

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

Board Meeting

Board Roles:

Process Observer: Evie
Timekeeper: Alan
Words: Mindy

7:00 **Convene**
Opening Words - Mindy
Determine Quorum
Process Observer Review -
Review & Approve previous meeting's minutes

7:05 Congregant Comment Period

Updates

7:15 ET Update - Additional time to discuss Bill's AFD commentary. (read in advance email from 1/31)
NOTE: Committee Updates - reports attached.
Expanded Finance Comm budget goal explanation - Leila
NOTE: Dates to calendar - Board Retreat May 31 & June 1;
COHHO meeting - dialogue Febr 17; Winter forum - Budget Febr 24, 1pm;
Congregational Survey - Late Febr- Early March

Consent Agenda

8:05 Congregational sponsorship of Elle Parks for Aspirant Status (UUMA) See attached letter

Generative Discussion

8:10 How to carry out the board tasks for this year related to the Senior Minister Transition board goal. (See list of tasks below)

Meeting Wrap-up

8:50 Communications Check and Process Observations
Closing Words - Mindy

9:00 Adjourn

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## **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.

## **Our Vision:**

First Unitarian Portland is a beacon of hope for us and for our community, a spiritual center in the heart of our 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.

## **Goals for First Unitarian Church**

Five Year Church Goals are created in collaboration with the congregation and Executive Team and adopted by the Board. They reflect the mission and vision of our church. Church goals are primarily carried out by the Executive Team and staff, collaborating with the Board.

Board 1-3 Year Goals are created by the Board and Executive Team at our yearly Retreat. Board goals may draw from the 5 Year Church goals, yet reflect work within the purview of the Board.

## **First Unitarian Church Five Year Goals**

At the Board meeting on May 6, 2016, the Board adopted five year goals for the church.

From 2016-2021, First Unitarian Church of Portland will:

- Focus on collaborative governance, revising policies for clarity and brevity and creating linkages between the Congregation, the Board, and the Executive Team.
- Increase church funding through enhanced giving, including goal to reduce or retire the Buchan Building mortgage.
- Make a cultural transition from program-focused church to mission-driven church, with priority to building beloved community between generations.
- Develop a long-term plan for development and sustainability of church campus given changing dynamics of West End and downtown Portland.

## **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 and other income streams that meets the church's budgeted 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 Senior Minister Transition Team to educate the Board, create a timeline, and an education plan

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Letter from Elle Parks requesting Congregational sponsorship for Aspirant Status

First Unitarian Church of Portland

1/17/19

Dear Ministers and Board of Trustees,

I am writing to request First Unitarian's congregational sponsorship to enter aspirant status for Unitarian Universalist ministerial fellowship.

First Unitarian was my first real church home. After being introduced to Unitarian Universalism and visiting congregations around the country, I moved to Portland and began attending First Unitarian in January 2015, and signed the book in February 2015. For three years I attended worship, and valued the opportunity to serve and engage in activism with this community. From May 2015 to August 2017 I served on the Welcoming Committee and volunteered at the Welcome Desk (in the narthex) every third Sunday. I volunteered with Community for the Earth, only attending a handful of meetings but engaging with group events at PDX city council meetings, writing testimony to local government officials, making phone calls, and attending rallies, marches, and protests. After completing six week adult programs in Compassionate Dialogue in 2015, and Examining White Privilege in 2016, I joined the UU Community of Resistance (involving a monthly potluck and social justice actions). Though an accident in February 2016 kept me away from church for a few months, it only deepened my discernment in attending seminary and following a path of spiritual leadership, particularly in times of pain and trauma. As my discernment process deepened. I attended First Unitarian's Seminary for a Day and also participated in the WellSpring program from 2016-2017, meeting in community twice a month for nine-months and learning more about the sources of Unitarian Universalism. Lastly, I served on the Congregational Life Initiative from October 2016 - August 2017.

In August 2017 I moved to Berkeley, California and began seminary at Starr King School for the Ministry. I am now in my second year of the Masters of Divinity Program, and was elected by my fellow students to serve as the 2018-2019 Student Body President. In addition, I work as a Hospitality Minister, and serve on the Mental Health Taskforce as well as the Community Taskforce here at school. I have also served as worship associate at First Unitarian (UU) Church of Oakland.

In order to take the next step upon the path to becoming an ordained UU minister, I am writing to request congregational sponsorship from First Unitarian, and a statement of congregational sponsorship. Though I am now living in California and engaged with other spiritual communities, the congregation at First Unitarian of Portland will forever hold a special place in my heart, as the community within which I first learned to hear my call to ministry.

Please don't hesitate to contact me if you have any questions or concerns. Thank you in advance for your consideration.

Ellen Lorraine ("Elle") Parks, MA, MSc
2nd year mDiv student & Student Body President 2018-2019
Starr King School for the Ministry

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## **Transition Team / Board Tasks Related to Senior Minister Transition (post Mini-Retreat)**

These tasks were reviewed at the January 2019 UUPDX BOC meeting.

- Keep ear to the ground for anxiety, concerns, issues to be dealt with
- Decide on preferred strategy for transition year/s.
  - Evaluate various options in view of our church needs.
  - Narrow to a preferred option
  - How do we share and get feedback from the congregation? Do we do this in this or next Church year?
- Determine where we want to be with salaries for Sen Min, Assoc Min, Sr. Admin by the time we initiate the search
  - Create a multi-year plan for reaching needed budget that reflects desired salaries
- Review by-law changes anticipated and to be examined by Governance Committee. Create communication plan to share with the congregation
- Review the guidelines and 'job description' for the search committee the board will appoint
  - Look at past material used
  - Research state of the art currently in use
- Make contact and determine with whom to consult, costs, and the level of communication desired with consultant/s
  - Christine Robinson - how do we feel about using her and other UUA folks?
  - Susan Beaumont - review our options for transition after we do our homework
- Communication with congregation: determine when (incl. frequency), what, and how both before and after Bill has announced a date to the congregation
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First Unitarian Church Portland Oregon

Board of Trustees

January 3, 2019

**Attending:**

**Board Members Present:**

Kathy Ludlow, Board Moderator, Alan Comnes, 1<sup>st</sup> Vice Moderator, Evie Zaic, 2<sup>nd</sup> Vice Moderator, Theo Harper, Board Secretary, Leila Wrathall, Treasurer, Cindy Cumfer, Barbara Morrison, Ryan Deibert, Andy Parker and Mindy Clark

**ET members present:** Tom Disrud & Kathryn Estey

Note Taker; Dotti Chidester

**Absent:** Randy Russell and Bill Sinkford, Senior Minister

**Visitors:** Patrick Malone and Jess Parker

**7:00: Board meeting convened**

Opening Words: Provided by Cindy Cumfer, "Eagle Poem", Joy Harjo

It was established that we have a Quorum

**Process Observer comments.** Ryan Noted privilege of the PO and the group practiced good decision making process, considering "we have the time" so take the time. Multiple instances reflecting addressing actual issue rather than skirting around, specifically regarding patriarchy or gender dynamics. Beginning conversation of how racism and patriarchy often work together. Members had to tolerate discomfort and engagement while discussing difficult topics.

