

**First Unitarian Church of Portland**  
Board of Trustees Meeting - September 6, 2018  
Board Meeting - 7:00 - 9:00 PM - Room B102

**Board Dinner**

6:00	Arrive and Dine	<b>Meeting Roles:</b>
6:25	Informal Check-in Mindy	Process Observer -
6:40	Spiritual Deepening Evie	Time Keeper -
6:55	Break Kathy & Cindy	Words -

**Board Meeting**

7:00 **Convene**  
Opening Words - Kathy  
Determine Quorum  
Review Agenda - Kathy  
Review & Approve previous meeting's minutes

7:05 Congregant Comment Period

**Updates**

7:15 ET Update  
7:40 Committee Updates  
7:50 Dates to calendar

**Consent Agenda**

7:55 Approve Julia Spence to Rev Bill's Ministerial Relations Committee. (She joins Ellen McClaran, Susan Cunningham, Woesha Hampson, Bill Cunnigham)

8:00 **Break**

**Action Items**

8:05 Board Goals Discussion & Assign sub-committees  
8:15 Generative Discussion Topic:  
Assessment of the Ministry, utilizing 2018 ET Monitoring Report (in June 2018 Board Packet), 2018 Congregational Survey (on Comm Comm webpage), and input from Alliance, Foundation Board and Nominating Committee (Cindy will provide). Discussion led by Governance Comm.

## **Meeting Wrap-up**

- 8:45 Communications Check and Process Observations
- 8:55 Closing Words - Cindy
- 9:00 Adjourn

## **Our Church Vision:**

First Unitarian Church is a beacon of hope for us and our community, a Spiritual center in the heart of the city that helps each of us to find our moral compass, calling and challenging us to build the beloved community with an ever deepening sense of spirit, diversity and inclusion.

## **Board Planning Calendar:**

### **September**

#### 1. Board Meeting

Review/finalize annual Board Goals

Sign up process observers/givers of “Words”/Time Keeper/Sunday morning greeters (if not already done earlier.)

Set in process: Annual Governance review of Bylaws and Policies, Ministry of Church by ET, Sr. Minister and Board (Bylaws requirement)

Schedule board retreat

#### 2. Finance Committee

Regular meeting

#### 3. Governance Committee

Regular meeting

Initiate schedule for year for Assessment of Ministry, review of Bylaws and Policies, and other committee responsibilities

#### 4. Communication Committee

Regular meeting

Work with moderator to prepare monthly moderator’s message

Begin work on fall forum

**BOARD OF TRUSTEES 2018-2019**

**\*Please initial under "Sign In"**

**\*\*Please correct any changes in contact information**

<b>Date:</b>					
<b>Board Member</b>	<b>Home</b>	<b>Business or cell</b>	<b>E-Mail</b>	<b>Address</b>	<b>Sign In</b>
Kathy Ludlow <i>Moderator</i>		971- 409-2766	<a href="mailto:kludlow@comcast.net">kludlow@comcast.net</a>	2006 NE Stanton St. Portland, OR 97212	
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Evie Zaic <i>2nd Vice Moderator</i>	503- 635-3226	503- 704-2889	<a href="mailto:eviezaic@comcast.net">eviezaic@comcast.net</a>	3500 Upper Dr. Lake Oswego, OR 97035	
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Mindy Clark		503- 679-6355	<a href="mailto:mclark@robinwoodgroup.com">mclark@robinwoodgroup.com</a>	7065 SW Vermont St. Portland, OR 97223	
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Andy Parker		503- 310-5569	<a href="mailto:dandersonparker@yahoo.com">dandersonparker@yahoo.com</a>	4706 NE Wisteria Dr. Portland, OR 97213	
Randy Russell	503- 232-5478	503- 816-8717	<a href="mailto:rhrpdx@gmail.com">rhrpdx@gmail.com</a>	1933 SE 27th Ave Portland, OR 97214	
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<b>CHURCH SUPPORT STAFF</b>					
Rev Bill Sinkford <i>Senior Minister</i>	503- 208-3342	503- 228-6389 x272	<a href="mailto:bsinkford@firstunitarianportland.org">bsinkford@firstunitarianportland.org</a>	3543 NW Luray Terrace Portland, OR 97210	
Rev. Tom Disrud <i>Associate Minister</i>	503- 281-4739	503- 228-6389 x112	<a href="mailto:tdisrud@firstunitarianportland.org">tdisrud@firstunitarianportland.org</a>	3247 NE Glisan St. Portland, OR 97232	
Mira Mickiewicz <i>Intern Minister</i>	510 364-7657	503- 228-6389 x222	<a href="mailto:miranda@mickiewicz@gmail.com">miranda@mickiewicz@gmail.com</a> <a href="mailto:mmickiewicz@firstunitarianportland.org">mmickiewicz@firstunitarianportland.org</a>		
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## **Proposed Board Goals for 2018-19**

Recognize that adopted goals are 1-3 year goals. (Going forward, add a new goal when an old one is retired.)

1. Continued to work on issues of Power, Privilege and White Supremacy Culture by
  - a. Educating ourselves on the issues.
  - b. Examining the ways in which Power, Privilege and White Supremacy Culture affect our Church, including our Board work.
  - c. Taking steps to improve our practices.
  - d. Form a plan to educate congregation on white supremacy culture
2. Support ET to have an AFD that meets the church's full [actual] expenses by the 2020-2021 church year
3. Governance committee to review and possibly recommend changes to the bylaws as they relate to Ministerial Relations Committee, size of Board, and Nominating Committee.
4. Insure that current possibilities for development on the current campus receive thoughtful consideration and appropriate Board review.
5. Create a Ministerial Transition Team to educate the Board, create a timeline, and an education plan [NOW]

First Unitarian Church Portland Oregon  
Board of Trustees  
DRAFT MINUTES: June 7, 2018

Attending:

Board Members present: Alan Connes, Theo Harper, Maryann Roulier, Cindy Cumfer, Laura Milne, Ameena Amdahl-Mason, Randy Russell, Evie Zaic, Cathy Ludlow and Andy Parker, Mindy Clark, Barbara Morrison and Ryan Diebert. Absent: Leila Wrathall, Matt Swafford

Ministers and staff present: Rev. Bill Sinkford, Rev. Tom Disrud and Kathryn Estey

Congregants present: Dotti Chidester & Stan Jewett

The board meeting convened at 7 PM and a quorum was in attendance.

Opening words: Maryann Roulier, "On Listening" Jiddu Krishnamurti

We reviewed our agenda and it was acceptable with one exception, Alan Connes wanted to move the issue of the Northwest Academy lease from the consent agenda and add it to the regular agenda.

We were also informed that Cathy Cartwright Chow has asked to be approved to officiate at weddings and this will be added to our consent agenda.

It was moved and approved that minutes from last meeting be accepted.

As a part of welcoming our new board members, Mindy Clark, Barbara Morrison and Ryan Diebert we did a round of introductions.

ET updates: Bill reported that Cassandra Scheffman has been hired as our new religious education director. Tom, he reported, will move to being more focused on adult faith development and membership. Bill will take up some of the administrative duties Tom normally handles. He will oversee the faith formation team. Mary Gear will be focused on religious education and Faith Formation Team. Currently we are searching for program assistants to fill the vacancy caused by Cassandra moving into her new position.

Saajan Chauhan has obtained full-time employment. He will will be available on a limited basis and we probably should be looking for another person to fill his spot eventually.

Cathy Cartwright Chow's retirement party will occur on Saturday and Bill encouraged all board members to attend.

He also noted that the transition team members will include Ameena Amdahl Mason and Matt Swafford.

After both services this Sunday there will be a ceremonial burning of the Buchan building mortgage.

