewhat meaningful                      Very meaningful

This year the church offered a greater diversity in styles of hymns. Have these changes broadened your worship experience?

1                      2                      3                      4                      5  
Not at all                      Somewhat                      Very much

The church offers a number of other opportunities for spiritual growth. Please check all on the list that you have ever participated in.

- Children/Youth Religious Education
- Adult educational programs
- Efforts to address the culture of white supremacy within the church
- Generous pledging
- Retreats
- Covenant groups
- Pastoral counseling
- Lay ministry
- Wellspring

- Music program
- Bookstore/Art Wall
- Bill's columns
- Labyrinth
- Social Justice and community programs
- Ushers, greeters, coffee service
- Volunteer leadership
- Representing the church in the world
- Other. Please describe:

During the time you have attended the church, how well has the church fostered your spiritual growth?

- |             |   |          |   |           |
|-------------|---|----------|---|-----------|
| 1           | 2 | 3        | 4 | 5         |
| Very little |   | Somewhat |   | Very much |

Over the past year, how well has the church fostered your spiritual growth?

- |             |   |          |   |           |
|-------------|---|----------|---|-----------|
| 1           | 2 | 3        | 4 | 5         |
| Very little |   | Somewhat |   | Very much |

If the church has ever helped you deepen spiritually, please list all areas in your life where this spiritual deepening has made a difference.

- Personal growth
- Relationship with family/friends
- Expressing myself creatively
- Work/school
- Social justice activities in the church
- Community/social justice activities outside of the church
- Dealing with illness, death, or other trauma
- Financial generosity outside the church
- Other. Please describe:

The church is working to create lifelong spirituality by encouraging different program staff and groups to work together toward our common mission of lifelong spiritual growth. For example, choir members may sing at social justice events or for people in hospice. Young people in the RE program and Youth Council work on Social Justice projects. The Social Justice Council provided training for the Religious Education leaders on issues related to white supremacy culture. The Alliance offers more programs reflecting diversity and inclusion.

Please rate how important this effort to integrate church programming/activities is to you.

- |                       |   |                     |   |                 |
|-----------------------|---|---------------------|---|-----------------|
| 1                     | 2 | 3                   | 4 | 5               |
| Not meaningful at all |   | Somewhat meaningful |   | Very meaningful |

## Acting for Social Justice

The church has 11 active social justice groups and several other service programs; offers the Marilyn Sewell Social Justice lecture and many programs and classes that support social justice efforts; partners with community justice advocates to advance social justice causes; this year added a monthly Social Justice newsletter; and provides opportunities for its young people to think about and act on social justice issues.

How important is the church's support for social justice to you?

|               |   |                    |   |                |
|---------------|---|--------------------|---|----------------|
| 1             | 2 | 3                  | 4 | 5              |
| Not important |   | Somewhat important |   | Very important |

Have you been involved in any of the church's social justice programs prior to this year?

Yes

No

I was not involved but I donated generously to the church in significant part to support its social justice work.

Were you involved in any of the church's social justice programs/events/activities this year?

Yes

No

I was not involved but I donated generously to the church in significant part to support its social justice work.

If you support the church's social justice program, please check all areas in your life where you carry these values into the world.

Talk to family and friends about social justice issues

Engage with people at work/school/community about social justice issues

Work for groups that promote social justice

Volunteer for, donate to, or otherwise support community group that promote social justice

Other. Please describe:

### Other

How did you perceive the spirit/energy/health of the church this year?

|           |   |                   |   |               |
|-----------|---|-------------------|---|---------------|
| 1         | 2 | 3                 | 4 | 5             |
| Very poor |   | Somewhat positive |   | Very positive |

What additional comments do you have regarding the church and our overall success in achieving our mission?

## Tell Us About Yourself

What is your age?

- 17 or younger
- 18-21
- 22-40
- 41-55
- 56-66
- 67 or older

How long have you been coming to First Unitarian on a consistent basis?

- Less than one year
- 1-5 years
- 5-10 years
- More than 10 years

What is your membership status?

- Voting member
- Member
- I am not a member but I am an involved congregant (pledge, volunteer, participate in programs, etc)
- Occasional or new congregant
- Don't know

Do you have children in your family who participate in Religious Education on Sundays or other programs for children and youth?

- Yes
- No

We ask the following questions because we would like to understand the diversity of our congregation.

How do you identify your race? (Select all that apply.)

- African American
- Arab/Middle Eastern
- Asian/Pacific Islander
- Indian subcontinent
- Latinx
- Native American
- White/ Caucasian
- Other. Please specify:
- More than one racial identity. Please specify:

What is your gender identity?

- Female
- Male
- Trans/intersex
- Other. Please specify if you wish:

What is the highest level of education you've achieved?

- Grade or high school
- High school degree/GED
- Bachelors
- Masters
- Doctorate
- Other post-high school degrees, certifications, etc.

How would you describe your class background? Select all that apply.

- Low income
- Working class
- Parents from different classes
- Upwardly mobile
- Middle class
- Upper class

How would you describe your current class status?

- Low income
- Working class
- Upwardly mobile
- Middle class
- Upper class

Additional comments:

The November financial statements will be reviewed by the Finance Committee when they convene their regular monthly meeting on January 22.