Minutes from our last meeting were accepted and approved.

**ET update.** Tom Disrud reported Reverend Sinkford has brought together the block development group that will be meeting next week. They have a draft application and will be reviewing it. The group will include Lorelei Juntunen, Ian Carlton, Ryan Deibert, Randy Russell, Molly Rogers, Dev Dion, Bill Sinkford, and Tom Disrud. A response to bid request will be submitted. Proposals are due Jan. 18 and expect response by mid-February." [Post meeting note: application deadline was extended to February 4, and we expect a response by the end of February.]

Kathryn reported as of yesterday we were at 92.3 % of goal for the AFD. Average gift is holding steady, ahead of last year's level. Will send out a follow up email tomorrow to folks who had not pledged but did last year. Will have phone a thon also. Our goal is to wrap up the fund drive by early February. Will have pledges come in still.

Tom added, we did the holidays services, all went off without glitches. Online presence has increased. Seminary for the Day is coming up. Tom reports more camera shots are improving presentation of live stream of Sunday services. More people are tuning in. Registration is looking good for Seminary for a Day. In early February weekly orientation classes will be offered for several weeks to newcomers, as a way of familiarizing

them with church programs. Tom is asking for feedback re: welcome circles where newcomers are greeted after church services.

**Committee reports** were attached and we all indicated we had read them and there were no questions or comments

**Dates to be aware of:** 5/31 and 6/1 Board Retreat. Mini retreat is this coming Sunday. Candidates meeting with Nom Com will be 2/6/19 Nom Com normal meeting time, probably around 6:00. Barbara and Mindy indicated interest in attending this meeting.

Kathy will be on vacation 1/20 -28. Bill is gone from the 10<sup>th</sup> through the 25<sup>th</sup>.

### **Consent Agenda**

There were 3 items:

1, Congregational Survey. When approved we approve the concept and what the governance committee has suggested. There maybe changes in the future.

The issue is whether we approve the change in documents regarding gifts to the church and foundation.

A movement to leave the open seat on board (as a result of Matthew Swafford leaving) open for the rest of the year.

All of these items were approved unanimously.

Board moved into closed session, during which the PET conducted a training using the Ware lecture.

**9:00 Closing Words:** Cindy C: from *Santiago*, by David Whyte.

Respectfully Submitted, Theo Harper, Board Secretary

**Communication Committee Meeting Minutes**  
**January 8,, 2019**  
**Present: Randy, Kathy, Barbara, Alan, Theo Leila**

Light chalice / Reading -Kathy / Check-in

Approved December Minutes

January Moderator Letter

The letter to include updates on all board goals. Consult with committee chairs for details.

Board Dialogues -

- The first is set for the next Alliance meeting. Barbara, Kathy, Leila and Evie will attend. All board members are encouraged to attend.
- Barbara prepared a chart listing various groups to contact. These include lay ministers (Alan), RE Youth Group (Randy), RE Parents (Kathy), Young Adults (Alan), Social Justice Council (Leila), COHHO (Barbara), Parents of teens (Randy), UU Men's Community (Randy), Women's Circles (Barbara)
- Barbara, Alan, and Theo will create a template to be used to structure these dialogues.

Board Winter Forum on Budget

- Reviewed suggestions from previous CC meeting with Leila. She will be discussing with the FC and get back to us on how CC can help
- Scheduled for Sunday, February 24th @ 1:30

Assist PET with forum on WSC in April -

Ryan and Evie are setting it up. Planned for April 7th. Theo will liaison with PET for the CC

Closing Words - Kathy

Adjourn

## GOVERNANCE COMMITTEE MINUTES

Chair: Cindy Cumfer

DATE: January 10, 2019, 7:00-9:10 pm

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

BOARD VISITORS: Leila Wrathall, Chair of the Finance Committee

OTHER VISITORS: Julia Lee; Josh Soske

Opening Words: Ryan

Announcements: The Chair reported that she completed her tasks from the last meeting, except for contacting the Nominating Committee, which she postponed because it did not appear that we will get to their item at this meeting.

TO DO: The Chair will contact Nom Comm when it appears we will be discussing possible amendments to the Articles/bylaws.

Announcements: The Chair reported that the Randy Russell, Chair of Comm Comm, told her that Comm Comm decided it did not have to time set up the pre-survey interviews proposed by Gov Comm last fall to get input from congregants on the survey. Kathy reported that Comm Comm plans to do beta-testing of the survey after it goes to Comm Comm to look for potential issues. According to Kathy, Comm Comm understands that it needs to run any changes by Gov Comm.

### 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 with comments by Ryan (who was ill at the last meeting) 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 final changes for inclusion on the Board's February agenda as the BOC thinks appropriate (some changes are more substantial than the Board may have anticipated) and to Comm Comm to prepare for distribution to the congregation.



TO DO: Ryan agreed that he will work with Comm Comm to ensure that the skip logic feature is incorporated into the survey and that Comm Comm eliminates language that is unnecessary with the use of this feature.

TO DO: Ryan, Cindy, and possibly other Committee members will work on cross-tabulating results after the survey results are in to look for patterns of interest to the Board and church.

The Chair reported that she has a meeting set up with Nicole to talk about a young people's survey. She has emailed Mira for time to talk about young adults taking the survey. The Chair proposed talking to both women about whether they think it would be useful and deepening to group members to allow the group to discuss the survey questions as a group or in smaller groups before they take the survey. This might stimulate survey respondents to think more deeply about the questions and might make taking the survey a more meaningful experience for them. The Committee agreed that this was an experiment worth trying, as long as each individual answers the survey on their own.

The Committee also suggested that other groups (e.g., Women's Circles, the Alliance, etc.) might want to consider discussing the survey as a group before individuals answer it to see if congregants find this useful.

TO DO: The Chair will follow up with Nicole and Mira on the young peoples and young adults' surveys and report back to the Committee.

**3. Board Policies Revisions.** Gov Comm began the review of the review of the Board policies. Gov Comm agreed to changes to the following sections:

2.5. Change the title of this section from "Evaluation of Executive Team Performance" to "Evaluation of Church Ministry" and add the term "the ministry and" to "the management," so that the clause reads that "The Board shall oversee the ministry and the management..." of the church. This clarifies that the Board reviews the ministry of the church as well as church management.

3.2.1. It is not clear if the second paragraph of this provision on Staff Retention and Compensation correctly states the legal test for the ministerial housing allowance. The Finance Committee is in the process of hiring a new auditor and Leila and Cindy will check with the new auditor when they are hired to see if this provision needs to be rewritten.

3.2.6. This provision allows congregants and staff members dissatisfied with an Executive Team decision to appeal the decision to the Board. Gov Comm proposed to leave the provision as it is for congregants, but remove "or staff members." We decided that the Board does not want to be in a position to second-guess the ET on employment matters. We also believe that unionized employees should follow the union process without an additional appeal to the Board, which does not concern itself with management. We noted that all employees can and should use the Whistleblower Policy in the Appendix to notify the Board of serious wrongdoing or illegal or unethical behavior as described in that policy.