Kathryn Estey reported that our downtown shelter is leaving but we have been asked to hold off on announcing this pending resolution of some issues at Goose Hollow shelter. Our housing advisory Council is considering other uses of the space. We are uncertain of the date the downtown shelter contract will end.

Tom Disrud indicated this coming Sunday will be the last Sunday of the normal church year. During the summer, services will be held in Eliot Chapel and there will be a pickup choir. There will be RE program in the 1st service. We will try having no order of service printed each Sunday. Instead there will be a Sunday bulletin.

Lena Breen will be our summer minister and there will also be some guest speakers.

At the beginning of August we will host the UU Musicians Network. They will be with us Wednesday through Sunday of that week.

As noted previously there will be an annual theme for services and monthly associated themes. In September we will be hosting the president of the UUA.

Committee updates:

Communications Committee, Alan Comnes noted sent out an email inviting board members to join. (Randy Russell will chair this committee next year).

Report of Governance Committee: Cindy reported there will be more action on the assessment of ministry next fall. She also noted a desire to get the ET annual report to the board.

Finance committee: the finance committee, represented by Cathy Ludlow, indicated that we are doing well.

Alan reported his concern regarding the finance committee's approval of Northwest Academy's lease is that he did not see an indication that the finance committee voted on this. Those present informed Alan that the finance committee had approved the Northwest Academy's lease. With this information the question of the Northwest Academy's lease was returned to the consent agenda.

Consent Agenda: the issue of Northwest Academy's lease was approved by the board. The board also approved the roster of board officers: Cathy Ludlow, board moderator, Alan Comnes, 1st vice moderator, Evie Zaic 2nd vice moderator, Leila Wrathall, board treasurer and Theo Harper board secretary.

The board unanimously approved Cathy Cartwright shows request for approval to conduct weddings.

We approved the new bank signers – new board officers. We also approved the LED lighting proposal. The annual vote, results for which are attached to an appendix to these minutes, was certified and agreed upon by all.

Following is a list of committee chairs:

Cindy, governance committee chair

Leila, finance committee chair.

Randy, communications committee chair.

Evie will be the lead for the PET committee.

Randy will also be Foundation board member

Congregant comment: Stan Jewett indicated his interest in coming to our meeting has been to encourage board members to become representatives at the upcoming UUA general assembly

At this point we took a break.

Kathy reported she sent out an email regarding things to work on for the board retreat.

At this point the board went into closed session.

Upon the end of our closed session we reconvened.

Our board meeting closed with a reading from Maryann, Reflections from Her Board Work and Appreciations.

Minutes respectfully submitted; Theo Harper board Sec. (Dotti Chidester assisting)

**Appendix: First Unitarian Church of Portland–2018 Annual Vote**

Total Ballots Received – 436

**Board Of Trustees                      Votes Nominating Committee Votes**

Mindy Clark                              422    Jessica Eller-Issacs                      420

Cindy Cumfer                             422    Julie Grice                                      425

Ryan Deibert                              422    Pat Malone                                     425

Theo Harper                                427    Betsy Riddell                                428

Barbara Morrison                        423    Mark Turpel                                    421

**Foundation Board of Stewards            Operating Fund Budget**

Pierre Provost                            417    Yes    426

    No     7

    Blank     3

## GOVERNANCE COMMITTEE MINUTES

Chair: Cindy Cumfer

DATE: August 29, 2018

COMMITTEE MEMBERS PRESENT: Cindy Cumfer, Chair; Andy Parker, Ryan Deibert

COMMITTEE MEMBERS ABSENT: Mindy Clark, Matt Stafford

GUESTS: Kathy Ludlow, Josh Soske

Opening Words: Cindy

AGENDA ITEMS:

### **1. Annual Review of the Ministry of the Church.**

The Committee considered its responsibility to conduct the Annual Review of the Ministry of the church and to review the ET's annual report. The Committee decided to propose to the Board that the ET's annual report was, in effect, the ET's annual review of the ministry of the church. As such, the Committee used the ET's annual report as the most significant item in its review of the ministry of the church, supplemented with the congregational survey, the Board Self-Evaluation, and information from the Nominating Committee, the Alliance, and the Foundation. The Committee proposed to submit to the Board a Report to the Board of Directors on the Assessment of the Ministry and the Executive Teams Performance Evaluation, 2017-2018 for the Board's consideration. The Report will be included in the Board packet.

**TO DO (Chair):** The Chair will draft the proposed Report and conduct the Board discussion on this proposal at the Board meeting.

### **2. Future Agenda Items**

The Committee discussed future agenda items and decided on the following as a tentative agenda for the year:

- Assess ministry of the church for 2018-19 (discussion about a revised model for doing this): October and November meetings
- Absence of Gov Comm representative on the BOC—remedy?

- Review Restated and Amended Articles and bylaws for transition changes?  
E.g., ministerial relations committee; size of board; Nom Comm.
- Review Board Policy Manual for clean-up changes, transition changes, other changes
- Conduct 3-year assessment of church administration
- Conduct board self-evaluation
- 

Closing Words: Cindy

Next Meeting: Thursday, October 11, 7-9 pm, Room A-301

Everyone welcome!

**REPORT TO THE BOARD OF TRUSTEES**  
**ON THE ASSESSMENT OF THE MINISTRY AND THE EXECUTIVE TEAM'S**  
**PERFORMANCE EVALUATION, 2017-2018**

By the Governance Committee

**BACKGROUND**

The Governance Committee is charged by the Board Policies (1) to conduct the annual review of the church ministry required by the church's bylaws and (2) to evaluate the Executive Team's performance by reviewing the Executive Team annual report for progress on the church's mission and to alert the Board of any significant issues raised by the Executive Team report. (BPM 4.10.4). The Governance Committee views the ET's annual report as an important component of the Board's annual review of the church ministry and is including its findings on both of these tasks for the church year 2017-2018 in this report. The Governance Committee notes that the two called ministers, Rev. Bill Sinkford and Rev. Tom Disrud are Board members (nonvoting) as well as members of the ET.

In addition to its review of the ET's annual report, the Governance Committee reviewed answers to the congregational survey in the spring of 2018 to get congregational input on the church ministry. The Governance Committee also corresponded with the Foundation, Nominating Committee, and Alliance to obtain information about how these groups, which are part of or affiliated with the church, contributed to the ministry of the church.

We ask that all Board members review this Report and be prepared to discuss our review of the church's ministry at the September Board meeting. The Board charged the Governance Committee to conduct this review under the Board policies, but the Board is charged by the bylaws with conducting the review and should feel free to accept the Governance Committee's report or amend it as it sees fit.

**SOURCES**

The Governance Committee found the ET's Annual Report to be the most helpful source of information about the church's progress toward realization of the church's mission. The congregational survey provided some useful information, but has some severe limitations:

1. While almost 400 people filled out the survey, 71% of respondents were 60 or older and 84% were 50 or older. 80% had no children in the children's religious education program, which has more than 400 young people. More than 97% of the respondents were white.

2. The Mission Element section of the survey asked congregants to respond without, in most cases, any indication about how familiar the respondent was with that element.

We have attempted to incorporate the information that seems useful from that survey into this report. We also received helpful information from the Foundation, the Nominating Committee, the Alliance, and the church's website, which is incorporated below.

## **FINDINGS**

### **OVERVIEW**

1. The Governance Committee found that this was generally a very successful church year. We had high levels of church attendance with changes to liturgy and music. The Coming of Age and Our Whole Lives classes reached record size.

We had successful all-church events on immigration, environmental justice, and Seminary for a Day that focused on the culture of white supremacy. The latter two events were open to the larger community. We supported a large and very active Social Justice Program with hundreds of participants. We hosted and partnered with numerous community groups who frequently use our campus.

The Annual Fund Drive reached its goal. The church partnered with the Foundation to run a successful campaign to pay off the Buchan mortgage. The church's audit was clean.