| <b>First Unitarian Church</b>                       |                                                              |                                                              |                                            |                                               |                                           |                                   |  |
|-----------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------|-----------------------------------------------|-------------------------------------------|-----------------------------------|--|
| <b>Year-To-Date Operating Summary</b>               |                                                              |                                                              |                                            |                                               |                                           |                                   |  |
| <b>11/30/2018</b>                                   |                                                              |                                                              |                                            |                                               |                                           |                                   |  |
|                                                     | <b>ACTUAL<br/>OPERATIONS<br/>YEAR TO DATE<br/>11/30/2018</b> | <b>ACTUAL<br/>OPERATIONS<br/>YEAR TO DATE<br/>11/30/2017</b> | <b>ACTUAL VARIANCE<br/>FY 2019 TO 2018</b> | <b>BUDGET<br/>YEAR TO DATE<br/>11/30/2018</b> | <b>BUDGET<br/>VARIANCE<br/>11/30/2018</b> | <b>ANNUAL<br/>BUDGET<br/>FY19</b> |  |
| <b>Church Operations</b>                            |                                                              |                                                              |                                            |                                               |                                           |                                   |  |
| <b>Operating Income</b>                             |                                                              |                                                              |                                            |                                               |                                           |                                   |  |
| Pledge Income                                       | 596,617                                                      | 583,017                                                      | 13,600                                     | 634,023                                       | (37,406)                                  | 1,451,166                         |  |
| Contributions                                       | 45,669                                                       | 39,519                                                       | 6,150                                      | 39,519                                        | 6,150                                     | 110,000                           |  |
| Program Income                                      | 55,497                                                       | 61,733                                                       | (6,236)                                    | 49,372                                        | 6,125                                     | 122,950                           |  |
| Rental Income                                       | 188,836                                                      | 195,996                                                      | (7,160)                                    | 197,043                                       | (8,206)                                   | 460,276                           |  |
| Other Income                                        | 22,096                                                       | 21,386                                                       | 710                                        | 19,418                                        | 2,678                                     | 35,500                            |  |
| Transfer from Foundation                            |                                                              |                                                              |                                            |                                               |                                           | 55,000                            |  |
| Transfer from Other Funds                           |                                                              |                                                              |                                            |                                               |                                           | 165,267                           |  |
| <b>Total Operating Income</b>                       | <b>908,716</b>                                               | <b>901,652</b>                                               | <b>7,064</b>                               | <b>939,375</b>                                | <b>(30,659)</b>                           | <b>2,400,159</b>                  |  |
| <b>Operating Costs</b>                              |                                                              |                                                              |                                            |                                               |                                           |                                   |  |
| Payroll Expenses                                    | 660,860                                                      | 590,396                                                      | (70,465)                                   | 666,917                                       | 6,056                                     | 1,642,945                         |  |
| Reimbursible Expenses                               | 103,804                                                      | 5,830                                                        | (97,973)                                   | -                                             | (103,804)                                 |                                   |  |
| Occupancy Expense                                   | 99,189                                                       | 100,636                                                      | 1,447                                      | 112,803                                       | 13,614                                    | 287,250                           |  |
| Program Expense                                     | 140,932                                                      | 111,494                                                      | (29,438)                                   | 153,869                                       | 12,936                                    | 303,485                           |  |
| Rental Expense                                      | 5,613                                                        | 5,093                                                        | (520)                                      | 7,842                                         | 2,229                                     | 43,820                            |  |
| Administration Expense                              | 24,766                                                       | 27,798                                                       | 3,032                                      | 33,438                                        | 8,672                                     | 66,906                            |  |
| Interest Expense                                    | -                                                            | 25,260                                                       | 25,260                                     | -                                             | -                                         |                                   |  |
| Other Expense                                       | 1,989                                                        | 53                                                           | (1,936)                                    | 1,125                                         | (864)                                     | 7,750                             |  |
| <b>Total Operating Costs</b>                        | <b>1,037,153</b>                                             | <b>866,561</b>                                               | <b>(170,592)</b>                           | <b>975,992</b>                                | <b>(61,161)</b>                           | <b>2,352,156</b>                  |  |
| <b>Net Church Operations</b>                        | <b>(128,438)</b>                                             | <b>35,091</b>                                                | <b>(163,528)</b>                           | <b>(36,617)</b>                               | <b>(91,820)</b>                           | <b>48,003</b>                     |  |
| <b>Reserve Account Deposits</b>                     |                                                              |                                                              |                                            |                                               |                                           |                                   |  |
| Annual Operating Reserve                            | 20,001                                                       | 18,390                                                       | (1,611)                                    | 20,001                                        | -                                         |                                   |  |
| <b>Total Reserve Deposits</b>                       | <b>20,001</b>                                                | <b>18,390</b>                                                | <b>(1,611)</b>                             | <b>20,001</b>                                 | <b>-</b>                                  | <b>48,003</b>                     |  |
| <b>Net Church Operations After Reserve Deposits</b> | <b>(148,439)</b>                                             | <b>16,700</b>                                                | <b>(165,139)</b>                           | <b>(56,618)</b>                               | <b>(91,820)</b>                           | <b>-</b>                          |  |
| <b>Investment Income</b>                            |                                                              |                                                              |                                            |                                               |                                           |                                   |  |
| Dividend & Interest Income                          | 117                                                          | (376)                                                        | 493                                        | -                                             | 117                                       |                                   |  |
| <b>Net Investment Income (Loss)</b>                 | <b>117</b>                                                   | <b>(376)</b>                                                 | <b>493</b>                                 | <b>-</b>                                      | <b>117</b>                                |                                   |  |
| <b>Operating Surplus (Deficit)</b>                  | <b>(148,322)</b>                                             | <b>16,324</b>                                                | <b>(164,646)</b>                           | <b>(56,618)</b>                               | <b>(91,704)</b>                           |                                   |  |
| Funded from Loan Reserve (1210-10)                  | 79,949                                                       |                                                              |                                            |                                               |                                           |                                   |  |
| Funded fr Special Proj for Sanctuary Renovation     | 23,855                                                       |                                                              |                                            |                                               |                                           |                                   |  |
| <b>Special Projects Funded</b>                      | <b>103,804</b>                                               | <b>5,830</b>                                                 | <b>97,973</b>                              | <b>-</b>                                      | <b>103,804</b>                            |                                   |  |
| <b>Net Cash Effect</b>                              | <b>(44,518)</b>                                              | <b>22,154</b>                                                | <b>(66,673)</b>                            | <b>(56,618)</b>                               | <b>12,100</b>                             |                                   |  |