3.3.1 The proposed changes incorporated language from the Articles and Bylaws that limits variance from budget to a dollar figure and requires a 2/3 approval by members to make greater changes. Cindy identified

this issue when she proposed the policy revisions and she and Leila have had previous discussions about this figure, which is out-of-date and needs rethinking in many respects. The Finance Committee will review this and propose changes to the BOC. This is one item that will probably be on the Board list for amendments to the Articles and bylaws.

4.4 Gov Comm proposed to add the following to the end of the list of Moderator duties: "In accordance with the bylaws, the Moderator appoints the Committee Chairs, subject to confirmation by the Board."

4.10.1 The Committee also discussed more extensively the changes it has recommended to reconstitute the BOC, so that the BOC in 4.10.1 is composed of the moderator, elected by the Board at large, and the chairs of the major Board committees. The new proposed policy 4.9 lists specific jobs currently assigned to specific officers and, rather than assign them to specific officers, allows the Moderator each year to assign them to the BOC officer best able to handle that responsibility. The Governance Committee had some discussion about the idea that the First Vice Moderator is presumed to be the next Moderator. Kathy indicated that these changes may be on the Board agenda in February, so Gov Comm did not explore these issues further.

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

**4. Potential Changes to the Articles and Bylaws Related to the Transition.** This item was postponed to the next Committee meeting. It was noted that the Bylaws in Article IV, Section 2 should read that the Board "may" fill a vacancy on the Board, rather than "shall," to allow the Board flexibility, especially when a vacancy occurs near the end of a church year.

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, if she believes that the Committee will get to this issue at that meeting.

Closing Words: Ryan

Next Meeting: Thursday, February 14, 7-9 pm, Room A-301. Everyone welcome!

# 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:

**First Unitarian Church  
Finance Committee Minutes  
January 22, 2019**

**Attending:**

Committee Members: Leila Wrathall, Evie Zaic

Committee Members not present: Kathy Ludlow

Board Members and Congregants: Linda Craig, Ron Jamtgaard, Stan Jewett, Josh Soske, MaryAnn Roulier

Staff: Kathryn Estey, Zaida Cooper

**Call to Order:** Buchan B310, 5:05 pm

**Reading:** MAryAnn provided a reading.

**Date and Time for Next Regular Meeting:** February 26, 2019, 5:00 – 6:30

**Meeting Schedule for Year: Meetings:** March 26, April 23, May 28 & June 25 (tentative); Finance/Budget Forums: February 24, May 5

**Announcements and Reports:**

Leila reviewed Agenda.

Leila shared that the BOT had approved the Foundation’s revised Gift and Bequest Acceptance Policy. The Foundation received the suggestions for further revisions and indicated that its intent is to review the policy annually. Will consider the suggestions at that point in time.

**Motions/Approval**

**December 2018 Financial Review - Discussion**

| <b>December-18</b>      | <b>YTD</b>   | <b>Budget YTD</b> |
|-------------------------|--------------|-------------------|
| <b>Operating Income</b> | \$ 1,214,349 | \$ 1,305,656      |
| <b>Operating Costs</b>  | \$ 1,225,224 | \$ 1,166,560      |
| <b>Reserve Deposits</b> | \$ 24,002    | \$ 24,002         |
| <b>Investment</b>       | \$ 141       | --                |
| <b>Net Cash Effect</b>  | \$ 72,377    | \$ 115,004        |

**Discussion:** Pledge payments have been below budgeted amount this FY, but pledge cycle is based on calendar year and prior FY pledge payments ended \$40,000 over budget. Zaida just sent out 4<sup>th</sup> quarter statement. Will see if it stimulates payments on remaining 2018 pledge balances. Rental income is in pretty good shape, although a little below budget. Have not billed for winter shelter which started December 1<sup>st</sup>. Those payments will partially offset loss of year around family day shelter income.

Operating expenses includes \$107,113 of reimbursable expenses to cover special projects (light efficiency & part of chancel accessibility). The income is accounted for “below the line” not under Operating Income. The reimbursement for these projects is coming from Special Project and Wells Fargo reserve funds. Net Cash Effect factors in the “reimbursement” from funds transferred from the reserves.

This month the payroll expenses are almost equal to the budgeted amount due to all positions being filled and vacation payout for staff who left in December.

**Updates – Kathryn**

**Annual Fund Drive:** Kathryn and Zaida reported on AFD. Average donation per donor is good. Program Directors in the near future will be contacting individuals in their programs who haven’t pledged. There are

fewer AFD pledges to date than last year, they are still not sufficient to cover budget requirements. The 2019 AFD goal is \$1,506,750.

| As of Jan 22           | # Donors | Avg/Donor  | Total Given    | % Goal |
|------------------------|----------|------------|----------------|--------|
| <b>2019 Op Pledges</b> | 852      | \$1,666.62 | \$1,419,959.84 | 94.24% |
| <b>2018 Op Pledges</b> | 923      | \$1,542.36 | \$1,423,597.10 | 97.57% |

Erin has scheduled phone banks to call individuals who pledged for 2018 and 2017 and have yet to pledge for 2019. At the end of the month Rev. Sinkford and Rev. Disrud will make pastoral calls as appropriate to those who haven't pledged. AFD will end sometime in early February.

In March they will review the policy on pledging \$600 for RE and Music participants and DeReau and Cassandra will f/u with non-payers.

**Banking:** Kathryn and a small group of members with financial experience held their first committee meeting to discuss switching financial institutions now that mortgage has been paid off. They are focusing on understanding the Church's financial situation first, e.g. types of funds the Church has, reserves, restricted funds, etc. They think their work can be finished by the end of the fiscal year.

Discussion that it would be good to know what the goal of the Advisory Committee is beyond just switching banks. Is it to find a more socially responsible financial institution, local or other? Informally Kathryn thought it was to have a more socially responsible and potentially local financial institution. Also may want to spread funds between institutions because of FDIC insurance maximums, this has been mentioned in audits.

**Emergency Planning** - Group is also working on 2 aspects of this, immediate handling of emergencies and continuity of operations. More will come later on this.

Question – does the church have earthquake insurance? If yes, what is deductible? Kathryn will get back to us on this.

Discussion of Fundraising in general and Board 1-3 Year Goal: Support ET to have an AFD and other income streams that meets the church's full [actual] expenses by the 2020-2021 church year

At the November meeting committee members and regular attendees were asked to provide their top 3 ideas (see attached list) for implementing this goal. Leila indicated that the top ideas were:

1. Reconstitute Stewardship Committee focusing on congregants not money
2. More BOT Involvement in Annual Fund Drive – BOT presentations about Budget issues in different forums, more involvement in actual fundraising
3. Provide congregants/potential pledgers more info on e.g. average cost per person to sustain church, fair share pledging, ability to gauge how their pledge compares to other pledges (modal, range of pledges, etc.)
4. Interest in knowing more info as in #3 & demo of reporting capabilities/analysis of Raiser's Edge (fundraising software) – this is one Finance Committee will try to proceed with when Erin has time, possibly special meeting during summer.

Some thoughts about #3 giving information to congregants, et al: 1) provide small amounts of info to congregants on a regular basis, e.g. regular snippet of info in weekly e-news such as auction outcomes &

uses. 2) Send out stair step chart like used in 2014 to congregants. 3) Only ask people for money 2 – 3 times per year.