The ET reports that the energy in the church has been high as the church moves through staff changes as an aging staff retires and staff positions are reconfigured.

Congregants on the congregant survey also reported that energy in the church has been high this year, giving the energy a score of 67 on a scale of 1 to 100 (50 would be average).

2. The Governance Committee found that the ET is in compliance with all mission elements.

3. The Governance Committee noted that challenges that we face include:

- Financial challenges with inadequate funding and the need to restore reserves used in past years when annual fund drives did not reach goal;
- Continued work on the culture of White supremacy;
- Development of a young adult ministry for adults aged 18-35; and
- Planning for the changes that will result from the City's West End plan.

## MISSION ELEMENTS

Our review of the mission elements found the following:

*1. First Unitarian Church is a welcoming and loving community that provides a safe haven where a diverse people of various ages and cultures may gather to build nurturing relationships.*

The Board interprets this element to mean that the church, through its worship life, programs, institutional goals and policies, models radical hospitality to welcome the diversity of people who come through its doors and offers them opportunities to grow spiritually once they are here. The church strives to support people on their life journey through pastoral care and through one-on-one and group interactions. We seek to build the Beloved Community in the church community through a variety of group experiences, are intentional in our work to be anti-racist and multi-cultural, and want to ensure that the church is a safe place for everyone, and particularly those who are the most vulnerable.

The church offered many avenues to support community, including Sunday service and coffee hour and adult and young people's classes and offerings. The church also offers a Labyrinth, two libraries, and the Beacon Bookstore. This year, the church sponsored all church events for the whole community on immigration and sanctuary; the Me Too service that supported women who have been targeted by sexual abuse/harassment; the Sewell lecture on environmental justice, and Seminary for a Day and other work that examined the culture of white supremacy.

The church offered 17 affinity groups that supported small group connections. Examples include the UU Men's Community, Women's Circles, Wellspring, the Parents and Teens group, and a Caregivers Support Group.

The church has had some important successes in being a safe place for all. The church has been very successful in its work to be LGBTQ friendly. We are a Welcoming Congregation. LGBTQ people are very visible in positions of leadership—in the ministry, on the Board, on the Nominating Committee, in the worship service and testimonials, in the music program, and in numerous groups.

The Alliance also offered a loving community, especially to our older congregants, many of whom have been or are church leaders. The Alliance held nine luncheon programs with an average attendance between 90-110 people. Most of the Alliance attendees are older and many find it hard to attend evening events at the church. The luncheon and its programs offer a community to congregants who can attend lunchtime events. The Alliance further enhances community by offering Memorial Service support on the death of an Alliance member, a significant person in their family, or a person with a close connection to the Alliance. Over 30 members of the Alliance serve on this team, which assisted in four memorial services this year.

The Board believes that our collective reflection on White Supremacy Culture continues to reveal that this is a work in progress. The Board notes that young adult ministry, for adults ages 18-35, remains an area that need development. The ET has also identified more childcare as an important step in enhancing our efforts to provide a safe haven for all and the Board agrees.

The survey respondents identified “Building Community” as the church experience they value the most (more than intellectual engagement; spiritual practice, and social justice engagement). These congregants believe that church did well in this category, giving it a 3.90 weighted average (with 3.0 as average and 5.0 the highest rating).

*2. First Unitarian Church is a congregation that nurtures the human spirit, in its rich diversity, and creates the Beloved Community in which each person is safe to grow and serve.*

The Board understands that this element means that First Unitarian offers opportunities, across the lifespan, for spiritual deepening, learning, and understanding grounded in UU values.

The church is in the process of moving from a program-focused to a mission-driven church, a process that will require several years to complete. The ET reported greater collaboration among staff as the church transitions toward greater mission focus. The church this year made progress in bringing congregants together in all-church events. The church uses annual monthly themes in much of its programming. Staff retirements are allowing the church to create job descriptions that reflect this new focus on cradle-to-grave spiritual growth.

The ministers made changes to the liturgy and music to enhance community and spiritual growth, and the music program offered more multi-faceted music. Congregants responded with high church attendance. Some congregants in the survey disliked the changes to worship and liturgy but most reported that they were neutral about the changes or found them meaningful or very meaningful.

In addition to Sunday services, the church provided religious education for young people, including a Coming of Age and Our Whole Lives program for young people in seventh grade through high school age. This year, the Coming of Age and Our Whole Lives programs for young people had record enrollments. The church offered an extensive adult education program with classes, retreats and forums for exploring difficult contemporary religious issues.

Congregants answering the survey believed that the church did very well in this mission category and rated it as 4.01.

*3. First Unitarian Church enhances the capacity of congregants, of all ages, to engage the world and transform it, grounded in UU values.*

The Board interprets this mission element to require the church to offer worship, programming, service, and social justice activities that inspire congregants to take the spiritual values of Unitarian Universalism into the world outside the church in order to promote change grounded in our values.

The Board finds that the church does this in multiple ways. Many Sunday services, especially through the sermons and music, encourage congregants to bring their spiritual values into the world. The church operated the 13 Salmon homeless program that provided a daytime place and meals for homeless families with children. The church has a paid staff person who supports 11 social justice action groups (see Element 8) who work to change the world in ways that support our values. The church sponsors 5 service programs. The church partners with numerous community social change organizations and offers space to many of those groups (see Element 8).

Two highlights this year were the Homecoming Sunday multi-generational rally and march against neo-fascism and the all-church dialogue on sanctuary.

Congregants rated the church highly on this element at 4.07.

*4. First Unitarian Church uses policy-based governance and decision-making processes that are transparent, clear and easily accessible, offering opportunities for the voices of congregants to be respectfully heard.*

The Board understands this mission element to require that church governance use policy-based governance, be transparent, and offer opportunities for congregant input. The Board and ET made considerable progress in this area this year. Board policies were revised this year to address some problems with prior policies. The new policies emphasize the importance of collaboration between the Board and the ET and continue our delegation of the operation of the church to the ET, but add a provision to ensure ET competency. The new policies formalize an existing practice to provide a monthly ET report to the Board, so that the Board is informed about significant management plans. Board meetings continue to be open, with special exceptions, and the Board informs congregants in advance about Board meetings and provides access to Board minutes to interested congregants. The Board self-evaluation this year found unanimous agreement between the entire Board and ET that the parties worked together collaboratively in a covenantal relationship with great success.

The Board and the ET continued their efforts to improve communications with congregants. The Board held three congregant forums to inform the congregation about Board activities and to get congregant input. Rev. Sinkford offered three Q and A sessions, each of which were attended by approximately 50-60 congregants. The Board Moderator offered a regular Moderator letter appraising congregants of what the Board was doing, and the Communications Committee responded to letters sent to the Board by congregants.

Congregants rated this element as above average, at 3.43. This was a significant improvement from the 2.79 rating it received last year but suggests that there may be more work to do. It is possible that this result is skewed if dissatisfied congregants are more likely to take the survey.

*5. First Unitarian Church maintains the ongoing health of the church community by recruiting, developing, supporting, and providing a meaningful experience for a succession of new leaders.*

The Board understands this element to mean that First Unitarian supports and develops new leaders. First Unitarian does this in a variety of ways. The church held a Learning and Serving

Sunday in the fall to invite congregants into service. In addition about 35 people took part in the Wellspring program, which, the church hopes, will also be a way to bring these people into leadership.

The Nominating Committee assists in the development of leadership for the Board and Nominating Committee. This year, the Nominating Committee considered 77 names for positions on the Board and Nominating Committee, called 35-50 of the potential candidates, and interviewed 17 people to make its nominations. In the process, the Committee educated a number of people about what is involved in leadership work in the church and advised some to work on church committees or groups in order to be gain skills as a form of leadership development. In one case, the Nominating Committee matched a candidate to an open position in an officer role with the Alliance.