|                                                     |                                 |                      |                   |                   |                |                 |
|-----------------------------------------------------|---------------------------------|----------------------|-------------------|-------------------|----------------|-----------------|
| <b>First Unitarian Church</b>                       |                                 |                      |                   |                   |                |                 |
| <b>Monthly Operating Summary</b>                    |                                 |                      |                   |                   |                |                 |
| <b>11/30/2018</b>                                   |                                 |                      |                   |                   |                |                 |
|                                                     |                                 | <b>ACTUAL</b>        | <b>OPERATIONS</b> | <b>OPERATIONS</b> | <b>BUDGET</b>  | <b>BUDGET</b>   |
|                                                     |                                 | <b>OPERATIONS</b>    | <b>PREVIOUS</b>   | <b>MO to MO</b>   | <b>CURRENT</b> | <b>BUDGET</b>   |
|                                                     |                                 | <b>CURRENT MONTH</b> | <b>MONTH</b>      | <b>VARIANCE</b>   | <b>MONTH</b>   | <b>VARIANCE</b> |
|                                                     |                                 | <b>Nov 2018</b>      | <b>Oct 2018</b>   |                   |                |                 |
| <b>Church Operations</b>                            |                                 |                      |                   |                   |                |                 |
|                                                     | <b>Operating Income</b>         |                      |                   |                   |                |                 |
|                                                     | Pledge Income                   | 197,544              | 124,978           | 72,566            | 147,190        | 50,354          |
|                                                     | Contributions                   | 16,839               | 10,877            | 5,962             | 8,735          | 8,104           |
|                                                     | Program Income                  | 16,622               | 13,015            | 3,607             | 7,893          | 8,729           |
|                                                     | Rental Income                   | 30,188               | 44,544            | (14,356)          | 37,231         | (7,043)         |
|                                                     | Other Income                    | 5,469                | 5,917             | (448)             | 5,251          | 217             |
|                                                     | <b>Total Operating Income</b>   | <b>266,661</b>       | <b>199,331</b>    | <b>67,330</b>     | <b>206,300</b> | <b>60,360</b>   |
|                                                     | <b>Operating Costs</b>          |                      |                   |                   |                |                 |
|                                                     | Payroll Expenses                | 137,992              | 132,736           | (5,256)           | 133,668        | (4,324)         |
|                                                     | Reimbursible Expenses           | -                    | 35,533            | 35,533            | -              | -               |
|                                                     | Occupancy Expense               | 17,221               | 21,453            | 4,232             | 22,537         | 5,316           |
|                                                     | Program Expense                 | 41,530               | 29,235            | (12,295)          | 27,900         | (13,630)        |
|                                                     | Rental Expense                  | 2,662                | 881               | (1,781)           | 1,568          | (1,094)         |
|                                                     | Administration Expense          | 2,644                | 11,924            | 9,280             | 4,779          | 2,136           |
|                                                     | Other Expense                   | -                    | 50                | 50                | 225            | 225             |
|                                                     | <b>Total Operating Costs</b>    | <b>202,049</b>       | <b>231,811</b>    | <b>29,763</b>     | <b>190,678</b> | <b>(11,371)</b> |
| <b>Net Church Operations</b>                        |                                 | <b>64,612</b>        | <b>(32,481)</b>   | <b>97,093</b>     | <b>15,622</b>  | <b>48,990</b>   |
|                                                     | <b>Reserve Account Deposits</b> |                      |                   |                   |                |                 |
|                                                     | Annual Operating Reserve        | 4,000                | 4,000             | -                 | 4,000          | -               |
|                                                     | <b>Total Reserve Deposits</b>   | <b>4,000</b>         | <b>4,000</b>      | <b>-</b>          | <b>4,000</b>   | <b>-</b>        |
| <b>Net Church Operations After Reserve Deposits</b> |                                 | <b>60,612</b>        | <b>(36,481)</b>   | <b>97,093</b>     | <b>11,622</b>  | <b>48,990</b>   |
|                                                     | <b>Investment Income</b>        |                      |                   |                   |                |                 |
|                                                     | Dividend & Interest Income      | 21                   | 20                | (0)               | -              | 21              |
| <b>Net Investment Income (Loss)</b>                 |                                 | <b>21</b>            | <b>20</b>         | <b>(0)</b>        | <b>-</b>       | <b>21</b>       |
| <b>Operating Surplus (Deficit)</b>                  |                                 | <b>60,632</b>        | <b>(36,461)</b>   | <b>97,092</b>     | <b>11,622</b>  | <b>49,010</b>   |
|                                                     | Special Projects Funded         | -                    | 35,533            | (35,533)          | -              | -               |
| <b>Net Cash Effect</b>                              |                                 | <b>60,632</b>        | <b>(928)</b>      | <b>61,560</b>     | <b>11,622</b>  | <b>49,010</b>   |



**First Unitarian Church - Balance Sheet**  
**Operating Fund - 11/30/2018**

| ASSETS               |                                         |                |
|----------------------|-----------------------------------------|----------------|
| Cash                 |                                         |                |
|                      | Petty Cash                              | 500.00         |
|                      | Wells Fargo Checking                    | 198,957.50     |
|                      | Wells Fargo Money Market                | 552,798.29     |
|                      | Wells Fargo Required Loan Reserve       | 31,905.90      |
|                      | Wells Fargo Tax Rebate                  | 42,608.65      |
|                      | Wells Fargo Justice Begins at Home      | 14,295.17      |
|                      | OnPoint Anniversary                     | 15,158.16      |
|                      | WF Sleger's Fund for Music Ministry     | 32,603.19      |
|                      | Rental Income Reserve                   | 60,008.43      |
|                      | UBS Investment                          | 41,846.17      |
|                      | Wells Fargo MM SUI                      | 20,950.43      |
|                      | Investments                             | 152,689.57     |
| Total Cash           |                                         | 1,164,321.46   |
| Current Assets       |                                         |                |
|                      | Prepaid Expenses                        | 5,235.00       |
|                      | Prepaid Insurance                       | 6,720.46       |
|                      | Accounts Receivable Events/Weddings     | 18,915.50      |
|                      | Pledges Receivable Pledges              | 1,208,244.53   |
|                      | Pledge Receivable Allowance Uncollected | (123,734.46)   |
|                      | Bookstore Inventory                     | 17,265.50      |
| Total Current Assets |                                         | 2,296,967.99   |
| Fixed Assets         |                                         |                |
|                      | Furniture & Equipment                   | 522,081.56     |
|                      | Property 1011 SW 12th                   | 1,070,285.58   |
|                      | Property 1211 SW Main St. Sanctuary     | 758,685.24     |
|                      | Property SW Salmon                      | 6,993,838.75   |
|                      | Property 1030 SW 13th House             | 28,000.00      |
|                      | Property 1126 32 SW 13th Outside In     | 332,755.00     |
|                      | Property 1034 SW Main Office            | 483,545.50     |
|                      | Improvements                            | 1,807,193.83   |
|                      | Accumulated Depreciation                | (5,006,599.85) |
|                      | Lease Origination Costs                 | 15,000.00      |
|                      | Accumulated Amortization                | (4,646.00)     |
| Total Fixed Assets   |                                         | 7,000,139.61   |
| Other Assets         |                                         |                |
| TOTAL ASSETS         |                                         | 9,297,107.60   |