M/S/C To recommend that the BOT adopt the Finance Committee's top 3 recommendations for implementing its goal to "Support ET to have an AFD and other income streams that meets the church's full [actual] expenses by the 2020-2021 church year."

### Finance Policy Discussion

Discussed possible changes to Governing Policies and proposal from Governance Committee for an addition to financial policies.

- Reserve Funds & other ideas
  - Proposed Amendment to sec. 3.3.1 from Governance Comm (See APPENDIX B & 1999 Amendments)
    - Propose Amendment to 1999 Amendments that \$20,000 be deleted and replaced with "percentage of budget" and change be subject to approval of Finance Committee and BOT
1. Adopt General Reserve Fund policy requiring that when a reserve fund is created there be:
    - a. Statement of purpose or intent for use of funds,
    - b. Who has authority to expend funds,
    - c. Source of money for that reserve fund,
    - d. Length of time for fund's existence, e.g. for Rent Reserve Fund, could end after 2018 lease renewal with NW Academy was renegotiated and approved.
    - e. What happens to remaining monies when a Reserve Fund's purpose has been met or that Fund is no longer needed;
    - f. Goal is to have a clear statement of purpose for Reserve Funds, to know how they can/should be used when intent is met, and to prevent accumulation of reserve funds with small amounts of money.
    - g. Have a sunset date for each Reserve Fund and if Reserve Fund is still needed vote on extending the end date, except for legally required reserves such as Unemployment Insurance.
    - h. For already existing long-term Reserve Funds, continue to reference in Policies and modify to add above provisions.
    - i. The ET would propose Reserve Funds which then would be subject to the approval of the Finance Committee and BOT.
    - j. Once a reserve fund has been created and approved by the BOT subject to these provisions, the ET would not need to obtain additional approval for its use or termination unless substantive changes are being proposed.
  2. Safety Reserve does not indicate who has authority to approve expenditure of funds. If proposal to adopt reserve funded policy is adopted, then this could be rolled into it and the omission resolved.
  3. Should there be something included about having the Finance Comm provide more input to ET on budget before it is created, including some economic forecasting. As noted this can already occur. Finance Committee may not always have resources to do this, can ask ET how they are doing this and/or if they want Finance Committee assistance.
  4. Concern about building maintenance reserve fund being inadequate to actual needs. In recent years auction seems to be augmenting revenues for some maintenance related needs and some of proposals that Linda Craig has made that have related energy cost savings, e.g. lighting. Major needs may need to be funded through special appeals or fundraising efforts. Leila, Kathryn and Jason met and developed a list of maintenance needs over next 5 – 10 years. It does not contain cost estimates for

many items however. These can be difficult to get, especially right now with amount of construction going on in city contractors aren't very responsive plus costs change over time.

5. Sale of Assets and Surplus Properties: providing guidelines could be helpful, this is a void in the policies. Archives Committee is addressing many of these issues. That is probably better way to handle in order to differentiate items without historical significance.
6. Appendix - Financial Monitoring Policies Summary: Better to just leave summary chart in policies then to create a cheat sheet located elsewhere.
7. Policy 3.3.3.e (see below): this policy might need to reflect increased surveillance??? overview depending upon the budgeting and financial management experience of the next senior minister. Can't remember intent of this item, doesn't really seem to relate to "e." New governing policies require assessing competence of ET. Combined with annual assessment of ministry this should be sufficient to address any concerns.
8. Finance committee advisory vote on employment and collective bargaining contracts – only employment contracts BOT typically would be a party to those who are called ministers and Church/Union CBA. Role of Finance Committee would be more in budgeting, help identify amount that is affordable for salary/benefit expenditures and/or recommending changes in budget.

M/S/C to refer the proposed policy on Reserve Funds to the Governance Committee for adoption by the BOT.

**1999 Amended Articles:** There was discussion of the Governance Committee's proposal to amend the Governing Policies by adding the requirement that "[T]he Executive Team may vary actual expenditures from budgeted amounts insofar as actual income varies from budgeted income. Any single unbudgeted expenditure of more than \$20,000 from non-restricted funds requires the approval of a vote of two-thirds of the members present at a membership meeting," in order to be in accord with 1999 Amended Articles.

The idea of amending the Articles to specify that budget changes could be approved by the BOT and that it be based on a to be determined % of the church's operating budget rather than a fixed amount to keep up with changes in cost of living was discussed. \$20 seems low. Not sure what the percentage of the budget should be, this would need to be discussed further. The committee would prefer that the Governing Policies not be modified if we're proposing amending the Articles. One suggestion was to propose adding this amendment to the BOT/Nom Comm/Budget ballot this May.

M/S/C To recommend that the Governance Committee propose to the BOT that the 1999 Amended Articles be amended to eliminate the requirement that "Any single unbudgeted expenditure of more than \$20,000 from non-restricted funds requires the approval of a vote of two-thirds of the members present at a membership meeting." And that this be replaced with a provision requiring that any changes in expenditures be approved by the BOT if they exceed the specified percentage of the Church's Operating Budget.

Leila will work with Cindy and/or Governance Committee on drafting these policy changes. If this concept is agreeable to the Governance Committee, then a proposal for the appropriate budget percentage can be developed. No other policy changes are being proposed at this time. Leila and Evie will meet to discuss the upcoming Sustainable Finances Forum.

MaryAnn did the closing reading. (Note – forgot to get volunteer for Feb.)

Meeting adjourned at 6:40 pm.

Minutes submitted by Leila.