The Board and ET acknowledge that leadership development is an area where the church could do more, but the church is constrained by a lack of financial resources.

Responding congregants rated the church's efforts in this area as above-average at 3.60.

*6. First Unitarian Church is a sustainable church community in which congregants, Board, staff and ministers share stewardship of both our tangible and our human resources.*

The church made real progress towards sustainability this year. Our successful Burn the Mortgage effort eliminates a major drain on the operating budget. The favorable renegotiation of the Northwest Academy lease assures us of income for several years. We expect to reach our modestly-set Annual Fund Drive goal this year. Our auditors gave us a clean financial audit.

The church has much work to do. The church has experienced difficulties meeting its annual budget almost every year of its 152 years of existence. Although we will reach our Annual Fund Drive goal this year, the goal was modest and total pledges remain more than \$50,000 below AFD2016's results. Our pledge level is not improving. In addition, the church in prior years used some of our reserves to fill in for shortfalls and the reserves need replenishing.

The City of Portland's West End plan, which discourages downtown surface parking, will strongly impact the church if we lose the lots we currently use. The church began discussions about developing a long-range plan for development and sustainability of church campus.

The church's Foundation is a significant source for sustainability of the church as an institution. The Foundation partnered with Rev. Sinkford to lead the drive to pay off the Buchan mortgage. The Foundation also contributed \$55,000 to the church's operating budget this fiscal year. The Foundation continues to work to build its endowments. In addition to the house valued at \$377,109, the Foundation received three smaller gifts of about \$5,000. The Foundation admitted 23 new Legacy Society members (people who plan to make a legacy gift to the church on their death) and now has 66 Legacy households.

Survey participants rated progress in terms of financial sustainability as fairly high at 3.77.

*7. The ministers and congregation of First Unitarian Church develop and maintain relationships with other Unitarian Universalist congregations and institutions and the local interfaith community, providing leadership in the larger Unitarian Universalist movement.*

The church contributed significantly to the Unitarian Universalist Association. Bill Sinkford's service as Interim UUA Co-President was recognized by the UUA as a significant contribution by the congregation. DeReau Farrar served on the Commission on Institutional Change this year. Bill and Tom Disrud continue to help facilitate a Unitarian Universalist Ministers Association investigation of second ministries. In addition, some congregants maintain strong national UU connections and attended General Assembly. The church provided financial support to the UUA, though not at the level requested by the UUA.

The church also maintains relationships with the neighboring congregations, area UU ministers and the interfaith community. Individual congregants, both ordained and lay, offer their gifts of leadership to our larger family of faith and the local religious community.

Congregants perceived our relationships with other Unitarian Universalist organizations and the local interfaith community to be fairly strong and rated this element as 3.76.

*8. First Unitarian Church witnesses as a voice of conscience in our community and beyond, collaborating with other justice-seeking institutions, encouraging congregants to join others in building a more equitable, sustainable, and peaceful future for all.*

The church has been a very strong witness for conscience and justice in Portland and beyond. The church supports 11 social justice action groups, including very active Immigrant Justice, Ending the New Jim Crow, Peace Action, and Community for the Earth Action Groups. The church also maintains 5 service programs. Our ministers are involved with these groups and Rev. Sinkford has been more visible this year in positions of public witness. Hundreds of congregants participate in these groups. The Social Justice leaders are working to "de-silo" our ministries. One example this year has been increased collaboration between social justice and adult education. Another example has been the Social Justice Council's development of a Social Justice covenant.

The church collaborates with 25 community partners and provides meeting space for 12 of these groups.

The church also shares half of its plate collection each month to a designated organization that promotes social justice or provides assistance to those in need.

The Alliance contributed to the church's long tradition of helping those in need with gifts of \$5,500 to six local charitable organizations.

Congregants gave this category its highest rating at 4.24.

First Unitarian Church								
Year-To-Date Operating Summary								
6/30/2018								
							REVISED	OLD
	ACTUAL OPERATIONS YEAR TO DATE	ACTUAL OPERATIONS YEAR TO DATE	ACTUAL VARIANCE	BUDGET YEAR TO DATE	BUDGET VARIANCE	ANNUAL BUDGET	ANNUAL BUDGET	
	6/30/2018	6/30/2017	FY 2018 TO 2017	6/30/2018	6/30/2018	FY2018	FY2018	
<b>Church Operations</b>								
<b>Operating Income</b>								
Pledge Income	1,420,253	1,382,875	37,378	1,380,245	40,008	1,380,245	1,380,245	
Contributions	112,000	127,810	(15,810)	115,000	(3,000)	115,000	115,000	
Program Income	163,003	167,769	(4,766)	176,720	(13,717)	178,408	178,408	
Rental Income	442,891	472,869	(29,979)	447,676	(4,785)	447,676	447,676	
Other Income	43,138	58,344	(15,207)	39,188	3,950	37,500	37,500	
Transfer from Foundation	67,568	56,909	10,659	50,000	17,568	50,000	50,000	
Transfer In	-	-	-	72,200	(72,200)	72,200	72,200	
<b>Total Operating Income</b>	<b>2,248,851</b>	<b>2,266,576</b>	<b>(17,725)</b>	<b>2,281,029</b>	<b>(32,178)</b>	<b>2,281,029</b>	<b>2,281,029</b>	
<b>Operating Costs</b>								misclassifications
Payroll Expenses	1,436,337	1,418,050	(18,287)	1,562,010	125,673	1,562,010	1,550,010	12,000 payroll reserve
Reimbursible Expenses	14,164	31,187	17,023	-	(14,164)	-	-	
Occupancy Expense	274,496	255,604	(18,892)	289,502	15,006	289,502	293,500	ministry/music insurance
Program Expense	302,036	285,597	(16,439)	313,114	11,078	313,114	325,215	(12,101)
Rental Expense	16,471	15,483	(989)	18,820	2,349	18,820	18,820	
Administration Expense	58,358	41,906	(16,453)	52,810	(5,548)	52,810	48,710	4,100
Interest Expense	47,064	63,108	16,044	62,285	15,221	62,285	62,285	
Other Expense	331	5,025	4,694	4,200	3,869	4,200	4,200	
<b>Total Operating Costs</b>	<b>2,149,258</b>	<b>2,115,959</b>	<b>(33,299)</b>	<b>2,302,740</b>	<b>153,483</b>	<b>2,302,740</b>	<b>2,302,740</b>	
<b>Net Church Operations</b>	<b>99,594</b>	<b>150,617</b>	<b>(51,023)</b>	<b>(21,711)</b>	<b>121,305</b>	<b>(21,711)</b>	<b>(21,711)</b>	
<b>Reserve Account Deposits</b>								
Annual Operating Reserve	44,137	48,006	3,869	44,137	0			
<b>Total Reserve Deposits</b>	<b>44,137</b>	<b>48,006</b>	<b>3,869</b>	<b>44,137</b>	<b>0</b>			
<b>Net Church Operations After Reserve Deposits</b>	<b>55,457</b>	<b>102,611</b>	<b>(47,154)</b>	<b>(65,848)</b>	<b>121,305</b>	<b>44,137</b>		
<b>Investment Income</b>								
Dividend & Interest Income	936	1,446	(510)	-	936			
Unrealized Stock Gain (Loss)	1,012	(583)	1,595	-	1,012			
<b>Net Investment Income (Loss)</b>	<b>1,948</b>	<b>862</b>	<b>1,085</b>	<b>-</b>	<b>1,948</b>			
<b>Operating Surplus (Deficit)</b>	<b>57,404</b>	<b>103,473</b>	<b>(46,069)</b>	<b>(65,848)</b>	<b>123,253</b>	<b>(65,848)</b>		
Buchan Principal Payment	1,423,290	83,739	1,339,550	44,363	1,378,927			
final pmt, pmt fr old pledges, tfr fr FY17 surplus, funded from operation								
Buchan Principal Payment not funded	(1,380,331)							
<b>Total Loan Payment</b>	<b>42,959</b>	<b>83,739</b>	<b>(40,781)</b>	<b>44,363</b>	<b>(1,404)</b>	<b>44,363</b>		
<b>Net Cash Effect</b>	<b>14,446</b>	<b>19,734</b>	<b>(5,289)</b>	<b>(110,211)</b>	<b>124,657</b>			
Special Projects Funded	14,164	31,187	(17,023)	-	14,164			
<b>Adjusted Net Cash Effect</b>	<b>28,610</b>	<b>50,921</b>	<b>(22,311)</b>	<b>(110,211)</b>	<b>138,821</b>			
<b>Allocation from FY17 Annual Op Reserve</b>						<b>24,003</b>		
<b>Payroll Adjustments</b>						<b>86,208</b>		
<b>End of Year Net Cash Effect</b>						<b>0</b>		