| LIABILITIES & FUND BALANCES         |                                       |  |              |
|-------------------------------------|---------------------------------------|--|--------------|
| Current Liabilites                  |                                       |  |              |
|                                     | Accounts Payable                      |  | 19,193.34    |
|                                     | Accounts Payable Foundation           |  | (216.30)     |
|                                     | Events/Weddings/Memorials Clearing    |  | 49,363.48    |
|                                     | Accrued Vacation                      |  | 73,175.33    |
|                                     | WB Fund Payable                       |  | 220.46       |
| Total Current Liabilities           |                                       |  | 141,736.31   |
| Long Term Liabilities               |                                       |  |              |
|                                     | Deferred Lease Revenue                |  | 374,456.00   |
|                                     | Funds Held for Others                 |  | 4,021.47     |
| Total Liabilities                   |                                       |  | 520,213.78   |
| Fund Balances                       |                                       |  |              |
|                                     | Fund Equity Operating                 |  | 426,370.58   |
|                                     | Fund Equity General Capital           |  | (155,052.72) |
|                                     | Fund Equity Salmon Street             |  | 592,187.80   |
|                                     | Fund Equity Buchan Building           |  | 6,940,241.97 |
|                                     | Fund Equity Commemoration             |  | 18,310.89    |
|                                     | Fund Equity                           |  | 76,090.49    |
|                                     | Fund Equity MJS Lecture Series        |  | 124,830.47   |
|                                     | Fund Equity Hessler Deale             |  | 24,230.75    |
|                                     | Fund Equity Hollingsworth Anniversary |  | 15,170.00    |
|                                     | Fund Equity Program Designate         |  | 180,966.88   |
|                                     | Fund Equity Mark Sleger's Fund for Mu |  | 32,597.46    |
|                                     | Rental Income Reserve                 |  | 60,000.88    |
|                                     | Fund Equity Pledges                   |  | (3,511.76)   |
|                                     | Reserved Funds                        |  | 620,078.78   |
|                                     | Profit (Loss) Year to Date            |  | (175,874.96) |
|                                     | Unrealized Gains (Losses)             |  | 256.31       |
| Total Fund Balance                  |                                       |  | 8,776,893.82 |
| TOTAL LIABILITIES AND FUND BALANCES |                                       |  | 9,297,107.60 |

# ***First Unitarian Church***

## **Statement of Cash Flows**

**For the Month Ending 11/30/2018**

|                                                 |                     |
|-------------------------------------------------|---------------------|
| <b>Beginning Cash &amp; Equivalents Balance</b> | <b>1,058,287.58</b> |
| <b>Receipts</b>                                 |                     |
| Pledges & Contributions Received                | 214,382.57          |
| Events/Weddings/Memorials                       | 710.00              |
| Rents Received                                  | 29,477.86           |
| Program Receipts                                | 18,437.99           |
| Special Events                                  | 549.51              |
| Miscellaneous Receipts                          | 5,854.01            |
| Interest/Gain-Loss on Investments               | 2,661.42            |
| Increase/Decrease Accounts Receivable           | -\$10,432.50        |
| Restricted Fund Receipts                        | 50.00               |
| Buchan Building Receipts                        | 34,578.00           |
| <b>Total Receipts</b>                           | <b>296,268.86</b>   |
| <b>Payments</b>                                 |                     |
| Payroll/Taxes/Benefits                          | -\$137,992.18       |
| Operating Expenses                              | -\$35,769.43        |
| Program Expenses                                | -\$47,721.89        |
| Special Events                                  | -\$1,392.50         |
| Increase/Decrease Prepaid Expenses              | 3,784.40            |
| Acquisition of Property & Equipment             | 380.00              |
| Increase/Decrease Accounts Payable              | 30,198.80           |
| Miscellaneous Expenses                          | -\$1,722.18         |
| <b>Total Payments</b>                           | <b>(190,234.98)</b> |
| <b>Net Cash In/(Out)</b>                        | <b>106,033.88</b>   |
| <b>Ending Cash &amp; Equivalents Balance</b>    | <b>1,164,321.46</b> |