| <b>First Unitarian Church</b>                       |                                                       |                                                              |                                                              |                                     |                                               |                                           |                                   |
|-----------------------------------------------------|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|-------------------------------------|-----------------------------------------------|-------------------------------------------|-----------------------------------|
| <b>Year-To-Date Operating Summary</b>               |                                                       |                                                              |                                                              |                                     |                                               |                                           |                                   |
| <b>12/31/2018</b>                                   |                                                       |                                                              |                                                              |                                     |                                               |                                           |                                   |
|                                                     |                                                       | <b>ACTUAL<br/>OPERATIONS<br/>YEAR TO DATE<br/>12/31/2018</b> | <b>ACTUAL<br/>OPERATIONS<br/>YEAR TO DATE<br/>12/31/2017</b> | <b>ACTUAL<br/>VARIANCE<br/>2018</b> | <b>BUDGET<br/>YEAR TO DATE<br/>12/31/2018</b> | <b>BUDGET<br/>VARIANCE<br/>12/31/2018</b> | <b>ANNUAL<br/>BUDGET<br/>FY19</b> |
| <b>Church Operations</b>                            |                                                       |                                                              |                                                              |                                     |                                               |                                           |                                   |
|                                                     | <b>Operating Income</b>                               |                                                              |                                                              |                                     |                                               |                                           |                                   |
|                                                     | Pledge Income                                         | 819,290                                                      | 833,119                                                      | (13,829)                            | 909,892                                       | (90,602)                                  | 1,451,166                         |
|                                                     | Contributions                                         | 68,007                                                       | 74,380                                                       | (6,373)                             | 74,823                                        | (6,815)                                   | 110,000                           |
|                                                     | Program Income                                        | 74,616                                                       | 72,193                                                       | 2,423                               | 64,747                                        | 9,869                                     | 122,950                           |
|                                                     | Rental Income                                         | 220,465                                                      | 223,895                                                      | (3,430)                             | 234,274                                       | (13,809)                                  | 460,276                           |
|                                                     | Other Income                                          | 31,971                                                       | 22,798                                                       | 9,173                               | 21,920                                        | 10,050                                    | 35,500                            |
|                                                     | Transfer from Foundation                              |                                                              |                                                              |                                     |                                               |                                           | 55,000                            |
|                                                     | Transfer from Other Funds                             |                                                              |                                                              |                                     |                                               |                                           | 165,267                           |
|                                                     | <b>Total Operating Income</b>                         | <b>1,214,349</b>                                             | <b>1,226,384</b>                                             | <b>(12,036)</b>                     | <b>1,305,656</b>                              | <b>(91,307)</b>                           | <b>2,400,159</b>                  |
|                                                     | <b>Operating Costs</b>                                |                                                              |                                                              |                                     |                                               |                                           |                                   |
|                                                     | Payroll Expenses                                      | 801,091                                                      | 713,240                                                      | (87,851)                            | 800,585                                       | (506)                                     | 1,642,945                         |
|                                                     | Reimbursible Expenses                                 | 107,113                                                      | 6,843                                                        | (100,270)                           | -                                             | (107,113)                                 |                                   |
|                                                     | Occupancy Expense                                     | 121,523                                                      | 123,064                                                      | 1,541                               | 139,661                                       | 18,138                                    | 287,250                           |
|                                                     | Program Expense                                       | 156,655                                                      | 132,958                                                      | (23,697)                            | 177,487                                       | 20,833                                    | 303,485                           |
|                                                     | Rental Expense                                        | 7,167                                                        | 6,458                                                        | (709)                               | 9,410                                         | 2,243                                     | 43,820                            |
|                                                     | Administration Expense                                | 29,333                                                       | 34,898                                                       | 5,565                               | 38,157                                        | 8,824                                     | 66,906                            |
|                                                     | Interest Expense                                      | -                                                            | 30,063                                                       | 30,063                              | -                                             | -                                         |                                   |
|                                                     | Other Expense                                         | 2,343                                                        | 53                                                           | (2,290)                             | 1,350                                         | (993)                                     | 7,750                             |
|                                                     | <b>Total Operating Costs</b>                          | <b>1,225,224</b>                                             | <b>1,047,577</b>                                             | <b>(177,648)</b>                    | <b>1,166,650</b>                              | <b>(58,575)</b>                           | <b>2,352,156</b>                  |
| <b>Net Church Operations</b>                        |                                                       | <b>(10,876)</b>                                              | <b>178,808</b>                                               | <b>(189,684)</b>                    | <b>139,006</b>                                | <b>(149,882)</b>                          | <b>48,003</b>                     |
|                                                     | <b>Reserve Account Deposits</b>                       |                                                              |                                                              |                                     |                                               |                                           |                                   |
|                                                     | Annual Operating Reserve                              | 24,002                                                       | 18,390                                                       | (5,611)                             | 24,002                                        | -                                         |                                   |
|                                                     | <b>Total Reserve Deposits</b>                         | <b>24,002</b>                                                | <b>18,390</b>                                                | <b>(5,611)</b>                      | <b>24,002</b>                                 | <b>-</b>                                  | <b>48,003</b>                     |
| <b>Net Church Operations After Reserve Deposits</b> |                                                       | <b>(34,877)</b>                                              | <b>160,418</b>                                               | <b>(195,295)</b>                    | <b>115,004</b>                                | <b>(149,882)</b>                          | <b>-</b>                          |
| <b>Investment Income</b>                            |                                                       |                                                              |                                                              |                                     |                                               |                                           |                                   |
|                                                     | Dividend & Interest Income                            | 141                                                          | 786                                                          | (645)                               | -                                             | 141                                       |                                   |
| <b>Net Investment Income (Loss)</b>                 |                                                       | <b>141</b>                                                   | <b>786</b>                                                   | <b>(645)</b>                        | <b>-</b>                                      | <b>141</b>                                |                                   |
| <b>Operating Surplus (Deficit)</b>                  |                                                       | <b>(34,736)</b>                                              | <b>161,204</b>                                               | <b>(195,940)</b>                    | <b>115,004</b>                                | <b>(149,740)</b>                          |                                   |
|                                                     | Funded from Loan Reserve (1210-10)                    | 81,638                                                       |                                                              |                                     |                                               |                                           |                                   |
|                                                     | Funded fr Special Proj<br>(Sanctuary Renovation, etc) | 25,475                                                       |                                                              |                                     |                                               |                                           |                                   |
|                                                     | <b>Special Projects Funded</b>                        | <b>107,113</b>                                               | <b>6,843</b>                                                 | <b>100,270</b>                      | <b>-</b>                                      | <b>107,113</b>                            |                                   |
| <b>Net Cash Effect</b>                              |                                                       | <b>72,377</b>                                                | <b>168,047</b>                                               | <b>(95,670)</b>                     | <b>115,004</b>                                | <b>(42,628)</b>                           |                                   |