**First Unitarian Church  
Year-To-Date Operating Summary  
6/30/2018**

	ACTUAL OPERATIONS YEAR TO DATE 6/30/2018	ACTUAL OPERATIONS YEAR TO DATE 6/30/2017	ACTUAL VARIANCE FY 2018 TO 2017	BUDGET YEAR TO DATE 6/30/2018	BUDGET VARIANCE 6/30/2018	ANNUAL BUDGET FY2018
<b>Church Operations</b>						
<b>Operating Income</b>						
Pledge Income	1,418,622	1,382,875	35,747	1,380,245	38,377	1,380,245
Contributions	112,000	127,810	(15,810)	115,000	(3,000)	115,000
Program Income	163,003	167,769	(4,766)	176,720	(13,717)	178,408
Rental Income	442,891	472,869	(29,979)	447,676	(4,785)	447,676
Other Income	43,138	58,344	(15,207)	39,188	3,950	37,500
Transfer from Foundation	67,568	56,909	10,659	50,000	17,568	50,000
Transfer In	-	-	-	72,200	(72,200)	72,200
<b>Total Operating Income</b>	<b>2,247,221</b>	<b>2,266,576</b>	<b>(19,355)</b>	<b>2,281,029</b>	<b>(33,808)</b>	<b>2,281,029</b>
<b>Operating Costs</b>						
Payroll Expenses	1,432,470	1,418,050	(14,420)	1,562,010	129,540	1,550,010
Reimbursible Expenses	14,164	31,187	17,023	-	(14,164)	
Occupancy Expense	261,626	242,332	(19,293)	276,502	14,877	293,500
Program Expense	304,416	285,597	(18,819)	321,114	16,698	325,215
Rental Expense	16,471	15,483	(989)	18,820	2,349	18,820
Administration Expense	58,358	41,906	(16,453)	57,810	(548)	48,710
Interest Expense	47,064	63,108	16,044	62,285	15,221	62,285
Other Expense	331	5,025	4,694	4,200	3,869	4,200
<b>Total Operating Costs</b>	<b>2,134,901</b>	<b>2,102,687</b>	<b>(32,214)</b>	<b>2,302,740</b>	<b>167,840</b>	<b>2,302,740</b>
<b>Net Church Operations</b>	<b>112,320</b>	<b>163,889</b>	<b>(51,569)</b>	<b>(21,711)</b>	<b>134,031</b>	<b>(21,711)</b>
<b>Reserve Account Deposits</b>						
Annual Operating Reserve	44,137	48,006	3,869	44,137	0	
<b>Total Reserve Deposits</b>	<b>44,137</b>	<b>48,006</b>	<b>3,869</b>	<b>44,137</b>	<b>0</b>	
<b>Net Church Operations After Reserve Deposits</b>	<b>68,183</b>	<b>115,883</b>	<b>(47,700)</b>	<b>(65,848)</b>	<b>134,031</b>	<b>44,137</b>
<b>Investment Income</b>						
Dividend & Interest Income	936	1,446	(510)	-	936	
Unrealized Stock Gain (Loss)	1,012	(583)	1,595	-	1,012	
<b>Net Investment Income (Loss)</b>	<b>1,948</b>	<b>862</b>	<b>1,085</b>	<b>-</b>	<b>1,948</b>	
<b>Operating Surplus (Deficit)</b>	<b>70,130</b>	<b>116,745</b>	<b>(46,615)</b>	<b>(65,848)</b>	<b>135,979</b>	<b>(65,848)</b>
Buchan Principal Payment final pmt, pmt fr old pledges, tfr fr FY17 surplus, funded from operation	1,423,290	83,739	1,339,550	44,363	1,378,927	
Buchan Principal Payment not funded	(1,380,331)					
<b>Total Loan Payment</b>	<b>42,959</b>	<b>83,739</b>	<b>(40,781)</b>	<b>44,363</b>	<b>(1,404)</b>	<b>44,363</b>
<b>Net Cash Effect</b>	<b>27,171</b>	<b>33,006</b>	<b>(5,834)</b>	<b>(110,211)</b>	<b>137,383</b>	
Special Projects Funded	14,164	31,187	17,023	-	14,164	
<b>Adjusted Net Cash Effect</b>	<b>41,336</b>	<b>64,193</b>	<b>11,189</b>	<b>(110,211)</b>	<b>151,547</b>	
Allocation from FY17 Annual Op Reserve						24,003
Payroll Adjustments						86,208
<b>End of Year Net Cash Effect</b>						<b>0</b>

loan prepaid in Mar

<b>First Unitarian Church</b>						
<b>Monthly Operating Summary</b>						
<b>6/30/2018</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>Church Operations</b>						
<b>Operating Income</b>						
Pledge Income	81,619	88,368	(6,749)	94,492	(12,872)	
Contributions	7,391	5,456	1,935	4,882	2,509	
Program Income	5,947	16,642	(10,695)	48,438	(42,492)	
Rental Income	48,626	36,164	12,462	36,515	12,112	
Other Income	7,207	3,863	3,344	2,231	4,976	
Transfer from Foundation	67,568	-	67,568	-	67,568	
<b>Total Operating Income</b>	<b>218,358</b>	<b>150,492</b>	<b>67,866</b>	<b>186,557</b>	<b>31,801</b>	
<b>Operating Costs</b>						
Payroll Expenses	109,643	124,831	15,188	131,178	21,535	
Occupancy Expense	21,226	20,901	(326)	20,202	(1,024)	
Program Expense	28,026	26,021	(2,005)	58,700	30,674	
Rental Expense	4,952	580	(4,372)	1,568	(3,384)	
Administration Expense	3,789	3,247	(542)	8,821	5,031	
Interest Expense	-	991	991	5,190	5,190	
Other Expense	278	-	(278)	350	72	
<b>Total Operating Costs</b>	<b>167,914</b>	<b>176,570</b>	<b>8,656</b>	<b>226,009</b>	<b>58,095</b>	
<b>Net Church Operations</b>	<b>50,443</b>	<b>(26,078)</b>	<b>76,522</b>	<b>(39,452)</b>	<b>89,896</b>	
<b>Reserve Account Deposits</b>						
Annual Operating Reserve	3,678	3,678	-	3,678	0	
<b>Total Reserve Deposits</b>	<b>3,678</b>	<b>3,678</b>	<b>-</b>	<b>3,678</b>	<b>0</b>	
<b>Net Church Operations After Reserve Deposits</b>	<b>46,765</b>	<b>(29,757)</b>	<b>76,522</b>	<b>(43,130)</b>	<b>89,896</b>	
<b>Investment Income</b>						
Dividend & Interest Income	28	25	3	-	28	
Unrealized Stock Gain (Loss)	(105)	1,170	(1,274)	-	(105)	
<b>Net Investment Income (Loss)</b>	<b>(77)</b>	<b>1,194</b>	<b>(1,271)</b>	<b>-</b>	<b>(77)</b>	
<b>Operating Surplus (Deficit)</b>	<b>46,688</b>	<b>(28,562)</b>	<b>75,250</b>	<b>(43,130)</b>	<b>89,819</b>	
<b>19</b>						
Buchan Principal Payment	-	1,170	(1,170)	3,697	(3,697)	
<b>Total Loan Payment</b>	<b>-</b>	<b>1,170</b>	<b>(1,170)</b>	<b>3,697</b>	<b>(3,697)</b>	
<b>Net Cash Effect</b>	<b>46,688</b>	<b>(29,732)</b>	<b>76,420</b>	<b>(46,827)</b>	<b>93,516</b>	