| First Unitarian Church of Portland |                                   |                             |                         |                             |                           |                      |                     |                        |                           |                         |                                   |                                |                      |                                |                            |                       |
|------------------------------------|-----------------------------------|-----------------------------|-------------------------|-----------------------------|---------------------------|----------------------|---------------------|------------------------|---------------------------|-------------------------|-----------------------------------|--------------------------------|----------------------|--------------------------------|----------------------------|-----------------------|
| Cash/Securities Balances           |                                   |                             |                         |                             |                           |                      |                     |                        |                           |                         |                                   |                                |                      |                                |                            |                       |
| November 30, 2018                  |                                   |                             |                         |                             |                           |                      |                     |                        |                           |                         |                                   |                                |                      |                                |                            |                       |
|                                    |                                   | October 31, 2018            |                         | November 30, 2018           |                           |                      |                     |                        |                           |                         |                                   |                                |                      |                                |                            |                       |
| Dept                               | Fund Name                         | General Ledger Fund Balance | Change from Prior Month | General Ledger Fund Balance | 1010 WF Business Checking | 1011 WF Money Market | 1020 UBS Investment | 1035-10 WF SUI Deposit | 1060 Federated & Franklin | 1012-10 Wells Fargo HYS | 1060-42 Chas Schwab (MJS Lecture) | 1014-10 Wells Fargo Tax Rebate | On Point Anniversary | 1015-10 Justice Begins At Home | 1017-50 Slegers Music Fund | Rental Income Reserve |
| 10                                 | Cash for Operation                | 7,152.13                    | 72,942.55               | 80,094.68                   |                           |                      |                     |                        |                           |                         |                                   |                                |                      |                                |                            |                       |
|                                    | <b>Sub-Total Operating Fund</b>   | <b>7,152.13</b>             |                         | <b>80,094.68</b>            | <b>45,487.97</b>          | <b>34,606.71</b>     |                     |                        | -                         | -                       | -                                 |                                | -                    |                                |                            |                       |
| 3412                               | Annual Operating Reserve          | 51,814.41                   | (27,550.62)             | 24,263.79                   |                           | 24,263.79            |                     |                        |                           |                         |                                   |                                |                      |                                |                            |                       |
| 3414                               | Major Donor Reserve Fund          | 64,000.00                   | -                       | 64,000.00                   |                           | 64,000.00            |                     |                        |                           |                         |                                   |                                |                      |                                |                            |                       |
| 3415                               | Sabbatical Reserve                | 1,000.00                    | -                       | 1,000.00                    |                           | 1,000.00             |                     |                        |                           |                         |                                   |                                |                      |                                |                            |                       |
| 3423                               | Special Projects Reserve          | 6,700.59                    | -                       | 6,700.59                    |                           | 6,700.59             |                     |                        |                           |                         |                                   |                                |                      |                                |                            |                       |
| 3430                               | Major Repairs & Equipment Reserve | 189,934.63                  | -                       | 189,934.63                  |                           | 189,934.63           |                     |                        |                           |                         |                                   |                                |                      |                                |                            |                       |
| 3413                               | Safety Reserve                    | 140,235.22                  | -                       | 140,235.22                  |                           | 140,235.22           |                     |                        |                           |                         |                                   |                                |                      |                                |                            |                       |
| 1012-10                            | Required Loan Reserve             | 31,904.32                   | 1.58                    | 31,905.90                   |                           |                      |                     |                        |                           | 31,905.90               | -                                 |                                | -                    |                                |                            |                       |
| 1015-10                            | Justice Begins at Home            | 14,294.58                   | 0.59                    | 14,295.17                   |                           |                      |                     |                        |                           |                         |                                   |                                |                      | 14,295.17                      |                            |                       |
| 1018-51                            | Rental Income Reserve             | 60,008.43                   | -                       | 60,008.43                   |                           |                      |                     |                        |                           |                         |                                   |                                |                      |                                |                            | 60,008.43             |
| 3424                               | Reserve Tax Rebate                | 42,606.55                   | 2.10                    | 42,608.65                   |                           |                      |                     |                        |                           |                         |                                   | 42,608.65                      |                      |                                |                            |                       |
| 1010-49                            | Program Designated                | 127,665.31                  | 1,226.22                | 128,891.53                  | 128,891.53                |                      |                     |                        |                           |                         |                                   |                                |                      |                                |                            |                       |
|                                    | <b>Sub-Total Reserve Funds</b>    | <b>729,068.69</b>           | 16,621.39               | <b>745,690.08</b>           | <b>128,891.53</b>         | <b>426,134.23</b>    | <b>41,846.17</b>    | -                      | -                         | <b>31,905.90</b>        | -                                 | <b>42,608.65</b>               | -                    | <b>14,295.17</b>               |                            | <b>60,008.43</b>      |
| 30                                 | General Capital                   |                             |                         |                             |                           |                      |                     |                        |                           |                         |                                   |                                |                      |                                |                            |                       |
| 34                                 | Buchan Bldg Capital               | 10,378.00                   | 14,200.00               | 24,578.00                   | 24,578.00                 |                      |                     |                        |                           |                         |                                   |                                |                      |                                |                            |                       |
|                                    | <b>Sub-Total Capital Funds</b>    | <b>10,378.00</b>            | 14,200.00               | <b>24,578.00</b>            | <b>24,578.00</b>          | -                    | -                   | -                      | -                         | -                       | -                                 | -                              | -                    |                                |                            |                       |
| 1011-40                            | Commemoration                     | 18,310.89                   | 50.00                   | 18,360.89                   |                           | 18,360.89            |                     |                        |                           |                         |                                   |                                |                      |                                |                            |                       |
| 41                                 | Chesney-Deale (Intern Minister)   | 75,772.69                   | -                       | 75,772.69                   |                           | 59,158.84            |                     | 16,613.85              |                           |                         |                                   |                                |                      |                                |                            |                       |
| 42                                 | MJS Lecture Series                | 123,872.31                  | 2,579.92                | 126,452.23                  |                           |                      |                     |                        |                           |                         | 126,452.23                        |                                |                      |                                |                            |                       |
| 43                                 | Hessler-Deale (Women in Ministry) | 24,523.86                   | (362.75)                | 24,161.11                   |                           | 14,537.62            |                     | 9,623.49               |                           |                         |                                   |                                |                      |                                |                            |                       |
| 46                                 | Anniversary                       | 15,157.54                   | 0.62                    | 15,158.16                   |                           |                      |                     |                        |                           |                         |                                   |                                | 15,158.16            |                                |                            |                       |
| 50                                 | Slegers Fund for Music Ministry   | 32,601.56                   | 1.63                    | 32,603.19                   |                           |                      |                     |                        |                           |                         |                                   |                                |                      |                                | 32,603.19                  |                       |
| 1035-10                            | State Unemployment Insurance      | 20,949.91                   | 0.52                    | 20,950.43                   |                           | 20,950.43            |                     |                        |                           |                         |                                   |                                |                      |                                |                            |                       |
|                                    | <b>Sub-Total Restricted Funds</b> | <b>311,188.76</b>           | 2,269.94                | <b>313,458.70</b>           | -                         | <b>92,057.35</b>     | -                   | <b>20,950.43</b>       | <b>26,237.34</b>          | -                       | <b>126,452.23</b>                 | -                              | <b>15,158.16</b>     | -                              | <b>32,603.19</b>           |                       |
|                                    | Total All Funds                   | 1,057,787.58                | 106,033.88              | 1,163,821.46                | 198,957.50                | 552,798.29           | 41,846.17           | 20,950.43              | 26,237.34                 | 31,905.90               | 126,452.23                        | 42,608.65                      | 15,158.16            | 14,295.17                      | 32,603.19                  | -                     |
|                                    | <b>Per Bank Rec.</b>              | <b>\$1,057,787.58</b>       | <b>106,033.88</b>       | <b>1,163,821.46</b>         | <b>198,957.50</b>         | <b>552,798.29</b>    | <b>41,846.17</b>    | <b>20,950.43</b>       | <b>26,237.34</b>          | <b>31,905.90</b>        | <b>126,452.23</b>                 | <b>42,608.65</b>               | <b>15,158.16</b>     | <b>14,295.17</b>               | <b>32,603.19</b>           | <b>60,008.43</b>      |
|                                    | Petty Cash                        | 500.00                      |                         | 500.00                      |                           |                      |                     |                        |                           |                         |                                   |                                |                      |                                |                            |                       |
|                                    |                                   | 1,058,287.58                | \$106,033.88            | \$1,164,321.46              | -                         |                      |                     |                        |                           |                         |                                   |                                |                      |                                |                            |                       |