| <b>First Unitarian Church</b>                       |                                 |                                                             |                                                       |                                             |                                     |                            |
|-----------------------------------------------------|---------------------------------|-------------------------------------------------------------|-------------------------------------------------------|---------------------------------------------|-------------------------------------|----------------------------|
| <b>Monthly Operating Summary</b>                    |                                 |                                                             |                                                       |                                             |                                     |                            |
| <b>12/31/2018</b>                                   |                                 |                                                             |                                                       |                                             |                                     |                            |
|                                                     |                                 | <b>ACTUAL<br/>OPERATIONS<br/>CURRENT MONTH<br/>DEC 2018</b> | <b>OPERATIONS<br/>PREVIOUS<br/>MONTH<br/>NOV 2018</b> | <b>OPERATIONS<br/>MO to MO<br/>VARIANCE</b> | <b>BUDGET<br/>CURRENT<br/>MONTH</b> | <b>BUDGET<br/>VARIANCE</b> |
| <b>Church Operations</b>                            |                                 |                                                             |                                                       |                                             |                                     |                            |
|                                                     | <b>Operating Income</b>         |                                                             |                                                       |                                             |                                     |                            |
|                                                     | Pledge Income                   | 222,673                                                     | 197,544                                               | 25,129                                      | 275,869                             | (53,196)                   |
|                                                     | Contributions                   | 22,338                                                      | 16,839                                                | 5,499                                       | 35,303                              | (12,965)                   |
|                                                     | Program Income                  | 19,119                                                      | 16,622                                                | 2,497                                       | 15,375                              | 3,744                      |
|                                                     | Rental Income                   | 31,629                                                      | 30,188                                                | 1,441                                       | 37,231                              | (5,602)                    |
|                                                     | Other Income                    | 9,875                                                       | 5,469                                                 | 4,406                                       | 2,502                               | 7,372                      |
|                                                     | <b>Total Operating Income</b>   | <b>305,633</b>                                              | <b>266,661</b>                                        | <b>38,972</b>                               | <b>366,281</b>                      | <b>(60,647)</b>            |
|                                                     | <b>Operating Costs</b>          |                                                             |                                                       |                                             |                                     |                            |
|                                                     | Payroll Expenses                | 140,231                                                     | 137,992                                               | (2,238)                                     | 133,668                             | (6,562)                    |
|                                                     | Reimbursible Expenses           | 3,309                                                       | -                                                     | (3,309)                                     | -                                   | (3,309)                    |
|                                                     | Occupancy Expense               | 22,334                                                      | 17,221                                                | (5,113)                                     | 26,858                              | 4,524                      |
|                                                     | Program Expense                 | 15,722                                                      | 41,530                                                | 25,807                                      | 23,619                              | 7,896                      |
|                                                     | Rental Expense                  | 1,554                                                       | 2,662                                                 | 1,108                                       | 1,568                               | 14                         |
|                                                     | Administration Expense          | 4,567                                                       | 2,644                                                 | (1,923)                                     | 4,719                               | 153                        |
|                                                     | Other Expense                   | 354                                                         | -                                                     | (354)                                       | 225                                 | (129)                      |
|                                                     | <b>Total Operating Costs</b>    | <b>188,071</b>                                              | <b>202,049</b>                                        | <b>13,978</b>                               | <b>190,658</b>                      | <b>2,586</b>               |
| <b>Net Church Operations</b>                        |                                 | <b>117,562</b>                                              | <b>64,612</b>                                         | <b>52,950</b>                               | <b>175,623</b>                      | <b>(58,061)</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>113,562</b>                                              | <b>60,612</b>                                         | <b>52,950</b>                               | <b>171,623</b>                      | <b>(58,061)</b>            |
|                                                     | <b>Investment Income</b>        |                                                             |                                                       |                                             |                                     |                            |
|                                                     | Dividend & Interest Income      | 24                                                          | 21                                                    | 4                                           | -                                   | 24                         |
| <b>Net Investment Income (Loss)</b>                 |                                 | <b>24</b>                                                   | <b>21</b>                                             | <b>4</b>                                    | <b>-</b>                            | <b>24</b>                  |
| <b>Operating Surplus (Deficit)</b>                  |                                 | <b>113,586</b>                                              | <b>60,632</b>                                         | <b>52,954</b>                               | <b>171,623</b>                      | <b>(58,037)</b>            |
|                                                     | Special Projects Funded         | 3,309                                                       | -                                                     | 3,309                                       | -                                   | 3,309                      |
| <b>Net Cash Effect</b>                              |                                 | <b>116,895</b>                                              | <b>60,632</b>                                         | <b>56,263</b>                               | <b>171,623</b>                      | <b>(54,728)</b>            |

|                                           |                         |                                |                          |                      |                     |
|-------------------------------------------|-------------------------|--------------------------------|--------------------------|----------------------|---------------------|
| <b>First Unitarian Church</b>             |                         |                                |                          |                      |                     |
| <b>Dashboard Report</b>                   |                         |                                |                          |                      |                     |
| <b>December 2018</b>                      |                         |                                |                          |                      |                     |
| <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>12/31/18</b>         | <b>12/31/17</b>                | <b>12/31/16</b>          | <b>12/31/15</b>      |                     |
| <b>All Members--</b>                      |                         |                                |                          |                      |                     |
| Pledge Goal                               | 1,506,750               | 1,459,000                      | 1,545,000                | 1,500,000            |                     |
| Pledges Received                          | 1,371,644               | 1,385,022                      | 1,327,493                | 1,375,918            |                     |
| Percent of Goal                           | 91.03%                  | 94.93%                         | 85.92%                   | 91.73%               |                     |
| Pledging Households                       | 805                     | 874                            | 871                      | 825                  |                     |
| Average Pledge Received                   | 1,704                   | 1,585                          | 1,524                    | 1,668                |                     |
| Payments Received                         | 222,991                 | 212,387                        | 138,966                  | 141,543              |                     |
| Total                                     |                         |                                |                          |                      |                     |
| Percent of Pledge                         | 16.3%                   | 15.3%                          | 10.5%                    | 10.3%                |                     |
| <b>Attendance</b>                         | <b>***Dec'18</b>        | <b>'Dec'17</b>                 |                          | <b>'Dec'16</b>       | <b>'Dec'15</b>      |
| For the month (in sanctuary + livestream) | 3,509                   | 3,163                          | 10.94%                   | 3,517                | 3,577               |
| Total LiveStream (included above)         | 519                     | 464                            | 11.85%                   | 417                  | 248                 |
| Total for the Fiscal Year                 | 17,213                  | 17,503                         | -1.66%                   | 17,095               | 17,674              |
| Average per Sunday for month              | 702                     | 791                            | -11.25%                  | 879                  | 894                 |
| Average per Sunday YTD                    | 638                     | 673                            | -5.30%                   | 658                  | 680                 |
| <b>** = 5-Sunday month</b>                |                         |                                |                          |                      |                     |
| <b>Christmas Eve</b>                      | 1,609                   |                                |                          |                      |                     |
| <b>New Members</b>                        | <b>Jul '18 - Dec'18</b> |                                | <b>Jul '17 - Dec '17</b> |                      |                     |
| Enrolled                                  | 25                      | -40.48%                        | 42                       |                      |                     |
| Number of Pledges Received                | 15                      | -46.43%                        | 28                       |                      |                     |
| Total Amount of Pledges Received          | 18,163                  | -30.97%                        | 26,310                   |                      |                     |
| Average Pledge                            | 1,211                   | 28.86%                         | 940                      |                      |                     |
| <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                                       | 13,000                  | FirstU Emergency Fund          |                          | Jun                  |                     |
|                                           |                         |                                |                          | Fiscal YTD           | 33,326              |