First Unitarian Church of Portland																
Cash/Securities Balances																
June 30, 2018																
		May 31, 2018		June 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	36,094.82	39,459.94	75,554.76												
	<b>Sub-Total Operating Fund</b>	<b>36,094.82</b>		<b>75,554.76</b>	<b>48,964.54</b>	<b>26,590.22</b>			-	-	-		-			
3412	Annual Operating Reserve	64,461.88	3,678.08	68,139.96		68,139.96										
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	35,555.40	-	35,555.40		35,555.40										
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	111,833.86	5.51	111,839.37						111,839.37	-		-			
1015-10	Justice Begins at Home	14,291.59	0.59	14,292.18										14,292.18		
1018-51	Rental Income Reserve	60,000.88	3.01	60,003.89												60,003.89
3424	Reserve Tax Rebate	42,595.83	2.10	42,597.93								42,597.93				
1010-49	Program Designated	147,204.23	33,762.65	180,966.88	180,966.88											
	<b>Sub-Total Reserve Funds</b>	<b>876,145.55</b>	<b>32,419.91</b>	<b>908,565.46</b>	<b>180,966.88</b>	<b>498,865.21</b>	-	-	-	<b>111,839.37</b>	-	<b>42,597.93</b>	-	<b>14,292.18</b>		<b>60,003.89</b>
30	General Capital															
34	Buchan Bldg Capital	40,495.40	(40,495.40)													
	<b>Sub-Total Capital Funds</b>	<b>40,495.40</b>	<b>(40,495.40)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
1011-40	Commemoration	18,310.89	-	18,310.89		18,310.89										
41	Chesney-Deak (Intern Minister)	76,183.64	(93.15)	76,090.49		59,158.84			16,931.65							
42	MJS Lecture Series	124,632.45	198.02	124,830.47							124,830.47					
43	Hessler-Deak (Women in Ministry)	24,701.10	(470.35)	24,230.75		14,558.97			9,671.78							
46	Anniversary	15,154.38	0.62	15,155.00									15,155.00			
50	Slegers Fund for Music Ministry	32,598.29	0.80	32,599.09											32,599.09	
1035-10	State Unemployment Insurance	20,947.27	0.52	20,947.79			20,947.79									
	<b>Sub-Total Restricted Funds</b>	<b>312,528.02</b>	<b>(363.54)</b>	<b>312,164.48</b>	-	<b>92,028.70</b>	-	<b>20,947.79</b>	<b>26,603.43</b>	-	<b>124,830.47</b>	-	<b>15,155.00</b>	-	<b>32,599.09</b>	
	<b>Total All Funds</b>	<b>1,265,263.79</b>	<b>31,020.91</b>	<b>1,296,284.70</b>	<b>229,931.42</b>	<b>617,484.13</b>	-	<b>20,947.79</b>	<b>26,603.43</b>	<b>111,839.37</b>	<b>124,830.47</b>	<b>42,597.93</b>	<b>15,155.00</b>	<b>14,292.18</b>	<b>32,599.09</b>	-
	<b>Per Bank Rec.</b>	<b>\$1,265,263.79</b>	<b>31,020.91</b>	<b>1,296,284.70</b>	<b>229,931.42</b>	<b>617,484.13</b>	-	<b>20,947.79</b>	<b>26,603.43</b>	<b>111,839.37</b>	<b>124,830.47</b>	<b>42,597.93</b>	<b>15,155.00</b>	<b>14,292.18</b>	<b>32,599.09</b>	<b>60,003.89</b>
	Petty Cash	500.00		500.00												
		<b>1,265,763.79</b>	<b>\$31,020.91</b>	<b>\$1,296,784.70</b>	-											
<b>Lines of Credit</b>																

<b>First Unitarian Church</b>		
<b>Balance Sheet</b>		
<b>Operating Fund</b>		
<b>6/30/2018</b>		
ASSETS		
<b>Cash</b>		
	Petty Cash	500.00
	Wells Fargo Checking	229,931.42
	Wells Fargo Money Market	617,484.13
	Wells Fargo Required Loan Reserve	111,839.37
	Wells Fargo Tax Rebate	42,597.93
	Wells Fargo Justice Begins at Home	14,292.18
	OnPoint Anniversary	15,155.00
	WF Slegers' Fund for Music Ministry	32,599.09
	Rental Income Reserve	60,003.89
	Wells Fargo MM SUI	20,947.79
	Investments	151,433.90
<b>Total Cash</b>		1,296,784.70
<b>Current Assets</b>		
	Prepaid Expenses	10,098.20
	Prepaid Insurance	5,536.29
	Accounts Receivable Events/Weddings/ Me	14,494.50
	Pledges Receivable Pledges	725,828.54
	Pledge Receivable Allowance Uncollectable	(110,205.13)
	Bookstore Inventory	21,335.50
<b>Total Current Assets</b>		1,963,872.60
<b>Fixed Assets</b>		
	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 Real	332,755.00
	Property 1034 SW Main Office	483,545.50
	Improvements	1,807,193.83
	Accumulated Depreciation	(4,684,400.85)
	Lease Origination Costs	15,000.00
	Accumulated Amortization	(4,646.00)
<b>Total Fixed Assets</b>		7,322,338.61
<b>Other Assets</b>		
<b>TOTAL ASSETS</b>		<b>9,286,211.21</b>
LIABILITIES & FUND BALANCES		
<b>Current Liabilities</b>		
	Accounts Payable	(9,354.48)
	Events/Weddings/Memorials Clearing	26,720.48
	Accrued Vacation	69,308.77
	WB Fund Payable	318.28
<b>Total Current Liabilities</b>		86,993.05
<b>Long Term Liabilities</b>		
	Deferred Lease Revenue	383,956.00
<b>Total Liabilities</b>		470,949.05
<b>Fund Balances</b>		
	Fund Equity Operating	302,412.86
	Fund Equity General Capital	165,246.28
	Fund Equity Salmon Street	592,187.80
	Fund Equity Buchan Building	5,141,260.96
	Fund Equity Commemoration	17,695.89
	Fund Equity	40,342.26
	Fund Equity MJS Lecture Series	114,345.81
	Fund Equity Hessler Deale	26,285.84
	Fund Equity Hollingsworth Anniversary Fun	14,922.56
	Fund Equity Program Designate	212,213.62
	Fund Equity Mark Slegers' Fund for Music f	32,597.46
	Rental Income Reserve	60,000.88
	Fund Equity Pledges	(3,511.76)
	Reserved Funds	692,809.76
	Profit (Loss) Year to Date	1,394,486.80
	Unrealized Gains (Losses)	11,965.14
<b>Total Fund Balance</b>		8,815,262.16
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		<b>9,286,211.21</b>