|                                           |                         |                                |                          |                      |                     |
|-------------------------------------------|-------------------------|--------------------------------|--------------------------|----------------------|---------------------|
| <b>First Unitarian Church</b>             |                         |                                |                          |                      |                     |
| <b>Dashboard Report</b>                   |                         |                                |                          |                      |                     |
| November 2018                             |                         |                                |                          |                      |                     |
| <b>CAMPAIGN MONTHLY TRACKING</b>          |                         |                                |                          |                      |                     |
| <b>Pledge Drive Statistics</b>            | <b>2019 Campaign</b>    | <b>2018 Campaign</b>           | <b>2017 Campaign</b>     | <b>2016 Campaign</b> |                     |
| <b>As Of</b>                              | <b>11/30/18</b>         | <b>11/30/17</b>                | <b>11/30/16</b>          | <b>11/30/15</b>      |                     |
| <b>All Members--</b>                      |                         |                                |                          |                      |                     |
| Pledge Goal                               | 1,506,750               | 1,459,000                      | 1,545,000                | 1,500,000            |                     |
| Pledges Received                          | 1,318,914               | 1,192,948                      | 1,428,636                | 1,514,109            |                     |
|                                           |                         |                                |                          | -                    |                     |
| Percent of Goal                           | 87.53%                  | 81.76%                         | 92.47%                   | 100.94%              |                     |
| Pledging Households                       | 757                     | 687                            | 1,002                    | 982                  |                     |
| Average Pledge Received                   | 1,742                   | 1,736                          | 1,426                    | 1,542                |                     |
| Payments Received                         | 96,622                  | 76,380                         | 59,372                   | 45,039               |                     |
| Total                                     |                         |                                |                          |                      |                     |
| Percent of Pledge                         | 7.3%                    | 6.4%                           | 4.2%                     | 3.0%                 |                     |
| <b>Attendance</b>                         |                         |                                |                          |                      |                     |
|                                           | <b>Nov'18</b>           | <b>'Nov'17</b>                 |                          | <b>'Nov'16</b>       | <b>***Nov'15</b>    |
| For the month (in sanctuary + livestream) | 2,930                   | 3,325                          | -11.88%                  | 4,102                | 3,992               |
| Total LiveStream (included above)         | 438                     | 431                            | 1.62%                    | 547                  | 210                 |
| Total for the Fiscal Year                 | 13,704                  | 14,340                         | -4.44%                   | 13,578               | 14,097              |
| Average per Sunday for month              | 733                     | 831                            | -11.88%                  | 1,026                | 798                 |
| Average per Sunday YTD                    | 623                     | 652                            | -4.44%                   | 617                  | 641                 |
| ** = 5-Sunday month                       |                         |                                |                          |                      |                     |
| <b>New Members</b>                        |                         |                                |                          |                      |                     |
|                                           | <b>Jul '18 - Nov'18</b> |                                | <b>Jul '17 - Nov '17</b> |                      |                     |
| Enrolled                                  | 20                      | -41.18%                        | 34                       |                      |                     |
| Number of Pledges Received                | 11                      | -52.17%                        | 23                       |                      |                     |
| Total Amount of Pledges Received          | 13,324                  | -35.04%                        | 20,510                   |                      |                     |
| Average Pledge                            | 1,211                   | 35.83%                         | 892                      |                      |                     |
| <b>Plate Contributions</b>                |                         |                                |                          |                      |                     |
|                                           | <b>FY18</b>             | <b>Recipient(s)</b>            |                          | <b>FY18</b>          | <b>Recipient(s)</b> |
| Jul                                       | 2,937                   | CAUSA                          |                          | Jan                  |                     |
| Aug                                       | 2,817                   | One Oregon                     |                          | Feb                  |                     |
| Sep                                       | 6,219                   | Innovation Law Lab/Respite Ctr |                          | Mar                  |                     |
| Oct                                       | 4,308                   | OR Jusrice Res Ctr; UU-UNO     |                          | Apr                  |                     |
| Nov                                       | 4,045                   | UUSC, UUA Disaster Relief      |                          | May                  |                     |
| Dec                                       |                         |                                |                          | Jun                  |                     |
|                                           |                         |                                |                          | Fiscal YTD           | 20,326              |