| First Unitarian Church of Portland |                                   |                             |                         |                             |                           |                      |                     |                        |                           |                         |                                   |                                |                      |                                |                            |                       |
|------------------------------------|-----------------------------------|-----------------------------|-------------------------|-----------------------------|---------------------------|----------------------|---------------------|------------------------|---------------------------|-------------------------|-----------------------------------|--------------------------------|----------------------|--------------------------------|----------------------------|-----------------------|
| Cash/Securities Balances           |                                   |                             |                         |                             |                           |                      |                     |                        |                           |                         |                                   |                                |                      |                                |                            |                       |
| December 31, 2018                  |                                   |                             |                         |                             |                           |                      |                     |                        |                           |                         |                                   |                                |                      |                                |                            |                       |
|                                    |                                   | November 30, 2018           |                         | December 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                | 80,094.68                   | 152,656.15              | 232,750.83                  |                           |                      |                     |                        |                           |                         |                                   |                                |                      |                                |                            |                       |
|                                    | <b>Sub-Total Operating Fund</b>   | <b>80,094.68</b>            |                         | <b>232,750.83</b>           | <b>197,767.25</b>         | <b>34,983.58</b>     |                     |                        | -                         | -                       | -                                 |                                | -                    |                                |                            |                       |
| 3412                               | Annual Operating Reserve          | 24,263.79                   | 4,000.25                | 28,264.04                   |                           | 28,264.04            |                     |                        |                           |                         |                                   |                                |                      |                                |                            |                       |
| 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                    | (1,620.00)              | 5,080.59                    |                           | 5,080.59             |                     |                        |                           |                         |                                   |                                |                      |                                |                            |                       |
| 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             | 31,905.90                   | (1,687.43)              | 30,218.47                   |                           |                      |                     |                        |                           | 30,218.47               | -                                 |                                | -                    |                                |                            |                       |
| 1015-10                            | Justice Begins at Home            | 14,295.17                   | 0.61                    | 14,295.78                   |                           |                      |                     |                        |                           |                         |                                   |                                |                      | 14,295.78                      |                            |                       |
| 1018-51                            | Rental Income Reserve             | 60,008.43                   | 4.54                    | 60,012.97                   |                           |                      |                     |                        |                           |                         |                                   |                                |                      |                                |                            | 60,012.97             |
| 3424                               | Reserve Tax Rebate                | 42,608.65                   | 2.17                    | 42,610.82                   |                           |                      |                     |                        |                           |                         |                                   | 42,610.82                      |                      |                                |                            |                       |
| 1010-49                            | Program Designated                | 128,891.53                  | 14,379.77               | 143,271.30                  | 143,271.30                |                      |                     |                        |                           |                         |                                   |                                |                      |                                |                            |                       |
|                                    | <b>Sub-Total Reserve Funds</b>    | <b>745,690.08</b>           | <b>(15,917.65)</b>      | <b>729,772.43</b>           | <b>143,271.30</b>         | <b>428,514.48</b>    | <b>10,848.61</b>    | -                      | -                         | <b>30,218.47</b>        | -                                 | <b>42,610.82</b>               | -                    | <b>14,295.78</b>               |                            | <b>60,012.97</b>      |
| 30                                 | General Capital                   |                             |                         |                             |                           |                      |                     |                        |                           |                         |                                   |                                |                      |                                |                            |                       |
| 34                                 | Buchan Bldg Capital               | 24,578.00                   | 8,168.12                | 32,746.12                   | 32,746.12                 |                      |                     |                        |                           |                         |                                   |                                |                      |                                |                            |                       |
|                                    | <b>Sub-Total Capital Funds</b>    | <b>24,578.00</b>            | <b>8,168.12</b>         | <b>32,746.12</b>            | <b>32,746.12</b>          | -                    | -                   | -                      | -                         | -                       | -                                 | -                              | -                    | -                              |                            |                       |
| 1011-40                            | Commemoration                     | 18,360.89                   | 50.00                   | 18,410.89                   |                           | 18,410.89            |                     |                        |                           |                         |                                   |                                |                      |                                |                            |                       |
| 41                                 | Chesney-Deale (Intern Minister)   | 75,772.69                   | (308.50)                | 75,464.19                   |                           | 59,158.84            |                     |                        | 16,305.35                 |                         |                                   |                                |                      |                                |                            |                       |
| 42                                 | MJS Lecture Series                | 126,452.23                  | (5,191.73)              | 121,260.50                  |                           |                      |                     |                        |                           |                         | 121,260.50                        |                                |                      |                                |                            |                       |
| 43                                 | Hessler-Deale (Women in Ministry) | 24,161.11                   | (175.75)                | 23,985.36                   |                           | 14,174.87            |                     |                        | 9,810.49                  |                         |                                   |                                |                      |                                |                            |                       |
| 46                                 | Anniversary                       | 15,158.16                   | 0.64                    | 15,158.80                   |                           |                      |                     |                        |                           |                         |                                   |                                | 15,158.80            |                                |                            |                       |
| 50                                 | Slegers Fund for Music Ministry   | 32,603.19                   | 0.83                    | 32,604.02                   |                           |                      |                     |                        |                           |                         |                                   |                                |                      |                                |                            | 32,604.02             |
| 1035-10                            | State Unemployment Insurance      | 20,950.43                   | 0.53                    | 20,950.96                   |                           |                      | 20,950.96           |                        |                           |                         |                                   |                                |                      |                                |                            |                       |
|                                    | <b>Sub-Total Restricted Funds</b> | <b>313,458.70</b>           | <b>(5,623.98)</b>       | <b>307,834.72</b>           | -                         | <b>91,744.60</b>     | -                   | <b>20,950.96</b>       | <b>26,115.84</b>          | -                       | <b>121,260.50</b>                 | -                              | <b>15,158.80</b>     | -                              | <b>32,604.02</b>           |                       |
|                                    | Total All Funds                   | 1,163,821.46                | 139,282.64              | 1,303,104.10                | 373,784.67                | 555,242.66           | 10,848.61           | 20,950.96              | 26,115.84                 | 30,218.47               | 121,260.50                        | 42,610.82                      | 15,158.80            | 14,295.78                      | 32,604.02                  | -                     |
|                                    | <b>Per Bank Rec.</b>              | <b>\$1,163,821.46</b>       | <b>139,282.64</b>       | <b>1,303,104.10</b>         | <b>373,784.67</b>         | <b>555,242.66</b>    | <b>10,848.61</b>    | <b>20,950.96</b>       | <b>26,115.84</b>          | <b>30,218.47</b>        | <b>121,260.50</b>                 | <b>42,610.82</b>               | <b>15,158.80</b>     | <b>14,295.78</b>               | <b>32,604.02</b>           | <b>60,012.97</b>      |
|                                    | Petty Cash                        | 500.00                      |                         | 500.00                      |                           |                      |                     |                        |                           |                         |                                   |                                |                      |                                |                            |                       |
|                                    |                                   | 1,164,321.46                | \$139,282.64            | \$1,303,604.10              | -                         |                      |                     |                        |                           |                         |                                   |                                |                      |                                |                            |                       |
| <b>Lines of Credit</b>             |                                   |                             |                         |                             |                           |                      |                     |                        |                           |                         |                                   |                                |                      |                                |                            |                       |

## ***First Unitarian Church***

### Statement of Cash Flows

**For the Month Ending 12/31/2018**

|                                                 |                     |
|-------------------------------------------------|---------------------|
| <b>Beginning Cash &amp; Equivalents Balance</b> | <b>1,164,321.46</b> |
| <b>Receipts</b>                                 |                     |
| Pledges & Contributions Received                | 245,010.79          |
| Events/Weddings/Memorials                       | 1,962.50            |
| Rents Received                                  | 29,666.36           |
| Program Receipts                                | 43,553.72           |
| Special Events                                  | 188.00              |
| Miscellaneous Receipts                          | 9,686.73            |
| Interest/Gain-Loss on Investments               | (5,227.97)          |
| Increase/Decrease Accounts Receivable           | 12,266.50           |
| Restricted Fund Receipts                        | 30.00               |
| Buchan Building Receipts                        | 36,746.12           |
| <b>Total Receipts</b>                           | <b>373,882.75</b>   |
| <b>Payments</b>                                 |                     |
| Payroll/Taxes/Benefits                          | (140,230.64)        |
| Operating Expenses                              | (37,169.86)         |
| Program Expenses                                | (23,058.55)         |
| Increase/Decrease Prepaid Expenses              | 1,447.37            |
| Acquisition of Property & Equipment             | 380.00              |
| Increase/Decrease Accounts Payable              | (9,499.70)          |
| Miscellaneous Expenses                          | 2,109.27            |
| Charles Schwab Burn the Mortgage                | (28,578.00)         |
| <b>Total Payments</b>                           | <b>-234,600.11</b>  |
| <b>Net Cash In/(Out)</b>                        | <b>139,282.64</b>   |
| <b>Ending Cash &amp; Equivalents Balance</b>    | <b>1,303,604.10</b> |