## ***First Unitarian Church***

### **Statement of Cash Flows**

**For the Month Ending 6/30/2018**

<b>Beginning Cash &amp; Equivalents Balance</b>	<b>1,265,763.79</b>
<b>Receipts</b>	
Pledges & Contributions Received	89,009.72
Events/Weddings/Memorials	5,615.00
Rents Received	43,011.03
Program Receipts	51,197.67
Special Events	127.37
Miscellaneous Receipts	5,612.25
Interest/Gain-Loss on Investments	83.12
Increase/Decrease Accounts Receivable	4,355.50
Reserve Transfers	67,568.00
Buchan Building Receipts	20,278.00
<b>Total Receipts</b>	<b>286,857.66</b>
<b>Payments</b>	
Payroll/Taxes/Benefits	(109,642.52)
Operating Expenses	(46,132.14)
Program Expenses	(81,007.68)
Special Events	(147.37)
Increase/Decrease Prepaid Expenses	(1,041.44)
Acquisition of Property & Equipment	380.00
Increase/Decrease Accounts Payable	(14,915.12)
Miscellaneous Expenses	(3,330.48)
<b>Total Payments</b>	<b>(255,836.75)</b>
<b>Net Cash In/(Out)</b>	<b>31,020.91</b>
<b>Ending Cash &amp; Equivalents Balance</b>	<b>1,296,784.70</b>

<b>First Unitarian Church</b>							
<b>Year-To-Date Operating Summary</b>							
<b>7/31/2018</b>							
	ACTUAL OPERATIONS YEAR TO DATE 7/31/2018	ACTUAL OPERATIONS YEAR TO DATE 7/31/2017	ACTUAL VARIANCE FY 2019 TO 2018	BUDGET YEAR TO DATE 7/31/2018	BUDGET VARIANCE 7/31/2018	ANNUAL BUDGET FY19	
<b>Church Operations</b>							
<b>Operating Income</b>							
Pledge Income	99,574	96,313	3,261	107,231	(7,657)	1,451,166	
Contributions	4,289	4,865	(576)	4,865	(576)	110,000	
Program Income	4,288	9,613	(5,325)	5,593	(1,305)	122,950	
Rental Income	29,371	34,850	(5,478)	37,231	(7,860)	460,276	
Other Income	1,200	2,430	(1,230)	2,333	(1,133)	35,500	
Transfer from Foundation						55,000	
Transfer from Other Funds						165,267	
<b>Total Operating Income</b>	<b>138,723</b>	<b>148,071</b>	<b>(9,348)</b>	<b>157,253</b>	<b>(18,530)</b>	<b>2,400,159</b>	
<b>Operating Costs</b>							
Payroll Expenses	129,846	107,998	(21,847)	132,956	3,110	1,642,945	
Reimbursible Expenses	44,416	646	(43,770)	-	(44,416)		
Occupancy Expense	13,335	16,034	2,699	20,943	7,608	287,250	
Program Expense	10,636	7,553	(3,083)	42,746	32,110	303,485	
Rental Expense	634	1,706	1,072	1,568	934	43,820	
Administration Expense	3,892	3,213	(679)	4,344	452	66,906	
Other Expense	146	850	704	225	79	7,750	
<b>Total Operating Costs</b>	<b>202,905</b>	<b>143,041</b>	<b>(59,864)</b>	<b>202,782</b>	<b>(123)</b>	<b>2,352,156</b>	
<b>Net Church Operations</b>	<b>(64,182)</b>	<b>5,030</b>	<b>(69,212)</b>	<b>(45,529)</b>	<b>(18,653)</b>	<b>48,003</b>	
<b>Reserve Account Deposits</b>							
Annual Operating Reserve	4,000	3,678	(322)	4,000	-	48,003	
<b>Total Reserve Deposits</b>	<b>4,000</b>	<b>3,678</b>	<b>(322)</b>	<b>4,000</b>	<b>-</b>	<b>48,003</b>	
<b>Net Church Operations After Reserve Deposits</b>	<b>(68,183)</b>	<b>1,351</b>	<b>(69,534)</b>	<b>(49,530)</b>	<b>(18,653)</b>	<b>-</b>	
<b>Investment Income</b>							
Dividend & Interest Income	29	(236)	265	-	29		
<b>Net Investment Income (Loss)</b>	<b>29</b>	<b>(236)</b>	<b>265</b>	<b>-</b>	<b>29</b>		
<b>Operating Surplus (Deficit)</b>	<b>(68,154)</b>	<b>1,115</b>	<b>(69,269)</b>	<b>(49,530)</b>	<b>(18,624)</b>		
Special Projects Funded	44,416	646	43,770	-	44,416		
<b>Net Cash Effect</b>	<b>(23,738)</b>	<b>1,761</b>	<b>(25,499)</b>	<b>(49,530)</b>	<b>25,792</b>		

<b>First Unitarian Church</b>						
<b>Monthly Operating Summary</b>						
<b>7/31/2018</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 MONTH</b>	<b>VARIANCE</b>
		<b>CURRENT MONTH</b>	<b>MONTH</b>	<b>VARIANCE</b>		
<b>Church Operations</b>						
	<b>Operating Income</b>					
	Pledge Income	99,574	83,250	16,324	107,231	(7,657)
	Contributions	4,289	7,391	(3,101)	4,865	(576)
	Program Income	4,288	5,947	(1,659)	5,593	(1,305)
	Rental Income	29,371	48,626	(19,255)	37,231	(7,860)
	Other Income	1,200	7,207	(6,007)	2,333	(1,133)
	Transfer from Foundation	-	67,568	(67,568)	-	-
	<b>Total Operating Income</b>	<b>138,723</b>	<b>219,989</b>	<b>(81,266)</b>	<b>157,253</b>	<b>(18,530)</b>
	<b>Operating Costs</b>					
	Payroll Expenses	129,846	113,509	(16,337)	132,956	3,110
	Reimbursible Expenses	44,416	-	(44,416)	-	(44,416)
	Occupancy Expense	13,335	21,226	7,891	20,943	7,608
	Program Expense	10,636	32,096	21,460	42,746	32,110
	Rental Expense	634	4,952	4,318	1,568	934
	Administration Expense	3,892	3,789	(103)	4,344	452
	Other Expense	146	278	132	225	79
	<b>Total Operating Costs</b>	<b>202,905</b>	<b>175,851</b>	<b>(27,054)</b>	<b>202,782</b>	<b>(123)</b>
<b>Net Church Operations</b>		<b>(64,182)</b>	<b>44,138</b>	<b>(108,320)</b>	<b>(45,529)</b>	<b>(18,653)</b>
	<b>Reserve Account Deposits</b>					
	Annual Operating Reserve	4,000	3,678	(322)	4,000	-
	<b>Total Reserve Deposits</b>	<b>4,000</b>	<b>3,678</b>	<b>(322)</b>	<b>4,000</b>	<b>-</b>
<b>Net Church Operations After Reserve Deposits</b>		<b>(68,183)</b>	<b>40,460</b>	<b>(108,642)</b>	<b>(49,530)</b>	<b>(18,653)</b>
<b>Investment Income</b>						
	Dividend & Interest Income	29	28	(1)	-	29
	Unrealized Stock Gain (Loss)	-	(105)	(105)	-	-
<b>Net Investment Income (Loss)</b>		<b>29</b>	<b>(77)</b>	<b>(106)</b>	<b>-</b>	<b>29</b>
<b>Operating Surplus (Deficit)</b>		<b>(68,154)</b>	<b>40,383</b>	<b>(108,748)</b>	<b>(49,530)</b>	<b>(18,624)</b>
	Special Projects Funded	44,416	-	44,416	-	44,416
<b>Net Cash Effect</b>		<b>(23,738)</b>	<b>40,383</b>	<b>(64,332)</b>	<b>(49,530)</b>	<b>25,792</b>