| <b>First Unitarian Church</b>                                                            |                                           |                                                                   |             |
|------------------------------------------------------------------------------------------|-------------------------------------------|-------------------------------------------------------------------|-------------|
| <b>Notes to Financials -NOVEMBER 2018 (department transactions greater than \$2,000)</b> |                                           |                                                                   |             |
| <b>OPERATING INCOME</b>                                                                  |                                           |                                                                   |             |
|                                                                                          | Pledge income                             | below budget YTD                                                  | (37,406)    |
|                                                                                          |                                           | above budget for the month                                        | 50,354      |
|                                                                                          | Program Income                            |                                                                   |             |
|                                                                                          | Choir retreat fees                        | partially submission                                              | 12,200      |
|                                                                                          | Rental Income                             |                                                                   |             |
|                                                                                          | Tenants                                   | no shelter rent                                                   | 25,259      |
|                                                                                          | Events                                    |                                                                   | 4,220       |
|                                                                                          | Other Income                              |                                                                   |             |
|                                                                                          | Sexton reimbursement from renters' events |                                                                   | 1,420       |
|                                                                                          | Church Mutual dividend                    | insurance                                                         | 3,399       |
| <b>OPERATING COSTS</b>                                                                   |                                           |                                                                   |             |
|                                                                                          | Occupancy                                 |                                                                   |             |
|                                                                                          | Utilities                                 |                                                                   | 5,587       |
|                                                                                          | Contract services                         |                                                                   | 2,664       |
|                                                                                          | Repairs & Maintenance                     |                                                                   | 6,480       |
|                                                                                          | Program Expenses                          |                                                                   |             |
|                                                                                          | Social Justice                            | various programs                                                  | 2,119       |
|                                                                                          | Music                                     | Oct choir retreat                                                 | 20,000      |
| <b>DASHBOARD</b>                                                                         |                                           |                                                                   |             |
|                                                                                          | New members                               |                                                                   | 10          |
|                                                                                          | New pledges received                      |                                                                   | 6           |
| <b>CASH/SECURITIES BALANCE</b>                                                           |                                           |                                                                   |             |
|                                                                                          | Buchan Building Capital                   |                                                                   |             |
|                                                                                          |                                           | Burn the Mortgage payments received in Oct                        | 10,378.00   |
|                                                                                          |                                           | Transferred to the Foundation                                     | (10,378.00) |
|                                                                                          |                                           | Burn the Mortgage payments received in Nov                        | 24,578.00   |
|                                                                                          |                                           | Balance as of 11/30/18                                            | 24,578.00   |
|                                                                                          | Annual Operarating Reserve                | transfer to operation to cover checking deficit (see 9/18 report) | (31,551)    |
|                                                                                          | MJS Lecture                               | investment gain                                                   | 2,580       |

# FIRST UNITARIAN CHURCH AND FOUNDATION

## GIFT AND BEQUEST ACCEPTANCE POLICY

### I. Gifts and Bequests

A. A bequest is the designation of money or asset at death. This designation may come from will, trust, annuity, retirement account, or other beneficiary designation.

B. A gift is money or asset donated to the First Unitarian Church of Portland ("Church"), EIN 93-0406414, during the donor's lifetime.

C. All undesignated bequests shall be considered a donation to the First Unitarian Church Foundation ("Foundation") EIN 43-1968342. This includes but is not limited to a bequest to the general name of "the Church" or First Unitarian Church" or "The First Unitarian Church of Portland" or First Unitarian Church Foundation."

D. All undesignated gifts under \$3,000 received by the First Unitarian Church of Portland will go to the Church. When undesignated gifts of under \$3,000 are received by the Church, the donor will be contacted, if possible, and asked whether s/he wants the donation to go to the Church or Foundation. If no contact is possible, the donation will go to the Church.

E. Gifts and bequests with the specific purpose designated (other than a designation to the Foundation) such as payment on pledges for current year church expenses, payment on capital campaign pledges and all moneys received in worship service collection plates (except moneys designated to the Foundation) shall go to the Church.

II. The Gift and Bequest Acceptance Committee shall be composed of the Foundation Board of Stewards sitting as a committee of the whole. When deemed necessary the Committee shall consult legal counsel or other appropriate professionals.

### III. General Provisions

A. Gift and Bequest acceptance. Gifts and bequests may be solicited and accepted from individuals, corporations, foundations and federal, state and local governments. Gifts and bequests may be accepted or declined. Only gifts and bequests consistent with the mission of the Church and Foundation will be accepted.

B. Legal and tax advice for donors. The information provided in this policy is presented for general information and discussion purposes only and should not be considered or used as legal advice. Donors and prospective donors should always confer with their own legal counsel or tax advisors for opinions and about the tax or other legal consequences of their proposed donation.

C. Securing appraisals and legal fees for gifts and bequests to the Church or Foundation. It shall be the responsibility of the donor to secure an appraisal (when required) and independent legal counsel for all gifts and bequests made to the Church or Foundation.

D. Valuation of Gifts for development purposes. The Church or Foundation shall record a gift or bequest received by the Church or Foundation at its valuation for gift purposes on the date of the gift.

E. Responsibility for IRS filings upon sale of gift item. The Church or Foundation is responsible for filing IRS Form 8282 upon the sale or disposition of any asset sold within two years of receipt by the Foundation where the charitable deduction value of the item was \$5,000 or greater. The Church or Foundation must file this form within 125 days of the date of sale or disposition of the asset.

F. Acknowledgment of Gifts and Bequests. All gifts and bequests made to the Church or Foundation, in compliance with the current IRS requirements in acknowledgment of such gifts and bequest, shall be the responsibility of the Gift and Bequest Acceptance Committee.

**IV. Types of Gifts and Bequests** The following criteria govern acceptance of each type:

A. Cash is acceptable in any form. Checks shall be made payable to the Church or Foundation.

B. Tangible Personal Property. Gifts and bequests shall be examined in light of the following questions:

1. Does the property fulfill the mission of the Church or Foundation?
2. Is the property marketable?
3. Are there any undue restrictions on the use, display, or sale of the property?
4. Are there any carrying costs for the property?

C. Publicly Traded Securities. As a general rule, all marketable securities shall be sold upon receipt unless otherwise decided by the Gift and Bequest Acceptance Committee.

D. Closely Held Securities. Gifts and bequests must be reviewed prior to acceptance by the Gift and Bequest Acceptance Committee to determine that:

1. There are no restrictions on the security that would prevent converting these assets to cash.
2. The security is marketable.
3. The security will not generate any undesirable tax consequences for the Church or the Foundation.