**First Unitarian Church  
Balance Sheet  
Operating Fund  
12/31/2018**

ASSETS

Cash

|                                     |                   |
|-------------------------------------|-------------------|
| Petty Cash                          | 500.00            |
| Wells Fargo Checking                | 373,784.67        |
| Wells Fargo Money Market            | 555,242.66        |
| Wells Fargo Required Loan Reserve   | 30,218.47         |
| Wells Fargo Tax Rebate              | 42,610.82         |
| Wells Fargo Justice Begins at Home  | 14,295.78         |
| OnPoint Anniversary                 | 15,158.80         |
| WF Sleger's Fund for Music Ministry | 32,604.02         |
| Rental Income Reserve               | 60,012.97         |
| UBS Investment                      | 10,848.61         |
| Wells Fargo MM SUI                  | 20,950.96         |
| Investments                         | <u>147,376.34</u> |

Total Cash 1,303,604.10

Current Assets

|                                                   |                  |
|---------------------------------------------------|------------------|
| Prepaid Expenses                                  | 5,649.00         |
| Prepaid Insurance                                 | 4,859.09         |
| Accounts Receivable Events/Weddings/<br>Memorials | 6,479.50         |
| Pledges Receivable Pledges                        | 1,208,244.53     |
| Accounts Receivable Operating                     | 169.50           |
| Pledge Receivable Allowance Uncollectable         | (123,734.46)     |
| Bookstore Inventory                               | <u>17,265.50</u> |

Total Current Assets 2,422,536.76

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 Real Estate | 332,755.00        |
| Property 1034 SW Main Office                    | 483,545.50        |
| Improvements                                    | 1,807,193.83      |
| Accumulated Depreciation                        | (5,006,979.85)    |
| Lease Origination Costs                         | 15,000.00         |
| Accumulated Amortization                        | <u>(4,646.00)</u> |

Total Fixed Assets 6,999,759.61

|                                                   |                     |
|---------------------------------------------------|---------------------|
| Other Assets                                      |                     |
| TOTAL ASSETS                                      | <u>9,422,296.37</u> |
| LIABILITIES & FUND BALANCES                       |                     |
| Current Liabilities                               |                     |
| Accounts Payable                                  | 5,197.19            |
| Events/Weddings/Memorials Clearing                | 57,577.48           |
| Accrued Vacation                                  | 73,175.33           |
| WB Fund Payable                                   | <u>332.08</u>       |
| Total Current Liabilities                         | 136,282.08          |
| Long Term Liabilities                             |                     |
| Burn the Mortgage Foundation                      | 279,082.21          |
| Deferred Lease Revenue                            | 374,456.00          |
| Funds Held for Others                             | <u>(24.00)</u>      |
| Total Liabilities                                 | 789,796.29          |
| Fund Balances                                     |                     |
| Fund Equity Operating                             | 428,363.58          |
| Fund Equity General Capital                       | (155,052.72)        |
| Fund Equity Salmon Street                         | 592,187.80          |
| Fund Equity Buchan Building                       | 6,460,969.76        |
| Fund Equity Commemoration                         | 18,310.89           |
| Fund Equity                                       | 76,140.49           |
| Fund Equity MJS Lecture Series                    | 124,830.47          |
| Fund Equity Hessler Deale                         | 23,807.75           |
| Fund Equity Hollingsworth Anniversary Fund        | 15,170.00           |
| Fund Equity Program Designate                     | 180,966.88          |
| Fund Equity Mark Sleger's Fund for Music Ministry | 32,597.46           |
| Rental Income Reserve                             | 60,000.88           |
| Fund Equity Pledges                               | (3,511.76)          |
| Reserved Funds                                    | 622,459.03          |
| Profit (Loss) Year to Date                        | 160,827.75          |
| Unrealized Gains (Losses)                         | <u>(5,568.18)</u>   |
| Total Fund Balance                                | <u>8,632,500.08</u> |
| TOTAL LIABILITIES AND FUND BALANCES               | <u>9,422,296.37</u> |

| <b>First Unitarian Church</b>                                                             |                                                |                                  |             |
|-------------------------------------------------------------------------------------------|------------------------------------------------|----------------------------------|-------------|
| <b>Notes to Financials - December 2018 (department transactions greater than \$2,000)</b> |                                                |                                  |             |
| <b>OPERATING INCOME</b>                                                                   |                                                |                                  |             |
|                                                                                           | Pledge income                                  | below budget YTD                 | (90,602)    |
|                                                                                           |                                                | below budget for the month       | (53,196)    |
|                                                                                           | Program Income                                 |                                  |             |
|                                                                                           | Choir retreat fees                             | partially submission             | 4,360       |
|                                                                                           | Music & Worship                                |                                  | 8,206       |
|                                                                                           | Social Justice                                 | \$2,500 matching donation        | 2,601       |
|                                                                                           | Rental Income                                  |                                  |             |
|                                                                                           | Tenants                                        | no shelter rent                  | 25,259      |
|                                                                                           | Events                                         |                                  | 4,408       |
|                                                                                           | Other Income                                   |                                  |             |
|                                                                                           | Sexton reimbursement from renters' events      |                                  | 2,055       |
| <b>OPERATING COSTS</b>                                                                    |                                                |                                  |             |
|                                                                                           | Occupancy                                      |                                  |             |
|                                                                                           | Utilities                                      |                                  | 9,783       |
|                                                                                           | Program Expenses                               |                                  |             |
|                                                                                           | Music                                          | guest musicians                  | 2,750       |
|                                                                                           | Music                                          |                                  | 4,274       |
| <b>DASHBOARD</b>                                                                          |                                                |                                  |             |
|                                                                                           | New members                                    |                                  | 5           |
|                                                                                           | New pledges received                           |                                  | 4           |
| <b>CASH/SECURITIES BALANCE</b>                                                            |                                                |                                  |             |
|                                                                                           | Buchan Building Capital<br>(Burn the Mortgage) | payments received in Nov         | 24,578.00   |
|                                                                                           |                                                | transferred to the Foundation    | (24,578.00) |
|                                                                                           |                                                | payments received in Dec         | 36,746.12   |
|                                                                                           |                                                | direct payment to Foundation     | (4,000.00)  |
|                                                                                           |                                                | Balance as of 12/31/18           | 32,746.12   |
|                                                                                           | Special Projects                               | windows for office doors project | 1,600       |
|                                                                                           | Required Loan Reserve                          | lighting project                 | 1,687       |
|                                                                                           | MJS Lecture                                    | investment loss                  | (5,192)     |
|                                                                                           | Chesney-Deale                                  | investment loss                  | (308)       |
|                                                                                           | Hessler-Deale                                  | investment loss                  | (176)       |