<b>First Unitarian Church</b>					
<b>Dashboard Report</b>					
July 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>07/31/18</b>	<b>07/31/17</b>	<b>07/31/16</b>	<b>07/31/15</b>	
<b>All Members--</b>					
Pledge Goal	TBD	1,459,000	1,545,000	1,500,000	
Pledges Received	-	-	-	-	
Percent of Goal	#VALUE!	0.00%	0.00%	0.00%	
Pledging Households	-	-	-	-	
Average Pledge Received	-	-	-	-	
Payments Received	-	-	-	-	
Total					
Percent of Pledge	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
<b>Attendance</b>					
	<b>**Jul'18</b>	<b>**Jul '17</b>		<b>**Jul'16</b>	<b>'Jul '15</b>
For the month (in sanctuary + livestream	2,132	2,172	-1.84%	2,122	1,463
Total LiveStream (included above)	391	334	17.07%	241	63
Total for the Fiscal Year	2,132	2,172	-1.84%	2,122	1,463
Average per Sunday for month	426	434	-1.84%	424	366
Average per Sunday YTD	426	434	-1.84%	424	366
** = 5-Sunday month					
Christmas Eve services; snow day					
<b>New Members</b>					
	<b>Jul '18 - Jul'18</b>		<b>Jul '17 - Jul '17</b>		
Enrolled	1	0.00%	1		
Number of Pledges Received	1	0.00%	1		
Total Amount of Pledges Received	120	-60.00%	300		
Average Pledge	120	-60.00%	300		
<b>Plate Contributions</b>					
	<b>FY18</b>	<b>Recipient(s)</b>		<b>FY18</b>	<b>Recipient(s)</b>
Jul	2,937	CAUSA		Jan	
Aug				Feb	
Sep				Mar	
Oct				Apr	
Nov				May	
Dec				Jun	
25				Fiscal YTD	2,937

First Unitarian Church of Portland																
Cash/Securities Balances																
July 31, 2018																
		June 30, 2018		July 31, 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	75,554.76	5,754.87	81,309.63												
	<b>Sub-Total Operating Fund</b>	<b>75,554.76</b>		<b>81,309.63</b>	<b>54,763.56</b>	<b>26,546.07</b>			-	-	-		-			
3412	Annual Operating Reserve	68,139.96	4,000.25	72,140.21		72,140.21										
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	35,555.40	-	35,555.40		35,555.40										
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	111,839.37	(44,410.81)	67,428.56						67,428.56	-		-			
1015-10	Justice Begins at Home	14,292.18	0.60	14,292.78										14,292.78		
1018-51	Rental Income Reserve	60,003.89	3.06	60,006.95												60,006.95
3424	Reserve Tax Rebate	42,597.93	2.17	42,600.10								42,600.10				
1010-49	Program Designated	180,966.88	3,178.48	184,145.36	184,145.36											
	<b>Sub-Total Reserve Funds</b>	<b>908,565.46</b>	<b>(37,225.85)</b>	<b>871,339.61</b>	<b>184,145.36</b>	<b>502,865.46</b>	<b>0.40</b>	-	-	<b>67,428.56</b>	-	<b>42,600.10</b>	-	<b>14,292.78</b>		<b>60,006.95</b>
30	General Capital															
34	Buchan Bldg Capital	-	17,403.00	17,403.00	17,403.00											
	<b>Sub-Total Capital Funds</b>	<b>-</b>	<b>17,403.00</b>	<b>17,403.00</b>	<b>17,403.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1011-40	Commemoration	18,310.89	-	18,310.89		18,310.89										
41	Chesney-Deale (Intern Minister)	76,090.49	133.70	76,224.19		59,158.84			17,065.35							
42	MJS Lecture Series	124,830.47	2,801.03	127,631.50		-					127,631.50					
43	Hessler-Deale (Women in Ministry)	24,230.75	59.99	24,290.74		14,618.96			9,671.78							
46	Anniversary	15,155.00	0.64	15,155.64									15,155.64			
50	Slegers Fund for Music Ministry	32,599.09	0.84	32,599.93											32,599.93	
1035-10	State Unemployment Insurance	20,947.79	0.53	20,948.32			20,948.32									
	<b>Sub-Total Restricted Funds</b>	<b>312,164.48</b>	<b>2,996.73</b>	<b>315,161.21</b>	<b>-</b>	<b>92,088.69</b>	<b>-</b>	<b>20,948.32</b>	<b>26,737.13</b>	<b>-</b>	<b>127,631.50</b>	<b>-</b>	<b>15,155.64</b>	<b>-</b>	<b>32,599.93</b>	<b>-</b>
	Total All Funds	1,296,284.70	(11,071.25)	1,285,213.45	256,311.92	621,500.22	0.40	20,948.32	26,737.13	67,428.56	127,631.50	42,600.10	15,155.64	14,292.78	32,599.93	-
	<b>Per Bank Rec.</b>	<b>\$1,296,284.70</b>	<b>(11,071.25)</b>	<b>1,285,213.45</b>	<b>256,311.92</b>	<b>621,500.22</b>	<b>0.40</b>	<b>20,948.32</b>	<b>26,737.13</b>	<b>67,428.56</b>	<b>127,631.50</b>	<b>42,600.10</b>	<b>15,155.64</b>	<b>14,292.78</b>	<b>32,599.93</b>	<b>60,006.95</b>
	Petty Cash	500.00		500.00												
		1,296,784.70	(\$11,071.25)	\$1,285,713.45	-											
<b>Lines of Credit</b>																

## ***First Unitarian Church***

### **Statement of Cash Flows**

**For the Month Ending 7/31/2018**

<b>Beginning Cash &amp; Equivalents Balance</b>	<b>1,296,784.70</b>
<b>Receipts</b>	
Pledges & Contributions Received	103,863.39
Events/Weddings/Memorials	150.00
Rents Received	29,221.33
Program Receipts	14,903.16
Miscellaneous Receipts	1,675.00
Interest/Gain-Loss on Investments	3,023.99
Increase/Decrease Accounts Receivable	4,146.50
Buchan Building Receipts	17,403.00
<b>Total Receipts</b>	<b>174,386.37</b>
<b>Payments</b>	
Payroll/Taxes/Benefits	(129,845.85)
Operating Expenses	(27,019.70)
Program Expenses	(54,830.05)
Increase/Decrease Prepaid Expenses	1,861.37
Acquisition of Property & Equipment	380.00
Increase/Decrease Accounts Payable	24,064.26
Miscellaneous Expenses	(67.65)
<b>Total Payments</b>	<b>(185,457.62)</b>
<b>Net Cash In/(Out)</b>	<b>(11,071.25)</b>
27	
<b>Ending Cash &amp; Equivalents Balance</b>	<b>1,285,713.45</b>

<b>First Unitarian Church</b>			
<b>Notes to Financials - July 2018 (department transactions greater than \$2,000)</b>			
<b>OPERATING INCOME</b>			
	Pledge income	Below budget	-7,657
	Program Income		
	Scrip		1,415
	Rental Income		
	Tenants		26,678
	Events		2,543
	Other Income		
	Sexton reimbursement from renters' events		1,200
<b>OPERATING COSTS</b>			
	Occupancy		
	Utilities		7,956
	Contract services		4,200
	Program Expenses		
	Scrip		932
	Computers/accessories		3,619
<b>PAYROLL</b>			
	Monthly	see Payroll Variance	
<b>DASHBOARD</b>			
	New members		1
	New pledges received		1
<b>CASH/SECURITIES BALANCE</b>			
	Auction Fund		
	(in Program Designated)		
		Auction Balance	45,281
	Buchan Building Capital		
		Balance as of 6/30/18	0.00
		Payments transferred to the Foundation	0.00
		Burn the Mortgage payments received in July	17,403.00
		Payments transferred to the Foundation	0.00
		(for YE closing purpose)	
		Balance as of 7/31/18	17,403.00
	Required Loan Reserve	Payment to Red's Electric for the Solar Project	(44,411)
	MJS Lecture	Investment gain	2,801