E. Real Estate. Gifts and bequests may include developed property, undeveloped property or property subject to a prior life interest. Prior to acceptance of real estate, the Church or Foundation shall require an environmental review at the expense of the donor. The Church or Foundation shall take any action determined to be necessary as a result of this review. If appropriate, a title binder shall be obtained by the Church or Foundation prior to the acceptance of the real estate gift or bequest. The costs shall generally be paid by the donor. Criteria to be considered by the Gift and Bequest Acceptance Committee for acceptance of the property shall include:

1. Is the property useful for the purposes of the Church or Foundation?
2. Is the property marketable?
3. Is the value of the property, net of any mortgages, or other encumbrances, at least \$20,000?
4. Are there any restrictions, reservations, easements, or other limitations associated with the property?
5. Are there carrying costs, which may include insurance, property taxes, mortgages, or notes, etc. associated with the property?
6. Does the environmental audit reflect that the property is not damaged?



F. Remainder Interest in Property. The Church or Foundation will accept a remainder interest in a personal residence, farm or vacation property subject to the provisions of Section E. above. The donor or other occupants may continue to occupy the real property for the duration of their life. At the death of the donor, the Church or Foundation may use the property or reduce it to cash. Where the Church or Foundation receives a gift or bequest of a remainder interest, expenses for maintenance, real estate taxes and any property indebtedness are to be paid by the donor or primary beneficiary until such time as the property passes irrevocably to the Church or Foundation.

G. Oil, Gas and Mineral Interests. The Church or Foundation may accept oil and gas property interests, where appropriate. Prior to acceptance of any oil or gas interest, the gift or bequest shall be approved by the Gift and Bequest Acceptance Committee and if necessary, by the Church's or Foundation's legal counsel. Criteria for acceptance of the property shall include:

1. Gifts and bequests of surface rights should have a value of \$20,000 or greater.
2. Gifts and bequests of oil, gas, or mineral interests should generate at least \$3,000 per year in royalties or other income (as determined by the average of three years prior to the gift).
3. The property should not have extended liabilities or other considerations that make receipt of the gift or bequest inappropriate.
4. If the interest is a working interest, the donor organization should determine the impact on the Church or Foundation so that it may develop a plan to minimize that impact, if accepted.
5. The property should undergo an environmental review to ensure that the Church or Foundation has no current or potential exposure to environmental liability.

H. Bargain Sales. The Church or Foundation will enter into a bargain sales arrangement in instances in which the bargain sale furthers the mission and purpose of the Church or Foundation. All bargain sales must be reviewed and recommended by the Gift and Bequest Acceptance Committee. Factors used in determining the appropriateness of the transaction include:

1. The Church or Foundation must obtain independent appraisal substantiating the value of the property.
2. If the Church or Foundation assumes debt with the property, the debt ratio must be less than 50% of the appraised market value.
3. The Church or Foundation must determine that it will use the property, or that there is a market for sale of the property allowing sale within 12 months.
4. The Church or Foundation must calculate the costs to safeguard, insure and expense the property (including property tax, if applicable) during the holding period.

I. Life Insurance. The Church or Foundation must be named as both beneficiary and irrevocable owner of an insurance policy before a life insurance policy can be recorded as a donation. The donation is valued at its interpolated terminal reserve value, or cash surrender value, upon receipt. If the donor contributes future premium payments, the Church or Foundation will include the entire amount of the additional premium payments as a gift or bequest in the year that it is made.

If the donor does not elect to continue to make donations to cover premium payments on the life insurance policy, the Church or Foundation may:

1. Continue to pay the premiums;
2. Convert the policy to paid-up insurance; or

3. Surrender the policy for its current cash value.

J. Charitable Gift Annuities. The Church or Foundation may offer charitable gift annuities. The minimum gift for funding shall be \$10,000. The minimum age for life income beneficiaries shall be 55. Where a deferred gift annuity is offered, the minimum age for life income beneficiaries shall be 45. No more than two life income beneficiaries will be permitted for any gift annuity.

Annuity payments may be made on a quarterly, semi-annual, or annual schedule. The Chair of the Gift and Bequest Acceptance Committee may approve exceptions to this payment schedule.

The Church or Foundation will not accept real estate, tangible personal property, or any other illiquid asset in exchange for deferred gift annuities unless there is at least a five-year period before the commencement of the annuity payment date, the value of the property is reasonably certain, and the Chair of the Gift and Bequest Acceptance Committee approves the arrangement.

Funds contributed in exchange for a gift annuity shall be set aside and invested during the term of the annuity payments. Once the payments have terminated, the funds representing the remaining principal contributed in exchange for the gift annuity shall be transferred to the Church's or Foundation's general investment funds.

K. Charitable Remainder Trusts. The Church or Foundation may accept designation as remainder beneficiary of a charitable remainder trust with the approval of the Gift and Bequest Acceptance Committee. The recommended gift minimum shall be \$100,000.

L. Charitable Lead Trusts. The Church or Foundation may accept a designation as income beneficiary of a charitable lead trust. The Board of the Church or Foundation will not accept an appointment as Trustee of a charitable lead trust. The recommended gift minimum shall be \$100,000.

M. Retirement Plan Beneficiary. Donors and supporters of the Foundation shall be encouraged to name the Foundation as beneficiary of their retirement plans. Such designations shall not be recorded as gifts to the Foundation until such time as the gift is irrevocable. Where the gift is received, but is not due until a future date, the present value of that gift may be recorded at the time the gift becomes irrevocable.

N. Bequests. Donors and supporters of the Church and the Foundation shall be encouraged to name the Foundation in their wills and trusts. Such bequests shall not be received on the books of the Church or Foundation until such time as the bequest is irrevocable. When the bequest is irrevocable, but is not due until a future date, the present value of that bequest may be recorded at the time the bequest becomes irrevocable.

## **V. Changes to Policies**

These policies and guidelines have been reviewed and approved by the Foundation's Board of Stewards and the Church's Board of Trustees. Any changes to, or deviations from, these policies must be approved by both the Foundation's Board of Stewards and the Church's Board of Trustees.